DEUTSCHE BUNDESBANK
EUROSYSTEM

Financial statement statistics (ratios – provisional data)
May 2021

Statistical Series

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

Postfach 10 06 02
60006 Frankfurt am Main
Germany

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

Information pursuant to Section 5 of the German Telemedia Act (Telemediengesetz) can be found at:
www.bundesbank.de/imprint

ISSN 2699-9226

Finalized in May 2021.

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

To be informed when new issues of this Statistical Series are published, subscribe to the newsletter at:
www.bundesbank.de/statistik-newsletter_en

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

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

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

Contents

II. Enterprises by selected legal form

III. East German enterprises by economic sector

IV. Enterprises by federal state and economic sector

Notes

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

Discrepancies in the totals are due to rounding.

Explanatory notes

Introduction

This publication presents preliminary non-extrapolated ratios from the financial statements of German enterprises. Its purpose is to provide the reader with an initial insight into the financing and profitability ratios of German firms differentiated by enterprise category for the reporting years 2018 and 2019.

In particular, it serves to shorten the considerable time delay between the end of a reporting year and the publication of final figures. Owing to the legally stipulated deadlines issued to small and medium-sized enterprises for the preparation of their financial statements, which are very long in some cases, it is not until around two years after the end of a reporting year that the inflow of data to the Bundesbank is complete to such an extent that final figures can be presented.

Scope of the analysis and statistical preparation

The published ratios are based on the balance sheets and income statements of legally independent firms domiciled in Germany and operating outside the banking and insurance sectors, which have been amalgamated in the Bundesbank's Financial Statement Data Pool. The preliminary data comprise figures which were calculated on the basis of around 65,000 financial statements for the 2019 reporting year. These single-entity financial statements available to the Bundesbank at the time of the analysis constitute roughly three-fourth of the total data expected for the period under review.

The ratios shown 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. 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).

Creation of enterprise categories

The individual enterprise categories shown are derived from many different combinations of economic sector, size category, and legal form, whereby:

– the economic sector classification is based on the official German Classification of Economic Activities of the Federal Statistical Office, Edition 2008 (WZ 2008);

– differentiation by size category is in keeping with the enterprise category classification recommended by the EU;

– differentiation by legal form focuses mainly on distinguishing between the groups corporations and non-corporations.

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.

Due to the provisional nature of the data, a breakdown by legal form is not yet possible in most sectors. As there are initially only a few financial statements available for non-corporations, in particular, the published data for all legal forms are usually largely based on the financial statements of corporations. While the ratios given in the first two sections of the publication relate to Germany as a whole, Section III of the publication contains selected figures for eastern Germany (due to the problems of differentiating between west and east Berlin, Berlin is excluded), and Section IV contains data broken down by federal state.

Calculation and interpretation of the ratios

The ratios are calculated as weighted averages and quartiles and shown for the structural ratios of the balance sheet and the income statement as well as for other ratios. For the weighted averages, 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 affected to a very considerable degree by the ratios of the large enterprises, which are overrepresented. It is thus advisable to break the data down by size when conducting the analysis. The quartile

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)	52 838	3 302 510	1.6	3 709.1	6 821.0	54.4
By economic sector						
Agriculture, forestry and fishing	651	103 342	0.6	4.6	50.8	9.1
Mining and quarrying	172	2 058	8.4	5.7	16.7	33.9
Manufacturing	12 872	231 063	5.6	1 470.9	2 230.6	65.9
of which:						
Manufacture of food products	901	28 587	3.2	101.1	177.8	56.9
Manufacture of beverages	155	2 617	5.9	11.7	23.1	50.4
Manufacture of textiles	219	4 803	4.6	6.9	13.5	51.1
Manufacture of wood and of products of wood and cork, except furniture	392	13 128	3.0	11.3	26.8	42.0
Manufacture of paper and paper products	257	1 916	13.4	24.5	43.9	55.8
Printing and reproduction of recorded media	289	12 230	2.4	5.1	20.1	25.4
Manufacture of chemicals and chemical products	640	4 017	15.9	117.4	176.1	66.7
Manufacture of basic pharmaceutical products and pharmaceutical preparations	138	.	.	63.7	.	.
Manufacture of rubber and plastic products	948	8 106	11.7	48.8	94.3	51.8
Manufacture of other non-metallic mineral products	585	11 031	5.3	22.7	53.1	42.8
Manufacture of basic metals	424	2 816	15.1	72.9	121.1	60.2
Manufacture of fabricated metal products, except machinery and equipment	2 360	47 122	5.0	61.9	153.2	40.4
Manufacture of computer, electronic and optical products	893	9 442	9.5	93.2	124.0	75.1
Manufacture of electrical equipment	621	7 072	8.8	57.4	92.7	61.9
Manufacture of machinery and equipment (not elsewhere classified)	2 357	18 684	12.6	160.5	289.6	55.4
Manufacture of motor vehicles, trailers and semi-trailers	395	3 267	12.1	450.7	502.4	89.7
Manufacture of other transport equipment	128	.	.	41.4	.	.
Manufacture of furniture	204	10 972	1.9	8.5	23.4	36.5
Other manufacturing	434	21 261	2.0	19.0	39.2	48.4
Repair and installation of machinery and equipment	346	16 934	2.0	7.7	42.6	18.0
Electricity, gas, steam and air conditioning supply	2 122	75 009	2.8	531.9	609.3	87.3
Water supply; sewerage, waste management and remediation activities	914	11 473	8.0	27.6	57.5	47.9
Construction	6 207	388 991	1.6	85.0	303.8	28.0
Construction of buildings	1 441	31 313	4.6	37.1	71.7	51.8
Civil engineering	763	11 661	6.5	19.2	45.9	41.8
Specialised construction activities	4 003	346 017	1.2	28.7	186.2	15.4
Wholesale and retail trade; repair of motor vehicles and motorcycles	14 381	612 805	2.3	1 065.5	2 140.0	49.8
Wholesale and retail trade and repair of motor vehicles and motor-cycles	2 404	114 858	2.1	118.5	290.6	40.8
Wholesale trade, except of motor vehicles and motorcycles	8 642	157 861	5.5	710.8	1 262.6	56.3
Retail trade, except of motor vehicles and motorcycles	3 335	340 086	1.0	236.2	586.8	40.3
Transportation and storage	3 181	114 524	2.8	155.9	338.0	46.1
of which:						
Land transport and transport via pipelines	1 193	72 138	1.7	35.6	95.0	37.5
Warehousing and support activities for transportation	1 797	23 008	7.8	68.3	140.8	48.5
Accommodation and food service activities	949	248 053	0.4	11.2	94.7	11.8

1 Cylindered sample of 2018/2019. **2** Partially estimated values of the Federal Statistical Office. **3** Without Real estate activities and Activities of head offices.

Deutsche Bundesbank

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	2 399	134 666	1.8	132.9	305.2	43.5
of which:						
Publishing activities	169	9 455	1.8	6.4	32.1	20.0
Motion picture, video and television programme production, sound recording and music publishing activities; programming and broadcasting activities	173	11 311	1.5	11.1	30.3	36.7
Telecommunications	143	3 196	4.5	44.8	84.8	52.8
Computer programming, consultancy and related activities; information service activities	1 914	110 704	1.7	70.5	157.9	44.7
Business services[3]	5 696	708 360	0.8	111.8	467.6	23.9
of which:						
Legal and accounting activities; management consultancy activities	1 030	212 929	0.5	19.1	93.0	20.5
Architectural and engineering activities; technical testing and analysis	1 304	138 610	0.9	20.5	88.6	23.2
Scientific research and development	213	8 604	2.5	12.5	14.9	84.0
Advertising and market research	411	36 880	1.1	4.9	33.4	14.6
Rental and leasing activities	766	25 656	3.0	13.6	36.5	37.3
Employment activities	321	12 005	2.7	8.3	39.7	20.9
Travel agency, tour operator and other reservation service and related activities	165	13 823	1.2	11.5	27.5	41.9
Services to buildings and landscape activities	736	111 111	0.7	7.9	50.4	15.6
Personal service activities[4]	3 294	672 166	0.5	106.2	206.8	51.4
of which:						
Education	321	77 637	0.4	4.5	16.5	27.0
Human health activities	1 001	.	.	57.3	.	.
Residential care activities	534	.	.	14.1	.	.
Social work activities without accommodation	420	.	.	11.2	.	.
By sales size categories						
less than €2 million	13 398	3 076 963	0.4	11.8	715.0	1.6
€2 million but less €10 million	16 087	168 139	9.6	80.2	711.5	11.3
€10 million but less €50 million	14 582	43 731	33.3	342.6	910.0	37.6
€50 million and more	8 771	13 677	64.1	3 274.5	4 484.5	73.0
By legal form						
Corporations	40 744	844 928	4.8	3 083.2	4 927.1	62.6
Non-corporations	12 094	2 457 582	0.5	625.9	1 894.0	33.0
Memo item:						
Real estate activities	7 496	345 520	2.2	53.5	138.9	38.5
Activities of head offices	4 194	40 436	10.4	46.8	101.9	45.9
East German enterprises[5]						
All economic sectors	7 660	452 467	1.7	199.2	420.7	47.3
of which:						
Manufacturing	1 982	31 933	6.2	76.1	112.0	67.9
Construction	1 208	83 789	1.4	9.5	39.4	24.2
Wholesale and retail trade; repair of motor vehicles and motorcycles	1 385	78 520	1.8	34.2	92.3	37.1

1 Cylindered sample of 2018/2019. **2** Partially estimated values of the Federal Statistical Office. **3** Professional, scientific, technical, administration and support service activities (excluding Activities of head offices). **4** Education, Human health activities, art and amusement activities. **5** Eastern Germany (excluding Berlin).

Deutsche Bundesbank

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	5 576	450 265	1.2	624.3	1 215.9	51.3
of which: Manufacturing	1 833	41 416	4.4	341.7	477.2	71.6
Bavaria						
All economic sectors	9 420	619 739	1.5	716.2	1 180.5	60.7
of which: Manufacturing	2 536	43 362	5.8	351.3	443.4	79.2
Berlin						
All economic sectors	1 708	164 906	1.0	111.6	256.8	43.5
Brandenburg						
All economic sectors	1 390	96 588	1.4	31.4	90.2	34.8
Bremen						
All economic sectors	394	22 609	1.7	35.5	75.3	47.2
Hamburg						
All economic sectors	1 926	92 823	2.1	286.2	409.4	69.9
Hesse						
All economic sectors	4 018	249 501	1.6	332.0	495.6	67.0
of which: Manufacturing	863	17 319	5.0	97.5	134.9	72.3
Mecklenburg-West Pomerania						
All economic sectors	944	57 595	1.6	18.2	45.4	40.1
Lower Saxony						
All economic sectors	5 021	282 728	1.8	299.0	631.8	47.3
of which: Manufacturing	1 168	18 087	6.5	166.4	278.2	59.8
North Rhine-Westphalia						
All economic sectors	12 558	662 200	1.9	889.0	1 621.1	54.8
of which: Manufacturing	3 044	47 584	6.4	229.7	431.0	53.3
Rhineland-Palatinate						
All economic sectors	1 778	155 777	1.1	104.8	253.1	41.4
Saarland						
All economic sectors	751	33 019	2.3	29.0	77.5	37.4
Saxony						
All economic sectors	2 702	153 670	1.8	79.6	143.4	55.5
Saxony-Anhalt						
All economic sectors	1 338	67 777	2.0	42.5	73.8	57.7
Schleswig-Holstein						
All economic sectors	1 945	116 477	1.7	81.7	183.2	44.6
Thuringia						
All economic sectors	1 286	76 837	1.7	27.4	68.0	40.3

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

Deutsche Bundesbank

data are distribution parameters and may be used to analyse the spread 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). The advantage of quartile data is that they are not affected by extreme values and, as a rule, they show the typical figures for the sector concerned.

When using 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 financial statements of just a few enterprises – which may not, moreover, necessarily reflect economic phenomena, but may, in fact, be due to accounting, tax or company law considerations – could have an especially strong impact.

Final figures

The final figures for 2018 to 2019 will be published as Statistical series – Financial statement statistics (ratios) 2018 to 2019 (expected publication date: May 2022).

Further information

More detailed information on the source of financial statements, the statistical preparation and notes on individual balance sheet and income statement items can be obtained from Statistical series – Financial statement statistics (ratios) 2017 to 2018, which was published in May 2021.

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).

Deutsche Bundesbank

Definitions of items (cont'd)

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

Deutsche Bundesbank

Definitions of items (cont´d)

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

Deutsche Bundesbank

Definitions of items (cont´d)

Item	Calculation
Other ratios	
Liabilities and provisions	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

Deutsche Bundesbank

I. Enterprises by economic sector

1. All economic sectors*

Ratios	All legal forms — Total — Cylindered sample 2018/2019 — 2018	2019	Enterprises with sales of ... € million — Less than 2 — 2018	2019	2 but less than 10 — 2018	2019	10 but less than 50 — 2018	2019	50 and more — 2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.7	98.3	98.0	98.6	98.6	98.9	99.4	99.6	99.7
Change in finished goods	0.5	0.3	1.7	2.0	1.4	1.4	1.1	0.6	0.4	0.3
Interest and similar income	0.3	0.4	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.4
Other income	4.0	4.2	5.8	5.9	3.6	3.7	2.6	2.6	4.2	4.4
of which: Income from long-term equity investments	1.1	1.1	0.3	0.3	0.2	0.2	0.3	0.3	1.2	1.2
Total income	104.3	104.6	106.0	106.1	103.8	103.9	102.8	102.8	104.5	104.8
Expenses										
Cost of materials	70.2	70.1	36.6	36.9	48.7	48.3	55.5	55.2	72.4	72.4
Personnel expenses	14.7	15.0	34.0	33.8	28.7	28.9	24.6	25.1	13.3	13.5
Depreciation	2.8	2.8	5.8	5.6	3.7	3.8	3.2	3.2	2.7	2.8
of which: Depreciation of tangible fixed assets	2.5	2.6	5.7	5.5	3.6	3.6	3.0	3.0	2.4	2.5
Interest and similar expenses	1.3	1.1	1.5	1.3	0.9	0.8	0.8	0.7	1.4	1.1
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	12.0	12.3	22.3	21.8	17.1	17.2	14.4	14.5	11.6	11.9
Total expenses before taxes on income	101.1	101.4	100.4	99.6	99.1	99.1	98.5	98.7	101.5	101.8
Annual result before taxes on income	3.2	3.2	5.5	6.5	4.7	4.8	4.3	4.1	3.1	3.0
Taxes on income	0.8	0.7	1.4	1.5	1.2	1.2	1.1	1.0	0.7	0.7
Annual result	2.4	2.5	4.1	4.9	3.4	3.6	3.2	3.1	2.3	2.4
Profit and loss transfers (parent company)	1.1	1.0	0.2	0.2	0.1	0.1	0.1	0.1	1.2	1.2
Profit and loss transfers (subsidiary)	1.1	1.2	- 0.2	- 0.2	0.2	0.2	0.7	0.7	1.2	1.3
Profit for the year	2.4	2.3	4.6	5.4	3.4	3.5	2.6	2.5	2.3	2.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.5	0.7	0.8	0.7	0.7	1.0	1.0	1.6	1.5
Tangible fixed assets	21.1	21.2	47.8	46.1	37.0	36.1	32.7	32.6	19.6	19.8
of which: Land and buildings	7.3	7.3	16.1	15.7	14.0	13.6	13.5	13.3	6.5	6.6
Inventories	12.4	12.3	12.9	14.3	22.2	23.1	22.6	22.6	11.2	11.1
of which: Finished goods and merchandise	5.4	5.3	5.0	5.0	8.0	8.0	8.3	8.4	5.0	5.0
Cash	5.7	5.2	12.9	12.9	11.8	11.9	10.3	10.3	5.1	4.5
Receivables	31.4	31.6	21.0	21.2	23.4	23.1	26.7	26.7	32.0	32.3
Short-term	27.2	27.2	20.0	19.9	22.2	22.0	25.1	25.0	27.6	27.5
of which:										
Trade receivables	7.3	7.0	8.9	8.8	11.5	11.2	12.0	11.6	6.8	6.5
Receivables from affiliated companies	17.4	17.5	6.6	6.4	7.1	7.2	9.9	10.2	18.3	18.4
Long-term	4.2	4.5	1.0	1.2	1.1	1.2	1.6	1.7	4.5	4.8
of which: Loans to affiliated companies	3.7	3.9	0.6	0.8	0.6	0.6	1.0	1.0	4.0	4.2
Securities	2.8	2.8	0.6	0.6	0.9	0.8	1.3	1.3	3.0	3.0
Other long-term equity investments	24.7	25.1	3.3	3.3	3.4	3.6	5.0	5.0	27.0	27.4
of which: Goodwill	0.5	0.4	0.6	0.5	0.5	0.5	0.5	0.4	0.5	0.4
Capital										
Equity	33.6	33.6	32.0	33.4	35.5	35.5	38.1	38.3	33.2	33.1
Liabilities	50.0	49.9	61.7	60.3	56.5	56.5	50.3	50.2	49.8	49.7
Short-term	34.5	34.7	35.4	36.5	37.7	38.7	37.4	37.5	34.2	34.4
of which:										
Liabilities to banks	2.5	2.6	9.5	9.5	7.9	8.4	6.0	6.1	2.0	2.2
Trade payables	6.0	5.7	6.2	6.3	7.3	6.9	7.2	6.8	5.9	5.6
Liabilities to affiliated companies	18.6	19.1	7.4	7.4	7.8	7.9	11.3	11.4	19.5	20.1
Long-term	15.5	15.2	26.3	23.8	18.8	17.8	12.9	12.7	15.6	15.3
of which:										
Liabilities to banks	4.8	4.8	20.4	18.6	14.0	12.9	8.6	8.5	4.2	4.3
Liabilities to affiliated companies	7.7	7.1	4.2	3.6	3.6	3.5	3.4	3.3	8.2	7.5
Provisions	15.6	15.7	5.6	5.5	7.4	7.3	10.7	10.7	16.3	16.4
of which: Provisions for pensions	5.5	5.7	1.1	1.0	1.8	1.8	3.0	3.1	5.8	6.1
Other ratios	Percentage of sales									
Annual result before taxes on income	3.2	3.2	5.6	6.6	4.7	4.9	4.3	4.1	3.1	3.0
Annual result and depreciation	5.2	5.3	10.1	10.7	7.3	7.4	6.5	6.3	5.0	5.1
Trade receivables	6.4	6.2	9.1	9.0	8.9	8.7	8.9	8.6	6.0	5.8
	Percentage of the balance sheet total									
Sales	115.4	114.0	97.6	98.0	129.0	128.3	134.8	134.6	113.5	111.9
Annual result and interest paid	4.3	4.1	5.5	6.3	5.6	5.7	5.4	5.1	4.2	3.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.9	9.9	17.9	19.6	17.8	18.2	16.9	16.6	9.2	9.2
	Percentage of fixed assets									
Long-term equity and liabilities	102.5	101.0	111.6	112.2	130.6	130.4	130.8	131.0	100.1	98.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	98.2	95.9	93.5	90.5	91.1	88.1	95.5	95.2	98.7	96.1
Cash resources, short-term receivables and inventories	134.1	131.2	130.0	129.6	150.0	147.7	155.8	155.5	131.6	128.5
	Percentage of cost of materials									
Trade payables	7.4	7.1	17.0	17.0	11.5	11.0	9.5	9.1	7.1	6.9
Memo item:										
Balance sheet total in € billion	3 214.08	3 338.94	12.04	13.13	62.21	65.69	254.14	264.50	2 885.70	2 995.63
Sales in € billion	3 709.07	3 804.86	11.75	12.86	80.22	84.30	342.63	355.94	3 274.47	3 351.76
Number of enterprises	52 838	52 838	13 398	13 398	16 087	16 087	14 582	14 582	8 771	8 771

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

I. Enterprises by economic sector

cont'd: 1. 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 value	Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	27.4	27.0	7.2	7.0	27.9	27.3	38.0	37.4	47.6	47.5
	50	50.1	49.7	31.7	31.0	48.5	47.9	57.5	56.9	66.4	66.2
	75	70.6	70.2	52.5	52.1	67.3	66.9	74.9	74.5	81.5	81.5
Personnel expenses	25	11.3	11.5	14.6	14.7	14.3	14.5	10.6	10.9	6.9	7.0
	50	23.6	23.9	31.1	31.1	26.8	27.3	20.6	21.0	14.5	14.8
	75	38.6	39.0	46.6	46.7	39.8	40.2	34.2	35.0	26.0	26.9
Depreciation	25	0.7	0.7	0.9	0.9	0.7	0.7	0.7	0.7	0.6	0.6
	50	1.8	1.8	2.3	2.3	1.7	1.7	1.7	1.7	1.6	1.6
	75	4.2	4.2	5.7	5.7	4.0	4.0	3.8	3.8	3.6	3.7
Annual result	25	0.5	0.6	0.2	0.8	0.6	0.7	0.6	0.5	0.3	0.3
	50	2.6	2.7	3.6	4.4	2.6	2.7	2.4	2.4	2.1	1.9
	75	6.5	6.7	10.7	11.1	6.1	6.3	5.5	5.5	5.2	5.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.3	4.2	3.9	3.8	4.3	4.2	4.4	4.5	4.5	4.5
	50	15.8	15.7	16.5	16.1	14.9	14.8	15.9	16.0	16.6	16.6
	75	40.4	40.4	47.0	46.7	40.3	40.2	38.4	38.5	36.0	37.0
Inventories	25	0.9	1.0	0.0	0.0	1.5	1.6	2.2	2.1	3.5	3.4
	50	15.3	15.2	4.3	4.7	17.3	17.3	22.4	21.7	18.7	18.1
	75	39.5	39.8	27.1	27.8	44.5	44.5	43.4	43.3	37.0	36.6
Equity	25	10.6	12.1	4.0	7.4	10.5	11.6	13.8	14.6	14.4	15.0
	50	29.5	30.8	25.6	28.1	28.4	29.7	31.8	33.0	31.2	31.8
	75	52.3	53.9	52.9	55.5	52.1	53.7	53.2	54.4	50.6	51.6
Short-term liabilities	25	19.2	18.3	16.7	15.9	20.1	18.9	19.5	18.8	20.5	19.8
	50	40.2	39.2	39.4	37.7	41.2	40.4	40.5	39.6	39.1	38.3
	75	66.5	65.0	71.2	66.9	67.7	66.7	64.8	64.0	62.2	61.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	5.2	5.0	7.8	7.6	8.0	7.8	4.1	3.8	0.2	0.2
	75	27.7	27.4	36.1	35.5	30.9	30.3	24.2	24.4	17.2	16.5
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.8	0.3	1.1	0.9	1.0	0.9	0.8	0.6	0.5
	50	3.5	3.6	4.6	5.5	3.5	3.6	3.2	3.1	2.7	2.4
	75	8.4	8.6	13.3	13.7	8.0	8.2	7.1	7.0	6.5	6.2
Annual result and depreciation	25	2.5	2.6	2.6	3.7	2.7	2.9	2.5	2.4	1.9	1.8
	50	6.2	6.3	8.3	9.3	6.4	6.4	5.6	5.4	4.9	4.5
	75	12.6	12.9	19.5	20.0	12.1	12.3	10.8	10.7	9.9	9.6
Trade receivables	25	3.0	2.8	1.8	1.8	3.4	3.2	3.6	3.3	3.1	3.0
	50	7.0	6.6	6.2	5.8	7.2	6.7	7.4	7.0	7.0	6.7
	75	12.0	11.6	12.2	11.8	12.1	11.6	12.1	11.7	11.6	11.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	2.3	1.6	2.7	2.4	2.5	2.3	2.1	1.9	1.7
	50	6.1	6.2	7.5	8.6	6.2	6.4	5.7	5.5	5.3	4.9
	75	13.0	13.2	19.2	21.1	12.9	13.2	11.3	11.0	10.4	9.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.3	4.8	- 1.6	2.2	4.6	4.8	5.7	5.7	6.0	5.6
	50	16.3	16.8	15.6	18.6	16.5	17.0	17.0	16.7	15.6	15.0
	75	40.1	41.3	48.5	54.0	41.8	43.0	38.9	37.9	31.7	31.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	92.1	94.1	72.7	82.5	95.7	97.5	98.0	98.0	94.2	94.1
	50	160.3	165.4	142.0	157.0	177.8	183.6	169.3	168.6	146.7	146.5
	75	410.1	429.3	430.0	474.3	473.5	508.4	402.5	403.7	305.8	307.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	51.4	51.9	47.4	49.4	48.0	47.7	52.9	53.4	59.6	59.7
	50	105.0	107.4	113.1	119.2	101.6	103.3	102.6	103.4	105.7	107.9
	75	221.3	232.4	271.7	298.1	218.1	228.3	206.9	216.3	193.7	198.6
		Percentage of cost of materials									
Trade payables	25	4.3	4.0	4.4	4.0	4.7	4.3	4.3	4.0	3.7	3.4
	50	8.9	8.3	11.4	10.6	9.6	8.9	8.2	7.7	7.3	6.9
	75	16.9	16.1	28.2	26.2	18.1	17.3	14.4	13.7	12.1	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

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.7	98.1	97.9	98.5	98.5	99.0	99.4	99.6	99.7
Change in finished goods	0.5	0.3	1.9	2.1	1.5	1.5	1.0	0.6	0.4	0.3
Interest and similar income	0.4	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.4	0.4
Other income	4.4	4.6	6.3	6.5	4.0	4.1	2.9	2.9	4.5	4.8
of which: Income from long-term equity investments	1.3	1.3	0.3	0.2	0.2	0.2	0.3	0.3	1.4	1.4
Total income	104.7	105.1	106.5	106.7	104.2	104.2	103.0	103.0	104.9	105.3
Expenses										
Cost of materials	70.3	70.3	37.4	37.7	48.3	47.8	54.6	54.3	72.5	72.6
Personnel expenses	14.9	15.2	37.7	37.3	30.3	30.5	25.7	26.1	13.5	13.7
Depreciation	2.9	2.9	4.4	4.3	3.5	3.5	3.2	3.2	2.8	2.9
of which: Depreciation of tangible fixed assets	2.6	2.6	4.3	4.2	3.4	3.4	3.0	3.0	2.5	2.6
Interest and similar expenses	1.4	1.2	1.1	1.0	0.8	0.7	0.7	0.7	1.5	1.2
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.0
Other expenses	12.1	12.2	22.6	22.0	17.2	17.3	14.6	14.7	11.7	11.8
Total expenses before taxes on income	101.6	101.9	103.4	102.5	100.1	100.0	98.9	99.0	101.9	102.2
Annual result before taxes on income	3.1	3.2	3.2	4.2	4.1	4.2	4.1	4.0	3.0	3.0
Taxes on income	0.8	0.8	1.4	1.5	1.3	1.3	1.1	1.1	0.8	0.7
Annual result	2.3	2.4	1.8	2.7	2.8	2.9	3.0	2.9	2.2	2.3
Profit and loss transfers (parent company)	1.2	1.2	0.3	0.2	0.1	0.1	0.1	0.1	1.3	1.3
Profit and loss transfers (subsidiary)	1.3	1.4	- 0.3	- 0.3	0.2	0.2	0.9	0.8	1.4	1.5
Profit for the year	2.2	2.2	2.4	3.3	2.7	2.7	2.2	2.2	2.2	2.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.6	1.5	0.9	0.9	0.7	0.7	1.0	1.0	1.6	1.6
Tangible fixed assets	20.4	20.5	37.8	36.8	34.3	33.6	32.9	32.9	19.1	19.2
of which: Land and buildings	7.0	7.0	15.7	15.1	14.2	13.7	13.8	13.6	6.3	6.4
Inventories	11.2	11.1	15.8	17.1	22.5	23.2	21.0	21.0	10.2	10.0
of which: Finished goods and merchandise	4.8	4.8	5.9	5.8	7.6	7.6	7.6	7.6	4.5	4.5
Cash	5.5	4.9	14.9	14.6	12.7	12.6	10.4	10.4	4.9	4.3
Receivables	31.3	31.5	25.1	25.1	24.5	24.4	27.4	27.4	31.7	32.0
Short-term	26.8	26.8	23.9	23.6	23.3	23.1	25.6	25.5	27.0	27.0
of which:										
Trade receivables	7.0	6.7	10.9	10.5	12.1	11.7	11.8	11.5	6.5	6.2
Receivables from affiliated companies	17.5	17.6	7.8	7.5	7.4	7.6	10.5	10.8	18.3	18.4
Long-term	4.4	4.7	1.2	1.5	1.3	1.3	1.8	1.9	4.7	5.0
of which: Loans to affiliated companies	3.9	4.1	0.7	1.0	0.7	0.7	1.1	1.1	4.3	4.4
Securities	3.0	3.0	0.9	0.8	1.0	1.0	1.4	1.4	3.2	3.2
Other long-term equity investments	26.6	27.0	4.0	4.0	3.7	3.9	5.4	5.4	28.8	29.2
of which: Goodwill	0.5	0.4	0.7	0.5	0.5	0.5	0.5	0.5	0.5	0.4
Capital										
Equity	34.5	34.5	35.1	36.6	39.2	39.0	41.1	41.1	33.9	33.9
Liabilities	48.7	48.7	57.2	55.9	51.9	52.3	46.9	46.8	48.8	48.7
Short-term	32.9	33.1	37.3	38.0	36.0	36.7	34.6	34.3	32.7	32.9
of which:										
Liabilities to banks	2.2	2.3	7.8	7.7	7.0	7.2	5.4	5.4	1.8	1.9
Trade payables	5.6	5.2	7.2	7.1	7.4	6.9	7.2	6.8	5.4	5.1
Liabilities to affiliated companies	18.2	18.7	7.4	7.4	6.5	6.7	9.9	9.9	19.1	19.7
Long-term	15.8	15.5	19.9	18.0	15.9	15.6	12.3	12.5	16.1	15.8
of which:										
Liabilities to banks	4.4	4.4	13.1	12.0	11.3	10.9	8.2	8.3	3.9	4.0
Liabilities to affiliated companies	8.2	7.5	4.9	4.2	3.4	3.4	3.2	3.2	8.7	8.0
Provisions	16.0	16.0	6.9	6.7	8.1	7.9	11.1	11.1	16.5	16.6
of which: Provisions for pensions	5.7	5.9	1.6	1.5	2.1	2.1	3.2	3.3	5.9	6.2
Other ratios	Percentage of sales									
Annual result before taxes on income	3.1	3.2	3.2	4.3	4.2	4.3	4.2	4.0	3.0	3.0
Annual result and depreciation	5.2	5.3	6.3	7.1	6.4	6.6	6.3	6.2	5.0	5.2
Trade receivables	6.5	6.2	9.7	9.5	9.2	9.1	9.1	8.9	6.1	5.9
	Percentage of the balance sheet total									
Sales	108.2	106.9	112.3	110.6	130.4	128.9	130.1	129.9	106.0	104.6
Annual result and interest paid	4.0	3.8	3.3	4.2	4.7	4.8	4.9	4.7	3.9	3.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.3	9.4	14.1	16.2	17.3	17.5	16.8	16.5	8.7	8.8
	Percentage of fixed assets									
Long-term equity and liabilities	101.9	100.6	127.7	128.3	140.4	140.8	134.1	134.8	99.4	97.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	101.5	99.1	105.1	101.5	100.7	98.3	105.1	105.7	101.2	98.6
Cash resources, short-term receivables and inventories	135.5	132.6	147.5	146.5	163.1	161.5	165.8	166.7	132.4	129.1
	Percentage of cost of materials									
Trade payables	7.3	6.9	16.8	16.7	11.5	11.0	10.0	9.6	7.0	6.7
Memo item:										
Balance sheet total in € billion	2 849.88	2 962.83	7.78	8.72	47.53	50.66	207.59	216.51	2 586.97	2 686.94
Sales in € billion	3 083.16	3 166.91	8.74	9.65	61.98	65.32	270.04	281.35	2 742.39	2 810.59
Number of enterprises	40 744	40 744	9 877	9 877	12 478	12 478	11 505	11 505	6 884	6 884

* Agriculture, forestry and fishing, mining and quarrying, 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*

		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 value	Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	27.2	26.9	9.4	9.1	27.7	27.1	35.6	35.4	46.0	45.5
	50	49.8	49.4	32.9	32.3	48.0	47.2	56.7	56.2	65.6	65.4
	75	70.4	69.8	53.0	52.8	66.5	66.0	74.7	74.4	81.9	81.8
Personnel expenses	25	12.2	12.5	19.5	19.7	15.7	15.8	10.8	11.0	6.6	6.7
	50	25.4	25.7	35.4	35.4	28.4	28.9	21.4	21.8	14.7	15.1
	75	41.1	41.5	50.7	50.5	41.5	42.0	35.8	36.7	27.3	28.0
Depreciation	25	0.7	0.7	0.8	0.8	0.7	0.7	0.6	0.7	0.6	0.6
	50	1.7	1.7	2.0	2.0	1.6	1.6	1.6	1.7	1.6	1.7
	75	4.0	4.0	4.5	4.5	3.8	3.9	3.9	3.9	3.8	3.8
Annual result	25	0.3	0.4	- 0.1	0.4	0.4	0.5	0.5	0.4	0.3	0.2
	50	2.2	2.3	2.4	3.1	2.2	2.3	2.3	2.2	2.0	1.9
	75	5.6	5.8	7.3	7.9	5.4	5.5	5.3	5.3	5.1	4.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.6	3.6	3.0	2.9	3.7	3.7	3.9	4.0	3.8	3.8
	50	13.6	13.6	12.3	12.1	13.1	12.7	14.4	14.7	15.3	15.2
	75	36.4	36.6	35.4	34.6	35.9	36.1	37.7	37.9	36.1	37.1
Inventories	25	0.8	0.8	0.0	0.0	1.4	1.4	1.4	1.3	2.3	2.4
	50	14.0	14.0	5.0	5.4	16.4	16.4	19.9	18.9	16.1	15.4
	75	38.9	39.1	28.9	29.2	43.9	43.8	42.1	42.0	35.4	35.0
Equity	25	13.7	15.2	6.9	10.7	14.1	15.3	16.7	17.6	16.4	16.7
	50	33.2	34.8	29.3	32.3	32.8	34.2	35.7	36.6	34.0	34.8
	75	56.0	57.5	56.3	59.1	56.0	57.5	56.9	58.1	54.0	54.9
Short-term liabilities	25	17.6	16.8	16.6	15.8	18.1	17.3	17.2	16.6	18.3	17.6
	50	37.0	35.8	38.5	36.6	38.0	36.7	36.3	34.9	34.8	34.3
	75	63.2	61.5	69.3	64.8	64.1	62.7	61.0	60.1	58.2	57.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	2.7	2.6	2.7	3.1	5.6	5.5	2.3	2.1	0.0	0.0
	75	22.8	22.7	26.0	25.2	26.1	26.0	21.4	21.7	15.2	14.4
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.6	0.0	0.6	0.7	0.7	0.7	0.7	0.5	0.4
	50	3.0	3.2	3.2	4.0	3.1	3.2	3.1	3.0	2.6	2.4
	75	7.5	7.7	9.4	10.1	7.4	7.6	7.0	6.9	6.5	6.3
Annual result and Depreciation	25	2.1	2.3	1.7	2.8	2.3	2.5	2.3	2.3	1.8	1.6
	50	5.6	5.8	6.2	7.1	5.8	5.9	5.5	5.4	4.9	4.6
	75	11.4	11.7	14.0	14.7	11.3	11.6	10.9	10.8	9.9	9.8
Trade receivables	25	3.2	3.0	2.3	2.3	3.6	3.3	3.6	3.3	3.2	3.1
	50	7.3	6.9	6.8	6.5	7.5	7.0	7.5	7.2	7.3	7.0
	75	12.5	12.1	13.0	12.6	12.4	12.1	12.4	12.1	12.1	11.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	1.9	0.7	1.9	2.0	2.2	2.0	1.9	1.6	1.5
	50	5.3	5.5	5.8	6.9	5.4	5.5	5.3	5.1	5.0	4.6
	75	11.4	11.6	14.4	16.1	11.2	11.5	10.5	10.3	9.8	9.4
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	2.9	3.4	- 8.6	- 2.7	3.1	3.4	5.0	4.8	5.3	5.0
	50	14.9	15.4	11.2	14.2	15.1	15.5	16.7	16.5	15.5	15.0
	75	38.5	39.9	39.1	45.2	41.1	42.5	40.5	39.7	32.4	32.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.8	102.9	87.5	97.4	106.9	108.6	104.1	104.1	99.1	98.5
	50	184.4	190.3	184.0	203.7	210.3	217.1	183.0	183.7	153.6	155.1
	75	479.6	504.6	545.8	609.2	556.3	594.5	445.1	450.8	335.5	337.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	58.4	59.2	55.7	59.1	54.4	54.3	59.9	60.5	66.3	65.6
	50	118.6	122.4	130.6	138.2	116.0	118.7	114.4	117.2	118.3	121.5
	75	254.2	269.7	318.0	348.3	254.6	268.0	237.7	249.6	217.6	222.9
		Percentage of cost of materials									
Trade payables	25	4.4	4.0	4.5	4.1	4.7	4.3	4.4	4.1	3.6	3.3
	50	9.0	8.5	11.4	10.5	9.5	8.8	8.5	8.1	7.4	7.0
	75	17.2	16.3	28.2	26.1	18.1	17.3	15.2	14.4	12.7	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*

	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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.7	99.1	98.5	98.9	98.7	98.8	99.3	99.5	99.8
Change in finished goods	0.6	0.3	0.9	1.5	1.1	1.3	1.2	0.7	0.5	0.2
Interest and similar income	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2
Other income	2.3	2.2	4.2	4.1	2.4	2.4	1.8	1.9	2.3	2.3
of which: Income from long-term equity investments	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4
Total income	102.4	102.4	104.4	104.3	102.5	102.5	101.9	102.0	102.5	102.4
Expenses										
Cost of materials	69.9	69.3	34.5	34.6	50.1	49.8	58.9	58.5	72.2	71.7
Personnel expenses	13.8	14.2	23.3	23.3	23.4	23.5	20.8	21.2	12.4	12.8
Depreciation	2.3	2.4	9.9	9.5	4.5	4.5	3.2	3.1	2.0	2.2
of which: Depreciation of tangible fixed assets	2.1	2.3	9.9	9.4	4.4	4.4	3.0	3.0	1.9	2.0
Interest and similar expenses	0.8	0.8	2.5	2.2	1.2	1.1	0.8	0.8	0.7	0.7
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	12.0	12.4	21.5	21.1	16.6	16.8	13.5	13.7	11.5	12.0
Total expenses before taxes on income	98.7	99.0	91.9	90.9	95.9	95.7	97.2	97.4	99.1	99.4
Annual result before taxes on income	3.7	3.4	12.5	13.3	6.6	6.8	4.7	4.6	3.4	3.0
Taxes on income	0.6	0.5	1.5	1.6	1.0	1.0	0.8	0.8	0.5	0.5
Annual result	3.1	2.8	11.0	11.7	5.6	5.8	3.9	3.9	2.9	2.5
Profit and loss transfers (parent company)	0.3	0.3	0.1	0.1	0.2	0.3	0.0	0.0	0.3	0.3
Profit and loss transfers (subsidiary)	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Profit for the year	3.3	3.0	11.0	11.7	5.7	6.0	3.9	3.8	3.1	2.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.2	0.4	0.7	0.8	0.8	1.1	1.1	1.1	1.2
Tangible fixed assets	26.6	26.6	66.0	64.5	45.7	44.7	31.7	31.2	24.3	24.4
of which: Land and buildings	9.1	9.2	16.7	17.0	13.3	13.4	11.9	11.7	8.3	8.6
Inventories	21.4	21.6	7.6	8.7	21.3	22.7	29.5	29.8	20.4	20.5
of which: Finished goods and merchandise	9.8	9.8	3.2	3.4	9.3	9.4	11.5	11.7	9.7	9.6
Cash	7.3	7.0	9.2	9.4	9.1	9.6	9.6	9.9	6.8	6.4
Receivables	32.2	32.3	13.5	13.4	19.5	18.7	23.9	23.6	34.4	34.5
Short-term	30.3	29.6	12.7	12.8	18.8	18.1	23.0	22.7	32.2	31.5
of which:										
Trade receivables	10.1	9.8	5.4	5.5	9.8	9.5	12.5	11.9	9.8	9.6
Receivables from affiliated companies	16.7	16.5	4.4	4.2	6.3	5.7	7.3	7.5	18.8	18.7
Long-term	1.9	2.6	0.8	0.7	0.7	0.6	0.9	0.9	2.2	3.0
of which: Loans to affiliated companies	1.5	2.2	0.5	0.4	0.4	0.3	0.5	0.6	1.7	2.5
Securities	0.9	0.8	0.1	0.1	0.3	0.3	0.7	0.6	0.9	0.8
Other long-term equity investments	10.2	10.2	2.1	2.0	2.4	2.5	3.1	3.4	11.8	11.8
of which: Goodwill	0.3	0.3	0.4	0.4	0.4	0.4	0.2	0.3	0.2	0.2
Capital										
Equity	26.4	26.3	26.2	26.9	23.4	23.7	24.7	25.2	26.9	26.6
Liabilities	60.0	59.8	69.9	68.9	71.3	70.8	65.6	65.4	58.5	58.3
Short-term	47.0	47.2	32.0	33.7	43.2	45.7	50.0	51.5	46.9	46.8
of which:										
Liabilities to banks	5.2	5.4	12.5	13.0	10.7	12.4	8.9	9.2	4.2	4.4
Trade payables	9.5	9.4	4.3	4.6	7.2	7.0	7.4	6.9	10.0	10.0
Liabilities to affiliated companies	22.0	21.8	7.4	7.4	12.3	12.1	17.6	18.0	23.4	23.0
Long-term	13.0	12.6	37.9	35.2	28.1	25.1	15.6	13.8	11.5	11.5
of which:										
Liabilities to banks	7.8	7.9	33.8	31.8	22.8	19.8	10.2	9.3	6.3	6.8
Liabilities to affiliated companies	4.2	3.6	3.0	2.5	4.1	4.0	4.5	3.9	4.1	3.6
Provisions	13.1	13.4	3.1	3.3	5.0	5.2	9.1	8.8	14.2	14.7
of which: Provisions for pensions	4.5	4.6	0.1	0.1	0.7	0.7	2.1	2.0	5.1	5.3
Other ratios	Percentage of sales									
Annual result before taxes on income	3.7	3.4	12.6	13.5	6.6	6.9	4.8	4.7	3.5	3.0
Annual result and depreciation	5.5	5.2	21.1	21.5	10.2	10.4	7.2	7.0	5.0	4.7
Trade receivables	5.9	5.8	7.6	7.5	7.9	7.5	8.0	7.7	5.5	5.4
	Percentage of the balance sheet total									
Sales	171.9	169.6	70.8	72.9	124.3	126.3	155.9	155.4	178.1	175.3
Annual result and interest paid	6.8	6.1	9.6	10.3	8.5	8.8	7.5	7.3	6.6	5.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	14.2	13.3	23.1	24.6	18.9	19.8	17.0	16.8	13.4	12.4
	Percentage of fixed assets									
Long-term equity and liabilities	108.9	105.8	92.6	91.7	104.7	101.3	114.1	111.2	108.8	105.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	80.4	77.9	68.8	66.0	65.0	60.6	66.0	63.8	83.5	81.3
Cash resources, short-term receivables and inventories	126.0	123.8	92.5	91.9	114.5	110.3	125.1	121.7	127.0	125.1
	Percentage of cost of materials									
Trade payables	7.9	8.0	17.5	18.0	11.4	10.9	8.0	7.6	7.8	7.9
Memo item:										
Balance sheet total in € billion	364.20	376.11	4.26	4.41	14.68	15.03	46.54	47.99	298.72	308.69
Sales in € billion	625.91	637.96	3.01	3.21	18.24	18.98	72.58	74.59	532.08	541.17
Number of enterprises	12 094	12 094	3 521	3 521	3 609	3 609	3 077	3 077	1 887	1 887

* Agriculture, forestry and fishing, mining and quarrying, 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*

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	28.2	27.7	2.1	2.3	28.8	28.6	43.9	43.3	52.4	51.8
	50	51.3	50.7	28.3	27.4	50.4	50.0	60.3	59.6	68.9	68.2
	75	71.6	71.2	50.8	50.1	70.3	70.1	75.4	75.0	80.7	80.2
Personnel expenses	25	8.7	9.0	3.1	3.1	10.8	11.2	10.1	10.4	7.5	7.8
	50	18.4	18.7	19.3	19.6	21.4	21.5	18.3	18.7	13.6	13.8
	75	31.0	31.6	33.6	34.1	33.9	34.3	29.6	30.4	22.9	23.6
Depreciation	25	0.9	0.9	1.4	1.4	0.9	0.9	0.8	0.8	0.7	0.7
	50	2.1	2.1	3.8	3.6	2.0	2.0	1.7	1.7	1.5	1.5
	75	5.0	5.1	12.2	11.7	4.8	4.8	3.5	3.7	2.9	3.1
Annual result	25	1.4	1.5	3.7	4.3	1.7	1.7	1.0	0.9	0.7	0.6
	50	4.4	4.4	10.4	10.9	4.3	4.4	2.9	2.8	2.4	2.1
	75	10.1	10.3	21.2	21.6	8.3	8.4	6.0	6.0	5.4	5.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.0	7.9	10.5	9.9	7.6	7.2	7.1	7.3	7.7	7.7
	50	24.6	24.6	40.0	38.7	23.6	23.6	20.2	20.3	20.3	20.4
	75	51.8	52.0	73.3	72.8	52.2	52.0	40.3	40.9	35.7	36.7
Inventories	25	1.6	1.7	0.0	0.0	2.5	2.4	10.6	10.6	12.6	12.2
	50	19.0	18.9	3.0	3.0	20.1	20.2	29.8	29.2	25.3	25.0
	75	41.2	41.8	22.8	23.5	46.4	46.3	47.0	47.1	41.9	41.6
Equity	25	4.3	5.1	0.0	0.5	3.6	4.2	7.1	7.5	9.7	10.7
	50	17.9	19.2	15.6	17.9	15.0	16.3	20.1	20.8	22.7	23.9
	75	37.0	38.3	40.3	42.2	33.5	34.9	37.1	38.4	38.5	38.9
Short-term liabilities	25	27.5	26.6	16.9	16.5	29.7	29.0	34.0	33.2	33.4	32.9
	50	51.5	50.9	42.7	41.6	53.8	53.5	54.2	54.1	52.8	52.5
	75	75.3	74.0	75.8	73.4	77.1	76.2	73.8	74.0	72.7	70.6
Liabilities to banks	25	0.0	0.0	1.0	1.4	0.6	0.5	0.0	0.0	0.0	0.0
	50	16.7	16.3	30.4	29.7	20.1	19.7	12.3	11.7	4.1	4.4
	75	43.5	43.3	63.6	61.6	46.5	46.3	33.1	32.7	23.7	23.6
		Percentage of sales									
Annual result before taxes on income	25	1.8	1.8	4.1	5.0	2.1	2.1	1.3	1.2	0.9	0.7
	50	5.1	5.2	11.7	12.4	5.1	5.2	3.6	3.5	2.9	2.6
	75	11.7	12.1	23.8	24.4	9.9	10.0	7.2	7.1	6.6	6.2
Annual result and Depreciation	25	3.9	3.8	8.8	9.5	4.3	4.2	3.1	2.9	2.1	2.1
	50	8.4	8.4	19.0	19.1	8.2	8.2	5.9	5.7	4.8	4.4
	75	17.5	17.6	38.1	38.4	14.7	15.0	10.7	10.5	9.5	8.9
Trade receivables	25	2.3	2.2	0.9	0.9	2.9	2.7	3.8	3.4	2.7	2.6
	50	6.0	5.7	4.5	4.1	6.3	6.0	6.9	6.5	6.2	6.0
	75	10.4	10.0	9.9	9.4	10.6	10.1	10.7	10.3	10.1	9.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.1	4.2	5.9	6.3	4.5	4.6	3.5	3.4	3.0	2.6
	50	9.4	9.4	16.2	17.3	10.0	10.0	7.5	7.4	6.8	6.3
	75	19.8	20.2	38.4	40.7	19.3	19.6	13.6	13.0	11.9	10.9
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	9.0	9.3	11.0	13.1	9.7	10.0	8.2	8.1	7.6	7.2
	50	20.5	21.0	28.4	31.0	21.3	22.0	17.8	17.4	16.1	15.1
	75	44.7	45.7	73.7	81.9	43.7	44.1	34.3	33.4	30.1	29.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	64.9	67.0	45.0	49.8	63.2	66.3	75.5	73.8	77.5	77.0
	50	110.4	112.1	98.3	100.8	109.9	111.3	126.7	126.0	124.0	121.6
	75	219.2	227.7	166.1	185.7	232.8	243.0	253.8	253.0	220.5	222.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	37.4	36.7	32.2	32.0	35.5	34.0	39.3	38.5	46.0	46.6
	50	71.4	71.5	78.9	80.5	67.0	66.5	67.7	67.5	75.3	75.6
	75	129.6	131.5	169.5	179.0	120.1	125.8	115.7	116.2	115.9	117.2
		Percentage of cost of materials									
Trade payables	25	4.2	3.9	4.1	3.9	4.8	4.4	4.0	3.7	3.9	3.8
	50	8.4	7.9	11.2	10.6	9.7	9.0	7.0	6.7	7.0	6.8
	75	15.6	15.0	28.1	26.5	18.0	17.4	11.9	11.2	10.5	10.5

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

I. Enterprises by economic sector

2. Agriculture, forestry and fishing

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million: Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019: 2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.2	98.8	100.8	99.8	100.7	100.1	97.3	98.2	97.0	98.3
Change in finished goods	1.8	1.2	- 0.8	0.2	- 0.7	- 0.1	2.7	1.8	3.0	1.7
Interest and similar income	0.4	0.4	0.6	0.4	0.4	0.3	0.4	0.4	0.3	0.4
Other income	10.3	11.7	24.2	25.9	14.6	14.6	4.2	4.5	8.7	11.2
of which: Income from long-term equity investments	0.9	1.2	0.3	0.3	0.8	0.8	0.2	0.1	1.3	2.0
Total income	110.6	112.1	124.8	126.3	115.0	115.0	104.6	104.9	109.0	111.5
Expenses										
Cost of materials	54.0	55.2	51.3	51.1	54.3	54.4	49.4	48.9	55.8	58.4
Personnel expenses	25.2	26.6	19.1	19.4	22.2	22.4	20.5	20.5	29.0	31.8
Depreciation	7.1	7.5	11.5	12.3	9.8	9.9	7.7	8.3	5.1	5.3
of which: Depreciation of tangible fixed assets	7.0	7.3	11.4	12.0	9.6	9.9	7.5	7.7	5.1	5.3
Interest and similar expenses	1.9	2.2	3.7	3.6	2.3	2.3	1.3	1.2	1.8	2.4
Operating taxes	0.4	0.3	0.6	0.7	0.5	0.4	0.2	0.2	0.4	0.3
Other expenses	18.1	19.2	32.7	31.7	22.4	22.5	19.0	18.5	14.1	16.3
Total expenses before taxes on income	106.8	111.1	118.9	118.8	111.4	112.0	98.1	97.6	106.2	114.5
Annual result before taxes on income	3.8	1.0	6.0	7.5	3.6	3.0	6.5	7.3	2.8	- 3.0
Taxes on income	0.6	0.7	0.7	1.0	1.0	0.8	0.7	1.0	0.4	0.4
Annual result	3.2	0.4	5.3	6.5	2.6	2.1	5.8	6.3	2.4	- 3.4
Profit and loss transfers (parent company)	0.6	0.8	0.2	- 0.1	0.1	0.1	- 0.2	0.3	1.1	1.4
Profit and loss transfers (subsidiary)	0.9	0.8	- 0.1	0.2	- 0.1	- 0.3	4.0	3.4	0.4	0.4
Profit for the year	2.9	0.4	5.5	6.3	2.8	2.5	1.6	3.2	3.1	- 2.4
Balance Sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.0	0.2	0.2	0.2	0.2	0.2	0.2	1.6	1.5
Tangible fixed assets	67.6	65.1	67.8	68.4	63.1	63.1	48.1	47.4	72.2	67.8
of which: Land and buildings	45.5	43.8	48.6	49.0	42.3	42.4	21.9	22.4	49.9	46.7
Inventories	6.3	5.8	8.3	8.0	12.1	11.7	12.0	12.1	3.0	2.4
of which: Finished goods and merchandise	3.7	3.2	4.2	3.7	6.6	6.1	6.6	6.3	2.1	1.7
Cash	5.0	4.0	4.3	3.6	5.0	4.4	9.9	9.2	4.4	3.1
Receivables	12.1	18.0	13.4	14.0	14.6	15.2	20.8	22.0	9.7	18.9
Short-term	10.7	15.0	12.3	12.9	13.4	14.0	17.0	18.4	8.4	15.1
of which:										
Trade receivables	3.4	3.2	3.5	4.0	4.0	3.8	6.3	6.6	2.8	2.4
Receivables from affiliated companies	5.4	6.1	6.3	5.7	7.3	8.0	9.0	8.8	4.0	5.1
Long-term	1.5	3.0	1.1	1.1	1.2	1.2	3.8	3.5	1.3	3.8
of which: Loans to affiliated companies	1.2	1.1	0.1	0.2	0.6	0.7	3.5	3.1	1.3	1.0
Securities	1.9	0.3	0.4	0.3	0.8	0.8	0.3	0.3	2.7	0.0
Other long-term equity investments	5.8	5.7	5.2	5.0	3.8	4.2	8.4	8.6	6.2	5.8
of which: Goodwill	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.1	0.0	0.0
Capital										
Equity	64.2	60.3	44.6	43.2	47.5	46.5	31.9	32.1	78.1	71.5
Liabilities	28.6	32.3	52.8	54.1	49.7	50.7	59.7	58.8	12.7	19.1
Short-term	15.1	19.9	26.1	27.5	19.9	20.5	37.8	39.0	8.4	15.9
of which:										
Liabilities to banks	3.8	7.6	10.1	10.5	7.4	7.7	6.9	7.7	1.1	7.2
Trade payables	2.8	2.7	4.6	5.1	4.2	3.9	5.6	5.5	1.6	1.6
Liabilities to affiliated companies	7.1	8.0	7.7	8.3	5.8	6.2	22.1	23.3	5.2	6.4
Long-term	13.5	12.4	26.7	26.6	29.8	30.2	21.9	19.8	4.3	3.2
of which:										
Liabilities to banks	10.5	9.4	19.1	19.4	20.8	20.4	18.1	16.4	4.3	3.2
Liabilities to affiliated companies	2.7	2.8	7.0	6.5	8.3	9.2	2.5	2.7	0.0	0.0
Provisions	6.5	6.7	1.9	1.7	2.1	2.0	8.2	8.8	8.5	8.8
of which: Provisions for pensions	3.7	4.1	0.4	0.4	0.2	0.2	3.8	4.1	5.5	6.0
Other ratios	Percentage of sales									
Annual result before taxes on income	3.9	1.0	5.9	7.5	3.6	3.0	6.7	7.4	2.9	- 3.1
Annual result and depreciation	10.5	7.9	16.7	18.8	12.3	12.1	13.9	14.8	7.8	1.9
Trade receivables	8.3	8.4	11.2	13.2	8.7	8.4	8.0	8.3	7.9	7.8
	Percentage of the balance sheet total									
Sales	41.1	38.3	31.6	30.3	45.7	44.7	78.9	79.4	34.9	31.2
Annual result and interest paid	2.2	1.0	2.8	3.1	2.2	2.0	5.7	6.0	1.5	- 0.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	14.1	8.5	10.3	10.7	11.8	11.0	18.8	20.1	15.5	2.3
	Percentage of fixed assets									
Long-term equity and liabilities	105.1	102.6	96.2	93.5	112.9	111.3	94.9	93.5	104.8	102.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	104.7	96.1	64.0	60.2	95.3	92.2	71.7	70.9	152.4	114.7
Cash resources, short-term receivables and inventories	146.4	125.2	96.0	89.3	156.1	149.2	103.5	102.1	187.9	130.1
	Percentage of cost of materials									
Trade payables	12.3	12.8	28.7	33.2	17.0	15.9	14.0	13.8	7.9	8.8
Memo item:										
Balance sheet total in € billion	11.24	11.85	0.91	0.94	2.54	2.61	1.03	1.03	6.76	7.26
Sales in € billion	4.62	4.54	0.29	0.29	1.16	1.17	0.81	0.82	2.36	2.27
Number of enterprises	651	651	336	336	256	256	43	43	16	16

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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	36.2	37.2	28.4	29.1	44.2	44.3	33.0	31.5	44.7	48.2
	50	54.7	54.7	52.7	53.8	56.3	56.3	52.0	50.8	59.5	63.0
	75	69.0	69.3	71.9	70.4	66.6	67.2	66.8	69.7	76.9	80.3
Personnel expenses	25	8.5	8.8	4.3	3.5	12.7	13.0	11.3	11.5	8.6	9.3
	50	18.4	18.5	14.6	14.5	21.9	21.6	19.8	19.2	18.6	19.2
	75	28.5	29.6	27.9	28.7	28.5	29.9	31.2	31.1	54.1	60.9
Depreciation	25	3.7	4.0	2.9	3.3	4.8	4.7	2.8	2.7	1.4	1.4
	50	8.6	9.7	9.2	10.8	8.6	9.5	5.5	5.5	3.5	3.9
	75	15.2	16.0	18.6	17.9	14.5	14.6	11.0	11.6	7.3	7.6
Annual result	25	- 1.1	- 1.4	- 0.9	- 1.8	- 1.9	- 1.4	- 0.5	0.0	- 0.2	- 9.2
	50	4.5	3.6	8.0	7.2	3.0	2.5	2.1	2.1	1.6	0.4
	75	13.0	12.1	20.5	18.6	8.1	6.7	7.0	5.2	5.8	1.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	42.9	43.3	45.4	45.3	51.9	52.1	21.8	21.5	20.0	19.9
	50	65.6	66.1	67.5	67.1	66.3	67.6	40.2	41.0	29.4	32.2
	75	78.9	79.7	82.3	83.0	77.6	78.2	66.3	69.6	90.7	91.9
Inventories	25	2.3	2.4	0.7	0.9	5.7	5.3	4.3	4.1	2.3	1.4
	50	8.4	8.1	6.6	6.8	9.6	9.3	11.3	11.5	3.8	3.7
	75	15.8	15.7	16.5	15.7	15.3	14.8	20.6	19.1	8.9	9.0
Equity	25	17.5	17.0	12.2	13.1	20.9	21.0	10.0	15.0	40.7	40.3
	50	43.2	43.2	41.5	39.7	44.1	45.4	43.6	44.7	52.1	52.0
	75	64.6	64.2	65.0	66.3	63.6	63.2	56.8	53.3	95.3	95.2
Short-term liabilities	25	9.0	9.6	8.5	10.0	9.1	8.7	15.2	16.5	1.5	1.8
	50	20.6	22.4	22.3	26.4	17.8	18.4	26.4	28.1	18.0	15.5
	75	42.7	43.4	48.8	48.2	37.2	39.4	47.7	46.0	27.5	29.4
Liabilities to banks	25	8.4	9.2	6.1	6.5	14.8	14.9	2.4	1.6	0.0	0.0
	50	26.1	25.4	25.4	24.5	29.1	29.4	19.0	15.0	0.0	0.1
	75	45.8	46.8	51.0	49.9	42.0	44.9	38.5	31.3	23.4	33.5
		Percentage of sales									
Annual result before taxes on income	25	- 0.9	- 1.4	- 0.5	- 2.1	- 1.5	- 1.5	- 0.5	0.1	0.2	- 8.9
	50	5.0	4.4	8.8	7.8	3.8	2.8	2.4	2.5	2.2	0.6
	75	14.6	13.4	20.9	18.7	10.1	8.7	8.5	8.3	6.6	1.9
Annual result and depreciation	25	5.9	6.0	7.4	7.9	6.4	6.2	4.3	5.2	3.3	- 0.8
	50	15.5	14.8	21.0	20.7	13.3	12.2	8.0	9.9	6.8	3.2
	75	26.9	26.2	34.9	33.7	21.1	19.6	14.6	16.0	10.7	6.5
Trade receivables	25	2.6	3.0	1.2	1.4	3.9	4.3	3.0	2.3	4.0	5.3
	50	6.2	6.2	4.9	5.4	6.9	6.8	6.8	7.1	7.0	7.0
	75	11.1	12.2	11.8	13.4	10.6	11.3	11.4	10.6	10.7	8.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.4	0.2	0.8	0.5	0.0	0.1	0.4	0.4	0.3	- 0.4
	50	3.3	2.8	4.3	4.1	2.4	2.4	2.5	2.7	3.6	1.1
	75	7.9	7.7	9.6	10.1	6.8	4.6	8.1	7.5	7.0	3.1
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	4.1	3.8	2.4	2.4	5.5	5.3	6.5	9.4	10.0	- 18.1
	50	13.6	13.9	12.3	13.9	14.9	13.3	13.8	16.9	22.1	7.3
	75	28.9	28.7	26.8	29.6	31.3	26.6	39.6	36.0	59.1	28.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	81.4	80.8	68.6	73.1	90.1	89.3	86.2	91.2	101.8	100.4
	50	107.3	105.3	99.9	98.4	112.2	110.0	121.0	120.1	108.1	104.7
	75	133.4	133.3	129.2	130.8	131.1	130.9	178.5	153.7	258.0	261.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	32.0	31.1	23.7	21.9	42.4	37.3	42.0	37.3	112.0	109.6
	50	82.7	76.9	64.1	58.5	91.1	91.6	95.7	89.8	290.6	224.9
	75	203.9	179.8	189.4	166.7	188.9	178.1	222.3	211.9	538.0	448.9
		Percentage of cost of materials									
Trade payables	25	6.2	6.4	6.4	6.6	6.0	6.8	6.0	6.1	5.2	4.5
	50	13.3	13.7	17.4	21.6	11.9	12.0	10.6	12.1	7.0	7.9
	75	33.3	36.3	44.9	52.8	24.6	24.4	21.4	20.6	12.7	12.9

I. Enterprises by economic sector

3. Mining and quarrying

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.1	98.6	99.8	98.9	98.9	100.8	99.5	99.5	99.0
Change in finished goods	0.3	0.9	1.4	0.2	1.1	1.1	- 0.8	0.5	0.5	1.0
Interest and similar income	0.5	0.5	0.2	0.2	0.3	0.3	0.3	0.3	0.6	0.6
Other income	6.1	8.3	8.9	8.1	9.6	6.9	5.1	6.0	5.9	9.0
of which: Income from long-term equity investments	2.5	3.8	2.6	4.3	0.9	1.0	1.6	1.8	2.9	4.5
Total income	106.6	108.8	109.1	108.3	109.9	107.2	105.4	106.3	106.5	109.6
Expenses										
Cost of materials	41.2	42.7	32.2	31.1	34.5	34.5	44.8	44.2	41.1	43.2
Personnel expenses	21.7	22.1	22.3	20.3	23.2	23.6	20.2	21.2	21.9	22.2
Depreciation	9.7	10.3	13.4	12.6	7.9	11.7	9.9	9.5	9.8	10.3
of which: Depreciation of tangible fixed assets	9.6	9.9	13.4	12.4	7.8	11.5	9.5	8.7	9.7	10.0
Interest and similar expenses	3.8	3.6	1.9	1.6	1.6	1.3	1.3	1.3	4.6	4.4
Operating taxes	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.4	0.4
Other expenses	22.3	24.5	27.3	27.8	26.4	27.0	24.0	24.2	21.5	24.3
Total expenses before taxes on income	99.1	103.5	97.3	93.7	93.8	98.2	100.3	100.5	99.3	104.9
Annual result before taxes on income	7.5	5.3	11.9	14.6	16.1	9.0	5.1	5.9	7.2	4.7
Taxes on income	1.1	0.9	1.8	2.0	2.6	2.4	1.3	1.1	0.9	0.7
Annual result	6.4	4.4	10.1	12.6	13.5	6.6	3.8	4.8	6.3	4.0
Profit and loss transfers (parent company)	2.5	2.1	0.0	0.0	0.2	0.1	0.0	0.0	3.3	2.8
Profit and loss transfers (subsidiary)	6.3	4.0	0.3	0.5	0.4	0.2	1.0	0.7	8.1	5.2
Profit for the year	2.6	2.5	9.8	12.1	13.3	6.5	2.9	4.1	1.6	1.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	0.9	2.8	2.7	1.1	1.1	3.1	3.1	0.9	0.6
Tangible fixed assets	28.2	26.4	65.3	62.7	51.8	51.0	51.7	51.4	24.1	22.2
of which: Land and buildings	10.4	9.4	34.4	33.2	28.8	26.8	24.6	24.6	7.7	6.7
Inventories	4.7	4.9	7.4	7.8	9.0	9.1	6.8	7.0	4.2	4.5
of which: Finished goods and merchandise	1.7	1.7	5.8	6.6	3.4	3.5	3.0	3.4	1.4	1.4
Cash	5.4	11.9	8.8	10.4	13.8	14.6	7.2	8.6	4.8	12.1
Receivables	47.9	42.8	13.6	14.2	18.6	17.2	20.7	19.5	52.7	46.9
Short-term	42.6	34.7	13.4	13.8	18.1	16.7	19.2	17.8	46.7	37.7
of which:										
Trade receivables	3.2	2.8	5.0	3.2	5.5	5.1	5.5	4.9	2.8	2.4
Receivables from affiliated companies	35.5	28.5	5.2	7.5	10.1	9.0	11.0	10.6	39.7	31.6
Long-term	5.3	8.1	0.2	0.4	0.5	0.5	1.5	1.8	6.0	9.2
of which: Loans to affiliated companies	5.2	8.0	0.1	0.1	0.4	0.4	1.4	1.4	5.9	9.1
Securities	0.1	0.1	0.4	0.4	0.8	1.0	0.3	0.7	0.0	0.0
Other long-term equity investments	11.8	12.2	1.2	1.4	4.3	5.4	10.0	9.5	12.5	12.9
of which: Goodwill	0.0	0.0	0.0	0.0	0.2	0.1	0.1	0.0	0.0	0.0
Capital										
Equity	26.3	24.6	26.4	30.2	31.9	30.6	37.9	36.3	24.6	23.0
Liabilities	27.1	28.2	59.3	54.8	49.6	50.9	34.1	35.2	25.0	26.2
Short-term	21.6	23.4	41.2	39.5	31.6	31.9	24.6	26.0	20.6	22.6
of which:										
Liabilities to banks	0.6	0.6	9.4	8.8	4.6	5.2	2.6	2.5	0.1	0.1
Trade payables	2.7	2.2	3.1	2.7	5.0	4.5	3.5	3.2	2.4	1.9
Liabilities to affiliated companies	17.0	19.0	23.9	23.0	16.1	16.6	16.0	17.9	17.2	19.2
Long-term	5.5	4.8	18.1	15.3	18.0	19.0	9.5	9.1	4.4	3.6
of which:										
Liabilities to banks	1.6	1.5	10.0	9.2	13.8	14.3	5.3	5.4	0.6	0.4
Liabilities to affiliated companies	1.9	1.4	6.5	4.5	3.0	3.3	3.3	2.6	1.7	1.1
Provisions	46.6	47.1	14.3	14.7	18.4	18.5	27.8	28.4	50.3	50.8
of which: Provisions for pensions	10.5	10.7	0.8	0.9	1.2	1.3	3.5	3.7	11.8	12.1
Other ratios	Percentage of sales									
Annual result before taxes on income	7.5	5.3	12.0	14.6	16.3	9.1	5.1	5.9	7.3	4.7
Annual result and depreciation	16.2	14.8	23.8	25.3	21.6	18.5	13.6	14.3	16.3	14.5
Trade receivables	6.7	6.2	8.4	5.0	6.7	6.2	6.8	6.2	6.6	6.3
	Percentage of the balance sheet total									
Sales	47.7	44.3	60.3	64.0	81.5	81.2	82.1	79.3	42.0	38.5
Annual result and interest paid	4.9	3.6	7.3	9.1	12.5	6.5	4.2	4.8	4.6	3.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.3	10.3	22.2	27.3	32.5	27.4	20.3	20.7	9.7	8.6
	Percentage of fixed assets									
Long-term equity and liabilities	90.9	84.2	65.3	69.0	87.5	86.4	76.6	74.3	94.0	85.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	222.3	199.7	55.0	62.3	101.3	98.7	108.1	102.3	249.4	220.8
Cash resources, short-term receivables and inventories	244.1	220.7	72.9	82.0	129.7	127.3	135.5	129.1	270.0	240.6
	Percentage of cost of materials									
Trade payables	13.4	11.3	15.7	13.7	17.4	15.9	9.7	9.1	14.1	11.5
Memo item:										
Balance sheet total in € billion	11.86	12.51	0.07	0.08	0.46	0.49	1.20	1.23	10.12	10.71
Sales in € billion	5.66	5.54	0.04	0.05	0.38	0.40	0.99	0.97	4.25	4.12
Number of enterprises	172	172	40	40	78	78	40	40	14	14

I. Enterprises by economic sector

cont'd: 3. Mining and quarrying

Ratios	Quartile value	Total 2018	Total 2019	Less than 2 2018	Less than 2 2019	2 but less than 10 2018	2 but less than 10 2019	10 but less than 50 2018	10 but less than 50 2019	50 and more 2018	50 and more 2019
		cont'd: All legal forms									
				Enterprises with sales of ... € million							
		Cylindered sample 2018/2019									
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	23.3	22.9	15.1	14.8	22.5	22.8	26.7	26.1	37.8	38.9
	50	34.3	35.0	31.4	28.3	32.7	32.4	43.3	41.7	38.9	46.2
	75	48.0	48.4	42.4	44.7	44.7	45.4	60.0	60.2	60.5	58.8
Personnel expenses	25	14.0	13.8	12.0	10.3	16.1	15.8	11.6	12.9	18.9	17.8
	50	20.6	21.1	19.6	18.0	21.0	22.1	17.7	18.5	22.1	22.6
	75	28.9	28.8	32.4	30.6	28.5	28.5	27.5	29.4	29.0	28.0
Depreciation	25	4.2	4.6	4.8	5.5	4.9	4.9	3.1	3.3	3.9	4.1
	50	7.8	8.6	8.4	11.4	8.0	8.1	6.8	7.9	7.8	8.7
	75	11.6	12.6	18.2	15.3	10.4	11.0	10.7	11.6	13.0	13.4
Annual result	25	1.1	1.9	0.4	2.4	2.0	2.9	0.7	0.6	- 3.2	- 4.3
	50	6.3	6.2	7.6	7.5	8.0	7.2	4.1	5.0	9.1	0.6
	75	13.7	13.5	14.5	15.7	13.8	13.5	8.7	10.7	12.6	10.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	30.6	32.6	40.6	37.0	33.5	34.2	35.7	31.7	16.2	15.1
	50	50.8	50.9	59.4	57.4	53.1	51.4	49.9	50.4	28.8	28.3
	75	67.9	67.2	73.6	73.0	67.9	66.1	64.3	70.7	44.8	46.4
Inventories	25	1.8	1.6	0.2	0.5	1.9	1.8	3.7	1.8	1.8	3.8
	50	5.3	5.0	3.9	3.8	4.8	4.4	6.9	6.9	6.9	7.0
	75	12.5	12.4	17.5	12.1	10.2	11.7	12.0	12.5	12.1	13.0
Equity	25	11.2	12.4	9.2	9.9	10.2	10.5	16.3	13.9	13.0	14.6
	50	25.9	26.7	25.6	29.4	25.2	26.2	29.2	30.1	27.1	28.0
	75	50.9	48.6	47.7	46.7	51.0	49.5	52.1	48.5	46.7	47.6
Short-term liabilities	25	12.9	10.2	15.9	7.3	13.0	10.4	14.0	12.2	6.1	8.8
	50	25.1	23.7	25.9	23.0	23.5	22.8	28.3	27.3	17.2	20.6
	75	50.2	49.3	53.8	54.1	52.6	51.6	45.9	41.4	34.9	34.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.8	1.3	0.0	0.0	0.0	0.0
	50	9.7	7.8	10.0	4.4	13.2	13.8	7.9	6.7	0.0	0.0
	75	27.7	28.6	32.3	30.1	31.9	39.1	15.5	19.3	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	1.5	2.6	0.7	2.6	3.3	4.0	1.0	1.2	- 2.3	- 4.4
	50	8.1	9.2	8.9	9.6	10.6	10.3	4.8	5.9	10.0	1.8
	75	16.4	15.6	15.7	19.3	18.1	15.8	10.9	12.9	18.2	11.5
Annual result and Depreciation	25	8.7	10.0	9.5	10.6	10.3	11.0	6.0	7.1	4.6	6.4
	50	16.1	17.6	21.8	24.0	16.5	18.3	13.7	15.5	14.2	11.2
	75	29.4	28.1	34.8	32.9	29.9	29.0	19.5	19.9	28.4	24.9
Trade receivables	25	2.8	3.0	1.9	1.4	3.1	3.4	3.3	3.6	4.2	3.5
	50	5.6	5.2	4.5	4.0	4.9	5.1	6.7	6.6	5.9	5.7
	75	9.6	7.9	10.2	8.2	8.7	7.3	9.2	8.1	9.8	8.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	2.5	1.6	2.1	3.3	3.7	2.5	2.9	0.7	- 0.1
	50	6.2	7.2	6.1	6.9	7.7	8.4	5.4	7.4	4.3	1.7
	75	13.7	12.8	13.5	12.4	16.1	15.0	10.2	11.7	10.7	5.5
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	7.1	9.2	7.2	9.3	7.1	10.3	12.6	11.3	4.1	6.7
	50	23.6	25.6	21.5	27.7	26.0	25.6	23.6	28.2	8.5	10.3
	75	43.4	49.2	40.4	53.3	50.6	59.3	43.3	50.6	28.3	19.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	53.7	58.2	33.9	33.1	59.7	60.7	52.5	48.1	83.6	58.8
	50	84.9	89.4	78.8	93.8	83.4	83.8	86.8	88.7	95.4	93.1
	75	128.1	128.7	154.8	154.1	128.1	124.6	115.5	124.7	153.5	112.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	43.4	38.5	30.2	22.8	42.9	41.3	44.2	47.8	102.7	50.7
	50	108.7	125.4	94.0	121.9	107.1	120.8	107.7	129.7	267.9	208.6
	75	282.1	310.3	269.2	491.8	239.7	305.9	225.5	261.0	635.1	363.3
		Percentage of cost of materials									
Trade payables	25	6.6	5.6	4.2	4.7	8.0	5.8	5.1	5.1	7.8	6.0
	50	11.2	9.5	8.6	8.8	12.4	12.3	9.0	8.3	10.6	9.0
	75	19.6	20.3	32.6	19.3	20.2	22.7	16.8	15.3	16.7	17.1

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.7	98.1	97.8	98.5	98.7	98.8	99.6	99.4	99.8
Change in finished goods	0.6	0.3	1.9	2.2	1.5	1.3	1.2	0.4	0.6	0.2
Interest and similar income	0.4	0.6	0.1	0.2	0.1	0.1	0.1	0.1	0.5	0.6
Other income	5.7	6.1	2.9	3.0	2.2	2.4	2.1	2.2	6.0	6.4
of which: Income from long-term equity investments	2.1	2.0	0.1	0.1	0.1	0.2	0.3	0.3	2.2	2.2
Total income	106.1	106.6	103.0	103.1	102.3	102.6	102.3	102.3	106.5	107.0
Expenses										
Cost of materials	65.0	65.0	37.5	37.4	45.9	45.5	52.4	51.8	66.3	66.4
Personnel expenses	17.2	17.7	36.7	36.5	31.3	32.0	25.9	26.7	16.3	16.7
Depreciation	3.0	3.4	3.8	3.7	3.1	3.1	3.1	3.2	3.0	3.5
of which: Depreciation of tangible fixed assets	2.8	3.0	3.8	3.7	3.0	3.0	2.9	3.0	2.7	3.0
Interest and similar expenses	1.7	1.5	1.0	0.9	0.8	0.8	0.8	0.8	1.8	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	14.9	15.4	19.2	19.1	16.5	16.6	15.5	15.8	14.9	15.3
Total expenses before taxes on income	101.9	103.1	98.3	97.7	97.6	98.1	97.8	98.3	102.3	103.5
Annual result before taxes on income	4.2	3.6	4.8	5.4	4.7	4.5	4.5	4.0	4.2	3.5
Taxes on income	1.0	1.0	1.2	1.2	1.3	1.2	1.1	1.1	0.9	0.9
Annual result	3.3	2.6	3.6	4.2	3.5	3.3	3.3	2.9	3.3	2.6
Profit and loss transfers (parent company)	1.6	2.1	0.0	0.0	0.2	0.2	0.1	0.1	1.8	2.3
Profit and loss transfers (subsidiary)	1.4	1.4	0.1	0.1	0.2	0.2	0.8	0.6	1.5	1.5
Profit for the year	3.5	3.3	3.5	4.2	3.4	3.3	2.7	2.5	3.5	3.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.4	0.6	0.7	0.8	0.8	1.0	1.0	1.5	1.5
Tangible fixed assets	13.9	13.9	33.6	33.1	29.0	28.6	26.3	26.5	13.1	13.1
of which: Land and buildings	4.3	4.3	13.4	13.0	12.4	12.0	10.2	10.2	3.9	3.9
Inventories	13.8	13.3	24.2	25.8	30.1	31.0	29.5	29.2	12.8	12.3
of which: Finished goods and merchandise	4.7	4.6	8.5	8.4	8.8	8.9	8.1	8.1	4.5	4.3
Cash	5.3	4.7	12.1	12.5	11.6	11.6	9.0	9.3	5.0	4.4
Receivables	30.6	31.7	25.9	24.4	24.5	23.7	27.8	27.4	30.8	32.0
Short-term	26.7	28.0	24.6	23.3	23.3	22.6	26.1	25.6	26.7	28.1
of which:										
Trade receivables	5.4	5.0	13.2	12.3	13.4	12.4	12.7	12.0	5.0	4.5
Receivables from affiliated companies	19.5	21.2	7.2	6.6	7.0	7.1	10.6	10.8	20.0	21.8
Long-term	4.0	3.7	1.2	1.2	1.1	1.1	1.7	1.8	4.1	3.9
of which: Loans to affiliated companies	3.6	3.4	0.7	0.8	0.6	0.6	1.2	1.2	3.8	3.5
Securities	3.4	3.4	0.5	0.5	1.0	0.9	0.8	0.8	3.5	3.6
Other long-term equity investments	31.3	31.3	2.4	2.4	2.6	3.0	5.3	5.5	32.9	32.9
of which: Goodwill	0.5	0.4	0.8	0.7	0.4	0.5	0.5	0.4	0.5	0.4
Capital										
Equity	32.3	32.2	31.6	32.9	38.5	38.9	38.7	39.3	31.9	31.8
Liabilities	50.0	49.9	60.9	59.9	52.6	52.6	49.5	49.0	50.0	49.9
Short-term	35.9	36.2	41.0	40.5	38.8	38.9	38.4	38.1	35.8	36.1
of which:										
Liabilities to banks	1.8	1.8	9.9	9.2	8.0	8.3	6.1	6.2	1.5	1.5
Trade payables	5.2	4.8	8.0	8.2	7.6	7.0	7.0	6.5	5.1	4.6
Liabilities to affiliated companies	22.7	23.5	7.1	7.0	9.1	9.1	13.8	14.0	23.3	24.1
Long-term	14.0	13.7	19.8	19.3	13.8	13.8	11.1	10.9	14.2	13.8
of which:										
Liabilities to banks	2.9	2.9	13.4	13.6	9.2	9.0	6.1	6.2	2.7	2.7
Liabilities to affiliated companies	7.6	7.3	4.5	4.1	3.3	3.4	4.1	3.9	7.9	7.5
Provisions	17.2	17.2	7.3	7.0	8.7	8.4	11.7	11.5	17.6	17.6
of which: Provisions for pensions	7.2	7.4	2.2	2.1	2.6	2.6	4.3	4.5	7.4	7.6
Other ratios	Percentage of sales									
Annual result before taxes on income	4.3	3.6	4.9	5.5	4.8	4.5	4.5	4.0	4.2	3.5
Annual result and depreciation	6.3	6.1	7.6	8.1	6.7	6.5	6.6	6.2	6.3	6.0
Trade receivables	5.7	5.5	9.1	8.6	8.9	8.5	8.9	8.5	5.4	5.2
	Percentage of the balance sheet total									
Sales	94.9	90.0	144.5	143.0	150.1	146.4	142.9	141.0	91.9	86.9
Annual result and interest paid	4.8	3.7	6.8	7.6	6.5	6.0	6.0	5.2	4.7	3.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.6	8.6	19.4	21.3	20.1	19.2	18.0	16.9	9.2	8.2
	Percentage of fixed assets									
Long-term equity and liabilities	102.0	102.1	140.8	144.7	161.4	162.7	156.1	155.3	99.8	99.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	92.9	94.3	90.2	88.8	91.2	89.0	92.4	92.4	93.0	94.5
Cash resources, short-term receivables and inventories	131.3	131.0	149.2	152.4	168.8	168.7	169.0	168.9	128.8	128.6
	Percentage of cost of materials									
Trade payables	8.4	8.1	14.5	14.9	10.9	10.4	9.3	8.8	8.4	8.0
Memo item:										
Balance sheet total in € billion	1 549.42	1 632.05	1.18	1.27	12.59	13.14	77.04	79.34	1 458.61	1 538.29
Sales in € billion	1 470.91	1 469.53	1.70	1.82	18.89	19.24	110.08	111.87	1 340.23	1 336.60
Number of enterprises	12 872	12 872	1 606	1 606	3 522	3 522	4 478	4 478	3 266	3 266

I. Enterprises by economic sector

cont'd: 4. Manufacturing

Ratios	Quartile value ... %	cont'd: All legal forms; Cylindered sample 2018/2019 Total 2018	Total 2019	Less than 2 € million 2018	Less than 2 2019	2 but less than 10 2018	2 but less than 10 2019	10 but less than 50 2018	10 but less than 50 2019	50 and more 2018	50 and more 2019
		Of the enterprises captured … had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	37.6	36.9	22.5	21.9	33.7	33.2	40.9	40.1	46.5	46.0
	50	49.6	49.2	35.5	34.6	45.1	44.2	51.7	50.9	57.7	57.1
	75	61.7	61.1	48.3	47.9	56.5	55.9	62.4	61.7	69.5	68.8
Personnel expenses	25	18.0	18.5	25.4	25.1	22.9	23.7	18.0	18.6	12.5	13.2
	50	26.9	27.8	36.5	37.2	31.5	32.4	26.1	26.9	20.0	20.8
	75	36.4	37.4	46.4	47.3	40.3	41.1	34.3	35.3	28.0	29.3
Depreciation	25	1.2	1.2	1.2	1.1	1.2	1.2	1.3	1.3	1.3	1.3
	50	2.3	2.4	2.5	2.5	2.2	2.2	2.3	2.4	2.4	2.5
	75	4.1	4.2	4.8	4.8	4.0	4.1	4.1	4.1	3.8	4.1
Annual result	25	0.6	0.4	0.2	0.4	0.7	0.6	0.5	0.4	0.6	0.3
	50	2.9	2.7	2.8	3.3	2.8	2.7	2.8	2.6	3.1	2.7
	75	6.5	6.3	7.6	8.3	6.2	6.1	6.1	5.9	6.8	6.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.2	8.3	6.3	6.3	7.2	7.1	8.8	9.1	9.2	9.6
	50	21.2	21.6	20.2	20.0	20.4	20.7	22.3	22.8	20.8	21.2
	75	39.4	39.8	44.2	44.5	42.0	41.7	39.8	39.7	35.5	36.7
Inventories	25	13.4	13.2	5.1	5.1	13.0	13.1	17.1	16.7	13.4	12.7
	50	26.2	25.7	17.9	18.7	27.6	27.6	29.4	28.7	23.8	22.7
	75	41.8	41.8	38.8	39.9	46.4	46.6	43.6	42.8	36.3	35.6
Equity	25	15.1	15.9	5.2	8.7	14.1	15.0	17.5	18.5	17.5	17.5
	50	33.4	34.4	26.8	28.8	33.8	34.9	35.0	35.9	33.3	34.0
	75	55.8	56.9	53.1	55.7	57.9	59.4	55.9	56.9	54.1	54.9
Short-term liabilities	25	18.5	17.8	17.7	17.9	17.6	16.3	18.8	18.2	19.7	18.9
	50	36.1	35.3	39.3	38.1	36.2	35.9	36.6	34.9	34.3	33.8
	75	59.0	57.9	70.0	65.3	61.0	59.9	58.1	57.4	54.3	53.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	5.9	5.7	12.4	11.2	10.6	10.3	6.5	6.1	0.1	0.1
	75	24.5	24.7	34.5	36.0	29.7	30.0	23.6	24.1	14.2	13.6
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.6	0.3	0.6	1.0	0.8	0.8	0.6	0.8	0.4
	50	3.8	3.5	3.5	4.1	3.8	3.6	3.7	3.4	3.9	3.4
	75	8.3	8.1	9.7	10.6	8.3	8.1	7.9	7.7	8.3	7.9
Annual result and Depreciation	25	3.2	2.9	2.7	3.2	3.5	3.2	3.1	2.9	3.2	2.7
	50	6.7	6.6	7.0	7.4	6.8	6.6	6.6	6.3	6.7	6.5
	75	12.0	11.7	13.9	14.6	11.9	11.6	11.6	11.3	11.8	11.3
Trade receivables	25	3.9	3.5	3.3	2.9	4.2	3.7	4.2	3.8	3.3	3.1
	50	7.4	6.8	6.9	6.1	7.4	6.7	7.8	7.3	7.0	6.7
	75	11.7	11.1	11.8	11.0	11.7	11.0	12.0	11.5	11.1	10.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.3	2.0	1.6	2.2	2.6	2.4	2.2	1.8	2.3	1.8
	50	6.2	5.8	6.8	7.7	6.4	6.1	5.9	5.4	6.3	5.5
	75	12.3	11.9	15.9	17.4	12.5	12.0	11.5	11.0	11.8	10.8
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	5.4	5.0	0.8	3.7	4.8	4.3	6.2	5.8	6.8	5.7
	50	17.6	16.9	14.9	16.5	17.1	16.7	18.4	17.8	18.0	16.6
	75	40.0	39.1	44.4	48.7	42.5	40.7	40.7	39.6	35.6	35.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.6	101.1	79.1	86.1	102.0	103.8	105.3	104.2	101.1	100.4
	50	164.2	166.7	153.1	175.2	178.1	180.3	170.4	168.8	151.6	149.9
	75	321.9	326.9	384.9	433.3	392.3	413.9	317.3	312.4	257.0	257.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	50.2	50.1	42.3	41.5	45.3	44.1	49.8	50.5	59.8	59.6
	50	95.2	96.7	95.8	100.0	92.4	94.0	90.1	92.0	102.7	105.5
	75	205.5	212.5	238.5	246.2	220.8	230.3	191.0	200.1	195.2	203.0
		Percentage of cost of materials									
Trade payables	25	4.6	4.2	4.4	4.1	4.5	4.1	4.7	4.2	4.7	4.4
	50	8.2	7.6	10.1	9.5	8.4	7.7	7.8	7.4	8.0	7.5
	75	14.0	13.2	21.9	21.2	15.4	14.4	12.9	12.2	12.5	12.1

I. Enterprises by economic sector

cont'd: 4 Manufacturing

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.8	97.8	97.3	98.4	98.6	98.7	99.6	99.5	99.8
Change in finished goods	0.6	0.2	2.2	2.7	1.6	1.4	1.3	0.4	0.5	0.2
Interest and similar income	0.5	0.6	0.2	0.2	0.1	0.1	0.1	0.2	0.5	0.7
Other income	6.0	6.5	3.0	3.0	2.2	2.5	2.3	2.3	6.4	6.9
of which: Income from long-term equity investments	2.3	2.2	0.1	0.0	0.1	0.1	0.4	0.3	2.5	2.4
Total income	106.5	107.1	103.1	103.2	102.3	102.6	102.5	102.4	106.9	107.6
Expenses										
Cost of materials	66.1	66.3	37.7	37.7	45.9	45.6	52.6	52.1	67.3	67.6
Personnel expenses	16.7	17.1	38.1	37.8	31.7	32.3	26.0	26.7	15.8	16.2
Depreciation	3.0	3.5	3.5	3.4	3.0	3.1	3.2	3.2	3.0	3.5
of which: Depreciation of tangible fixed assets	2.7	3.0	3.5	3.4	2.9	3.0	2.9	3.0	2.7	3.0
Interest and similar expenses	1.8	1.6	0.9	0.9	0.7	0.7	0.8	0.8	1.9	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	14.8	15.2	19.4	19.3	16.5	16.6	15.5	15.7	14.8	15.2
Total expenses before taxes on income	102.5	103.7	99.8	99.3	97.9	98.5	98.2	98.6	102.9	104.1
Annual result before taxes on income	4.1	3.5	3.3	3.8	4.4	4.1	4.3	3.8	4.0	3.4
Taxes on income	1.0	1.0	1.1	1.1	1.3	1.3	1.2	1.1	1.0	1.0
Annual result	3.1	2.5	2.1	2.7	3.1	2.9	3.1	2.7	3.1	2.4
Profit and loss transfers (parent company)	1.9	2.4	0.1	0.1	0.1	0.0	0.1	0.1	2.0	2.6
Profit and loss transfers (subsidiary)	1.7	1.7	0.1	0.0	0.3	0.3	1.0	0.8	1.8	1.7
Profit for the year	3.2	3.2	2.2	2.8	2.8	2.6	2.2	2.0	3.3	3.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.5	0.7	0.7	0.8	0.8	1.0	1.0	1.5	1.5
Tangible fixed assets	12.9	12.8	30.3	29.8	27.8	27.3	25.3	25.7	12.2	12.1
of which: Land and buildings	3.8	3.8	11.1	10.6	11.3	11.0	9.6	9.7	3.5	3.5
Inventories	12.8	12.3	25.2	27.1	30.5	31.4	29.0	28.7	11.9	11.4
of which: Finished goods and merchandise	4.6	4.4	9.0	8.7	8.7	8.9	7.7	7.7	4.4	4.2
Cash	4.9	4.4	12.7	13.1	12.1	12.1	8.7	9.0	4.7	4.1
Receivables	30.1	31.3	27.7	25.8	24.8	24.0	28.9	28.4	30.2	31.5
Short-term	26.0	27.5	26.2	24.4	23.7	22.9	27.1	26.4	25.9	27.6
of which:										
Trade receivables	5.0	4.5	13.8	12.7	13.5	12.5	12.5	11.9	4.5	4.1
Receivables from affiliated companies	19.3	21.2	7.6	6.8	7.0	7.2	11.7	11.7	19.7	21.8
Long-term	4.2	3.8	1.5	1.4	1.1	1.1	1.9	2.0	4.3	3.9
of which: Loans to affiliated companies	3.8	3.5	0.9	1.0	0.7	0.6	1.4	1.5	4.0	3.6
Securities	3.7	3.7	0.6	0.6	1.1	0.9	0.8	0.8	3.8	3.9
Other long-term equity investments	33.8	33.8	2.2	2.2	2.5	3.0	5.9	6.0	35.4	35.3
of which: Goodwill	0.5	0.4	0.6	0.5	0.4	0.5	0.6	0.5	0.5	0.4
Capital										
Equity	33.1	32.9	33.7	34.8	42.5	42.6	41.9	42.3	32.6	32.4
Liabilities	49.0	49.1	58.1	57.4	48.2	48.5	46.0	45.6	49.1	49.2
Short-term	34.7	35.1	39.1	38.8	35.4	35.6	35.9	35.5	34.6	35.1
of which:										
Liabilities to banks	1.6	1.6	8.8	8.1	7.4	7.8	5.8	5.8	1.3	1.4
Trade payables	5.1	4.6	8.4	8.5	7.4	6.9	7.0	6.5	5.0	4.5
Liabilities to affiliated companies	22.0	22.9	5.9	5.5	6.6	6.4	11.6	11.8	22.6	23.6
Long-term	14.3	14.0	19.0	18.6	12.7	12.9	10.2	10.1	14.5	14.1
of which:										
Liabilities to banks	2.6	2.6	12.0	12.3	8.5	8.3	5.6	5.8	2.5	2.4
Liabilities to affiliated companies	7.9	7.6	5.0	4.5	3.0	3.3	3.8	3.5	8.2	7.8
Provisions	17.4	17.4	8.1	7.6	9.1	8.8	11.9	11.9	17.7	17.7
of which: Provisions for pensions	7.2	7.3	2.7	2.6	3.0	3.0	4.5	4.7	7.4	7.5
Other ratios	Percentage of sales									
Annual result before taxes on income	4.1	3.5	3.3	3.9	4.5	4.2	4.3	3.8	4.1	3.4
Annual result and depreciation	6.1	6.0	5.8	6.3	6.2	6.0	6.3	6.0	6.1	6.0
Trade receivables	5.5	5.2	9.5	8.9	9.2	8.7	9.1	8.7	5.2	4.9
	Percentage of the balance sheet total									
Sales	90.5	85.7	145.2	141.6	147.6	143.5	137.6	136.4	87.8	83.0
Annual result and interest paid	4.4	3.5	4.6	5.2	5.7	5.2	5.4	4.7	4.4	3.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.9	8.1	15.7	17.1	20.2	19.1	17.6	16.7	8.6	7.8
	Percentage of fixed assets									
Long-term equity and liabilities	100.3	100.7	158.5	162.5	178.0	179.0	163.8	162.6	98.1	98.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	93.7	95.6	100.3	97.5	102.6	99.7	100.6	100.5	93.3	95.4
Cash resources, short-term receivables and inventories	130.7	130.5	164.9	167.4	188.5	187.8	181.4	181.3	127.8	127.8
	Percentage of cost of materials									
Trade payables	8.6	8.2	15.0	15.4	10.8	10.3	9.5	9.1	8.5	8.1
Memo item:										
Balance sheet total in € billion	1 387.34	1 467.63	0.92	1.01	9.88	10.39	60.40	62.18	1 316.15	1 394.06
Sales in € billion	1 255.20	1 258.03	1.33	1.42	14.58	14.90	83.14	84.84	1 156.15	1 156.87
Number of enterprises	9 865	9 865	1 259	1 259	2 752	2 752	3 390	3 390	2 464	2 464

I. Enterprises by economic sector

cont'd: 4. Manufacturing

		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 value	Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	37.6	36.9	22.4	21.8	34.0	33.5	41.2	40.5	46.7	46.3
	50	49.8	49.4	35.7	34.6	45.1	44.3	52.2	51.4	58.5	57.9
	75	62.2	61.5	48.8	48.2	56.7	56.0	63.1	62.3	70.2	69.6
Personnel expenses	25	18.1	18.6	27.9	27.3	23.3	24.1	18.0	18.6	12.2	13.0
	50	27.3	28.1	38.1	38.8	32.0	32.8	26.1	27.1	19.7	20.5
	75	36.9	37.8	48.8	49.3	40.5	41.3	34.4	35.4	27.6	29.0
Depreciation	25	1.2	1.2	1.1	1.1	1.1	1.1	1.3	1.3	1.3	1.3
	50	2.3	2.3	2.3	2.3	2.1	2.1	2.3	2.4	2.3	2.4
	75	4.0	4.1	4.5	4.5	4.0	4.1	4.0	4.1	3.9	4.1
Annual result	25	0.4	0.3	0.0	0.2	0.6	0.5	0.4	0.3	0.5	0.2
	50	2.6	2.4	2.0	2.5	2.5	2.3	2.6	2.4	2.9	2.6
	75	6.0	5.8	5.6	6.2	5.6	5.5	5.9	5.7	6.7	6.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.5	7.5	5.2	5.5	6.6	6.3	8.2	8.2	8.6	8.7
	50	19.7	19.9	17.4	17.2	18.6	18.6	21.1	21.6	19.8	20.0
	75	37.4	37.8	38.1	38.3	39.3	39.4	38.3	38.4	34.4	35.6
Inventories	25	13.2	13.1	5.4	5.4	13.3	13.5	16.6	16.3	12.6	12.1
	50	26.2	25.6	19.1	20.8	28.3	28.0	28.7	28.1	23.3	22.0
	75	41.8	41.9	39.9	41.8	47.1	47.1	43.2	42.5	35.8	35.1
Equity	25	18.4	19.3	7.0	11.3	18.7	19.7	21.2	22.2	19.3	19.4
	50	37.7	38.7	29.1	31.1	39.2	39.8	39.7	40.9	36.9	38.2
	75	59.7	61.1	55.0	57.5	61.6	63.3	60.1	61.1	58.8	59.3
Short-term liabilities	25	16.5	15.8	17.3	17.3	15.0	14.3	16.5	15.7	17.5	16.9
	50	32.7	31.7	37.0	37.1	32.3	31.3	32.5	31.3	31.3	30.3
	75	55.3	53.9	67.5	61.5	56.1	54.9	54.4	53.0	50.4	48.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	4.5	4.2	8.9	8.5	8.9	9.1	5.2	4.6	0.0	0.0
	75	22.3	22.7	30.5	31.0	27.0	27.2	22.5	22.6	12.5	11.8
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.4	0.1	0.3	0.9	0.7	0.6	0.4	0.8	0.3
	50	3.4	3.3	2.7	3.1	3.4	3.3	3.5	3.3	3.8	3.3
	75	7.8	7.7	7.1	7.9	7.9	7.5	7.8	7.7	8.2	7.9
Annual result and Depreciation	25	2.9	2.7	2.1	2.6	3.1	3.0	2.8	2.7	3.1	2.5
	50	6.4	6.2	5.7	6.1	6.5	6.2	6.4	6.1	6.6	6.5
	75	11.5	11.2	11.1	11.9	11.3	11.0	11.5	11.1	11.7	11.4
Trade receivables	25	4.0	3.6	3.4	3.1	4.5	3.9	4.3	3.8	3.2	2.9
	50	7.5	7.0	7.2	6.5	7.7	7.1	8.0	7.5	7.0	6.5
	75	12.0	11.4	12.5	11.6	12.0	11.6	12.3	11.9	11.1	10.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	1.7	1.0	1.6	2.4	2.1	1.8	1.5	2.0	1.6
	50	5.7	5.2	5.4	6.1	5.8	5.4	5.4	5.0	5.9	5.2
	75	11.1	10.8	12.7	13.4	11.2	10.7	10.5	10.1	11.2	10.6
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	4.1	3.8	- 2.7	1.7	3.3	2.9	5.1	4.7	6.1	4.8
	50	16.6	16.1	11.9	13.3	16.1	15.6	17.7	17.1	17.7	16.6
	75	40.1	39.6	37.6	37.6	42.2	40.7	42.2	41.3	36.3	37.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	110.7	111.1	93.6	101.4	115.5	118.1	115.6	114.8	106.8	104.6
	50	180.3	183.5	177.8	203.9	205.7	208.5	184.2	184.6	158.5	157.6
	75	359.6	371.2	450.0	512.9	459.7	484.4	349.8	351.1	271.2	272.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	54.6	55.1	47.8	45.9	50.5	49.2	54.2	55.9	63.5	62.9
	50	106.7	109.9	106.5	110.2	106.5	108.5	103.7	104.0	113.7	118.4
	75	234.4	247.2	258.2	271.9	261.3	275.6	221.6	233.1	219.8	225.1
		Percentage of cost of materials									
Trade payables	25	4.7	4.3	4.6	4.3	4.5	4.1	4.8	4.3	4.9	4.4
	50	8.4	7.8	10.6	10.0	8.3	7.7	8.1	7.6	8.2	7.6
	75	14.5	13.6	23.1	21.9	15.4	14.4	13.4	12.7	13.0	12.5

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.1	99.6	99.3	99.5	98.9	99.0	99.1	99.5	99.1	99.6
Change in finished goods	0.9	0.4	0.7	0.5	1.1	1.0	0.9	0.5	0.9	0.4
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Other income	3.5	3.3	2.7	2.9	2.2	2.4	1.6	1.8	3.9	3.6
of which: Income from long-term equity investments	0.5	0.6	0.0	0.2	0.2	0.2	0.2	0.2	0.6	0.6
Total income	103.7	103.5	102.8	103.0	102.3	102.5	101.7	101.9	104.1	103.8
Expenses										
Cost of materials	58.7	57.3	36.4	36.2	45.7	45.1	51.5	50.9	60.1	58.6
Personnel expenses	20.2	21.2	31.6	31.3	30.0	30.8	25.6	26.4	19.1	20.2
Depreciation	3.0	3.2	4.9	4.8	3.2	3.3	3.1	3.1	3.0	3.2
of which: Depreciation of tangible fixed assets	2.8	3.0	4.9	4.8	3.1	3.2	3.0	3.0	2.8	3.0
Interest and similar expenses	1.1	1.2	1.2	1.2	0.9	0.9	0.8	0.8	1.2	1.3
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	16.4	18.3	18.0	16.4	16.6	15.6	16.0	15.4	16.5
Total expenses before taxes on income	98.4	99.4	92.5	91.7	96.3	96.8	96.6	97.3	98.8	99.8
Annual result before taxes on income	5.3	4.1	10.3	11.3	6.0	5.7	5.1	4.6	5.3	4.0
Taxes on income	0.8	0.7	1.4	1.5	1.0	1.0	0.9	0.8	0.7	0.7
Annual result	4.5	3.4	8.9	9.8	4.9	4.7	4.2	3.7	4.6	3.3
Profit and loss transfers (parent company)	0.4	0.4	- 0.2	- 0.1	0.5	1.1	0.0	0.1	0.4	0.4
Profit and loss transfers (subsidiary)	0.1	0.1	0.1	0.2	0.0	0.0	0.1	0.1	0.1	0.1
Profit for the year	4.8	3.7	8.6	9.5	5.4	5.7	4.1	3.7	4.9	3.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.2	0.5	0.5	0.6	0.7	0.9	0.9	1.2	1.2
Tangible fixed assets	22.6	23.4	45.2	45.4	33.5	33.4	29.8	29.5	21.5	22.4
of which: Land and buildings	8.3	8.5	21.6	21.9	16.2	15.6	12.4	12.0	7.7	7.9
Inventories	22.3	22.4	20.6	20.8	28.8	29.6	31.1	30.8	21.2	21.3
of which: Finished goods and merchandise	6.1	6.0	6.9	7.4	8.9	9.1	9.5	9.4	5.7	5.6
Cash	8.2	7.0	10.2	10.2	9.6	9.4	10.3	10.3	8.0	6.6
Receivables	34.9	35.0	19.6	19.2	23.3	22.6	23.8	23.7	36.5	36.7
Short-term	32.6	32.2	19.3	18.8	22.2	21.6	22.9	22.7	34.0	33.6
of which:										
Trade receivables	9.5	9.3	11.1	10.7	12.9	12.0	13.5	12.5	8.9	8.8
Receivables from affiliated companies	21.0	20.6	5.8	5.8	6.7	7.1	6.7	7.6	22.9	22.5
Long-term	2.3	2.8	0.3	0.4	1.1	1.0	0.9	1.0	2.5	3.1
of which: Loans to affiliated companies	1.7	2.3	0.1	0.0	0.3	0.4	0.4	0.5	1.9	2.6
Securities	1.0	0.9	0.1	0.2	0.8	0.8	0.6	0.5	1.1	1.0
Other long-term equity investments	9.4	9.7	3.1	3.0	2.9	3.1	3.2	3.8	10.2	10.5
of which: Goodwill	0.2	0.2	1.5	1.4	0.3	0.3	0.2	0.1	0.2	0.2
Capital										
Equity	25.9	26.1	24.4	26.0	23.9	24.8	27.1	28.4	25.9	25.9
Liabilities	58.2	57.5	70.8	69.2	68.8	68.3	62.2	61.3	57.5	56.8
Short-term	46.9	46.1	48.0	47.1	51.1	51.2	47.7	47.4	46.7	45.8
of which:										
Liabilities to banks	3.6	3.7	13.8	13.7	10.2	10.1	7.4	7.6	3.0	3.1
Trade payables	6.0	5.8	6.6	7.0	8.2	7.6	7.0	6.3	5.9	5.7
Liabilities to affiliated companies	28.6	28.1	11.3	12.3	18.5	19.1	22.0	21.9	29.6	29.0
Long-term	11.3	11.5	22.7	22.1	17.7	17.1	14.4	13.9	10.8	11.1
of which:										
Liabilities to banks	5.3	6.1	18.4	18.4	11.7	11.6	8.0	7.8	4.9	5.7
Liabilities to affiliated companies	5.1	4.6	2.9	2.5	4.6	3.9	5.5	5.3	5.1	4.5
Provisions	15.7	16.2	4.7	4.7	7.3	6.9	10.6	10.3	16.4	17.1
of which: Provisions for pensions	7.5	7.9	0.4	0.3	1.3	1.2	3.6	3.6	8.1	8.6
Other Ratios	Percentage of sales									
Annual result before taxes on income	5.3	4.1	10.4	11.4	6.0	5.8	5.1	4.6	5.4	4.0
Annual result and depreciation	7.6	6.7	13.9	14.7	8.2	8.1	7.3	6.9	7.6	6.6
Trade receivables	7.1	7.2	7.8	7.2	8.1	7.6	8.4	7.9	6.9	7.1
	Percentage of the balance sheet total									
Sales	133.1	128.6	142.1	147.9	159.1	157.4	161.9	157.5	129.2	124.6
Annual result and interest paid	7.6	5.9	14.5	16.3	9.3	8.9	8.1	7.2	7.5	5.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	15.3	12.8	30.2	34.1	19.7	19.3	18.8	17.7	14.8	12.1
	Percentage of fixed assets									
Long-term equity and liabilities	123.6	120.4	96.6	98.1	110.5	111.1	128.7	129.1	123.4	119.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	87.7	85.6	61.4	61.8	62.7	61.0	70.0	70.1	90.4	88.1
Cash resources, short-term receivables and inventories	135.3	134.4	104.2	105.9	119.0	118.8	135.3	135.2	135.7	134.7
	Percentage of cost of materials									
Trade payables	7.6	7.8	12.6	13.0	11.1	10.5	8.4	7.8	7.5	7.7
Memo item:										
Balance sheet total in € billion	162.08	164.42	0.26	0.27	2.71	2.75	16.64	17.16	142.46	144.23
Sales in € billion	215.71	211.50	0.37	0.39	4.32	4.34	26.94	27.03	184.08	179.74
Number of enterprises	3 007	3 007	347	347	770	770	1 088	1 088	802	802

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 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	37.7	36.9	23.1	22.9	32.4	32.2	40.1	39.3	45.2	44.9
	50	49.0	48.6	35.2	34.6	45.1	43.9	50.3	49.6	55.7	54.9
	75	60.3	59.6	47.7	46.5	55.8	55.6	60.9	60.1	66.6	65.8
Personnel expenses	25	17.5	18.0	19.3	19.0	21.3	22.2	17.8	18.4	13.6	14.7
	50	25.8	26.5	29.7	30.1	30.0	30.9	25.9	26.5	20.6	21.5
	75	35.0	35.8	39.6	40.3	39.0	40.2	34.2	35.0	28.7	30.3
Depreciation	25	1.4	1.4	1.6	1.6	1.3	1.4	1.3	1.4	1.4	1.4
	50	2.5	2.5	3.3	3.2	2.4	2.4	2.4	2.5	2.5	2.6
	75	4.2	4.3	6.2	6.2	4.1	4.3	4.2	4.2	3.8	4.0
Annual result	25	1.3	1.0	3.0	4.4	1.6	1.1	1.1	0.8	0.9	0.6
	50	4.0	3.8	8.5	8.8	4.3	4.0	3.5	3.3	3.6	2.9
	75	8.2	7.9	16.0	16.5	8.2	8.1	6.6	6.8	7.1	6.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	12.0	12.1	12.7	15.1	11.7	11.2	11.9	12.6	12.2	12.0
	50	26.7	26.7	34.6	34.9	28.4	29.0	26.3	26.6	23.4	24.5
	75	44.6	45.2	62.3	62.4	48.5	49.1	43.5	43.8	37.7	39.2
Inventories	25	14.2	13.9	3.8	3.8	11.7	11.7	19.1	18.8	16.4	15.5
	50	26.4	26.5	13.9	14.0	25.2	26.4	31.5	30.5	25.3	24.8
	75	41.6	41.5	31.6	30.7	43.8	44.6	44.1	43.9	37.2	36.1
Equity	25	7.9	8.0	1.2	1.1	4.9	5.4	9.5	9.7	13.0	12.5
	50	22.2	22.9	15.6	16.3	16.2	16.9	23.9	24.9	26.3	26.4
	75	39.1	40.1	43.0	46.0	36.0	36.3	39.3	40.2	40.2	41.2
Short-term liabilities	25	28.6	27.9	18.9	21.9	31.2	31.3	30.4	28.5	27.4	27.7
	50	47.3	48.0	46.3	45.0	51.7	52.1	48.0	48.5	43.4	43.8
	75	68.2	67.6	77.4	75.4	73.5	73.6	67.1	66.1	62.3	62.1
Liabilities to banks	25	0.0	0.0	1.4	2.8	1.1	0.2	0.0	0.0	0.0	0.0
	50	11.0	10.7	27.2	24.2	17.3	16.5	11.8	10.7	3.1	3.3
	75	31.6	31.5	57.1	53.1	39.1	40.1	28.1	28.7	19.5	20.6
		Percentage of sales									
Annual result before taxes on income	25	1.6	1.3	3.3	4.9	2.1	1.6	1.4	1.1	1.1	0.7
	50	4.9	4.5	9.8	10.5	5.0	4.7	4.3	4.0	4.3	3.5
	75	9.7	9.2	17.9	18.6	9.8	9.6	8.1	7.9	8.3	7.6
Annual result and Depreciation	25	4.2	3.9	7.1	8.5	4.7	4.3	4.0	3.6	3.6	2.9
	50	7.8	7.5	13.6	14.1	8.3	8.1	7.1	6.8	7.0	6.5
	75	13.5	13.3	22.2	23.0	13.6	13.5	12.0	11.7	12.1	11.1
Trade receivables	25	3.6	3.2	2.8	2.3	3.4	3.2	4.1	3.8	3.7	3.4
	50	6.9	6.4	5.6	4.6	6.0	5.8	7.5	6.8	7.3	7.1
	75	10.7	10.1	9.7	8.0	10.2	9.1	10.8	10.7	10.9	10.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.7	3.4	7.2	8.2	4.5	3.8	3.4	2.9	3.1	2.2
	50	8.7	8.1	15.7	17.4	9.5	9.1	8.0	7.4	7.5	6.3
	75	15.8	15.0	33.5	34.9	17.8	17.0	13.7	13.0	13.1	11.3
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	9.0	8.8	10.6	13.0	9.0	8.8	9.0	8.8	8.5	7.9
	50	20.2	19.4	25.9	32.0	19.9	19.8	20.4	18.9	18.6	16.2
	75	39.6	38.2	69.5	85.0	42.8	40.5	36.3	34.6	33.5	31.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	74.5	73.2	51.7	49.8	62.9	65.0	78.7	77.3	87.1	84.2
	50	123.4	123.3	98.2	101.9	112.6	113.1	127.8	129.7	135.2	130.4
	75	213.3	212.3	178.8	200.2	201.7	215.4	221.2	218.0	219.1	209.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	41.0	39.6	28.2	27.4	35.8	32.3	40.7	40.0	51.8	51.9
	50	70.5	70.0	70.4	69.7	63.5	61.8	66.7	66.7	82.9	82.1
	75	120.4	123.4	163.9	162.8	112.1	112.4	112.3	116.9	133.5	129.6
		Percentage of cost of materials									
Trade payables	25	4.4	4.1	3.6	3.6	4.7	4.2	4.5	4.0	4.5	4.4
	50	7.7	7.2	8.6	7.5	8.9	7.8	7.0	6.8	7.7	7.2
	75	12.5	12.0	18.2	19.4	14.9	14.2	11.2	10.5	11.2	10.9

I. Enterprises by economic sector

4.a) Manufacture of food products

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	100.0	99.8	99.6	99.6	99.7	99.7	99.9	99.6	100.0
Change in finished goods	0.4	0.0	0.2	0.4	0.4	0.3	0.3	0.1	0.4	0.0
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	1.7	1.7	2.0	1.7	2.2	2.2	1.6	1.4	1.7	1.7
of which: Income from long-term equity investments	0.3	0.4	0.0	0.0	0.0	0.0	0.1	0.1	0.3	0.4
Total income	101.8	101.9	102.1	101.8	102.3	102.3	101.7	101.4	101.8	101.9
Expenses										
Cost of materials	72.1	71.8	46.4	43.4	45.3	45.0	57.9	57.4	73.6	73.4
Personnel expenses	10.6	10.8	27.6	27.8	28.8	29.0	20.1	20.3	9.6	9.8
Depreciation	2.1	2.2	3.8	3.5	3.7	3.9	3.2	3.2	2.0	2.1
of which: Depreciation of tangible fixed assets	2.0	2.1	3.8	3.4	3.6	3.7	3.1	3.1	1.9	2.0
Interest and similar expenses	0.5	0.5	1.1	1.0	0.9	0.8	0.6	0.6	0.5	0.5
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	14.0	14.0	22.0	22.8	20.5	20.8	17.0	17.4	13.7	13.6
Total expenses before taxes on income	99.4	99.3	101.1	98.8	99.3	99.4	98.8	98.9	99.4	99.4
Annual result before taxes on income	2.4	2.5	1.0	3.0	3.0	2.8	2.8	2.6	2.4	2.5
Taxes on income	0.5	0.4	0.7	0.1	0.8	0.7	0.8	0.7	0.5	0.4
Annual result	1.9	2.1	0.3	3.0	2.2	2.2	2.1	1.8	1.9	2.1
Profit and loss transfers (parent company)	0.3	0.3	0.0	0.0	0.1	0.0	0.1	0.3	0.3	0.3
Profit and loss transfers (subsidiary)	0.4	0.6	- 0.4	- 0.6	0.2	0.4	0.2	0.2	0.5	0.7
Profit for the year	1.7	1.8	0.7	3.6	2.1	1.9	2.0	1.9	1.7	1.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.9	0.4	0.5	2.8	2.6	0.7	0.5	0.9	1.0
Tangible fixed assets	30.1	30.7	43.4	38.6	45.1	45.6	46.1	45.5	28.5	29.0
of which: Land and buildings	10.8	10.9	14.5	12.5	18.9	19.3	17.2	17.0	10.1	10.2
Inventories	16.5	16.0	13.2	17.0	13.3	14.1	16.3	15.8	16.6	16.1
of which: Finished goods and merchandise	8.6	8.3	9.7	12.1	7.0	7.8	7.3	7.2	8.7	8.4
Cash	5.4	4.8	11.9	12.5	6.5	6.6	6.9	7.3	5.2	4.5
Receivables	32.1	32.9	28.7	28.2	27.1	26.2	26.2	26.6	32.7	33.6
Short-term	30.1	30.8	22.2	23.7	26.6	25.4	24.8	24.9	30.7	31.5
of which:										
Trade receivables	13.5	13.1	11.9	14.4	11.8	11.7	12.8	12.5	13.6	13.2
Receivables from affiliated companies	13.1	14.4	5.7	4.8	9.2	8.1	8.2	8.9	13.6	15.0
Long-term	1.9	2.0	6.6	4.5	0.5	0.8	1.3	1.7	2.0	2.1
of which: Loans to affiliated companies	1.5	1.5	0.0	0.0	0.2	0.5	0.9	1.4	1.6	1.6
Securities	1.3	1.1	0.3	0.1	0.5	0.4	0.2	0.4	1.4	1.2
Other long-term equity investments	13.5	13.4	1.6	2.6	4.4	4.0	3.2	3.5	14.6	14.4
of which: Goodwill	0.5	0.4	1.3	1.0	1.5	1.3	0.6	0.6	0.5	0.4
Capital										
Equity	35.9	36.1	14.3	20.0	32.6	32.0	36.7	37.8	35.9	36.0
Liabilities	50.5	50.5	82.0	75.9	61.8	62.1	55.0	53.8	49.9	50.0
Short-term	36.4	36.7	47.4	43.6	36.8	35.9	36.9	36.8	36.3	36.6
of which:										
Liabilities to banks	4.4	4.6	10.3	8.0	10.0	9.3	8.0	8.0	4.0	4.2
Trade payables	10.9	10.6	11.0	11.6	10.7	10.2	10.5	9.9	11.0	10.7
Liabilities to affiliated companies	18.4	18.4	13.1	12.0	9.8	9.4	14.4	15.0	18.8	18.9
Long-term	14.1	13.8	34.7	32.3	25.0	26.2	18.1	17.0	13.6	13.3
of which:										
Liabilities to banks	6.3	7.3	19.5	20.1	15.8	16.1	11.2	11.1	5.8	6.8
Liabilities to affiliated companies	6.7	5.7	13.2	10.4	6.4	6.2	5.9	5.0	6.8	5.7
Provisions	13.6	13.4	3.6	4.0	5.3	5.7	8.2	8.3	14.2	14.0
of which: Provisions for pensions	5.1	5.4	1.1	1.1	1.4	1.4	2.9	3.0	5.4	5.7
Other ratios	Percentage of sales									
Annual result before taxes on income	2.4	2.5	1.0	3.1	3.0	2.9	2.9	2.6	2.4	2.5
Annual result and depreciation	4.0	4.3	4.2	6.5	6.0	6.1	5.3	5.0	3.9	4.2
Trade receivables	6.6	6.4	7.3	8.2	6.8	6.6	6.7	6.5	6.6	6.4
	Percentage of the balance sheet total									
Sales	205.9	205.9	163.2	176.1	173.8	178.4	191.3	190.8	207.6	207.7
Annual result and interest paid	5.0	5.3	2.2	7.1	5.5	5.4	5.2	4.5	4.9	5.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	14.2	14.8	9.2	17.0	17.0	17.7	17.9	17.4	13.8	14.6
	Percentage of fixed assets									
Long-term equity and liabilities	118.4	117.3	96.1	115.4	111.0	111.6	112.1	112.1	119.2	118.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	100.8	99.9	71.8	82.9	90.0	89.4	86.1	87.5	102.3	101.2
Cash resources, short-term receivables and inventories	146.2	143.6	99.8	122.0	126.2	128.7	130.3	130.3	148.0	145.1
	Percentage of cost of materials									
Trade payables	7.3	7.2	14.6	15.1	13.5	12.6	9.4	9.0	7.1	7.0
Memo item:										
Balance sheet total in € billion	49.13	50.54	0.03	0.04	0.48	0.49	4.22	4.42	44.40	45.58
Sales in € billion	101.14	104.07	0.05	0.06	0.83	0.88	8.06	8.44	92.20	94.68
Number of enterprises	901	901	59	59	150	150	326	326	366	366

I. Enterprises by economic sector

cont'd: 4.a) Manufacture of food 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 value	Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	43.1	42.2	27.5	28.3	27.5	26.3	40.7	39.8	58.8	59.8
	50	61.6	61.5	43.0	38.7	43.3	42.8	59.1	59.0	73.2	72.4
	75	76.6	76.3	59.3	57.9	58.9	59.8	72.4	72.8	83.0	83.1
Personnel expenses	25	8.1	8.4	16.0	16.5	16.6	16.5	9.4	9.9	5.5	5.8
	50	14.7	15.3	27.4	29.0	27.4	28.1	17.2	17.3	10.1	10.2
	75	26.7	26.8	39.2	38.8	41.1	41.3	28.4	28.2	15.1	15.8
Depreciation	25	1.1	1.1	1.8	1.4	1.2	1.2	1.3	1.4	0.8	0.8
	50	2.3	2.2	3.5	3.2	2.8	2.9	2.5	2.5	1.7	1.8
	75	4.0	4.0	5.8	4.9	4.7	5.0	4.4	4.4	3.2	3.1
Annual result	25	0.2	0.2	- 2.1	0.0	0.1	0.0	0.2	0.2	0.3	0.4
	50	1.8	1.6	1.9	3.5	1.4	1.7	1.8	1.4	1.8	1.7
	75	4.1	4.0	7.4	7.7	4.5	4.4	4.1	4.0	3.9	3.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	17.1	17.3	15.5	14.4	15.7	17.7	19.3	19.8	15.8	15.8
	50	35.6	35.6	39.2	34.2	41.0	41.1	38.8	37.5	31.3	32.9
	75	54.3	55.0	63.4	58.9	66.1	69.0	59.3	59.5	46.1	47.5
Inventories	25	5.9	5.8	3.7	3.9	3.0	2.8	5.0	5.2	9.7	9.6
	50	14.2	13.8	8.6	12.0	9.2	9.7	13.7	12.8	17.4	15.7
	75	25.8	26.8	19.7	20.5	20.7	22.9	27.6	27.5	27.4	27.5
Equity	25	14.7	15.0	- 6.1	0.0	9.3	7.0	17.2	16.4	17.6	17.2
	50	30.4	31.4	9.9	20.3	24.7	24.7	33.6	34.1	32.6	33.6
	75	51.3	52.3	33.9	38.3	47.2	49.7	53.9	57.4	51.3	52.3
Short-term liabilities	25	22.4	22.2	20.1	26.9	23.5	22.3	20.3	20.5	23.8	24.4
	50	39.4	37.1	47.1	39.8	40.0	38.3	37.9	35.0	39.3	38.0
	75	60.4	58.9	82.4	72.8	67.0	61.4	56.3	56.1	57.9	58.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	2.8	2.1	0.0	0.0	0.0	0.0
	50	10.5	10.7	26.9	23.3	19.5	21.9	14.2	14.6	4.1	3.1
	75	30.9	30.7	43.8	48.7	41.4	44.1	33.9	32.1	19.6	21.4
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.3	- 2.0	0.1	0.2	0.1	0.4	0.3	0.4	0.5
	50	2.2	2.1	2.2	4.1	2.0	2.4	2.4	1.9	2.3	2.1
	75	5.4	4.9	8.1	8.7	5.9	6.0	5.5	5.0	4.9	4.1
Annual result and depreciation	25	2.2	2.0	0.5	3.5	2.2	2.0	2.4	2.1	2.1	1.9
	50	4.8	4.6	5.3	7.5	5.6	5.6	5.2	4.9	4.4	3.9
	75	8.6	8.4	12.9	13.1	10.3	10.8	9.5	8.6	7.4	7.1
Trade receivables	25	1.8	1.6	0.6	0.7	1.6	1.4	1.5	1.3	2.2	2.1
	50	5.7	5.4	3.3	4.1	5.3	4.7	5.9	6.2	6.1	5.7
	75	10.1	10.2	10.4	11.6	9.7	8.6	10.1	10.2	10.5	10.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	1.9	- 3.2	2.1	0.8	1.5	2.0	1.5	2.0	2.3
	50	5.6	5.1	7.3	9.2	5.6	5.9	5.1	4.4	6.0	5.2
	75	10.6	10.5	16.7	21.7	13.3	13.0	9.1	9.6	10.6	9.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	7.0	8.0	0.4	5.6	6.8	3.8	7.2	7.7	7.8	9.0
	50	17.8	18.2	15.6	21.8	18.0	17.0	17.4	18.2	18.5	17.5
	75	34.0	37.4	37.0	40.1	36.6	33.9	33.2	40.6	33.4	33.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	77.9	77.4	65.7	68.6	64.9	65.0	78.5	75.7	85.3	83.8
	50	115.8	117.0	101.9	144.2	107.7	100.9	111.8	114.3	123.5	121.8
	75	186.8	197.9	152.3	254.7	193.7	180.3	182.3	191.0	191.9	194.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	51.2	52.1	27.9	32.2	43.2	46.2	49.5	49.9	58.5	58.1
	50	89.2	91.8	87.2	97.0	80.3	72.5	84.2	93.0	96.7	96.2
	75	164.4	179.3	149.4	175.7	150.0	152.1	166.0	192.6	173.0	181.5
		Percentage of cost of materials									
Trade payables	25	4.9	5.2	5.4	5.5	6.9	6.4	5.4	5.6	4.4	4.6
	50	9.0	8.8	10.8	10.2	11.7	11.9	9.3	9.1	7.8	7.3
	75	14.2	14.2	22.4	16.7	20.1	18.9	15.1	14.3	11.1	11.3

I. Enterprises by economic sector

4.b) Manufacture of beverages

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	100.2	99.4	100.6	100.1	100.3	99.8	99.9	99.7	100.3
Change in finished goods	0.3	- 0.2	0.6	- 0.6	- 0.1	- 0.3	0.2	0.1	0.3	- 0.3
Interest and similar income	0.2	0.5	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.5
Other income	2.3	2.2	4.5	1.8	2.7	3.0	2.0	2.1	2.3	2.2
of which: Income from long-term equity investments	0.4	0.4	0.0	0.0	0.0	0.0	0.1	0.1	0.4	0.4
Total income	102.5	102.6	104.7	102.0	102.9	103.2	102.3	102.4	102.5	102.7
Expenses										
Cost of materials	48.9	48.3	41.5	41.9	42.3	40.9	45.8	45.9	49.5	48.7
Personnel expenses	15.5	15.6	30.7	31.6	23.4	24.7	19.8	20.5	14.8	14.7
Depreciation	5.3	5.3	7.1	5.6	7.3	7.8	6.8	6.9	5.0	5.0
of which: Depreciation of tangible fixed assets	5.2	5.1	6.8	5.6	6.9	7.7	6.7	6.8	5.0	4.9
Interest and similar expenses	0.8	0.8	1.3	1.5	1.2	1.1	0.9	1.1	0.8	0.8
Operating taxes	0.2	0.2	0.7	0.6	1.1	1.1	0.5	0.5	0.1	0.1
Other expenses	25.2	25.3	26.9	27.2	22.7	23.0	24.2	23.4	25.3	25.7
Total expenses before taxes on income	95.9	95.4	108.2	108.5	98.0	98.5	98.0	98.3	95.6	95.0
Annual result before taxes on income	6.6	7.2	- 3.5	- 6.4	4.9	4.7	4.2	4.1	6.9	7.7
Taxes on income	1.2	1.3	0.3	- 0.1	1.0	1.0	1.0	1.1	1.3	1.4
Annual result	5.3	5.9	- 3.7	- 6.3	3.9	3.7	3.2	3.0	5.7	6.3
Profit and loss transfers (parent company)	0.2	0.3	2.2	4.4	0.0	0.0	0.1	0.2	0.2	0.3
Profit and loss transfers (subsidiary)	1.0	0.9	- 1.6	0.0	0.0	0.0	0.6	0.5	1.1	1.0
Profit for the year	4.5	5.3	0.1	- 1.9	3.9	3.7	2.7	2.7	4.7	5.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.3	1.2	0.7	0.6	0.6	0.6	2.1	2.1	1.2	1.1
Tangible fixed assets	31.6	32.3	46.8	46.5	45.7	48.2	41.7	42.2	29.9	30.6
of which: Land and buildings	15.3	15.6	20.4	18.6	20.1	21.0	19.7	19.0	14.6	15.1
Inventories	10.6	10.0	22.6	20.2	21.6	21.8	15.7	15.6	9.6	8.9
of which: Finished goods and merchandise	5.1	4.5	12.7	11.9	13.1	12.7	6.4	6.4	4.8	4.1
Cash	5.9	5.4	8.6	9.7	6.8	6.3	7.5	7.6	5.7	5.0
Receivables	37.1	35.0	20.4	22.3	22.0	19.9	29.0	28.7	38.6	36.2
Short-term	33.3	32.9	16.1	20.3	16.3	18.5	26.6	26.3	34.6	34.1
of which:										
Trade receivables	11.0	10.9	7.8	8.2	7.7	7.8	12.3	12.1	10.9	10.8
Receivables from affiliated companies	18.3	17.4	4.9	5.4	6.5	8.2	11.6	11.6	19.5	18.4
Long-term	3.8	2.1	4.3	2.0	5.7	1.4	2.4	2.3	4.0	2.1
of which: Loans to affiliated companies	0.5	0.3	0.9	0.2	4.3	0.0	0.8	0.8	0.3	0.3
Securities	2.7	5.0	0.0	0.0	1.8	1.4	0.3	0.2	3.1	5.7
Other long-term equity investments	10.5	10.8	0.4	0.4	1.3	1.6	3.5	3.3	11.7	12.1
of which: Goodwill	0.1	0.0	0.1	0.0	0.0	0.0	0.2	0.1	0.1	0.0
Capital										
Equity	41.0	41.1	17.6	25.7	35.2	33.2	39.9	39.4	41.4	41.5
Liabilities	42.0	42.4	73.0	66.5	55.1	57.0	46.4	47.3	41.0	41.3
Short-term	24.7	25.7	38.5	30.2	26.2	27.1	30.3	31.9	23.9	24.8
of which:										
Liabilities to banks	2.4	2.8	8.9	7.2	7.4	7.5	4.5	4.8	2.0	2.4
Trade payables	8.5	8.7	8.8	8.8	9.4	9.7	10.2	9.9	8.3	8.5
Liabilities to affiliated companies	9.1	9.2	7.9	6.4	4.2	3.8	9.4	10.3	9.2	9.2
Long-term	17.2	16.7	34.4	36.3	28.9	30.0	16.2	15.5	17.1	16.5
of which:										
Liabilities to banks	7.2	7.3	22.7	24.4	19.5	20.0	11.7	12.1	6.3	6.4
Liabilities to affiliated companies	6.8	6.5	11.1	11.6	8.2	8.8	3.0	2.4	7.3	7.0
Provisions	17.0	16.5	9.4	7.8	9.6	9.7	13.6	13.3	17.6	17.1
of which: Provisions for pensions	3.1	3.1	4.1	3.8	1.0	0.7	4.7	4.5	2.9	3.0
Other ratios	Percentage of sales									
Annual result before taxes on income	6.6	7.2	- 3.5	- 6.4	4.9	4.7	4.2	4.1	7.0	7.7
Annual result and depreciation	10.7	11.1	3.3	- 0.7	11.2	11.4	10.1	9.9	10.8	11.3
Trade receivables	10.1	10.3	6.9	7.5	8.0	7.7	11.3	11.3	9.9	10.2
	Percentage of the balance sheet total									
Sales	109.0	105.6	112.5	110.4	95.3	101.2	108.3	106.7	109.4	105.6
Annual result and interest paid	6.8	7.0	- 2.7	- 5.3	4.8	4.8	4.4	4.3	7.1	7.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	21.9	21.9	5.1	- 1.2	18.4	19.1	20.8	19.9	22.2	22.3
	Percentage of fixed assets									
Long-term equity and liabilities	123.5	129.7	107.6	133.0	118.3	120.1	122.4	118.8	123.8	131.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	159.5	149.3	64.2	99.4	88.3	91.6	113.4	106.9	169.5	158.0
Cash resources, short-term receivables and inventories	202.4	188.1	122.8	166.5	170.8	171.9	165.4	156.0	209.9	194.1
	Percentage of cost of materials									
Trade payables	15.9	17.1	18.7	19.2	23.2	23.5	20.5	20.1	15.2	16.5
Memo item:										
Balance sheet total in € billion	10.70	11.17	0.02	0.02	0.19	0.19	1.26	1.31	9.22	9.65
Sales in € billion	11.66	11.80	0.03	0.03	0.18	0.19	1.37	1.40	10.08	10.18
Number of enterprises	155	155	21	21	30	30	59	59	45	45

I. Enterprises by economic sector

cont'd: 4.b) Manufacture of beverages

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	30.5	30.1	33.3	33.3	28.5	27.5	30.9	29.2	31.3	33.6
	50	43.3	42.6	36.6	39.2	33.9	31.5	41.5	41.5	59.0	59.0
	75	68.4	63.6	47.6	46.3	51.0	48.0	56.2	53.4	75.1	75.2
Personnel expenses	25	10.1	10.9	19.5	20.4	19.1	18.2	12.3	13.9	7.3	8.3
	50	19.4	20.6	27.9	30.4	24.9	25.9	21.1	21.9	11.4	12.1
	75	27.7	28.8	37.2	37.8	31.7	33.4	27.6	28.8	17.3	17.6
Depreciation	25	2.2	2.1	2.0	1.5	3.5	2.9	2.5	2.5	1.6	1.7
	50	5.3	5.6	3.6	2.9	6.2	6.0	7.5	6.9	3.7	3.2
	75	9.6	9.5	7.6	7.8	9.6	11.9	10.0	10.4	8.4	8.4
Annual result	25	0.5	0.6	- 1.7	- 0.4	0.7	0.3	0.4	0.7	2.3	1.0
	50	2.7	2.9	0.9	1.2	2.1	2.0	2.9	2.9	3.6	4.5
	75	6.2	6.7	2.5	5.4	4.7	4.8	6.4	7.4	6.4	6.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	15.0	15.1	4.9	6.3	25.6	33.8	18.3	18.0	10.9	13.6
	50	36.6	39.1	24.3	23.6	48.2	47.5	41.2	40.2	28.2	26.7
	75	55.6	54.7	54.8	50.0	62.1	62.1	61.0	58.1	47.4	48.0
Inventories	25	6.0	5.7	12.8	6.0	6.0	6.0	5.8	5.7	5.5	5.2
	50	13.4	11.3	20.2	19.8	13.4	12.7	12.3	10.2	11.8	10.8
	75	30.1	30.2	38.5	52.6	30.8	34.9	23.7	25.7	28.0	26.9
Equity	25	21.0	19.4	2.5	8.2	13.3	11.1	20.6	19.4	25.3	24.7
	50	32.8	33.1	22.1	20.9	31.3	31.9	34.9	33.5	38.0	40.0
	75	50.1	50.8	31.4	39.5	49.1	51.3	55.7	56.0	55.1	50.6
Short-term liabilities	25	15.5	14.7	15.8	14.6	11.3	12.8	14.8	13.7	19.2	16.0
	50	27.5	27.5	29.0	22.8	22.9	27.4	26.8	27.3	28.5	28.3
	75	48.0	48.9	56.5	51.5	51.7	45.7	44.6	50.7	46.5	43.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	1.3	1.7	0.0	0.0	0.0	0.0
	50	9.3	8.7	16.5	16.4	23.2	24.3	9.8	9.2	5.2	5.4
	75	31.9	33.6	33.2	38.2	46.0	43.7	30.5	32.2	17.4	19.4
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.6	- 1.4	- 0.3	0.9	0.3	0.3	0.7	2.1	1.2
	50	3.7	3.4	0.9	1.3	2.6	2.5	4.4	3.6	5.2	4.6
	75	7.4	7.6	2.5	5.6	7.1	5.6	7.5	8.0	7.8	7.9
Annual result and Depreciation	25	4.0	4.1	0.0	1.1	6.8	6.4	4.5	5.7	4.5	4.3
	50	10.8	9.8	3.8	3.5	11.3	10.2	11.8	12.0	11.0	9.6
	75	16.3	16.8	13.5	13.9	17.2	18.2	16.9	17.8	15.2	16.6
Trade receivables	25	5.3	5.2	3.6	3.9	5.6	5.2	6.6	6.2	5.2	4.4
	50	8.1	8.0	6.9	5.8	7.6	7.4	9.0	9.4	8.6	7.8
	75	11.9	12.4	7.9	9.2	9.4	8.8	13.5	13.3	12.8	13.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	1.8	0.7	1.9	1.4	0.6	1.1	1.9	2.8	2.2
	50	4.7	4.5	3.1	4.2	3.7	3.9	5.0	4.6	5.5	5.1
	75	8.5	8.9	5.9	5.4	7.0	9.2	10.0	10.2	8.5	8.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	7.0	7.2	- 10.1	3.5	10.7	9.5	6.1	5.8	11.3	7.4
	50	18.8	17.1	5.9	9.9	16.6	17.5	20.4	17.7	19.4	17.5
	75	35.2	37.3	15.3	15.7	28.4	35.3	36.9	38.3	35.2	39.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	86.0	88.4	70.5	102.4	96.7	98.5	83.2	84.9	90.7	85.1
	50	122.6	122.3	137.2	204.0	122.9	118.6	128.0	115.8	118.2	118.7
	75	205.9	212.0	624.6	618.8	155.6	160.5	209.8	186.0	227.5	245.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	52.6	58.8	42.3	40.0	46.9	59.1	61.5	56.7	70.3	63.4
	50	107.1	104.0	92.6	160.3	68.1	113.7	95.4	88.3	111.1	111.7
	75	212.0	195.8	188.2	227.8	170.7	159.6	274.1	248.7	213.4	194.5
		Percentage of cost of materials									
Trade payables	25	9.4	8.4	7.1	8.2	9.5	9.5	9.4	7.7	9.6	8.6
	50	13.7	13.6	13.7	12.7	12.8	12.6	14.6	13.8	13.3	14.0
	75	21.9	21.3	19.0	28.1	33.2	24.2	21.7	21.5	21.3	20.4

I. Enterprises by economic sector

4.c) Manufacture of textiles

Ratios	All legal forms: Total 2018	Total 2019	Less than 2: 2018	Less than 2: 2019	2 but less than 10: 2018	2 but less than 10: 2019	10 but less than 50: 2018	10 but less than 50: 2019	50 and more: 2018	50 and more: 2019
	Cylindered sample 2018/2019; Enterprises with sales of ... € million									
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	100.0	99.5	99.9	100.3	99.8	99.3	99.9	99.6	100.1
Change in finished goods	0.5	0.0	0.5	0.1	- 0.3	0.2	0.7	0.1	0.4	- 0.1
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.3
Other income	1.7	2.2	2.7	2.1	2.1	2.4	2.0	2.3	1.6	2.0
of which: Income from long-term equity investments	0.4	0.6	0.0	0.0	0.1	0.0	0.2	0.1	0.5	0.9
Total income	101.9	102.4	102.8	102.2	102.2	102.5	102.1	102.4	101.8	102.3
Expenses										
Cost of materials	58.9	58.7	34.9	36.0	49.1	48.7	55.2	54.3	62.3	62.4
Personnel expenses	19.8	20.3	35.3	34.2	28.4	28.8	24.2	24.9	16.2	16.7
Depreciation	2.9	3.3	3.2	3.5	2.7	2.7	3.5	3.5	2.5	3.2
of which: Depreciation of tangible fixed assets	2.6	2.8	3.2	3.4	2.6	2.7	3.3	3.5	2.2	2.3
Interest and similar expenses	0.8	0.7	1.0	0.6	0.7	0.7	0.9	0.9	0.7	0.7
Operating taxes	0.1	0.1	0.1	0.0	0.1	0.2	0.1	0.1	0.1	0.1
Other expenses	15.9	16.1	23.8	25.5	17.7	18.2	15.7	15.9	15.8	15.9
Total expenses before taxes on income	98.4	99.2	98.2	99.9	98.7	99.2	99.8	99.6	97.5	98.9
Annual result before taxes on income	3.5	3.2	4.6	2.3	3.5	3.2	2.3	2.8	4.3	3.4
Taxes on income	1.1	1.0	1.5	0.9	0.9	0.8	0.9	0.8	1.3	1.1
Annual result	2.4	2.2	3.1	1.4	2.6	2.4	1.5	2.0	3.0	2.3
Profit and loss transfers (parent company)	0.2	0.2	- 0.1	0.0	0.0	0.0	0.1	0.1	0.3	0.2
Profit and loss transfers (subsidiary)	0.1	- 0.3	0.0	0.0	0.3	0.6	0.5	0.2	- 0.2	- 0.7
Profit for the year	2.6	2.7	3.0	1.4	2.3	1.8	1.1	2.0	3.5	3.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.5	0.6	0.9	0.4	0.6	2.6	3.2	0.4	0.6
Tangible fixed assets	25.5	25.8	24.3	23.2	31.9	31.6	28.1	27.9	23.5	24.1
of which: Land and buildings	9.8	9.9	9.8	9.2	15.3	13.9	10.0	10.1	9.3	9.4
Inventories	27.5	28.1	22.3	22.6	31.6	32.5	32.1	32.1	24.6	25.4
of which: Finished goods and merchandise	12.9	13.6	8.4	9.1	12.5	13.1	14.8	15.2	11.8	12.7
Cash	6.4	7.2	19.3	21.9	9.4	10.8	8.3	8.8	4.9	5.9
Receivables	31.3	28.1	30.6	27.3	23.6	21.3	21.7	20.2	37.6	33.5
Short-term	28.4	25.6	30.6	27.3	22.2	20.1	21.0	19.5	33.3	29.8
of which:										
Trade receivables	12.2	11.9	11.0	9.6	12.0	11.0	11.2	9.9	12.8	13.2
Receivables from affiliated companies	14.0	11.5	16.4	15.0	7.4	6.5	6.7	6.5	18.7	14.9
Long-term	2.9	2.5	0.0	0.0	1.4	1.3	0.7	0.7	4.3	3.6
of which: Loans to affiliated companies	2.8	2.4	0.0	0.0	1.2	1.2	0.5	0.5	4.3	3.6
Securities	1.3	1.1	1.7	2.0	0.4	0.4	1.5	1.3	1.3	0.9
Other long-term equity investments	6.5	7.9	0.8	1.6	2.3	2.3	5.5	6.1	7.5	9.5
of which: Goodwill	0.1	0.1	0.2	0.1	0.0	0.0	0.3	0.3	0.0	0.0
Capital										
Equity	43.1	43.6	43.0	41.3	42.5	44.0	40.2	40.5	44.9	45.6
Liabilities	45.1	43.9	39.9	39.5	46.6	45.4	49.4	49.6	42.4	40.2
Short-term	34.2	35.2	24.2	24.3	34.5	34.6	35.9	36.9	33.3	34.3
of which:										
Liabilities to banks	5.4	5.9	7.4	6.3	8.7	10.5	6.7	7.4	4.4	4.6
Trade payables	6.0	5.3	5.6	6.5	8.0	7.8	6.7	5.4	5.4	5.0
Liabilities to affiliated companies	18.7	20.3	6.0	2.6	13.2	12.1	18.0	20.0	19.6	21.1
Long-term	10.8	8.6	15.7	15.2	12.1	10.8	13.5	12.7	9.1	5.9
of which:										
Liabilities to banks	6.6	5.6	8.3	8.1	8.5	7.1	6.6	7.0	6.4	4.5
Liabilities to affiliated companies	3.7	2.6	5.5	2.9	2.1	2.5	5.7	4.9	2.6	1.1
Provisions	11.8	12.5	17.0	19.2	10.9	10.6	10.3	9.8	12.7	14.2
of which: Provisions for pensions	5.9	6.5	10.3	13.1	4.2	4.5	4.0	4.3	7.1	7.9
Other ratios	Percentage of sales									
Annual result before taxes on income	3.6	3.2	4.6	2.3	3.5	3.2	2.3	2.8	4.3	3.4
Annual result and depreciation	5.4	5.5	6.3	4.9	5.2	5.2	5.0	5.5	5.5	5.5
Trade receivables	8.3	7.9	8.0	6.3	6.8	6.3	7.6	6.7	8.9	8.9
	Percentage of the balance sheet total									
Sales	146.7	149.6	136.4	153.2	176.6	176.2	147.8	147.0	144.0	149.1
Annual result and interest paid	4.7	4.4	5.5	3.2	5.7	5.5	3.6	4.3	5.3	4.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	15.5	16.7	22.8	20.4	19.2	20.1	14.4	16.0	15.9	16.9
	Percentage of fixed assets									
Long-term equity and liabilities	161.3	154.8	268.5	269.1	163.0	165.6	154.2	149.2	165.1	157.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	102.0	95.1	212.6	210.3	92.5	90.5	82.4	77.1	114.9	106.8
Cash resources, short-term receivables and inventories	182.5	174.9	304.8	303.4	184.0	184.6	171.7	164.1	188.7	180.7
	Percentage of cost of materials									
Trade payables	6.9	6.0	11.7	11.8	9.3	9.0	8.2	6.8	6.0	5.3
Memo item:										
Balance sheet total in € billion	4.69	4.56	0.02	0.02	0.20	0.20	1.67	1.65	2.80	2.69
Sales in € billion	6.88	6.82	0.02	0.03	0.35	0.35	2.47	2.43	4.03	4.01
Number of enterprises	219	219	24	24	60	60	101	101	34	34

I. Enterprises by economic sector

cont'd: 4.c) Manufacture of textiles

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	41.8	40.4	14.7	15.0	35.8	34.2	45.0	42.1	55.8	55.9
	50	53.6	53.3	29.3	30.0	47.5	48.3	55.2	54.1	59.8	60.0
	75	62.0	61.9	49.7	48.6	59.4	60.6	63.1	62.1	69.7	70.8
Personnel expenses	25	17.8	18.3	28.9	27.5	21.4	22.2	17.7	17.9	14.0	14.9
	50	23.9	24.4	32.9	36.9	28.1	27.9	23.2	24.3	18.2	19.0
	75	33.2	33.8	41.7	44.4	37.8	37.3	28.9	30.7	20.3	21.4
Depreciation	25	1.2	1.2	0.9	0.6	1.0	1.0	1.4	1.5	0.9	1.1
	50	2.2	2.3	2.4	2.3	1.7	1.7	2.5	2.7	2.1	2.4
	75	3.8	4.2	5.5	5.6	3.7	3.8	3.8	4.2	3.7	4.4
Annual result	25	0.1	0.1	0.0	0.1	0.2	0.1	0.1	0.1	0.3	- 0.5
	50	2.4	1.9	2.7	2.2	2.8	1.8	2.0	1.9	2.9	2.3
	75	5.9	5.2	5.8	6.0	5.4	4.9	6.7	5.3	5.7	4.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.9	7.4	8.7	6.7	8.6	7.3	9.7	11.8	5.1	5.9
	50	20.1	19.7	15.3	13.8	20.6	21.7	21.9	20.9	16.7	16.2
	75	34.5	37.5	41.7	41.4	37.3	41.6	34.2	35.3	32.0	34.6
Inventories	25	17.1	16.7	3.3	3.6	15.7	15.4	22.6	22.9	14.7	14.8
	50	32.8	33.6	16.7	15.6	32.5	34.6	34.6	35.6	32.0	33.1
	75	48.6	48.9	41.3	46.7	47.1	50.9	51.8	49.6	47.8	45.5
Equity	25	21.2	19.3	5.4	10.5	17.6	19.7	23.4	22.2	22.1	27.3
	50	39.9	37.9	36.0	38.8	42.9	42.8	39.9	36.5	34.9	37.2
	75	56.3	58.7	65.7	71.5	59.0	59.5	55.4	56.5	53.1	56.7
Short-term liabilities	25	16.6	15.8	10.8	12.0	14.1	10.4	17.3	16.7	23.2	20.8
	50	33.5	34.6	31.7	26.8	31.5	32.5	35.8	35.6	37.0	45.6
	75	53.1	53.5	67.4	52.9	52.8	47.4	51.7	55.5	57.1	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	8.0	8.0	11.4	8.4	12.4	12.3	8.0	8.0	0.0	0.1
	75	27.1	27.5	44.7	41.8	25.9	27.5	25.1	26.9	28.9	24.2
		Percentage of sales									
Annual result before taxes on income	25	0.1	0.3	0.2	0.3	0.5	0.3	0.1	0.3	0.3	0.1
	50	3.1	2.7	3.9	3.2	3.4	2.5	2.9	2.9	4.0	2.9
	75	7.9	6.6	8.3	7.3	7.4	6.5	8.2	6.6	6.9	5.8
Annual result and depreciation	25	2.9	2.4	3.3	1.0	3.0	2.3	3.1	2.8	2.8	2.0
	50	6.3	5.6	5.7	5.9	6.4	4.9	6.3	6.1	6.1	6.3
	75	10.0	9.7	10.7	8.4	9.5	8.4	11.2	10.5	9.0	9.7
Trade receivables	25	3.4	2.6	1.8	1.7	3.1	2.6	4.1	3.0	5.2	5.5
	50	7.4	6.4	5.4	2.9	6.2	5.6	7.6	6.6	8.8	7.4
	75	10.0	9.7	8.9	6.6	9.5	9.6	10.9	9.8	10.7	10.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.5	1.2	1.8	0.7	1.9	1.1	1.1	1.7	1.9	0.2
	50	5.7	4.5	7.7	7.1	6.1	4.1	5.1	4.1	5.6	4.6
	75	12.4	10.8	14.2	15.9	12.7	11.4	11.9	10.4	9.9	8.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.7	3.1	- 19.3	- 20.8	3.5	2.6	5.4	5.8	4.1	2.3
	50	15.7	15.0	14.2	11.7	17.1	15.8	15.7	16.0	15.7	15.8
	75	37.5	33.3	42.0	31.6	42.5	35.1	38.3	38.9	30.0	25.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	110.3	115.5	102.0	110.7	122.7	124.8	114.0	111.5	110.4	122.8
	50	182.9	180.9	116.9	221.9	203.4	196.9	182.2	170.1	187.8	176.9
	75	322.3	334.8	538.7	473.9	395.2	484.1	312.2	281.1	285.1	304.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	48.9	45.3	67.8	86.2	42.3	40.2	48.9	41.1	53.0	52.9
	50	90.0	99.0	131.9	165.2	112.2	117.3	84.1	75.9	75.8	80.0
	75	235.9	229.8	408.3	308.9	334.0	373.2	162.9	175.6	201.8	177.8
		Percentage of cost of materials									
Trade payables	25	4.3	3.8	3.4	3.8	3.9	4.3	4.6	3.8	3.8	3.2
	50	7.0	6.1	9.1	9.6	7.0	6.4	7.0	6.0	6.7	4.9
	75	11.2	11.0	25.0	17.2	12.0	13.0	10.9	9.2	10.3	9.3

I. Enterprises by economic sector

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

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million: Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019: 2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	100.1	96.8	96.4	99.0	98.4	99.8	99.8	99.4	100.3
Change in finished goods	0.6	- 0.1	3.2	3.6	1.0	1.6	0.2	0.2	0.6	- 0.3
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Other income	1.4	1.8	2.6	2.1	2.3	2.0	1.4	1.5	1.4	1.8
of which: Income from long-term equity investments	0.2	0.2	0.0	0.0	0.1	0.0	0.1	0.2	0.3	0.2
Total income	101.6	102.0	102.7	102.2	102.4	102.1	101.5	101.7	101.6	102.1
Expenses										
Cost of materials	64.0	61.6	44.5	45.5	52.8	51.4	60.9	58.7	66.0	63.5
Personnel expenses	15.0	15.8	33.3	32.5	26.6	27.6	18.4	19.2	12.9	13.6
Depreciation	3.2	3.3	3.5	3.2	2.8	2.8	2.9	2.9	3.3	3.4
of which: Depreciation of tangible fixed assets	3.0	3.2	3.4	3.2	2.8	2.8	2.9	2.8	3.0	3.3
Interest and similar expenses	0.8	0.7	1.1	0.9	0.8	0.7	0.7	0.7	0.8	0.7
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	14.8	15.9	16.3	15.9	15.2	15.4	15.8	16.1	14.5	15.9
Total expenses before taxes on income	97.8	97.3	98.8	98.2	98.4	98.0	98.7	97.8	97.6	97.2
Annual result before taxes on income	3.8	4.6	3.9	4.0	4.1	4.1	2.8	3.9	4.0	4.9
Taxes on income	0.7	0.8	0.8	0.8	0.9	1.0	0.6	0.8	0.8	0.7
Annual result	3.0	3.9	3.1	3.2	3.2	3.1	2.2	3.1	3.2	4.2
Profit and loss transfers (parent company)	0.3	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.3
Profit and loss transfers (subsidiary)	0.6	0.8	- 0.1	0.0	0.1	0.1	0.2	0.3	0.8	1.0
Profit for the year	2.7	3.3	3.2	3.2	3.1	3.1	2.0	2.7	2.9	3.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.6	0.4	0.4	0.3	0.3	0.6	0.8	0.6	0.5
Tangible fixed assets	38.0	38.4	36.4	34.3	33.9	31.4	32.9	34.9	40.0	40.3
of which: Land and buildings	13.6	13.2	15.5	15.3	15.4	14.3	11.6	11.6	14.0	13.5
Inventories	27.9	26.5	31.0	35.5	37.1	38.8	32.7	30.9	25.5	23.7
of which: Finished goods and merchandise	8.8	8.3	9.9	9.9	11.4	11.3	10.7	10.1	8.0	7.4
Cash	6.4	7.6	8.0	8.9	9.2	11.3	11.3	11.2	4.6	6.1
Receivables	21.3	21.2	23.1	19.8	18.1	16.8	19.3	19.4	22.2	22.2
Short-term	20.0	19.5	22.5	19.2	17.5	15.4	17.9	18.0	20.9	20.4
of which:										
Trade receivables	9.1	8.5	12.4	11.3	10.6	9.4	11.3	11.0	8.3	7.6
Receivables from affiliated companies	8.1	8.3	6.5	4.6	4.6	3.6	4.0	4.7	9.7	9.9
Long-term	1.3	1.6	0.6	0.5	0.6	1.5	1.4	1.3	1.4	1.8
of which: Loans to affiliated companies	0.9	1.3	0.0	0.0	0.2	1.1	0.7	0.5	1.1	1.6
Securities	0.8	1.1	0.0	0.0	0.0	0.1	0.8	0.7	0.9	1.3
Other long-term equity investments	4.7	4.5	0.4	0.3	0.9	0.8	2.0	1.9	5.9	5.7
of which: Goodwill	0.3	0.2	0.2	0.1	0.5	0.4	0.2	0.2	0.3	0.2
Capital										
Equity	32.9	34.4	25.6	22.5	33.5	33.4	33.2	33.9	32.8	34.8
Liabilities	58.4	56.9	68.6	71.9	58.4	59.1	59.8	58.8	57.8	55.8
Short-term	43.3	43.4	48.7	53.2	42.7	42.1	41.6	41.9	43.8	43.8
of which:										
Liabilities to banks	5.6	5.1	14.0	14.3	10.6	8.1	7.2	8.3	4.5	3.6
Trade payables	7.9	7.4	7.9	8.0	6.8	5.9	10.1	7.9	7.4	7.4
Liabilities to affiliated companies	18.3	18.8	5.8	6.0	7.3	7.2	8.6	9.5	22.4	23.0
Long-term	15.1	13.5	19.9	18.7	15.8	17.0	18.2	16.9	14.0	12.0
of which:										
Liabilities to banks	8.0	7.0	16.2	14.0	9.8	10.2	10.5	8.7	6.9	6.0
Liabilities to affiliated companies	6.0	5.3	3.2	4.0	2.8	3.3	4.9	5.4	6.7	5.5
Provisions	8.7	8.7	5.7	5.6	8.0	7.3	6.9	7.2	9.3	9.3
of which: Provisions for pensions	2.2	2.2	1.4	1.5	2.3	2.3	2.0	2.1	2.2	2.3
Other ratios	Percentage of sales									
Annual result before taxes on income	3.8	4.6	4.0	4.2	4.1	4.2	2.8	3.9	4.0	4.9
Annual result and depreciation	6.3	7.1	6.8	6.6	6.1	6.1	5.2	6.0	6.6	7.6
Trade receivables	4.7	4.5	7.7	6.9	6.3	6.0	6.2	6.2	4.1	3.9
	Percentage of the balance sheet total									
Sales	193.8	188.1	160.5	163.4	167.8	155.6	183.9	177.9	199.8	194.9
Annual result and interest paid	7.4	8.7	7.0	7.0	6.8	6.0	5.3	6.7	8.1	9.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	20.0	23.2	16.4	15.8	17.8	17.1	17.1	19.4	21.0	24.9
	Percentage of fixed assets									
Long-term equity and liabilities	111.0	108.9	124.5	120.1	144.1	154.3	143.3	135.2	101.2	99.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	61.6	62.9	62.7	53.0	62.6	63.3	71.2	70.6	58.9	60.9
Cash resources, short-term receivables and inventories	126.0	123.9	126.5	119.7	149.5	155.3	149.9	144.4	117.2	115.0
	Percentage of cost of materials									
Trade payables	6.4	6.4	10.7	10.4	7.5	7.2	9.0	7.5	5.6	6.0
Memo item:										
Balance sheet total in € billion	5.81	6.00	0.07	0.07	0.40	0.43	1.21	1.27	4.13	4.23
Sales in € billion	11.26	11.29	0.11	0.12	0.67	0.67	2.23	2.25	8.25	8.25
Number of enterprises	392	392	103	103	133	133	99	99	57	57

I. Enterprises by economic sector

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

Ratios	Quartile value ... %	Total 2018	Total 2019	Less than 2 2018	Less than 2 2019	2 but less than 10 2018	2 but less than 10 2019	10 but less than 50 2018	10 but less than 50 2019	50 and more 2018	50 and more 2019
		cont'd: All legal forms; Enterprises with sales of ... € million; Cylindered sample 2018/2019; Of the enterprises captured … had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	43.6	42.4	33.0	30.8	43.7	42.9	52.1	52.2	56.8	55.7
	50	55.1	54.0	43.3	41.8	52.1	52.3	60.5	59.4	63.1	60.7
	75	63.8	61.3	51.4	52.9	60.3	58.7	67.3	64.9	71.1	69.1
Personnel expenses	25	14.8	15.7	25.2	25.8	19.7	19.1	12.7	13.5	8.3	10.6
	50	24.1	24.4	33.3	35.3	27.2	27.9	18.5	18.4	12.1	12.6
	75	33.5	34.2	41.6	43.1	35.6	35.8	27.3	25.3	19.4	19.4
Depreciation	25	1.3	1.3	1.4	1.2	1.4	1.3	1.4	1.4	1.2	1.5
	50	2.4	2.4	2.6	2.3	2.4	2.5	2.4	2.3	2.3	2.2
	75	4.0	4.0	4.7	4.3	3.5	3.7	3.6	3.5	4.2	4.9
Annual result	25	0.6	0.6	0.2	0.1	0.7	0.8	0.6	0.7	0.7	1.1
	50	2.3	2.6	2.6	3.1	2.3	2.4	2.2	2.6	2.6	3.6
	75	5.0	5.5	6.1	7.2	4.8	4.7	4.5	4.4	5.7	6.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	13.8	13.0	10.6	8.2	14.6	13.6	13.1	13.3	18.3	15.6
	50	26.7	27.3	24.8	26.2	27.3	27.2	25.6	26.3	33.7	36.7
	75	47.5	47.6	52.0	52.2	43.8	39.8	46.8	47.2	51.0	51.9
Inventories	25	14.9	13.4	6.8	7.2	16.6	15.8	14.5	13.9	17.8	13.5
	50	27.6	25.9	25.6	24.0	30.0	32.1	25.5	24.6	27.5	21.8
	75	48.2	47.4	47.8	45.1	53.3	54.2	44.8	46.4	38.0	39.8
Equity	25	9.5	9.9	0.6	2.3	10.6	12.8	10.7	12.3	14.0	13.4
	50	24.4	25.4	14.9	16.0	27.8	27.5	27.7	30.1	31.0	30.3
	75	51.3	51.1	43.2	43.8	46.4	48.0	54.8	53.1	54.9	55.5
Short-term liabilities	25	19.2	18.3	18.2	21.5	20.8	18.3	16.5	17.7	22.6	20.5
	50	38.3	38.8	50.4	50.2	38.7	38.5	34.5	33.4	35.3	41.2
	75	68.1	68.6	84.3	80.7	59.2	60.0	67.6	66.5	60.8	65.8
Liabilities to banks	25	0.0	0.0	0.0	1.7	1.5	0.6	0.0	0.8	0.0	0.0
	50	13.4	11.4	26.4	27.9	14.1	10.8	6.5	7.7	4.6	0.5
	75	34.8	33.2	52.1	50.8	34.9	32.3	29.2	27.0	24.4	18.5
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.9	0.2	0.2	0.9	1.1	0.6	0.8	0.8	1.1
	50	2.9	3.3	2.9	3.5	3.1	2.9	2.7	3.3	3.8	4.4
	75	6.3	7.0	6.8	7.7	6.5	6.4	5.2	5.7	7.2	7.6
Annual result and depreciation	25	3.1	3.5	3.1	2.8	3.0	3.8	2.8	3.1	4.2	4.0
	50	5.9	6.3	7.0	7.0	5.6	5.9	5.1	5.8	5.9	7.4
	75	10.0	10.5	11.7	12.0	9.9	9.4	8.2	9.1	9.2	10.7
Trade receivables	25	2.9	2.6	3.1	2.6	3.5	3.4	2.9	2.6	0.7	0.9
	50	5.3	5.0	6.3	5.5	5.4	5.2	5.5	5.1	3.4	3.1
	75	8.4	8.1	10.2	9.6	8.3	7.9	8.5	9.2	5.4	5.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.5	2.2	1.0	2.8	2.7	2.3	2.1	2.4	4.4
	50	6.2	6.5	6.2	7.7	6.2	5.6	5.4	5.3	7.8	9.3
	75	11.5	13.1	14.2	17.6	10.7	10.4	9.2	11.6	15.5	15.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.4	6.0	4.0	3.6	6.0	7.0	6.1	4.5	12.3	11.8
	50	15.5	17.0	11.6	14.5	14.8	13.5	14.5	18.2	22.0	26.9
	75	30.0	35.0	25.0	27.0	29.6	31.4	38.6	35.7	43.7	56.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	78.3	79.3	54.7	52.7	90.3	99.5	94.1	79.1	85.8	77.7
	50	137.2	142.9	110.8	125.7	157.5	157.1	150.2	147.8	126.2	115.0
	75	281.9	278.8	287.5	296.5	317.5	322.1	285.0	272.1	192.7	200.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	31.9	32.3	27.8	28.5	35.2	38.2	32.6	34.8	29.2	31.3
	50	69.7	67.1	55.3	57.0	70.9	69.3	83.8	77.6	71.6	68.8
	75	169.8	179.1	140.0	147.4	141.2	189.5	229.1	229.9	160.8	153.6
		Percentage of cost of materials									
Trade payables	25	3.9	3.2	4.0	3.1	3.1	2.8	4.1	3.4	4.0	4.1
	50	6.2	6.1	7.6	7.4	5.7	5.3	6.7	6.3	5.4	6.2
	75	10.6	9.9	15.5	16.0	10.1	9.3	9.2	8.9	7.6	8.6

I. Enterprises by economic sector

4.e) Manufacture of paper and paper products

Ratios	All legal forms: Total 2018	Total 2019	Less than 2: 2018	Less than 2: 2019	2 but less than 10: 2018	2 but less than 10: 2019	10 but less than 50: 2018	10 but less than 50: 2019	50 and more: 2018	50 and more: 2019
	Cylindered sample 2018/2019		Enterprises with sales of ... € million							
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	100.1	.	.	99.4	99.6	99.6	99.7	99.1	100.2
Change in finished goods	0.8	- 0.1	.	.	0.6	0.4	0.4	0.3	0.9	- 0.2
Interest and similar income	0.2	0.3	.	.	0.1	0.1	0.1	0.1	0.2	0.3
Other income	2.4	2.5	.	.	1.7	1.7	3.3	1.8	2.2	2.6
of which: Income from long-term equity investments	0.3	0.9	.	.	0.1	0.0	0.3	0.4	0.3	1.0
Total income	102.6	102.8	.	.	101.8	101.7	103.4	102.0	102.5	102.9
Expenses										
Cost of materials	61.9	60.7	.	.	51.0	49.7	55.5	55.1	62.9	61.7
Personnel expenses	14.9	15.8	.	.	26.2	27.2	22.6	22.7	13.7	14.7
Depreciation	3.3	3.6	.	.	3.8	3.8	3.7	3.3	3.3	3.7
of which: Depreciation of tangible fixed assets	3.2	3.4	.	.	3.7	3.8	3.6	3.2	3.2	3.4
Interest and similar expenses	1.1	1.2	.	.	0.8	0.8	0.7	0.7	1.2	1.3
Operating taxes	0.1	0.1	.	.	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	15.3	16.1	.	.	16.6	17.0	17.5	16.8	15.0	15.9
Total expenses before taxes on income	96.7	97.6	.	.	98.5	98.6	100.2	98.7	96.2	97.4
Annual result before taxes on income	5.9	5.2	.	.	3.3	3.1	3.3	3.3	6.3	5.5
Taxes on income	0.8	0.7	.	.	0.9	1.0	0.8	0.8	0.8	0.7
Annual result	5.1	4.5	.	.	2.5	2.1	2.5	2.5	5.5	4.8
Profit and loss transfers (parent company)	0.2	0.3	.	.	0.0	0.0	0.2	0.2	0.2	0.3
Profit and loss transfers (subsidiary)	2.2	2.7	.	.	1.0	0.7	0.6	0.4	2.5	3.0
Profit for the year	3.1	2.1	.	.	1.4	1.4	2.1	2.3	3.2	2.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.8	.	.	0.5	0.5	0.6	0.6	0.9	0.9
Tangible fixed assets	30.9	33.5	.	.	46.0	46.9	28.7	29.0	31.1	33.9
of which: Land and buildings	10.0	10.8	.	.	19.5	19.4	11.7	11.7	9.7	10.6
Inventories	15.1	13.8	.	.	18.1	17.3	18.7	18.3	14.6	13.2
of which: Finished goods and merchandise	6.2	5.8	.	.	7.8	8.3	9.3	9.5	5.8	5.4
Cash	4.4	5.1	.	.	8.0	9.2	5.4	6.0	4.2	4.9
Receivables	33.4	32.1	.	.	19.5	17.5	29.6	28.3	34.0	32.6
Short-term	30.7	29.5	.	.	19.2	17.2	28.5	27.2	31.1	29.9
of which:										
Trade receivables	7.9	7.0	.	.	10.2	9.5	9.2	8.9	7.7	6.8
Receivables from affiliated companies	20.2	20.3	.	.	5.7	5.4	16.7	15.5	20.8	21.0
Long-term	2.7	2.5	.	.	0.3	0.3	1.1	1.2	2.9	2.7
of which: Loans to affiliated companies	2.4	2.2	.	.	0.0	0.0	0.7	0.7	2.7	2.4
Securities	0.4	0.3	.	.	2.0	2.5	0.1	0.1	0.4	0.3
Other long-term equity investments	14.6	14.1	.	.	5.4	5.7	16.7	17.4	14.4	13.8
of which: Goodwill	0.4	0.3	.	.	0.0	0.0	0.1	0.1	0.4	0.3
Capital										
Equity	38.2	38.5	.	.	32.2	36.9	46.2	47.3	37.3	37.5
Liabilities	48.6	48.4	.	.	60.4	55.1	41.0	41.0	49.4	49.2
Short-term	31.0	30.7	.	.	35.2	32.6	31.3	30.4	31.0	30.7
of which:										
Liabilities to banks	4.2	2.4	.	.	10.0	8.5	5.9	4.7	3.9	2.1
Trade payables	8.4	8.1	.	.	6.5	6.0	6.1	5.6	8.8	8.4
Liabilities to affiliated companies	15.9	17.6	.	.	14.6	13.7	16.6	17.4	15.8	17.7
Long-term	17.5	17.7	.	.	25.3	22.5	9.8	10.6	18.5	18.5
of which:										
Liabilities to banks	5.8	7.7	.	.	16.5	17.0	4.8	6.1	5.8	7.8
Liabilities to affiliated companies	9.0	6.9	.	.	7.4	4.3	4.6	4.0	9.5	7.3
Provisions	13.1	13.0	.	.	7.4	8.0	12.7	11.6	13.2	13.3
of which: Provisions for pensions	7.4	7.5	.	.	2.8	3.2	6.5	6.8	7.5	7.6
Other ratios	Percentage of sales									
Annual result before taxes on income	5.9	5.2	.	.	3.3	3.2	3.3	3.3	6.4	5.5
Annual result and depreciation	8.5	8.1	.	.	6.3	6.0	6.2	5.8	8.8	8.5
Trade receivables	6.1	5.8	.	.	6.3	5.7	6.5	6.2	6.0	5.7
	Percentage of the balance sheet total									
Sales	129.5	120.9	.	.	162.9	166.4	142.6	143.4	127.5	117.9
Annual result and interest paid	8.1	6.9	.	.	5.4	4.9	4.6	4.7	8.5	7.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	19.1	17.4	.	.	17.3	18.4	18.3	17.8	19.2	17.4
	Percentage of fixed assets									
Long-term equity and liabilities	128.1	124.7	.	.	114.3	115.6	132.4	133.9	127.7	123.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	113.8	113.4	.	.	81.8	86.4	108.5	109.1	114.9	114.1
Cash resources, short-term receivables and inventories	162.4	158.3	.	.	133.3	139.4	168.4	169.2	161.9	157.2
	Percentage of cost of materials									
Trade payables	10.4	11.0	.	.	7.8	7.2	7.7	7.1	10.8	11.5
Memo item:										
Balance sheet total in € billion	18.94	19.93	.	.	0.15	0.15	2.12	2.11	16.66	17.67
Sales in € billion	24.52	24.10	.	.	0.25	0.25	3.02	3.03	21.24	20.82
Number of enterprises	257	257	.	.	44	44	109	109	104	104

I. Enterprises by economic sector

cont'd: 4.e) Manufacture of paper and paper 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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	48.4	48.6	.	.	41.0	42.2	47.5	48.2	53.4	52.8
	50	57.9	56.6	.	.	48.3	48.5	57.2	55.6	60.7	59.4
	75	65.0	63.5	.	.	61.8	57.5	64.6	62.8	68.1	65.4
Personnel expenses	25	14.0	14.2	.	.	18.1	18.9	16.6	17.9	10.5	11.2
	50	20.0	20.7	.	.	26.5	28.1	21.7	22.6	15.9	16.2
	75	25.7	26.4	.	.	32.9	35.4	28.5	28.1	20.6	21.8
Depreciation	25	1.6	1.6	.	.	1.4	1.3	1.5	1.4	1.7	1.9
	50	2.9	3.0	.	.	3.1	3.0	2.8	2.9	2.9	3.1
	75	4.7	4.7	.	.	4.8	4.5	4.9	4.6	4.6	4.8
Annual result	25	0.4	0.6	.	.	0.5	0.7	0.2	0.5	0.5	0.8
	50	2.6	3.0	.	.	2.6	2.9	2.1	2.4	3.4	3.5
	75	5.4	5.8	.	.	4.7	5.2	4.4	5.0	7.0	7.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	15.4	14.9	.	.	11.4	13.8	12.4	11.7	18.6	17.7
	50	31.5	32.5	.	.	33.9	36.9	30.2	29.8	31.6	32.7
	75	49.2	52.1	.	.	56.5	61.1	46.9	51.6	47.8	50.8
Inventories	25	11.8	11.3	.	.	11.4	10.7	15.4	15.9	10.7	8.7
	50	20.8	20.4	.	.	17.5	17.7	24.5	22.8	19.1	17.4
	75	32.4	31.0	.	.	32.2	28.0	34.7	33.9	29.7	28.3
Equity	25	17.2	20.1	.	.	20.1	21.2	20.1	20.8	16.0	17.2
	50	35.2	37.7	.	.	38.0	38.9	32.2	34.8	36.9	38.0
	75	56.6	57.7	.	.	54.9	59.8	54.8	57.3	57.7	60.0
Short-term liabilities	25	17.3	17.4	.	.	15.7	12.8	18.6	18.2	17.3	17.9
	50	32.3	30.2	.	.	33.0	25.3	32.3	32.2	31.8	29.8
	75	52.6	47.6	.	.	46.6	41.7	53.4	51.9	53.1	46.9
Liabilities to banks	25	0.0	0.0	.	.	5.1	0.2	0.0	0.0	0.0	0.0
	50	6.6	5.5	.	.	19.7	15.0	8.5	8.8	1.1	0.4
	75	25.5	24.1	.	.	38.7	38.8	26.5	23.5	20.8	21.4
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.9	.	.	0.6	1.2	0.2	0.7	0.9	0.8
	50	3.3	3.7	.	.	3.3	3.5	2.8	3.1	4.3	4.1
	75	6.8	7.1	.	.	6.3	7.0	5.9	6.4	8.0	8.4
Annual result and depreciation	25	3.2	3.3	.	.	3.8	4.1	2.3	3.0	3.7	4.0
	50	7.3	7.3	.	.	6.7	7.3	5.8	6.5	7.6	7.6
	75	10.9	11.6	.	.	11.1	11.5	9.6	10.9	11.8	12.4
Trade receivables	25	3.0	2.0	.	.	3.4	3.4	3.3	1.9	2.3	1.3
	50	6.2	5.8	.	.	5.2	5.1	6.7	6.1	6.8	6.3
	75	9.4	9.1	.	.	7.2	6.1	9.5	9.1	10.0	9.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.7	2.9	.	.	3.4	3.1	1.8	2.5	3.0	3.2
	50	5.8	6.3	.	.	6.3	6.2	5.3	5.4	7.3	7.1
	75	11.9	12.1	.	.	11.5	12.3	10.1	12.1	14.5	11.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.1	7.9	.	.	8.5	8.1	6.4	7.6	9.1	8.8
	50	20.0	19.3	.	.	19.7	16.8	18.6	19.3	21.2	22.9
	75	41.5	40.2	.	.	38.7	48.6	42.6	38.2	41.4	44.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	95.1	96.9	.	.	101.1	97.6	97.7	98.0	92.0	96.2
	50	142.4	144.0	.	.	133.0	147.4	150.7	144.7	137.3	142.8
	75	214.1	228.1	.	.	412.7	426.7	244.9	263.3	189.0	200.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	49.6	56.5	.	.	48.8	50.8	47.0	48.2	61.4	65.7
	50	101.3	104.4	.	.	112.6	130.7	85.4	88.4	110.0	109.4
	75	210.5	198.4	.	.	245.2	242.3	203.2	192.5	216.6	197.8
		Percentage of cost of materials									
Trade payables	25	3.9	3.7	.	.	4.0	2.6	3.2	3.2	4.7	4.9
	50	7.0	6.9	.	.	7.2	5.1	6.4	6.0	8.2	7.8
	75	12.5	11.3	.	.	10.4	10.6	10.8	9.8	15.5	14.2

I. Enterprises by economic sector

4.f) Printing and reproduction of recorded media

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	100.1	99.5	99.3	99.9	100.2	99.9	99.8	99.2	100.3
Change in finished goods	0.4	- 0.1	0.5	0.7	0.1	- 0.2	0.1	0.2	0.8	- 0.3
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	3.5	4.1	3.4	3.2	2.4	2.7	1.9	2.3	4.7	5.6
of which: Income from long-term equity investments	1.2	1.0	0.0	0.4	0.3	0.2	0.1	0.0	2.1	1.9
Total income	103.6	104.3	103.5	103.4	102.5	102.8	102.0	102.4	104.9	105.8
Expenses										
Cost of materials	49.4	48.8	33.5	33.1	40.9	41.2	48.5	47.6	52.0	51.4
Personnel expenses	25.0	25.4	35.0	34.6	32.7	32.6	28.7	29.4	20.8	21.1
Depreciation	5.3	5.3	4.5	4.2	4.0	3.7	4.4	4.3	6.3	6.2
of which: Depreciation of tangible fixed assets	5.2	5.1	4.5	4.2	3.8	3.6	4.3	4.2	6.0	6.0
Interest and similar expenses	1.4	1.3	1.0	1.0	0.8	0.7	0.7	0.7	1.9	1.8
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	18.3	19.1	23.7	22.8	21.3	21.7	16.1	17.2	18.9	19.8
Total expenses before taxes on income	99.4	99.9	97.7	95.8	99.7	100.0	98.4	99.3	99.9	100.4
Annual result before taxes on income	4.2	4.4	5.8	7.6	2.8	2.9	3.5	3.1	4.9	5.4
Taxes on income	1.0	1.3	1.0	1.3	0.8	0.8	0.7	0.8	1.3	1.8
Annual result	3.2	3.1	4.8	6.3	2.0	2.1	2.9	2.4	3.6	3.6
Profit and loss transfers (parent company)	0.5	0.3	0.0	0.0	0.0	0.0	0.3	0.3	0.7	0.4
Profit and loss transfers (subsidiary)	1.4	1.1	0.4	0.3	0.0	0.0	1.7	1.1	1.4	1.4
Profit for the year	2.3	2.3	4.4	6.0	2.0	2.1	1.5	1.6	2.9	2.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.7	1.5	0.8	0.7	0.7	0.6	1.0	1.1	2.1	1.8
Tangible fixed assets	33.3	32.7	37.6	37.8	40.1	40.1	40.4	38.8	29.8	29.5
of which: Land and buildings	13.5	13.1	10.2	11.4	14.6	14.9	14.6	14.1	12.9	12.6
Inventories	10.2	9.7	10.0	10.6	14.5	13.9	12.9	13.5	8.7	7.9
of which: Finished goods and merchandise	3.1	3.0	4.4	4.5	6.1	5.4	3.9	4.5	2.5	2.2
Cash	10.6	10.4	12.4	12.1	12.2	13.6	8.3	9.2	11.4	10.6
Receivables	28.0	29.7	30.2	30.1	27.5	28.3	32.3	32.2	26.2	28.9
Short-term	26.3	27.5	30.1	30.0	26.6	27.3	31.5	31.1	24.2	26.1
of which:										
Trade receivables	12.5	12.0	17.1	15.5	17.3	17.0	14.5	14.1	11.2	10.6
Receivables from affiliated companies	11.1	12.9	9.4	10.3	5.1	6.1	13.3	13.4	10.8	13.4
Long-term	1.6	2.2	0.1	0.1	0.9	1.0	0.8	1.1	2.0	2.8
of which: Loans to affiliated companies	1.4	1.3	0.0	0.0	0.7	0.4	0.4	0.6	1.9	1.6
Securities	0.7	0.5	1.0	0.9	2.6	1.2	1.1	1.1	0.4	0.2
Other long-term equity investments	14.8	14.8	7.0	6.7	1.5	1.3	3.3	3.4	20.8	20.6
of which: Goodwill	4.0	3.2	0.4	0.5	0.2	0.2	0.1	0.1	5.9	4.7
Capital										
Equity	41.9	42.3	28.1	27.3	35.9	36.4	40.2	41.4	43.4	43.5
Liabilities	38.0	38.2	61.1	62.5	54.3	53.8	46.3	44.7	32.7	33.8
Short-term	28.7	29.1	36.9	35.1	36.7	36.4	31.8	31.8	26.5	27.3
of which:										
Liabilities to banks	4.8	4.7	12.9	10.2	9.0	9.6	9.2	8.1	2.5	2.9
Trade payables	6.7	6.1	8.7	9.2	11.0	10.6	8.3	7.5	5.6	5.1
Liabilities to affiliated companies	13.4	14.6	5.6	7.7	10.2	10.3	9.6	11.6	15.4	16.3
Long-term	9.3	9.1	24.1	27.4	17.7	17.4	14.5	12.8	6.2	6.5
of which:										
Liabilities to banks	6.2	6.1	20.6	24.1	14.2	13.5	10.4	8.8	3.5	4.0
Liabilities to affiliated companies	2.1	1.9	1.7	1.7	1.0	1.5	3.0	2.6	1.8	1.7
Provisions	20.0	19.3	10.6	10.0	9.7	9.7	13.5	13.9	23.8	22.4
of which: Provisions for pensions	9.6	9.1	4.1	4.2	4.3	4.2	5.3	5.4	11.9	11.1
Other ratios	Percentage of sales									
Annual result before taxes on income	4.3	4.4	5.9	7.7	2.8	2.9	3.5	3.1	5.0	5.4
Annual result and depreciation	8.6	8.3	9.3	10.6	6.0	5.8	7.2	6.7	10.0	9.8
Trade receivables	10.1	9.4	9.0	8.3	9.0	8.3	8.8	8.3	11.1	10.4
	Percentage of the balance sheet total									
Sales	124.8	127.4	189.7	187.6	192.6	204.4	164.8	170.9	101.0	102.2
Annual result and interest paid	5.8	5.6	11.0	13.8	5.4	5.6	5.9	5.2	5.6	5.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	22.7	22.5	29.7	32.8	22.1	23.7	23.1	23.1	22.3	21.9
	Percentage of fixed assets									
Long-term equity and liabilities	118.1	118.0	123.9	130.4	132.2	134.6	131.3	133.7	112.4	111.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	131.1	131.6	117.4	122.9	111.4	115.5	128.4	129.8	135.4	134.7
Cash resources, short-term receivables and inventories	166.7	165.0	144.6	153.0	150.9	153.8	169.0	172.2	168.3	163.5
	Percentage of cost of materials									
Trade payables	10.9	9.8	13.7	14.8	13.9	12.7	10.4	9.2	10.6	9.7
Memo item:										
Balance sheet total in € billion	4.09	4.12	0.05	0.05	0.27	0.25	1.08	1.07	2.70	2.75
Sales in € billion	5.11	5.25	0.09	0.09	0.51	0.52	1.78	1.83	2.73	2.81
Number of enterprises	289	289	91	91	100	100	76	76	22	22

I. Enterprises by economic sector

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

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	29.2	30.0	19.6	16.2	32.3	33.8	39.1	38.1	43.5	42.1
	50	41.0	41.3	32.2	30.5	40.6	42.0	51.0	48.9	58.7	59.2
	75	52.6	53.4	43.0	42.1	48.9	48.1	58.2	59.4	75.6	73.9
Personnel expenses	25	22.4	22.2	23.2	25.1	25.4	25.4	21.7	21.7	12.2	11.7
	50	31.1	31.5	37.1	35.3	32.7	32.2	26.5	27.4	20.0	18.3
	75	38.5	39.3	45.3	43.5	38.7	39.0	35.2	35.5	25.5	26.7
Depreciation	25	1.9	1.8	1.4	1.3	1.6	1.7	2.3	2.4	3.3	3.2
	50	3.6	3.5	2.9	2.9	3.2	3.3	4.0	3.9	5.0	4.7
	75	5.8	5.5	5.0	5.4	5.8	5.4	6.5	6.0	6.2	6.1
Annual result	25	0.0	- 0.1	0.3	0.1	0.0	0.2	0.0	- 1.6	- 1.0	- 0.8
	50	2.0	2.0	2.7	3.0	1.7	2.0	1.8	1.1	1.5	2.4
	75	5.0	5.6	7.9	9.3	4.4	4.5	4.1	4.8	7.9	6.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	12.0	13.3	7.8	7.3	11.0	11.4	22.2	20.7	17.1	19.0
	50	33.8	31.6	28.7	24.9	33.3	30.0	38.4	35.3	40.3	40.2
	75	54.1	52.9	47.2	46.9	56.2	55.3	59.9	54.0	60.4	53.1
Inventories	25	4.6	4.6	1.2	1.2	7.0	6.9	6.8	6.0	4.0	5.7
	50	10.9	11.8	6.2	5.9	13.9	13.8	11.0	12.6	9.0	9.2
	75	20.7	20.5	17.3	19.3	21.9	23.0	21.4	21.0	13.4	14.3
Equity	25	10.1	11.1	- 0.3	0.0	13.2	11.8	21.5	20.5	12.6	16.6
	50	27.6	30.3	22.7	22.9	25.2	29.8	37.0	39.5	26.8	24.8
	75	48.4	51.5	48.3	51.7	48.5	52.0	50.9	52.1	48.1	51.5
Short-term liabilities	25	21.5	20.2	19.3	16.8	23.2	20.1	20.8	21.6	26.2	29.5
	50	37.4	34.5	40.0	34.7	37.2	35.2	35.1	33.4	40.4	40.0
	75	57.8	54.5	70.9	62.0	55.3	56.8	44.8	45.2	62.0	59.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	1.1	0.1	1.0	0.0	0.0	0.0
	50	16.8	14.4	20.9	17.9	17.0	16.3	17.3	13.4	0.0	0.0
	75	39.8	37.7	46.9	48.7	40.1	38.3	38.8	33.3	26.8	26.8
		Percentage of sales									
Annual result before taxes on income	25	0.1	0.1	0.3	0.3	0.1	0.4	0.0	- 1.2	- 0.5	- 0.8
	50	2.5	2.5	3.3	3.7	2.2	2.6	2.6	1.5	2.5	3.4
	75	6.1	6.9	9.6	9.8	5.7	5.3	5.7	5.3	9.0	6.9
Annual result and depreciation	25	3.3	3.1	2.4	2.9	4.4	3.8	3.8	2.2	2.9	3.9
	50	6.8	6.8	7.3	7.5	6.6	6.6	6.5	5.5	8.4	8.5
	75	11.8	11.3	13.7	15.0	10.2	9.2	10.1	10.4	14.0	13.4
Trade receivables	25	4.1	4.2	4.0	4.3	4.1	4.7	3.9	3.2	4.5	3.9
	50	6.8	6.9	6.5	6.6	6.7	7.0	7.6	6.7	7.5	7.9
	75	11.3	9.7	11.3	9.6	10.6	9.3	11.9	10.3	15.8	13.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.4	0.9	1.3	1.3	1.9	1.9	1.0	- 1.0	- 0.2	- 0.3
	50	5.6	5.4	9.4	7.7	5.5	5.4	4.8	3.6	3.4	4.7
	75	12.0	13.7	20.8	25.6	10.5	13.9	8.3	8.6	13.1	10.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.7	6.4	1.4	5.7	5.2	8.9	12.0	5.9	2.0	1.9
	50	19.9	20.0	20.7	20.2	20.0	20.9	20.0	16.3	12.4	15.7
	75	42.8	41.9	53.2	65.0	48.5	40.6	34.8	40.5	30.2	34.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	75.6	85.5	71.3	94.0	75.9	74.9	87.0	90.5	56.5	66.4
	50	117.3	126.5	130.2	152.5	118.3	126.4	124.5	127.8	93.1	92.3
	75	233.3	237.5	322.2	406.0	260.0	262.5	194.4	200.4	119.7	119.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	59.5	60.5	59.5	56.5	55.6	60.6	67.5	65.2	57.7	55.5
	50	98.4	104.1	115.5	125.5	90.4	108.4	103.3	104.1	73.7	69.2
	75	202.3	216.6	236.2	305.1	222.6	227.3	156.3	182.1	144.8	108.3
		Percentage of cost of materials									
Trade payables	25	6.5	5.9	5.8	5.3	6.9	6.4	6.4	5.5	5.4	5.1
	50	10.2	9.9	11.7	10.7	10.4	9.7	9.7	9.3	10.4	10.0
	75	18.7	16.4	23.6	26.5	17.9	18.0	15.5	12.8	17.9	15.4

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.9	99.7	99.8	99.6	100.0	99.4	99.9	99.4	99.9
Change in finished goods	0.6	0.1	0.3	0.2	0.4	0.0	0.6	0.1	0.6	0.1
Interest and similar income	0.8	1.2	0.3	0.3	0.2	0.2	0.1	0.2	0.9	1.3
Other income	6.4	8.7	3.1	3.0	2.7	2.8	1.7	1.6	6.7	9.2
of which: Income from long-term equity investments	3.0	4.5	0.0	0.0	0.3	0.4	0.2	0.2	3.2	4.8
Total income	107.3	110.0	103.4	103.3	102.9	103.0	101.8	101.8	107.6	110.5
Expenses										
Cost of materials	65.0	62.8	37.7	34.6	47.8	46.7	52.8	51.7	65.7	63.5
Personnel expenses	15.7	16.7	33.1	32.2	26.1	27.2	21.3	22.1	15.3	16.3
Depreciation	3.6	4.2	4.0	4.1	3.3	3.3	3.7	3.6	3.6	4.2
of which: Depreciation of tangible fixed assets	3.3	3.4	4.0	4.1	3.1	3.3	3.4	3.5	3.3	3.4
Interest and similar expenses	2.8	1.7	1.0	1.2	0.9	0.9	1.1	1.0	2.9	1.8
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	15.0	18.4	24.5	25.0	19.3	19.8	18.5	19.0	14.8	18.4
Total expenses before taxes on income	102.1	103.8	100.4	97.2	97.5	97.9	97.5	97.5	102.4	104.3
Annual result before taxes on income	5.1	6.1	3.0	6.1	5.4	5.1	4.4	4.4	5.2	6.3
Taxes on income	0.7	0.6	0.8	1.7	1.6	1.7	1.3	1.2	0.6	0.5
Annual result	4.5	5.6	2.3	4.4	3.8	3.4	3.0	3.1	4.5	5.7
Profit and loss transfers (parent company)	2.8	3.4	0.0	0.0	0.5	0.7	0.2	0.1	3.0	3.6
Profit and loss transfers (subsidiary)	2.9	3.5	0.2	- 0.3	0.4	0.2	1.3	0.9	3.0	3.7
Profit for the year	4.3	5.5	2.1	4.7	3.8	3.9	1.9	2.3	4.5	5.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.7	1.6	0.8	0.7	0.7	0.7	0.8	0.8	1.7	1.6
Tangible fixed assets	15.1	15.2	35.0	34.8	37.5	36.3	34.3	34.8	14.4	14.5
of which: Land and buildings	3.5	3.5	15.5	15.7	20.3	18.7	12.4	12.2	3.2	3.1
Inventories	8.4	8.0	15.9	14.9	21.3	19.7	18.2	17.6	8.0	7.7
of which: Finished goods and merchandise	3.6	3.4	7.8	7.0	9.3	9.6	7.7	7.7	3.5	3.3
Cash	3.1	3.0	7.7	9.9	10.4	11.7	7.9	8.0	2.9	2.8
Receivables	33.4	33.1	38.2	35.5	23.1	25.8	29.5	27.9	33.5	33.3
Short-term	30.4	31.3	28.8	27.2	22.3	24.2	28.2	26.5	30.5	31.5
of which:										
Trade receivables	5.2	4.4	9.6	9.9	9.7	8.4	10.0	9.6	5.0	4.3
Receivables from affiliated companies	23.4	24.9	14.8	12.8	10.1	13.3	15.2	14.2	23.7	25.3
Long-term	2.9	1.8	9.5	8.3	0.8	1.6	1.3	1.4	3.0	1.8
of which: Loans to affiliated companies	2.8	1.6	9.4	8.3	0.4	0.8	1.1	1.1	2.8	1.6
Securities	0.3	0.4	0.4	0.3	2.9	1.7	0.5	0.3	0.3	0.4
Other long-term equity investments	38.0	38.5	1.2	3.1	3.7	3.7	8.4	10.1	39.1	39.6
of which: Goodwill	1.2	1.3	0.6	0.5	0.3	0.2	1.7	1.6	1.2	1.2
Capital										
Equity	38.3	37.5	48.8	48.3	47.2	45.1	39.4	39.1	38.2	37.4
Liabilities	50.0	51.1	40.8	41.2	44.0	46.1	44.7	45.1	50.2	51.3
Short-term	35.2	36.1	28.2	26.9	26.5	26.2	35.0	33.3	35.2	36.2
of which:										
Liabilities to banks	1.8	1.8	9.3	7.8	6.2	7.6	4.0	4.1	1.7	1.7
Trade payables	4.1	3.8	6.8	5.2	7.1	5.6	6.8	6.3	4.0	3.7
Liabilities to affiliated companies	24.5	28.3	1.5	2.3	10.0	10.0	20.4	19.1	24.7	28.7
Long-term	14.9	15.1	12.6	14.3	17.5	19.8	9.7	11.8	15.0	15.2
of which:										
Liabilities to banks	2.1	2.6	9.5	10.4	11.7	9.9	4.5	4.6	2.0	2.5
Liabilities to affiliated companies	2.4	2.2	1.3	1.6	4.1	8.3	4.7	6.7	2.3	2.0
Provisions	11.4	11.1	10.3	10.4	8.8	8.8	15.7	15.5	11.3	10.9
of which: Provisions for pensions	6.1	6.3	5.3	5.6	3.8	3.7	8.0	8.2	6.0	6.3
Other ratios	Percentage of sales									
Annual result before taxes on income	5.2	6.1	3.1	6.1	5.4	5.1	4.4	4.4	5.2	6.3
Annual result and depreciation	8.1	9.8	6.3	8.4	7.1	6.7	6.8	6.7	8.2	9.9
Trade receivables	6.7	6.2	7.6	8.8	7.7	7.2	7.7	7.6	6.6	6.1
	Percentage of the balance sheet total									
Sales	78.2	71.8	125.2	112.9	125.3	116.1	130.4	126.5	76.3	69.9
Annual result and interest paid	5.7	5.3	4.1	6.3	5.9	5.0	5.4	5.2	5.7	5.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.8	11.8	18.0	22.8	20.9	18.0	16.8	16.1	10.6	11.6
	Percentage of fixed assets									
Long-term equity and liabilities	102.7	103.1	143.6	145.0	158.4	160.9	126.7	125.0	102.0	102.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	96.0	96.1	130.8	139.0	132.4	141.6	104.4	104.1	95.6	95.7
Cash resources, short-term receivables and inventories	119.8	118.4	187.4	194.6	212.9	216.8	156.3	156.9	118.4	116.9
	Percentage of cost of materials									
Trade payables	8.0	8.5	14.3	13.3	11.8	10.3	9.8	9.6	7.9	8.4
Memo item:										
Balance sheet total in € billion	150.16	157.56	0.03	0.04	0.52	0.56	4.65	4.86	144.96	152.11
Sales in € billion	117.40	113.13	0.04	0.04	0.65	0.65	6.07	6.14	110.64	106.30
Number of enterprises	640	640	32	32	103	103	239	239	266	266

I. Enterprises by economic sector

cont'd: 4.g) Manufacture of chemicals and chemical 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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	42.5	41.4	15.1	16.6	33.2	33.3	41.5	39.8	49.7	48.2
	50	54.6	54.4	40.3	40.3	46.3	45.0	53.3	52.5	61.5	61.0
	75	67.5	66.6	51.3	51.2	59.0	59.2	63.9	63.1	73.0	72.0
Personnel expenses	25	12.2	13.0	22.9	22.2	16.4	17.8	14.3	14.2	10.3	10.9
	50	19.1	20.1	31.9	31.1	26.9	27.5	20.5	21.3	14.7	15.9
	75	27.9	28.3	47.5	43.1	35.1	36.4	28.9	29.1	21.2	22.5
Depreciation	25	1.3	1.4	2.0	1.8	1.4	1.4	1.3	1.4	1.3	1.3
	50	2.5	2.6	3.0	3.4	2.5	2.4	2.3	2.4	2.6	2.7
	75	4.2	4.2	4.8	5.7	4.6	4.8	4.3	4.3	3.8	4.1
Annual result	25	0.9	0.6	0.8	0.6	1.0	0.2	0.7	0.7	1.0	0.6
	50	3.2	3.3	2.5	2.4	3.4	2.9	3.0	3.3	3.4	3.3
	75	7.0	6.8	5.2	7.2	8.5	7.8	7.2	6.8	6.6	6.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	12.7	13.0	13.1	10.1	11.2	11.4	15.5	14.8	11.1	12.1
	50	26.0	25.9	29.4	25.6	27.0	25.9	29.7	29.8	22.7	23.1
	75	41.6	42.0	52.0	49.5	47.8	49.3	43.7	42.3	36.0	37.5
Inventories	25	9.4	8.9	4.7	1.7	9.7	9.5	10.6	9.9	9.1	9.3
	50	20.4	19.6	13.5	9.4	25.8	25.1	23.8	22.1	17.0	16.7
	75	31.8	30.5	30.8	28.2	36.5	36.9	36.0	34.3	25.8	25.6
Equity	25	20.0	20.3	8.4	7.9	24.0	20.2	19.9	21.3	20.1	20.6
	50	39.7	40.3	44.6	32.8	44.4	47.5	36.3	37.6	39.1	40.9
	75	60.4	62.0	72.5	74.0	71.8	73.5	59.2	59.2	58.9	58.5
Short-term liabilities	25	14.2	13.0	11.2	9.8	8.9	9.2	16.4	14.1	15.4	14.7
	50	29.8	28.8	28.3	25.6	22.2	18.7	34.8	33.7	28.5	28.7
	75	47.8	47.7	57.8	52.4	42.1	40.4	57.9	56.0	42.1	41.6
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	0.3	0.1	13.3	6.6	8.2	9.0	1.1	0.2	0.0	0.0
	75	17.2	16.0	23.5	17.9	34.0	31.8	16.5	16.5	12.7	11.5
		Percentage of sales									
Annual result before taxes on income	25	1.2	1.0	1.4	0.8	1.6	0.5	0.9	1.1	1.6	1.1
	50	4.5	4.4	3.3	4.3	4.9	4.4	4.1	4.4	4.7	4.6
	75	8.8	8.7	6.3	8.4	11.6	10.8	9.3	8.7	7.7	8.7
Annual result and depreciation	25	3.5	3.3	3.4	3.4	4.4	2.8	3.2	3.6	3.6	3.2
	50	7.0	7.2	6.5	9.5	8.3	7.1	6.8	7.1	7.3	7.2
	75	12.8	12.9	10.0	13.0	15.6	13.9	13.6	13.0	12.4	12.2
Trade receivables	25	3.0	2.9	2.9	4.8	3.6	3.2	2.5	2.4	2.8	2.9
	50	6.7	6.2	6.6	7.0	6.0	5.8	6.5	6.3	7.0	6.2
	75	10.9	10.3	14.6	13.0	9.8	10.0	11.1	10.9	10.7	9.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.8	2.3	1.7	0.5	3.2	1.3	2.4	2.6	2.9	2.4
	50	6.2	6.2	5.6	5.9	6.4	6.0	5.9	6.3	6.5	6.2
	75	12.3	11.6	10.1	13.7	14.7	11.7	13.5	11.9	11.4	11.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.3	3.9	- 1.5	2.3	- 5.9	- 10.6	7.7	7.1	7.9	5.7
	50	18.3	17.2	19.4	16.1	13.6	9.3	18.1	19.3	19.7	17.9
	75	38.6	38.6	45.2	83.8	47.3	32.5	44.4	42.4	35.2	36.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.5	103.7	89.8	86.4	120.8	120.5	87.8	85.4	105.1	108.7
	50	156.6	153.5	199.3	224.1	202.0	196.3	147.1	143.2	146.9	146.7
	75	264.3	262.4	419.6	549.5	357.5	325.3	232.8	245.5	251.7	247.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	60.3	61.7	47.5	44.4	57.0	61.7	49.1	51.7	80.7	78.2
	50	121.8	123.3	140.0	139.0	171.5	184.3	96.8	103.7	128.8	130.4
	75	256.8	297.9	436.8	476.5	382.4	408.2	221.8	273.0	238.2	255.0
		Percentage of cost of materials									
Trade payables	25	4.7	4.6	5.8	7.5	3.8	5.1	5.2	4.6	4.4	4.6
	50	8.6	8.3	10.6	14.0	7.7	7.9	8.7	7.5	8.9	8.8
	75	14.5	13.8	24.0	25.7	14.5	15.0	14.7	14.9	13.7	12.5

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	99.3	.	.	.	.	98.5	98.3	99.7	99.4
Change in finished goods	0.4	0.7	.	.	.	.	1.5	1.7	0.3	0.6
Interest and similar income	2.1	2.4	.	.	.	.	0.1	0.1	2.2	2.5
Other income	18.9	18.8	.	.	.	.	2.3	3.8	19.2	19.2
of which: Income from long-term equity investments	1.5	5.2	.	.	.	.	0.4	0.3	1.5	5.4
Total income	121.0	121.2	.	.	.	.	102.4	104.0	121.4	121.7
Expenses										
Cost of materials	47.9	44.7	.	.	.	.	43.5	42.3	48.0	44.7
Personnel expenses	19.1	20.0	.	.	.	.	23.8	24.5	19.0	19.9
Depreciation	4.4	4.5	.	.	.	.	3.9	3.9	4.4	4.6
of which: Depreciation of tangible fixed assets	3.3	4.2	.	.	.	.	3.7	3.8	3.3	4.2
Interest and similar expenses	4.9	3.8	.	.	.	.	0.9	0.8	4.9	3.9
Operating taxes	0.0	0.0	.	.	.	.	0.1	0.0	0.0	0.0
Other expenses	37.6	37.8	.	.	.	.	21.4	21.5	38.0	38.2
Total expenses before taxes on income	113.9	110.8	.	.	.	.	93.5	93.1	114.4	111.3
Annual result before taxes on income	7.1	10.4	.	.	.	.	8.9	10.9	7.1	10.4
Taxes on income	1.7	2.0	.	.	.	.	2.2	2.0	1.7	2.0
Annual result	5.4	8.5	.	.	.	.	6.7	8.9	5.4	8.5
Profit and loss transfers (parent company)	6.3	8.3	.	.	.	.	- 0.4	- 0.2	6.4	8.6
Profit and loss transfers (subsidiary)	4.9	5.5	.	.	.	.	2.0	4.0	4.9	5.6
Profit for the year	6.8	11.3	.	.	.	.	4.4	4.7	6.9	11.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.9	2.6	.	.	.	.	1.5	2.0	2.9	2.6
Tangible fixed assets	5.4	5.5	.	.	.	.	37.8	40.0	5.1	5.2
of which: Land and buildings	1.8	1.8	.	.	.	.	9.3	7.5	1.7	1.7
Inventories	5.6	5.6	.	.	.	.	20.0	17.8	5.4	5.5
of which: Finished goods and merchandise	2.1	2.1	.	.	.	.	10.0	8.7	2.0	2.1
Cash	4.8	3.4	.	.	.	.	12.4	11.9	4.8	3.3
Receivables	33.8	34.7	.	.	.	.	23.5	24.3	33.9	34.8
Short-term	18.3	21.1	.	.	.	.	22.0	22.7	18.3	21.1
of which:										
Trade receivables	1.4	1.4	.	.	.	.	11.7	10.5	1.3	1.3
Receivables from affiliated companies	16.3	18.8	.	.	.	.	7.9	9.6	16.4	18.9
Long-term	15.4	13.6	.	.	.	.	1.6	1.6	15.6	13.7
of which: Loans to affiliated companies	14.4	12.5	.	.	.	.	1.1	1.0	14.5	12.6
Securities	0.7	0.4	.	.	.	.	0.9	0.9	0.7	0.4
Other long-term equity investments	46.8	47.6	.	.	.	.	3.4	2.9	47.2	48.1
of which: Goodwill	1.2	1.0	.	.	.	.	0.2	0.2	1.3	1.1
Capital										
Equity	29.9	32.5	.	.	.	.	39.9	36.1	29.8	32.4
Liabilities	59.6	56.5	.	.	.	.	41.4	46.7	59.8	56.6
Short-term	45.5	44.5	.	.	.	.	29.7	36.3	45.6	44.6
of which:										
Liabilities to banks	0.3	0.3	.	.	.	.	2.4	2.4	0.3	0.3
Trade payables	1.8	1.8	.	.	.	.	5.7	5.8	1.8	1.8
Liabilities to affiliated companies	42.4	41.2	.	.	.	.	19.8	26.1	42.6	41.3
Long-term	14.1	12.1	.	.	.	.	11.6	10.4	14.1	12.1
of which:										
Liabilities to banks	3.6	2.7	.	.	.	.	6.0	5.4	3.6	2.7
Liabilities to affiliated companies	6.0	4.5	.	.	.	.	5.5	4.9	6.0	4.5
Provisions	10.4	10.8	.	.	.	.	18.2	17.1	10.3	10.8
of which: Provisions for pensions	5.9	6.1	.	.	.	.	4.6	4.2	6.0	6.1
Other ratios	Percentage of sales									
Annual result before taxes on income	7.1	10.5	.	.	.	.	9.1	11.1	7.1	10.5
Annual result and depreciation	9.8	13.1	.	.	.	.	10.8	13.1	9.8	13.1
Trade receivables	3.7	4.2	.	.	.	.	11.9	12.4	3.5	4.0
	Percentage of the balance sheet total									
Sales	36.7	33.1	.	.	.	.	97.9	85.2	36.2	32.6
Annual result and interest paid	3.8	4.1	.	.	.	.	7.6	8.5	3.7	4.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	5.5	6.8	.	.	.	.	22.1	21.4	5.4	6.6
	Percentage of fixed assets									
Long-term equity and liabilities	70.4	72.8	.	.	.	.	124.2	107.0	70.2	72.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	51.5	55.4	.	.	.	.	116.1	95.4	51.1	55.1
Cash resources, short-term receivables and inventories	63.7	68.1	.	.	.	.	183.4	144.3	63.0	67.5
	Percentage of cost of materials									
Trade payables	10.4	12.1	.	.	.	.	13.1	15.9	10.4	12.0
Memo item:										
Balance sheet total in € billion	173.68	179.56	.	.	.	.	1.46	1.74	172.22	177.81
Sales in € billion	63.71	59.50	.	.	.	.	1.43	1.49	62.28	58.01
Number of enterprises	138	138	.	.	.	.	52	52	86	86

I. Enterprises by economic sector

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

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	27.7	28.2	.	.	.	.	22.3	21.5	29.7	29.7
	50	40.0	39.2	.	.	.	.	36.8	36.9	41.3	39.8
	75	55.3	54.8	.	.	.	.	57.7	63.4	53.3	54.0
Personnel expenses	25	13.5	13.8	.	.	.	.	12.7	12.0	14.4	15.2
	50	21.5	21.9	.	.	.	.	22.7	24.9	21.2	21.5
	75	30.9	31.7	.	.	.	.	34.5	33.3	27.9	30.4
Depreciation	25	1.7	1.5	.	.	.	.	1.5	1.3	1.8	1.6
	50	3.5	3.1	.	.	.	.	3.2	2.7	3.5	3.3
	75	5.6	5.4	.	.	.	.	5.5	4.9	5.8	5.5
Annual result	25	1.6	2.2	.	.	.	.	1.3	1.6	2.3	2.5
	50	5.3	6.4	.	.	.	.	4.8	6.3	5.8	6.5
	75	12.3	13.2	.	.	.	.	10.6	14.6	13.3	12.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.4	4.6	.	.	.	.	8.2	8.5	4.3	4.4
	50	18.1	20.4	.	.	.	.	19.0	20.6	17.7	19.6
	75	38.3	38.4	.	.	.	.	44.8	40.7	35.9	36.0
Inventories	25	9.9	9.2	.	.	.	.	12.8	12.3	7.4	7.3
	50	17.0	18.3	.	.	.	.	22.0	19.0	15.3	16.5
	75	28.9	28.4	.	.	.	.	32.3	27.3	27.4	28.6
Equity	25	21.2	20.3	.	.	.	.	16.1	18.3	22.3	21.1
	50	40.6	41.6	.	.	.	.	41.9	42.1	39.5	40.9
	75	68.9	67.8	.	.	.	.	69.4	72.1	68.6	64.9
Short-term liabilities	25	8.3	9.1	.	.	.	.	7.1	8.4	9.1	9.7
	50	20.4	18.8	.	.	.	.	18.2	15.4	22.7	21.4
	75	37.1	39.4	.	.	.	.	38.1	37.1	37.0	40.2
Liabilities to banks	25	0.0	0.0	.	.	.	.	0.0	0.0	0.0	0.0
	50	0.0	0.0	.	.	.	.	0.6	0.0	0.0	0.0
	75	13.7	8.6	.	.	.	.	18.0	16.1	11.2	8.3
		Percentage of sales									
Annual result before taxes on income	25	2.7	3.1	.	.	.	.	1.7	2.6	3.3	3.7
	50	7.3	8.5	.	.	.	.	7.1	8.9	7.3	8.0
	75	15.4	15.0	.	.	.	.	13.0	15.1	15.9	15.0
Annual result and depreciation	25	5.6	7.2	.	.	.	.	3.5	6.0	6.2	7.5
	50	11.3	13.3	.	.	.	.	10.7	12.9	12.4	14.0
	75	19.1	18.6	.	.	.	.	18.5	19.5	19.4	18.6
Trade receivables	25	2.5	3.1	.	.	.	.	5.5	5.9	1.6	1.5
	50	7.9	8.6	.	.	.	.	10.8	9.6	6.2	7.0
	75	13.7	12.2	.	.	.	.	14.9	18.7	12.9	10.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.9	3.2	.	.	.	.	2.1	2.1	2.9	4.0
	50	7.1	8.8	.	.	.	.	7.1	10.5	7.1	8.0
	75	15.1	15.6	.	.	.	.	15.3	17.2	14.2	13.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.7	6.7	.	.	.	.	- 1.5	2.1	8.8	9.6
	50	18.2	19.5	.	.	.	.	16.7	19.9	19.1	19.3
	75	43.3	45.9	.	.	.	.	43.5	47.2	43.3	40.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	109.1	108.4	.	.	.	.	116.9	108.4	101.4	108.3
	50	170.1	174.8	.	.	.	.	174.1	173.1	164.8	174.9
	75	254.4	253.9	.	.	.	.	300.7	295.2	252.9	227.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	79.9	78.6	.	.	.	.	94.0	103.4	70.4	68.6
	50	142.4	166.9	.	.	.	.	158.6	230.3	135.3	146.8
	75	492.4	445.3	.	.	.	.	569.8	490.2	482.4	445.3
		Percentage of cost of materials									
Trade payables	25	6.6	6.5	.	.	.	.	6.4	6.8	7.1	6.1
	50	11.0	11.7	.	.	.	.	10.5	11.1	12.0	12.3
	75	17.7	18.8	.	.	.	.	20.2	19.0	17.6	18.0

I. Enterprises by economic sector

4.i) Manufacture of rubber and plastic products

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million: Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.7	100.2	99.1	99.1	99.9	99.4	99.9	99.5	99.7
Change in finished goods	0.5	0.3	- 0.2	0.9	0.9	0.1	0.6	0.1	0.5	0.3
Interest and similar income	0.3	0.3	0.1	0.2	0.1	0.1	0.1	0.1	0.4	0.3
Other income	3.1	2.7	3.5	2.6	2.3	2.9	1.6	1.8	3.5	2.9
of which: Income from long-term equity investments	0.9	0.6	0.0	0.0	0.3	0.3	0.2	0.3	1.2	0.8
Total income	103.4	103.0	103.7	102.8	102.4	103.0	101.7	101.9	103.9	103.2
Expenses										
Cost of materials	58.6	57.6	42.3	40.1	48.5	47.8	53.3	52.0	60.4	59.5
Personnel expenses	20.3	21.9	35.5	35.5	29.0	30.2	24.1	25.5	18.9	20.6
Depreciation	3.3	3.7	3.3	3.1	3.0	3.1	3.4	3.8	3.2	3.7
of which: Depreciation of tangible fixed assets	3.1	3.4	3.2	3.1	2.9	3.0	3.3	3.6	3.1	3.4
Interest and similar expenses	1.0	1.0	1.1	1.0	0.8	0.8	0.7	0.7	1.1	1.2
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	14.9	15.3	19.1	19.9	16.5	17.2	15.7	16.2	14.6	15.0
Total expenses before taxes on income	98.1	99.6	101.5	99.7	97.9	99.1	97.3	98.1	98.3	100.1
Annual result before taxes on income	5.3	3.3	2.2	3.1	4.5	3.9	4.4	3.8	5.6	3.2
Taxes on income	0.9	0.7	0.7	0.6	1.2	1.1	1.1	1.0	0.8	0.6
Annual result	4.4	2.6	1.5	2.5	3.3	2.8	3.3	2.8	4.7	2.5
Profit and loss transfers (parent company)	0.2	0.3	0.0	0.0	0.0	0.0	0.2	0.3	0.2	0.4
Profit and loss transfers (subsidiary)	0.9	0.8	0.0	- 0.1	0.1	0.4	0.7	0.7	1.1	0.9
Profit for the year	3.7	2.1	1.5	2.6	3.2	2.4	2.9	2.4	3.9	2.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.0	0.3	0.2	0.7	0.8	0.7	0.7	1.1	1.1
Tangible fixed assets	27.8	29.4	33.4	33.0	30.8	31.7	34.2	34.3	26.2	28.1
of which: Land and buildings	9.7	10.3	11.8	11.6	12.1	11.5	13.7	13.6	8.7	9.5
Inventories	20.9	20.7	29.1	31.9	29.7	28.5	25.6	25.2	19.5	19.4
of which: Finished goods and merchandise	8.8	8.6	15.2	16.1	13.0	13.1	10.5	10.2	8.3	8.0
Cash	4.2	4.8	5.4	5.7	9.8	10.3	6.9	7.8	3.4	3.8
Receivables	33.4	30.7	27.3	24.7	25.7	25.4	26.7	25.9	35.2	32.0
Short-term	30.4	27.9	26.4	23.9	24.7	24.4	24.5	23.7	31.9	29.0
of which:										
Trade receivables	10.1	9.5	13.7	11.1	13.3	12.3	12.6	11.8	9.4	8.8
Receivables from affiliated companies	17.8	15.9	6.0	5.4	8.3	8.6	8.9	8.8	20.1	17.9
Long-term	3.0	2.8	0.9	0.8	1.0	0.9	2.2	2.2	3.3	3.0
of which: Loans to affiliated companies	2.8	2.5	0.0	0.0	0.3	0.2	1.9	1.9	3.0	2.8
Securities	1.0	0.2	1.2	1.1	0.7	0.7	0.4	0.3	1.2	0.1
Other long-term equity investments	11.3	13.0	2.8	2.7	2.0	2.1	5.1	5.5	13.0	15.2
of which: Goodwill	0.5	0.4	1.8	1.7	0.2	0.5	0.4	0.3	0.5	0.4
Capital										
Equity	37.6	38.9	29.7	31.9	39.0	39.2	40.7	42.2	36.8	38.1
Liabilities	48.2	45.7	62.5	60.0	52.3	52.5	51.3	49.8	47.4	44.5
Short-term	35.2	32.3	45.3	43.9	36.9	36.7	36.2	35.4	34.9	31.4
of which:										
Liabilities to banks	4.5	5.1	14.7	14.9	9.2	9.6	8.2	8.1	3.5	4.2
Trade payables	6.7	6.5	12.0	11.3	8.2	7.7	7.4	6.7	6.5	6.4
Liabilities to affiliated companies	19.1	15.6	5.9	6.3	10.0	10.9	14.7	14.7	20.5	16.0
Long-term	13.0	13.4	17.2	16.1	15.4	15.8	15.1	14.4	12.5	13.1
of which:										
Liabilities to banks	8.2	8.5	13.0	11.3	10.4	10.2	9.8	9.5	7.7	8.1
Liabilities to affiliated companies	4.5	4.5	2.6	2.3	4.1	4.3	4.5	4.1	4.5	4.6
Provisions	14.1	15.3	7.7	8.1	8.5	8.3	7.9	7.9	15.7	17.4
of which: Provisions for pensions	7.5	8.1	3.3	3.7	3.6	3.8	2.3	2.4	8.9	9.7
Other ratios	Percentage of sales									
Annual result before taxes on income	5.3	3.3	2.2	3.1	4.6	3.9	4.4	3.8	5.6	3.2
Annual result and depreciation	7.7	6.3	4.8	5.6	6.4	5.9	6.7	6.5	8.0	6.3
Trade receivables	7.0	6.6	7.6	6.0	7.8	7.5	7.8	7.5	6.7	6.3
	Percentage of the balance sheet total									
Sales	144.6	144.2	180.0	185.1	169.8	164.9	161.2	157.1	139.8	140.3
Annual result and interest paid	7.9	5.3	4.7	6.4	7.0	5.9	6.5	5.5	8.3	5.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	19.1	16.2	13.3	16.7	21.2	19.2	20.7	20.5	18.8	15.2
	Percentage of fixed assets									
Long-term equity and liabilities	132.0	130.6	133.8	139.3	166.8	164.5	136.4	137.7	130.1	128.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	98.7	101.3	72.4	69.3	94.9	96.2	87.0	89.5	101.8	104.8
Cash resources, short-term receivables and inventories	158.2	165.4	136.5	141.9	175.6	173.8	157.8	160.6	157.7	166.5
	Percentage of cost of materials									
Trade payables	7.9	7.8	15.9	15.0	9.9	9.7	8.5	8.2	7.7	7.6
Memo item:										
Balance sheet total in € billion	33.77	33.28	0.04	0.04	0.84	0.87	6.20	6.31	26.68	26.07
Sales in € billion	48.82	48.00	0.08	0.08	1.43	1.43	10.00	9.91	37.31	36.59
Number of enterprises	948	948	66	66	260	260	408	408	214	214

I. Enterprises by economic sector

cont'd: 4.i) Manufacture of rubber and plastic 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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	42.3	41.3	28.7	27.7	38.7	38.2	43.6	43.0	48.7	48.0
	50	51.8	51.0	39.6	36.8	49.0	48.5	52.8	52.2	58.0	56.0
	75	60.8	59.5	49.9	46.5	56.9	56.6	60.8	59.4	66.8	66.0
Personnel expenses	25	18.4	19.2	28.7	28.3	21.8	21.8	18.9	19.7	14.2	15.1
	50	25.4	26.6	34.9	36.3	28.8	29.3	24.7	25.9	20.1	21.4
	75	32.8	34.2	41.5	44.1	36.4	37.5	31.5	32.4	27.1	28.9
Depreciation	25	1.6	1.7	1.5	1.2	1.3	1.5	1.9	1.9	1.7	1.7
	50	2.7	2.9	2.5	2.7	2.5	2.5	3.0	3.1	2.7	2.8
	75	4.4	4.6	4.7	4.3	4.2	4.2	4.6	4.9	4.0	4.2
Annual result	25	0.5	0.4	0.7	0.3	0.3	0.1	0.6	0.4	0.8	0.7
	50	2.8	2.4	2.4	2.1	2.4	2.1	2.8	2.5	3.4	3.0
	75	6.0	5.4	4.3	5.1	5.7	5.0	5.9	5.1	7.2	6.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	15.3	15.1	10.3	9.7	11.2	10.4	19.3	19.6	15.3	15.4
	50	29.0	29.1	23.0	25.7	24.7	27.9	30.8	31.1	28.4	28.2
	75	44.2	45.6	41.4	47.7	44.4	45.4	45.9	47.5	40.2	42.8
Inventories	25	17.3	17.0	19.3	21.2	17.9	17.3	19.4	19.0	14.1	13.5
	50	26.5	26.1	28.2	29.9	30.3	28.1	27.4	27.2	22.3	21.0
	75	38.9	37.8	40.7	44.1	43.1	42.9	38.6	37.4	30.8	29.3
Equity	25	15.7	16.0	9.8	13.9	12.3	11.9	18.2	18.3	20.8	19.4
	50	36.0	37.0	26.0	27.7	31.6	34.3	37.4	39.4	41.7	41.5
	75	58.1	59.9	52.3	51.2	56.0	55.9	58.1	61.6	60.6	63.6
Short-term liabilities	25	19.4	17.5	24.1	24.3	19.1	17.2	19.6	18.0	18.0	15.9
	50	36.0	33.5	44.2	47.6	39.0	38.0	36.5	32.6	30.6	28.9
	75	54.2	55.7	69.9	72.4	61.3	58.5	53.4	55.1	46.4	47.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	12.3	12.0	16.8	13.6	15.1	14.4	14.3	14.0	3.7	3.4
	75	29.9	30.5	33.3	35.3	31.0	33.1	31.9	32.0	19.4	20.8
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.5	0.7	0.3	0.5	0.3	1.0	0.7	0.9	0.9
	50	3.6	3.2	2.8	2.4	3.3	2.8	3.6	3.3	4.1	3.9
	75	7.7	6.8	4.9	6.4	7.3	6.5	7.7	6.6	8.7	7.6
Annual result and depreciation	25	3.4	3.3	2.4	2.4	3.3	2.8	3.7	3.5	3.5	3.7
	50	6.9	6.6	5.7	6.7	6.7	5.9	7.2	6.9	7.2	7.0
	75	11.4	10.8	9.9	9.9	10.7	10.4	11.4	10.8	12.4	11.7
Trade receivables	25	4.0	3.7	2.9	2.6	4.0	3.5	4.1	3.9	4.0	3.8
	50	6.7	6.3	5.7	4.8	6.6	5.8	6.8	6.5	7.1	6.8
	75	10.1	9.9	9.1	7.8	10.0	9.0	10.0	10.0	10.6	10.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	1.9	2.9	1.6	2.5	1.5	2.5	1.9	2.6	2.9
	50	6.6	5.7	6.8	5.2	6.1	5.4	6.5	5.4	6.8	6.3
	75	11.8	10.5	12.0	12.1	12.0	10.8	11.4	10.1	12.9	10.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	7.1	6.8	3.8	3.7	4.1	4.1	8.1	7.4	9.1	9.2
	50	19.1	19.6	13.2	15.9	15.4	15.5	20.5	21.5	23.8	22.6
	75	43.3	39.0	32.9	31.1	36.1	35.9	44.6	39.0	48.9	47.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	98.6	97.8	96.5	82.7	93.2	89.9	96.9	101.4	108.2	103.5
	50	145.0	146.0	151.0	151.5	158.0	160.7	143.4	140.3	137.2	141.2
	75	249.6	249.5	357.7	322.2	383.3	366.5	232.0	223.5	203.7	210.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	44.9	43.8	29.8	32.2	41.0	38.0	43.6	45.1	59.6	60.2
	50	86.6	87.6	72.7	64.0	79.4	77.1	82.1	87.2	103.9	116.6
	75	180.1	197.4	178.6	153.9	181.0	207.0	171.7	184.6	206.8	226.6
		Percentage of cost of materials									
Trade payables	25	4.2	3.8	4.7	4.3	3.7	3.6	4.1	3.9	4.4	3.6
	50	7.4	7.1	10.2	10.2	7.9	7.1	7.2	6.8	6.8	7.2
	75	12.8	12.1	25.6	22.6	13.7	13.3	12.1	11.6	11.2	10.8

I. Enterprises by economic sector

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

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.3	94.5	97.7	98.9	98.5	99.8	99.8	99.5	99.2
Change in finished goods	0.5	0.7	5.5	2.3	1.1	1.5	0.2	0.2	0.5	0.8
Interest and similar income	0.4	0.4	0.2	0.1	0.1	0.1	0.1	0.2	0.5	0.5
Other income	3.9	4.7	3.4	3.1	2.2	2.6	3.2	2.5	4.3	5.5
of which: Income from long-term equity investments	1.2	1.5	0.7	0.4	0.3	0.3	0.6	0.5	1.5	1.9
Total income	104.3	105.1	103.6	103.2	102.3	102.7	103.4	102.7	104.7	106.0
Expenses										
Cost of materials	50.2	50.1	42.4	43.2	49.7	49.4	51.2	50.7	49.9	50.0
Personnel expenses	22.6	22.4	30.7	28.3	26.5	26.5	24.4	24.6	21.7	21.5
Depreciation	4.6	4.1	4.7	4.6	3.4	3.4	4.0	4.1	4.8	4.2
of which: Depreciation of tangible fixed assets	4.0	4.0	4.7	4.4	3.3	3.3	3.8	3.9	4.0	4.0
Interest and similar expenses	1.9	1.8	1.1	1.0	0.8	0.8	0.8	0.8	2.2	2.2
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	19.8	20.8	20.8	19.9	17.1	16.9	17.8	17.4	20.6	22.1
Total expenses before taxes on income	99.1	99.4	99.9	97.2	97.6	97.2	98.3	97.7	99.5	100.1
Annual result before taxes on income	5.2	5.6	3.6	6.0	4.7	5.5	5.1	5.0	5.2	5.9
Taxes on income	1.0	1.1	0.8	1.2	1.0	1.1	1.1	1.1	1.0	1.1
Annual result	4.2	4.5	2.8	4.8	3.7	4.5	4.0	3.9	4.2	4.8
Profit and loss transfers (parent company)	1.1	0.9	0.0	0.0	0.0	- 0.1	0.1	0.2	1.5	1.1
Profit and loss transfers (subsidiary)	1.4	2.1	0.1	- 0.1	0.5	0.5	0.9	0.9	1.6	2.6
Profit for the year	3.9	3.3	2.7	4.9	3.1	3.9	3.2	3.2	4.1	3.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.4	0.5	0.2	0.2	0.5	0.6	0.7	0.7	0.4	0.5
Tangible fixed assets	25.4	25.9	36.8	34.2	37.5	36.3	35.0	35.5	23.2	23.9
of which: Land and buildings	9.1	9.1	9.8	8.3	16.6	15.1	12.3	12.8	8.2	8.3
Inventories	14.1	14.3	25.8	27.8	23.0	23.8	22.9	22.7	12.2	12.5
of which: Finished goods and merchandise	6.0	6.2	9.2	9.6	9.3	8.9	9.3	9.4	5.3	5.5
Cash	5.6	6.5	9.1	13.2	11.5	12.4	8.5	8.9	4.9	5.9
Receivables	30.5	30.5	23.6	20.5	24.8	23.4	22.9	22.1	32.1	32.2
Short-term	28.3	27.7	18.5	16.4	22.9	21.9	22.0	21.0	29.6	29.1
of which:										
Trade receivables	5.0	4.8	7.9	8.9	11.8	10.8	8.9	8.4	4.1	3.9
Receivables from affiliated companies	21.5	21.1	8.0	4.4	8.2	8.2	10.2	9.9	23.9	23.5
Long-term	2.3	2.7	5.1	4.1	1.8	1.5	0.8	1.1	2.5	3.1
of which: Loans to affiliated companies	2.1	2.6	5.0	4.1	1.2	0.8	0.5	0.6	2.4	3.0
Securities	0.2	0.4	0.1	0.1	0.5	0.6	0.7	0.9	0.2	0.3
Other long-term equity investments	23.5	21.7	3.9	3.6	1.9	2.6	8.9	8.9	26.9	24.7
of which: Goodwill	0.2	0.4	1.3	1.1	0.1	0.1	0.1	0.1	0.3	0.5
Capital										
Equity	45.3	44.9	25.5	25.8	34.7	35.4	40.3	41.1	46.6	45.9
Liabilities	36.2	36.0	68.8	68.7	51.9	51.8	46.7	45.9	33.7	33.7
Short-term	26.4	26.4	48.1	50.8	37.0	36.8	35.6	33.6	24.4	24.8
of which:										
Liabilities to banks	2.8	2.4	10.5	7.6	8.3	6.6	5.3	4.5	2.2	1.9
Trade payables	4.7	4.4	6.5	9.0	7.0	6.2	5.9	5.6	4.5	4.1
Liabilities to affiliated companies	13.3	13.8	13.7	15.3	11.5	11.6	17.0	16.1	12.8	13.4
Long-term	9.8	9.6	20.7	17.9	14.9	15.0	11.1	12.3	9.3	8.9
of which:										
Liabilities to banks	4.6	4.7	14.1	13.7	11.7	12.1	5.9	6.0	4.1	4.2
Liabilities to affiliated companies	5.0	4.7	5.1	2.0	2.5	2.3	4.6	5.7	5.2	4.6
Provisions	18.5	19.0	5.5	5.5	13.4	12.7	12.8	12.8	19.7	20.4
of which: Provisions for pensions	10.6	10.8	1.5	1.3	3.9	3.8	4.4	4.5	11.9	12.1
Other ratios	Percentage of sales									
Annual result before taxes on income	5.2	5.7	3.9	6.1	4.8	5.6	5.1	5.0	5.2	5.9
Annual result and depreciation	8.8	8.8	8.0	9.6	7.2	8.0	8.0	8.0	9.1	9.0
Trade receivables	5.5	5.2	7.4	7.3	7.9	7.5	6.2	5.9	5.1	4.9
	Percentage of the balance sheet total									
Sales	91.6	90.8	107.1	121.0	148.9	143.5	143.0	143.2	80.6	79.9
Annual result and interest paid	5.5	5.8	4.5	7.2	6.8	7.6	6.9	6.7	5.3	5.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.4	16.4	13.0	19.1	19.9	21.9	22.3	22.8	15.2	15.0
	Percentage of fixed assets									
Long-term equity and liabilities	126.8	127.8	103.7	107.1	127.6	131.7	121.6	124.0	127.6	128.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	128.6	130.4	57.6	58.5	94.1	94.4	86.3	89.6	141.7	142.2
Cash resources, short-term receivables and inventories	181.9	184.5	111.3	113.3	156.2	159.0	150.7	157.1	191.6	192.6
	Percentage of cost of materials									
Trade payables	10.2	9.6	13.5	16.7	9.3	8.7	8.0	7.7	11.0	10.2
Memo item:										
Balance sheet total in € billion	24.79	25.95	0.07	0.07	0.63	0.67	3.64	3.74	20.46	21.46
Sales in € billion	22.71	23.56	0.07	0.09	0.94	0.96	5.21	5.35	16.49	17.15
Number of enterprises	585	585	72	72	172	172	226	226	115	115

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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	38.9	38.5	23.8	25.8	35.8	35.9	41.9	40.8	39.8	40.3
	50	48.8	48.7	40.9	41.7	48.0	47.2	51.4	49.7	49.5	50.1
	75	59.9	60.1	54.2	56.8	62.4	60.8	59.6	59.8	61.0	60.6
Personnel expenses	25	16.8	16.4	19.7	15.5	16.9	17.3	17.2	17.1	15.3	15.9
	50	24.2	24.2	31.7	30.3	26.8	27.2	24.1	24.2	21.9	21.6
	75	33.3	33.0	41.3	41.4	36.6	36.2	31.5	32.1	27.6	27.6
Depreciation	25	1.7	1.8	1.8	1.7	1.4	1.5	1.9	1.9	2.4	2.3
	50	3.3	3.1	3.2	2.9	2.6	2.7	3.3	3.4	4.0	3.7
	75	5.2	5.2	6.0	6.3	4.7	4.8	5.2	5.3	5.7	5.3
Annual result	25	0.3	1.0	0.1	1.0	0.8	1.1	0.4	1.1	- 0.3	0.3
	50	3.3	3.8	1.1	4.1	3.3	3.7	3.7	3.7	3.8	3.7
	75	7.2	7.7	7.0	9.0	7.0	7.2	6.7	6.6	8.9	9.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	16.0	16.7	10.3	11.4	13.7	11.8	21.2	20.3	15.4	16.7
	50	32.2	32.0	36.7	29.5	27.9	29.2	37.4	37.3	28.6	28.9
	75	50.0	50.1	53.5	52.8	49.1	47.5	52.7	51.6	45.5	45.4
Inventories	25	9.4	9.4	5.6	3.2	7.1	7.7	13.8	13.2	9.0	9.4
	50	19.9	19.2	16.6	17.3	18.8	18.4	22.7	22.2	14.9	15.1
	75	32.7	32.8	35.6	37.5	36.4	38.1	32.8	32.3	26.7	24.7
Equity	25	14.5	14.5	3.2	6.3	13.2	12.9	15.5	14.5	25.7	26.9
	50	33.2	34.2	15.2	21.1	29.9	30.6	33.0	35.5	42.5	41.6
	75	55.0	55.9	42.5	43.2	56.1	57.8	55.0	55.9	56.4	57.5
Short-term liabilities	25	17.4	16.7	22.0	25.4	17.2	14.4	19.1	18.4	14.0	14.7
	50	34.6	31.7	47.7	49.4	36.7	36.6	35.4	33.2	23.8	24.8
	75	56.5	55.4	72.1	71.1	57.5	59.7	58.2	55.7	42.8	40.0
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	5.2	3.5	15.0	7.7	11.8	9.0	4.0	1.9	0.0	0.0
	75	23.9	22.0	41.9	39.7	29.8	29.4	17.5	18.2	10.6	12.5
		Percentage of sales									
Annual result before taxes on income	25	0.4	1.2	0.1	1.0	1.2	1.4	0.6	1.3	0.0	0.6
	50	4.2	4.8	1.5	4.8	4.1	4.7	4.8	4.8	4.7	4.8
	75	9.0	9.4	9.2	11.6	8.1	9.4	8.8	8.7	10.4	10.8
Annual result and depreciation	25	3.5	4.3	2.9	4.5	3.6	4.0	3.7	4.5	3.2	3.9
	50	7.9	8.3	6.8	8.1	7.9	8.2	8.0	7.9	8.0	8.9
	75	13.4	13.9	13.0	16.9	12.5	13.2	12.9	12.9	15.6	15.2
Trade receivables	25	2.6	2.3	2.8	2.2	3.2	3.0	2.6	2.3	1.1	1.4
	50	5.2	4.8	6.4	5.9	5.7	5.3	5.1	4.4	3.8	3.7
	75	8.4	8.2	10.9	8.9	9.1	9.8	7.8	7.1	8.3	7.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	2.6	0.9	2.9	2.7	2.6	2.7	3.4	1.6	2.0
	50	6.4	7.4	3.9	9.1	7.3	7.5	7.6	7.6	6.0	5.9
	75	13.3	13.2	11.9	16.3	14.4	13.0	14.7	13.5	10.9	11.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.1	9.3	4.9	11.2	4.7	6.4	9.1	10.8	3.8	6.5
	50	19.7	21.9	12.8	19.0	19.7	20.8	24.6	25.4	16.8	20.4
	75	44.3	50.6	33.1	61.6	46.3	50.7	47.7	52.2	35.1	40.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	79.5	85.9	51.7	73.5	84.0	91.5	72.1	82.4	98.9	99.4
	50	126.9	131.7	123.3	122.8	137.9	145.6	119.5	128.3	128.8	126.9
	75	215.8	216.2	251.7	194.7	250.6	255.3	199.2	213.5	196.3	198.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	49.3	45.7	33.1	36.2	52.0	45.7	46.9	42.6	71.6	67.3
	50	94.8	97.9	79.3	76.1	104.3	107.1	79.5	87.7	115.5	122.5
	75	203.1	202.4	166.3	136.9	230.1	259.5	178.3	179.7	215.4	250.1
		Percentage of cost of materials									
Trade payables	25	4.0	4.0	3.5	2.5	3.5	3.5	3.9	3.9	5.9	5.2
	50	7.6	7.1	9.5	9.9	7.1	6.4	6.7	6.6	9.2	8.1
	75	12.9	12.3	22.7	31.0	12.1	10.6	11.5	10.4	14.6	13.6

I. Enterprises by economic sector

4.k) Manufacture of basic metals

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.1	100.9	96.2	98.1	99.2	99.9	99.1	100.0	99.1	100.9
Change in finished goods	0.9	- 0.9	3.8	1.9	0.8	0.1	0.9	0.0	0.9	- 0.9
Interest and similar income	0.1	0.2	0.5	0.4	0.1	0.1	0.1	0.1	0.1	0.2
Other income	1.7	2.5	2.8	3.6	1.6	1.6	1.4	1.7	1.7	2.6
of which: Income from long-term equity investments	0.3	0.4	0.0	0.0	0.0	0.0	0.1	0.2	0.3	0.4
Total income	101.8	102.7	103.3	104.0	101.7	101.7	101.6	101.9	101.8	102.8
Expenses										
Cost of materials	74.5	75.6	35.9	38.2	46.5	45.2	57.5	57.0	75.7	76.9
Personnel expenses	13.1	14.2	39.1	38.7	31.0	33.0	24.4	25.5	12.3	13.4
Depreciation	2.5	2.8	5.0	4.7	3.3	3.1	2.9	2.9	2.5	2.8
of which: Depreciation of tangible fixed assets	2.3	2.6	5.0	4.7	3.0	3.0	2.6	2.7	2.3	2.6
Interest and similar expenses	0.9	1.0	1.3	1.4	0.7	0.7	0.8	0.8	0.9	1.0
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.1	0.0	0.0
Other expenses	8.4	8.9	19.1	18.9	16.5	16.8	13.1	13.2	8.1	8.6
Total expenses before taxes on income	99.4	102.5	100.3	102.0	98.0	98.8	98.7	99.5	99.5	102.7
Annual result before taxes on income	2.4	0.2	2.9	2.0	3.7	2.8	2.8	2.4	2.4	0.1
Taxes on income	0.5	0.4	1.6	1.1	1.0	1.0	0.8	0.8	0.5	0.4
Annual result	1.8	- 0.2	1.3	0.9	2.7	1.9	2.0	1.6	1.8	- 0.3
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)	0.7	- 0.5	0.1	0.0	0.3	0.3	0.0	- 0.1	0.8	- 0.5
Profit for the year	1.1	0.3	1.3	0.9	2.4	1.7	2.0	1.7	1.1	0.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.6	0.4	0.3	0.7	0.7	0.8	0.8	0.6	0.6
Tangible fixed assets	28.6	28.1	32.0	40.3	33.7	35.0	27.2	27.1	28.6	28.1
of which: Land and buildings	7.7	7.6	10.3	8.8	13.8	14.0	9.7	9.9	7.5	7.5
Inventories	28.0	25.7	16.5	15.2	29.6	29.4	30.5	30.0	27.9	25.4
of which: Finished goods and merchandise	8.0	7.8	3.8	2.8	12.2	11.9	10.3	10.7	7.8	7.6
Cash	4.6	4.9	18.4	12.6	10.8	10.1	10.0	10.9	4.2	4.6
Receivables	26.1	27.1	28.1	27.0	23.0	22.1	26.9	26.7	26.1	27.2
Short-term	23.7	23.7	27.7	25.6	21.2	20.2	25.6	25.5	23.6	23.6
of which:										
Trade receivables	8.8	8.1	11.0	9.0	12.0	11.6	11.6	10.7	8.6	8.0
Receivables from affiliated companies	12.0	13.3	12.6	11.6	5.7	4.8	10.7	11.6	12.1	13.4
Long-term	2.4	3.4	0.3	1.4	1.9	1.8	1.3	1.1	2.4	3.6
of which: Loans to affiliated companies	1.2	2.3	0.0	1.1	1.1	1.1	1.0	0.8	1.2	2.4
Securities	1.0	0.9	1.8	2.1	0.1	0.4	1.1	1.0	1.0	0.9
Other long-term equity investments	10.9	12.4	2.5	1.8	1.6	1.9	3.3	3.2	11.5	13.1
of which: Goodwill	0.0	0.0	1.9	1.3	0.1	0.3	0.4	0.4	0.0	0.0
Capital										
Equity	37.3	37.2	34.1	26.9	42.5	42.2	41.8	43.1	37.0	36.9
Liabilities	42.7	42.5	58.3	67.5	49.2	50.1	46.3	44.8	42.5	42.3
Short-term	31.6	32.6	38.6	32.3	34.3	34.8	35.4	32.7	31.4	32.6
of which:										
Liabilities to banks	2.8	5.6	9.9	6.0	8.8	10.4	6.4	6.2	2.5	5.5
Trade payables	10.5	9.8	6.7	8.7	9.0	9.2	7.9	6.7	10.6	10.0
Liabilities to affiliated companies	15.1	13.8	6.0	4.4	6.8	6.6	15.6	13.9	15.2	13.9
Long-term	11.1	9.9	19.8	35.2	15.0	15.3	10.9	12.0	11.1	9.7
of which:										
Liabilities to banks	4.8	4.9	14.7	20.9	10.3	10.1	4.4	4.4	4.8	4.8
Liabilities to affiliated companies	5.7	4.4	4.8	12.7	3.4	3.5	5.6	7.1	5.7	4.3
Provisions	19.9	20.2	7.5	5.5	8.3	7.7	11.9	12.0	20.5	20.8
of which: Provisions for pensions	10.4	11.0	3.3	2.2	3.2	3.2	6.1	6.5	10.7	11.4
Other ratios	Percentage of sales									
Annual result before taxes on income	2.4	0.2	3.1	2.0	3.7	2.9	2.8	2.4	2.4	0.1
Annual result and depreciation	4.4	2.6	6.6	5.7	6.0	5.0	5.0	4.5	4.3	2.5
Trade receivables	5.1	4.9	10.1	9.2	7.1	7.1	7.0	6.6	5.0	4.8
	Percentage of the balance sheet total									
Sales	172.5	164.5	109.6	97.3	170.2	162.2	165.7	162.6	173.0	164.7
Annual result and interest paid	4.7	1.3	3.0	2.3	5.8	4.2	4.7	4.0	4.7	1.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.0	7.4	15.1	9.1	21.9	16.9	17.0	15.9	12.7	7.0
	Percentage of fixed assets									
Long-term equity and liabilities	135.5	128.1	154.4	140.2	160.1	153.0	180.4	191.2	133.4	125.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	89.9	88.2	119.6	118.3	93.4	87.4	103.6	114.3	88.9	86.6
Cash resources, short-term receivables and inventories	178.5	167.0	162.2	165.4	179.8	171.8	189.8	206.0	177.8	164.7
	Percentage of cost of materials									
Trade payables	8.1	7.9	16.3	23.0	11.3	12.5	8.3	7.2	8.0	8.0
Memo item:										
Balance sheet total in € billion	42.27	42.49	0.03	0.03	0.28	0.29	2.33	2.30	39.62	39.86
Sales in € billion	72.93	69.89	0.03	0.03	0.48	0.47	3.87	3.75	68.55	65.64
Number of enterprises	424	424	25	25	78	78	141	141	180	180

I. Enterprises by economic sector

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

Ratios	Quartile value ... %	Total 2018	Total 2019	Less than 2 2018	Less than 2 2019	2 but less than 10 2018	2 but less than 10 2019	10 but less than 50 2018	10 but less than 50 2019	50 and more 2018	50 and more 2019
		cont'd: All legal forms; Enterprises with sales of ... € million; Cylindered sample 2018/2019; Of the enterprises captured … had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	45.8	44.6	19.5	21.9	34.6	31.2	46.0	45.0	59.4	58.5
	50	58.7	57.8	36.3	31.0	44.2	42.9	55.0	53.9	69.2	68.9
	75	71.6	71.1	48.5	41.3	55.1	53.7	66.7	67.0	78.1	78.7
Personnel expenses	25	14.8	16.1	30.8	32.6	24.3	24.5	17.6	18.8	10.1	11.2
	50	21.7	23.6	36.7	39.5	32.3	34.4	25.5	25.9	16.2	18.1
	75	32.4	34.7	44.5	50.4	37.8	40.4	33.1	35.2	21.5	23.8
Depreciation	25	1.3	1.4	1.1	0.9	1.4	1.5	1.1	1.2	1.3	1.4
	50	2.3	2.6	4.2	4.9	2.7	2.7	2.3	2.3	2.3	2.7
	75	4.0	4.2	6.9	8.0	4.2	3.9	3.9	3.8	3.8	4.3
Annual result	25	0.2	- 1.2	0.4	- 2.9	0.6	- 0.3	- 0.9	- 1.2	0.2	- 1.3
	50	1.9	1.1	1.9	1.9	2.1	1.3	2.0	1.2	1.9	1.0
	75	4.5	3.5	4.9	6.9	4.3	4.7	4.5	3.7	4.1	2.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	15.3	15.7	5.7	8.7	14.8	15.4	10.2	9.8	19.1	19.8
	50	27.9	29.2	29.6	33.6	30.3	33.5	26.6	26.9	28.2	29.2
	75	41.5	42.7	51.2	60.3	45.8	45.8	41.0	40.8	39.1	40.2
Inventories	25	17.2	16.4	5.2	4.8	15.3	13.8	17.2	17.7	21.1	19.8
	50	29.1	29.0	12.2	9.7	27.0	27.0	31.3	30.8	30.5	30.5
	75	43.0	42.9	18.1	27.4	43.0	45.1	45.8	44.9	42.1	41.4
Equity	25	16.7	15.6	6.5	5.9	16.7	15.6	20.3	19.8	16.4	15.6
	50	35.6	35.1	37.4	13.4	38.1	38.3	41.2	41.1	31.6	32.8
	75	55.6	56.9	52.4	46.7	62.8	61.5	61.2	63.1	48.5	49.3
Short-term liabilities	25	17.9	16.7	15.6	10.8	13.0	16.9	15.6	12.8	23.7	18.8
	50	32.9	31.9	29.9	28.5	31.5	30.2	31.5	33.5	35.2	33.3
	75	54.0	54.5	78.6	73.4	59.1	57.1	52.8	51.7	52.1	53.9
Liabilities to banks	25	0.0	0.0	0.0	1.0	0.4	0.0	0.0	0.0	0.0	0.0
	50	7.6	6.6	22.2	21.5	15.1	15.9	6.4	3.6	6.6	5.4
	75	22.3	24.7	47.0	45.2	32.3	36.0	18.3	19.1	19.0	19.3
		Percentage of sales									
Annual result before taxes on income	25	0.3	- 1.2	0.4	- 3.2	0.7	- 0.3	- 0.8	- 0.3	0.3	- 1.2
	50	2.5	1.5	2.3	2.4	2.8	2.3	2.6	1.7	2.3	1.2
	75	5.6	4.4	6.8	8.3	6.9	6.0	6.3	5.4	5.0	3.2
Annual result and depreciation	25	2.4	1.3	2.6	1.8	3.0	1.8	1.8	1.6	2.5	1.0
	50	5.3	4.0	6.8	3.8	5.8	4.8	5.2	4.3	5.3	3.6
	75	8.8	7.8	13.8	12.7	10.9	10.0	8.8	7.7	8.0	6.7
Trade receivables	25	3.0	2.5	4.2	2.5	4.1	3.2	3.8	2.8	2.1	1.8
	50	6.4	5.7	8.2	5.4	6.1	5.9	6.8	6.1	5.3	4.9
	75	9.8	9.3	13.7	7.4	9.6	9.6	9.8	9.2	9.8	9.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	- 0.7	1.9	- 4.4	2.4	0.9	0.1	- 0.8	2.1	- 0.6
	50	5.3	3.7	5.0	3.2	6.0	4.5	4.3	3.9	6.0	3.0
	75	9.8	8.1	12.1	12.4	10.7	9.4	10.4	8.1	9.2	6.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.9	2.1	3.9	0.1	5.8	2.1	4.1	0.4	8.6	4.1
	50	16.4	13.1	13.3	9.5	16.4	16.7	16.7	14.4	16.6	12.2
	75	30.6	27.7	30.8	20.1	43.4	35.3	34.3	27.8	28.4	25.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	107.0	101.3	89.4	67.0	121.6	101.4	116.3	119.9	98.2	97.5
	50	151.6	149.3	143.2	136.0	163.4	149.4	184.9	177.6	140.8	132.4
	75	266.5	251.2	314.1	205.0	294.0	265.3	325.8	310.6	197.2	202.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	47.2	42.8	64.1	41.5	48.8	37.8	48.0	43.7	46.6	44.0
	50	87.0	84.9	99.0	121.3	89.5	81.5	88.7	104.5	77.4	75.9
	75	179.8	213.1	377.1	241.9	193.8	267.5	218.9	291.3	145.0	159.0
		Percentage of cost of materials									
Trade payables	25	4.4	4.3	6.5	8.0	5.1	5.6	4.4	4.0	4.0	4.2
	50	8.1	7.5	13.5	16.8	9.4	9.6	7.9	7.1	7.3	7.1
	75	12.5	12.4	28.9	38.6	14.1	16.1	12.6	10.9	11.7	11.0

I. Enterprises by economic sector

4.l) 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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.2	98.0	97.8	98.2	98.8	97.7	99.1	100.5	99.3
Change in finished goods	0.5	0.8	2.0	2.2	1.8	1.2	2.3	0.9	- 0.5	0.7
Interest and similar income	0.2	0.3	0.1	0.2	0.1	0.1	0.1	0.1	0.3	0.3
Other income	2.7	2.5	2.7	2.9	2.0	2.3	1.7	2.0	3.2	2.8
of which: Income from long-term equity investments	0.9	0.7	0.0	0.0	0.1	0.2	0.3	0.3	1.2	1.0
Total income	102.9	102.8	102.8	103.0	102.1	102.5	101.8	102.1	103.5	103.1
Expenses										
Cost of materials	54.1	53.5	33.5	34.3	42.1	41.9	51.7	51.5	56.9	56.1
Personnel expenses	25.2	26.4	39.3	39.4	33.5	34.5	27.2	28.1	23.2	24.6
Depreciation	3.5	3.8	4.2	4.1	3.6	3.7	3.4	3.6	3.5	3.9
of which: Depreciation of tangible fixed assets	3.1	3.3	4.1	4.1	3.5	3.6	3.2	3.4	3.1	3.3
Interest and similar expenses	0.9	1.0	0.9	0.9	0.8	0.8	0.7	0.7	1.1	1.1
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	14.2	14.7	18.3	18.0	16.9	17.0	14.1	14.5	13.8	14.5
Total expenses before taxes on income	98.0	99.5	96.4	96.8	97.0	97.9	97.2	98.5	98.5	100.2
Annual result before taxes on income	4.9	3.3	6.5	6.2	5.2	4.6	4.6	3.6	5.0	2.9
Taxes on income	0.9	0.8	1.3	1.3	1.3	1.2	1.1	1.0	0.8	0.6
Annual result	4.0	2.5	5.2	5.0	3.8	3.3	3.4	2.6	4.2	2.3
Profit and loss transfers (parent company)	0.2	0.2	- 0.1	- 0.1	0.1	0.0	0.0	0.0	0.2	0.3
Profit and loss transfers (subsidiary)	1.0	0.7	0.1	0.0	0.4	0.3	0.5	0.4	1.3	0.8
Profit for the year	3.1	2.0	5.0	4.9	3.6	3.1	3.0	2.2	3.1	1.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.8	1.0	0.4	0.4	0.5	0.5	0.6	0.6	0.8	1.1
Tangible fixed assets	23.7	23.9	36.2	36.1	33.1	32.5	26.6	26.7	21.7	22.0
of which: Land and buildings	8.6	8.5	13.9	13.6	12.4	12.0	9.3	9.3	7.9	7.9
Inventories	30.1	29.9	25.5	27.0	29.7	30.5	35.5	35.6	28.2	27.8
of which: Finished goods and merchandise	7.2	7.0	5.5	5.2	6.5	6.6	7.6	7.5	7.1	6.8
Cash	6.0	6.4	10.9	11.4	10.9	10.7	8.0	8.6	4.7	5.2
Receivables	28.1	27.5	23.4	21.6	21.9	20.9	24.5	23.5	30.0	29.7
Short-term	26.1	25.3	22.8	21.0	20.9	19.8	22.9	21.9	27.7	27.1
of which:										
Trade receivables	9.5	8.6	12.4	11.1	12.5	11.3	12.5	11.6	8.1	7.3
Receivables from affiliated companies	14.4	14.4	5.8	5.4	5.3	5.4	8.0	7.8	17.7	17.8
Long-term	2.0	2.2	0.6	0.7	1.1	1.2	1.6	1.5	2.3	2.6
of which: Loans to affiliated companies	1.6	1.8	0.1	0.0	0.5	0.6	1.0	0.8	2.0	2.3
Securities	1.4	1.4	0.2	0.2	1.2	1.1	0.6	0.7	1.7	1.6
Other long-term equity investments	9.7	9.6	2.7	2.6	2.3	3.2	3.9	4.0	12.5	12.2
of which: Goodwill	0.6	0.3	0.4	0.4	0.2	0.2	0.3	0.3	0.7	0.4
Capital										
Equity	35.6	35.0	33.1	33.5	35.2	36.5	37.6	37.6	35.0	33.9
Liabilities	52.6	53.1	60.4	60.5	57.0	56.2	52.2	52.5	52.2	53.0
Short-term	40.1	41.7	41.9	42.0	42.4	42.3	41.4	41.6	39.4	41.7
of which:										
Liabilities to banks	5.0	4.9	9.7	8.9	8.4	8.5	7.1	7.4	3.8	3.7
Trade payables	6.4	5.8	6.8	6.6	7.1	6.3	6.8	6.0	6.1	5.7
Liabilities to affiliated companies	13.8	14.7	6.5	6.9	9.7	9.8	10.6	10.3	15.3	16.9
Long-term	12.5	11.4	18.5	18.5	14.6	13.9	10.9	10.9	12.8	11.3
of which:										
Liabilities to banks	7.0	7.1	12.7	14.0	9.9	9.6	7.0	6.9	6.7	6.9
Liabilities to affiliated companies	4.2	3.0	4.2	3.1	3.6	3.1	2.9	2.9	4.7	3.0
Provisions	11.7	11.8	6.5	6.0	7.7	7.3	10.1	9.8	12.8	13.1
of which: Provisions for pensions	5.2	5.5	1.5	1.3	2.2	2.1	3.9	4.0	6.1	6.4
Other ratios	Percentage of sales									
Annual result before taxes on income	4.9	3.3	6.6	6.4	5.3	4.6	4.7	3.7	5.0	2.9
Annual result and depreciation	7.5	6.4	9.5	9.3	7.6	7.1	7.0	6.3	7.6	6.3
Trade receivables	7.4	7.1	8.5	7.7	8.4	7.8	8.9	8.4	6.6	6.4
	Percentage of the balance sheet total									
Sales	129.1	122.5	145.9	144.1	149.1	145.4	140.4	137.5	122.8	114.7
Annual result and interest paid	6.3	4.3	9.1	8.6	7.0	6.1	5.9	4.7	6.4	3.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.6	13.3	24.8	24.2	21.0	19.6	18.1	16.0	15.6	11.8
	Percentage of fixed assets									
Long-term equity and liabilities	143.5	137.7	132.5	133.3	138.0	137.5	159.3	158.2	139.3	131.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	80.9	76.9	80.7	77.2	75.9	73.0	75.7	74.1	83.4	78.3
Cash resources, short-term receivables and inventories	156.0	148.7	141.5	141.3	146.0	145.2	161.5	159.7	155.1	145.2
	Percentage of cost of materials									
Trade payables	9.0	8.8	13.6	13.1	11.1	10.2	9.1	8.4	8.8	8.8
Memo item:										
Balance sheet total in € billion	47.94	49.42	0.34	0.36	3.14	3.24	11.82	12.13	32.65	33.69
Sales in € billion	61.88	60.54	0.50	0.52	4.68	4.71	16.59	16.68	40.11	38.64
Number of enterprises	2 360	2 360	453	453	913	913	707	707	287	287

I. Enterprises by economic sector

cont'd: 4.l) Manufacture of fabricated metal products, except machinery and 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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	31.7	30.7	19.2	19.5	28.6	27.6	40.1	39.4	46.3	45.8
	50	44.1	43.8	32.4	30.7	41.5	39.8	50.3	50.0	56.1	54.9
	75	56.5	56.0	41.9	44.3	51.9	51.5	61.8	61.1	64.8	64.3
Personnel expenses	25	23.2	23.6	28.1	28.3	26.5	27.6	20.2	20.7	17.8	18.0
	50	31.5	32.8	38.9	39.6	34.8	36.2	27.9	29.3	24.2	25.0
	75	39.9	41.4	48.7	49.5	42.3	43.7	35.1	37.0	31.0	31.5
Depreciation	25	1.4	1.4	1.3	1.3	1.4	1.3	1.4	1.5	1.6	1.6
	50	2.7	2.7	2.7	2.8	2.6	2.7	2.6	2.7	2.8	3.0
	75	4.6	4.8	4.9	4.9	4.8	5.1	4.3	4.6	4.4	5.0
Annual result	25	0.8	0.5	0.8	0.9	0.8	0.6	0.7	0.3	0.6	- 0.1
	50	2.9	2.6	3.9	4.0	2.8	2.5	2.7	2.3	2.8	2.2
	75	6.3	6.1	9.2	8.9	6.1	5.8	5.7	5.1	5.7	5.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	11.0	11.0	8.4	8.9	10.7	10.2	11.4	11.9	14.1	14.2
	50	25.4	25.3	24.1	23.9	25.5	24.8	25.8	26.8	25.1	24.9
	75	44.3	44.8	48.8	49.9	47.1	47.8	41.3	42.0	40.6	40.8
Inventories	25	13.5	13.3	4.7	4.8	11.2	10.9	21.4	19.8	19.3	18.3
	50	27.2	27.0	15.5	16.3	24.9	25.8	33.2	33.3	27.4	26.4
	75	44.4	44.8	38.6	41.0	45.6	46.0	46.0	46.0	39.2	38.9
Equity	25	13.8	14.4	6.8	9.3	13.4	14.3	17.1	18.2	17.2	17.0
	50	32.0	32.6	28.3	28.8	30.2	31.6	36.0	35.9	33.2	32.7
	75	54.6	56.3	54.6	57.6	55.7	56.5	54.5	55.3	51.1	53.8
Short-term liabilities	25	18.7	18.5	17.0	17.6	18.4	18.0	19.5	18.3	20.2	20.4
	50	37.2	37.5	37.5	36.6	37.2	38.1	38.1	37.6	34.9	36.0
	75	62.4	62.5	67.9	65.4	64.6	64.5	59.5	61.4	55.6	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	10.7	10.1	13.3	12.0	11.3	11.1	10.8	10.1	3.4	2.6
	75	28.4	28.9	32.6	34.7	31.4	32.1	25.1	27.7	19.1	20.8
		Percentage of sales									
Annual result before taxes on income	25	1.1	0.7	1.1	1.2	1.2	0.8	1.1	0.4	1.1	- 0.1
	50	3.9	3.4	5.2	5.1	3.8	3.4	3.7	3.1	3.4	2.6
	75	8.5	7.9	11.1	10.6	8.4	8.1	7.5	6.9	7.0	6.0
Annual result and depreciation	25	3.8	3.3	4.0	4.4	3.8	3.5	3.6	2.9	3.6	2.7
	50	7.1	6.9	8.4	9.0	7.2	6.9	6.7	6.3	6.6	6.2
	75	12.7	12.1	16.1	15.6	12.8	12.4	11.4	10.8	11.3	10.0
Trade receivables	25	4.0	3.4	3.4	2.7	4.2	3.5	4.8	4.2	3.3	2.7
	50	7.2	6.6	7.1	5.9	7.0	6.5	8.0	7.2	6.8	6.0
	75	11.1	10.3	12.2	10.4	11.0	10.0	11.6	11.0	10.4	9.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.7	1.9	2.8	2.9	2.7	2.4	2.5	1.5	2.2	1.0
	50	6.4	5.7	8.0	8.3	6.3	5.7	5.9	4.8	6.3	4.9
	75	12.4	11.6	18.1	17.5	12.0	11.4	11.0	9.8	10.8	9.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.2	5.9	3.4	5.7	5.9	5.9	7.4	6.0	6.6	6.4
	50	19.3	17.4	21.6	19.6	18.8	17.7	19.4	16.6	18.2	16.0
	75	42.7	40.3	51.9	54.4	43.0	40.0	42.1	39.0	33.0	33.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	97.2	98.8	83.0	89.0	93.7	97.2	113.7	110.3	98.2	98.1
	50	156.0	156.6	147.3	157.0	156.2	154.7	167.9	167.4	149.6	142.4
	75	290.1	289.9	328.3	346.5	313.9	315.4	290.1	275.5	218.0	211.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	42.5	41.3	39.7	39.9	41.3	39.3	44.6	42.7	47.0	48.3
	50	83.4	80.8	94.1	92.8	83.5	81.3	79.1	76.9	82.1	79.9
	75	190.1	188.0	240.6	231.2	199.8	195.8	177.3	175.6	163.4	162.5
		Percentage of cost of materials									
Trade payables	25	4.6	4.1	4.0	3.9	4.7	4.1	4.6	4.1	4.7	4.5
	50	8.4	7.5	9.7	8.9	9.1	7.9	7.7	7.1	7.6	7.0
	75	15.2	13.5	20.1	20.4	17.0	14.4	12.3	11.3	12.1	11.6

I. Enterprises by economic sector

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

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.5	99.4	98.1	98.6	98.0	98.4	98.9	99.6	99.6
Change in finished goods	0.5	0.5	0.6	1.9	1.4	2.0	1.6	1.1	0.4	0.4
Interest and similar income	0.6	0.8	0.2	0.2	0.2	0.2	0.2	0.2	0.6	0.9
Other income	8.0	19.1	3.4	3.8	2.5	2.8	3.5	3.6	8.5	20.9
of which: Income from long-term equity investments	4.8	4.4	0.1	0.4	0.1	0.1	0.9	0.8	5.2	4.8
Total income	108.5	119.9	103.5	104.0	102.7	103.0	103.7	103.8	109.1	121.8
Expenses										
Cost of materials	53.6	55.7	35.3	37.5	44.9	44.3	47.5	48.1	54.3	56.7
Personnel expenses	26.0	25.9	39.4	39.8	33.6	34.2	30.3	30.6	25.5	25.3
Depreciation	3.2	3.5	2.9	2.8	2.8	3.0	3.4	3.2	3.2	3.5
of which: Depreciation of tangible fixed assets	2.7	3.1	2.8	2.8	2.6	2.9	2.8	3.0	2.7	3.1
Interest and similar expenses	2.3	2.9	0.9	0.9	0.8	0.8	0.9	0.9	2.4	3.1
Operating taxes	0.0	0.1	0.1	0.1	0.0	0.1	0.0	0.0	0.1	0.1
Other expenses	15.6	14.5	20.1	19.9	15.1	15.0	14.8	14.6	15.7	14.5
Total expenses before taxes on income	100.7	102.6	98.7	101.0	97.2	97.5	96.9	97.4	101.2	103.2
Annual result before taxes on income	7.8	17.3	4.9	3.0	5.5	5.6	6.8	6.3	7.9	18.6
Taxes on income	1.5	2.4	1.8	1.4	1.8	1.8	1.6	1.7	1.5	2.5
Annual result	6.3	14.9	3.1	1.6	3.7	3.8	5.2	4.6	6.4	16.1
Profit and loss transfers (parent company)	2.9	0.4	0.0	0.0	0.3	0.2	0.3	0.2	3.2	0.4
Profit and loss transfers (subsidiary)	1.0	1.2	0.7	1.1	0.0	0.2	2.2	1.1	0.9	1.2
Profit for the year	8.2	14.2	2.4	0.5	4.0	3.8	3.3	3.8	8.8	15.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.7	1.3	1.6	1.0	1.0	1.3	1.1	0.8	0.7
Tangible fixed assets	7.2	6.4	23.9	25.3	21.4	20.4	18.9	19.0	6.6	5.8
of which: Land and buildings	2.3	2.1	11.2	11.0	12.3	11.4	7.9	8.5	2.0	1.8
Inventories	13.0	11.5	28.4	28.8	32.3	32.9	29.7	29.2	12.1	10.6
of which: Finished goods and merchandise	6.2	5.4	13.5	13.8	9.7	9.3	6.8	6.8	6.1	5.3
Cash	5.3	5.1	15.6	14.0	12.8	13.0	10.6	10.4	5.0	4.9
Receivables	27.5	25.3	26.3	26.1	27.2	25.8	31.3	31.2	27.3	25.1
Short-term	24.7	22.3	25.6	23.2	26.1	25.1	30.0	29.6	24.4	22.0
of which:										
Trade receivables	5.0	4.3	17.4	15.3	14.1	12.7	13.3	12.3	4.5	4.0
Receivables from affiliated companies	18.2	16.6	4.2	4.1	9.4	9.7	14.2	14.8	18.5	16.8
Long-term	2.8	3.0	0.6	2.8	1.0	0.7	1.4	1.5	2.9	3.1
of which: Loans to affiliated companies	2.6	2.8	0.5	2.5	0.2	0.2	1.1	1.3	2.7	2.9
Securities	5.5	5.9	1.0	0.9	1.8	1.6	0.6	0.6	5.7	6.2
Other long-term equity investments	40.2	44.7	2.8	2.5	3.2	4.7	6.9	7.8	41.9	46.4
of which: Goodwill	0.2	0.2	1.4	1.2	0.4	1.3	0.6	0.4	0.2	0.2
Capital										
Equity	32.8	34.9	38.9	43.8	49.6	49.1	43.2	45.7	32.2	34.4
Liabilities	48.0	47.6	51.2	46.0	41.0	41.0	43.7	41.4	48.2	47.9
Short-term	41.4	38.5	33.2	29.9	28.3	28.0	33.9	32.3	41.8	38.8
of which:										
Liabilities to banks	1.2	1.1	6.9	7.8	7.6	8.1	5.5	6.1	0.9	0.8
Trade payables	3.3	2.8	7.7	8.3	6.4	5.9	5.8	5.2	3.2	2.7
Liabilities to affiliated companies	27.5	26.2	8.5	5.0	5.7	5.3	12.7	11.5	28.3	26.9
Long-term	6.6	9.1	18.0	16.1	12.7	13.0	9.8	9.2	6.4	9.1
of which:										
Liabilities to banks	1.2	1.2	12.2	12.3	7.5	7.1	4.7	4.8	1.0	1.0
Liabilities to affiliated companies	4.3	7.0	4.6	2.0	3.5	4.1	4.8	3.9	4.3	7.2
Provisions	18.6	16.5	9.2	9.5	9.0	9.4	12.5	12.0	19.0	16.7
of which: Provisions for pensions	11.1	10.0	2.2	1.9	2.5	2.6	4.2	4.3	11.5	10.3
Other ratios	Percentage of sales									
Annual result before taxes on income	7.8	17.4	4.9	3.0	5.6	5.7	6.9	6.4	8.0	18.7
Annual result and depreciation	9.6	18.5	6.1	4.5	6.6	7.0	8.7	7.9	9.7	19.7
Trade receivables	7.9	8.4	12.1	10.7	10.6	10.2	10.8	10.1	7.6	8.2
	Percentage of the balance sheet total									
Sales	62.6	51.9	143.4	142.7	132.6	125.3	122.7	121.1	59.5	48.7
Annual result and interest paid	5.4	9.3	5.8	3.6	6.0	6.0	7.6	6.8	5.3	9.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.7	16.0	19.1	15.2	23.2	23.1	23.0	21.8	9.2	15.8
	Percentage of fixed assets									
Long-term equity and liabilities	90.6	91.7	200.2	186.4	235.0	233.3	199.2	198.8	87.7	89.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	74.7	75.6	124.4	124.7	140.2	138.4	120.9	125.2	72.7	73.7
Cash resources, short-term receivables and inventories	106.0	105.4	209.8	221.0	254.4	256.2	208.4	215.7	101.7	101.1
	Percentage of cost of materials									
Trade payables	9.9	9.8	15.1	15.1	10.6	10.5	9.7	8.8	9.9	9.9
Memo item:										
Balance sheet total in € billion	148.73	173.13	0.07	0.08	0.95	1.03	6.16	6.46	141.54	165.56
Sales in € billion	93.16	89.82	0.11	0.11	1.27	1.29	7.56	7.82	84.22	80.60
Number of enterprises	893	893	89	89	239	239	324	324	241	241

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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	34.3	34.2	20.7	20.7	34.6	33.2	35.3	35.4	37.8	38.0
	50	45.9	45.1	31.8	33.5	44.8	42.9	46.4	46.3	48.5	48.3
	75	57.5	58.2	49.0	49.2	54.8	55.2	59.3	59.8	59.5	63.9
Personnel expenses	25	21.8	22.0	27.4	27.1	24.4	26.1	22.4	22.4	18.4	18.9
	50	30.4	31.0	40.6	39.9	33.0	33.8	30.4	30.7	25.2	25.7
	75	39.4	40.2	48.9	52.1	42.0	43.7	38.5	39.5	33.6	35.1
Depreciation	25	1.2	1.2	1.0	1.0	1.1	1.0	1.2	1.2	1.4	1.4
	50	2.2	2.1	1.7	1.7	1.9	1.9	2.2	2.3	2.5	2.4
	75	3.6	3.7	3.6	3.0	3.4	3.4	3.7	3.8	3.7	3.8
Annual result	25	1.0	0.8	0.3	0.3	1.1	0.6	1.0	1.5	1.1	0.5
	50	4.1	3.6	3.2	3.5	3.5	3.2	4.5	3.9	4.7	3.8
	75	8.4	8.0	7.5	8.9	7.1	7.2	8.7	8.2	9.5	8.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.5	4.6	2.3	2.0	4.2	4.0	4.8	4.9	5.5	5.7
	50	12.0	12.1	8.0	8.3	10.0	10.5	13.8	14.4	13.1	12.3
	75	25.3	26.0	23.6	25.5	24.9	24.6	26.5	27.7	25.2	25.7
Inventories	25	17.2	16.8	10.3	15.9	20.3	18.4	20.3	19.3	15.3	14.3
	50	28.9	27.9	28.3	25.9	33.8	35.1	31.5	30.6	23.9	22.9
	75	44.1	42.6	44.1	46.1	51.7	51.3	45.0	42.6	34.8	32.8
Equity	25	24.5	24.1	16.7	21.1	30.2	29.3	24.0	24.5	22.7	19.7
	50	42.2	43.9	37.8	43.1	46.8	48.9	42.1	45.7	38.3	38.6
	75	63.7	65.2	60.2	63.7	66.7	70.4	63.1	65.5	61.4	62.2
Short-term liabilities	25	13.4	12.5	14.8	14.5	12.8	11.1	13.1	11.0	15.3	15.1
	50	27.7	26.3	30.2	29.3	27.4	24.2	27.7	25.0	27.2	27.2
	75	48.1	46.8	52.0	49.8	46.3	45.6	49.2	47.2	46.6	45.6
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	2.1	2.2	2.7	5.1	5.6	6.2	2.9	2.6	0.0	0.0
	75	20.4	19.4	25.0	26.0	26.4	28.2	19.0	20.7	11.4	9.4
		Percentage of sales									
Annual result before taxes on income	25	1.4	1.1	0.3	0.4	1.8	0.9	1.5	1.8	1.5	0.8
	50	5.5	4.8	4.2	3.9	4.9	4.3	6.1	5.0	6.0	5.1
	75	11.1	10.6	10.4	12.2	9.5	10.1	11.4	10.5	11.6	10.4
Annual result and depreciation	25	3.7	3.5	1.6	1.4	3.9	3.5	3.5	3.8	4.2	2.9
	50	8.4	7.8	7.0	6.0	7.0	7.6	8.9	8.4	9.5	7.8
	75	14.7	13.9	12.7	15.7	13.3	13.0	14.7	13.8	16.3	14.7
Trade receivables	25	4.6	4.3	4.5	3.2	5.2	4.5	5.4	4.8	3.8	3.7
	50	8.8	8.3	7.9	7.3	9.5	8.4	9.1	8.9	7.6	7.8
	75	14.2	13.6	17.0	15.5	14.3	14.0	14.7	13.8	13.3	12.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.8	2.4	1.6	1.3	2.8	2.4	2.8	2.9	3.2	2.0
	50	7.5	6.9	6.5	7.7	7.2	6.8	8.0	7.0	7.7	6.4
	75	14.3	13.2	14.4	15.5	13.3	11.9	14.3	13.4	15.1	13.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.8	3.7	- 15.4	- 3.5	0.9	- 2.0	3.8	6.1	8.5	5.7
	50	21.1	19.4	13.0	14.8	18.2	19.7	22.6	21.8	22.5	17.6
	75	51.6	50.9	40.1	54.4	51.3	55.5	54.6	55.0	51.3	42.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	142.6	137.5	136.6	140.2	148.6	156.8	148.2	148.0	132.5	116.9
	50	252.6	251.5	333.0	304.1	349.0	352.8	240.7	244.9	219.1	222.0
	75	551.0	543.7	1 158.1	1 127.1	756.5	791.3	532.9	487.3	359.1	354.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	70.7	72.5	70.7	74.2	66.7	69.2	66.5	68.9	86.2	84.0
	50	138.5	138.3	150.2	133.9	135.4	144.6	126.4	133.8	152.4	150.0
	75	320.0	348.0	320.0	309.8	352.9	405.3	307.8	379.1	285.4	271.7
		Percentage of cost of materials									
Trade payables	25	4.9	4.3	5.0	4.4	4.3	4.3	5.0	4.0	5.3	4.4
	50	8.2	7.6	11.0	9.7	8.2	7.9	7.9	7.3	8.0	7.4
	75	13.9	12.9	20.3	21.7	14.0	13.5	13.2	11.8	13.0	12.4

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.0	99.1	93.2	91.1	98.2	99.1	98.3	99.3	99.1	99.0
Change in finished goods	1.0	0.9	6.8	8.9	1.8	0.9	1.7	0.7	0.9	1.0
Interest and similar income	0.3	0.4	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.4
Other income	4.2	4.5	1.7	2.1	1.9	1.9	2.2	2.3	4.4	4.7
of which: Income from long-term equity investments	1.7	1.4	0.0	0.0	0.0	0.1	0.3	0.5	1.9	1.5
Total income	104.4	104.9	101.8	102.2	102.0	102.0	102.3	102.4	104.7	105.2
Expenses										
Cost of materials	61.4	61.2	44.8	42.4	49.6	47.9	54.3	54.1	62.4	62.2
Personnel expenses	21.7	22.2	35.6	35.0	31.2	32.1	26.1	27.5	21.1	21.4
Depreciation	2.8	4.2	3.1	2.8	2.0	2.0	2.4	2.5	2.8	4.4
of which: Depreciation of tangible fixed assets	2.4	3.2	3.1	2.8	2.0	1.9	2.2	2.3	2.5	3.4
Interest and similar expenses	1.2	1.1	0.7	0.6	0.7	0.7	0.7	0.7	1.3	1.2
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	13.7	13.6	16.0	15.2	13.2	13.6	13.4	13.5	13.7	13.6
Total expenses before taxes on income	100.8	102.4	100.2	96.1	96.7	96.3	97.0	98.3	101.3	102.9
Annual result before taxes on income	3.6	2.5	1.6	6.1	5.3	5.7	5.4	4.1	3.4	2.3
Taxes on income	0.8	0.7	0.9	1.2	1.5	1.4	1.3	1.1	0.7	0.7
Annual result	2.8	1.8	0.7	4.8	3.8	4.2	4.1	3.0	2.7	1.6
Profit and loss transfers (parent company)	0.6	0.0	0.0	- 0.1	0.0	0.0	0.0	0.0	0.7	0.0
Profit and loss transfers (subsidiary)	1.7	1.5	- 0.2	0.0	- 0.2	- 0.2	0.8	0.6	1.8	1.7
Profit for the year	1.8	0.3	1.0	4.7	4.0	4.5	3.3	2.5	1.6	0.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.3	1.2	1.0	1.3	1.2	1.3	0.9	1.0	1.3	1.3
Tangible fixed assets	13.5	14.2	18.2	16.1	18.2	18.5	18.8	18.7	13.0	13.7
of which: Land and buildings	4.5	4.8	2.7	2.4	9.7	9.1	7.4	7.5	4.2	4.5
Inventories	19.4	18.5	35.3	42.6	34.4	34.2	30.3	30.9	18.3	17.1
of which: Finished goods and merchandise	5.3	5.1	8.7	7.6	7.3	8.0	7.1	7.0	5.1	4.9
Cash	5.2	5.4	14.6	13.0	14.3	14.7	9.5	10.6	4.7	4.8
Receivables	39.0	39.7	26.6	23.8	28.4	27.6	32.4	31.2	39.7	40.6
Short-term	36.9	37.5	26.5	23.8	27.3	26.5	30.4	29.1	37.6	38.4
of which:										
Trade receivables	9.0	8.5	16.2	15.3	15.5	15.3	14.0	13.6	8.5	7.9
Receivables from affiliated companies	26.0	27.1	6.9	5.7	9.0	8.3	14.2	12.9	27.2	28.6
Long-term	2.0	2.2	0.1	0.0	1.1	1.1	2.0	2.1	2.1	2.2
of which: Loans to affiliated companies	1.2	1.3	0.0	0.0	0.7	0.8	0.9	1.2	1.2	1.3
Securities	3.4	2.7	1.1	0.9	0.3	0.4	2.3	1.6	3.5	2.9
Other long-term equity investments	18.0	18.0	2.6	1.9	2.8	2.8	5.4	5.7	19.3	19.3
of which: Goodwill	1.7	1.5	2.0	1.3	0.1	0.1	0.1	0.1	1.9	1.7
Capital										
Equity	34.6	33.4	23.4	27.7	43.4	40.5	44.0	42.4	33.8	32.6
Liabilities	45.4	46.2	67.4	63.3	46.0	49.5	44.7	46.9	45.4	46.1
Short-term	39.6	40.6	48.2	48.0	39.1	42.0	36.2	38.7	39.9	40.8
of which:										
Liabilities to banks	2.4	2.6	4.1	3.8	6.2	9.3	6.3	5.8	2.0	2.2
Trade payables	6.0	5.7	10.4	8.1	7.2	7.3	6.2	6.2	6.0	5.6
Liabilities to affiliated companies	20.8	22.1	7.2	4.2	7.6	7.9	13.6	15.4	21.6	22.9
Long-term	5.8	5.6	19.2	15.3	6.9	7.5	8.5	8.2	5.5	5.3
of which:										
Liabilities to banks	2.5	3.1	7.8	6.5	4.8	5.2	4.1	5.1	2.3	2.9
Liabilities to affiliated companies	2.0	1.9	5.3	6.9	1.3	1.6	3.8	2.7	1.9	1.8
Provisions	19.5	19.9	8.8	8.9	10.4	9.8	11.1	10.5	20.3	20.9
of which: Provisions for pensions	10.3	11.0	1.8	1.7	3.1	3.0	3.5	3.5	10.9	11.8
Other ratios	Percentage of sales									
Annual result before taxes on income	3.7	2.5	1.7	6.7	5.4	5.7	5.5	4.1	3.4	2.3
Annual result and depreciation	5.7	6.1	4.1	8.4	5.9	6.2	6.6	5.5	5.6	6.1
Trade receivables	8.0	7.6	10.4	10.8	10.0	10.4	9.8	10.0	7.8	7.2
	Percentage of the balance sheet total									
Sales	112.6	111.8	155.9	141.5	154.8	147.4	141.9	136.1	109.6	109.1
Annual result and interest paid	4.6	3.3	2.4	8.5	7.1	7.3	6.9	5.1	4.4	3.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.6	11.1	10.4	20.0	21.7	20.6	20.0	16.0	9.9	10.7
	Percentage of fixed assets									
Long-term equity and liabilities	135.8	131.2	192.2	222.0	227.0	211.3	191.6	186.5	131.5	126.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	108.4	106.1	85.3	76.7	106.7	98.3	110.9	102.7	108.3	106.5
Cash resources, short-term receivables and inventories	157.4	151.6	158.5	165.4	194.5	179.6	194.7	182.4	154.1	148.6
	Percentage of cost of materials									
Trade payables	8.7	8.2	13.9	12.3	9.2	10.2	7.9	8.4	8.7	8.1
Memo item										
Balance sheet total in € billion	50.95	50.90	0.04	0.04	0.55	0.59	3.93	4.14	46.44	46.13
Sales in € billion	57.38	56.92	0.05	0.06	0.85	0.87	5.57	5.63	50.90	50.35
Number of enterprises	621	621	53	53	156	156	230	230	182	182

I. Enterprises by economic sector

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

Ratios	Quartile value	Total 2018	Total 2019	Less than 2 2018	Less than 2 2019	2 but less than 10 2018	2 but less than 10 2019	10 but less than 50 2018	10 but less than 50 2019	50 and more 2018	50 and more 2019
		cont'd: All legal forms; Enterprises with sales of ... € million; Cylindered sample 2018/2019									
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	42.2	41.1	30.4	26.0	40.1	38.8	43.5	42.4	45.0	44.5
	50	51.8	51.5	44.4	39.0	49.1	48.5	53.2	52.9	55.7	54.2
	75	62.5	62.4	55.0	53.0	59.9	57.2	63.2	64.0	66.6	67.8
Personnel expenses	25	19.9	20.6	22.1	24.7	22.6	25.5	19.3	20.5	16.9	17.6
	50	28.0	28.6	39.2	36.2	31.4	31.4	26.7	28.4	24.1	25.0
	75	36.2	37.0	47.3	45.8	39.6	40.0	35.1	36.5	31.4	33.0
Depreciation	25	1.0	1.0	0.8	1.1	0.9	0.9	1.0	1.0	1.2	1.3
	50	1.7	1.8	1.9	1.8	1.4	1.4	1.7	1.7	2.1	2.2
	75	2.8	3.1	3.4	3.3	2.3	2.4	2.7	3.1	3.3	3.7
Annual result	25	0.6	0.6	- 2.1	0.7	0.7	1.2	0.7	0.7	0.1	0.1
	50	3.0	3.1	2.1	3.1	2.9	3.6	3.1	2.9	3.5	3.2
	75	7.4	7.3	6.4	9.1	6.5	7.4	7.4	6.9	9.0	7.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.6	5.5	4.3	3.8	3.7	3.8	6.5	6.4	7.4	8.1
	50	13.0	12.9	9.7	10.1	9.1	9.0	13.7	14.5	14.2	14.6
	75	27.5	27.7	26.5	20.5	28.4	27.3	27.5	28.6	25.1	28.2
Inventories	25	16.7	17.5	6.3	7.9	18.4	19.5	18.0	19.0	14.7	15.5
	50	30.2	29.9	27.5	31.0	34.9	34.6	33.8	32.7	26.1	24.5
	75	44.4	45.2	49.0	53.1	53.1	52.2	45.1	46.9	36.8	36.1
Equity	25	17.0	18.8	11.3	12.9	16.2	15.1	18.8	19.5	19.1	19.3
	50	36.0	36.5	26.7	34.1	40.8	39.8	39.0	38.1	33.9	33.1
	75	56.0	55.4	44.9	51.8	61.8	63.4	61.5	57.5	50.5	49.9
Short-term liabilities	25	17.6	16.9	23.6	23.0	13.9	15.7	17.8	17.4	18.7	16.9
	50	36.2	34.8	41.3	34.4	35.8	38.2	36.2	34.8	33.5	34.2
	75	58.5	57.2	70.4	65.0	57.4	57.2	60.2	58.7	55.2	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	1.0	1.6	0.4	3.3	3.8	5.5	1.4	2.5	0.0	0.0
	75	16.5	16.9	21.7	21.8	18.7	22.2	21.5	17.7	7.5	7.3
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.9	- 2.2	0.9	1.1	1.5	1.0	1.0	0.5	0.3
	50	4.1	4.1	3.5	4.4	3.9	4.6	4.4	4.0	4.3	3.5
	75	10.0	9.1	8.5	11.3	9.3	9.4	10.0	8.8	10.9	9.4
Annual result and depreciation	25	2.6	2.7	0.2	3.2	2.7	3.2	2.8	2.5	2.4	2.7
	50	6.5	6.4	5.3	6.2	6.4	6.4	6.8	6.0	6.6	6.9
	75	12.8	12.3	10.7	14.2	11.5	12.1	12.5	11.0	13.5	11.9
Trade receivables	25	4.4	4.2	3.9	3.5	4.5	4.6	4.9	5.2	3.3	3.0
	50	8.4	7.7	8.1	6.9	8.4	7.9	9.0	8.4	7.3	6.8
	75	12.7	11.8	16.0	14.9	13.4	12.2	12.8	12.2	11.2	10.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.3	- 2.5	2.7	2.6	3.5	2.8	1.8	1.9	1.7
	50	6.4	6.4	5.5	6.7	6.4	7.3	6.5	5.3	6.4	6.7
	75	13.6	12.9	16.0	17.6	14.6	13.8	12.0	11.5	13.9	12.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.2	4.2	- 6.5	5.7	2.9	1.1	6.6	5.7	4.3	4.5
	50	18.0	16.7	16.3	21.7	14.9	14.1	21.4	17.3	15.8	17.0
	75	43.0	39.2	45.1	62.9	46.1	38.6	45.2	44.9	34.9	31.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	117.5	119.9	91.1	119.9	137.2	146.0	116.9	102.2	110.0	114.8
	50	207.3	211.8	199.2	263.2	284.5	288.7	202.7	210.0	182.4	178.0
	75	451.6	478.6	510.8	594.0	718.5	900.0	451.6	484.1	346.7	345.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	55.4	56.6	43.2	44.9	48.1	49.6	54.9	53.0	72.3	74.4
	50	113.2	109.8	122.1	130.3	113.9	107.3	104.5	99.4	125.2	128.1
	75	243.5	265.9	244.6	315.8	320.4	314.8	235.8	246.7	226.0	241.9
		Percentage of cost of materials									
Trade payables	25	4.2	3.5	5.2	3.9	4.0	3.7	4.0	3.3	4.5	3.6
	50	7.1	7.0	9.4	10.1	7.2	6.9	7.3	7.6	6.6	5.9
	75	12.5	12.3	18.5	17.7	13.0	12.1	12.2	12.7	11.7	10.6

I. Enterprises by economic sector

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

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.7	99.9	97.8	97.4	97.2	97.1	98.2	99.9	98.8	100.0
Change in finished goods	1.3	0.1	2.2	2.6	2.8	2.9	1.8	0.1	1.2	0.0
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.3
Other income	3.5	3.4	2.8	3.3	2.0	2.2	2.1	2.4	3.8	3.5
of which: Income from long-term equity investments	1.0	1.0	0.0	0.0	0.1	0.1	0.3	0.3	1.2	1.2
Total income	103.8	103.6	102.9	103.4	102.1	102.3	102.3	102.5	104.1	103.8
Expenses										
Cost of materials	55.9	55.3	39.0	37.7	46.2	46.2	50.5	49.9	57.0	56.5
Personnel expenses	24.5	25.6	36.6	36.9	33.0	33.6	29.6	30.5	23.5	24.5
Depreciation	2.5	2.8	3.5	3.7	2.5	2.6	2.4	2.6	2.5	2.8
of which: Depreciation of tangible fixed assets	2.3	2.4	3.4	3.6	2.3	2.4	2.2	2.3	2.3	2.4
Interest and similar expenses	1.4	1.4	1.1	1.0	0.7	0.7	0.7	0.7	1.6	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	14.0	14.9	17.6	18.2	14.6	14.7	13.9	14.4	14.0	15.0
Total expenses before taxes on income	98.3	100.1	97.8	97.7	97.2	97.7	97.3	98.2	98.5	100.4
Annual result before taxes on income	5.4	3.5	5.1	5.7	4.9	4.6	5.0	4.3	5.5	3.4
Taxes on income	1.0	1.0	1.2	1.3	1.3	1.2	1.2	1.1	1.0	1.0
Annual result	4.4	2.5	3.9	4.5	3.7	3.4	3.8	3.2	4.5	2.3
Profit and loss transfers (parent company)	0.6	0.1	0.2	0.1	0.0	0.0	0.1	0.1	0.7	0.1
Profit and loss transfers (subsidiary)	2.0	1.2	0.4	0.3	0.3	0.3	0.9	0.6	2.2	1.3
Profit for the year	3.0	1.4	3.7	4.3	3.4	3.0	3.0	2.7	3.0	1.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	0.9	1.2	1.4	0.7	0.7	0.9	1.0	1.1	0.9
Tangible fixed assets	13.1	13.1	33.0	31.4	20.1	19.7	17.3	17.7	12.5	12.5
of which: Land and buildings	6.0	6.1	18.6	18.6	8.3	8.5	8.2	8.3	5.7	5.8
Inventories	26.5	25.3	21.3	23.2	38.1	40.4	37.5	37.0	25.0	23.8
of which: Finished goods and merchandise	4.8	4.7	7.6	7.7	7.3	7.6	5.6	5.9	4.6	4.5
Cash	6.2	6.5	14.6	14.5	12.2	11.9	11.2	10.7	5.5	6.0
Receivables	27.2	27.2	26.2	25.8	24.4	23.1	27.8	28.1	27.2	27.2
Short-term	25.4	25.2	25.9	25.5	23.4	22.2	26.2	26.2	25.3	25.2
of which:										
Trade receivables	8.9	8.1	13.4	12.5	15.1	14.0	14.7	14.0	8.1	7.3
Receivables from affiliated companies	14.7	15.5	7.8	7.9	5.6	5.3	9.2	9.9	15.5	16.3
Long-term	1.9	2.0	0.3	0.3	1.0	0.9	1.7	1.9	1.9	2.0
of which: Loans to affiliated companies	1.4	1.5	0.3	0.2	0.5	0.6	1.1	1.3	1.4	1.5
Securities	1.6	2.8	0.9	0.8	0.9	0.8	1.0	1.2	1.6	3.0
Other long-term equity investments	24.1	23.7	2.3	2.1	3.1	3.0	3.8	3.7	26.8	26.4
of which: Goodwill	0.4	0.3	0.4	0.3	0.5	0.5	0.5	0.4	0.3	0.3
Capital										
Equity	31.0	29.3	37.1	38.5	36.1	36.4	34.7	36.2	30.5	28.4
Liabilities	53.4	55.0	56.5	54.9	54.9	55.1	53.1	51.5	53.4	55.4
Short-term	36.2	36.4	35.6	37.2	44.6	45.3	45.1	43.8	35.0	35.4
of which:										
Liabilities to banks	2.3	2.4	8.7	9.5	7.2	7.7	5.2	5.6	1.9	2.0
Trade payables	5.7	5.1	7.0	8.2	7.4	6.8	6.1	5.7	5.6	5.0
Liabilities to affiliated companies	13.7	15.7	5.6	5.0	7.6	7.5	12.4	12.4	13.9	16.3
Long-term	17.2	18.5	21.0	17.7	10.3	9.8	8.0	7.7	18.4	19.9
of which:										
Liabilities to banks	3.7	4.4	15.4	12.1	6.6	6.4	4.1	4.2	3.6	4.4
Liabilities to affiliated companies	12.8	13.7	3.4	3.8	2.5	2.3	3.2	2.9	14.1	15.1
Provisions	15.3	15.5	6.3	6.2	8.9	8.4	12.1	12.2	15.8	16.0
of which: Provisions for pensions	6.9	7.3	1.8	1.7	2.4	2.3	3.9	4.1	7.3	7.8
Other ratios	Percentage of sales									
Annual result before taxes on income	5.5	3.5	5.2	5.9	5.1	4.7	5.1	4.3	5.6	3.4
Annual result and depreciation	7.0	5.3	7.5	8.4	6.3	6.1	6.3	5.8	7.1	5.2
Trade receivables	8.8	8.4	11.1	10.7	10.6	10.0	11.3	10.6	8.4	8.0
	Percentage of the balance sheet total									
Sales	101.1	96.4	120.8	117.3	142.6	139.4	129.6	131.3	97.0	91.6
Annual result and interest paid	6.0	3.7	6.1	6.7	6.4	5.8	6.0	5.2	6.0	3.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.2	7.9	18.7	21.0	17.5	16.5	15.2	14.5	10.7	7.2
	Percentage of fixed assets									
Long-term equity and liabilities	134.2	135.9	161.8	163.8	191.4	195.6	193.0	192.7	129.7	131.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	88.6	92.6	115.7	109.2	80.7	75.8	84.1	85.8	89.5	93.9
Cash resources, short-term receivables and inventories	161.9	162.1	175.5	171.6	166.1	165.0	167.3	170.3	161.0	160.9
	Percentage of cost of materials									
Trade payables	10.0	9.5	14.5	18.0	11.0	10.2	9.2	8.7	10.0	9.6
Memo item:										
Balance sheet total in € billion	158.74	166.74	0.19	0.20	2.47	2.59	16.37	16.60	139.71	147.34
Sales in € billion	160.52	160.68	0.23	0.24	3.53	3.62	21.20	21.79	135.56	135.03
Number of enterprises	2 357	2 357	211	211	654	654	865	865	627	627

I. Enterprises by economic sector

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

Ratios	Quartile value	cont'd: All legal forms									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	38.8	38.1	24.7	24.8	34.7	34.3	40.5	39.7	44.1	43.5
	50	48.5	47.9	38.0	37.1	45.2	44.5	48.9	48.3	53.3	52.6
	75	58.9	58.2	52.6	50.0	56.5	56.3	58.8	57.9	61.9	60.8
Personnel expenses	25	22.2	23.1	25.8	24.7	24.0	24.5	23.5	24.2	18.9	20.0
	50	30.2	31.5	36.5	38.1	33.0	34.1	30.3	31.7	25.7	27.7
	75	37.8	38.9	46.1	48.4	41.5	41.6	36.7	37.8	33.4	34.6
Depreciation	25	1.1	1.1	0.9	1.0	1.0	1.0	1.1	1.1	1.1	1.1
	50	1.9	2.0	2.0	2.3	1.8	1.8	1.9	2.0	1.9	2.0
	75	3.2	3.3	4.2	4.6	3.2	3.2	3.1	3.2	3.1	3.3
Annual result	25	0.9	0.6	0.3	0.4	0.8	0.8	0.9	0.6	1.3	0.4
	50	3.5	3.1	3.0	2.9	3.2	2.9	3.3	3.0	4.0	3.6
	75	7.0	6.9	7.3	8.6	6.5	6.5	6.4	6.6	8.0	7.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.5	5.4	4.8	4.5	4.9	4.9	5.9	6.0	5.8	5.9
	50	13.3	13.9	15.8	15.2	12.8	13.5	13.3	14.1	13.0	13.3
	75	27.2	28.1	37.6	36.1	30.9	30.4	27.5	28.0	22.5	23.9
Inventories	25	21.0	21.0	5.4	8.4	19.3	20.3	24.8	24.4	21.2	20.6
	50	34.2	34.2	20.9	24.6	35.3	36.3	36.5	36.8	32.2	31.1
	75	49.1	47.9	39.9	42.8	52.8	52.8	50.1	49.1	45.1	44.2
Equity	25	14.8	16.3	6.0	8.7	13.8	15.2	15.7	18.4	16.3	17.0
	50	30.9	32.7	29.1	29.1	32.4	34.3	31.5	33.4	30.3	30.6
	75	52.7	55.5	55.8	57.5	55.4	58.7	50.3	52.7	53.8	55.2
Short-term liabilities	25	22.2	20.7	13.8	17.5	21.2	18.7	23.5	22.9	23.2	21.4
	50	41.4	40.6	35.4	40.7	41.2	41.1	43.1	41.7	40.9	38.3
	75	64.1	61.3	73.1	65.9	65.5	62.0	64.0	60.9	60.9	59.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	2.9	3.0	7.1	7.7	7.2	7.2	3.4	3.8	0.0	0.0
	75	18.3	18.9	29.7	30.6	25.0	24.0	18.3	19.1	7.5	7.8
		Percentage of sales									
Annual result before taxes on income	25	1.3	0.8	0.7	0.5	1.2	1.0	1.3	0.8	1.7	0.6
	50	4.6	4.1	3.6	3.5	4.3	4.0	4.3	4.1	5.3	4.6
	75	9.1	8.7	9.5	11.1	9.0	8.6	8.4	8.3	10.1	9.1
Annual result and depreciation	25	3.4	2.9	2.5	2.4	3.4	3.1	3.4	2.9	3.9	2.8
	50	6.9	6.7	7.0	6.8	6.9	6.6	6.5	6.2	7.8	7.3
	75	11.9	11.6	12.6	14.5	11.8	11.1	11.4	11.3	12.5	11.8
Trade receivables	25	5.4	4.8	3.2	3.2	5.5	4.7	6.2	5.2	5.0	4.7
	50	8.9	8.5	7.1	6.6	9.0	8.2	9.6	9.4	8.4	7.9
	75	14.0	13.3	14.5	12.4	13.9	13.7	14.5	13.4	12.6	12.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.0	1.5	1.6	2.4	2.4	2.4	1.9	2.6	1.9
	50	6.4	5.7	5.7	5.8	6.5	6.2	6.0	5.5	6.7	5.7
	75	12.0	11.8	15.4	16.9	12.9	12.2	11.3	11.3	12.0	10.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.8	4.2	0.2	- 3.1	4.3	4.5	5.6	5.2	6.3	4.1
	50	15.2	14.8	11.2	10.4	14.4	15.1	15.1	15.3	16.6	15.2
	75	36.5	36.6	42.8	33.7	39.8	40.6	34.9	35.3	33.9	35.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	119.1	118.9	100.0	100.7	108.7	121.1	126.1	125.2	123.8	114.0
	50	200.2	202.7	179.2	220.9	209.9	222.1	205.4	206.7	185.7	186.5
	75	398.6	407.4	468.1	587.5	469.5	500.4	400.7	386.4	323.3	322.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	51.0	51.6	54.6	45.8	43.2	41.9	51.8	55.1	58.5	57.6
	50	89.3	91.4	113.8	104.4	82.8	85.0	86.8	86.7	95.1	99.2
	75	183.1	183.7	265.6	274.5	193.2	203.7	161.7	165.8	173.5	175.0
		Percentage of cost of materials									
Trade payables	25	4.6	4.2	3.9	3.8	4.5	3.9	4.8	4.3	4.9	4.3
	50	7.9	7.2	10.0	8.9	8.0	7.3	7.7	7.1	7.9	7.0
	75	12.9	12.4	20.4	21.5	15.1	14.2	12.2	11.4	11.2	10.9

I. Enterprises by economic sector

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

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	99.9	96.0	94.7	97.9	96.8	98.5	99.4	99.8	99.9
Change in finished goods	0.2	0.1	4.0	5.3	2.1	3.2	1.5	0.6	0.2	0.1
Interest and similar income	0.5	0.6	0.4	0.3	0.1	0.1	0.1	0.1	0.5	0.6
Other income	7.3	5.8	4.4	9.0	2.7	2.5	2.6	1.8	7.4	5.9
of which: Income from long-term equity investments	3.4	2.3	0.0	0.0	0.0	0.0	1.0	0.4	3.4	2.3
Total income	107.8	106.4	104.8	109.3	102.8	102.6	102.7	101.9	107.9	106.5
Expenses										
Cost of materials	72.7	73.5	53.5	50.7	50.2	49.0	56.1	56.2	72.9	73.6
Personnel expenses	14.1	14.3	29.8	30.1	30.0	32.0	25.6	25.8	14.0	14.2
Depreciation	3.2	3.8	2.2	3.9	2.8	2.6	3.0	3.9	3.2	3.8
of which: Depreciation of tangible fixed assets	3.0	3.3	2.2	3.9	2.6	2.5	2.9	2.9	3.0	3.3
Interest and similar expenses	1.8	1.5	1.2	1.4	0.6	0.5	0.8	0.9	1.8	1.5
Operating taxes	0.0	0.0	0.1	0.2	0.0	0.1	0.1	0.1	0.0	0.0
Other expenses	12.9	13.5	15.7	16.1	15.9	15.8	13.3	13.5	12.9	13.5
Total expenses before taxes on income	104.7	106.6	102.5	102.4	99.6	99.9	98.9	100.3	104.8	106.7
Annual result before taxes on income	3.1	- 0.2	2.3	7.0	3.1	2.7	3.8	1.6	3.1	- 0.2
Taxes on income	1.1	0.9	1.2	1.1	0.9	0.7	0.8	0.7	1.1	0.9
Annual result	2.0	- 1.1	1.1	5.8	2.2	1.9	3.0	0.9	2.0	- 1.1
Profit and loss transfers (parent company)	2.4	4.3	0.0	0.0	0.0	0.0	0.1	0.0	2.4	4.3
Profit and loss transfers (subsidiary)	0.8	1.1	0.2	0.3	1.1	0.8	0.4	- 0.2	0.8	1.1
Profit for the year	3.7	2.1	1.0	5.5	1.1	1.1	2.6	1.2	3.7	2.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.5	0.1	0.5	0.5	0.6	2.0	1.8	1.5	1.5
Tangible fixed assets	11.5	11.6	28.6	41.3	21.7	18.7	23.8	24.5	11.4	11.5
of which: Land and buildings	2.7	2.7	14.1	19.4	9.2	8.4	7.6	7.5	2.7	2.7
Inventories	7.4	7.3	29.5	28.9	25.3	29.7	29.3	28.5	7.3	7.2
of which: Finished goods and merchandise	4.1	4.0	14.8	16.5	8.2	8.9	6.3	6.3	4.1	4.0
Cash	6.3	4.8	11.8	9.2	12.0	10.7	5.4	6.4	6.3	4.8
Receivables	28.6	32.3	28.8	19.4	37.2	37.0	32.3	33.3	28.6	32.3
Short-term	26.8	30.1	27.6	19.4	36.7	36.5	30.5	31.0	26.8	30.1
of which:										
Trade receivables	2.7	2.5	10.2	8.1	16.6	16.2	13.7	13.1	2.7	2.5
Receivables from affiliated companies	22.3	25.7	11.9	8.2	17.1	17.4	14.2	15.1	22.3	25.8
Long-term	1.8	2.1	1.2	0.0	0.5	0.6	1.8	2.3	1.8	2.1
of which: Loans to affiliated companies	1.8	2.1	0.0	0.0	0.3	0.4	1.7	2.1	1.8	2.1
Securities	7.1	6.7	0.0	0.0	0.1	0.2	0.5	0.4	7.1	6.8
Other long-term equity investments	37.4	35.6	0.6	0.4	2.8	2.7	6.4	4.8	37.5	35.7
of which: Goodwill	0.1	0.0	0.3	0.2	1.7	1.4	0.0	0.0	0.1	0.0
Capital										
Equity	29.5	28.6	26.3	24.3	50.2	47.3	35.3	36.1	29.4	28.6
Liabilities	48.2	48.5	66.4	71.2	41.1	45.7	53.9	53.3	48.2	48.4
Short-term	30.4	31.6	47.8	35.8	34.3	34.0	38.9	38.9	30.3	31.6
of which:										
Liabilities to banks	1.1	1.0	9.1	7.2	7.9	8.5	8.1	8.2	1.1	1.0
Trade payables	5.0	4.3	15.9	12.0	9.4	9.3	10.0	10.0	4.9	4.3
Liabilities to affiliated companies	22.0	23.3	13.3	6.9	11.1	9.1	13.5	14.3	22.1	23.3
Long-term	17.9	16.8	18.5	35.4	6.8	11.7	15.0	14.3	17.9	16.8
of which:										
Liabilities to banks	1.3	1.1	8.7	27.5	4.9	4.4	7.0	8.4	1.3	1.1
Liabilities to affiliated companies	12.0	10.7	4.1	3.4	1.4	6.4	6.9	4.0	12.0	10.7
Provisions	21.2	21.8	7.3	4.5	8.7	7.0	10.6	10.3	21.3	21.8
of which: Provisions for pensions	5.8	6.1	3.4	1.4	1.7	1.7	3.6	3.8	5.8	6.1
Other ratios	Percentage of sales									
Annual result before taxes on income	3.1	- 0.2	2.4	7.3	3.2	2.7	3.8	1.6	3.1	- 0.2
Annual result and depreciation	5.2	2.7	3.5	10.3	5.2	4.6	6.1	4.8	5.2	2.7
Trade receivables	3.0	2.9	7.2	7.3	10.9	11.5	8.4	8.0	3.0	2.8
	Percentage of the balance sheet total									
Sales	90.7	88.0	140.6	111.5	151.7	140.1	163.7	163.9	90.3	87.7
Annual result and interest paid	3.5	0.4	3.4	8.5	4.3	3.5	6.2	2.9	3.5	0.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.4	3.6	7.9	17.3	20.7	15.5	16.7	13.7	7.4	3.6
	Percentage of fixed assets									
Long-term equity and liabilities	95.6	94.9	158.0	144.5	229.9	266.7	158.5	162.7	95.4	94.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	120.9	120.6	82.4	80.0	142.1	138.8	93.3	97.0	121.1	120.7
Cash resources, short-term receivables and inventories	145.4	143.8	144.0	160.7	216.0	226.3	168.6	170.3	145.3	143.6
	Percentage of cost of materials									
Trade payables	7.5	6.6	20.3	20.2	12.0	13.1	10.7	10.8	7.5	6.6
Memo item:										
Balance sheet total in € billion	497.11	524.31	0.01	0.02	0.24	0.26	1.98	2.00	494.88	522.03
Sales in € billion	450.68	461.42	0.02	0.02	0.36	0.36	3.24	3.28	447.06	457.76
Number of enterprises	395	395	19	19	64	64	113	113	199	199

I. Enterprises by economic sector

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

Ratios	Quartile value ... %	Total 2018	Total 2019	Less than 2 2018	Less than 2 2019	2 but less than 10 2018	2 but less than 10 2019	10 but less than 50 2018	10 but less than 50 2019	50 and more 2018	50 and more 2019
		cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
		Cylindered sample 2018/2019									
		Of the enterprises captured … had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	49.9	49.3	40.2	38.9	36.9	41.6	44.7	47.3	54.7	52.9
	50	60.2	59.4	53.8	45.7	54.7	53.5	56.5	56.0	64.0	63.0
	75	69.4	68.6	61.0	59.4	66.5	64.5	64.4	64.9	72.2	70.6
Personnel expenses	25	16.1	17.1	23.2	24.3	21.2	21.3	17.3	18.8	13.7	14.7
	50	23.4	24.3	27.8	30.3	27.7	29.0	25.4	25.5	20.4	21.1
	75	30.6	31.7	35.5	39.1	35.7	36.5	32.6	33.0	26.0	27.6
Depreciation	25	1.1	1.2	0.7	0.8	0.9	0.8	1.1	1.2	1.5	1.6
	50	2.5	2.5	1.2	1.5	1.7	1.4	2.3	2.5	3.0	3.0
	75	4.0	4.3	2.9	2.9	3.1	2.8	4.1	4.3	4.2	4.8
Annual result	25	- 0.5	- 1.3	- 5.3	1.0	0.6	0.4	0.1	- 0.7	- 1.6	- 2.9
	50	1.7	1.6	2.1	2.9	2.4	1.9	1.8	1.3	1.5	1.2
	75	4.7	4.3	3.8	5.7	5.3	4.8	5.0	4.3	4.5	3.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.8	8.8	6.3	2.9	5.8	4.4	8.5	8.7	11.2	11.0
	50	19.2	18.2	19.8	15.6	11.8	11.4	20.7	20.6	20.2	20.0
	75	32.8	31.6	45.0	35.7	24.2	22.9	34.8	35.3	32.8	29.9
Inventories	25	12.6	12.5	0.0	0.0	8.6	14.5	20.5	19.1	11.2	11.1
	50	26.1	26.2	21.0	39.1	31.5	35.6	31.2	28.9	19.8	19.0
	75	41.1	41.9	53.5	62.9	53.4	47.0	46.1	46.3	33.4	33.3
Equity	25	14.9	16.2	2.3	13.8	14.3	14.1	18.9	20.6	14.0	15.7
	50	30.6	30.4	22.0	29.4	35.0	34.2	33.5	33.3	28.4	29.7
	75	51.6	51.6	53.9	46.0	62.2	56.2	56.3	54.7	46.5	44.3
Short-term liabilities	25	21.3	21.6	36.5	30.2	19.9	21.4	19.8	21.6	22.0	20.2
	50	37.8	36.6	46.4	42.3	45.9	41.2	35.4	36.7	36.0	33.9
	75	56.3	55.8	68.6	59.5	68.5	67.1	55.9	55.3	50.4	50.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.4	4.0	2.3	4.0	9.3	7.2	7.6	8.1	1.0	1.8
	75	24.4	24.7	27.4	40.8	25.0	27.8	27.6	31.1	18.8	16.5
		Percentage of sales									
Annual result before taxes on income	25	- 0.5	- 1.2	- 5.0	1.0	1.0	0.4	0.1	- 0.8	- 1.4	- 2.7
	50	2.3	1.9	2.7	4.3	2.9	2.5	2.6	1.7	2.0	1.6
	75	5.8	5.4	5.0	7.8	7.2	7.2	6.0	5.5	5.4	4.7
Annual result and depreciation	25	2.3	1.5	- 3.9	2.4	2.4	1.9	2.6	1.5	1.9	0.9
	50	4.9	4.5	4.1	5.1	4.9	4.4	5.7	5.2	4.4	4.4
	75	9.2	8.6	6.9	10.1	9.8	9.4	9.5	9.0	8.9	8.4
Trade receivables	25	4.2	4.3	2.3	2.0	4.3	5.0	4.8	4.7	4.2	3.7
	50	7.7	7.4	8.3	6.1	9.1	8.7	8.5	7.8	7.3	7.0
	75	11.4	10.3	12.4	9.4	13.5	14.5	11.5	10.1	10.4	9.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.7	- 0.5	- 8.6	3.0	2.8	2.0	1.6	0.0	- 0.6	- 2.7
	50	4.5	4.0	6.2	6.9	6.1	4.4	5.0	4.0	3.7	3.0
	75	10.0	8.9	8.6	10.2	12.6	10.6	12.0	9.3	8.9	7.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.5	2.3	- 10.3	5.7	6.0	3.3	5.8	5.2	2.2	0.5
	50	14.0	11.6	9.0	12.1	17.8	11.5	15.8	12.1	13.1	10.7
	75	29.1	27.4	28.4	26.4	43.1	24.2	34.2	31.6	28.3	27.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	94.2	100.2	68.7	77.9	110.8	130.4	125.5	125.3	87.1	92.1
	50	161.4	169.5	189.1	198.5	218.3	239.7	185.1	187.3	127.1	141.7
	75	283.0	301.9	343.2	1 175.9	591.8	642.0	366.8	365.2	230.1	222.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	55.3	58.0	24.4	22.3	38.6	57.1	50.7	51.3	64.7	67.3
	50	98.1	96.9	86.8	57.2	95.8	94.7	93.0	93.3	101.3	99.9
	75	172.6	177.3	122.2	116.4	226.9	182.6	165.8	193.1	172.0	180.7
		Percentage of cost of materials									
Trade payables	25	5.7	5.4	7.0	2.7	6.8	6.3	5.4	6.2	5.7	5.0
	50	9.9	9.3	10.6	10.0	11.0	9.8	9.6	9.3	9.8	8.8
	75	14.9	14.7	22.5	21.3	18.9	21.1	14.5	15.2	14.3	12.9

I. Enterprises by economic sector

4.q) Manufacture of other transport equipment

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.7	98.3	104.8	101.2	98.9	99.3	97.8	97.8	98.7	98.3
Change in finished goods	1.3	1.7	- 4.8	- 1.2	1.1	0.7	2.2	2.2	1.3	1.7
Interest and similar income	0.4	0.3	0.0	0.1	0.1	0.1	0.1	0.0	0.4	0.3
Other income	7.0	4.8	2.1	4.5	5.0	4.5	3.7	1.9	7.1	4.9
of which: Income from long-term equity investments	0.9	0.8	0.0	0.0	1.1	0.6	0.0	0.0	0.9	0.8
Total income	107.4	105.2	102.1	104.6	105.1	104.5	103.8	101.9	107.5	105.3
Expenses										
Cost of materials	58.2	59.6	49.8	48.0	52.7	56.3	52.4	50.7	58.4	59.9
Personnel expenses	23.2	21.9	29.6	29.5	27.9	24.7	28.0	29.1	23.1	21.6
Depreciation	2.4	2.9	4.1	3.6	2.6	2.2	2.8	2.6	2.4	2.9
of which: Depreciation of tangible fixed assets	2.1	2.1	4.0	3.6	2.2	2.2	2.6	2.6	2.1	2.0
Interest and similar expenses	2.6	2.3	1.3	1.4	0.8	0.8	1.1	1.1	2.7	2.4
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Other expenses	20.1	17.1	19.7	19.4	16.3	15.2	17.1	18.1	20.2	17.1
Total expenses before taxes on income	106.6	103.8	104.5	101.9	100.3	99.3	101.4	101.6	106.8	103.9
Annual result before taxes on income	0.8	1.4	- 2.4	2.6	4.8	5.2	2.4	0.3	0.7	1.4
Taxes on income	1.2	1.3	0.4	0.3	1.7	1.9	0.6	0.9	1.2	1.3
Annual result	- 0.4	0.1	- 2.8	2.3	3.0	3.3	1.8	- 0.5	- 0.5	0.1
Profit and loss transfers (parent company)	0.5	0.4	0.0	0.0	0.0	0.0	- 0.1	0.1	0.5	0.4
Profit and loss transfers (subsidiary)	- 0.2	- 0.3	0.0	0.0	- 1.9	- 2.5	0.5	0.0	- 0.2	- 0.3
Profit for the year	0.2	0.7	- 2.8	2.3	5.0	5.8	1.3	- 0.4	0.2	0.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	3.1	3.0	4.8	1.8	1.4	1.6	2.8	2.0	3.1	3.0
Tangible fixed assets	9.7	9.5	19.6	19.8	19.8	20.5	15.7	16.8	9.6	9.3
of which: Land and buildings	2.6	2.5	7.7	6.6	10.8	10.0	6.0	6.3	2.5	2.4
Inventories	38.8	39.5	47.9	43.3	26.6	30.0	35.4	40.2	38.8	39.5
of which: Finished goods and merchandise	1.7	2.4	14.5	15.5	11.6	12.9	7.7	8.2	1.5	2.3
Cash	2.1	1.7	3.7	15.0	27.4	23.5	8.7	6.3	2.0	1.6
Receivables	34.4	34.4	22.9	19.5	21.2	20.8	31.5	30.8	34.5	34.5
Short-term	32.7	33.9	22.9	19.5	20.7	19.4	30.9	30.1	32.7	34.0
of which:										
Trade receivables	7.1	7.3	16.1	11.9	15.0	13.2	11.9	12.9	7.0	7.2
Receivables from affiliated companies	23.6	24.4	4.3	3.5	2.5	3.4	14.5	14.5	23.8	24.6
Long-term	1.8	0.4	0.0	0.0	0.4	1.4	0.6	0.7	1.8	0.4
of which: Loans to affiliated companies	1.5	0.2	0.0	0.0	0.2	0.1	0.5	0.6	1.5	0.2
Securities	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2
Other long-term equity investments	11.5	11.5	0.4	0.0	3.3	3.3	5.3	3.4	11.6	11.7
of which: Goodwill	0.2	0.1	0.4	0.0	0.2	0.1	2.0	1.6	0.2	0.1
Capital										
Equity	14.5	14.4	11.1	29.0	36.0	37.8	24.3	22.6	14.3	14.2
Liabilities	61.9	62.8	84.5	67.6	55.5	54.4	61.1	60.2	61.9	62.9
Short-term	52.8	54.0	67.0	51.3	44.9	44.3	47.0	50.6	52.9	54.1
of which:										
Liabilities to banks	0.5	0.6	14.2	11.1	6.8	9.1	5.9	4.9	0.3	0.5
Trade payables	9.6	9.6	19.5	16.2	6.9	8.8	11.4	10.0	9.5	9.6
Liabilities to affiliated companies	11.6	10.3	7.4	7.3	18.3	14.6	19.5	21.7	11.4	10.1
Long-term	9.1	8.8	17.5	16.3	10.6	10.1	14.1	9.6	9.0	8.8
of which:										
Liabilities to banks	3.0	3.1	10.4	11.6	8.6	7.5	6.5	4.5	2.9	3.0
Liabilities to affiliated companies	4.3	4.0	5.2	3.2	1.7	0.3	7.4	4.9	4.2	4.0
Provisions	23.6	22.7	2.5	1.9	8.3	7.7	14.5	17.1	23.8	22.9
of which: Provisions for pensions	9.1	8.0	0.0	0.0	0.2	0.2	4.2	5.5	9.2	8.1
Other ratios	Percentage of sales									
Annual result before taxes on income	0.8	1.4	- 2.3	2.6	4.8	5.2	2.5	0.3	0.7	1.4
Annual result and depreciation	2.0	3.0	1.2	5.8	5.7	5.6	4.7	2.1	1.9	3.0
Trade receivables	8.2	8.1	11.3	9.4	12.2	9.7	9.0	9.2	8.2	8.1
	Percentage of the balance sheet total									
Sales	85.7	90.1	142.2	127.1	123.5	136.8	132.8	141.4	84.8	89.1
Annual result and interest paid	1.9	2.2	- 2.1	4.6	4.8	5.6	3.9	0.9	1.9	2.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	2.1	3.2	2.0	13.2	19.1	19.6	9.3	4.2	2.0	3.2
	Percentage of fixed assets									
Long-term equity and liabilities	124.7	126.9	115.0	209.8	188.6	180.1	174.4	164.6	123.7	126.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	66.0	66.1	39.8	67.3	107.2	96.8	84.3	71.8	65.6	65.9
Cash resources, short-term receivables and inventories	139.4	139.3	111.4	151.6	166.4	164.5	159.6	151.2	139.1	139.0
	Percentage of cost of materials									
Trade payables	18.9	17.7	28.9	26.8	10.4	11.4	16.0	13.7	19.0	17.8
Memo item:										
Balance sheet total in € billion	48.30	49.37	0.01	0.01	0.11	0.11	0.85	0.87	47.32	48.37
Sales in € billion	41.40	44.49	0.02	0.02	0.14	0.16	1.13	1.23	40.11	43.08
Number of enterprises	128	128	16	16	25	25	41	41	46	46

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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	40.6	40.3	26.9	25.7	36.9	40.4	40.4	40.4	44.5	45.4
	50	53.4	53.1	53.4	44.8	51.9	49.8	47.7	48.1	58.4	57.8
	75	69.4	70.3	74.9	72.3	66.3	68.3	64.1	64.4	71.1	75.6
Personnel expenses	25	17.1	15.2	16.4	15.8	21.3	22.6	21.0	18.0	13.8	13.6
	50	26.3	26.0	25.8	26.8	26.4	26.1	30.2	31.0	22.6	21.3
	75	37.1	35.2	41.4	45.8	39.2	34.6	40.0	39.2	31.9	32.0
Depreciation	25	1.1	1.0	1.5	1.2	1.0	0.9	1.5	1.1	1.2	1.0
	50	2.0	1.8	2.5	2.1	1.5	1.4	2.2	2.2	1.9	1.7
	75	3.5	3.1	3.8	3.2	4.1	3.3	3.5	2.9	3.3	3.1
Annual result	25	- 1.6	0.2	- 9.7	0.5	0.7	2.1	0.2	- 0.8	- 2.8	- 0.8
	50	1.3	2.3	- 1.9	2.2	4.2	4.3	1.4	2.0	1.7	1.7
	75	5.2	6.0	1.3	3.4	9.4	9.2	4.4	4.5	4.1	5.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.6	5.1	5.9	4.2	4.9	3.0	6.1	6.2	5.5	5.6
	50	9.3	9.9	9.1	8.9	7.9	6.7	13.4	15.5	8.6	8.4
	75	22.9	22.4	17.9	18.9	29.9	26.0	26.4	28.0	17.8	18.3
Inventories	25	23.1	23.5	34.3	29.4	13.8	14.6	22.9	29.5	31.5	34.4
	50	39.4	40.6	47.0	52.3	31.0	23.2	37.5	39.5	44.7	48.2
	75	56.2	57.9	69.3	68.9	54.0	50.4	46.5	46.7	63.7	60.6
Equity	25	3.7	3.8	- 12.2	- 5.6	7.7	8.9	4.0	3.3	4.5	4.3
	50	15.0	19.1	9.3	19.1	27.7	28.3	12.9	18.1	13.8	15.2
	75	34.4	36.3	30.7	33.3	74.5	75.9	36.8	36.2	26.5	24.7
Short-term liabilities	25	30.0	25.8	47.5	38.1	14.4	16.3	30.2	25.9	35.3	35.8
	50	56.6	52.8	65.0	50.3	37.2	41.2	53.6	48.9	58.8	58.2
	75	79.7	74.8	80.3	74.0	81.5	73.8	80.8	81.4	70.7	68.0
Liabilities to banks	25	0.0	0.0	0.0	3.1	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	13.1	22.5	0.0	0.0	0.0	0.0	0.0	0.0
	75	16.1	17.3	43.4	36.5	28.8	23.7	20.0	18.6	1.1	2.7
		Percentage of sales									
Annual result before taxes on income	25	- 1.5	0.3	- 10.0	0.6	0.6	2.7	0.3	- 0.9	- 2.8	- 0.7
	50	1.5	3.2	- 1.7	2.3	4.4	5.7	1.8	2.8	2.1	2.3
	75	6.6	7.4	1.8	4.6	13.2	11.7	5.4	6.5	6.2	7.7
Annual result and depreciation	25	0.3	1.3	- 7.5	3.8	3.6	5.0	1.4	- 0.2	- 0.1	0.3
	50	4.3	5.8	0.9	5.3	9.6	9.3	4.2	4.9	3.2	5.1
	75	9.4	10.4	6.5	9.1	14.2	14.8	7.9	9.3	8.5	9.5
Trade receivables	25	2.7	3.6	4.0	4.0	3.1	4.4	1.9	2.4	2.9	3.9
	50	9.6	8.7	11.0	9.8	9.2	7.4	8.6	8.7	10.4	9.2
	75	17.6	14.9	23.6	14.7	15.9	9.8	15.9	14.4	17.5	19.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	- 0.1	1.7	- 10.9	2.9	1.9	3.1	1.0	0.3	- 0.1	0.1
	50	3.2	5.0	- 0.2	5.0	7.4	8.1	3.0	5.0	3.0	3.8
	75	9.4	10.5	5.3	8.1	17.0	15.5	8.1	7.9	7.7	10.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 0.1	0.2	- 11.3	2.7	- 3.4	- 4.7	2.1	- 0.5	0.0	0.3
	50	7.3	7.3	0.9	7.3	19.4	6.7	7.3	7.9	6.7	6.2
	75	21.6	25.0	12.1	23.2	51.7	27.3	23.2	23.9	16.1	24.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	93.6	90.9	25.5	125.7	119.4	142.5	114.8	43.8	61.5	91.5
	50	172.8	200.7	154.4	212.3	205.5	283.1	188.2	204.9	148.2	146.0
	75	404.2	472.8	218.6	870.9	832.1	677.7	498.5	441.7	373.1	433.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	31.6	36.0	19.9	24.5	30.6	28.6	51.7	42.7	30.5	38.7
	50	69.0	58.7	40.1	53.0	93.9	105.3	73.4	62.8	58.2	54.6
	75	117.3	167.5	87.8	121.5	304.6	261.3	112.0	169.4	127.0	123.9
		Percentage of cost of materials									
Trade payables	25	6.9	7.3	14.2	12.9	4.3	3.7	7.0	6.4	10.5	9.3
	50	13.7	12.8	26.4	22.4	8.6	7.8	15.2	12.8	13.7	12.9
	75	23.4	21.9	51.2	42.0	15.5	16.1	20.6	20.2	20.9	21.4

I. Enterprises by economic sector

4.r) Manufacture of furniture

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	100.0	98.3	97.6	102.2	98.6	99.2	99.7	99.6	100.1
Change in finished goods	0.4	0.0	1.7	2.4	- 2.2	1.4	0.8	0.3	0.4	- 0.1
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.1
Other income	1.9	2.1	2.4	2.0	3.6	4.0	2.0	1.6	1.8	2.2
of which: Income from long-term equity investments	0.2	0.2	0.0	0.0	0.0	0.0	0.1	0.1	0.3	0.2
Total income	101.9	102.2	102.5	102.1	103.7	104.1	102.0	101.6	101.8	102.3
Expenses										
Cost of materials	54.7	54.7	40.0	40.7	47.2	47.6	55.9	53.8	54.8	55.3
Personnel expenses	21.9	22.5	39.9	36.7	31.5	31.5	23.5	24.8	20.9	21.4
Depreciation	2.6	2.6	3.0	2.8	2.8	2.8	2.2	2.2	2.7	2.7
of which: Depreciation of tangible fixed assets	2.5	2.5	3.0	2.8	2.8	2.8	2.2	2.1	2.6	2.6
Interest and similar expenses	0.5	0.5	1.0	1.0	0.8	0.9	0.5	0.5	0.5	0.5
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	17.4	17.3	18.5	17.0	18.1	18.4	17.9	18.4	17.2	17.0
Total expenses before taxes on income	97.2	97.7	102.6	98.4	100.5	101.3	100.2	99.7	96.2	97.1
Annual result before taxes on income	4.7	4.5	- 0.1	3.8	3.2	2.8	1.8	1.9	5.6	5.2
Taxes on income	0.9	0.8	0.5	0.8	1.0	1.0	0.8	0.7	0.9	0.8
Annual result	3.8	3.7	- 0.6	3.0	2.2	1.8	1.0	1.2	4.7	4.4
Profit and loss transfers (parent company)	0.4	0.8	0.0	0.0	7.8	16.1	0.1	0.0	0.3	0.4
Profit and loss transfers (subsidiary)	0.4	0.2	0.0	0.0	0.0	0.0	0.3	0.3	0.4	0.1
Profit for the year	3.9	4.3	- 0.6	3.0	10.0	17.9	0.8	0.9	4.6	4.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.2	2.2	0.4	0.4	2.2	1.9	1.2	1.6	2.4	2.3
Tangible fixed assets	32.5	34.0	39.3	38.0	31.2	29.7	27.3	27.7	33.7	35.5
of which: Land and buildings	12.6	12.9	21.2	18.5	12.7	11.1	13.2	13.3	12.4	12.8
Inventories	16.5	15.0	29.3	26.6	27.6	28.1	26.7	26.8	13.7	12.0
of which: Finished goods and merchandise	3.0	2.7	8.5	6.8	7.1	7.8	6.8	6.9	2.0	1.6
Cash	13.2	15.3	7.2	11.7	11.9	14.1	10.8	13.6	13.8	15.7
Receivables	29.6	27.6	22.4	21.6	24.1	24.2	32.2	27.9	29.2	27.7
Short-term	28.3	25.8	22.3	21.4	23.5	23.6	31.8	27.0	27.7	25.7
of which:										
Trade receivables	16.3	14.7	12.7	13.0	14.8	10.8	18.3	17.5	16.0	14.3
Receivables from affiliated companies	9.0	7.9	5.4	5.0	4.5	9.7	9.0	5.1	9.2	8.5
Long-term	1.3	1.8	0.2	0.2	0.6	0.6	0.4	0.9	1.5	2.1
of which: Loans to affiliated companies	1.1	1.6	0.0	0.0	0.5	0.4	0.2	0.2	1.4	1.9
Securities	1.1	1.1	0.4	0.4	1.7	0.5	0.2	0.2	1.3	1.3
Other long-term equity investments	4.5	4.4	0.2	0.2	0.4	0.8	1.0	1.6	5.4	5.1
of which: Goodwill	0.2	0.2	0.0	0.0	0.0	0.4	0.2	0.2	0.2	0.1
Capital										
Equity	39.5	38.6	21.4	24.6	32.5	29.3	33.8	32.2	41.1	40.4
Liabilities	42.9	43.6	73.5	70.2	59.8	63.2	53.8	56.3	39.6	40.1
Short-term	35.4	34.3	47.9	49.1	46.7	47.8	40.7	40.9	33.8	32.4
of which:										
Liabilities to banks	3.4	3.4	15.8	13.3	10.9	9.8	6.5	6.0	2.3	2.6
Trade payables	7.2	6.3	8.5	8.3	10.7	10.7	7.5	7.4	7.0	5.9
Liabilities to affiliated companies	18.7	18.4	2.5	6.9	9.6	9.2	17.8	17.1	19.3	19.1
Long-term	7.5	9.3	25.6	21.1	13.1	15.4	13.1	15.4	5.9	7.7
of which:										
Liabilities to banks	4.1	5.1	15.4	15.4	9.0	9.1	6.5	8.1	3.3	4.2
Liabilities to affiliated companies	2.9	3.6	7.7	5.1	1.7	1.1	5.8	6.6	2.2	3.0
Provisions	17.6	17.7	5.0	5.2	7.5	7.3	12.3	11.5	19.3	19.5
of which: Provisions for pensions	4.9	5.0	1.4	1.4	1.5	1.4	2.2	2.3	5.7	5.7
Other ratios	Percentage of sales									
Annual result before taxes on income	4.7	4.5	- 0.1	3.9	3.1	2.8	1.8	1.9	5.6	5.2
Annual result and depreciation	6.5	6.3	2.5	5.9	5.0	4.7	3.3	3.5	7.5	7.1
Trade receivables	8.7	8.3	6.8	7.0	7.5	5.9	8.3	8.1	8.8	8.5
	Percentage of the balance sheet total									
Sales	188.6	177.0	187.3	185.6	197.8	184.1	220.2	217.2	181.1	168.4
Annual result and interest paid	8.2	7.4	0.9	7.5	5.8	5.0	3.3	3.8	9.5	8.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	25.9	24.2	6.6	17.3	17.7	15.2	13.0	14.0	30.1	27.2
	Percentage of fixed assets									
Long-term equity and liabilities	126.3	122.9	119.6	120.5	130.3	138.5	163.5	156.0	120.4	117.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	118.4	121.0	61.5	67.4	75.8	79.0	105.0	99.4	124.7	129.3
Cash resources, short-term receivables and inventories	165.0	164.6	122.7	121.6	135.0	137.7	170.5	165.0	165.4	166.4
	Percentage of cost of materials									
Trade payables	6.9	6.5	11.1	10.7	11.7	12.1	6.1	6.3	7.0	6.3
Memo item:										
Balance sheet total in € billion	4.52	4.88	0.02	0.03	0.13	0.14	0.81	0.80	3.56	3.91
Sales in € billion	8.52	8.63	0.05	0.05	0.25	0.25	1.78	1.74	6.44	6.59
Number of enterprises	204	204	43	43	47	47	73	73	41	41

I. Enterprises by economic sector

cont'd: 4.r) Manufacture of furniture

Ratios	Quartile value ... %	Total 2018	Total 2019	Less than 2 2018	Less than 2 2019	2 but less than 10 2018	2 but less than 10 2019	10 but less than 50 2018	10 but less than 50 2019	50 and more 2018	50 and more 2019
		cont'd: All legal forms; Enterprises with sales of ... € million; Cylindered sample 2018/2019									
		Of the enterprises captured … had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	39.7	39.6	31.1	29.4	38.3	38.3	45.9	45.5	46.6	45.7
	50	49.8	50.0	37.0	37.0	47.0	47.3	54.0	53.7	54.4	53.9
	75	58.8	57.8	43.3	47.6	55.5	54.6	60.5	60.1	63.1	63.5
Personnel expenses	25	19.9	19.5	34.6	32.0	24.7	24.7	17.3	18.3	13.3	16.9
	50	27.3	27.7	41.8	40.2	29.6	29.7	23.2	24.3	20.9	21.7
	75	36.9	36.9	48.2	45.4	39.6	38.6	29.1	31.1	28.7	31.0
Depreciation	25	1.1	1.1	1.0	1.0	1.2	1.2	1.0	1.0	1.3	1.4
	50	2.1	2.1	2.2	2.6	2.1	1.9	1.9	1.8	2.4	2.4
	75	3.2	3.3	4.9	4.4	3.2	3.3	2.7	2.8	3.2	3.3
Annual result	25	0.0	0.4	- 3.2	0.5	0.8	0.5	0.0	0.3	0.2	0.4
	50	1.7	2.2	0.5	2.3	2.4	2.2	1.7	2.0	3.1	2.9
	75	5.3	5.5	3.0	5.8	5.9	5.3	4.7	5.5	6.0	4.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	10.4	10.5	8.3	14.6	9.3	8.4	11.2	10.5	13.9	11.5
	50	22.3	23.1	19.6	22.6	24.8	23.2	21.6	22.5	22.4	25.0
	75	39.4	40.0	51.4	52.4	41.5	40.3	36.6	38.3	39.9	40.0
Inventories	25	15.4	15.0	13.9	13.8	15.4	17.0	18.0	18.4	12.2	11.6
	50	24.1	23.7	33.3	24.9	25.6	25.6	28.9	25.1	19.6	19.7
	75	37.4	37.2	43.1	41.8	35.8	38.7	41.6	38.0	26.7	25.1
Equity	25	8.5	9.4	0.0	7.1	9.0	9.7	14.2	10.8	13.3	12.3
	50	29.3	29.3	21.5	24.0	39.1	45.4	31.0	30.8	30.2	31.4
	75	52.5	51.1	54.1	40.6	60.8	65.7	43.0	48.1	48.8	48.3
Short-term liabilities	25	20.0	21.3	21.6	26.8	19.4	19.9	20.9	19.5	21.1	21.3
	50	42.6	39.3	47.5	44.0	41.9	40.3	40.0	37.7	31.3	32.0
	75	64.6	63.4	74.8	72.1	65.4	67.6	61.5	60.0	56.6	50.4
Liabilities to banks	25	0.0	0.0	6.3	4.2	1.0	0.0	0.0	0.0	0.0	0.0
	50	10.1	9.5	20.5	19.5	13.5	9.5	10.8	8.7	2.2	2.2
	75	27.4	24.9	45.5	42.4	29.0	28.3	24.6	24.2	10.3	12.1
		Percentage of sales									
Annual result before taxes on income	25	0.1	0.5	- 3.5	0.5	1.1	1.0	0.2	0.4	1.1	0.5
	50	2.3	2.7	0.6	2.4	3.3	3.9	2.5	2.2	3.7	3.5
	75	6.4	6.8	3.8	8.3	7.7	7.6	5.8	6.4	7.1	6.9
Annual result and depreciation	25	1.9	2.2	- 0.8	2.5	3.0	1.9	1.8	2.3	2.3	2.5
	50	5.0	5.5	3.2	5.4	5.4	5.8	5.0	5.1	5.9	5.8
	75	9.7	10.2	7.1	10.7	11.3	10.5	8.1	8.7	9.5	10.3
Trade receivables	25	4.0	3.6	3.3	3.3	3.3	2.8	3.7	3.7	5.5	5.3
	50	6.9	6.5	6.0	5.7	6.7	5.4	6.8	7.3	8.7	7.2
	75	10.6	9.7	8.7	7.8	10.6	8.6	12.6	11.5	10.3	9.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	2.4	- 6.2	3.7	2.7	3.0	1.8	1.7	2.2	1.4
	50	5.1	6.0	2.9	7.4	7.1	5.8	4.9	5.5	8.5	6.3
	75	13.3	13.2	10.1	14.7	10.8	13.6	14.3	13.3	13.9	12.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.1	4.6	- 6.1	5.5	5.3	4.3	1.1	3.9	8.2	9.8
	50	15.9	15.6	8.4	13.0	16.3	14.7	14.9	14.2	26.6	17.9
	75	37.4	36.8	26.4	27.5	42.4	49.1	37.3	39.8	36.9	40.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	84.3	93.0	84.3	90.4	67.5	93.8	99.7	101.4	72.1	90.6
	50	151.2	145.3	126.2	131.3	165.6	163.8	166.8	146.7	134.9	119.7
	75	330.4	317.5	368.8	264.0	384.2	368.2	347.2	273.7	250.5	285.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	55.7	54.4	36.0	33.6	55.2	44.2	60.9	60.5	67.4	74.2
	50	95.9	98.8	66.4	68.6	96.0	120.3	100.2	94.0	125.1	124.1
	75	196.6	184.5	152.9	132.0	228.8	210.2	178.6	182.6	202.2	216.3
		Percentage of cost of materials									
Trade payables	25	3.9	3.6	4.8	4.6	6.0	3.6	2.6	2.8	4.5	3.6
	50	7.5	6.5	8.7	7.1	8.3	8.0	5.3	5.0	7.7	7.0
	75	10.2	11.9	17.3	15.6	13.2	15.3	9.2	9.1	9.6	8.3

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.3	98.9	99.6	99.3	99.6	99.1	99.0	99.2	98.1	98.8
Change in finished goods	1.7	1.1	0.4	0.7	0.4	0.9	1.0	0.8	1.9	1.2
Interest and similar income	0.6	0.7	0.1	0.2	0.1	0.1	0.3	0.4	0.7	0.8
Other income	4.3	4.8	3.2	3.5	2.5	3.2	2.8	2.8	4.7	5.3
of which: Income from long-term equity investments	1.4	1.4	0.0	0.0	0.1	0.1	0.3	0.2	1.7	1.7
Total income	104.9	105.5	103.3	103.7	102.7	103.4	103.2	103.1	105.5	106.2
Expenses										
Cost of materials	46.6	46.6	29.0	28.4	41.5	41.0	44.7	45.3	47.4	47.4
Personnel expenses	24.9	25.3	40.5	40.4	32.7	33.2	30.6	30.0	23.1	23.7
Depreciation	5.0	5.3	4.0	4.0	2.8	2.8	3.3	2.9	5.5	6.0
of which: Depreciation of tangible fixed assets	4.5	4.5	4.0	4.0	2.7	2.7	2.9	2.8	4.9	5.0
Interest and similar expenses	1.8	1.7	1.2	1.0	0.7	0.7	1.0	1.0	2.0	2.0
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	19.2	18.2	21.2	20.2	18.4	18.9	18.9	18.8	19.3	18.0
Total expenses before taxes on income	97.6	97.2	96.0	94.2	96.2	96.8	98.5	97.9	97.5	97.1
Annual result before taxes on income	7.3	8.3	7.3	9.5	6.5	6.6	4.7	5.2	8.0	9.1
Taxes on income	1.2	1.2	2.0	2.1	1.7	1.5	1.2	1.3	1.2	1.2
Annual result	6.1	7.1	5.3	7.5	4.7	5.0	3.5	3.9	6.8	7.9
Profit and loss transfers (parent company)	0.8	1.3	0.0	0.0	0.1	0.0	0.3	0.7	0.9	1.5
Profit and loss transfers (subsidiary)	3.0	3.7	- 0.4	0.1	0.0	- 0.1	1.0	1.3	3.6	4.5
Profit for the year	3.9	4.7	5.8	7.4	4.8	5.2	2.8	3.3	4.1	5.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.3	2.2	0.4	0.5	1.8	1.4	1.4	1.4	2.5	2.3
Tangible fixed assets	18.2	18.2	29.5	30.2	24.0	24.9	19.6	19.4	17.8	17.9
of which: Land and buildings	5.7	5.6	7.4	6.6	11.2	11.3	8.2	8.2	5.2	5.0
Inventories	14.3	14.3	24.7	23.9	29.8	30.4	26.9	26.2	12.1	12.2
of which: Finished goods and merchandise	7.5	7.4	15.2	13.7	13.6	14.6	14.0	13.1	6.4	6.4
Cash	6.0	5.6	16.9	16.9	14.3	12.0	8.3	7.5	5.4	5.1
Receivables	44.2	43.7	23.6	24.0	26.3	26.7	35.2	36.9	46.0	45.2
Short-term	36.1	36.1	23.0	23.3	25.6	26.1	30.5	32.2	37.3	37.0
of which:										
Trade receivables	6.4	6.1	14.2	13.7	13.5	12.4	11.5	11.1	5.4	5.2
Receivables from affiliated companies	28.3	28.6	4.5	5.7	9.3	10.6	16.2	18.2	30.6	30.6
Long-term	8.0	7.6	0.6	0.6	0.7	0.6	4.7	4.7	8.7	8.2
of which: Loans to affiliated companies	7.7	7.1	0.4	0.3	0.4	0.4	3.3	3.1	8.5	7.9
Securities	0.6	1.1	0.3	0.5	1.0	0.8	0.1	0.1	0.7	1.2
Other long-term equity investments	14.2	14.7	3.8	3.3	2.2	3.3	8.1	8.1	15.4	15.9
of which: Goodwill	0.4	0.3	3.6	3.2	0.9	0.9	0.8	0.7	0.3	0.2
Capital										
Equity	34.9	35.1	29.8	33.6	47.9	50.9	44.4	43.8	33.2	33.4
Liabilities	49.6	49.0	59.0	55.7	42.5	40.0	40.4	40.7	51.0	50.4
Short-term	33.4	34.9	41.9	40.4	29.6	28.3	31.3	32.1	33.8	35.4
of which:										
Liabilities to banks	6.2	7.0	8.6	9.0	6.7	6.4	5.1	5.2	6.4	7.3
Trade payables	3.1	3.2	10.4	9.0	5.8	5.5	5.6	5.7	2.7	2.8
Liabilities to affiliated companies	21.6	21.7	8.6	14.2	11.0	11.2	16.9	16.6	22.6	22.8
Long-term	16.1	14.2	17.1	15.3	12.8	11.7	9.1	8.6	17.2	15.0
of which:										
Liabilities to banks	12.8	10.7	10.1	9.2	6.5	7.9	5.4	5.3	14.0	11.6
Liabilities to affiliated companies	2.4	2.5	3.4	2.6	5.7	3.3	2.5	2.1	2.3	2.6
Provisions	14.6	15.0	10.4	9.8	9.2	8.8	14.6	14.9	14.8	15.2
of which: Provisions for pensions	9.3	9.7	3.1	3.5	2.9	3.0	8.1	8.2	9.7	10.1
Other ratios	Percentage of sales									
Annual result before taxes on income	7.5	8.4	7.3	9.6	6.5	6.7	4.7	5.2	8.1	9.2
Annual result and depreciation	11.3	12.6	9.4	11.5	7.6	7.9	6.8	6.9	12.6	14.1
Trade receivables	7.5	7.2	9.2	8.6	9.2	8.6	9.1	8.8	7.1	6.8
	Percentage of the balance sheet total									
Sales	84.6	84.4	155.0	158.7	146.5	143.6	126.1	126.2	76.8	76.7
Annual result and interest paid	6.8	7.5	10.2	13.6	8.0	8.3	5.7	6.2	6.9	7.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.2	17.9	27.3	37.0	29.6	30.6	18.2	17.8	15.7	17.6
	Percentage of fixed assets									
Long-term equity and liabilities	139.6	135.3	145.3	151.2	220.4	215.4	181.8	180.5	133.7	129.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	126.3	119.9	95.9	100.8	137.3	136.6	123.8	123.8	126.5	119.1
Cash resources, short-term receivables and inventories	169.0	161.1	155.0	159.9	237.9	243.8	209.6	205.4	162.2	153.6
	Percentage of cost of materials									
Trade payables	7.7	8.1	23.0	19.8	9.6	9.3	9.8	10.0	7.2	7.6
Memo item:										
Balance sheet total in € billion	22.42	23.49	0.06	0.06	0.52	0.55	2.68	2.84	19.16	20.05
Sales in € billion	18.96	19.84	0.09	0.10	0.76	0.79	3.38	3.58	14.72	15.37
Number of enterprises	434	434	102	102	130	130	132	132	70	70

I. Enterprises by economic sector

cont'd: 4.s) Other 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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	26.7	26.2	15.7	14.7	29.8	29.5	34.6	35.3	33.5	32.1
	50	39.2	39.3	23.5	23.2	40.9	40.7	42.4	43.5	42.8	41.9
	75	50.9	51.3	38.8	39.8	51.4	52.3	56.6	57.2	52.1	51.3
Personnel expenses	25	21.0	21.4	22.8	22.7	23.6	24.1	19.7	19.9	19.6	19.3
	50	31.4	31.6	39.7	42.1	32.5	32.4	31.4	30.5	24.2	26.3
	75	42.0	42.2	55.4	56.6	40.4	40.6	39.8	39.0	32.2	32.2
Depreciation	25	1.4	1.3	1.4	1.3	1.0	1.1	1.5	1.5	1.8	1.8
	50	2.6	2.4	2.9	2.8	1.9	1.9	2.9	2.5	3.0	2.7
	75	4.7	4.7	5.6	5.5	3.7	3.4	4.7	4.6	5.9	6.0
Annual result	25	0.7	1.1	0.2	0.9	1.2	1.4	0.0	0.7	3.0	3.2
	50	4.1	4.3	5.2	4.5	4.2	4.5	2.8	3.2	7.1	6.1
	75	9.2	9.6	13.0	13.8	8.8	8.2	6.9	7.0	14.4	15.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.8	6.9	7.2	7.6	6.1	6.2	6.0	6.6	7.9	8.8
	50	16.9	16.8	18.5	21.5	15.0	15.9	17.7	17.1	14.5	13.5
	75	32.4	32.2	36.6	41.3	32.0	32.5	31.5	30.0	21.1	24.4
Inventories	25	13.4	12.5	7.0	5.4	17.3	17.0	18.7	17.3	8.9	8.6
	50	25.6	24.7	17.7	16.8	33.0	33.9	29.5	28.3	17.9	16.5
	75	39.3	40.0	36.1	29.3	47.2	49.3	39.6	41.0	28.6	29.1
Equity	25	18.1	19.1	6.0	9.7	20.8	22.5	20.9	22.5	16.9	15.4
	50	39.8	41.6	34.3	41.4	44.4	49.6	39.8	37.9	35.4	35.2
	75	63.8	63.9	62.4	63.2	66.9	66.3	61.9	61.9	61.7	57.5
Short-term liabilities	25	12.7	11.0	12.7	11.7	11.7	9.8	13.9	13.4	15.0	11.5
	50	28.2	27.4	33.3	29.4	26.0	20.4	29.3	31.6	26.9	30.2
	75	49.5	49.5	54.4	49.2	41.0	41.6	51.6	55.5	43.4	47.9
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	5.9	6.1	12.7	10.9	11.0	12.3	3.4	4.4	0.0	0.0
	75	25.7	24.8	33.3	33.2	26.6	25.0	24.0	21.7	7.2	3.7
		Percentage of sales									
Annual result before taxes on income	25	0.9	1.5	0.5	1.4	1.6	1.4	0.3	1.3	3.6	4.2
	50	5.4	5.6	5.8	5.8	5.9	6.2	3.7	3.8	7.9	7.6
	75	12.0	12.5	15.8	15.5	11.0	11.1	8.5	8.9	16.4	17.0
Annual result and depreciation	25	3.9	4.5	3.3	5.0	4.0	3.9	3.5	3.2	6.6	7.7
	50	8.7	8.8	9.4	10.8	8.2	8.2	7.9	7.5	12.0	13.3
	75	15.6	15.7	21.0	20.6	14.7	14.4	11.9	11.9	20.4	21.2
Trade receivables	25	3.9	3.5	3.2	2.8	4.0	3.8	4.3	3.7	3.8	4.8
	50	7.9	7.6	7.1	6.2	7.6	7.7	8.0	7.6	8.8	9.0
	75	12.1	12.0	11.8	11.3	12.7	11.4	11.7	12.1	12.1	12.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.8	3.6	2.1	4.2	3.9	3.9	1.3	2.6	4.1	4.0
	50	7.7	8.1	11.0	12.6	8.1	8.4	5.3	5.8	8.6	8.4
	75	15.9	16.6	22.1	25.0	15.9	14.9	11.0	10.8	16.7	19.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.1	5.1	- 11.2	- 3.4	3.1	4.5	5.6	6.5	9.8	8.3
	50	21.8	21.8	16.4	22.3	29.6	24.3	19.1	16.9	24.4	24.1
	75	53.5	60.1	72.1	71.9	52.9	56.0	41.1	48.3	53.5	50.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	116.9	118.7	72.2	82.1	147.5	145.4	120.3	119.5	109.9	103.3
	50	197.1	204.9	178.6	193.1	254.9	243.8	195.1	201.7	166.6	163.7
	75	375.3	399.5	390.9	403.7	604.5	592.3	317.0	352.0	307.8	285.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	66.8	64.7	53.6	55.9	67.9	64.6	66.6	60.9	81.1	87.5
	50	142.7	132.3	149.9	158.2	153.3	149.7	112.3	113.2	139.9	125.2
	75	278.1	335.7	296.2	360.0	262.8	349.8	281.4	273.6	276.4	382.9
		Percentage of cost of materials									
Trade payables	25	4.5	4.2	4.2	4.4	4.4	3.4	5.1	4.9	4.4	3.9
	50	8.5	8.1	10.5	10.7	7.4	7.3	8.7	8.5	8.5	7.9
	75	15.0	15.0	26.8	25.7	13.6	12.1	13.8	15.1	11.4	12.7

I. Enterprises by economic sector

4.t) Repair and installation of machinery and equipment

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million: Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	90.6	91.5	98.3	97.8	97.1	98.6	100.4	97.9	86.3	88.6
Change in finished goods	9.4	8.5	1.7	2.2	2.9	1.4	- 0.4	2.1	13.7	11.4
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.2
Other income	2.6	2.2	2.3	2.7	2.4	2.3	2.6	2.6	2.6	2.0
of which: Income from long-term equity investments	0.1	0.1	0.1	0.1	0.2	0.1	0.2	0.1	0.0	0.0
Total income	102.7	102.3	102.5	102.8	102.6	102.5	102.7	102.7	102.7	102.2
Expenses										
Cost of materials	61.1	61.2	37.4	36.0	46.9	48.8	48.7	47.9	67.4	67.3
Personnel expenses	24.6	24.6	37.1	38.1	32.4	31.4	32.3	33.1	20.8	20.9
Depreciation	1.6	1.6	2.7	2.4	2.3	2.3	2.0	1.9	1.4	1.5
of which: Depreciation of tangible fixed assets	1.5	1.5	2.4	2.3	2.2	2.1	1.7	1.7	1.4	1.3
Interest and similar expenses	1.1	0.7	0.7	0.5	0.7	0.6	0.9	0.9	1.3	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	11.6	12.1	18.5	19.2	15.4	15.0	16.1	15.6	9.5	10.5
Total expenses before taxes on income	100.0	100.2	96.4	96.3	97.7	98.2	100.0	99.5	100.3	100.8
Annual result before taxes on income	2.6	2.1	6.0	6.5	4.8	4.2	2.7	3.2	2.3	1.4
Taxes on income	0.8	0.8	1.5	1.5	1.2	1.1	1.2	1.1	0.6	0.6
Annual result	1.8	1.3	4.5	5.0	3.6	3.2	1.5	2.1	1.7	0.8
Profit and loss transfers (parent company)	- 0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	- 0.1	0.2
Profit and loss transfers (subsidiary)	0.3	- 0.1	0.0	0.1	0.3	0.3	- 0.1	0.4	0.5	- 0.4
Profit for the year	1.4	1.5	4.5	4.9	3.2	2.9	1.6	1.7	1.2	1.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.8	0.2	0.2	0.4	0.4	2.0	1.8	0.5	0.5
Tangible fixed assets	14.9	14.4	22.9	20.4	21.9	22.3	13.8	13.1	14.5	14.0
of which: Land and buildings	5.4	5.5	9.2	7.1	9.7	9.5	6.5	6.2	4.5	4.8
Inventories	40.2	39.6	20.9	24.3	29.1	30.7	29.7	33.3	45.7	43.1
of which: Finished goods and merchandise	6.5	8.4	8.9	8.6	8.2	8.6	3.3	3.5	7.5	10.2
Cash	6.4	5.8	17.6	15.7	14.6	12.6	10.8	11.2	3.6	3.0
Receivables	32.0	34.3	36.8	37.3	30.5	30.9	34.6	32.1	31.1	35.4
Short-term	30.9	33.3	36.3	36.9	28.7	29.1	31.3	29.2	31.0	35.2
of which:										
Trade receivables	10.4	9.4	20.1	20.5	17.4	17.9	14.6	12.7	7.9	7.2
Receivables from affiliated companies	18.0	21.2	11.5	11.1	6.9	7.7	11.6	11.4	21.7	26.3
Long-term	1.1	0.9	0.5	0.4	1.8	1.7	3.2	2.9	0.2	0.1
of which: Loans to affiliated companies	0.8	0.8	0.2	0.0	0.7	0.7	2.9	2.6	0.1	0.1
Securities	0.2	0.2	0.4	0.5	0.6	0.4	0.5	0.6	0.0	0.0
Other long-term equity investments	5.2	4.7	0.5	0.9	2.6	2.5	8.0	7.4	4.5	4.0
of which: Goodwill	0.7	0.5	0.4	0.3	0.4	0.3	2.3	1.7	0.1	0.1
Capital										
Equity	27.1	26.3	35.0	35.4	33.8	34.9	33.2	31.1	24.0	23.6
Liabilities	54.0	55.7	54.7	54.9	56.5	56.4	49.1	51.4	55.6	57.2
Short-term	41.1	41.9	41.8	42.5	46.8	47.8	38.5	43.1	41.5	40.9
of which:										
Liabilities to banks	2.6	2.4	8.5	8.9	6.9	7.5	3.1	2.8	1.9	1.7
Trade payables	7.0	6.3	9.3	9.1	10.9	10.3	7.2	6.8	6.5	5.8
Liabilities to affiliated companies	12.3	13.2	4.9	4.5	8.9	10.7	8.6	8.8	14.2	15.3
Long-term	12.9	13.7	12.9	12.3	9.7	8.6	10.6	8.3	14.1	16.3
of which:										
Liabilities to banks	4.0	3.7	5.9	4.8	6.3	6.2	2.9	2.8	4.1	3.9
Liabilities to affiliated companies	8.1	9.3	6.2	6.9	2.4	1.5	5.0	3.3	10.0	12.3
Provisions	18.4	17.6	9.9	9.0	9.6	8.6	17.7	17.5	19.7	18.6
of which: Provisions for pensions	7.8	7.7	3.1	2.0	2.5	2.3	9.0	9.2	7.9	7.8
Other ratios	Percentage of sales									
Annual result before taxes on income	2.9	2.3	6.1	6.7	5.0	4.3	2.6	3.3	2.7	1.6
Annual result and depreciation	3.8	3.2	7.3	7.5	6.0	5.6	3.5	4.1	3.6	2.5
Trade receivables	7.5	6.9	10.1	10.8	11.7	11.1	10.2	9.7	5.8	5.4
	Percentage of the balance sheet total									
Sales	139.0	135.8	198.6	190.8	149.0	161.6	143.3	130.2	135.3	134.5
Annual result and interest paid	4.6	3.0	10.5	10.7	6.6	6.3	3.4	4.1	4.7	2.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.9	6.5	30.6	29.3	17.4	17.1	8.9	9.3	6.8	4.7
	Percentage of fixed assets									
Long-term equity and liabilities	215.9	228.2	207.9	221.8	169.8	169.0	193.5	190.7	234.4	255.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	91.0	93.6	129.1	123.6	92.7	87.5	110.2	94.5	83.4	93.4
Cash resources, short-term receivables and inventories	188.9	188.1	179.1	180.7	154.8	151.7	187.5	171.9	193.4	198.6
	Percentage of cost of materials									
Trade payables	7.5	7.0	12.3	13.0	15.1	12.9	10.4	10.6	6.2	5.6
Memo item:										
Balance sheet total in € billion	5.51	6.01	0.06	0.06	0.38	0.39	1.41	1.51	3.67	4.04
Sales in € billion	7.66	8.15	0.11	0.12	0.56	0.63	2.02	1.97	4.97	5.44
Number of enterprises	346	346	114	114	128	128	84	84	20	20

I. Enterprises by economic sector

cont'd: 4.t) Repair and installation of machinery and 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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	30.1	29.0	23.7	20.7	30.1	29.7	37.7	36.7	44.2	43.8
	50	44.0	43.2	35.3	32.6	46.1	46.8	49.1	46.8	56.1	56.6
	75	58.7	59.6	50.1	48.1	61.7	62.5	60.8	63.0	77.6	75.4
Personnel expenses	25	20.5	21.9	25.2	25.0	19.5	20.9	21.1	21.2	10.4	12.0
	50	33.6	33.1	36.6	38.2	33.9	31.4	29.5	31.4	21.9	23.5
	75	45.8	45.7	50.3	50.2	44.5	43.9	44.7	44.3	36.6	37.2
Depreciation	25	0.8	0.8	0.7	0.9	0.9	0.9	0.8	0.7	0.4	0.5
	50	1.5	1.6	1.5	1.6	1.6	1.6	1.4	1.4	0.9	1.3
	75	2.7	2.8	3.3	3.0	2.6	2.6	2.2	2.5	2.3	3.0
Annual result	25	0.4	0.7	0.4	1.0	1.0	0.8	- 0.3	0.6	- 0.2	- 1.4
	50	2.7	2.6	2.6	3.4	3.4	2.5	2.5	2.5	1.9	0.8
	75	6.4	6.5	8.3	9.4	6.9	6.1	5.4	5.9	3.8	4.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.3	2.9	3.2	3.1	3.8	3.8	3.2	2.7	1.7	1.4
	50	10.4	10.9	11.1	11.7	12.3	13.7	7.5	7.8	9.9	10.8
	75	28.1	25.7	30.5	27.5	30.7	32.3	22.5	21.9	20.2	23.6
Inventories	25	6.8	7.2	1.6	1.6	8.9	9.4	11.7	11.5	26.3	23.4
	50	19.6	20.4	9.9	10.8	19.5	22.4	27.3	29.0	45.8	34.6
	75	38.0	39.3	30.6	26.0	38.0	37.8	45.7	47.7	60.1	55.5
Equity	25	12.4	14.2	12.4	15.4	13.9	16.0	10.7	9.5	11.0	12.0
	50	28.3	31.4	27.2	31.8	34.7	34.5	26.0	28.8	21.4	19.9
	75	51.8	54.4	53.7	63.0	54.9	55.7	46.1	48.8	29.7	33.8
Short-term liabilities	25	23.1	19.7	23.7	19.6	22.7	18.5	21.1	20.2	27.7	27.6
	50	43.6	42.2	42.4	39.5	44.3	43.4	48.1	43.0	42.2	48.4
	75	68.1	62.0	70.7	60.7	63.7	61.3	65.9	65.3	73.3	73.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	1.1	1.5	2.8	3.5	5.2	8.5	0.0	0.0	0.0	0.0
	75	19.4	22.9	30.7	31.6	22.2	24.3	6.4	3.3	8.6	13.2
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.9	0.6	1.3	1.3	0.9	- 0.1	0.8	0.1	- 1.8
	50	3.9	3.7	4.1	4.7	4.6	3.5	3.7	3.5	2.3	0.9
	75	8.4	8.6	11.8	11.0	8.3	7.9	6.6	7.5	5.8	4.9
Annual result and depreciation	25	2.2	2.5	2.4	2.9	3.0	2.7	1.5	2.1	1.5	0.6
	50	6.0	5.9	6.5	7.0	7.3	6.1	4.9	5.2	4.1	3.1
	75	11.3	11.1	15.8	15.0	11.1	10.8	9.2	9.7	6.6	7.2
Trade receivables	25	4.6	4.1	3.8	3.7	5.8	4.6	4.6	4.2	2.6	1.7
	50	8.7	8.2	7.9	6.8	9.8	10.4	9.8	10.6	5.5	5.8
	75	14.8	14.5	12.8	13.6	15.5	15.4	16.8	14.7	9.8	12.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	2.5	1.9	3.5	2.7	2.7	0.8	2.1	0.6	- 1.1
	50	6.3	6.2	8.6	10.6	6.5	5.7	4.3	6.0	3.7	2.6
	75	14.1	15.7	22.8	22.4	14.3	14.3	11.1	11.7	7.5	6.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.6	3.4	2.3	0.8	3.4	4.6	2.1	2.0	4.0	1.4
	50	13.8	15.6	16.7	19.3	16.6	18.9	8.2	11.5	9.2	9.5
	75	44.4	46.8	71.6	56.0	47.8	50.3	30.8	29.3	12.6	14.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.8	115.7	74.8	100.0	108.4	130.0	108.2	114.9	143.3	143.4
	50	217.6	233.4	203.3	263.9	214.3	223.2	258.6	232.4	222.3	247.3
	75	587.9	581.1	700.0	671.4	435.5	428.4	626.4	633.1	591.7	429.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	59.3	62.5	70.0	68.5	54.5	63.1	64.0	55.4	53.5	58.8
	50	107.1	111.0	104.9	159.0	113.4	104.7	116.2	97.6	75.3	87.2
	75	222.4	257.8	264.6	267.9	229.8	250.6	180.4	264.7	121.5	120.8
		Percentage of cost of materials									
Trade payables	25	5.6	4.8	3.5	3.8	5.9	5.0	6.0	5.4	4.9	3.5
	50	10.5	8.7	9.7	8.7	12.4	8.5	10.2	9.1	8.4	9.6
	75	18.7	16.6	21.6	20.0	23.2	16.8	14.1	13.8	13.3	13.7

I. Enterprises by economic sector

5. Electricity, gas, steam and air conditioning supply

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	99.7	99.9	99.5	99.6	98.3	99.4	99.3	99.8	99.8
Change in finished goods	0.2	0.3	0.1	0.5	0.4	1.7	0.6	0.7	0.2	0.2
Interest and similar income	0.3	0.2	0.6	0.6	0.2	0.2	0.3	0.3	0.3	0.2
Other income	2.1	2.8	6.1	5.2	3.8	4.3	3.5	3.2	2.0	2.7
of which: Income from long-term equity investments	0.5	0.4	0.8	0.8	0.5	0.4	0.7	0.8	0.5	0.4
Total income	102.4	103.0	106.7	105.8	104.0	104.5	103.8	103.5	102.3	103.0
Expenses										
Cost of materials	91.1	90.6	20.3	21.1	49.8	51.0	67.3	67.6	92.0	91.4
Personnel expenses	3.2	3.2	3.9	4.1	6.5	6.5	10.6	10.6	3.0	3.0
Depreciation	2.0	2.1	34.9	32.5	18.2	17.8	7.9	7.5	1.8	1.9
of which: Depreciation of tangible fixed assets	1.8	1.9	34.4	32.4	18.0	17.6	7.7	7.4	1.6	1.7
Interest and similar expenses	1.3	1.1	10.6	9.6	5.4	4.9	1.6	1.4	1.3	1.0
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.2	0.2	0.0	0.0
Other expenses	3.1	3.7	20.3	20.2	14.0	13.2	9.1	9.0	2.9	3.5
Total expenses before taxes on income	100.9	100.7	90.1	87.6	93.9	93.4	96.7	96.3	101.0	100.9
Annual result before taxes on income	1.5	2.2	16.6	18.2	10.1	11.1	7.1	7.2	1.3	2.1
Taxes on income	0.4	0.4	3.2	3.3	2.4	2.3	1.4	1.5	0.4	0.3
Annual result	1.1	1.9	13.3	15.0	7.7	8.8	5.7	5.8	0.9	1.7
Profit and loss transfers (parent company)	0.4	0.4	0.3	0.4	0.3	0.4	0.3	0.1	0.4	0.4
Profit and loss transfers (subsidiary)	0.8	1.4	0.7	0.7	0.7	0.7	2.7	2.4	0.7	1.4
Profit for the year	0.7	0.9	12.9	14.7	7.3	8.4	3.3	3.5	0.6	0.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.7	0.4	1.0	0.7	0.8	0.9	0.9	0.6	0.7
Tangible fixed assets	33.4	35.3	76.2	74.3	73.6	72.0	62.6	62.7	30.6	32.6
of which: Land and buildings	4.2	4.6	3.3	3.3	6.2	6.3	8.9	8.7	3.9	4.3
Inventories	2.1	2.3	0.7	0.7	2.0	2.6	1.3	1.7	2.1	2.3
of which: Finished goods and merchandise	0.8	1.0	0.1	0.1	0.2	0.2	0.1	0.1	0.9	1.0
Cash	3.9	2.8	9.8	10.1	8.1	8.4	6.5	5.7	3.7	2.4
Receivables	36.1	34.4	9.2	9.6	10.0	10.3	18.9	19.2	37.8	36.0
Short-term	31.7	29.8	8.3	8.1	9.3	9.5	17.8	18.1	33.1	31.0
of which:										
Trade receivables	10.5	10.5	2.0	2.0	3.3	3.3	6.7	7.3	10.9	10.9
Receivables from affiliated companies	17.8	15.2	4.5	4.3	4.2	4.1	8.6	8.1	18.7	15.9
Long-term	4.4	4.6	0.9	1.5	0.7	0.8	1.1	1.1	4.7	4.9
of which: Loans to affiliated companies	4.3	4.5	0.8	1.3	0.6	0.6	0.9	0.8	4.6	4.8
Securities	2.9	2.9	0.1	0.1	0.2	0.2	0.9	0.8	3.1	3.1
Other long-term equity investments	20.1	21.1	2.3	2.9	4.2	4.4	8.6	8.7	21.2	22.3
of which: Goodwill	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1
Capital										
Equity	31.6	32.9	29.8	30.6	30.1	31.5	48.0	48.2	30.7	32.0
Liabilities	44.2	42.4	66.4	65.3	65.6	64.1	41.2	41.2	43.8	41.9
Short-term	25.9	24.7	19.0	23.0	18.1	22.8	18.4	18.8	26.5	25.1
of which:										
Liabilities to banks	1.4	1.9	10.8	12.4	8.6	12.5	2.7	3.2	1.1	1.5
Trade payables	5.7	5.4	1.2	2.3	2.1	2.3	4.7	4.6	5.9	5.5
Liabilities to affiliated companies	13.4	13.6	5.0	6.0	5.1	5.9	6.8	6.5	14.0	14.3
Long-term	18.3	17.8	47.4	42.4	47.5	41.3	22.9	22.4	17.3	16.9
of which:										
Liabilities to banks	7.6	7.4	42.2	38.5	39.4	33.9	16.8	16.7	6.2	6.1
Liabilities to affiliated companies	9.0	7.9	4.6	3.2	7.6	6.9	5.5	5.2	9.2	8.2
Provisions	22.8	23.4	2.6	2.8	3.7	3.9	9.5	9.5	24.1	24.8
of which: Provisions for pensions	4.8	5.3	0.0	0.0	0.4	0.4	2.3	2.2	5.1	5.7
Other ratios	Percentage of sales									
Annual result before taxes on income	1.5	2.3	16.6	18.3	10.2	11.3	7.1	7.3	1.3	2.1
Annual result and depreciation	3.1	4.0	48.3	47.7	26.0	27.1	13.6	13.4	2.7	3.6
Trade receivables	7.0	6.6	11.0	10.3	10.1	9.7	9.8	10.5	7.0	6.5
	Percentage of the balance sheet total									
Sales	148.5	158.0	18.3	19.2	32.3	34.6	68.4	69.8	156.4	166.8
Annual result and interest paid	3.6	4.7	4.4	4.8	4.3	4.8	5.0	5.1	3.5	4.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.2	9.8	14.6	15.5	13.6	15.6	20.5	20.3	6.5	9.2
	Percentage of fixed assets									
Long-term equity and liabilities	89.8	87.3	96.9	91.6	98.4	93.7	99.0	98.3	88.8	86.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	139.5	133.6	95.8	79.4	96.4	78.7	132.5	126.6	140.6	135.3
Cash resources, short-term receivables and inventories	147.4	142.9	99.3	82.3	107.3	90.3	139.8	135.9	148.5	144.6
	Percentage of cost of materials									
Trade payables	4.2	3.8	31.8	55.6	13.1	12.7	10.1	9.7	4.1	3.6
Memo item:										
Balance sheet total in € billion	358.06	350.86	2.74	2.75	6.03	5.91	19.15	19.76	330.14	322.44
Sales in € billion	531.90	554.29	0.50	0.53	1.95	2.04	13.09	13.80	516.35	537.92
Number of enterprises	2 122	2 122	644	644	410	410	517	517	551	551

I. Enterprises by economic sector

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

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	7.8	8.6	0.0	0.0	7.8	8.6	58.7	58.8	65.2	65.2
	50	60.0	60.3	0.5	0.6	49.5	50.4	67.3	68.2	76.0	75.4
	75	76.1	75.8	21.9	23.6	71.5	73.0	78.0	77.5	88.0	87.0
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	2.5	2.3	1.7	1.7
	50	1.9	1.9	0.0	0.0	0.0	0.0	9.7	9.6	7.9	8.2
	75	11.2	11.3	0.0	0.0	6.5	6.3	14.8	14.2	12.9	13.0
Depreciation	25	3.7	3.5	19.0	18.2	4.4	4.6	3.6	3.3	0.8	0.8
	50	8.3	8.0	36.7	36.7	14.6	14.5	6.4	6.3	4.1	4.1
	75	32.1	30.8	46.7	45.3	37.8	38.7	8.8	8.8	6.5	6.4
Annual result	25	1.3	1.7	2.9	3.4	1.1	1.4	2.0	1.9	0.6	1.0
	50	6.1	6.3	16.8	17.9	7.1	8.4	4.9	5.1	3.9	3.8
	75	15.1	16.4	30.7	32.4	15.8	19.2	8.7	8.9	7.4	7.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	35.3	36.5	54.8	52.3	36.2	38.5	38.5	40.1	8.5	8.1
	50	68.1	67.7	77.4	76.1	73.1	71.0	68.0	68.1	52.2	52.8
	75	81.9	81.4	88.1	87.0	84.6	83.9	78.9	79.0	71.9	72.8
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
	50	0.1	0.1	0.0	0.0	0.0	0.0	0.6	0.6	0.9	0.9
	75	1.1	1.2	0.0	0.0	1.3	1.4	1.3	1.2	1.8	1.7
Equity	25	16.8	18.4	10.6	12.9	10.5	11.2	29.6	32.0	23.1	23.0
	50	35.4	36.5	25.8	27.8	29.0	31.2	45.9	45.9	37.8	37.7
	75	53.2	54.1	45.5	48.9	53.5	54.2	60.8	61.2	49.5	50.5
Short-term liabilities	25	9.4	9.9	6.8	7.4	7.9	8.7	12.3	12.4	14.7	13.8
	50	17.5	17.9	12.5	12.9	14.5	17.0	18.9	18.4	22.5	21.6
	75	32.6	35.1	31.1	37.5	33.4	40.0	29.3	30.1	36.1	36.4
Liabilities to banks	25	0.0	0.0	1.1	0.4	0.0	0.0	0.0	0.0	0.0	0.0
	50	19.2	19.1	56.7	53.1	32.3	32.2	12.8	14.5	1.9	1.6
	75	50.9	48.7	72.8	70.7	65.8	64.2	30.5	30.1	23.0	23.0
		Percentage of sales									
Annual result before taxes on income	25	1.9	2.2	3.8	4.7	1.3	1.9	2.3	2.6	1.0	1.3
	50	7.7	8.0	20.4	21.3	9.2	10.3	6.3	6.4	5.0	4.8
	75	18.3	19.6	35.4	36.9	19.9	23.0	10.7	10.9	8.8	9.2
Annual result and depreciation	25	8.4	8.4	37.9	36.9	10.0	10.7	8.0	8.1	2.7	2.9
	50	17.5	17.7	61.1	62.8	25.9	25.7	13.1	13.1	9.5	9.7
	75	56.7	58.9	72.6	73.3	60.7	62.8	18.8	18.7	15.4	15.7
Trade receivables	25	2.2	2.8	1.0	1.7	2.6	3.1	5.5	5.9	4.8	5.0
	50	8.5	8.9	3.7	4.1	9.2	9.6	9.1	10.1	8.7	8.9
	75	13.4	13.2	13.6	12.5	14.9	13.6	12.9	13.7	12.4	12.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	2.7	2.7	2.9	1.9	2.4	2.7	2.8	2.4	2.6
	50	5.3	5.3	5.3	5.5	4.7	4.9	5.2	5.3	5.6	5.6
	75	8.8	8.7	9.5	9.1	7.8	8.4	8.4	8.4	9.5	9.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.1	9.3	7.7	9.0	6.9	8.0	11.0	11.9	7.3	9.0
	50	17.4	17.8	15.7	16.4	14.3	15.6	22.1	22.7	18.3	17.7
	75	30.6	30.6	26.1	27.3	29.9	28.9	39.1	38.5	28.8	29.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	85.3	83.6	85.7	78.0	92.6	87.8	86.0	85.7	81.0	79.8
	50	100.0	99.1	103.2	102.2	104.1	102.6	97.3	97.1	93.7	94.3
	75	116.7	117.3	120.0	120.6	120.3	120.2	112.3	110.2	109.1	113.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	74.5	69.1	54.4	48.2	68.4	59.8	81.4	76.0	81.6	78.9
	50	122.5	117.9	131.2	123.5	126.0	120.7	119.1	115.2	117.8	115.4
	75	212.2	216.0	271.7	272.3	206.9	202.5	195.8	192.9	189.1	188.1
		Percentage of cost of materials									
Trade payables	25	4.0	3.5	2.0	1.6	4.8	3.6	5.0	5.1	3.6	2.9
	50	8.7	8.5	13.4	14.3	10.3	10.3	9.2	8.8	7.1	6.8
	75	15.2	14.6	53.3	50.0	20.4	20.6	13.7	12.9	10.8	10.1

I. Enterprises by economic sector

6. Water supply; sewerage, waste management and remediation 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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	99.5	99.6	98.7	98.5	98.8	99.6	99.5	99.2	99.6
Change in finished goods	0.8	0.5	0.4	1.3	1.5	1.2	0.4	0.5	0.8	0.4
Interest and similar income	0.4	0.4	2.0	1.5	0.4	0.4	0.5	0.5	0.3	0.4
Other income	4.3	3.7	4.1	3.8	4.1	3.8	3.6	3.6	4.5	3.7
of which: Income from long-term equity investments	0.9	0.8	0.1	0.1	0.9	0.6	0.9	0.9	0.8	0.8
Total income	104.6	104.1	106.1	105.3	104.5	104.2	104.1	104.1	104.8	104.0
Expenses										
Cost of materials	56.1	56.9	32.2	31.9	42.7	42.9	50.4	50.8	59.7	60.7
Personnel expenses	18.7	18.7	28.8	29.2	23.4	23.7	19.2	19.7	18.0	17.8
Depreciation	8.1	7.8	7.2	7.1	8.2	8.3	8.9	8.6	7.8	7.4
of which: Depreciation of tangible fixed assets	7.9	7.7	7.2	7.1	8.1	8.1	8.7	8.5	7.6	7.3
Interest and similar expenses	3.4	2.9	3.2	2.6	1.8	1.5	2.6	2.4	3.8	3.2
Operating taxes	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1
Other expenses	12.5	11.6	27.8	28.3	21.2	21.1	15.3	14.4	10.6	9.5
Total expenses before taxes on income	98.9	97.9	99.3	99.4	97.4	97.6	96.6	96.1	100.0	98.7
Annual result before taxes on income	5.7	6.1	6.8	5.9	7.1	6.5	7.6	8.0	4.9	5.3
Taxes on income	1.3	1.3	1.7	1.7	1.7	1.5	1.9	1.9	1.0	1.0
Annual result	4.5	4.9	5.1	4.2	5.4	5.0	5.6	6.1	3.9	4.4
Profit and loss transfers (parent company)	0.7	0.6	0.0	0.3	0.3	0.1	0.4	0.3	0.9	0.8
Profit and loss transfers (subsidiary)	1.7	1.7	- 0.1	- 0.4	0.6	0.5	2.0	1.9	1.7	1.7
Profit for the year	3.5	3.8	5.2	5.0	5.1	4.6	4.0	4.6	3.1	3.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.7	0.3	0.2	0.4	0.4	0.8	0.8	0.7	0.6
Tangible fixed assets	71.5	71.2	46.7	47.5	62.0	63.1	67.2	67.2	74.0	73.4
of which: Land and buildings	14.6	15.0	10.5	11.0	8.9	8.7	16.3	15.7	14.4	15.2
Inventories	2.4	2.3	3.3	4.3	4.0	4.7	2.0	2.1	2.4	2.2
of which: Finished goods and merchandise	0.8	0.8	1.1	1.3	1.2	1.3	0.5	0.6	0.9	0.8
Cash	4.9	4.1	14.3	12.4	6.3	6.9	6.4	6.5	4.1	3.0
Receivables	13.0	14.2	32.7	32.6	23.0	20.3	15.6	15.9	11.1	13.0
Short-term	10.0	11.2	32.3	32.1	19.5	17.4	11.0	10.9	8.7	10.6
of which:										
Trade receivables	3.9	3.7	9.1	8.0	5.5	5.7	4.7	4.5	3.5	3.2
Receivables from affiliated companies	4.7	6.0	13.0	12.8	10.5	8.2	4.8	4.9	4.1	6.3
Long-term	3.0	3.0	0.4	0.6	3.4	2.8	4.6	4.9	2.4	2.3
of which: Loans to affiliated companies	1.1	1.1	0.1	0.2	2.1	1.9	0.7	0.9	1.3	1.2
Securities	1.6	1.6	0.0	0.0	0.3	0.5	3.3	3.2	1.1	1.1
Other long-term equity investments	5.8	5.7	2.2	2.4	3.9	4.0	4.6	4.2	6.4	6.3
of which: Goodwill	0.2	0.2	0.9	0.9	0.1	0.1	0.0	0.0	0.3	0.2
Capital										
Equity	38.3	38.1	41.6	40.6	40.3	41.0	44.4	44.8	35.8	35.3
Liabilities	47.6	47.7	41.9	42.2	50.3	49.3	38.6	38.0	50.8	51.2
Short-term	15.8	15.5	25.3	24.2	23.5	20.7	13.3	12.9	16.1	16.0
of which:										
Liabilities to banks	4.1	4.8	9.1	9.1	5.6	4.8	3.0	3.5	4.3	5.2
Trade payables	3.2	3.0	5.8	5.6	3.8	3.8	3.1	3.2	3.1	2.8
Liabilities to affiliated companies	6.6	6.0	6.1	4.6	9.7	6.7	4.4	4.1	7.2	6.7
Long-term	31.8	32.3	16.6	18.0	26.8	28.7	25.3	25.1	34.7	35.3
of which:										
Liabilities to banks	27.1	27.3	12.8	13.1	22.9	23.9	19.7	19.1	30.3	30.7
Liabilities to affiliated companies	2.8	2.7	2.4	3.2	3.2	4.2	4.7	4.1	2.0	2.0
Provisions	12.4	12.6	16.4	17.2	7.4	7.7	14.3	14.5	12.0	12.2
of which: Provisions for pensions	3.1	3.2	1.3	1.4	0.5	0.6	0.9	0.9	4.1	4.3
Other ratios	Percentage of sales									
Annual result before taxes on income	5.8	6.2	6.8	6.0	7.2	6.6	7.6	8.1	4.9	5.4
Annual result and depreciation	12.6	12.7	12.3	11.5	13.8	13.4	14.6	14.8	11.7	11.8
Trade receivables	7.5	6.9	11.7	9.8	9.5	9.4	8.7	8.3	6.8	6.2
	Percentage of the balance sheet total									
Sales	52.6	53.4	77.7	82.1	58.5	60.2	54.1	54.9	51.4	52.1
Annual result and interest paid	4.2	4.2	6.4	5.7	4.3	4.0	4.5	4.7	4.0	4.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.7	11.7	21.6	20.1	15.1	15.5	16.0	16.7	10.0	10.0
	Percentage of fixed assets									
Long-term equity and liabilities	88.5	89.6	119.9	118.3	96.8	99.1	87.6	88.2	88.2	89.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	94.0	99.6	183.9	183.7	110.3	117.6	131.3	135.7	79.8	86.2
Cash resources, short-term receivables and inventories	108.9	114.7	197.0	201.6	127.5	140.3	146.1	151.6	94.5	100.2
	Percentage of cost of materials									
Trade payables	10.6	9.7	23.0	21.0	14.8	14.4	11.3	11.5	10.0	8.7
Memo item:										
Balance sheet total in € billion	52.44	54.02	0.20	0.21	2.76	2.85	13.57	13.90	35.91	37.07
Sales in € billion	27.57	28.83	0.15	0.17	1.62	1.71	7.34	7.63	18.46	19.32
Number of enterprises	914	914	166	166	317	317	312	312	119	119

I. Enterprises by economic sector

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

Ratios	Quartile value	cont'd: All legal forms									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	24.6	25.0	9.0	7.9	23.2	22.4	31.2	31.9	29.5	30.1
	50	41.9	41.5	25.5	25.0	39.1	39.3	50.5	49.6	44.6	45.5
	75	61.8	61.6	50.1	49.0	57.8	57.9	65.8	66.1	75.2	75.7
Personnel expenses	25	10.8	11.3	13.0	13.1	13.9	13.5	9.4	9.9	7.4	8.3
	50	22.4	21.9	27.0	25.5	23.8	24.1	18.2	18.9	22.2	21.1
	75	32.4	32.5	41.5	42.1	33.6	35.1	29.3	29.5	29.2	29.4
Depreciation	25	2.4	2.5	1.4	1.2	2.7	2.9	2.7	2.7	2.2	2.0
	50	6.1	6.2	4.9	4.9	6.2	6.3	6.3	6.3	6.6	6.2
	75	11.1	11.4	10.0	10.0	10.8	11.4	11.8	11.5	13.0	12.0
Annual result	25	0.9	0.9	0.2	0.8	0.9	0.7	1.3	1.4	0.9	0.9
	50	3.8	3.8	3.7	3.6	3.3	3.1	4.1	4.3	5.3	6.1
	75	8.8	9.1	11.8	11.0	7.6	7.8	9.4	9.2	9.6	9.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	23.1	22.3	7.2	7.1	26.4	25.7	28.0	28.2	21.4	21.8
	50	49.6	49.9	39.1	35.4	50.2	50.1	53.9	55.0	49.2	49.5
	75	73.9	73.9	61.6	64.1	73.9	74.4	77.4	77.5	81.9	81.7
Inventories	25	0.1	0.1	0.0	0.0	0.1	0.1	0.2	0.2	0.3	0.3
	50	1.1	1.0	0.2	0.3	1.5	1.4	0.8	0.9	1.5	1.4
	75	6.1	6.8	5.1	5.6	7.5	7.6	5.4	5.2	6.2	6.9
Equity	25	16.7	18.0	9.2	13.4	14.8	15.2	21.5	23.3	17.1	16.9
	50	35.6	36.0	33.6	35.9	32.0	32.4	41.8	42.0	32.8	34.4
	75	55.4	58.0	60.1	63.8	52.9	53.2	60.3	61.4	45.0	45.9
Short-term liabilities	25	11.1	10.5	14.1	14.1	13.9	13.0	9.1	8.5	8.6	8.4
	50	26.2	24.1	30.4	26.6	30.6	29.0	18.5	18.5	23.4	23.4
	75	47.1	46.5	57.8	53.6	51.0	51.5	38.2	38.1	52.2	49.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0
	50	13.5	13.7	8.7	10.4	20.6	19.7	10.4	9.3	2.1	1.6
	75	35.6	34.8	36.8	33.6	39.2	38.3	30.1	32.2	33.0	32.3
		Percentage of sales									
Annual result before taxes on income	25	1.2	1.4	0.3	1.1	1.2	1.0	2.0	2.1	1.3	1.3
	50	5.1	5.2	5.1	5.0	4.3	4.1	5.5	5.8	6.2	6.6
	75	11.7	11.9	13.4	14.0	9.9	10.7	12.1	12.3	12.7	12.2
Annual result and depreciation	25	5.8	6.2	3.6	4.3	6.3	6.2	6.9	7.0	4.6	5.1
	50	12.6	13.0	10.7	11.2	11.7	12.5	13.3	13.5	16.1	16.1
	75	23.2	22.3	23.5	22.6	20.4	20.3	24.6	24.8	25.4	25.1
Trade receivables	25	4.4	4.2	4.8	3.6	5.3	5.4	4.1	4.2	2.4	2.0
	50	8.4	7.8	9.4	7.9	8.4	8.1	8.3	7.8	7.0	6.5
	75	12.4	11.9	13.3	12.2	11.8	11.4	12.5	12.4	11.7	12.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.1	0.9	2.2	2.2	1.9	2.4	2.1	2.0	2.2
	50	5.5	5.5	6.4	6.4	5.1	4.8	5.6	5.5	5.2	4.7
	75	11.5	11.6	14.9	16.5	9.7	10.2	12.2	11.5	11.1	12.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.4	8.4	- 4.6	- 2.1	9.2	8.1	10.6	10.0	9.0	8.4
	50	21.0	21.1	15.6	19.4	21.4	22.1	24.3	24.9	15.9	14.6
	75	45.6	46.4	37.0	43.6	46.8	48.3	49.0	52.0	34.2	29.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	77.5	79.6	76.0	77.5	77.6	79.6	80.5	83.6	62.5	60.5
	50	101.1	101.8	115.1	118.6	103.6	103.9	100.0	100.8	91.2	92.8
	75	146.7	151.4	256.2	264.4	156.5	156.8	139.3	138.9	114.4	116.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	64.0	61.2	67.6	62.1	59.1	57.2	74.7	72.1	43.4	42.3
	50	119.0	121.2	140.5	143.5	109.1	110.6	130.9	131.7	95.2	96.1
	75	233.4	254.6	353.6	377.1	206.2	215.0	245.9	258.5	188.7	201.1
		Percentage of cost of materials									
Trade payables	25	7.5	7.1	9.1	7.0	7.7	7.4	7.0	7.1	6.3	5.7
	50	13.0	12.7	21.3	18.0	13.6	13.7	12.0	11.5	10.9	10.8
	75	22.6	21.5	45.2	39.7	24.5	23.5	18.3	18.3	16.3	14.8

I. Enterprises by economic sector

7. Construction

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	93.9	95.7	95.6	94.4	95.0	95.1	93.6	95.6	93.7	96.0
Change in finished goods	6.1	4.3	4.4	5.6	5.0	4.9	6.4	4.4	6.3	4.0
Interest and similar income	0.2	0.3	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.4
Other income	2.4	2.5	2.6	2.5	2.2	2.1	2.2	2.1	2.5	2.8
of which: Income from long-term equity investments	0.5	0.4	0.1	0.0	0.1	0.2	0.5	0.4	0.6	0.6
Total income	102.6	102.8	102.7	102.6	102.3	102.2	102.4	102.3	102.8	103.2
Expenses										
Cost of materials	62.3	61.4	41.9	43.1	52.2	51.4	60.5	59.7	66.6	65.7
Personnel expenses	22.4	22.4	36.0	34.8	29.1	29.0	23.0	22.9	19.9	19.9
Depreciation	2.2	2.2	2.8	2.7	2.4	2.4	2.0	2.1	2.3	2.1
of which: Depreciation of tangible fixed assets	1.8	1.9	2.7	2.6	2.3	2.3	1.8	1.9	1.6	1.7
Interest and similar expenses	0.7	0.7	0.7	0.6	0.5	0.5	0.6	0.5	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	10.4	10.4	15.3	14.7	12.7	12.6	10.5	10.4	9.6	9.5
Total expenses before taxes on income	98.1	97.1	96.8	96.0	97.0	96.0	96.5	95.7	99.3	98.2
Annual result before taxes on income	4.5	5.7	5.9	6.6	5.3	6.2	5.9	6.5	3.5	5.0
Taxes on income	1.1	1.2	1.3	1.4	1.4	1.6	1.3	1.5	1.0	0.9
Annual result	3.3	4.5	4.6	5.2	4.0	4.6	4.6	5.0	2.5	4.1
Profit and loss transfers (parent company)	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.1
Profit and loss transfers (subsidiary)	0.2	0.8	0.0	0.0	0.1	0.2	0.6	0.7	0.0	1.0
Profit for the year	3.2	3.8	4.7	5.3	3.8	4.5	4.0	4.5	2.6	3.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2
Tangible fixed assets	10.2	10.2	21.4	20.3	15.7	15.4	11.0	10.9	8.8	8.9
of which: Land and buildings	4.3	4.3	7.0	6.3	5.4	5.3	4.7	4.5	3.9	4.0
Inventories	53.2	52.7	37.9	41.1	48.6	49.3	55.2	54.5	53.4	52.7
of which: Finished goods and merchandise	3.6	2.9	3.4	2.9	2.5	2.4	3.1	3.0	4.0	3.0
Cash	9.7	10.1	13.8	14.1	13.4	13.7	11.4	12.1	8.3	8.5
Receivables	21.7	21.8	23.9	21.9	20.8	20.1	20.0	19.9	22.5	22.9
Short-term	20.8	20.7	23.2	21.4	20.3	19.7	19.2	19.0	21.5	21.7
of which:										
Trade receivables	8.5	8.1	13.8	12.8	13.2	12.3	10.5	10.1	6.9	6.4
Receivables from affiliated companies	9.8	10.4	4.4	4.2	3.8	4.0	6.2	6.5	12.4	13.2
Long-term	0.9	1.0	0.7	0.5	0.4	0.4	0.8	0.9	1.0	1.2
of which: Loans to affiliated companies	0.6	0.8	0.5	0.2	0.2	0.1	0.5	0.6	0.8	1.0
Securities	0.4	0.4	0.4	0.4	0.5	0.4	0.3	0.3	0.4	0.4
Other long-term equity investments	4.5	4.5	1.7	1.4	0.5	0.6	1.7	2.0	6.4	6.3
of which: Goodwill	0.1	0.1	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Capital										
Equity	17.7	17.9	22.3	22.6	22.2	22.7	18.9	19.4	16.4	16.4
Liabilities	72.4	72.4	70.3	70.5	70.3	70.0	72.2	71.7	72.9	73.1
Short-term	67.3	66.7	57.9	59.2	62.4	62.3	66.8	66.1	68.5	67.8
of which:										
Liabilities to banks	4.0	3.5	7.7	7.4	6.1	5.8	5.1	4.6	3.0	2.6
Trade payables	6.0	5.6	8.8	7.6	7.4	6.6	6.0	5.5	5.7	5.5
Liabilities to affiliated companies	8.4	8.0	4.4	4.6	4.1	3.7	6.5	6.5	9.9	9.4
Long-term	5.2	5.7	12.4	11.3	7.9	7.6	5.5	5.6	4.4	5.3
of which:										
Liabilities to banks	3.6	3.6	8.5	7.9	5.6	5.3	4.1	4.2	3.0	2.9
Liabilities to affiliated companies	0.8	1.6	2.2	1.9	1.6	1.6	0.9	0.9	0.6	1.9
Provisions	9.8	9.6	7.3	6.8	7.4	7.2	8.8	8.8	10.7	10.5
of which: Provisions for pensions	2.0	1.8	1.6	1.3	1.1	1.1	1.3	1.2	2.4	2.2
Other ratios	Percentage of sales									
Annual result before taxes on income	4.8	5.9	6.1	7.0	5.6	6.5	6.3	6.8	3.7	5.2
Annual result and depreciation	5.9	6.9	7.7	8.4	6.7	7.4	7.0	7.5	5.1	6.5
Trade receivables	9.8	9.3	9.1	9.0	10.5	10.1	11.1	10.6	9.0	8.4
	Percentage of the balance sheet total									
Sales	87.1	87.1	150.9	141.3	125.8	122.2	94.6	95.1	76.5	76.9
Annual result and interest paid	3.7	4.7	8.3	8.7	5.9	6.5	5.2	5.5	2.7	3.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.1	8.4	18.1	18.6	13.0	14.2	9.5	10.4	5.1	6.6
	Percentage of fixed assets									
Long-term equity and liabilities	155.8	158.3	150.4	156.3	184.2	187.5	186.4	187.7	140.4	143.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	45.6	46.6	64.3	60.4	54.6	54.0	46.2	47.4	43.8	44.9
Cash resources, short-term receivables and inventories	124.7	125.7	129.7	129.8	132.5	133.0	128.9	129.8	121.8	122.8
	Percentage of cost of materials									
Trade payables	10.4	10.1	13.2	11.8	10.8	10.0	9.9	9.3	10.5	10.4
Memo item:										
Balance sheet total in € billion	97.58	106.76	1.44	1.71	8.90	9.86	26.74	29.21	60.50	65.98
Sales in € billion	84.96	92.98	2.18	2.42	11.20	12.06	25.30	27.79	46.29	50.72
Number of enterprises	6 207	6 207	2 266	2 266	2 445	2 445	1 182	1 182	314	314

I. Enterprises by economic sector

cont'd: 7. 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 value	Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	36.6	35.6	29.5	28.9	39.2	38.1	48.0	47.0	53.8	53.5
	50	48.5	47.6	39.9	39.7	49.6	48.4	58.4	57.1	65.6	64.1
	75	61.5	60.6	50.2	50.4	61.6	60.4	70.4	69.8	77.5	76.7
Personnel expenses	25	20.9	20.8	26.3	26.0	21.7	22.0	15.3	15.4	11.2	11.0
	50	30.8	30.8	36.5	36.4	30.8	31.0	24.5	24.4	20.1	19.7
	75	40.1	40.4	45.9	45.9	39.0	39.6	32.3	32.3	27.8	27.9
Depreciation	25	0.9	0.8	1.1	1.1	0.8	0.8	0.6	0.6	0.6	0.5
	50	1.7	1.7	2.1	2.1	1.6	1.6	1.3	1.3	1.4	1.3
	75	3.1	3.1	3.6	3.5	2.8	2.8	2.7	2.8	2.8	2.8
Annual result	25	1.0	1.4	0.6	1.2	1.0	1.3	1.4	1.8	1.2	1.7
	50	3.2	3.7	3.3	4.0	3.0	3.4	3.3	4.0	3.4	3.7
	75	6.9	7.6	8.5	8.9	6.2	6.9	6.4	7.0	5.7	6.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.8	3.8	6.2	5.8	3.9	3.8	2.2	2.3	1.5	1.2
	50	10.9	10.6	15.3	14.7	10.4	10.3	7.2	7.2	5.1	5.1
	75	23.8	24.0	31.1	31.1	22.4	22.8	16.2	16.5	12.4	12.3
Inventories	25	11.8	11.4	4.2	5.3	13.6	12.6	30.6	29.0	36.4	36.9
	50	37.2	37.0	21.2	22.2	39.9	38.3	52.6	51.6	56.3	54.2
	75	62.0	61.7	48.8	50.0	63.5	63.2	69.3	67.9	69.6	68.0
Equity	25	6.1	7.3	3.2	5.9	7.1	8.5	6.7	7.5	5.9	6.1
	50	18.1	19.7	20.2	22.3	19.6	21.0	15.5	16.6	13.0	13.2
	75	38.0	40.5	44.8	46.6	39.1	41.6	29.0	30.8	25.7	25.9
Short-term liabilities	25	36.8	34.8	29.2	25.3	37.3	35.3	50.5	48.9	51.8	51.5
	50	61.3	59.7	53.9	51.9	60.8	58.6	68.0	67.0	68.7	68.8
	75	80.5	79.2	80.2	77.6	79.6	78.7	81.8	80.5	82.4	82.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	4.6	4.2	9.3	8.5	4.6	4.3	1.5	1.0	0.3	0.1
	75	18.3	17.9	27.1	27.2	16.7	16.7	9.0	8.7	5.8	4.8
		Percentage of sales									
Annual result before taxes on income	25	1.4	2.0	0.8	1.6	1.6	2.0	2.2	2.6	2.0	2.2
	50	4.4	5.1	4.4	5.3	4.3	4.9	4.8	5.3	4.6	5.2
	75	9.3	10.2	11.3	11.8	8.6	9.6	8.8	9.7	7.8	8.5
Annual result and depreciation	25	3.3	3.9	3.0	3.9	3.3	3.8	3.7	4.0	3.3	3.6
	50	6.8	7.5	7.1	8.0	6.6	7.2	6.8	7.6	6.6	7.1
	75	12.2	13.2	14.4	15.1	11.3	12.5	11.5	12.3	10.8	12.2
Trade receivables	25	4.4	4.0	3.6	3.4	4.8	4.4	5.5	4.9	4.0	4.3
	50	8.4	7.9	7.2	6.7	8.9	8.4	9.5	9.1	9.0	8.7
	75	13.6	13.0	12.3	11.9	14.0	13.5	15.1	14.0	13.6	13.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.3	2.9	2.2	3.3	2.5	2.8	2.5	2.8	1.8	2.0
	50	5.8	6.5	7.9	8.6	5.7	6.3	4.7	5.4	3.9	4.2
	75	12.6	13.8	19.2	20.4	11.3	12.8	8.9	9.8	6.8	7.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.2	5.2	2.4	4.7	4.7	5.2	4.7	5.5	4.0	4.2
	50	13.0	14.7	14.9	18.0	14.1	14.7	11.1	12.5	8.8	9.4
	75	34.8	38.9	50.0	54.0	35.3	39.2	23.2	24.1	17.1	18.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	99.0	106.8	80.3	93.3	108.9	115.8	108.9	113.8	98.9	93.7
	50	200.0	211.8	173.6	194.3	213.6	227.4	216.0	225.1	188.8	182.1
	75	462.6	498.8	415.4	432.8	477.2	533.3	521.2	518.7	450.8	477.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	32.0	32.5	37.5	37.8	31.9	32.1	26.9	28.9	28.2	27.5
	50	66.4	68.2	86.7	89.8	67.3	70.7	47.8	51.1	44.7	46.8
	75	142.3	152.0	190.9	218.6	139.9	148.9	91.6	95.2	77.2	73.6
		Percentage of cost of materials									
Trade payables	25	5.1	4.7	4.8	4.1	4.9	4.6	5.9	5.6	5.7	5.6
	50	9.2	8.3	10.1	8.8	8.9	8.0	8.9	8.4	8.9	8.6
	75	15.8	14.6	20.2	18.0	15.1	13.7	13.0	12.5	13.0	12.8

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	94.1	96.0	95.4	94.9	95.0	95.0	94.1	95.7	93.9	96.4
Change in finished goods	5.9	4.0	4.6	5.1	5.0	5.0	5.9	4.3	6.1	3.6
Interest and similar income	0.3	0.3	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.4
Other income	2.5	2.5	2.6	2.5	2.2	2.0	2.3	2.0	2.6	2.9
of which: Income from long-term equity investments	0.5	0.5	0.1	0.0	0.1	0.1	0.5	0.4	0.6	0.6
Total income	102.7	102.8	102.7	102.6	102.3	102.2	102.5	102.2	102.9	103.3
Expenses										
Cost of materials	62.6	61.8	42.3	43.2	53.0	52.1	60.7	60.3	67.0	66.0
Personnel expenses	22.7	22.5	37.3	36.0	29.0	29.0	22.7	22.5	20.3	20.2
Depreciation	2.2	2.1	2.6	2.6	2.2	2.2	1.9	2.0	2.3	2.2
of which: Depreciation of tangible fixed assets	1.8	1.8	2.6	2.5	2.1	2.1	1.7	1.8	1.6	1.7
Interest and similar expenses	0.7	0.7	0.6	0.6	0.5	0.4	0.6	0.5	0.9	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	10.4	10.2	15.4	14.7	12.6	12.6	10.6	10.4	9.5	9.3
Total expenses before taxes on income	98.7	97.5	98.4	97.3	97.5	96.4	96.6	95.8	100.1	98.7
Annual result before taxes on income	4.0	5.3	4.3	5.3	4.9	5.8	5.9	6.4	2.9	4.7
Taxes on income	1.2	1.3	1.3	1.4	1.4	1.7	1.5	1.7	1.0	1.0
Annual result	2.8	4.0	3.1	3.9	3.4	4.1	4.4	4.8	1.8	3.6
Profit and loss transfers (parent company)	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.0
Profit and loss transfers (subsidiary)	0.2	1.0	0.0	0.0	0.2	0.2	0.8	0.9	0.0	1.3
Profit for the year	2.6	3.1	3.1	3.9	3.3	3.9	3.7	4.1	1.9	2.3
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	9.9	9.9	19.7	18.9	14.8	14.5	10.9	10.6	8.5	8.7
of which: Land and buildings	4.3	4.3	5.9	5.4	5.3	5.2	4.8	4.6	3.8	4.0
Inventories	52.3	51.6	38.8	41.4	48.3	49.0	53.9	52.9	52.6	51.8
of which: Finished goods and merchandise	4.0	3.3	3.5	3.0	2.6	2.5	3.3	2.9	4.5	3.5
Cash	9.1	9.6	14.4	14.8	14.5	14.5	11.5	12.3	7.2	7.5
Receivables	22.7	22.9	23.9	22.1	20.9	20.5	21.1	21.1	23.6	24.0
Short-term	21.8	21.8	23.3	21.5	20.5	20.1	20.1	20.0	22.6	22.8
of which:										
Trade receivables	8.2	7.7	13.8	13.0	13.1	12.3	10.7	10.3	6.3	5.8
Receivables from affiliated companies	11.2	11.8	4.2	3.9	3.8	4.2	6.9	7.3	14.2	15.0
Long-term	1.0	1.1	0.5	0.5	0.4	0.4	1.0	1.1	1.0	1.2
of which: Loans to affiliated companies	0.7	0.9	0.3	0.3	0.2	0.2	0.7	0.7	0.8	1.1
Securities	0.3	0.3	0.5	0.5	0.5	0.5	0.4	0.4	0.2	0.3
Other long-term equity investments	5.2	5.3	1.8	1.6	0.5	0.6	2.0	2.3	7.4	7.4
of which: Goodwill	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.2	0.0	0.0
Capital										
Equity	19.4	19.7	25.3	25.6	25.0	25.5	22.4	23.0	17.2	17.3
Liabilities	70.3	70.1	67.0	67.3	67.3	67.0	68.4	68.0	71.6	71.5
Short-term	65.0	63.9	56.3	57.2	59.8	59.7	62.8	61.9	67.0	65.6
of which:										
Liabilities to banks	3.8	3.3	7.1	6.9	5.7	5.4	5.3	4.7	2.9	2.4
Trade payables	6.0	5.7	8.6	7.5	7.4	6.6	6.1	5.5	5.7	5.6
Liabilities to affiliated companies	8.2	7.7	3.4	4.0	2.7	2.5	5.3	5.4	10.3	9.6
Long-term	5.3	6.2	10.7	10.1	7.6	7.3	5.7	6.1	4.6	6.0
of which:										
Liabilities to banks	3.6	3.6	7.0	6.8	5.3	5.2	4.4	4.7	2.9	2.9
Liabilities to affiliated companies	0.9	1.9	1.8	1.6	1.6	1.5	0.9	0.9	0.7	2.5
Provisions	10.2	10.1	7.6	7.0	7.5	7.3	9.0	8.9	11.2	11.1
of which: Provisions for pensions	2.3	2.2	1.9	1.6	1.3	1.3	1.6	1.5	2.8	2.6
Other ratios	Percentage of sales									
Annual result before taxes on income	4.3	5.6	4.6	5.6	5.1	6.1	6.2	6.7	3.0	4.8
Annual result and depreciation	5.3	6.4	6.0	6.9	5.9	6.6	6.7	7.0	4.4	6.0
Trade receivables	9.6	9.0	9.4	9.3	10.4	10.1	11.4	10.9	8.5	7.8
	Percentage of the balance sheet total									
Sales	85.2	85.6	147.4	139.7	125.3	121.5	93.8	94.3	74.1	75.0
Annual result and interest paid	3.2	4.2	5.8	6.6	5.1	5.8	4.9	5.2	2.2	3.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	6.3	7.8	14.6	16.1	12.2	13.4	9.5	10.3	4.3	6.0
	Percentage of fixed assets									
Long-term equity and liabilities	164.2	168.8	169.5	174.1	210.5	215.3	210.4	214.0	141.9	146.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	47.8	49.4	67.6	63.9	59.0	58.4	50.8	52.6	44.8	46.5
Cash resources, short-term receivables and inventories	128.3	130.2	136.5	136.2	139.8	140.4	136.6	138.2	123.3	125.4
	Percentage of cost of materials									
Trade payables	10.7	10.3	13.2	11.8	10.5	9.9	10.1	9.3	10.9	10.9
Memo item:										
Balance sheet total in € billion	74.35	81.23	1.16	1.38	7.13	7.90	19.24	21.19	46.82	50.76
Sales in € billion	63.37	69.55	1.71	1.92	8.93	9.60	18.05	19.98	34.68	38.05
Number of enterprises	4 808	4 808	1 753	1 753	1 964	1 964	859	859	232	232

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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	37.0	36.0	29.9	29.2	39.9	38.6	48.0	47.4	53.2	53.0
	50	48.9	47.9	40.2	39.8	50.3	49.0	59.3	58.2	64.5	63.4
	75	61.7	61.2	50.7	50.9	62.2	61.2	71.7	71.2	78.9	77.4
Personnel expenses	25	21.4	21.2	28.9	28.3	21.6	21.9	14.5	14.6	10.3	10.9
	50	31.6	31.6	38.2	38.2	31.0	31.2	23.9	23.6	20.3	20.2
	75	40.9	41.2	47.4	47.4	39.2	39.7	32.0	32.1	28.2	28.2
Depreciation	25	0.8	0.8	1.0	1.0	0.8	0.8	0.6	0.5	0.5	0.5
	50	1.6	1.6	2.0	1.9	1.5	1.5	1.2	1.2	1.2	1.3
	75	2.9	2.9	3.4	3.2	2.6	2.6	2.5	2.6	2.7	2.8
Annual result	25	0.7	1.1	0.3	0.9	0.9	1.2	1.3	1.6	0.8	1.5
	50	2.7	3.1	2.3	3.0	2.6	3.0	3.1	3.6	3.1	3.5
	75	5.6	6.3	5.6	6.5	5.3	6.2	6.0	6.5	5.5	6.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.5	3.5	5.5	5.3	3.7	3.6	2.0	2.1	1.3	1.0
	50	9.8	9.7	13.5	13.0	9.7	9.6	6.3	6.1	4.1	4.2
	75	22.3	22.2	27.5	27.4	21.1	21.4	14.7	15.1	11.0	11.5
Inventories	25	11.8	11.0	4.5	5.4	12.8	11.9	30.6	28.4	34.1	35.0
	50	36.9	36.5	22.5	22.6	39.4	37.7	52.4	50.7	53.9	52.7
	75	61.8	61.4	49.7	50.3	63.3	63.1	69.9	67.9	69.7	67.4
Equity	25	8.8	10.4	6.7	9.1	10.5	11.8	9.9	10.7	6.8	6.5
	50	21.7	23.6	24.0	26.0	23.3	25.5	18.8	20.0	14.1	15.0
	75	41.7	44.3	47.1	49.3	43.6	45.9	32.5	36.1	27.9	27.9
Short-term liabilities	25	34.3	31.3	27.5	23.9	33.7	31.0	47.1	43.5	48.3	45.8
	50	57.5	55.5	51.1	48.7	56.7	54.8	64.7	63.2	65.9	66.6
	75	77.7	75.9	77.0	73.7	76.2	75.5	79.2	77.5	79.9	79.1
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	3.7	3.6	7.5	6.5	4.0	3.9	1.1	0.9	0.0	0.0
	75	16.4	16.0	23.8	23.0	15.3	15.1	8.4	8.0	4.3	3.1
		Percentage of sales									
Annual result before taxes on income	25	1.0	1.6	0.4	1.2	1.3	1.8	2.0	2.3	1.3	2.1
	50	3.7	4.5	3.1	4.1	3.8	4.4	4.5	5.2	4.3	5.1
	75	8.1	8.9	7.9	8.6	7.9	9.0	9.2	9.4	7.8	7.9
Annual result and depreciation	25	2.8	3.5	2.4	3.4	2.9	3.6	3.4	3.8	2.9	3.3
	50	6.0	6.7	5.7	6.6	6.0	6.6	6.5	7.3	6.1	6.6
	75	10.9	11.8	11.0	11.7	10.6	11.9	11.3	11.9	10.0	11.5
Trade receivables	25	4.4	4.1	3.7	3.6	4.8	4.6	5.4	4.8	3.6	3.8
	50	8.5	8.0	7.6	7.1	8.9	8.4	9.4	9.1	8.8	8.2
	75	13.8	13.1	12.8	12.5	13.9	13.5	15.4	14.0	13.5	13.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	2.5	1.5	2.6	2.1	2.5	2.2	2.6	1.4	1.8
	50	5.0	5.7	5.7	6.8	5.1	5.5	4.5	5.0	3.5	4.0
	75	10.5	11.7	13.2	14.9	10.0	11.3	8.4	9.5	6.4	6.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.3	4.3	0.7	3.1	4.2	4.4	4.5	5.1	3.4	3.4
	50	11.5	13.1	11.0	14.8	13.3	13.2	11.2	12.3	8.6	9.4
	75	31.7	36.2	36.8	45.2	35.0	38.8	24.3	25.2	17.1	18.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	123.3	131.6	106.0	117.4	135.7	143.3	137.0	143.9	112.6	106.9
	50	239.1	253.3	217.0	232.7	249.4	267.2	274.1	276.8	210.3	215.1
	75	539.3	585.1	485.2	536.8	557.8	610.0	617.2	627.1	549.9	560.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	34.1	35.1	40.7	42.6	33.9	34.6	27.7	31.0	30.4	28.9
	50	73.8	76.0	96.3	100.9	75.2	77.2	51.6	55.7	46.9	49.4
	75	162.6	174.4	213.9	255.0	162.1	172.8	105.2	116.1	84.9	80.2
		Percentage of cost of materials									
Trade payables	25	5.1	4.6	4.8	4.0	4.8	4.5	5.7	5.4	5.8	5.4
	50	9.1	8.3	10.0	8.7	8.7	7.9	8.9	8.5	9.2	8.7
	75	15.8	14.5	20.2	17.8	14.8	13.6	13.1	12.6	13.8	13.5

I. Enterprises by economic sector

cont'd: 7 Construction

Ratios	Non-corporations: Total 2018	Total 2019	Less than 2: 2018	Less than 2: 2019	2 but less than 10: 2018	2 but less than 10: 2019	10 but less than 50: 2018	10 but less than 50: 2019	50 and more: 2018	50 and more: 2019
	Cylindered sample 2018/2019; Enterprises with sales of ... € million									
Income statement										
Income	Percentage of gross revenue									
Sales	93.2	94.9	96.6	92.8	95.3	95.3	92.5	95.4	93.2	94.7
Change in finished goods	6.8	5.1	3.4	7.2	4.7	4.7	7.5	4.6	6.8	5.3
Interest and similar income	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.2	0.2
Other income	2.1	2.4	2.5	2.3	2.1	2.2	2.2	2.2	2.1	2.5
of which: Income from long-term equity investments	0.3	0.4	0.0	0.0	0.2	0.4	0.3	0.3	0.4	0.4
Total income	102.3	102.5	102.6	102.5	102.1	102.3	102.3	102.3	102.3	102.7
Expenses										
Cost of materials	61.4	60.4	40.6	42.4	48.9	48.6	59.9	58.1	65.6	64.9
Personnel expenses	21.7	21.9	31.0	30.2	29.4	29.1	23.5	23.9	18.7	18.9
Depreciation	2.3	2.2	3.3	3.2	3.1	3.0	2.2	2.4	2.2	2.0
of which: Depreciation of tangible fixed assets	1.9	2.0	3.3	3.1	2.9	2.9	2.1	2.2	1.6	1.6
Interest and similar expenses	0.6	0.5	0.8	0.8	0.6	0.5	0.6	0.5	0.6	0.5
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	10.4	10.8	15.0	14.6	13.0	13.0	10.1	10.5	9.9	10.3
Total expenses before taxes on income	96.5	95.9	91.0	91.2	95.1	94.3	96.4	95.5	97.1	96.7
Annual result before taxes on income	5.8	6.6	11.5	11.3	7.0	8.0	5.9	6.8	5.2	6.1
Taxes on income	0.9	0.8	1.4	1.4	1.0	1.1	0.9	1.1	0.9	0.6
Annual result	4.9	5.8	10.2	9.9	6.0	6.8	5.0	5.7	4.4	5.4
Profit and loss transfers (parent company)	0.1	0.1	0.4	0.4	0.0	0.0	0.1	0.1	0.2	0.1
Profit and loss transfers (subsidiary)	0.1	0.1	0.0	0.0	0.0	0.0	0.2	0.2	0.0	0.0
Profit for the year	4.9	5.8	10.5	10.3	6.0	6.8	4.9	5.6	4.5	5.5
Balance Sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.1	0.2	0.2	0.1	0.2	0.1	0.1	0.2	0.1
Tangible fixed assets	11.3	11.2	28.6	25.9	19.2	19.2	11.4	11.6	9.8	9.7
of which: Land and buildings	4.5	4.3	11.8	10.0	5.9	5.9	4.2	4.0	4.3	4.2
Inventories	56.2	56.1	34.0	39.9	50.0	50.5	58.8	58.5	56.0	55.9
of which: Finished goods and merchandise	2.5	2.0	2.9	2.5	2.0	2.1	2.7	3.2	2.4	1.3
Cash	11.4	11.7	11.3	11.2	9.1	10.6	11.1	11.5	11.8	11.9
Receivables	18.3	18.3	24.0	21.4	20.3	18.6	17.2	16.7	18.6	19.1
Short-term	17.7	17.5	22.5	21.1	19.9	18.2	16.8	16.4	17.7	18.0
of which:										
Trade receivables	9.7	9.2	13.4	11.8	13.7	12.4	10.1	9.8	8.9	8.4
Receivables from affiliated companies	5.3	6.1	5.5	5.8	3.5	3.4	4.4	4.4	6.0	7.4
Long-term	0.6	0.8	1.5	0.2	0.4	0.3	0.3	0.3	0.8	1.1
of which: Loans to affiliated companies	0.4	0.4	1.3	0.0	0.1	0.0	0.1	0.2	0.5	0.5
Securities	0.5	0.5	0.1	0.1	0.2	0.1	0.2	0.2	0.8	0.8
Other long-term equity investments	2.1	1.9	1.0	0.6	0.6	0.5	1.1	1.2	2.8	2.4
of which: Goodwill	0.1	0.1	0.4	0.3	0.1	0.1	0.0	0.1	0.1	0.1
Capital										
Equity	12.2	12.0	10.0	10.3	11.1	11.4	9.7	10.0	13.7	13.1
Liabilities	79.3	79.6	83.9	83.5	82.2	81.8	82.0	81.6	77.4	78.2
Short-term	74.5	75.4	64.5	67.1	72.8	73.1	77.0	77.2	73.6	75.0
of which:										
Liabilities to banks	4.4	3.9	10.2	9.4	7.4	7.7	4.7	4.3	3.7	3.2
Trade payables	6.0	5.4	9.4	8.2	7.7	6.8	5.9	5.4	5.7	5.1
Liabilities to affiliated companies	8.9	9.2	8.5	6.8	9.7	8.7	9.5	9.5	8.5	9.1
Long-term	4.8	4.2	19.4	16.4	9.3	8.7	5.0	4.4	3.8	3.3
of which:										
Liabilities to banks	3.8	3.4	14.5	12.2	6.8	5.9	3.5	3.0	3.3	3.0
Liabilities to affiliated companies	0.6	0.6	3.8	3.3	1.4	2.0	1.1	0.9	0.2	0.2
Provisions	8.4	8.3	6.0	6.2	6.7	6.7	8.2	8.4	8.8	8.5
of which: Provisions for pensions	0.9	0.8	0.2	0.1	0.3	0.3	0.7	0.6	1.1	0.9
Other Ratios	Percentage of sales									
Annual result before taxes on income	6.2	7.0	12.0	12.2	7.4	8.3	6.4	7.1	5.6	6.4
Annual result and depreciation	7.7	8.4	14.0	14.1	9.5	10.3	7.8	8.6	7.0	7.8
Trade receivables	10.5	10.0	8.1	8.0	10.7	9.9	10.5	10.0	10.5	10.1
	Percentage of the balance sheet total									
Sales	92.9	91.8	165.7	148.1	127.9	125.3	96.6	97.4	84.8	83.2
Annual result and interest paid	5.4	6.1	18.8	17.0	8.9	9.7	5.8	6.4	4.5	5.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.4	10.1	29.4	26.6	15.3	16.5	9.6	10.6	8.0	8.6
	Percentage of fixed assets									
Long-term equity and liabilities	125.0	119.4	94.3	99.2	101.4	100.4	119.4	113.2	133.9	127.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	39.4	39.1	52.5	48.3	39.9	39.4	36.5	36.3	40.8	40.5
Cash resources, short-term receivables and inventories	114.8	113.5	105.1	107.8	108.6	108.5	112.9	112.1	116.9	115.0
	Percentage of cost of materials									
Trade payables	9.7	9.2	13.5	12.1	11.7	10.6	9.5	9.2	9.5	9.0
Memo item										
Balance sheet total in € billion	23.24	25.54	0.28	0.34	1.77	1.96	7.50	8.02	13.68	15.22
Sales in € billion	21.58	23.43	0.47	0.50	2.27	2.46	7.24	7.81	11.61	12.66
Number of enterprises	1 399	1 399	513	513	481	481	323	323	82	82

I. Enterprises by economic sector

cont'd: 7 Construction

Ratios	Quartile value	cont'd: Non-corporations Total 2018	Total 2019	Less than 2 2018	Less than 2 2019	2 but less than 10 2018	2 but less than 10 2019	10 but less than 50 2018	10 but less than 50 2019	50 and more 2018	50 and more 2019
		Enterprises with sales of ... € million; Cylindered sample 2018/2019									
	Of the enterprises captured … … %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	35.3	34.5	28.1	27.4	36.5	35.4	47.9	45.4	56.6	54.2
	50	47.3	46.7	38.7	39.1	46.9	46.6	56.7	54.8	68.4	66.8
	75	60.1	58.7	48.6	48.8	57.9	57.3	68.3	65.9	75.7	75.1
Personnel expenses	25	19.4	19.5	21.7	21.4	21.7	22.3	17.7	17.8	11.6	11.4
	50	27.8	28.3	29.9	30.2	30.3	30.0	26.1	26.2	17.8	16.5
	75	36.8	37.3	39.4	39.0	38.1	38.8	33.5	32.9	25.1	26.1
Depreciation	25	1.1	1.1	1.5	1.5	1.0	1.0	0.8	0.8	0.9	0.8
	50	2.1	2.1	2.5	2.5	1.9	1.9	1.8	1.8	1.8	1.5
	75	3.7	3.7	4.4	4.2	3.5	3.3	3.2	3.5	3.2	3.0
Annual result	25	2.7	3.1	5.2	5.5	2.5	2.9	2.0	2.4	2.2	2.3
	50	6.0	6.6	10.4	10.7	5.1	5.8	3.9	4.6	4.0	4.6
	75	11.3	12.3	17.6	17.4	8.6	9.6	6.9	8.1	6.1	7.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.8	5.6	9.7	8.5	5.3	5.6	3.2	3.4	2.3	2.1
	50	14.0	14.3	21.8	22.8	13.3	13.2	10.2	9.3	7.9	8.2
	75	29.6	30.0	44.2	44.6	27.4	26.7	18.8	19.2	15.1	16.0
Inventories	25	12.0	13.7	3.3	4.6	16.9	15.1	31.7	31.2	43.8	44.8
	50	38.6	39.2	18.8	19.4	41.9	40.0	53.2	54.2	59.3	59.0
	75	62.9	61.9	42.2	48.4	64.7	63.8	68.2	68.6	69.4	69.0
Equity	25	1.5	1.5	- 4.4	- 1.0	1.9	1.8	3.4	3.0	4.2	3.3
	50	6.7	7.8	5.8	7.7	6.5	7.4	7.6	8.0	8.7	8.5
	75	20.8	22.3	32.0	31.9	17.4	18.1	15.8	17.8	18.6	20.7
Short-term liabilities	25	50.7	50.1	33.9	34.4	56.1	54.4	62.0	63.3	65.5	66.7
	50	73.2	72.4	65.2	65.5	75.6	74.3	75.5	76.7	78.4	78.0
	75	87.1	86.5	89.0	88.9	86.7	86.1	86.2	86.0	87.5	88.4
Liabilities to banks	25	0.0	0.0	2.9	2.7	0.0	0.0	0.0	0.0	0.0	0.0
	50	8.1	7.0	18.6	16.5	7.1	6.6	2.3	1.2	1.5	2.1
	75	25.9	24.8	43.1	43.7	23.0	21.7	10.1	11.2	9.7	7.4
		Percentage of sales									
Annual result before taxes on income	25	3.5	3.8	5.8	6.6	3.3	3.4	2.8	2.9	2.7	2.5
	50	7.2	8.3	12.3	12.6	6.4	7.3	5.1	5.8	5.2	5.6
	75	13.5	14.6	20.1	20.3	10.5	12.1	8.4	10.0	7.8	9.5
Annual result and depreciation	25	5.6	6.0	9.1	9.7	5.1	5.4	4.7	4.8	4.4	4.0
	50	10.3	11.3	15.6	15.7	8.7	9.8	7.7	8.7	7.9	8.1
	75	17.1	18.1	24.4	24.7	13.5	15.5	11.9	13.4	11.6	12.8
Trade receivables	25	4.4	3.8	3.2	3.0	4.8	4.1	5.5	5.7	6.1	5.3
	50	8.1	7.6	6.1	5.5	9.1	8.3	9.8	9.0	9.7	9.6
	75	13.2	12.5	10.9	10.3	14.4	13.3	14.4	14.0	14.4	13.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.4	4.9	10.7	11.1	4.5	4.8	2.8	3.6	2.7	2.4
	50	10.0	11.0	24.1	24.0	9.1	10.2	5.2	6.1	5.0	5.1
	75	23.6	25.0	50.3	50.0	17.4	19.4	9.9	10.4	7.5	7.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	7.4	8.3	13.9	14.7	8.1	8.6	5.3	6.8	5.0	5.6
	50	18.5	19.7	37.4	37.4	17.1	19.2	11.0	13.3	9.3	9.4
	75	43.8	47.6	86.7	84.9	35.9	39.6	22.0	22.2	16.7	17.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	50.0	50.6	19.3	30.8	54.3	53.5	68.2	61.9	66.0	67.0
	50	102.9	110.0	90.7	101.8	102.6	107.9	128.3	125.6	126.2	115.7
	75	205.3	224.6	168.0	200.0	203.2	221.7	254.5	258.5	253.8	219.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	26.3	25.6	30.1	29.6	26.0	24.3	24.8	25.2	24.2	25.6
	50	49.6	49.8	64.7	61.0	48.3	52.8	42.5	43.1	38.7	38.0
	75	90.1	94.8	124.3	131.8	85.8	91.4	74.4	71.6	55.0	60.1
		Percentage of cost of materials									
Trade payables	25	5.3	4.9	4.8	4.2	5.4	4.8	5.9	5.7	5.6	5.6
	50	9.5	8.6	10.4	9.4	9.6	8.3	8.9	8.4	8.5	7.8
	75	15.8	14.9	20.2	18.3	15.8	14.3	13.0	12.1	11.3	11.2

I. Enterprises by economic sector

7.a) Construction of buildings

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	90.2	94.4	93.2	90.5	91.7	91.4	93.1	95.2	88.9	94.4
Change in finished goods	9.8	5.6	6.8	9.5	8.3	8.6	6.9	4.8	11.1	5.6
Interest and similar income	0.3	0.4	0.3	0.3	0.2	0.2	0.2	0.3	0.4	0.4
Other income	2.3	2.5	3.1	2.5	2.1	2.3	2.2	2.1	2.3	2.6
of which: Income from long-term equity investments	0.5	0.5	0.4	0.2	0.4	0.4	0.6	0.5	0.5	0.6
Total income	102.6	102.8	103.4	102.8	102.3	102.5	102.5	102.4	102.7	103.1
Expenses										
Cost of materials	72.0	71.2	49.9	53.3	63.2	62.7	68.9	68.4	74.5	73.4
Personnel expenses	15.4	15.4	30.6	27.8	21.6	21.9	17.0	16.9	14.0	14.0
Depreciation	1.8	1.7	2.8	2.8	1.9	1.9	1.6	1.6	1.8	1.6
of which: Depreciation of tangible fixed assets	1.3	1.3	2.8	2.5	1.8	1.8	1.4	1.5	1.2	1.2
Interest and similar expenses	0.8	0.8	0.9	0.8	0.7	0.6	0.8	0.7	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	7.8	8.0	14.1	13.0	9.4	9.5	8.1	8.0	7.4	7.8
Total expenses before taxes on income	97.8	97.1	98.5	98.0	96.9	96.7	96.4	95.7	98.5	97.7
Annual result before taxes on income	4.8	5.7	4.9	4.8	5.3	5.8	6.1	6.7	4.2	5.3
Taxes on income	1.1	1.1	1.2	1.1	1.2	1.4	1.2	1.5	1.0	0.8
Annual result	3.7	4.6	3.7	3.6	4.1	4.4	4.8	5.1	3.1	4.5
Profit and loss transfers (parent company)	0.2	0.2	0.9	0.5	0.1	0.1	0.0	0.3	0.3	0.1
Profit and loss transfers (subsidiary)	0.1	0.8	0.1	- 0.1	0.2	0.2	0.5	0.4	0.0	1.0
Profit for the year	3.8	4.0	4.5	4.2	4.0	4.3	4.4	5.0	3.4	3.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Tangible fixed assets	8.9	9.0	23.0	19.8	15.0	14.7	9.9	9.8	7.9	8.1
of which: Land and buildings	5.4	5.5	15.2	12.5	9.4	9.4	6.1	5.9	4.7	5.0
Inventories	60.3	59.5	39.4	43.9	55.2	57.0	59.4	58.4	61.2	60.3
of which: Finished goods and merchandise	5.1	4.3	3.2	2.0	3.6	3.6	4.5	4.4	5.4	4.4
Cash	10.2	10.4	11.1	12.6	13.1	11.9	12.1	12.4	9.2	9.6
Receivables	17.5	17.9	20.1	18.6	15.7	15.3	16.3	16.8	18.1	18.6
Short-term	16.4	16.6	18.5	18.2	15.3	15.0	15.6	15.9	16.8	16.9
of which:										
Trade receivables	5.4	5.2	6.7	6.8	7.4	6.7	6.7	6.4	4.8	4.7
Receivables from affiliated companies	9.0	9.4	7.4	7.3	4.6	5.1	6.6	7.3	10.2	10.6
Long-term	1.1	1.3	1.6	0.4	0.4	0.4	0.7	0.9	1.3	1.6
of which: Loans to affiliated companies	0.9	1.1	1.2	0.1	0.2	0.1	0.5	0.6	1.1	1.4
Securities	0.4	0.3	0.4	0.4	0.3	0.3	0.3	0.2	0.5	0.4
Other long-term equity investments	2.5	2.6	5.1	4.1	0.4	0.5	1.8	2.2	2.9	2.9
of which: Goodwill	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.1	0.0
Capital										
Equity	15.5	15.4	21.1	19.3	18.4	18.7	18.2	18.6	14.2	14.0
Liabilities	76.7	76.8	74.0	75.7	75.8	75.7	74.1	73.5	77.8	78.1
Short-term	70.5	69.4	57.5	62.3	65.3	65.5	67.3	66.3	72.2	70.9
of which:										
Liabilities to banks	5.3	4.6	7.7	8.6	8.9	8.3	7.8	6.7	4.1	3.5
Trade payables	5.6	5.2	5.4	5.6	5.5	5.1	5.0	4.7	5.7	5.4
Liabilities to affiliated companies	7.5	6.9	9.1	9.8	3.8	3.6	6.6	7.0	8.1	7.1
Long-term	6.3	7.4	16.5	13.4	10.5	10.2	6.8	7.2	5.6	7.2
of which:										
Liabilities to banks	4.8	4.7	10.9	9.0	7.5	7.1	5.6	5.9	4.2	4.1
Liabilities to affiliated companies	0.6	2.1	2.2	1.9	2.4	2.2	0.9	0.7	0.4	2.5
Provisions	7.7	7.6	4.8	4.9	5.6	5.2	7.6	7.8	7.9	7.8
of which: Provisions for pensions	0.9	0.8	1.0	0.9	0.6	0.6	1.0	0.9	0.8	0.8
Other ratios	Percentage of sales									
Annual result before taxes on income	5.3	6.0	5.2	5.3	5.8	6.4	6.5	7.0	4.7	5.6
Annual result and depreciation	6.0	6.7	7.0	7.1	6.5	6.9	6.9	7.1	5.6	6.4
Trade receivables	7.7	7.2	7.6	8.3	8.2	7.9	8.6	8.2	7.3	6.8
	Percentage of the balance sheet total									
Sales	70.2	72.4	87.5	82.1	90.2	85.3	78.0	78.6	65.6	69.0
Annual result and interest paid	3.5	4.1	4.4	4.1	4.7	4.7	4.7	4.8	2.9	3.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	5.7	6.5	9.1	8.6	8.6	8.5	7.7	8.1	4.8	5.8
	Percentage of fixed assets									
Long-term equity and liabilities	177.3	180.0	128.7	136.5	184.1	187.4	207.5	205.3	166.5	170.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	38.1	39.2	51.9	49.7	43.7	41.3	41.6	42.9	36.5	37.7
Cash resources, short-term receivables and inventories	123.7	125.0	120.5	120.1	128.2	128.3	129.8	130.9	121.3	122.8
	Percentage of cost of materials									
Trade payables	9.9	9.6	11.6	11.6	8.9	8.7	8.8	8.3	10.4	10.1
Memo item;										
Balance sheet total in € billion	52.87	57.95	0.34	0.42	2.89	3.23	13.32	14.46	36.32	39.84
Sales in € billion	37.11	41.95	0.29	0.35	2.61	2.76	10.38	11.37	23.82	27.48
Number of enterprises	1 441	1 441	300	300	542	542	443	443	156	156

I. Enterprises by economic sector

cont'd: 7.a) Construction of buildings

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	48.9	47.8	35.1	34.2	47.6	46.3	57.3	55.8	65.3	62.1
	50	63.2	62.2	46.9	47.5	62.3	60.4	69.0	68.1	75.4	74.7
	75	76.4	75.9	61.2	61.0	75.7	74.8	78.1	77.7	82.6	81.1
Personnel expenses	25	10.5	10.4	18.1	16.1	11.1	10.6	9.7	9.3	7.4	7.7
	50	20.2	20.3	32.2	31.6	21.5	22.4	16.8	17.1	12.7	12.2
	75	31.7	31.8	41.6	42.8	33.1	33.5	26.1	25.7	19.9	18.8
Depreciation	25	0.5	0.5	0.9	0.8	0.5	0.5	0.4	0.4	0.3	0.3
	50	1.3	1.3	1.9	1.9	1.2	1.2	1.1	1.1	1.2	1.2
	75	2.5	2.5	3.6	3.4	2.3	2.3	2.2	2.3	2.3	2.1
Annual result	25	0.9	1.2	0.2	0.7	0.9	1.1	1.3	1.5	1.3	1.8
	50	3.0	3.4	2.7	3.6	2.8	3.0	3.1	3.5	3.5	3.9
	75	6.2	7.0	6.6	8.1	5.7	6.7	6.4	6.7	6.2	7.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.6	1.7	3.7	3.5	2.2	2.1	1.2	1.2	0.6	0.6
	50	7.3	7.1	12.1	11.3	7.4	7.1	6.0	5.9	3.7	3.2
	75	16.8	16.9	27.6	25.2	15.9	16.9	12.9	13.0	11.0	10.2
Inventories	25	30.7	28.8	5.5	6.4	31.8	29.6	43.7	42.6	46.8	46.9
	50	55.2	56.1	31.1	33.3	56.8	58.2	59.3	58.5	62.2	60.2
	75	72.2	72.7	60.6	65.9	74.3	74.6	73.5	72.3	74.1	71.8
Equity	25	4.7	5.5	2.3	3.4	4.1	5.5	6.2	6.1	4.9	5.6
	50	12.8	13.4	13.8	14.1	13.1	13.8	12.9	13.6	11.4	11.6
	75	28.4	30.1	38.3	41.2	28.8	31.3	24.8	26.8	21.9	23.5
Short-term liabilities	25	49.5	47.0	34.6	31.5	49.6	45.9	54.6	53.2	58.7	59.2
	50	71.5	69.9	60.5	62.8	72.7	71.3	72.6	71.3	73.8	71.7
	75	85.3	84.4	85.6	84.2	86.4	85.3	84.7	83.5	85.5	84.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.0	2.9	7.6	6.8	4.1	4.1	1.6	1.1	0.8	0.3
	75	15.9	16.0	21.4	19.9	16.2	19.1	11.0	10.1	13.8	10.0
		Percentage of sales									
Annual result before taxes on income	25	1.4	1.8	0.3	1.1	1.4	1.8	1.9	2.1	1.9	2.3
	50	4.3	4.8	3.7	4.8	4.2	4.1	4.6	4.8	4.8	5.6
	75	8.8	9.6	9.7	10.4	8.2	9.4	9.2	9.7	9.0	9.1
Annual result and depreciation	25	3.0	3.4	2.3	3.3	2.8	3.2	3.4	3.5	3.2	3.6
	50	6.3	6.7	6.6	7.7	5.9	6.1	6.4	6.7	6.7	7.1
	75	11.2	12.4	13.0	13.8	10.5	12.1	11.2	11.9	11.2	12.5
Trade receivables	25	2.5	2.3	2.0	1.7	2.2	2.0	3.0	2.7	2.6	2.9
	50	6.0	5.5	5.3	5.4	5.5	5.1	6.5	6.3	6.8	5.9
	75	11.4	10.6	11.8	10.8	11.0	9.9	11.4	11.1	11.1	10.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	2.0	1.3	1.8	1.8	1.9	2.1	2.3	1.7	2.1
	50	4.0	4.4	5.0	5.5	4.1	4.3	3.8	4.4	3.4	3.8
	75	8.3	9.3	13.8	13.9	8.5	9.7	7.1	8.0	6.2	6.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.1	3.6	0.2	2.3	3.3	3.1	3.5	4.7	3.7	4.1
	50	8.5	9.0	9.4	10.6	8.6	9.0	8.5	8.4	7.6	8.5
	75	19.6	20.8	30.0	38.2	20.8	22.1	17.1	18.6	14.0	15.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	102.7	106.0	77.6	91.7	112.4	112.2	112.0	115.4	105.8	101.8
	50	206.2	209.8	163.2	176.5	210.6	221.0	232.2	226.8	206.1	212.3
	75	542.0	568.5	394.9	520.0	552.6	597.0	587.0	565.0	652.8	560.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	23.5	23.3	29.8	26.9	21.1	20.5	23.4	24.0	23.5	24.3
	50	42.7	44.1	64.6	72.9	41.6	40.2	40.0	43.2	36.9	40.4
	75	86.2	96.5	156.9	160.5	88.8	99.9	70.0	74.1	54.1	57.0
		Percentage of cost of materials									
Trade payables	25	4.5	4.3	4.5	3.4	4.0	3.7	5.2	4.8	4.8	5.0
	50	8.0	7.4	8.8	8.1	7.5	6.8	8.1	7.6	8.0	7.8
	75	13.0	12.1	17.4	16.7	12.6	11.7	11.6	11.0	12.6	12.2

I. Enterprises by economic sector

7.b) Civil engineering

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	97.5	95.7	93.8	93.4	97.2	94.7	93.0	93.7	99.7	96.9
Change in finished goods	2.5	4.3	6.2	6.6	2.8	5.3	7.0	6.3	0.3	3.1
Interest and similar income	0.2	0.3	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.3
Other income	3.3	3.2	3.7	3.4	3.3	2.4	3.2	2.5	3.3	3.6
of which: Income from long-term equity investments	0.8	0.7	0.0	0.1	0.1	0.2	0.8	0.5	1.0	0.9
Total income	103.5	103.4	103.8	103.5	103.4	102.4	103.4	102.6	103.6	104.0
Expenses										
Cost of materials	54.6	53.0	33.3	34.8	43.5	42.1	51.7	50.5	57.7	56.0
Personnel expenses	28.4	28.6	36.2	35.4	33.1	32.8	29.1	28.7	27.3	27.8
Depreciation	3.4	3.4	5.3	5.0	4.0	4.0	3.0	3.2	3.5	3.4
of which: Depreciation of tangible fixed assets	2.8	3.0	5.2	5.0	3.8	3.8	2.8	3.1	2.7	2.8
Interest and similar expenses	0.8	0.8	0.7	0.7	0.5	0.4	0.5	0.5	1.0	1.0
Operating taxes	0.1	0.1	0.2	0.3	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	11.9	11.9	20.6	19.3	16.5	16.0	12.4	12.5	11.0	11.0
Total expenses before taxes on income	99.3	97.8	96.4	95.5	97.8	95.6	96.8	95.4	100.7	99.3
Annual result before taxes on income	4.2	5.6	7.4	8.0	5.6	6.9	6.5	7.2	2.9	4.6
Taxes on income	1.2	1.4	1.7	1.9	1.5	1.7	1.5	1.6	1.0	1.3
Annual result	3.0	4.2	5.7	6.2	4.1	5.2	5.1	5.7	1.9	3.3
Profit and loss transfers (parent company)	- 0.4	0.1	0.0	0.0	0.0	0.0	0.1	0.1	- 0.7	0.1
Profit and loss transfers (subsidiary)	0.0	0.6	0.0	0.0	0.0	0.1	0.6	1.0	- 0.3	0.5
Profit for the year	2.6	3.7	5.7	6.1	4.1	5.1	4.6	4.8	1.5	3.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.1	0.2	0.2	0.3	0.2	0.1	0.1	0.1	0.1
Tangible fixed assets	13.0	13.0	34.6	35.4	22.5	22.1	13.4	13.0	11.9	12.0
of which: Land and buildings	3.4	3.3	8.3	8.4	2.9	2.9	3.1	2.9	3.6	3.4
Inventories	42.5	42.8	31.1	33.6	41.4	42.5	50.2	50.3	39.7	39.9
of which: Finished goods and merchandise	2.5	1.2	1.3	1.5	1.2	1.1	2.8	2.8	2.5	0.5
Cash	8.5	9.1	14.1	13.8	13.8	14.1	11.2	12.6	7.0	7.2
Receivables	25.2	24.6	19.1	16.3	20.5	19.5	22.5	21.3	26.7	26.5
Short-term	24.7	24.1	18.7	16.0	20.1	19.0	21.3	20.3	26.4	26.1
of which:										
Trade receivables	9.6	8.9	11.2	9.8	14.3	13.1	12.4	12.3	8.2	7.2
Receivables from affiliated companies	11.9	12.5	3.1	2.7	2.7	3.0	5.7	5.4	15.1	16.3
Long-term	0.5	0.5	0.4	0.3	0.4	0.5	1.1	1.0	0.3	0.3
of which: Loans to affiliated companies	0.3	0.3	0.4	0.3	0.1	0.1	1.0	0.8	0.1	0.1
Securities	0.2	0.4	0.0	0.0	0.4	0.3	0.4	0.5	0.2	0.4
Other long-term equity investments	10.2	9.8	0.4	0.3	0.8	1.0	2.0	2.0	14.2	13.8
of which: Goodwill	0.0	0.0	0.3	0.2	0.2	0.2	0.0	0.0	0.0	0.0
Capital										
Equity	20.4	20.5	27.1	26.7	24.5	25.3	19.0	19.6	20.5	20.4
Liabilities	67.3	67.1	67.4	68.4	68.0	67.4	71.9	71.5	65.4	65.3
Short-term	64.5	64.4	55.1	53.5	60.2	59.9	67.9	68.0	63.6	63.4
of which:										
Liabilities to banks	1.7	1.3	8.2	6.1	5.0	4.8	2.1	1.8	1.2	0.7
Trade payables	5.4	4.9	8.1	6.6	7.4	6.6	5.8	5.0	5.1	4.8
Liabilities to affiliated companies	12.2	12.0	3.2	3.2	5.7	4.8	6.5	6.3	15.1	15.0
Long-term	2.7	2.7	12.4	14.9	7.7	7.5	4.0	3.5	1.8	1.8
of which:										
Liabilities to banks	1.8	1.9	9.5	12.3	5.3	5.1	2.6	2.4	1.2	1.3
Liabilities to affiliated companies	0.6	0.5	1.4	1.0	1.7	1.8	1.0	0.7	0.4	0.4
Provisions	12.3	12.4	5.4	4.9	7.4	7.2	9.1	8.9	14.1	14.3
of which: Provisions for pensions	3.7	3.6	0.5	0.5	1.0	0.9	1.7	1.6	4.7	4.7
Other ratios	Percentage of sales									
Annual result before taxes on income	4.3	5.9	7.9	8.6	5.8	7.3	7.0	7.7	2.9	4.8
Annual result and depreciation	6.6	8.0	11.7	12.0	8.4	9.7	8.7	9.5	5.5	7.0
Trade receivables	11.0	10.7	9.9	9.1	11.1	10.7	13.4	13.4	9.9	9.4
	Percentage of the balance sheet total									
Sales	88.1	83.7	112.3	107.2	128.1	121.8	93.0	92.3	82.5	76.7
Annual result and interest paid	3.5	4.4	7.6	7.9	6.1	7.2	5.6	6.1	2.4	3.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.2	9.5	22.3	21.5	17.4	19.6	11.6	13.0	6.2	7.4
	Percentage of fixed assets									
Long-term equity and liabilities	112.1	113.8	112.3	116.1	138.1	141.3	147.6	151.1	101.5	102.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	51.8	52.0	59.7	55.7	56.9	55.7	48.3	48.7	52.8	53.1
Cash resources, short-term receivables and inventories	117.7	118.5	116.2	118.5	125.5	126.6	122.3	122.7	115.2	116.0
	Percentage of cost of materials									
Trade payables	11.0	10.6	20.3	16.5	13.0	12.2	11.2	10.0	10.6	10.7
Memo item										
Balance sheet total in € billion	21.79	23.64	0.13	0.16	1.25	1.41	5.66	6.26	14.75	15.81
Sales in € billion	19.19	19.80	0.15	0.17	1.61	1.72	5.26	5.78	12.17	12.13
Number of enterprises	763	763	134	134	322	322	237	237	70	70

I. Enterprises by economic sector

cont'd: 7.b) Civil engineering

Ratios	Quartile value	Total 2018	Total 2019	Less than 2 2018	Less than 2 2019	2 but less than 10 2018	2 but less than 10 2019	10 but less than 50 2018	10 but less than 50 2019	50 and more 2018	50 and more 2019
		cont'd: All legal forms									
				Enterprises with sales of ... € million							
		Cylindered sample 2018/2019									
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	33.6	32.8	20.1	20.1	32.7	31.4	41.0	39.2	48.3	47.5
	50	44.1	43.3	30.2	32.4	41.9	40.7	49.9	49.6	57.3	57.3
	75	54.9	53.6	40.6	41.9	50.6	49.0	58.0	56.6	67.4	64.4
Personnel expenses	25	24.6	24.5	29.3	27.2	25.5	26.6	24.0	23.5	20.2	22.3
	50	31.4	31.8	37.4	39.0	32.7	33.7	29.2	29.5	26.2	26.2
	75	39.3	39.7	46.0	46.6	40.0	40.9	36.2	36.0	29.8	31.1
Depreciation	25	1.6	1.5	1.7	1.8	1.6	1.7	1.4	1.4	1.5	1.3
	50	3.1	3.2	3.7	3.9	3.3	3.3	2.8	2.9	2.8	2.6
	75	4.9	5.1	6.8	6.7	5.1	5.3	4.2	4.4	4.2	4.4
Annual result	25	1.5	1.9	1.2	2.1	1.3	1.6	1.8	2.3	2.1	2.2
	50	3.8	4.3	5.1	4.8	3.6	3.9	3.9	4.8	3.1	3.4
	75	7.6	7.8	9.9	9.2	7.1	7.6	7.9	8.0	5.6	5.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.6	7.4	12.2	11.9	9.6	9.7	6.5	5.3	5.2	5.0
	50	17.2	17.6	29.2	28.2	20.9	20.5	13.1	13.5	9.1	9.9
	75	31.6	31.4	42.8	47.1	35.7	35.2	22.3	24.4	18.3	20.3
Inventories	25	11.1	10.5	0.4	0.3	8.3	9.5	25.8	24.7	29.3	32.4
	50	35.5	34.9	12.7	13.6	32.0	31.4	43.8	41.8	50.1	52.3
	75	57.3	56.3	35.6	42.3	52.9	53.2	63.5	61.6	60.4	61.0
Equity	25	8.3	9.4	10.1	12.6	8.8	10.1	8.4	9.1	5.6	6.5
	50	18.9	19.6	29.9	32.5	20.6	21.2	15.6	17.3	13.9	14.8
	75	38.0	41.7	47.1	52.5	40.4	42.7	31.4	35.5	25.3	28.8
Short-term liabilities	25	38.7	36.3	18.7	17.5	36.5	35.8	48.6	44.2	53.2	55.4
	50	60.5	58.2	50.1	41.5	58.2	55.7	65.1	64.1	68.9	68.0
	75	78.7	78.4	74.6	76.5	76.5	77.1	80.4	79.3	80.8	81.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.8	0.5	0.0	0.0	0.0	0.0
	50	5.2	4.4	9.0	7.1	8.5	7.6	3.2	1.9	0.3	0.5
	75	15.5	14.6	25.7	28.6	20.0	19.1	9.3	8.7	5.5	4.4
		Percentage of sales									
Annual result before taxes on income	25	2.2	2.7	2.3	2.8	1.7	2.2	2.9	3.4	2.6	2.7
	50	5.4	6.0	7.1	6.3	4.9	5.5	5.6	6.9	4.3	5.2
	75	10.5	10.9	13.0	11.8	9.8	10.9	11.3	10.9	7.4	8.7
Annual result and depreciation	25	5.1	5.8	6.7	6.7	4.8	5.6	5.7	6.0	4.0	4.9
	50	9.2	10.3	11.7	11.2	9.2	10.2	8.9	10.3	8.0	8.1
	75	14.5	15.3	17.4	18.4	14.0	15.5	14.1	15.1	11.9	12.6
Trade receivables	25	5.9	5.2	3.4	2.8	5.8	5.0	8.0	7.1	6.8	6.4
	50	10.2	9.5	7.3	6.7	9.5	9.0	12.4	11.4	10.2	10.0
	75	15.6	15.1	13.6	11.9	14.7	14.7	17.1	17.6	16.2	15.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	3.3	2.8	4.3	2.9	3.1	2.6	3.5	2.2	2.0
	50	5.7	6.4	8.1	8.7	5.8	6.6	5.6	6.1	4.3	4.3
	75	11.6	12.6	17.8	15.5	11.6	13.2	10.0	10.4	6.7	6.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.6	7.6	5.2	7.2	7.2	7.8	6.9	8.3	4.9	4.6
	50	15.5	17.4	20.4	24.4	17.4	19.3	14.3	15.8	10.1	9.9
	75	35.7	40.8	56.4	69.2	39.8	45.9	28.9	30.5	18.1	19.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	85.2	88.3	73.7	90.6	81.3	84.6	94.2	101.7	85.1	69.6
	50	139.7	144.5	148.1	150.2	132.4	135.6	162.0	163.5	121.9	115.3
	75	242.0	261.4	308.8	340.0	224.2	228.9	270.5	281.1	180.8	186.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	31.8	33.4	38.7	37.4	31.9	35.5	30.1	32.9	28.6	28.7
	50	62.7	64.7	98.9	121.2	70.6	72.6	54.7	57.6	44.7	43.1
	75	133.5	138.3	249.5	240.1	141.8	134.6	102.8	119.8	83.4	71.2
		Percentage of cost of materials									
Trade payables	25	6.2	5.8	5.2	4.7	6.4	5.8	6.3	5.9	7.4	6.7
	50	10.1	9.1	11.7	9.3	11.1	9.2	9.3	8.7	9.5	9.4
	75	17.0	15.5	31.2	21.6	18.3	16.5	13.6	12.4	12.2	14.3

I. Enterprises by economic sector

7.c) Specialised construction activities

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	96.6	97.5	96.2	95.3	95.9	96.6	94.6	97.1	99.2	98.9
Change in finished goods	3.4	2.5	3.8	4.7	4.1	3.4	5.4	2.9	0.8	1.1
Interest and similar income	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.3
Other income	1.9	2.0	2.4	2.4	2.0	1.9	1.7	1.8	1.9	2.3
of which: Income from long-term equity investments	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.2	0.2
Total income	102.0	102.2	102.5	102.5	102.0	102.0	101.8	101.9	102.0	102.6
Expenses										
Cost of materials	53.9	53.4	41.3	41.9	49.9	49.2	56.2	55.4	56.8	56.4
Personnel expenses	28.2	28.0	36.9	36.0	31.1	30.9	26.0	26.1	26.7	26.4
Depreciation	2.0	2.0	2.5	2.5	2.2	2.2	1.9	1.9	1.9	1.9
of which: Depreciation of tangible fixed assets	1.8	1.8	2.5	2.4	2.1	2.1	1.8	1.8	1.6	1.5
Interest and similar expenses	0.5	0.5	0.6	0.6	0.4	0.4	0.4	0.4	0.8	0.6
Operating taxes	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	13.0	12.6	15.1	14.6	13.2	13.1	11.9	12.0	13.5	12.4
Total expenses before taxes on income	97.8	96.6	96.6	95.6	96.8	95.8	96.6	95.9	99.8	98.0
Annual result before taxes on income	4.2	5.6	5.9	6.8	5.2	6.2	5.2	6.0	2.2	4.7
Taxes on income	1.1	1.2	1.3	1.4	1.4	1.6	1.3	1.4	0.8	0.7
Annual result	3.1	4.4	4.7	5.4	3.8	4.6	4.0	4.6	1.4	3.9
Profit and loss transfers (parent company)	0.2	- 0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.5	- 0.3
Profit and loss transfers (subsidiary)	0.4	0.8	0.0	0.0	0.1	0.1	0.7	0.8	0.2	1.5
Profit for the year	2.9	3.5	4.6	5.4	3.7	4.5	3.3	3.8	1.7	2.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.8	0.5
Tangible fixed assets	10.7	10.5	19.1	18.4	14.3	14.1	11.2	11.2	7.5	7.3
of which: Land and buildings	2.6	2.6	4.0	3.7	3.7	3.5	3.3	3.2	1.4	1.5
Inventories	47.1	46.3	38.3	41.1	46.5	46.3	51.8	50.9	44.5	43.1
of which: Finished goods and merchandise	1.4	1.4	3.8	3.4	2.1	2.0	1.0	0.8	1.2	1.4
Cash	9.6	10.3	14.7	14.7	13.5	14.7	10.2	11.3	6.5	6.8
Receivables	27.9	28.0	25.9	24.0	23.9	23.2	24.6	24.1	32.8	34.0
Short-term	27.1	27.2	25.4	23.4	23.5	22.8	23.8	23.3	31.9	33.0
of which:										
Trade receivables	14.7	13.8	16.6	15.4	16.4	15.6	15.6	14.8	12.8	12.0
Receivables from affiliated companies	9.7	10.7	3.6	3.3	3.5	3.7	5.8	6.0	16.6	18.8
Long-term	0.8	0.8	0.5	0.6	0.4	0.4	0.8	0.8	1.0	1.0
of which: Loans to affiliated companies	0.4	0.4	0.2	0.3	0.2	0.2	0.3	0.3	0.6	0.6
Securities	0.4	0.4	0.5	0.5	0.6	0.5	0.3	0.4	0.3	0.3
Other long-term equity investments	3.6	3.9	0.6	0.5	0.5	0.5	1.4	1.6	7.2	7.7
of which: Goodwill	0.2	0.2	0.3	0.3	0.2	0.1	0.3	0.4	0.2	0.2
Capital										
Equity	20.2	21.0	22.1	23.2	23.9	24.5	20.0	20.8	18.3	19.2
Liabilities	67.4	67.2	69.4	68.8	67.6	67.1	69.3	68.8	65.6	65.7
Short-term	62.5	62.5	58.5	58.8	61.2	61.1	65.0	64.2	61.6	62.2
of which:										
Liabilities to banks	2.9	3.0	7.6	7.2	4.6	4.5	2.8	2.9	1.6	1.8
Trade payables	7.7	7.2	10.0	8.5	8.6	7.6	7.9	7.4	6.7	6.8
Liabilities to affiliated companies	6.7	7.0	2.9	2.9	3.8	3.5	6.2	5.9	9.0	10.1
Long-term	4.9	4.7	10.9	10.1	6.4	6.0	4.3	4.5	4.0	3.5
of which:										
Liabilities to banks	2.7	2.4	7.5	6.8	4.6	4.2	2.7	2.7	1.1	0.9
Liabilities to affiliated companies	1.4	1.6	2.3	2.1	1.1	1.2	1.0	1.3	1.8	2.0
Provisions	12.2	11.7	8.4	7.8	8.4	8.4	10.6	10.4	15.8	14.8
of which: Provisions for pensions	2.9	2.5	1.9	1.6	1.4	1.4	1.6	1.5	4.8	3.9
Other ratios	Percentage of sales									
Annual result before taxes on income	4.4	5.8	6.1	7.1	5.5	6.4	5.5	6.2	2.2	4.7
Annual result and depreciation	5.3	6.6	7.4	8.3	6.3	7.0	6.2	6.7	3.4	5.9
Trade receivables	11.7	11.1	9.3	9.2	11.2	10.7	12.6	11.8	11.7	11.1
	Percentage of the balance sheet total									
Sales	125.0	124.1	178.1	168.1	146.9	145.2	124.3	125.4	109.1	107.5
Annual result and interest paid	4.7	6.2	9.8	10.5	6.6	7.5	5.7	6.4	2.4	5.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.4	11.9	21.0	22.3	14.8	16.7	11.1	12.4	4.9	8.5
	Percentage of fixed assets									
Long-term equity and liabilities	178.9	179.3	170.2	175.8	202.9	206.9	187.9	191.3	162.6	158.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	59.0	60.2	69.1	65.3	61.0	61.9	52.6	54.2	62.4	64.0
Cash resources, short-term receivables and inventories	134.3	134.3	134.5	135.1	137.1	137.7	132.4	133.5	134.6	133.3
	Percentage of cost of materials									
Trade payables	11.0	10.6	13.1	11.5	11.2	10.2	10.8	10.3	10.8	11.0
Memo item:										
Balance sheet total in € billion	22.92	25.17	0.97	1.13	4.75	5.22	7.76	8.48	9.43	10.34
Sales in € billion	28.66	31.24	1.73	1.91	6.98	7.58	9.65	10.64	10.29	11.11
Number of enterprises	4 003	4 003	1 832	1 832	1 581	1 581	502	502	88	88

I. Enterprises by economic sector

cont'd: 7.c) Specialised construction 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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	34.6	33.6	29.8	28.9	38.7	37.7	45.7	44.2	48.6	46.8
	50	45.8	44.9	39.5	39.3	48.7	47.7	55.6	54.9	59.5	56.9
	75	56.4	55.8	49.3	49.2	58.7	57.6	66.4	64.6	66.2	66.5
Personnel expenses	25	24.6	24.5	27.2	26.8	24.8	24.1	18.7	19.3	19.6	18.9
	50	33.4	33.2	36.9	36.8	32.4	32.1	26.7	27.4	25.9	27.0
	75	42.0	42.4	46.4	46.4	40.2	40.4	34.3	34.8	31.6	33.3
Depreciation	25	0.9	0.9	1.1	1.1	0.9	0.9	0.6	0.6	0.7	0.6
	50	1.7	1.7	2.1	2.0	1.5	1.5	1.2	1.2	1.0	1.1
	75	2.9	2.8	3.4	3.3	2.5	2.4	2.2	2.2	2.2	2.2
Annual result	25	0.9	1.4	0.6	1.2	1.0	1.4	1.4	1.9	0.7	0.7
	50	3.2	3.7	3.3	4.0	3.0	3.5	3.2	3.9	3.4	3.4
	75	7.0	7.7	8.8	9.0	6.1	6.9	5.8	6.6	5.3	5.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.2	4.2	6.3	6.0	4.0	4.0	2.3	2.3	1.8	1.7
	50	11.3	11.0	15.1	14.6	10.0	9.9	5.7	5.8	3.9	4.0
	75	24.4	24.7	30.4	30.4	21.3	21.5	14.1	14.5	9.3	9.8
Inventories	25	9.2	9.1	4.7	5.4	12.0	10.7	25.5	24.0	25.5	24.2
	50	30.5	29.6	20.5	21.3	36.2	34.4	48.9	48.8	44.6	45.1
	75	57.1	56.5	46.6	47.6	59.7	59.7	67.5	66.2	62.9	59.9
Equity	25	6.3	7.9	3.0	5.9	8.4	10.0	7.7	8.3	7.0	6.4
	50	20.3	22.4	20.4	23.2	21.3	23.7	17.1	19.4	16.1	17.7
	75	41.4	43.8	45.3	46.9	42.0	44.6	30.7	32.3	31.2	32.4
Short-term liabilities	25	33.1	30.6	28.9	25.1	34.9	32.0	48.6	47.5	41.5	39.4
	50	57.5	55.8	53.4	51.0	57.1	55.6	65.8	64.6	57.8	59.8
	75	78.1	76.1	79.5	76.0	76.7	75.5	79.4	77.8	74.7	75.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	5.3	4.9	9.8	9.0	4.1	3.9	0.7	0.3	0.0	0.0
	75	19.7	19.6	28.1	27.9	16.1	15.6	7.6	7.6	2.9	1.9
		Percentage of sales									
Annual result before taxes on income	25	1.3	1.9	0.9	1.6	1.6	2.0	2.2	2.7	0.7	1.1
	50	4.3	5.1	4.4	5.3	4.2	4.9	4.4	5.3	4.5	4.9
	75	9.3	10.3	11.3	12.1	8.5	9.5	8.2	8.9	6.8	7.4
Annual result and depreciation	25	3.2	3.8	2.9	3.9	3.2	3.8	3.7	4.0	2.9	2.5
	50	6.6	7.3	6.8	7.9	6.4	7.0	6.5	7.2	5.6	6.1
	75	12.1	13.0	14.3	15.0	10.9	12.1	10.7	11.2	8.5	9.8
Trade receivables	25	4.9	4.7	4.0	3.6	5.7	5.5	7.1	6.6	8.2	8.0
	50	8.9	8.4	7.5	7.0	9.7	9.3	10.8	10.1	12.4	10.6
	75	13.8	13.4	12.3	12.1	14.5	14.0	16.2	15.8	16.2	16.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.5	3.3	2.4	3.6	2.7	3.3	2.6	3.2	1.0	1.6
	50	6.7	7.6	8.4	9.3	6.3	6.8	5.3	6.0	4.6	5.1
	75	14.5	16.0	20.0	22.4	11.9	13.6	9.9	11.1	7.7	8.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.3	5.5	2.8	5.3	5.0	5.6	5.5	6.3	3.6	3.5
	50	15.0	16.9	15.7	19.3	15.4	16.4	12.9	14.2	10.1	11.2
	75	41.4	46.3	53.0	56.8	39.5	44.8	26.6	29.0	19.6	23.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	103.4	111.9	81.4	94.3	122.9	129.6	118.0	123.5	123.2	111.3
	50	216.1	232.2	179.6	200.0	238.5	257.6	270.6	272.2	272.7	234.7
	75	483.3	526.4	441.9	431.0	514.5	576.8	608.1	614.7	526.0	623.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	37.3	38.4	39.6	39.9	37.8	38.9	29.5	33.0	39.7	41.1
	50	79.3	81.6	89.6	92.1	77.1	82.1	56.8	59.7	69.1	69.9
	75	166.2	178.8	197.4	228.9	159.3	172.3	107.2	109.7	121.3	118.5
		Percentage of cost of materials									
Trade payables	25	5.2	4.6	4.8	4.1	5.0	4.7	6.3	5.9	6.0	6.4
	50	9.6	8.6	10.1	8.8	9.1	8.0	9.8	9.3	9.6	8.9
	75	16.7	15.4	20.0	17.7	15.2	13.8	14.1	13.8	14.6	13.1

I. Enterprises by economic sector

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

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.9	99.6	99.5	99.8	99.7	99.9	100.0	100.0	99.9
Change in finished goods	0.1	0.1	0.4	0.5	0.2	0.3	0.1	0.0	0.0	0.1
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	1.5	1.6	2.3	2.2	1.7	1.7	1.2	1.2	1.5	1.6
of which: Income from long-term equity investments	0.3	0.4	0.1	0.1	0.1	0.1	0.1	0.2	0.4	0.5
Total income	101.6	101.7	102.4	102.3	101.8	101.8	101.3	101.3	101.7	101.8
Expenses										
Cost of materials	81.5	81.2	57.7	57.5	68.8	68.5	74.4	74.3	82.6	82.4
Personnel expenses	7.0	7.1	20.6	20.4	15.2	15.3	11.5	11.6	6.2	6.4
Depreciation	0.9	0.9	2.0	2.0	1.6	1.5	1.3	1.3	0.9	0.9
of which: Depreciation of tangible fixed assets	0.8	0.9	2.0	1.9	1.4	1.5	1.1	1.2	0.8	0.8
Interest and similar expenses	0.3	0.3	0.7	0.7	0.5	0.5	0.4	0.4	0.3	0.3
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Other expenses	9.4	9.6	16.6	16.3	12.0	12.1	10.3	10.5	9.3	9.4
Total expenses before taxes on income	99.2	99.2	97.8	96.9	98.2	98.0	97.9	98.1	99.3	99.4
Annual result before taxes on income	2.5	2.5	4.6	5.4	3.6	3.8	3.4	3.3	2.4	2.4
Taxes on income	0.5	0.5	1.0	1.1	0.9	0.9	0.8	0.8	0.5	0.4
Annual result	2.0	2.0	3.6	4.3	2.7	2.9	2.6	2.5	1.9	2.0
Profit and loss transfers (parent company)	0.4	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.2
Profit and loss transfers (subsidiary)	0.8	0.7	0.1	0.1	0.2	0.2	0.5	0.5	0.9	0.7
Profit for the year	1.5	1.5	3.5	4.2	2.6	2.7	2.1	2.0	1.4	1.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.3	0.6	0.6	0.6	0.6	0.7	0.7	1.1	1.3
Tangible fixed assets	14.1	14.4	21.6	20.4	18.8	18.9	16.3	16.6	13.7	14.0
of which: Land and buildings	7.4	7.6	9.0	8.2	8.2	8.1	7.5	7.6	7.3	7.6
Inventories	22.8	22.9	30.3	31.8	36.3	36.7	34.3	34.8	21.0	21.1
of which: Finished goods and merchandise	20.2	20.4	26.4	26.7	31.9	31.9	31.3	31.8	18.5	18.7
Cash	6.7	6.7	14.6	15.1	12.3	12.2	9.6	9.6	6.2	6.2
Receivables	39.2	39.3	29.4	29.0	28.5	28.0	34.4	33.7	40.2	40.3
Short-term	37.6	37.3	28.6	28.3	27.6	27.1	33.3	32.5	38.4	38.2
of which:										
Trade receivables	14.1	13.4	15.0	14.6	16.1	15.6	17.4	16.5	13.7	13.0
Receivables from affiliated companies	19.0	19.6	7.1	7.0	6.0	6.2	10.4	10.6	20.4	21.1
Long-term	1.7	2.0	0.8	0.7	0.9	0.9	1.1	1.2	1.8	2.1
of which: Loans to affiliated companies	1.3	1.6	0.4	0.3	0.4	0.4	0.7	0.8	1.4	1.7
Securities	2.1	1.4	0.5	0.5	0.5	0.5	0.8	0.8	2.3	1.5
Other long-term equity investments	13.6	13.5	2.2	1.9	2.5	2.6	3.5	3.5	15.1	15.0
of which: Goodwill	0.4	0.4	0.9	0.7	0.6	0.6	0.4	0.5	0.4	0.3
Capital										
Equity	32.7	33.1	27.5	30.1	35.0	35.7	35.0	35.6	32.4	32.7
Liabilities	55.9	55.6	65.1	62.6	58.3	57.7	56.2	55.8	55.8	55.5
Short-term	48.2	47.5	47.5	46.3	45.7	45.3	48.1	48.0	48.3	47.5
of which:										
Liabilities to banks	6.4	6.5	11.7	10.9	12.9	13.0	12.6	13.3	5.5	5.5
Trade payables	13.9	13.7	15.6	14.9	14.2	13.5	13.9	13.0	13.9	13.8
Liabilities to affiliated companies	21.7	20.5	8.2	7.7	9.9	10.0	15.1	15.1	22.9	21.5
Long-term	7.7	8.1	17.6	16.3	12.6	12.4	8.0	7.7	7.5	8.0
of which:										
Liabilities to banks	4.6	4.7	10.8	9.9	8.5	8.4	5.3	5.3	4.3	4.5
Liabilities to affiliated companies	1.9	2.1	4.1	3.8	2.6	2.5	2.0	1.8	1.8	2.1
Provisions	10.7	10.6	7.0	6.9	6.5	6.3	8.1	8.0	11.1	11.0
of which: Provisions for pensions	2.7	2.8	1.8	1.9	1.9	1.9	2.4	2.5	2.8	2.9
Other ratios	Percentage of sales									
Annual result before taxes on income	2.5	2.5	4.6	5.4	3.6	3.8	3.4	3.3	2.4	2.4
Annual result and depreciation	2.9	3.0	5.7	6.3	4.3	4.4	3.9	3.8	2.7	2.8
Trade receivables	5.4	5.2	7.2	7.0	7.0	6.9	7.2	6.8	5.2	4.9
	Percentage of the balance sheet total									
Sales	260.1	259.7	207.9	208.2	228.8	226.1	241.9	240.7	263.3	263.1
Annual result and interest paid	6.0	6.1	9.1	10.5	7.4	7.7	7.3	7.0	5.8	5.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.4	12.8	20.4	24.0	18.5	19.1	16.9	16.5	11.7	12.2
	Percentage of fixed assets									
Long-term equity and liabilities	136.1	137.1	183.6	201.3	213.1	213.9	207.1	205.1	128.9	130.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	93.1	93.5	91.4	94.1	87.7	87.2	90.0	88.5	93.6	94.3
Cash resources, short-term receivables and inventories	140.4	141.8	155.2	162.8	167.1	168.1	161.3	161.0	137.1	138.8
	Percentage of cost of materials									
Trade payables	6.6	6.5	12.9	12.4	9.0	8.7	7.7	7.3	6.4	6.4
Memo item:										
Balance sheet total in € billion	409.69	425.49	1.18	1.29	9.99	10.54	42.42	44.01	356.10	369.65
Sales in € billion	1 065.47	1 104.82	2.45	2.68	22.87	23.84	102.62	105.93	937.54	972.38
Number of enterprises	14 381	14 381	2 680	2 680	4 405	4 405	4 372	4 372	2 924	2 924

I. Enterprises by economic sector

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

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 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	59.2	59.3	41.1	40.1	57.9	57.7	67.3	67.0	72.4	72.2
	50	73.8	73.8	57.7	57.7	71.2	71.3	76.6	76.6	81.4	81.4
	75	83.0	82.9	71.3	71.2	80.0	79.9	84.2	84.0	90.3	90.2
Personnel expenses	25	6.2	6.3	9.1	9.4	8.4	8.3	6.2	6.4	3.0	3.1
	50	11.5	11.7	18.1	18.4	13.6	13.8	10.2	10.3	7.5	7.6
	75	18.6	18.8	29.3	28.9	20.7	20.9	15.2	15.5	12.5	12.6
Depreciation	25	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.2	0.2
	50	0.9	0.9	1.2	1.2	1.0	1.0	0.8	0.8	0.7	0.7
	75	1.7	1.7	2.6	2.6	1.9	1.8	1.5	1.5	1.3	1.3
Annual result	25	0.5	0.5	0.2	0.7	0.6	0.7	0.6	0.5	0.4	0.3
	50	1.9	1.9	2.8	3.3	2.1	2.2	1.9	1.7	1.4	1.3
	75	4.4	4.3	7.6	7.8	4.6	4.6	3.8	3.6	3.1	2.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.5	2.4	1.8	1.6	2.9	2.8	2.7	2.8	1.8	1.9
	50	9.3	9.0	8.4	8.3	9.6	9.2	9.6	9.4	9.4	9.2
	75	23.9	23.9	25.3	24.4	24.1	24.3	22.9	22.8	24.2	24.3
Inventories	25	13.2	13.1	5.7	5.4	14.8	14.8	18.2	18.0	12.4	12.4
	50	32.2	32.2	24.4	24.5	34.0	34.1	35.8	36.2	28.9	28.4
	75	51.4	51.9	49.6	51.0	54.7	55.1	52.2	52.6	46.2	46.5
Equity	25	10.5	12.2	1.4	5.8	10.9	12.4	13.4	14.1	12.3	13.6
	50	28.2	29.5	23.4	25.6	28.6	29.9	30.2	31.3	27.7	28.5
	75	49.9	51.6	51.2	54.3	51.8	53.8	50.3	51.9	45.0	46.3
Short-term liabilities	25	27.3	25.9	21.4	20.3	25.6	23.4	29.0	28.3	32.9	32.2
	50	49.5	48.2	46.5	43.7	46.6	45.4	50.9	49.8	52.7	52.0
	75	72.2	70.7	75.4	70.8	70.7	69.4	72.0	71.7	72.0	71.0
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	7.5	7.5	7.4	7.3	11.2	10.6	8.4	8.5	1.4	1.3
	75	32.0	31.7	34.2	33.0	35.2	34.7	32.4	32.6	24.4	24.0
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.7	0.3	0.9	0.8	0.9	0.9	0.8	0.5	0.5
	50	2.5	2.5	3.4	4.1	2.7	2.8	2.4	2.3	1.8	1.7
	75	5.5	5.5	8.8	9.3	5.8	5.8	4.9	4.6	4.0	3.6
Annual result and depreciation	25	1.6	1.7	1.6	2.3	1.9	2.0	1.8	1.7	1.2	1.2
	50	3.7	3.7	5.2	5.9	4.2	4.2	3.6	3.4	2.7	2.6
	75	7.2	7.1	11.2	11.7	7.5	7.6	6.3	6.1	5.1	4.8
Trade receivables	25	2.4	2.3	1.2	1.2	2.4	2.4	3.2	2.9	2.4	2.4
	50	5.4	5.1	4.5	4.3	5.4	5.2	5.7	5.3	5.6	5.2
	75	9.3	9.0	9.2	9.0	9.2	8.9	9.4	8.9	9.4	9.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.7	2.8	2.1	3.0	3.0	3.1	3.0	2.8	2.2	2.1
	50	6.5	6.5	8.1	9.5	6.8	7.1	6.4	6.0	5.3	5.0
	75	13.0	13.2	20.4	22.6	13.4	13.9	11.9	11.4	10.1	9.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.6	4.9	- 2.9	2.0	4.4	4.7	6.2	5.7	5.3	5.2
	50	14.4	14.7	13.3	16.0	14.8	15.3	15.6	15.2	13.0	12.6
	75	34.4	35.3	41.0	49.2	38.0	38.4	34.0	32.7	27.3	27.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	107.1	110.3	84.9	100.0	116.6	120.4	113.3	113.4	104.1	103.1
	50	235.1	243.9	222.7	259.1	265.2	279.8	242.2	246.4	196.2	200.4
	75	700.0	731.6	762.5	843.8	764.7	812.9	687.3	688.2	552.5	575.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	46.1	46.2	40.7	44.7	43.9	43.3	47.8	46.3	51.5	51.0
	50	87.5	89.6	92.2	100.0	85.8	88.6	84.3	84.2	89.8	92.3
	75	167.4	175.0	210.8	228.9	178.7	185.8	154.9	160.1	144.9	151.6
		Percentage of cost of materials									
Trade payables	25	2.5	2.3	3.3	2.9	2.9	2.7	2.4	2.1	1.8	1.6
	50	6.1	5.7	8.3	7.6	7.0	6.4	5.5	5.1	4.8	4.6
	75	11.9	11.3	18.6	16.5	12.8	12.0	10.8	10.3	8.7	8.3

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.9	99.4	99.4	99.7	99.7	99.9	99.9	100.0	99.9
Change in finished goods	0.1	0.1	0.6	0.6	0.3	0.3	0.1	0.1	0.0	0.1
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	1.7	1.8	2.3	2.2	1.7	1.8	1.2	1.3	1.7	1.9
of which: Income from long-term equity investments	0.4	0.5	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.5
Total income	101.8	102.0	102.5	102.3	101.8	101.9	101.3	101.4	101.9	102.0
Expenses										
Cost of materials	81.9	81.6	56.5	56.5	68.5	68.1	74.5	74.3	83.1	82.8
Personnel expenses	6.6	6.7	22.8	22.3	15.7	15.9	11.4	11.5	5.8	5.9
Depreciation	0.9	0.9	1.9	1.8	1.5	1.5	1.2	1.2	0.8	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	0.7	0.8
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	0.1	0.1	0.0	0.0	0.0	0.0
Other expenses	9.5	9.7	17.2	16.8	12.3	12.3	10.5	10.7	9.3	9.5
Total expenses before taxes on income	99.2	99.3	99.3	98.2	98.6	98.4	98.0	98.1	99.4	99.4
Annual result before taxes on income	2.6	2.7	3.2	4.1	3.2	3.5	3.4	3.2	2.5	2.6
Taxes on income	0.6	0.6	1.0	1.1	1.0	1.0	0.9	0.8	0.6	0.5
Annual result	2.0	2.2	2.2	3.0	2.2	2.5	2.5	2.4	1.9	2.1
Profit and loss transfers (parent company)	0.5	0.1	0.0	0.0	0.1	0.0	0.0	0.1	0.6	0.2
Profit and loss transfers (subsidiary)	1.1	0.9	0.2	0.1	0.2	0.3	0.7	0.7	1.2	1.0
Profit for the year	1.4	1.4	2.1	2.9	2.1	2.2	1.8	1.7	1.3	1.3
Balance Sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.4	0.7	0.7	0.7	0.7	0.7	0.7	1.1	1.5
Tangible fixed assets	11.9	12.3	17.6	16.7	16.8	16.8	14.4	14.6	11.5	11.9
of which: Land and buildings	6.2	6.5	5.8	5.2	6.6	6.5	6.0	6.2	6.2	6.6
Inventories	22.4	22.6	30.6	31.9	35.8	36.4	34.1	34.6	20.6	20.8
of which: Finished goods and merchandise	19.3	19.6	26.1	25.9	30.9	31.1	30.9	31.3	17.5	17.8
Cash	6.9	6.9	15.8	16.6	13.6	13.4	10.0	10.0	6.3	6.3
Receivables	41.2	41.1	32.1	31.3	29.7	29.1	36.2	35.6	42.1	42.1
Short-term	39.6	39.7	31.0	30.3	28.7	28.1	35.0	34.3	40.5	40.7
of which:										
Trade receivables	14.9	14.2	16.4	15.8	16.7	16.0	17.6	16.7	14.5	13.9
Receivables from affiliated companies	20.8	21.6	7.7	7.6	6.3	6.6	11.7	12.0	22.4	23.2
Long-term	1.6	1.4	1.1	0.9	1.1	1.0	1.2	1.3	1.6	1.4
of which: Loans to affiliated companies	1.2	1.1	0.6	0.4	0.4	0.5	0.7	0.8	1.3	1.1
Securities	2.7	1.8	0.6	0.6	0.6	0.6	0.7	0.6	3.0	2.0
Other long-term equity investments	13.4	13.3	2.0	1.7	2.3	2.5	3.6	3.5	14.9	14.9
of which: Goodwill	0.4	0.4	0.9	0.7	0.4	0.4	0.4	0.5	0.4	0.4
Capital										
Equity	34.6	34.9	31.7	33.9	39.3	40.0	38.2	38.8	34.1	34.3
Liabilities	52.8	52.4	60.4	58.3	53.1	52.6	52.0	51.5	52.9	52.5
Short-term	46.5	45.5	45.5	44.5	42.1	41.7	45.0	44.8	46.7	45.7
of which:										
Liabilities to banks	5.9	5.9	9.3	8.5	11.6	11.8	11.2	11.9	5.1	5.1
Trade payables	12.5	12.2	15.7	15.0	13.9	13.1	14.6	13.5	12.2	12.0
Liabilities to affiliated companies	22.0	20.7	8.3	7.8	7.6	7.6	12.6	12.8	23.6	22.0
Long-term	6.3	6.9	14.9	13.8	11.0	10.9	7.0	6.7	6.1	6.8
of which:										
Liabilities to banks	3.3	3.5	7.8	7.1	7.1	6.9	4.5	4.4	3.1	3.3
Liabilities to affiliated companies	1.9	2.2	4.4	4.2	2.5	2.5	1.8	1.6	1.9	2.3
Provisions	11.8	11.7	7.6	7.5	7.3	7.1	9.0	9.0	12.3	12.2
of which: Provisions for pensions	3.1	3.2	2.5	2.5	2.4	2.3	2.9	3.0	3.2	3.3
Other Ratios	Percentage of sales									
Annual result before taxes on income	2.6	2.7	3.2	4.1	3.2	3.5	3.4	3.2	2.5	2.6
Annual result and depreciation	2.9	3.1	4.2	4.9	3.8	4.0	3.7	3.6	2.8	3.0
Trade receivables	6.1	5.8	8.1	7.8	7.5	7.3	7.4	7.0	5.9	5.6
	Percentage of the balance sheet total									
Sales	244.9	245.9	203.2	203.2	223.0	219.4	237.4	236.6	246.6	247.9
Annual result and interest paid	5.7	6.1	6.0	7.5	6.2	6.6	6.8	6.5	5.6	6.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.0	13.0	16.1	20.1	17.7	18.8	16.9	16.8	11.4	12.4
	Percentage of fixed assets									
Long-term equity and liabilities	148.2	151.7	225.9	246.0	248.1	249.0	237.9	237.2	139.3	142.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	101.4	103.2	103.1	105.8	100.9	100.1	100.7	99.4	101.5	103.8
Cash resources, short-term receivables and inventories	149.7	153.0	170.3	177.3	186.0	187.4	176.5	176.6	145.7	149.2
	Percentage of cost of materials									
Trade payables	6.2	6.1	13.6	13.0	9.1	8.7	8.2	7.7	5.9	5.8
Memo item										
Balance sheet total in € billion	306.26	316.49	0.85	0.94	7.25	7.69	31.85	33.03	266.31	274.83
Sales in € billion	750.18	778.15	1.73	1.92	16.17	16.87	75.62	78.16	656.66	681.20
Number of enterprises	10 367	10 367	1 920	1 920	3 114	3 114	3 207	3 207	2 126	2 126

I. Enterprises by economic sector

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

Ratios	Quartile value ... %	cont'd: Corporations Total 2018	2019	Enterprises with sales of ... € million: Less than 2 2018	2019	2 but less than 10 2018	2019	10 but less than 50 2018	2019	50 and more 2018	2019
		Cylindered sample 2018/2019									
		Of the enterprises captured … had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	58.8	58.8	40.0	39.5	56.7	56.3	67.0	66.5	72.6	72.3
	50	73.9	73.8	57.1	57.2	70.7	70.7	76.9	76.8	82.8	82.6
	75	83.6	83.6	70.6	70.4	80.4	80.3	84.7	84.4	90.9	90.8
Personnel expenses	25	6.2	6.3	10.8	10.9	8.7	8.5	6.1	6.3	2.7	2.9
	50	11.6	11.9	20.4	20.6	14.1	14.5	10.0	10.0	6.8	6.9
	75	19.3	19.7	32.2	31.5	21.8	22.2	15.1	15.4	12.2	12.3
Depreciation	25	0.3	0.3	0.4	0.4	0.4	0.4	0.3	0.3	0.2	0.2
	50	0.8	0.8	1.1	1.1	0.9	0.9	0.7	0.7	0.6	0.6
	75	1.6	1.6	2.5	2.4	1.8	1.7	1.4	1.4	1.3	1.3
Annual result	25	0.3	0.4	- 0.1	0.4	0.4	0.5	0.5	0.5	0.3	0.3
	50	1.6	1.6	1.7	2.3	1.6	1.6	1.7	1.6	1.3	1.2
	75	3.7	3.8	5.2	5.6	3.8	3.8	3.6	3.5	2.9	2.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.9	1.9	1.2	1.3	2.4	2.3	2.2	2.3	1.3	1.3
	50	7.6	7.5	7.0	7.0	7.8	7.6	7.7	7.8	7.5	7.2
	75	20.4	20.1	20.5	19.9	20.8	21.0	19.9	19.0	20.5	20.4
Inventories	25	12.1	11.9	3.9	4.2	13.8	14.1	18.0	17.4	10.6	10.3
	50	32.1	31.9	22.9	23.1	33.9	34.4	36.1	36.7	28.1	27.8
	75	51.5	52.0	50.0	51.1	54.6	54.8	52.6	53.1	46.2	46.5
Equity	25	13.5	15.3	4.2	8.8	14.8	16.8	15.8	17.0	14.3	15.0
	50	32.2	33.5	26.9	29.9	33.5	35.4	33.9	34.9	30.5	30.8
	75	54.3	55.8	54.9	56.8	56.6	58.4	55.0	56.3	49.0	50.2
Short-term liabilities	25	24.2	23.0	20.3	19.3	22.1	20.3	25.4	24.8	28.1	28.1
	50	45.3	44.2	44.7	41.1	42.5	41.0	46.5	45.9	48.2	47.5
	75	69.0	67.6	73.0	68.3	66.6	65.3	69.6	69.1	68.8	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	3.9	4.1	2.8	3.1	7.6	7.3	4.6	4.7	0.1	0.1
	75	27.2	26.7	25.7	24.3	29.7	28.8	28.3	28.4	21.7	20.8
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.6	- 0.1	0.4	0.5	0.6	0.8	0.7	0.5	0.5
	50	2.1	2.2	2.2	2.9	2.3	2.3	2.3	2.2	1.8	1.6
	75	4.9	5.0	6.6	7.1	5.1	5.2	4.9	4.6	3.9	3.6
Annual result and Depreciation	25	1.4	1.5	0.9	1.7	1.5	1.7	1.6	1.5	1.1	1.1
	50	3.3	3.4	3.9	4.8	3.5	3.7	3.4	3.3	2.6	2.5
	75	6.5	6.5	8.7	9.4	6.9	6.8	6.2	5.9	4.9	4.7
Trade receivables	25	2.7	2.6	1.7	1.7	2.6	2.5	3.1	2.9	2.7	2.7
	50	5.7	5.3	5.1	4.9	5.7	5.3	5.7	5.3	5.9	5.6
	75	10.0	9.7	10.3	10.3	10.1	9.6	9.7	9.4	10.2	10.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.4	0.9	2.1	2.5	2.7	2.7	2.5	1.9	2.0
	50	5.5	5.5	5.8	7.0	5.5	5.7	5.8	5.5	4.8	4.5
	75	10.9	11.1	13.4	15.3	10.6	10.9	11.1	10.6	9.5	9.2
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	3.2	3.6	- 7.9	- 1.5	2.3	3.0	5.4	4.9	4.6	4.6
	50	12.7	13.2	8.7	11.5	12.4	13.0	15.1	14.8	12.3	12.1
	75	31.9	33.1	29.9	35.7	34.9	36.7	35.2	33.6	27.2	27.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	128.4	134.0	103.5	122.8	145.9	150.7	133.8	135.0	123.3	122.3
	50	286.3	300.0	275.4	315.3	323.4	352.7	294.4	295.8	238.1	234.2
	75	853.8	890.4	910.1	1 027.0	947.5	1 018.4	815.6	812.8	727.4	742.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	53.0	52.8	47.1	53.0	50.2	50.4	53.5	51.9	58.1	56.3
	50	100.0	102.5	105.0	111.3	101.1	103.4	94.7	96.1	101.8	102.5
	75	196.1	208.0	248.9	266.7	213.5	227.6	179.5	186.5	173.0	177.0
		Percentage of cost of materials									
Trade payables	25	2.3	2.1	3.2	2.9	2.7	2.6	2.3	2.1	1.5	1.4
	50	6.1	5.6	8.4	7.7	6.8	6.2	5.6	5.2	4.3	4.1
	75	12.3	11.6	19.9	17.1	12.9	12.2	11.5	11.0	8.6	8.0

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.9	99.9	99.9	100.0	99.9	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.1	0.1	0.1	0.0	0.1	0.0	0.0	0.0
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	1.1	1.0	2.1	2.2	1.6	1.4	1.1	1.1	1.1	1.0
of which: Income from long-term equity investments	0.3	0.3	0.1	0.2	0.1	0.1	0.2	0.2	0.3	0.3
Total income	101.2	101.2	102.2	102.2	101.7	101.5	101.2	101.2	101.2	101.1
Expenses										
Cost of materials	80.4	80.4	60.7	59.9	69.6	69.5	74.1	74.1	81.4	81.3
Personnel expenses	7.9	8.0	15.4	15.4	13.9	13.9	11.8	12.0	7.4	7.4
Depreciation	1.0	1.0	2.4	2.3	1.7	1.6	1.4	1.4	0.9	0.9
of which: Depreciation of tangible fixed assets	0.9	0.9	2.3	2.3	1.5	1.5	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	9.3	9.4	15.0	15.0	11.3	11.4	9.7	9.9	9.2	9.3
Total expenses before taxes on income	98.9	99.1	94.3	93.6	97.2	97.0	97.6	97.9	99.1	99.3
Annual result before taxes on income	2.3	2.1	7.9	8.7	4.5	4.5	3.6	3.3	2.1	1.9
Taxes on income	0.4	0.3	1.0	1.0	0.7	0.7	0.6	0.6	0.3	0.3
Annual result	1.9	1.7	6.9	7.6	3.8	3.8	3.0	2.8	1.7	1.6
Profit and loss transfers (parent company)	0.1	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2
Profit and loss transfers (subsidiary)	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2
Profit for the year	1.9	1.8	6.9	7.6	3.8	3.8	3.0	2.8	1.7	1.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.9	0.3	0.4	0.4	0.5	0.6	0.6	1.0	0.9
Tangible fixed assets	20.4	20.5	32.2	30.8	24.1	24.5	22.0	22.4	20.0	20.1
of which: Land and buildings	10.8	10.9	17.4	16.5	12.5	12.5	11.9	11.8	10.6	10.7
Inventories	23.9	23.8	29.7	31.6	37.6	37.5	35.1	35.3	22.2	22.0
of which: Finished goods and merchandise	22.9	22.6	27.4	29.0	34.4	34.3	32.7	33.1	21.4	21.0
Cash	6.3	6.2	11.6	10.7	9.0	9.1	8.3	8.4	5.9	5.8
Receivables	33.5	34.1	22.5	22.9	25.2	25.0	29.2	28.2	34.3	35.1
Short-term	31.5	30.5	22.3	22.8	24.6	24.4	28.3	27.2	32.1	31.1
of which:										
Trade receivables	11.8	11.2	11.4	11.4	14.5	14.4	17.1	15.9	11.1	10.5
Receivables from affiliated companies	13.4	13.8	5.4	5.4	5.5	5.3	6.3	6.5	14.5	14.9
Long-term	2.0	3.6	0.1	0.1	0.6	0.6	0.9	1.0	2.2	4.0
of which: Loans to affiliated companies	1.4	3.0	0.0	0.0	0.2	0.2	0.5	0.6	1.6	3.4
Securities	0.4	0.3	0.5	0.4	0.2	0.2	1.2	1.1	0.3	0.2
Other long-term equity investments	14.3	13.9	2.7	2.4	3.0	2.9	3.3	3.7	16.0	15.4
of which: Goodwill	0.3	0.3	1.0	0.9	1.1	1.0	0.4	0.5	0.3	0.3
Capital										
Equity	27.2	27.6	16.4	19.7	23.5	24.0	25.5	26.0	27.5	27.9
Liabilities	65.1	64.8	77.3	74.3	72.0	71.6	68.8	68.5	64.4	64.1
Short-term	53.3	53.2	52.7	51.2	55.2	55.1	57.6	57.5	52.7	52.6
of which:										
Liabilities to banks	7.9	8.2	17.9	17.2	16.4	16.2	17.1	17.6	6.6	6.9
Trade payables	18.4	18.3	15.4	14.6	15.0	14.7	11.9	11.3	19.2	19.2
Liabilities to affiliated companies	20.7	20.0	7.9	7.5	16.1	16.3	22.6	22.1	20.7	19.9
Long-term	11.8	11.6	24.7	23.1	16.7	16.4	11.3	11.0	11.6	11.5
of which:										
Liabilities to banks	8.2	8.2	18.6	17.7	12.1	12.2	7.9	7.9	8.1	8.1
Liabilities to affiliated companies	1.7	1.7	3.5	2.7	3.0	2.5	2.6	2.4	1.6	1.6
Provisions	7.3	7.2	5.5	5.2	4.3	4.2	5.4	5.2	7.7	7.5
of which: Provisions for pensions	1.6	1.6	0.1	0.1	0.6	0.6	1.0	1.0	1.7	1.7
Other ratios	Percentage of sales									
Annual result before taxes on income	2.3	2.1	7.9	8.7	4.5	4.5	3.6	3.3	2.1	1.9
Annual result and depreciation	2.9	2.7	9.3	10.0	5.5	5.4	4.4	4.2	2.7	2.5
Trade receivables	3.9	3.7	5.2	5.1	5.9	5.9	6.7	6.3	3.6	3.4
	Percentage of the balance sheet total									
Sales	304.8	299.7	220.0	222.1	244.2	244.1	255.5	252.9	312.8	307.1
Annual result and interest paid	6.7	6.1	17.1	18.8	10.7	10.7	8.9	8.2	6.3	5.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.3	12.4	28.4	31.8	19.8	19.7	17.0	16.0	12.6	11.7
	Percentage of fixed assets									
Long-term equity and liabilities	107.7	104.7	116.4	127.1	144.0	143.3	138.5	135.1	104.3	101.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	71.5	69.4	65.1	66.2	61.0	60.7	64.7	63.0	72.7	70.5
Cash resources, short-term receivables and inventories	116.3	114.2	121.5	127.9	129.0	128.7	125.7	124.4	114.7	112.4
	Percentage of cost of materials									
Trade payables	7.5	7.6	11.5	10.9	8.8	8.7	6.3	6.0	7.6	7.7
Memo item:										
Balance sheet total in € billion	103.43	109.00	0.33	0.34	2.74	2.85	10.57	10.98	89.79	94.82
Sales in € billion	315.29	326.67	0.72	0.76	6.70	6.97	27.00	27.77	280.88	291.18
Number of enterprises	4 014	4 014	760	760	1 291	1 291	1 165	1 165	798	798

I. Enterprises by economic sector

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

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 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	60.6	60.3	42.7	41.3	59.9	59.8	67.8	67.9	71.8	71.9
	50	73.8	73.7	59.1	58.9	72.3	72.5	76.1	75.8	79.3	78.8
	75	81.5	81.2	73.0	73.3	79.2	79.2	82.9	83.0	88.2	88.4
Personnel expenses	25	6.5	6.5	6.3	6.3	8.0	8.1	6.6	6.7	4.0	4.3
	50	11.3	11.5	13.5	13.4	12.6	12.6	10.9	11.1	9.2	9.4
	75	16.9	17.1	22.2	22.5	18.2	18.3	15.6	15.9	13.1	13.2
Depreciation	25	0.5	0.5	0.6	0.5	0.6	0.5	0.5	0.5	0.4	0.4
	50	1.1	1.1	1.5	1.4	1.2	1.1	1.1	1.1	0.9	0.9
	75	1.9	1.9	3.1	3.1	2.1	2.1	1.7	1.7	1.4	1.4
Annual result	25	1.1	1.1	2.8	3.2	1.6	1.5	0.9	0.8	0.6	0.5
	50	2.9	2.8	6.6	7.1	3.4	3.4	2.3	2.1	1.6	1.5
	75	5.9	5.9	13.1	13.0	6.0	6.0	4.3	4.0	3.5	3.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.0	4.6	3.7	2.9	5.2	4.8	5.2	5.0	5.4	5.2
	50	14.9	14.8	13.6	13.2	14.4	14.3	15.6	15.9	16.5	16.2
	75	33.3	33.0	41.4	38.9	33.3	33.6	32.1	31.6	31.9	31.4
Inventories	25	15.7	15.6	9.2	8.5	16.8	16.2	18.5	18.8	17.0	16.5
	50	32.4	32.7	26.4	27.9	34.1	33.7	35.1	35.1	30.3	30.7
	75	50.7	51.5	48.9	50.8	55.6	55.5	50.5	51.5	45.4	46.4
Equity	25	5.1	6.6	- 6.0	0.1	4.7	5.3	8.3	8.6	8.4	11.1
	50	19.2	20.6	13.5	17.3	17.7	19.2	21.4	21.9	21.1	23.1
	75	37.4	38.4	39.0	41.2	36.6	37.4	38.6	39.3	36.5	37.1
Short-term liabilities	25	37.6	36.8	26.1	23.2	35.9	35.1	41.7	41.0	45.3	44.3
	50	57.9	57.7	51.5	50.5	57.4	57.2	59.0	58.4	62.0	60.6
	75	78.6	76.7	81.0	79.4	78.5	77.0	77.1	77.0	79.5	75.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.5	0.9	0.2	0.0	0.0	0.0
	50	18.9	18.4	25.2	25.0	21.7	21.5	20.2	19.7	8.3	7.9
	75	43.1	42.9	57.3	55.8	48.2	48.5	41.0	40.4	30.0	30.4
		Percentage of sales									
Annual result before taxes on income	25	1.3	1.3	3.0	3.6	1.9	1.9	1.2	1.0	0.8	0.6
	50	3.4	3.3	7.2	7.8	4.0	4.0	2.7	2.6	2.0	1.8
	75	6.8	6.9	14.8	14.6	7.1	7.0	5.0	4.7	4.2	3.8
Annual result and depreciation	25	2.4	2.4	4.4	5.2	3.2	3.1	2.3	2.1	1.5	1.4
	50	4.8	4.7	9.5	10.1	5.5	5.5	4.0	3.8	3.0	2.9
	75	8.6	8.6	17.7	17.2	8.7	8.6	6.8	6.4	5.4	5.2
Trade receivables	25	1.8	1.7	0.3	0.4	1.9	1.8	3.2	3.0	1.5	1.6
	50	4.8	4.6	2.9	2.8	4.8	4.7	5.7	5.1	4.8	4.5
	75	7.8	7.6	6.8	6.7	7.8	7.7	8.7	8.1	7.6	7.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.5	4.5	8.4	9.2	5.7	5.6	4.1	3.7	3.1	2.9
	50	9.8	9.7	20.9	23.4	11.5	11.5	8.0	7.6	6.7	6.3
	75	19.6	19.8	39.1	43.1	20.8	20.6	14.0	13.3	11.6	10.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.4	8.2	9.5	12.5	9.7	8.9	8.1	7.8	7.2	6.9
	50	18.2	19.0	28.1	33.0	20.6	20.4	16.6	16.1	14.2	14.1
	75	40.1	39.4	71.1	86.9	43.0	40.6	32.6	31.2	27.4	27.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	73.7	78.7	46.8	65.6	80.1	85.3	82.8	81.9	70.7	74.8
	50	140.6	144.9	127.9	141.2	152.5	158.3	149.0	150.3	125.1	124.6
	75	371.0	378.8	506.3	526.1	408.2	422.7	360.9	359.2	247.1	270.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	36.3	35.4	29.1	31.1	33.7	32.1	37.7	36.4	40.8	42.5
	50	64.9	65.8	69.8	74.1	62.5	62.2	64.6	64.8	65.5	69.3
	75	108.9	112.6	141.3	147.4	109.1	115.2	105.3	104.2	99.8	102.6
		Percentage of cost of materials									
Trade payables	25	3.0	2.6	3.3	2.8	3.3	3.1	2.5	2.2	2.9	2.7
	50	6.3	5.9	8.1	7.3	7.4	6.8	5.1	4.9	5.8	5.7
	75	11.0	10.6	15.7	15.3	12.3	11.5	8.8	8.6	9.2	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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.9	99.8	99.8	99.8	100.0	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.1	0.2	0.2	0.2	0.0	0.0	0.0	0.0
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.1
Other income	1.3	1.3	1.8	2.0	1.2	1.3	0.8	0.8	1.3	1.4
of which: Income from long-term equity investments	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1
Total income	101.3	101.4	101.9	102.1	101.2	101.4	100.9	100.8	101.4	101.5
Expenses										
Cost of materials	83.2	83.5	56.8	56.8	73.4	73.6	79.8	80.0	84.3	84.7
Personnel expenses	7.0	6.8	22.1	21.9	13.7	13.6	10.0	10.0	6.1	5.9
Depreciation	0.8	0.8	2.4	2.4	1.7	1.7	1.3	1.3	0.7	0.7
of which: Depreciation of tangible fixed assets	0.8	0.8	2.4	2.4	1.6	1.7	1.3	1.2	0.6	0.6
Interest and similar expenses	0.4	0.4	1.0	0.9	0.6	0.6	0.4	0.4	0.3	0.3
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	8.3	8.1	15.2	14.8	8.9	8.8	7.1	7.1	8.5	8.3
Total expenses before taxes on income	99.7	99.7	97.6	96.9	98.5	98.4	98.8	98.9	99.9	99.9
Annual result before taxes on income	1.7	1.7	4.3	5.2	2.8	2.9	2.0	1.9	1.5	1.6
Taxes on income	0.4	0.4	0.9	0.9	0.7	0.7	0.5	0.5	0.4	0.3
Annual result	1.2	1.3	3.4	4.3	2.1	2.3	1.5	1.4	1.1	1.3
Profit and loss transfers (parent company)	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0
Profit and loss transfers (subsidiary)	0.3	0.5	0.1	0.1	0.2	0.2	0.3	0.3	0.3	0.5
Profit for the year	1.0	0.9	3.3	4.2	1.9	2.1	1.3	1.2	0.9	0.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.4	0.3	0.4	0.4	0.2	0.2	0.4	0.3	0.4	0.4
Tangible fixed assets	15.2	15.0	34.1	32.1	24.5	24.6	20.7	20.5	13.5	13.3
of which: Land and buildings	7.0	6.6	18.1	16.3	8.9	9.0	7.3	7.2	6.7	6.3
Inventories	36.3	37.0	29.2	30.1	46.0	45.6	47.0	48.3	33.9	34.4
of which: Finished goods and merchandise	35.5	36.0	26.0	27.1	43.3	43.0	45.5	46.8	33.2	33.6
Cash	4.4	4.7	10.2	10.8	8.4	8.2	5.6	5.6	3.9	4.3
Receivables	38.5	38.2	24.0	24.8	19.5	19.9	24.1	23.2	42.2	42.2
Short-term	37.7	37.4	22.4	23.3	18.9	19.4	23.6	22.6	41.4	41.3
of which:										
Trade receivables	11.9	11.3	11.0	11.3	10.5	10.6	12.0	11.5	11.9	11.3
Receivables from affiliated companies	21.0	21.9	5.6	5.9	3.5	3.7	6.7	6.0	24.8	26.0
Long-term	0.8	0.8	1.6	1.5	0.6	0.5	0.5	0.6	0.8	0.8
of which: Loans to affiliated companies	0.6	0.6	1.1	1.0	0.3	0.3	0.3	0.4	0.7	0.7
Securities	0.4	0.3	0.6	0.5	0.2	0.1	0.5	0.3	0.3	0.2
Other long-term equity investments	4.7	4.3	0.9	0.8	1.0	1.0	1.5	1.6	5.5	5.0
of which: Goodwill	1.0	0.9	0.6	0.5	0.2	0.2	0.1	0.3	1.3	1.1
Capital										
Equity	21.2	20.8	23.3	25.9	27.2	27.5	25.1	24.6	20.2	19.6
Liabilities	64.3	65.2	71.4	68.8	68.0	68.0	69.4	70.1	63.1	64.0
Short-term	57.0	57.5	48.6	47.1	54.8	53.5	61.4	62.8	56.4	56.7
of which:										
Liabilities to banks	19.2	20.5	18.9	17.7	26.9	26.2	30.1	32.6	16.7	17.9
Trade payables	9.9	9.3	10.7	10.9	13.8	13.2	13.2	12.2	9.1	8.5
Liabilities to affiliated companies	23.0	22.0	7.2	6.6	6.4	6.6	11.9	11.4	26.0	25.0
Long-term	7.3	7.7	22.8	21.7	13.2	14.5	8.0	7.3	6.7	7.3
of which:										
Liabilities to banks	4.4	4.2	15.8	14.7	9.3	10.1	5.8	5.1	3.8	3.7
Liabilities to affiliated companies	2.3	3.0	3.5	3.7	2.3	2.7	1.3	1.3	2.5	3.3
Provisions	14.1	13.6	5.1	4.9	4.7	4.4	5.4	5.1	16.3	15.7
of which: Provisions for pensions	1.5	1.5	1.0	1.0	1.4	1.3	1.1	1.1	1.6	1.6
Other ratios	Percentage of sales									
Annual result before taxes on income	1.7	1.7	4.3	5.2	2.8	2.9	2.0	1.9	1.5	1.6
Annual result and depreciation	2.1	2.2	5.9	6.7	3.8	4.0	2.9	2.8	1.8	2.0
Trade receivables	4.3	4.1	5.3	5.5	4.4	4.5	4.6	4.6	4.2	4.0
	Percentage of the balance sheet total									
Sales	275.7	273.9	206.1	203.9	238.0	232.5	260.6	252.3	280.9	280.6
Annual result and interest paid	4.4	4.7	9.0	10.6	6.5	6.8	5.0	4.6	4.1	4.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.6	7.9	18.2	21.5	14.0	14.5	10.7	10.0	6.8	7.2
	Percentage of fixed assets									
Long-term equity and liabilities	141.7	146.3	127.0	139.6	158.9	164.4	145.5	142.4	139.9	146.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	74.0	73.5	68.2	73.3	50.0	51.8	47.8	45.2	80.7	80.7
Cash resources, short-term receivables and inventories	137.7	137.9	128.3	137.3	133.9	137.1	124.3	122.0	140.8	141.3
	Percentage of cost of materials									
Trade payables	4.3	4.1	9.1	9.4	7.9	7.7	6.4	6.1	3.8	3.6
Memo item:										
Balance sheet total in € billion	42.99	46.32	0.21	0.22	1.73	1.86	6.61	7.24	34.44	36.99
Sales in € billion	118.52	126.85	0.43	0.46	4.12	4.32	17.22	18.27	96.75	103.80
Number of enterprises	2 404	2 404	428	428	788	788	728	728	460	460

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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	66.1	65.7	36.6	36.8	65.2	63.2	76.9	77.0	77.4	77.6
	50	79.0	79.2	54.0	52.5	77.3	76.9	82.0	82.1	83.0	83.3
	75	84.9	85.1	71.2	71.2	83.0	83.4	85.9	86.1	87.2	87.2
Personnel expenses	25	6.3	6.4	10.7	10.5	6.9	7.1	6.0	6.1	5.4	5.2
	50	10.7	10.6	21.6	22.3	11.5	11.7	9.3	9.3	8.7	8.5
	75	17.4	17.9	33.4	33.5	19.2	19.9	12.5	12.6	11.9	12.0
Depreciation	25	0.5	0.5	0.7	0.7	0.6	0.6	0.5	0.5	0.4	0.4
	50	1.1	1.1	1.6	1.7	1.3	1.2	1.0	1.0	0.8	0.8
	75	1.9	1.9	3.3	3.2	2.1	2.1	1.6	1.6	1.4	1.3
Annual result	25	0.4	0.4	0.4	1.0	0.4	0.5	0.3	0.3	0.4	0.3
	50	1.4	1.4	2.7	3.4	1.7	1.6	1.2	1.0	1.1	1.1
	75	3.0	3.1	7.3	7.3	3.2	3.5	2.2	2.1	2.2	2.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.6	6.2	6.0	5.4	6.7	6.1	7.0	7.0	6.0	6.4
	50	16.1	16.3	19.4	19.5	16.4	16.6	16.0	16.0	14.9	13.9
	75	30.3	29.9	46.1	42.6	31.8	33.1	26.3	25.2	26.8	26.1
Inventories	25	27.1	26.3	7.4	6.8	26.2	25.6	39.8	40.3	33.8	32.9
	50	46.5	46.9	22.5	22.6	46.7	46.0	51.7	53.3	47.5	49.2
	75	62.0	62.4	48.8	49.6	66.5	66.4	63.4	64.0	58.6	60.8
Equity	25	7.5	8.2	1.2	4.7	8.7	8.9	8.4	8.2	8.4	9.0
	50	19.4	20.1	18.8	22.6	21.3	21.8	19.7	19.1	17.8	17.4
	75	38.9	38.3	44.4	45.5	44.6	45.6	36.4	35.8	31.4	29.7
Short-term liabilities	25	35.2	34.6	19.7	19.6	29.8	27.8	45.1	48.6	49.7	49.9
	50	61.2	61.8	46.4	44.1	57.2	56.2	66.2	68.2	64.2	66.9
	75	80.2	79.5	75.2	72.7	79.6	78.3	82.1	81.8	78.9	79.7
Liabilities to banks	25	3.4	4.3	0.0	0.0	5.2	5.3	7.3	9.2	2.3	3.6
	50	31.3	31.7	22.4	23.8	29.2	28.5	35.9	37.5	34.2	35.0
	75	56.5	58.0	56.0	52.7	56.6	58.7	59.8	61.0	52.7	54.7
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.6	0.4	1.3	0.6	0.7	0.5	0.5	0.6	0.5
	50	1.8	1.9	3.2	3.9	2.2	2.1	1.5	1.4	1.4	1.4
	75	3.8	3.8	8.8	8.6	4.3	4.4	2.9	2.8	2.7	2.6
Annual result and depreciation	25	1.6	1.6	1.9	2.9	1.8	1.9	1.5	1.4	1.2	1.2
	50	3.1	3.1	5.2	6.4	3.6	3.5	2.7	2.5	2.4	2.3
	75	5.5	5.7	11.5	12.0	6.2	6.2	4.3	4.0	4.1	3.7
Trade receivables	25	1.8	2.0	1.2	1.3	1.6	1.7	2.1	2.2	2.4	2.5
	50	3.5	3.5	3.4	3.3	3.2	3.2	3.6	3.6	4.2	4.1
	75	6.1	5.9	7.1	7.7	6.1	5.9	5.5	5.3	6.2	6.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.5	2.6	2.8	4.0	3.0	3.1	2.4	2.1	2.1	2.0
	50	5.1	5.1	8.7	10.2	5.8	5.9	4.4	4.2	4.1	4.0
	75	10.1	10.0	21.2	21.8	10.9	10.7	7.6	7.2	7.2	6.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.8	4.9	3.6	6.4	5.1	5.3	5.2	4.8	4.4	4.3
	50	11.2	11.1	16.2	19.6	12.5	12.8	10.1	9.3	9.4	8.8
	75	24.9	25.0	40.1	48.4	30.8	30.2	20.8	18.3	17.5	16.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	73.8	75.9	67.5	78.9	85.2	88.5	74.0	68.1	68.7	70.7
	50	151.5	150.7	137.7	147.3	178.2	182.5	154.7	140.4	129.1	130.9
	75	377.8	392.0	400.0	397.5	458.7	513.0	343.7	366.2	262.9	275.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	25.7	25.5	29.0	35.3	23.3	24.1	24.5	23.5	29.6	28.6
	50	45.1	44.3	72.5	78.6	47.0	47.9	39.1	36.1	43.3	41.6
	75	95.5	98.7	180.0	194.1	111.7	116.4	70.7	65.6	69.9	71.9
		Percentage of cost of materials									
Trade payables	25	1.3	1.3	2.1	1.9	1.5	1.3	1.1	1.1	1.1	1.2
	50	4.5	4.4	6.8	5.9	4.7	4.5	3.5	3.3	4.0	4.3
	75	10.9	10.2	13.9	14.4	12.2	11.0	10.0	9.3	8.6	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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.9	99.7	99.9	99.9	100.0	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.1	0.3	0.1	0.1	0.0	0.0	0.0	0.0
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	1.3	1.4	1.6	1.9	1.2	1.2	0.8	0.7	1.4	1.5
of which: Income from long-term equity investments	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1
Total income	101.4	101.5	101.8	102.0	101.3	101.3	100.8	100.8	101.5	101.6
Expenses										
Cost of materials	84.1	84.5	54.2	54.1	73.1	73.1	79.8	80.0	85.3	85.7
Personnel expenses	6.1	6.0	25.6	25.4	14.3	14.3	9.9	9.9	5.2	5.1
Depreciation	0.7	0.7	2.1	2.0	1.7	1.7	1.3	1.3	0.6	0.6
of which: Depreciation of tangible fixed assets	0.7	0.7	2.0	2.0	1.6	1.6	1.3	1.2	0.6	0.5
Interest and similar expenses	0.3	0.3	0.8	0.7	0.6	0.6	0.4	0.4	0.3	0.3
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	8.5	8.3	16.4	15.7	8.9	8.9	7.3	7.3	8.6	8.4
Total expenses before taxes on income	99.8	99.9	99.1	98.1	98.7	98.7	98.8	98.9	100.0	100.1
Annual result before taxes on income	1.6	1.6	2.7	4.0	2.6	2.7	2.0	1.9	1.5	1.6
Taxes on income	0.4	0.4	0.9	0.9	0.7	0.7	0.6	0.5	0.4	0.3
Annual result	1.1	1.3	1.8	3.0	1.8	1.9	1.4	1.3	1.1	1.2
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0
Profit and loss transfers (subsidiary)	0.4	0.6	0.2	0.2	0.3	0.2	0.4	0.4	0.4	0.6
Profit for the year	0.8	0.7	1.7	2.9	1.6	1.7	1.1	1.0	0.7	0.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.3	0.4	0.5	0.6	0.2	0.2	0.4	0.3	0.3	0.4
Tangible fixed assets	13.1	12.9	25.9	24.6	22.1	22.2	18.7	18.5	11.7	11.5
of which: Land and buildings	5.8	5.4	9.7	8.3	7.0	7.1	5.8	5.8	5.7	5.2
Inventories	34.8	35.4	29.8	30.2	47.1	46.7	47.0	48.4	32.2	32.7
of which: Finished goods and merchandise	33.9	34.4	26.1	26.6	44.1	43.7	45.3	46.6	31.5	31.9
Cash	4.4	4.6	12.0	12.9	8.8	8.7	6.0	6.1	3.9	4.2
Receivables	41.9	41.7	29.9	30.3	20.1	20.7	25.3	24.4	45.8	45.7
Short-term	41.2	41.0	27.5	28.0	19.4	20.1	24.8	23.8	45.1	44.9
of which:										
Trade receivables	12.0	11.3	13.0	13.3	10.6	10.7	12.1	11.7	12.0	11.3
Receivables from affiliated companies	24.4	25.4	7.1	7.2	3.5	3.9	7.7	6.8	28.3	29.7
Long-term	0.7	0.8	2.5	2.3	0.7	0.6	0.5	0.7	0.8	0.8
of which: Loans to affiliated companies	0.7	0.7	1.8	1.7	0.4	0.4	0.4	0.5	0.7	0.7
Securities	0.3	0.1	0.1	0.1	0.3	0.2	0.6	0.4	0.2	0.1
Other long-term equity investments	4.9	4.4	1.1	0.9	1.1	1.1	1.7	1.6	5.6	5.1
of which: Goodwill	1.2	1.1	0.7	0.6	0.2	0.1	0.1	0.1	1.5	1.3
Capital										
Equity	21.6	21.2	30.1	32.4	30.0	30.6	28.0	27.4	20.1	19.6
Liabilities	61.9	62.7	63.7	61.6	64.7	64.4	66.1	66.9	61.1	61.9
Short-term	55.1	55.3	44.4	44.2	51.3	50.3	58.8	60.2	54.7	54.8
of which:										
Liabilities to banks	16.5	17.7	15.1	14.7	25.2	24.7	27.3	29.8	14.3	15.3
Trade payables	9.2	8.6	10.8	11.2	12.8	12.0	13.2	12.4	8.4	7.8
Liabilities to affiliated companies	24.6	23.6	7.8	7.3	5.3	5.6	11.7	11.4	27.7	26.6
Long-term	6.8	7.4	19.3	17.4	13.4	14.1	7.3	6.7	6.3	7.1
of which:										
Liabilities to banks	3.8	3.7	11.4	10.3	9.4	9.6	4.8	4.2	3.3	3.3
Liabilities to affiliated companies	2.4	3.2	5.1	5.1	2.6	3.0	1.5	1.5	2.5	3.5
Provisions	16.0	15.5	6.1	5.9	5.1	4.9	5.8	5.5	18.3	17.8
of which: Provisions for pensions	1.7	1.7	1.7	1.7	1.6	1.5	1.3	1.3	1.7	1.7
Other ratios	Percentage of sales									
Annual result before taxes on income	1.6	1.6	2.7	4.0	2.6	2.7	2.0	1.9	1.5	1.6
Annual result and depreciation	1.9	2.0	3.9	5.1	3.5	3.6	2.7	2.7	1.7	1.8
Trade receivables	4.3	4.0	6.0	6.2	4.5	4.6	4.6	4.6	4.2	3.9
	Percentage of the balance sheet total									
Sales	281.6	280.2	218.9	214.0	235.9	230.9	262.5	253.6	287.2	287.3
Annual result and interest paid	4.1	4.5	5.7	8.1	5.7	5.9	4.7	4.3	4.0	4.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.1	7.6	14.6	19.9	13.5	13.7	10.8	10.1	6.3	6.9
	Percentage of fixed assets									
Long-term equity and liabilities	155.8	162.8	169.8	181.1	185.7	191.2	167.0	165.5	151.7	160.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	82.8	82.5	89.0	92.7	55.1	57.3	52.6	49.9	89.5	89.7
Cash resources, short-term receivables and inventories	145.8	146.5	156.1	160.9	146.9	150.0	132.5	130.2	148.2	149.5
	Percentage of cost of materials									
Trade payables	3.9	3.6	9.1	9.7	7.4	7.1	6.3	6.1	3.4	3.2
Memo item:										
Balance sheet total in € billion	35.06	37.64	0.13	0.14	1.29	1.38	4.92	5.37	28.74	30.76
Sales in € billion	98.74	105.47	0.28	0.29	3.03	3.19	12.90	13.61	82.52	88.38
Number of enterprises	1 711	1 711	272	272	569	569	531	531	339	339

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 value	Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	66.1	65.3	36.2	36.7	64.8	62.3	77.0	77.2	78.8	78.9
	50	79.4	79.5	52.9	50.0	77.2	76.8	82.0	82.2	83.5	83.7
	75	85.0	85.3	68.0	68.0	82.5	83.0	86.0	86.2	87.7	87.7
Personnel expenses	25	6.4	6.5	14.2	15.1	7.7	7.8	6.0	6.0	4.8	4.8
	50	10.7	10.7	25.9	26.5	12.2	12.4	9.2	9.0	7.7	7.8
	75	17.8	18.3	35.9	36.4	19.8	20.7	12.4	12.3	11.2	11.3
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	1.4	1.6	1.2	1.2	0.9	0.9	0.7	0.7
	75	1.8	1.8	3.2	3.0	2.0	2.0	1.5	1.6	1.3	1.3
Annual result	25	0.2	0.3	- 0.1	0.4	0.3	0.4	0.2	0.3	0.3	0.2
	50	1.1	1.1	1.1	2.1	1.2	1.2	1.0	0.9	0.9	1.0
	75	2.4	2.5	4.1	4.9	2.5	2.7	2.1	2.0	2.1	2.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.4	5.4	5.3	4.9	5.8	5.5	6.1	5.6	5.1	4.9
	50	14.4	14.2	15.3	16.5	15.1	14.9	14.4	14.1	12.7	12.7
	75	25.8	26.0	34.6	33.3	27.1	28.0	25.0	23.4	22.9	22.9
Inventories	25	27.6	26.7	7.7	6.8	26.9	26.4	40.1	40.3	34.0	32.6
	50	47.8	48.0	21.7	22.2	48.4	46.8	52.6	54.0	47.7	49.4
	75	62.9	62.8	48.3	46.1	67.5	66.9	65.0	65.6	59.2	62.3
Equity	25	10.1	10.5	3.9	7.6	10.7	11.0	11.9	11.9	8.8	9.3
	50	23.2	23.5	24.1	28.5	24.9	25.9	23.7	22.9	19.4	19.5
	75	43.5	42.8	50.5	50.2	49.8	52.7	41.7	38.4	34.6	31.2
Short-term liabilities	25	31.4	31.7	19.7	17.9	26.0	24.8	38.4	43.6	43.9	46.2
	50	58.2	59.0	42.8	41.3	54.4	52.6	62.4	64.3	63.1	65.2
	75	77.8	77.1	69.8	70.5	76.2	75.1	78.9	79.0	78.3	78.6
Liabilities to banks	25	0.2	0.6	0.0	0.0	2.9	2.8	2.7	4.9	0.0	0.2
	50	25.0	25.8	11.5	11.4	25.4	25.1	30.5	33.0	27.2	27.5
	75	53.7	54.5	42.1	40.2	54.2	55.6	58.2	57.9	51.9	54.0
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.5	- 0.1	0.5	0.4	0.5	0.4	0.4	0.4	0.4
	50	1.5	1.5	1.4	2.6	1.7	1.7	1.4	1.3	1.3	1.3
	75	3.3	3.2	5.3	6.2	3.6	3.7	2.9	2.7	2.7	2.6
Annual result and depreciation	25	1.3	1.4	1.0	1.9	1.5	1.7	1.4	1.3	1.1	1.1
	50	2.8	2.8	3.5	4.7	3.2	3.0	2.6	2.4	2.2	2.2
	75	4.9	5.0	7.2	9.2	5.5	5.7	4.0	3.9	3.8	3.6
Trade receivables	25	1.9	2.1	1.7	1.6	1.6	1.9	2.0	2.3	2.2	2.3
	50	3.5	3.7	3.9	4.4	3.3	3.5	3.5	3.7	3.9	3.9
	75	6.3	6.1	8.2	8.6	6.3	5.9	5.6	5.5	6.3	5.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.2	1.1	2.9	2.6	2.7	2.1	1.9	1.9	1.8
	50	4.3	4.4	5.5	7.2	4.6	4.8	4.0	3.8	3.8	3.8
	75	8.2	8.4	11.4	14.0	8.2	8.7	7.3	6.5	7.0	6.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.7	4.2	- 1.6	3.5	3.9	4.1	4.8	4.6	3.9	3.9
	50	10.2	10.0	10.3	13.7	11.2	10.9	10.2	9.3	9.3	8.4
	75	23.4	23.3	28.6	33.3	29.1	28.7	22.4	19.1	18.1	17.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	98.9	94.8	94.4	97.3	107.5	106.0	99.3	92.0	86.4	82.8
	50	185.8	190.5	181.9	188.6	215.8	219.5	189.2	189.9	147.6	151.1
	75	447.0	453.6	474.3	462.5	525.5	600.3	409.5	418.7	336.1	312.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	28.5	28.6	38.1	48.0	26.8	27.1	26.1	25.6	31.0	29.6
	50	50.5	49.9	91.3	99.2	49.5	54.0	41.9	39.2	49.6	43.8
	75	110.3	113.7	223.7	239.2	139.5	146.3	79.7	75.5	80.8	88.4
		Percentage of cost of materials									
Trade payables	25	1.2	1.2	2.4	1.9	1.4	1.2	1.0	1.0	1.0	1.2
	50	4.3	4.2	6.9	6.2	4.6	4.3	3.4	3.1	3.2	3.5
	75	10.4	10.1	12.8	13.8	11.8	10.5	9.9	9.2	8.7	8.3

I. Enterprises by economic sector

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

Ratios	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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	100.0	99.9	99.8	99.6	100.0	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.0	0.1	0.2	0.4	0.0	0.0	0.0	0.0
Interest and similar income	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Other income	0.9	0.9	2.1	2.2	1.1	1.5	1.0	0.9	0.8	0.9
of which: Income from long-term equity investments	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.2	0.1	0.1
Total income	100.9	101.0	102.1	102.2	101.2	101.5	101.0	101.0	100.9	100.9
Expenses										
Cost of materials	78.3	78.8	61.6	61.7	74.3	74.8	79.8	80.2	78.4	78.8
Personnel expenses	11.1	10.9	15.8	15.6	12.1	11.7	10.3	10.2	11.2	10.9
Depreciation	1.3	1.3	3.1	3.0	1.8	1.9	1.4	1.4	1.3	1.2
of which: Depreciation of tangible fixed assets	1.2	1.2	3.0	3.0	1.7	1.9	1.3	1.3	1.1	1.1
Interest and similar expenses	0.4	0.4	1.3	1.2	0.8	0.8	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	7.5	7.5	13.0	13.1	8.8	8.5	6.6	6.6	7.6	7.7
Total expenses before taxes on income	98.8	99.0	95.0	94.7	97.8	97.8	98.7	98.9	98.9	99.1
Annual result before taxes on income	2.2	2.0	7.2	7.5	3.3	3.7	2.3	2.0	2.0	1.8
Taxes on income	0.4	0.4	0.8	0.9	0.5	0.5	0.4	0.3	0.4	0.3
Annual result	1.7	1.7	6.3	6.6	2.9	3.2	1.9	1.7	1.5	1.5
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3
Profit and loss transfers (subsidiary)	0.1	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1
Profit for the year	1.8	1.8	6.3	6.6	2.8	3.1	1.9	1.7	1.7	1.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.4	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.5	0.3
Tangible fixed assets	24.5	24.0	46.7	44.1	31.2	31.6	26.5	26.3	23.0	22.5
of which: Land and buildings	12.3	11.7	31.1	29.0	14.5	14.5	11.7	11.1	12.0	11.4
Inventories	43.2	43.5	28.2	30.1	42.6	42.6	46.9	48.0	42.4	42.5
of which: Finished goods and merchandise	42.3	42.6	26.0	27.8	41.1	41.2	45.9	47.1	41.5	41.6
Cash	4.3	4.8	7.5	7.5	7.2	6.9	4.5	4.4	4.0	4.7
Receivables	23.0	22.9	14.9	16.0	17.8	17.8	20.7	19.5	24.1	24.4
Short-term	22.0	22.2	14.6	15.8	17.6	17.6	20.4	19.2	23.0	23.5
of which:										
Trade receivables	11.5	11.4	7.8	8.1	10.1	10.3	11.6	10.9	11.7	11.6
Receivables from affiliated companies	6.1	6.6	3.3	3.9	3.5	3.3	3.9	3.7	7.0	7.7
Long-term	0.9	0.7	0.3	0.2	0.2	0.1	0.4	0.3	1.1	0.9
of which: Loans to affiliated companies	0.6	0.4	0.0	0.0	0.0	0.0	0.1	0.1	0.8	0.5
Securities	0.8	0.7	1.3	1.2	0.0	0.0	0.0	0.0	1.1	1.0
Other long-term equity investments	3.7	3.6	0.7	0.6	0.6	0.6	0.9	1.5	4.8	4.5
of which: Goodwill	0.3	0.4	0.4	0.3	0.3	0.3	0.1	0.8	0.3	0.3
Capital										
Equity	19.5	18.9	13.0	15.6	19.0	18.4	16.7	16.6	20.5	19.6
Liabilities	74.9	75.9	83.2	80.4	77.6	78.5	79.2	79.4	73.3	74.6
Short-term	65.4	66.8	55.0	51.7	64.9	62.6	69.0	70.2	64.6	66.3
of which:										
Liabilities to banks	31.0	32.7	24.7	22.5	31.6	30.5	38.0	40.7	29.0	30.6
Trade payables	13.0	12.4	10.5	10.5	16.7	16.6	13.2	11.8	12.7	12.3
Liabilities to affiliated companies	15.9	15.3	6.4	5.4	9.7	9.2	12.4	11.4	17.5	17.1
Long-term	9.5	9.1	28.2	28.7	12.7	15.8	10.1	9.2	8.8	8.3
of which:										
Liabilities to banks	6.9	6.4	22.7	21.6	9.3	11.3	8.7	7.7	5.9	5.4
Liabilities to affiliated companies	1.9	2.0	1.1	1.4	1.4	2.0	0.7	0.8	2.3	2.4
Provisions	5.4	5.1	3.5	3.2	3.3	3.1	4.0	3.9	6.1	5.7
of which: Provisions for pensions	0.7	0.7	0.0	0.0	0.6	0.6	0.5	0.4	0.8	0.8
Other ratios	Percentage of sales									
Annual result before taxes on income	2.2	2.0	7.2	7.5	3.4	3.7	2.3	2.0	2.0	1.8
Annual result and depreciation	3.1	3.0	9.5	9.6	4.6	5.1	3.3	3.1	2.8	2.7
Trade receivables	4.6	4.6	4.2	4.3	4.2	4.4	4.5	4.4	4.7	4.7
	Percentage of the balance sheet total									
Sales	249.7	246.4	186.5	187.7	244.1	237.2	254.9	248.4	249.5	247.3
Annual result and interest paid	5.4	5.2	14.3	14.7	8.8	9.3	6.1	5.5	4.8	4.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.1	9.5	22.2	23.4	15.3	16.3	10.6	9.7	9.3	8.8
	Percentage of fixed assets									
Long-term equity and liabilities	100.9	100.0	85.8	98.1	100.3	107.1	97.1	92.6	102.4	101.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	41.4	41.4	42.3	46.9	38.2	39.2	36.0	33.6	43.4	44.0
Cash resources, short-term receivables and inventories	107.5	106.6	93.7	105.1	104.0	107.2	103.9	102.0	109.1	108.1
	Percentage of cost of materials									
Trade payables	6.7	6.4	9.2	9.0	9.2	9.3	6.5	5.9	6.5	6.3
Memo item:										
Balance sheet total in € billion	7.92	8.67	0.08	0.09	0.44	0.48	1.69	1.87	5.70	6.23
Sales in € billion	19.78	21.37	0.15	0.16	1.08	1.14	4.32	4.66	14.22	15.42
Number of enterprises	693	693	156	156	219	219	197	197	121	121

I. Enterprises by economic sector

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

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 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	66.1	66.1	37.2	37.3	66.1	66.1	76.2	76.4	72.8	72.9
	50	78.5	78.8	59.8	59.8	78.3	78.5	81.4	81.8	80.7	80.8
	75	84.8	84.6	76.8	77.7	85.5	85.6	85.5	85.5	85.7	85.5
Personnel expenses	25	5.9	6.0	4.8	5.1	4.9	4.6	6.3	6.4	7.5	7.6
	50	10.4	10.3	16.4	15.8	9.6	9.5	9.6	9.6	10.3	10.2
	75	16.8	16.9	25.9	26.1	18.1	17.9	12.8	13.2	13.8	13.5
Depreciation	25	0.6	0.6	0.8	0.7	0.6	0.6	0.6	0.6	0.6	0.5
	50	1.3	1.3	1.9	2.0	1.4	1.3	1.2	1.1	1.1	1.0
	75	2.2	2.2	3.5	3.4	2.3	2.5	1.8	1.7	1.7	1.5
Annual result	25	1.0	1.0	3.0	3.4	1.5	1.6	0.7	0.6	0.7	0.6
	50	2.3	2.3	6.8	6.7	2.9	2.9	1.4	1.3	1.3	1.3
	75	4.5	5.0	11.7	11.2	4.5	5.2	2.6	2.5	2.3	2.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.8	9.4	8.0	6.5	9.0	7.7	10.5	10.4	11.5	11.7
	50	24.1	23.1	32.1	29.8	26.3	25.1	21.1	21.4	22.4	21.7
	75	41.9	40.6	65.6	64.0	45.1	44.6	33.2	31.3	34.0	31.1
Inventories	25	26.0	25.0	5.8	7.3	24.6	23.0	38.9	40.6	33.3	34.2
	50	43.1	45.1	24.5	24.5	41.9	41.9	49.5	50.3	46.1	49.0
	75	59.5	60.7	49.4	54.9	62.3	63.2	60.3	60.7	57.2	58.9
Equity	25	3.9	4.4	- 5.7	1.3	4.7	4.7	3.6	3.7	7.2	6.9
	50	12.0	12.9	11.0	14.8	13.1	14.8	9.8	9.6	14.9	13.6
	75	26.0	26.4	31.2	31.8	30.8	30.3	22.4	22.8	23.8	23.0
Short-term liabilities	25	46.7	44.5	21.4	20.9	41.3	38.0	60.1	61.5	56.6	58.3
	50	68.7	69.4	52.8	49.4	66.5	65.8	76.0	77.1	69.9	71.4
	75	85.7	84.6	86.8	80.6	85.4	83.4	87.9	88.2	81.6	82.2
Liabilities to banks	25	19.5	20.0	15.3	15.0	12.4	12.9	23.7	27.6	27.3	29.7
	50	41.9	43.1	46.1	46.8	37.1	39.7	47.5	48.1	40.9	42.1
	75	63.7	64.2	69.4	65.8	63.5	65.8	64.1	65.6	53.5	56.1
		Percentage of sales									
Annual result before taxes on income	25	1.2	1.2	3.3	4.0	1.8	1.8	0.9	0.7	0.8	0.8
	50	2.7	2.7	7.7	7.4	3.3	3.4	1.8	1.6	1.5	1.6
	75	5.3	5.7	13.2	12.6	5.3	6.1	3.1	3.0	2.7	2.6
Annual result and depreciation	25	2.4	2.3	5.0	5.9	2.9	3.1	1.9	1.6	1.6	1.7
	50	4.1	4.0	10.1	10.4	4.9	4.8	3.2	3.0	2.7	2.7
	75	7.2	7.7	16.8	16.5	7.3	8.0	4.4	4.3	4.4	3.7
Trade receivables	25	1.8	1.6	0.5	0.7	1.4	1.3	2.2	2.2	3.0	3.1
	50	3.4	3.3	2.3	2.7	3.1	2.7	3.9	3.6	4.5	4.4
	75	5.8	5.6	5.3	5.3	5.6	5.7	5.5	5.0	6.2	6.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.3	4.0	9.9	9.0	6.0	5.7	3.2	2.8	3.1	2.9
	50	8.0	7.7	20.5	21.7	10.5	10.0	5.6	4.8	4.9	4.5
	75	14.7	15.7	35.5	36.8	15.2	16.3	8.7	8.0	7.9	6.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	7.3	7.1	11.7	13.8	8.3	9.6	6.4	5.2	5.7	6.1
	50	13.4	13.2	28.3	29.8	16.2	17.1	9.8	9.2	9.8	9.4
	75	28.3	28.8	54.1	55.2	33.1	34.2	17.8	16.0	14.9	13.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	45.0	46.9	28.0	50.0	41.3	45.8	46.4	42.8	59.8	57.6
	50	93.0	94.0	92.1	101.5	106.8	110.8	83.1	73.1	90.2	79.7
	75	196.2	200.8	228.2	266.7	298.3	329.6	167.0	155.5	151.2	141.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	21.2	21.7	17.6	22.8	18.9	18.3	22.0	20.5	26.7	26.2
	50	35.9	34.0	44.4	50.8	37.4	34.0	33.2	29.4	35.7	34.8
	75	62.7	61.6	122.0	120.6	74.6	75.3	48.6	44.5	48.5	49.3
		Percentage of cost of materials									
Trade payables	25	1.6	1.7	1.7	1.8	1.7	1.7	1.4	1.5	1.8	1.4
	50	5.3	5.0	6.0	4.8	5.6	5.3	4.5	3.7	5.5	5.7
	75	11.7	10.8	15.4	15.2	13.4	12.0	10.7	9.3	8.5	9.1

I. Enterprises by economic sector

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

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.9	99.5	99.3	99.8	99.7	99.9	100.0	100.0	99.9
Change in finished goods	0.1	0.1	0.5	0.7	0.2	0.3	0.1	0.0	0.0	0.1
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	1.6	1.8	2.8	2.5	1.9	1.9	1.4	1.4	1.7	1.8
of which: Income from long-term equity investments	0.4	0.5	0.2	0.2	0.2	0.2	0.2	0.2	0.5	0.6
Total income	101.8	101.9	102.9	102.6	102.0	102.0	101.5	101.5	101.8	102.0
Expenses										
Cost of materials	84.9	84.6	58.4	58.3	69.9	69.5	75.1	74.8	86.3	86.0
Personnel expenses	5.5	5.7	20.4	20.2	14.6	14.9	11.1	11.4	4.7	4.9
Depreciation	0.8	0.8	1.9	1.9	1.5	1.4	1.2	1.2	0.7	0.7
of which: Depreciation of tangible fixed assets	0.7	0.7	1.9	1.8	1.3	1.4	1.1	1.1	0.6	0.6
Interest and similar expenses	0.3	0.3	0.7	0.7	0.5	0.5	0.4	0.4	0.3	0.3
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Other expenses	7.4	7.5	16.4	15.9	11.6	11.7	9.8	10.0	7.1	7.1
Total expenses before taxes on income	99.0	99.0	98.0	97.0	98.2	98.1	97.7	97.9	99.1	99.1
Annual result before taxes on income	2.8	2.9	5.0	5.6	3.8	3.9	3.8	3.6	2.7	2.8
Taxes on income	0.6	0.5	1.1	1.2	1.0	1.0	0.9	0.9	0.5	0.5
Annual result	2.3	2.4	3.8	4.4	2.8	2.9	2.9	2.8	2.2	2.4
Profit and loss transfers (parent company)	0.5	0.2	0.0	0.0	0.1	0.0	0.0	0.0	0.6	0.2
Profit and loss transfers (subsidiary)	1.0	0.9	0.2	0.2	0.2	0.3	0.4	0.5	1.1	0.9
Profit for the year	1.8	1.7	3.6	4.2	2.6	2.7	2.5	2.3	1.7	1.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.3	0.6	0.6	0.7	0.7	0.7	0.8	1.0	1.4
Tangible fixed assets	10.7	10.9	18.2	17.4	16.4	16.6	14.5	15.0	10.1	10.3
of which: Land and buildings	6.0	6.1	6.9	6.4	7.6	7.6	7.0	7.1	5.8	5.9
Inventories	19.9	19.9	25.7	28.5	33.1	33.9	31.6	31.7	18.2	18.2
of which: Finished goods and merchandise	16.5	16.6	21.7	22.4	27.9	28.1	27.9	28.0	14.9	15.0
Cash	6.3	6.3	17.2	17.0	13.5	13.4	10.4	10.4	5.6	5.6
Receivables	43.1	43.4	34.2	32.6	32.4	31.4	37.4	37.0	44.0	44.5
Short-term	41.5	41.7	33.4	32.1	31.3	30.4	36.2	35.5	42.4	42.7
of which:										
Trade receivables	16.6	16.1	17.7	16.5	19.2	18.3	20.2	19.2	16.1	15.7
Receivables from affiliated companies	20.8	21.5	9.2	9.1	7.0	7.1	11.1	11.5	22.2	23.1
Long-term	1.6	1.7	0.7	0.5	1.1	1.1	1.3	1.4	1.6	1.8
of which: Loans to affiliated companies	1.3	1.5	0.5	0.2	0.4	0.5	0.7	0.9	1.4	1.6
Securities	2.7	1.9	0.6	0.6	0.6	0.6	0.9	0.8	2.9	2.1
Other long-term equity investments	15.9	15.7	2.9	2.5	2.8	2.9	4.1	4.0	17.6	17.5
of which: Goodwill	0.2	0.2	0.8	0.7	0.4	0.4	0.4	0.5	0.2	0.2
Capital										
Equity	35.4	35.8	32.0	34.6	38.8	39.5	38.6	39.7	35.0	35.3
Liabilities	53.6	53.1	59.6	57.4	54.0	53.5	52.2	51.1	53.7	53.3
Short-term	46.3	45.2	45.8	44.9	43.4	42.8	44.3	43.3	46.6	45.5
of which:										
Liabilities to banks	5.4	5.3	9.4	8.6	10.0	10.0	10.2	10.1	4.8	4.6
Trade payables	13.1	13.0	15.7	15.1	13.5	12.8	11.8	11.1	13.2	13.2
Liabilities to affiliated companies	21.7	20.7	9.9	8.9	11.2	11.1	15.7	15.6	22.7	21.5
Long-term	7.3	7.9	13.8	12.5	10.6	10.7	7.9	7.8	7.1	7.8
of which:										
Liabilities to banks	4.3	4.6	7.8	7.2	6.9	6.9	5.0	5.2	4.2	4.4
Liabilities to affiliated companies	1.9	2.1	3.8	3.0	2.6	2.6	2.2	2.1	1.8	2.1
Provisions	10.4	10.2	8.1	7.8	7.0	6.8	9.0	9.0	10.6	10.5
of which: Provisions for pensions	3.1	3.2	2.6	2.6	2.1	2.2	3.0	3.1	3.1	3.2
Other ratios	Percentage of sales									
Annual result before taxes on income	2.8	2.9	5.0	5.6	3.8	3.9	3.8	3.6	2.7	2.8
Annual result and depreciation	3.0	3.2	5.8	6.3	4.3	4.4	4.1	4.0	2.9	3.1
Trade receivables	6.7	6.5	9.4	8.9	8.8	8.5	8.6	8.2	6.5	6.3
	Percentage of the balance sheet total									
Sales	246.9	248.4	187.8	186.0	217.8	214.0	234.2	233.3	249.2	251.1
Annual result and interest paid	6.5	6.8	8.6	9.4	7.2	7.4	7.7	7.4	6.3	6.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.9	13.7	21.5	24.2	19.5	19.8	18.8	18.7	12.1	13.1
	Percentage of fixed assets									
Long-term equity and liabilities	147.7	151.0	213.3	232.1	241.9	242.0	235.6	235.4	139.5	142.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	104.6	106.9	111.2	109.9	103.8	102.9	106.3	107.1	104.4	107.0
Cash resources, short-term receivables and inventories	147.6	151.0	167.2	173.4	180.2	182.0	177.5	180.3	143.6	147.0
	Percentage of cost of materials									
Trade payables	6.2	6.2	14.2	13.9	8.9	8.6	6.7	6.4	6.1	6.1
Memo item:										
Balance sheet total in € billion	287.88	294.47	0.58	0.64	6.21	6.49	29.12	29.82	251.97	257.52
Sales in € billion	710.76	731.32	1.09	1.20	13.53	13.89	68.19	69.55	627.95	646.68
Number of enterprises	8 642	8 642	1 200	1 200	2 510	2 510	2 908	2 908	2 024	2 024

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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	63.8	63.6	41.6	40.7	60.7	60.6	67.9	67.5	73.9	73.8
	50	75.1	74.9	60.5	60.9	71.8	71.9	76.3	76.1	83.7	83.4
	75	85.1	84.8	74.1	73.3	80.9	80.5	84.6	84.5	92.4	92.4
Personnel expenses	25	5.1	5.2	8.0	7.8	7.7	7.8	5.6	5.8	2.3	2.4
	50	10.7	10.9	17.5	17.6	13.3	13.4	10.3	10.5	6.0	6.1
	75	17.1	17.4	28.5	28.0	20.1	20.4	15.1	15.5	11.3	11.5
Depreciation	25	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.1	0.2
	50	0.7	0.7	1.0	0.9	0.8	0.8	0.7	0.8	0.5	0.5
	75	1.5	1.5	2.5	2.4	1.7	1.7	1.4	1.5	1.2	1.2
Annual result	25	0.5	0.5	0.1	0.6	0.5	0.6	0.7	0.6	0.4	0.4
	50	1.9	1.9	2.6	3.0	2.0	2.2	2.0	1.9	1.5	1.4
	75	4.4	4.2	7.8	7.7	4.6	4.5	4.0	3.9	3.4	3.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.6	1.6	0.8	0.9	1.9	1.8	2.0	2.1	1.1	1.0
	50	6.9	7.0	5.9	5.7	6.9	7.2	7.3	7.7	6.4	6.3
	75	20.4	20.7	18.2	18.2	20.9	21.0	21.2	21.7	19.6	20.2
Inventories	25	9.4	9.4	0.6	1.5	10.4	10.4	13.9	13.6	8.9	8.8
	50	28.0	28.0	18.7	19.0	30.0	30.6	31.4	30.9	24.2	24.1
	75	47.0	47.3	44.8	45.8	50.3	50.6	48.1	48.5	41.5	41.5
Equity	25	14.6	16.2	4.0	7.9	14.0	15.9	18.9	19.6	15.0	15.9
	50	32.6	33.7	26.7	29.0	32.4	33.8	35.0	36.3	31.2	31.5
	75	53.1	55.1	56.6	59.4	55.8	57.4	54.3	56.4	47.4	49.0
Short-term liabilities	25	25.3	23.8	20.0	18.8	23.2	20.7	25.7	24.7	30.5	29.9
	50	46.1	44.6	45.3	42.6	43.9	41.9	45.9	44.5	49.0	48.2
	75	67.8	66.3	75.3	70.5	68.0	66.8	65.4	63.8	68.6	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	3.9	3.9	1.6	2.6	6.6	6.4	6.5	6.1	0.1	0.0
	75	25.6	25.4	25.5	24.7	27.9	27.7	28.0	27.4	19.4	18.5
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.8	0.2	0.8	0.7	0.9	1.0	0.9	0.6	0.6
	50	2.5	2.5	3.2	3.9	2.7	2.8	2.7	2.5	2.0	1.8
	75	5.6	5.5	9.1	9.3	6.0	5.7	5.3	5.1	4.3	4.0
Annual result and depreciation	25	1.6	1.6	1.2	2.0	1.8	1.8	1.8	1.7	1.2	1.1
	50	3.6	3.6	5.2	5.6	4.0	4.1	3.8	3.6	2.7	2.6
	75	7.2	7.0	11.2	11.3	7.6	7.5	6.9	6.6	5.4	5.1
Trade receivables	25	4.1	3.7	2.7	2.6	4.1	3.7	4.5	4.1	4.0	3.7
	50	6.9	6.5	6.2	5.8	7.0	6.4	7.1	6.7	7.0	6.6
	75	11.1	10.5	11.7	11.0	11.3	10.7	10.8	10.2	10.9	10.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.7	2.7	1.7	2.6	2.7	2.9	3.3	3.0	2.5	2.3
	50	6.5	6.4	7.0	8.0	6.6	6.7	6.7	6.4	5.7	5.3
	75	12.6	12.5	17.3	18.1	12.7	13.1	12.4	11.7	10.8	10.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.5	4.5	- 8.9	0.0	3.2	3.2	6.4	5.8	5.8	5.5
	50	14.7	14.6	10.6	12.6	14.2	14.1	16.9	16.7	13.7	13.3
	75	35.9	35.9	38.5	42.2	38.7	38.6	38.8	37.5	30.0	29.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	129.6	135.0	97.6	118.6	134.0	140.8	146.8	148.6	123.5	124.5
	50	294.8	307.9	283.7	328.2	321.2	349.0	315.5	314.2	245.9	249.0
	75	935.9	944.8	1 071.4	1 152.3	1 017.4	1 055.6	903.5	879.8	795.5	801.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	60.2	60.4	52.2	58.0	57.7	56.2	59.5	59.9	67.5	67.6
	50	104.2	106.6	111.9	116.9	102.9	106.1	103.5	104.9	103.9	104.0
	75	195.9	205.3	277.6	285.5	210.1	224.2	188.4	194.8	167.3	170.7
		Percentage of cost of materials									
Trade payables	25	2.4	2.1	3.0	2.8	2.6	2.6	2.4	2.1	1.8	1.6
	50	5.5	5.2	8.8	7.8	6.5	5.9	5.1	4.7	4.5	4.2
	75	10.7	10.0	21.3	19.0	12.5	11.7	9.0	8.6	7.8	7.4

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.9	99.4	99.2	99.7	99.5	99.9	99.9	99.9	99.9
Change in finished goods	0.1	0.1	0.6	0.8	0.3	0.5	0.1	0.1	0.1	0.1
Interest and similar income	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2
Other income	1.9	2.1	2.8	2.4	1.8	1.9	1.5	1.5	2.0	2.2
of which: Income from long-term equity investments	0.5	0.6	0.1	0.1	0.2	0.2	0.2	0.2	0.5	0.7
Total income	102.1	102.3	102.9	102.5	101.9	102.0	101.6	101.6	102.1	102.3
Expenses										
Cost of materials	84.0	83.7	58.3	58.5	69.6	69.2	74.9	74.6	85.4	85.0
Personnel expenses	5.8	6.0	21.8	21.3	15.1	15.3	11.2	11.5	4.9	5.2
Depreciation	0.8	0.8	1.8	1.7	1.4	1.4	1.2	1.2	0.7	0.7
of which: Depreciation of tangible fixed assets	0.6	0.7	1.7	1.6	1.3	1.3	1.0	1.1	0.6	0.6
Interest and similar expenses	0.4	0.3	0.7	0.6	0.5	0.5	0.4	0.4	0.4	0.3
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.1
Other expenses	8.1	8.2	16.4	15.7	11.7	11.7	10.1	10.2	7.8	7.9
Total expenses before taxes on income	99.1	99.0	99.0	98.0	98.4	98.3	97.8	97.9	99.2	99.2
Annual result before taxes on income	3.0	3.2	3.9	4.5	3.5	3.8	3.8	3.7	2.9	3.2
Taxes on income	0.6	0.6	1.1	1.2	1.1	1.1	1.0	1.0	0.6	0.6
Annual result	2.4	2.6	2.8	3.3	2.5	2.7	2.8	2.7	2.3	2.6
Profit and loss transfers (parent company)	0.7	0.2	0.0	0.0	0.1	0.1	0.0	0.1	0.8	0.2
Profit and loss transfers (subsidiary)	1.3	1.1	0.3	0.2	0.3	0.3	0.6	0.6	1.5	1.2
Profit for the year	1.7	1.7	2.5	3.1	2.3	2.4	2.2	2.1	1.6	1.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.6	0.6	0.6	0.7	0.8	0.7	0.7	1.2	1.7
Tangible fixed assets	8.4	8.5	15.8	15.1	14.9	15.0	13.2	13.5	7.7	7.8
of which: Land and buildings	4.1	4.2	5.7	5.2	6.6	6.5	5.9	6.1	3.9	4.0
Inventories	20.0	20.0	25.8	28.6	32.7	33.7	31.0	31.2	18.4	18.4
of which: Finished goods and merchandise	16.0	16.2	21.4	21.7	27.1	27.4	27.1	27.2	14.5	14.7
Cash	6.6	6.6	18.1	18.3	14.5	14.4	11.0	10.9	5.9	5.9
Receivables	44.2	44.5	36.0	34.0	33.2	32.1	38.8	38.4	45.1	45.5
Short-term	42.6	43.4	35.1	33.4	32.1	31.0	37.4	36.9	43.4	44.4
of which:										
Trade receivables	16.7	16.4	18.7	17.2	19.5	18.4	20.1	19.2	16.2	16.0
Receivables from affiliated companies	22.6	23.5	9.5	9.5	7.1	7.4	12.5	12.9	24.1	25.1
Long-term	1.6	1.1	0.9	0.6	1.1	1.1	1.4	1.5	1.7	1.1
of which: Loans to affiliated companies	1.4	0.9	0.6	0.3	0.3	0.5	0.8	1.0	1.5	0.9
Securities	3.3	2.3	0.7	0.7	0.8	0.8	0.6	0.6	3.6	2.6
Other long-term equity investments	16.0	16.0	2.4	2.1	2.7	2.8	4.3	4.2	17.7	17.7
of which: Goodwill	0.2	0.3	0.8	0.6	0.5	0.4	0.5	0.5	0.2	0.2
Capital										
Equity	36.5	37.2	35.6	37.3	42.7	43.3	42.2	43.3	35.8	36.4
Liabilities	51.2	50.3	55.6	54.2	49.3	49.0	47.4	46.4	51.6	50.8
Short-term	45.1	43.8	43.6	43.3	39.8	39.3	40.4	39.5	45.8	44.4
of which:										
Liabilities to banks	4.8	4.7	7.4	6.8	8.8	9.0	9.1	9.0	4.2	4.1
Trade payables	11.7	11.5	15.8	15.5	13.7	12.9	11.9	11.1	11.6	11.4
Liabilities to affiliated companies	22.7	21.3	9.1	8.2	8.4	8.2	12.7	12.7	24.1	22.6
Long-term	6.0	6.6	12.0	10.9	9.6	9.7	7.0	6.9	5.8	6.4
of which:										
Liabilities to banks	3.0	3.1	6.2	5.7	6.1	6.0	4.4	4.6	2.8	2.8
Liabilities to affiliated companies	1.8	2.1	3.5	2.9	2.4	2.5	2.0	1.8	1.8	2.1
Provisions	11.5	11.5	8.5	8.2	7.7	7.5	10.1	10.0	11.8	11.8
of which: Provisions for pensions	3.6	3.8	3.2	3.2	2.6	2.6	3.5	3.7	3.7	3.8
Other ratios	Percentage of sales									
Annual result before taxes on income	3.0	3.2	3.9	4.5	3.6	3.8	3.8	3.7	2.9	3.2
Annual result and depreciation	3.1	3.4	4.6	5.0	3.9	4.1	3.9	3.9	3.0	3.3
Trade receivables	7.2	7.0	9.9	9.2	9.1	8.8	8.9	8.6	7.0	6.8
	Percentage of the balance sheet total									
Sales	230.7	232.7	189.3	187.6	214.2	209.9	225.3	224.5	231.8	234.3
Annual result and interest paid	6.3	6.9	6.6	7.4	6.4	6.7	7.1	7.0	6.2	6.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.7	14.2	18.9	21.2	19.4	20.4	18.9	19.1	12.0	13.6
	Percentage of fixed assets									
Long-term equity and liabilities	156.5	164.7	252.0	273.0	275.9	276.1	266.5	266.8	146.7	155.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	110.3	115.1	122.4	120.0	118.0	116.3	120.8	122.0	109.1	114.4
Cash resources, short-term receivables and inventories	154.5	160.9	181.5	186.0	200.2	201.9	197.6	201.0	149.3	155.9
	Percentage of cost of materials									
Trade payables	6.0	5.9	14.2	14.0	9.1	8.8	7.0	6.6	5.9	5.7
Memo item:										
Balance sheet total in € billion	227.46	231.36	0.46	0.52	4.75	4.99	22.09	22.67	200.16	203.18
Sales in € billion	524.80	538.45	0.87	0.97	10.17	10.48	49.77	50.90	463.98	476.10
Number of enterprises	6 547	6 547	974	974	1 918	1 918	2 130	2 130	1 525	1 525

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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	62.8	62.7	42.6	41.3	60.0	60.1	67.1	66.7	74.0	73.8
	50	75.0	74.8	61.2	61.4	71.7	71.5	76.5	76.3	84.2	84.1
	75	85.6	85.3	74.4	73.4	81.0	80.7	85.5	85.3	92.8	92.5
Personnel expenses	25	5.1	5.2	8.9	8.8	7.9	7.9	5.4	5.5	2.3	2.4
	50	10.8	11.0	18.6	18.7	13.6	14.0	10.2	10.4	5.7	5.8
	75	17.8	18.2	29.4	28.8	20.8	21.0	15.3	15.7	10.9	11.2
Depreciation	25	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.1	0.1
	50	0.7	0.7	0.9	0.9	0.8	0.8	0.7	0.7	0.4	0.4
	75	1.5	1.5	2.3	2.3	1.6	1.6	1.3	1.4	1.1	1.2
Annual result	25	0.4	0.5	0.0	0.4	0.4	0.5	0.6	0.5	0.3	0.3
	50	1.7	1.7	1.9	2.5	1.8	1.8	1.9	1.7	1.4	1.3
	75	4.0	3.9	5.9	6.1	4.1	4.0	3.9	3.8	3.1	2.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.2	1.3	0.6	0.7	1.6	1.5	1.6	1.6	0.9	0.8
	50	5.5	5.7	5.1	5.0	5.6	5.9	5.9	6.2	4.9	4.8
	75	17.7	17.6	16.2	16.3	17.8	17.5	18.3	17.9	17.7	18.2
Inventories	25	8.7	8.6	0.4	0.9	10.5	10.5	13.1	12.7	7.8	7.3
	50	27.4	27.5	18.9	19.4	29.4	29.7	31.2	30.7	23.7	23.5
	75	47.2	47.7	45.1	47.0	49.9	50.1	48.7	49.2	41.3	41.1
Equity	25	17.3	19.6	6.1	11.0	17.8	19.8	22.6	23.7	16.5	17.8
	50	36.0	37.5	30.1	31.8	37.1	38.8	38.8	40.4	32.9	34.0
	75	57.2	58.8	60.0	60.4	58.4	60.8	58.7	61.0	51.4	52.4
Short-term liabilities	25	22.3	20.9	19.3	17.4	20.2	18.3	22.5	21.2	26.8	26.7
	50	42.1	40.4	43.7	40.6	39.6	38.4	40.7	39.2	46.1	44.8
	75	64.4	62.8	72.1	69.0	63.6	61.8	61.4	59.6	66.1	64.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	1.8	1.7	0.3	1.0	4.2	4.2	3.5	3.5	0.0	0.0
	75	22.1	21.8	21.4	20.5	24.7	24.9	24.7	24.6	15.6	15.4
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.7	0.0	0.5	0.6	0.7	0.9	0.8	0.6	0.5
	50	2.3	2.3	2.3	3.1	2.5	2.5	2.6	2.4	1.9	1.7
	75	5.3	5.3	7.6	7.6	5.6	5.5	5.4	5.2	4.1	3.8
Annual result and depreciation	25	1.4	1.5	1.0	1.7	1.5	1.6	1.7	1.6	1.1	1.0
	50	3.4	3.4	4.2	4.8	3.6	3.9	3.6	3.4	2.6	2.5
	75	6.8	6.8	9.6	9.4	7.2	7.1	6.8	6.5	5.1	4.8
Trade receivables	25	4.1	3.7	2.9	2.9	4.2	3.7	4.4	4.1	4.1	3.8
	50	7.2	6.7	6.5	6.0	7.2	6.5	7.3	6.9	7.3	7.0
	75	11.7	11.0	12.2	11.5	11.6	11.0	11.3	10.8	11.9	11.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.4	1.1	2.1	2.4	2.5	2.9	2.7	2.1	2.0
	50	5.8	5.6	5.8	6.7	6.0	6.0	6.2	5.8	5.2	4.6
	75	11.2	11.2	14.0	14.6	10.9	11.4	11.6	10.8	9.8	9.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.2	3.4	- 12.2	- 2.7	1.6	2.1	5.4	4.6	4.8	4.7
	50	13.3	13.5	8.4	10.3	12.3	12.9	16.4	16.2	12.8	12.3
	75	34.4	35.2	32.5	33.9	35.3	37.8	40.5	40.5	28.7	28.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	156.1	160.9	106.6	131.2	167.9	172.0	180.2	179.9	143.7	142.9
	50	356.7	375.6	316.8	373.5	396.1	422.4	387.1	397.6	296.4	292.5
	75	1 145.3	1 164.9	1 210.0	1 300.0	1 227.4	1 297.3	1 103.5	1 109.0	999.3	988.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	66.6	67.1	56.5	61.4	63.1	63.5	68.4	67.4	75.5	74.4
	50	115.7	120.3	121.8	124.8	114.7	120.4	117.5	121.1	114.6	116.9
	75	223.5	237.1	307.7	313.2	238.1	260.2	214.0	235.0	189.9	194.8
		Percentage of cost of materials									
Trade payables	25	2.3	2.1	2.9	2.9	2.7	2.6	2.3	2.1	1.5	1.4
	50	5.6	5.1	8.7	7.9	6.7	5.9	5.2	4.7	4.2	3.8
	75	11.1	10.4	21.5	18.4	12.7	12.0	9.5	9.2	7.9	7.4

I. Enterprises by economic sector

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

Ratios	Non-corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.9	99.8	99.9	100.0	99.9	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.1	0.2	0.1	0.0	0.1	0.0	0.0	0.0
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	0.9	0.9	2.8	2.9	2.0	1.8	1.1	1.1	0.9	0.8
of which: Income from long-term equity investments	0.3	0.2	0.4	0.5	0.1	0.1	0.2	0.2	0.3	0.2
Total income	101.0	101.0	102.9	103.0	102.1	101.9	101.2	101.3	101.0	100.9
Expenses										
Cost of materials	87.2	87.2	58.7	57.1	70.8	70.2	75.4	75.4	88.9	88.9
Personnel expenses	4.9	5.0	14.9	15.3	13.3	13.5	10.9	11.2	4.1	4.2
Depreciation	0.8	0.8	2.6	2.9	1.7	1.6	1.4	1.3	0.7	0.7
of which: Depreciation of tangible fixed assets	0.7	0.7	2.5	2.7	1.5	1.5	1.2	1.2	0.6	0.6
Interest and similar expenses	0.3	0.3	1.0	1.0	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	5.5	16.3	16.4	11.3	11.7	9.2	9.4	4.9	5.0
Total expenses before taxes on income	98.7	98.8	93.7	92.8	97.7	97.6	97.4	97.8	98.9	99.0
Annual result before taxes on income	2.3	2.1	9.2	10.2	4.5	4.3	3.8	3.5	2.1	1.9
Taxes on income	0.3	0.3	1.3	1.3	0.7	0.7	0.6	0.6	0.3	0.2
Annual result	2.0	1.8	8.0	9.0	3.7	3.6	3.2	2.9	1.8	1.7
Profit and loss transfers (parent company)	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Profit and loss transfers (subsidiary)	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Profit for the year	2.0	1.9	7.9	9.0	3.7	3.5	3.2	2.9	1.8	1.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.5	0.5	0.4	0.5	0.6	0.7	0.7	0.8	0.5	0.5
Tangible fixed assets	19.4	19.7	27.4	27.0	21.2	21.9	18.9	19.6	19.4	19.6
of which: Land and buildings	13.0	12.8	11.5	11.5	10.8	11.1	10.1	10.4	13.5	13.2
Inventories	19.8	19.6	25.4	28.3	34.6	34.4	33.2	33.2	17.5	17.4
of which: Finished goods and merchandise	18.5	18.0	22.7	25.0	30.7	30.2	30.4	30.5	16.6	16.0
Cash	5.3	5.0	13.9	11.7	10.1	10.2	8.4	8.7	4.7	4.4
Receivables	38.8	39.6	27.3	26.8	29.8	29.1	33.3	32.3	39.8	40.9
Short-term	37.4	35.7	27.2	26.7	28.8	28.2	32.3	31.3	38.4	36.5
of which:										
Trade receivables	16.4	15.2	13.9	13.5	18.2	17.9	20.6	19.2	15.8	14.6
Receivables from affiliated companies	13.8	14.5	7.9	7.5	6.4	6.1	6.8	7.1	15.0	15.7
Long-term	1.3	3.9	0.1	0.1	1.0	1.0	0.9	1.0	1.4	4.4
of which: Loans to affiliated companies	1.1	3.7	0.0	0.0	0.4	0.4	0.6	0.7	1.2	4.2
Securities	0.5	0.4	0.2	0.3	0.2	0.2	1.8	1.5	0.4	0.2
Other long-term equity investments	15.4	14.9	4.6	4.5	3.0	3.0	3.4	3.5	17.5	16.7
of which: Goodwill	0.2	0.2	0.9	0.8	0.2	0.2	0.2	0.2	0.2	0.2
Capital										
Equity	31.3	30.7	18.4	23.1	26.1	26.8	27.1	28.3	32.0	31.2
Liabilities	62.6	63.4	75.0	70.8	69.3	68.7	67.1	66.1	61.8	62.8
Short-term	50.5	50.6	54.1	51.8	55.1	54.4	56.6	55.5	49.6	49.8
of which:										
Liabilities to banks	8.0	7.5	16.9	16.3	14.0	13.4	14.0	13.7	7.0	6.5
Trade payables	18.5	18.5	15.1	13.4	13.0	12.4	11.5	11.1	19.6	19.7
Liabilities to affiliated companies	18.2	18.3	13.0	12.0	20.3	20.8	25.3	24.7	17.2	17.4
Long-term	12.1	12.8	20.8	19.0	14.2	14.4	10.5	10.6	12.2	13.0
of which:										
Liabilities to banks	9.4	10.1	14.2	13.4	9.5	9.9	6.8	7.0	9.7	10.5
Liabilities to affiliated companies	2.1	2.1	4.7	3.5	3.0	2.7	3.0	2.9	2.0	2.0
Provisions	5.9	5.7	6.5	5.9	4.5	4.3	5.7	5.6	6.0	5.7
of which: Provisions for pensions	1.2	1.2	0.4	0.4	0.6	0.6	1.2	1.2	1.2	1.2
Other ratios	Percentage of sales									
Annual result before taxes on income	2.3	2.1	9.2	10.3	4.5	4.3	3.8	3.5	2.1	1.9
Annual result and depreciation	2.8	2.6	10.6	11.9	5.4	5.1	4.6	4.2	2.5	2.4
Trade receivables	5.3	5.0	7.6	7.5	7.9	7.9	7.9	7.4	5.0	4.6
	Percentage of the balance sheet total									
Sales	307.8	305.6	181.9	179.5	229.4	227.6	262.0	261.1	316.5	313.9
Annual result and interest paid	7.0	6.4	16.3	17.9	9.9	9.5	9.7	8.9	6.5	6.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.4	12.4	28.4	32.8	19.6	18.6	18.5	17.5	12.5	11.5
	Percentage of fixed assets									
Long-term equity and liabilities	121.1	114.2	121.5	132.5	157.4	156.6	157.7	156.7	117.2	110.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	85.3	80.9	76.3	74.7	70.7	70.7	73.8	73.6	87.6	82.4
Cash resources, short-term receivables and inventories	124.5	119.7	123.2	129.4	133.5	134.0	132.5	133.5	122.9	117.3
	Percentage of cost of materials									
Trade payables	6.9	6.9	14.1	13.1	8.0	7.8	5.8	5.6	7.0	7.0
Memo item:										
Balance sheet total in € billion	60.42	63.11	0.12	0.13	1.46	1.50	7.03	7.14	51.81	54.34
Sales in € billion	185.96	192.87	0.22	0.22	3.35	3.41	18.43	18.66	163.96	170.58
Number of enterprises	2 095	2 095	226	226	592	592	778	778	499	499

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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	66.4	66.3	39.3	37.7	62.7	61.4	69.3	69.7	73.8	73.8
	50	75.4	75.3	58.3	58.3	72.5	72.7	76.1	75.7	81.5	81.4
	75	83.5	83.3	71.9	72.9	80.4	79.8	82.6	82.5	91.4	91.6
Personnel expenses	25	5.1	5.3	3.7	4.2	7.0	7.0	6.3	6.3	2.5	2.5
	50	10.3	10.5	12.1	11.1	12.0	12.4	10.5	10.6	7.0	7.3
	75	15.2	15.7	22.6	22.9	17.9	18.3	14.7	15.0	11.7	12.1
Depreciation	25	0.4	0.4	0.6	0.6	0.5	0.5	0.5	0.4	0.2	0.2
	50	1.0	0.9	1.3	1.5	1.1	1.0	1.0	1.0	0.7	0.7
	75	1.7	1.7	3.6	3.2	1.9	2.0	1.6	1.6	1.3	1.3
Annual result	25	1.0	0.9	2.3	2.9	1.2	1.1	1.0	0.9	0.7	0.6
	50	2.7	2.6	6.9	8.1	3.0	3.0	2.4	2.2	2.0	1.8
	75	5.6	5.4	14.9	14.5	6.3	5.7	4.4	4.1	4.3	4.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.6	3.4	2.0	1.8	3.9	3.7	4.1	4.0	3.3	2.8
	50	12.5	12.4	10.5	9.2	13.3	13.0	13.4	13.3	10.1	10.4
	75	29.1	29.7	31.4	31.9	30.5	31.6	30.1	29.9	25.8	26.0
Inventories	25	11.4	11.8	2.0	1.9	10.3	9.8	15.6	16.1	12.5	12.7
	50	29.4	29.4	17.6	18.0	33.1	32.6	31.7	31.2	26.0	25.8
	75	46.6	46.7	40.9	40.8	52.4	52.0	46.9	46.9	43.0	42.6
Equity	25	8.7	9.7	0.4	2.2	6.6	8.0	11.1	12.1	11.5	11.7
	50	22.5	23.7	14.7	19.4	18.9	20.2	25.1	25.9	25.9	26.5
	75	40.0	41.4	40.6	48.5	38.3	41.1	40.6	42.2	39.8	39.8
Short-term liabilities	25	38.7	37.0	23.9	25.0	36.2	34.4	41.2	39.0	43.0	42.1
	50	56.7	55.5	51.5	50.1	57.8	56.1	56.5	55.1	56.8	57.4
	75	76.4	74.3	84.8	78.9	77.8	77.0	73.4	71.7	76.1	74.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	13.5	12.1	14.9	13.7	15.7	14.3	15.1	14.8	8.7	8.8
	75	34.8	34.1	46.4	44.9	39.3	37.5	35.2	34.1	26.8	26.0
		Percentage of sales									
Annual result before taxes on income	25	1.2	1.2	2.6	3.2	1.5	1.4	1.3	1.1	0.9	0.8
	50	3.2	3.0	8.1	9.2	3.6	3.6	2.9	2.7	2.4	2.2
	75	6.6	6.2	16.5	16.5	7.3	6.6	5.1	4.8	5.1	4.8
Annual result and depreciation	25	2.2	2.2	4.7	5.1	2.8	2.6	2.3	2.2	1.6	1.5
	50	4.5	4.3	10.6	11.3	5.1	5.0	4.2	3.9	3.3	3.1
	75	8.2	7.9	19.5	19.1	9.0	8.5	7.0	6.6	6.3	6.1
Trade receivables	25	3.9	3.6	2.2	1.6	3.9	3.5	4.5	4.2	3.5	3.5
	50	6.4	6.0	4.8	4.4	6.5	6.1	6.7	6.3	6.2	5.8
	75	9.5	9.0	9.3	8.9	9.8	9.6	9.7	8.9	9.0	8.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.4	4.3	5.7	6.9	4.5	4.4	4.5	4.1	4.1	3.7
	50	9.0	8.8	17.6	19.9	9.6	9.7	8.6	8.3	7.6	7.3
	75	17.6	17.0	34.7	39.7	20.2	18.3	14.9	13.7	13.3	13.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.3	8.0	3.7	8.2	8.8	6.8	8.8	8.7	8.3	8.0
	50	17.8	18.3	22.3	29.7	19.3	18.9	17.6	17.6	15.9	15.5
	75	39.8	37.6	64.4	74.4	46.4	39.5	35.5	33.5	34.0	33.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	92.1	93.4	53.9	75.6	86.2	92.9	96.7	94.4	96.8	96.0
	50	171.7	175.6	166.4	200.0	174.6	177.5	178.0	177.7	161.4	166.1
	75	458.9	452.3	626.2	630.3	458.9	467.5	467.4	428.3	385.0	389.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	48.1	48.1	39.4	37.9	41.7	42.7	48.5	48.1	58.8	55.5
	50	76.8	76.8	92.1	90.1	71.6	71.3	74.1	75.7	80.0	81.9
	75	117.8	122.1	176.7	177.7	121.1	138.3	116.2	120.0	111.1	112.6
		Percentage of cost of materials									
Trade payables	25	2.7	2.3	3.3	2.1	2.6	2.5	2.5	2.1	2.7	2.6
	50	5.4	5.2	9.1	7.3	6.0	5.8	4.9	4.6	5.2	5.2
	75	9.3	8.7	21.2	20.1	11.7	10.8	8.1	7.5	7.6	7.5

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	100.0	99.5	99.7	99.8	99.9	99.9	100.0	100.0	100.0
Change in finished goods	0.1	0.0	0.5	0.3	0.2	0.1	0.1	0.0	0.0	0.0
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	1.2	1.2	1.9	1.9	1.5	1.5	1.0	1.1	1.2	1.2
of which: Income from long-term equity investments	0.2	0.2	0.0	0.0	0.1	0.0	0.1	0.1	0.2	0.3
Total income	101.3	101.3	102.0	102.0	101.6	101.5	101.1	101.2	101.3	101.3
Expenses										
Cost of materials	70.4	70.1	57.4	56.8	62.3	62.2	66.4	66.3	70.9	70.7
Personnel expenses	11.3	11.3	20.2	19.9	17.8	17.7	14.4	14.2	10.8	10.8
Depreciation	1.4	1.4	2.0	1.9	1.7	1.6	1.4	1.4	1.4	1.4
of which: Depreciation of tangible fixed assets	1.4	1.4	1.9	1.8	1.6	1.6	1.3	1.4	1.3	1.4
Interest and similar expenses	0.3	0.3	0.7	0.6	0.5	0.5	0.3	0.3	0.3	0.3
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Other expenses	16.1	16.5	17.4	17.4	15.5	15.4	15.2	15.8	16.1	16.6
Total expenses before taxes on income	99.4	99.6	97.7	96.7	97.8	97.4	97.8	98.1	99.6	99.8
Annual result before taxes on income	1.9	1.7	4.3	5.3	3.8	4.1	3.3	3.1	1.7	1.5
Taxes on income	0.5	0.4	0.9	1.0	0.9	0.9	0.7	0.6	0.5	0.4
Annual result	1.4	1.3	3.4	4.3	2.9	3.2	2.6	2.5	1.3	1.1
Profit and loss transfers (parent company)	0.3	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2
Profit and loss transfers (subsidiary)	0.5	0.3	0.0	0.0	0.1	0.1	1.1	1.0	0.5	0.3
Profit for the year	1.2	1.1	3.4	4.3	2.9	3.1	1.5	1.5	1.1	1.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.4	0.8	0.8	0.7	0.6	0.8	0.7	1.6	1.5
Tangible fixed assets	25.9	26.3	20.1	18.8	21.3	20.8	19.6	19.3	26.7	27.1
of which: Land and buildings	12.7	13.7	7.3	6.6	9.4	9.0	10.0	10.0	13.1	14.2
Inventories	25.9	25.7	38.0	37.7	37.7	37.5	33.9	34.2	24.8	24.5
of which: Finished goods and merchandise	25.3	25.0	33.8	33.3	34.2	34.1	32.4	32.6	24.3	24.0
Cash	9.6	9.5	13.0	14.3	12.1	12.1	10.0	10.2	9.4	9.3
Receivables	25.6	25.5	25.1	25.8	24.3	24.6	31.5	31.0	25.1	25.0
Short-term	23.1	22.2	24.6	25.1	23.5	24.0	30.5	29.8	22.4	21.4
of which:										
Trade receivables	6.2	5.2	13.1	13.6	11.6	11.7	10.8	9.9	5.6	4.6
Receivables from affiliated companies	11.2	11.5	4.7	4.4	5.4	5.8	10.6	11.3	11.5	11.8
Long-term	2.5	3.4	0.5	0.7	0.8	0.7	1.0	1.2	2.7	3.6
of which: Loans to affiliated companies	1.6	2.5	0.0	0.0	0.3	0.3	0.6	0.7	1.7	2.7
Securities	0.8	0.4	0.5	0.5	0.4	0.5	0.8	0.8	0.9	0.3
Other long-term equity investments	10.1	10.6	1.8	1.4	3.0	3.4	2.9	3.4	11.0	11.6
of which: Goodwill	0.6	0.5	1.3	1.0	1.6	1.5	0.6	0.9	0.5	0.4
Capital										
Equity	29.2	30.2	22.8	25.5	29.8	31.2	29.5	29.6	29.2	30.2
Liabilities	59.8	58.8	70.1	67.2	62.9	61.4	60.5	60.6	59.6	58.5
Short-term	50.3	49.9	49.6	47.9	45.0	45.9	51.8	52.7	50.3	49.8
of which:										
Liabilities to banks	2.9	3.1	11.2	10.6	9.9	10.4	5.8	6.8	2.4	2.5
Trade payables	19.2	18.8	18.2	16.6	16.6	16.0	23.8	21.7	18.9	18.7
Liabilities to affiliated companies	20.9	19.2	6.1	6.5	9.0	9.6	15.2	16.9	21.9	19.7
Long-term	9.5	8.9	20.5	19.3	17.9	15.5	8.7	7.9	9.3	8.8
of which:										
Liabilities to banks	5.5	5.5	12.5	11.6	12.7	11.4	6.3	6.1	5.2	5.2
Liabilities to affiliated companies	1.6	1.5	5.0	5.0	3.1	2.1	1.8	1.2	1.6	1.5
Provisions	10.0	10.0	6.4	6.6	6.4	6.4	7.0	7.1	10.4	10.4
of which: Provisions for pensions	2.1	2.1	1.1	1.1	1.5	1.4	1.3	1.4	2.2	2.2
Other ratios	Percentage of sales									
Annual result before taxes on income	1.9	1.7	4.3	5.3	3.8	4.1	3.3	3.1	1.7	1.5
Annual result and depreciation	2.8	2.7	5.4	6.2	4.6	4.8	4.0	3.9	2.7	2.5
Trade receivables	2.1	1.8	5.5	5.6	4.5	4.6	4.2	3.8	1.8	1.5
	Percentage of the balance sheet total									
Sales	299.7	291.2	239.1	244.7	254.5	256.5	257.2	260.3	305.4	295.3
Annual result and interest paid	5.1	4.4	9.8	12.0	8.7	9.4	7.5	7.3	4.7	4.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.9	13.0	20.2	25.2	20.2	21.8	17.0	16.9	13.4	12.3
	Percentage of fixed assets									
Long-term equity and liabilities	101.7	98.5	188.3	208.0	188.1	186.7	159.5	154.4	96.6	93.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	66.4	63.9	76.2	82.6	79.3	78.7	79.0	76.5	64.8	62.2
Cash resources, short-term receivables and inventories	118.0	115.5	152.7	161.2	163.0	160.4	144.5	141.3	114.0	111.5
	Percentage of cost of materials									
Trade payables	9.1	9.2	13.2	11.9	10.4	10.0	13.9	12.6	8.7	8.9
Memo item:										
Balance sheet total in € billion	78.82	84.71	0.39	0.42	2.05	2.19	6.69	6.96	69.69	75.14
Sales in € billion	236.20	246.65	0.92	1.02	5.22	5.63	17.21	18.11	212.85	221.90
Number of enterprises	3 335	3 335	1 052	1 052	1 107	1 107	736	736	440	440

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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	49.9	49.8	43.2	41.7	52.0	51.6	53.6	53.6	55.1	55.4
	50	62.5	62.4	55.9	55.4	63.1	62.7	72.2	71.6	71.0	71.4
	75	75.5	75.7	68.7	68.1	74.6	74.9	77.1	77.1	79.0	78.2
Personnel expenses	25	9.3	9.3	10.3	11.0	10.8	11.1	8.6	8.2	8.0	8.1
	50	14.9	15.0	17.9	18.0	15.8	15.9	11.6	11.8	12.2	12.5
	75	23.0	23.1	27.9	28.0	23.2	23.5	19.2	19.6	17.3	17.1
Depreciation	25	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.7	0.7
	50	1.1	1.1	1.3	1.2	1.2	1.1	0.8	0.8	1.2	1.3
	75	2.1	2.1	2.5	2.4	2.1	2.0	1.7	1.9	1.9	1.9
Annual result	25	0.5	0.7	0.3	0.8	0.7	1.0	0.7	0.7	0.0	0.1
	50	2.3	2.5	3.0	3.6	2.6	2.7	2.2	2.2	1.1	1.1
	75	5.2	5.4	7.5	8.3	5.4	5.5	4.5	4.2	2.8	2.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.0	3.6	2.5	2.0	4.6	3.9	4.8	4.5	8.2	7.4
	50	10.9	10.2	8.8	8.5	10.8	10.0	9.9	9.1	22.0	20.8
	75	26.6	25.5	24.5	23.6	24.8	23.6	21.9	21.6	36.1	37.2
Inventories	25	16.1	16.2	11.6	11.7	17.3	17.5	22.2	21.7	17.7	16.4
	50	32.5	33.3	30.6	30.6	33.2	34.3	35.1	36.9	27.4	27.7
	75	52.0	52.8	56.5	56.7	55.8	56.8	46.3	48.5	42.2	41.6
Equity	25	4.3	6.9	- 2.2	3.6	6.6	8.7	4.8	5.1	7.3	14.1
	50	23.4	25.7	21.3	24.0	25.7	27.3	21.2	21.3	24.4	28.3
	75	46.8	49.2	49.2	52.7	46.0	49.5	44.3	45.3	46.6	49.4
Short-term liabilities	25	28.0	26.7	24.7	22.2	27.4	26.8	32.3	32.9	31.1	28.9
	50	50.3	49.6	48.6	44.8	47.2	47.9	56.6	57.7	52.9	51.2
	75	75.9	73.0	75.5	70.6	69.4	68.4	79.9	80.5	80.8	70.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	5.5	5.4	9.8	9.5	12.0	12.1	0.0	0.0	0.0	0.0
	75	29.4	27.7	34.7	34.3	35.4	33.9	19.3	20.5	9.2	9.4
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.9	0.4	1.0	1.0	1.3	0.9	1.1	0.1	0.2
	50	3.0	3.2	3.6	4.4	3.2	3.5	2.9	3.0	1.5	1.6
	75	6.3	6.5	8.8	9.6	6.6	6.7	5.4	5.0	3.6	3.4
Annual result and depreciation	25	1.9	2.1	1.9	2.5	2.2	2.5	2.2	2.0	1.1	1.2
	50	4.4	4.6	5.2	6.0	4.8	5.0	4.2	4.2	2.9	3.0
	75	8.0	8.2	11.2	12.1	8.1	8.1	6.7	6.5	5.3	5.2
Trade receivables	25	0.4	0.5	0.3	0.3	0.6	0.6	1.1	1.1	0.1	0.1
	50	2.8	2.5	3.0	2.7	3.1	3.1	3.3	2.6	0.8	0.8
	75	6.3	6.2	7.2	7.4	7.1	7.0	5.7	4.9	3.4	3.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.8	3.1	2.3	3.2	3.6	3.9	3.1	3.0	0.5	0.9
	50	7.9	8.6	9.7	12.1	8.7	9.4	7.5	7.4	4.7	5.0
	75	16.4	17.6	24.1	27.6	17.1	17.7	14.4	14.3	9.9	9.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.9	6.1	- 0.4	2.0	6.7	7.1	7.9	8.0	4.7	6.2
	50	17.1	18.3	15.5	19.3	19.2	19.7	17.6	17.7	15.2	16.4
	75	39.8	43.6	46.3	58.3	42.1	43.1	32.8	35.1	28.9	31.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	82.1	89.4	80.1	103.7	111.8	109.4	63.8	54.5	41.6	59.7
	50	183.1	196.3	215.2	266.7	225.2	231.8	145.3	153.0	129.1	128.9
	75	507.4	553.9	700.0	817.7	570.7	629.4	388.1	378.6	223.4	242.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	40.5	42.0	36.4	38.8	40.0	39.4	50.5	48.8	37.8	41.0
	50	76.1	78.1	80.0	88.6	79.0	80.1	73.9	71.8	66.2	72.5
	75	141.9	150.4	166.7	195.8	143.5	147.5	114.0	120.6	118.6	127.8
		Percentage of cost of materials									
Trade payables	25	4.4	4.2	4.0	3.6	4.9	4.6	5.0	4.7	3.5	3.3
	50	8.9	8.5	8.7	7.9	8.7	8.5	10.3	10.1	7.9	7.9
	75	15.6	14.6	17.6	15.3	13.9	13.0	21.1	18.7	12.2	12.2

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.9	99.3	99.6	99.6	99.9	99.9	99.9	100.0	99.9
Change in finished goods	0.1	0.1	0.7	0.4	0.4	0.1	0.1	0.1	0.0	0.1
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	1.0	1.1	2.0	2.0	1.8	1.8	0.9	1.1	1.0	1.0
of which: Income from long-term equity investments	0.1	0.2	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.2
Total income	101.1	101.1	102.1	102.1	101.9	101.9	101.0	101.1	101.1	101.1
Expenses										
Cost of materials	71.2	71.1	54.9	54.5	59.7	59.4	67.7	67.6	72.0	71.9
Personnel expenses	10.3	10.2	23.1	22.5	19.4	19.3	13.4	13.1	9.6	9.5
Depreciation	1.5	1.5	2.0	2.0	1.7	1.7	1.3	1.3	1.5	1.5
of which: Depreciation of tangible fixed assets	1.4	1.4	1.9	1.9	1.6	1.6	1.2	1.2	1.5	1.4
Interest and similar expenses	0.2	0.2	0.7	0.6	0.5	0.5	0.2	0.2	0.2	0.2
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Other expenses	16.1	16.7	18.9	18.8	17.7	17.7	15.2	15.9	16.2	16.7
Total expenses before taxes on income	99.4	99.7	99.7	98.5	99.1	98.6	97.9	98.2	99.6	99.9
Annual result before taxes on income	1.7	1.5	2.4	3.6	2.8	3.3	3.1	2.9	1.4	1.2
Taxes on income	0.6	0.5	0.8	1.0	1.0	1.0	0.7	0.6	0.5	0.4
Annual result	1.1	1.0	1.6	2.6	1.9	2.3	2.5	2.3	0.9	0.8
Profit and loss transfers (parent company)	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0
Profit and loss transfers (subsidiary)	0.7	0.3	0.0	0.0	0.1	0.2	1.4	1.4	0.6	0.2
Profit for the year	0.6	0.6	1.6	2.6	1.8	2.1	1.0	0.9	0.6	0.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.4	1.0	1.0	1.1	0.8	0.9	0.8	1.5	1.4
Tangible fixed assets	29.7	30.4	16.8	15.7	18.5	17.9	15.7	15.5	32.0	32.7
of which: Land and buildings	17.5	18.6	4.1	3.7	5.9	5.7	6.6	7.0	19.4	20.6
Inventories	25.4	25.3	39.5	38.6	36.1	35.9	34.9	35.5	23.7	23.6
of which: Finished goods and merchandise	24.7	24.5	34.4	33.3	31.9	31.7	33.5	34.0	23.2	23.1
Cash	10.5	10.3	13.5	15.4	14.8	14.5	9.6	9.8	10.4	10.2
Receivables	24.7	24.0	26.2	26.7	26.4	26.5	35.4	34.8	23.2	22.6
Short-term	22.9	21.0	25.6	25.8	25.2	25.6	34.4	33.7	21.3	19.3
of which:										
Trade receivables	7.9	6.0	13.9	14.5	12.3	12.4	11.6	10.5	7.3	5.2
Receivables from affiliated companies	8.8	9.3	4.7	4.3	5.7	6.2	12.2	13.1	8.5	8.9
Long-term	1.8	3.1	0.6	0.9	1.1	0.9	0.9	1.2	1.9	3.4
of which: Loans to affiliated companies	1.1	2.5	0.1	0.0	0.5	0.5	0.6	0.7	1.2	2.8
Securities	1.5	0.6	0.7	0.7	0.6	0.7	1.0	0.9	1.6	0.6
Other long-term equity investments	6.3	7.5	1.6	1.3	2.0	2.9	2.0	2.3	7.1	8.3
of which: Goodwill	0.6	0.5	1.1	0.9	0.6	0.6	0.5	0.8	0.6	0.5
Capital										
Equity	35.1	34.8	25.7	28.4	35.5	37.2	30.2	30.6	35.8	35.3
Liabilities	54.0	54.3	67.3	64.3	55.6	54.0	58.5	58.1	53.2	53.8
Short-term	46.3	46.4	49.5	46.8	41.4	41.7	52.2	52.6	45.7	45.8
of which:										
Liabilities to banks	3.1	2.6	9.7	8.8	8.1	8.5	4.4	5.6	2.7	2.0
Trade payables	19.1	18.5	17.8	15.8	15.8	14.9	28.3	25.6	18.1	17.8
Liabilities to affiliated companies	16.7	15.3	7.2	7.4	6.9	7.6	12.9	14.5	17.6	15.7
Long-term	7.7	7.9	17.8	17.4	14.2	12.3	6.3	5.6	7.6	8.0
of which:										
Liabilities to banks	4.7	5.5	8.9	8.2	8.9	7.8	4.2	3.9	4.6	5.6
Liabilities to affiliated companies	2.1	2.0	5.5	6.0	2.8	1.9	1.5	0.9	2.2	2.1
Provisions	9.8	9.8	6.6	6.9	7.8	7.6	7.5	7.7	10.1	10.2
of which: Provisions for pensions	1.8	1.9	1.6	1.6	2.2	2.0	1.5	1.6	1.8	1.9
Other ratios	Percentage of sales									
Annual result before taxes on income	1.7	1.5	2.4	3.6	2.8	3.3	3.1	2.9	1.4	1.2
Annual result and depreciation	2.6	2.5	3.6	4.6	3.6	4.0	3.7	3.6	2.5	2.3
Trade receivables	2.7	2.1	6.3	6.4	5.1	5.1	4.3	3.8	2.5	1.8
	Percentage of the balance sheet total									
Sales	289.6	282.6	220.2	226.1	243.8	243.5	267.1	273.2	294.5	285.4
Annual result and interest paid	3.9	3.4	5.0	7.3	5.7	6.6	7.2	6.9	3.4	2.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	14.0	12.8	13.1	18.5	17.6	20.1	16.5	16.4	13.5	12.0
	Percentage of fixed assets									
Long-term equity and liabilities	113.1	105.0	219.9	244.5	223.9	223.0	187.8	184.7	106.2	98.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	74.8	68.3	79.2	88.2	97.0	96.7	85.1	83.1	72.6	65.2
Cash resources, short-term receivables and inventories	129.6	122.8	159.0	170.5	184.2	182.9	152.2	150.6	124.4	116.8
	Percentage of cost of materials									
Trade payables	9.3	9.2	14.6	12.8	10.8	10.3	15.6	13.9	8.5	8.6
Memo item:										
Balance sheet total in € billion	43.73	47.49	0.26	0.29	1.22	1.32	4.85	5.00	37.41	40.89
Sales in € billion	126.64	134.23	0.58	0.65	2.96	3.21	12.95	13.65	110.15	116.72
Number of enterprises	2 109	2 109	674	674	627	627	546	546	262	262

I. Enterprises by economic sector

cont'd: 8.c) Retail 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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	48.1	47.8	39.7	39.6	49.3	48.7	55.0	54.7	54.2	54.3
	50	61.3	61.3	53.3	53.3	59.9	59.9	74.5	74.4	70.1	69.6
	75	75.1	75.2	65.8	65.4	71.7	72.1	77.2	77.2	77.3	77.1
Personnel expenses	25	9.4	9.0	13.0	13.4	11.8	11.9	8.5	8.1	7.0	7.1
	50	16.0	16.2	21.4	21.8	18.3	18.4	10.3	9.9	12.7	12.9
	75	24.9	25.2	32.4	31.5	26.1	27.2	17.8	17.5	17.5	17.5
Depreciation	25	0.5	0.5	0.4	0.4	0.5	0.5	0.5	0.4	0.5	0.6
	50	1.0	1.0	1.3	1.2	1.1	1.1	0.7	0.7	1.2	1.2
	75	2.0	2.0	2.4	2.3	2.0	2.0	1.5	1.6	2.0	2.1
Annual result	25	0.2	0.4	- 0.2	0.3	0.3	0.5	0.6	0.6	0.0	0.2
	50	1.7	1.9	1.8	2.4	1.5	1.8	2.0	2.0	1.3	1.2
	75	4.2	4.2	4.9	5.7	4.0	4.1	4.4	3.9	3.0	3.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.2	3.0	1.8	1.7	3.5	3.3	4.5	4.2	4.5	4.6
	50	8.9	8.5	7.6	7.3	8.9	8.3	8.5	8.1	14.3	14.8
	75	21.5	20.8	20.7	19.5	21.4	20.8	17.6	16.0	31.8	31.4
Inventories	25	14.9	14.8	9.3	8.6	16.2	16.6	25.0	24.4	12.9	13.4
	50	33.2	34.5	30.7	29.8	34.5	35.8	35.8	38.0	26.7	27.2
	75	52.1	52.4	58.3	58.7	55.0	56.2	45.8	48.4	42.9	42.4
Equity	25	6.9	8.5	1.8	7.2	12.6	13.8	3.4	4.1	13.0	14.8
	50	27.2	29.2	24.8	27.6	31.2	33.3	20.6	20.1	32.1	34.5
	75	52.2	53.8	52.1	54.8	54.2	56.7	44.9	47.8	55.1	55.4
Short-term liabilities	25	25.4	24.4	22.5	21.7	24.4	23.1	31.1	30.6	26.5	24.7
	50	47.0	45.8	47.3	42.2	43.3	42.9	59.0	59.5	43.0	44.1
	75	75.1	71.8	75.0	67.6	64.8	63.3	80.8	81.6	67.7	67.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	1.4	1.5	4.3	4.7	6.7	5.6	0.0	0.0	0.0	0.0
	75	21.6	20.3	28.1	23.8	26.7	24.6	11.1	12.7	12.2	10.5
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.6	- 0.2	0.3	0.4	0.7	0.9	0.9	0.1	0.3
	50	2.3	2.6	2.2	2.9	2.2	2.5	2.8	2.8	1.7	1.7
	75	5.1	5.3	6.1	7.0	5.4	5.4	5.1	4.7	4.1	3.8
Annual result and depreciation	25	1.4	1.8	0.9	1.7	1.5	1.8	1.9	1.8	1.1	1.4
	50	3.6	4.0	3.8	4.7	3.6	3.9	3.9	3.9	3.1	3.2
	75	6.9	6.9	8.1	9.3	7.3	7.0	6.2	5.9	5.7	5.4
Trade receivables	25	0.7	0.8	0.6	0.6	0.7	0.6	1.8	1.5	0.2	0.3
	50	3.2	2.9	3.4	3.4	3.1	3.1	3.7	2.8	1.8	1.6
	75	6.7	6.5	8.2	8.6	7.5	7.6	5.7	4.8	4.6	3.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	2.4	0.7	1.9	2.4	2.8	2.9	2.7	0.4	1.3
	50	5.8	6.8	5.7	7.4	5.5	6.5	6.9	6.9	4.3	5.1
	75	12.5	13.4	13.0	17.1	11.6	11.8	13.8	13.5	10.2	9.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	1.8	3.6	- 7.1	- 4.0	2.3	3.7	7.0	7.3	3.9	6.8
	50	13.6	15.4	8.7	11.7	13.5	15.7	16.5	17.2	15.5	17.1
	75	32.4	37.8	28.5	39.4	39.1	39.9	28.6	31.4	33.0	37.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	96.9	104.9	100.0	129.1	139.5	147.4	43.0	39.9	90.5	87.0
	50	219.1	237.2	275.2	329.1	281.0	308.2	156.7	164.0	169.9	165.1
	75	592.9	664.6	800.0	946.7	676.6	792.2	415.5	409.7	294.0	348.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	47.5	49.7	38.3	43.1	47.9	48.7	56.2	55.9	46.8	49.3
	50	83.7	87.1	90.9	100.9	95.0	95.9	75.0	74.0	83.2	86.9
	75	162.5	177.0	182.2	226.6	189.5	178.7	122.0	136.0	151.9	155.8
		Percentage of cost of materials									
Trade payables	25	4.3	4.0	3.8	3.4	4.7	4.3	5.7	5.2	2.7	2.4
	50	9.1	8.5	8.6	7.7	8.6	8.3	12.6	12.1	6.8	6.3
	75	19.0	17.0	20.0	16.6	15.1	14.6	22.1	19.3	13.4	12.7

I. Enterprises by economic sector

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

Ratios	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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.9	99.8	99.9	100.0	99.9	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.1	0.2	0.1	0.0	0.1	0.0	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	1.4	1.4	1.8	1.8	1.2	1.0	1.3	1.4	1.5	1.4
of which: Income from long-term equity investments	0.2	0.3	0.0	0.0	0.0	0.0	0.3	0.3	0.2	0.3
Total income	101.6	101.6	101.8	101.8	101.2	101.0	101.3	101.5	101.6	101.6
Expenses										
Cost of materials	69.4	69.0	61.5	60.9	65.7	65.9	62.5	62.4	69.8	69.4
Personnel expenses	12.4	12.5	15.5	15.4	15.7	15.5	17.4	17.4	12.1	12.2
Depreciation	1.3	1.3	1.9	1.7	1.6	1.5	1.8	1.8	1.3	1.3
of which: Depreciation of tangible fixed assets	1.3	1.3	1.8	1.7	1.6	1.5	1.7	1.8	1.2	1.3
Interest and similar expenses	0.3	0.3	0.6	0.6	0.5	0.5	0.6	0.6	0.3	0.3
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.0	0.1	0.1	0.0	0.0
Other expenses	16.0	16.4	15.0	15.0	12.6	12.4	15.3	15.4	16.1	16.5
Total expenses before taxes on income	99.4	99.6	94.4	93.6	96.1	95.9	97.6	97.7	99.6	99.7
Annual result before taxes on income	2.2	2.0	7.4	8.2	5.1	5.2	3.8	3.8	2.1	1.8
Taxes on income	0.4	0.4	0.9	1.0	0.8	0.8	0.7	0.7	0.4	0.4
Annual result	1.8	1.6	6.5	7.2	4.3	4.4	3.1	3.1	1.6	1.4
Profit and loss transfers (parent company)	0.3	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.4
Profit and loss transfers (subsidiary)	0.3	0.4	0.0	0.0	0.1	0.0	0.0	0.0	0.4	0.4
Profit for the year	1.8	1.6	6.5	7.2	4.3	4.4	3.0	3.1	1.6	1.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.7	1.5	0.3	0.4	0.3	0.3	0.5	0.6	1.8	1.6
Tangible fixed assets	21.1	21.1	27.2	25.7	25.5	25.1	29.8	29.0	20.5	20.5
of which: Land and buildings	6.7	7.4	14.0	13.1	14.3	13.8	18.9	17.6	5.8	6.6
Inventories	26.7	26.3	34.8	35.7	40.0	39.8	31.2	30.8	26.0	25.7
of which: Finished goods and merchandise	26.1	25.7	32.7	33.5	37.4	37.6	29.6	29.1	25.5	25.2
Cash	8.4	8.5	12.0	12.0	8.1	8.4	11.3	11.2	8.2	8.3
Receivables	26.9	27.4	22.8	23.8	21.2	21.8	21.5	21.4	27.3	27.9
Short-term	23.5	23.7	22.7	23.6	21.0	21.5	20.1	20.0	23.7	23.9
of which:										
Trade receivables	4.1	4.3	11.4	11.7	10.4	10.7	8.9	8.4	3.6	3.9
Receivables from affiliated companies	14.3	14.4	4.5	4.5	4.9	5.1	6.4	6.8	15.0	15.1
Long-term	3.4	3.7	0.1	0.1	0.2	0.3	1.3	1.4	3.6	4.0
of which: Loans to affiliated companies	2.2	2.5	0.0	0.0	0.0	0.1	0.7	0.8	2.3	2.6
Securities	0.0	0.1	0.1	0.2	0.2	0.2	0.2	0.5	0.0	0.0
Other long-term equity investments	14.7	14.6	2.3	1.7	4.4	4.1	5.1	6.1	15.5	15.4
of which: Goodwill	0.5	0.5	1.7	1.3	3.2	2.9	1.0	1.0	0.4	0.4
Capital										
Equity	21.8	24.3	16.9	19.1	21.5	22.3	27.6	27.0	21.5	24.2
Liabilities	67.1	64.6	75.7	73.7	73.6	72.6	65.8	66.8	66.9	64.3
Short-term	55.3	54.4	49.8	50.2	50.2	52.3	50.7	52.9	55.7	54.6
of which:										
Liabilities to banks	2.7	3.7	14.4	14.7	12.5	13.3	9.7	9.6	2.0	3.1
Trade payables	19.4	19.3	18.9	18.4	17.6	17.6	12.0	11.8	19.8	19.7
Liabilities to affiliated companies	26.1	24.1	3.9	4.6	12.1	12.7	21.4	23.1	26.9	24.5
Long-term	11.8	10.2	25.9	23.5	23.4	20.3	15.1	13.8	11.2	9.7
of which:										
Liabilities to banks	6.6	5.4	20.2	19.2	18.2	16.8	11.7	11.5	5.9	4.7
Liabilities to affiliated companies	1.1	0.9	3.8	2.7	3.7	2.5	2.7	1.8	0.9	0.8
Provisions	10.2	10.3	5.9	5.8	4.4	4.5	5.6	5.3	10.6	10.7
of which: Provisions for pensions	2.4	2.4	0.0	0.0	0.6	0.5	1.0	0.9	2.6	2.6
Other ratios	Percentage of sales									
Annual result before taxes on income	2.2	2.0	7.4	8.2	5.1	5.2	3.8	3.8	2.1	1.8
Annual result and depreciation	3.1	2.9	8.4	8.9	5.9	5.9	4.9	4.9	2.9	2.8
Trade receivables	1.3	1.4	4.1	4.1	3.9	3.9	3.9	3.7	1.1	1.3
	Percentage of the balance sheet total									
Sales	312.3	302.1	278.5	285.4	270.1	276.1	231.1	227.2	318.1	307.1
Annual result and interest paid	6.5	5.7	19.8	22.3	13.1	13.4	8.4	8.4	6.2	5.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.8	13.2	32.8	37.1	22.8	23.5	18.4	18.1	13.3	12.6
	Percentage of fixed assets									
Long-term equity and liabilities	88.0	90.0	143.1	152.5	148.7	144.4	118.6	112.1	85.1	87.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	57.7	59.2	69.9	71.1	58.0	57.3	62.3	59.7	57.4	59.1
Cash resources, short-term receivables and inventories	105.9	107.5	139.6	142.3	137.6	133.4	123.8	117.9	104.1	106.2
	Percentage of cost of materials									
Trade payables	8.9	9.2	11.0	10.6	9.9	9.7	8.3	8.3	8.9	9.3
Memo item:										
Balance sheet total in € billion	35.08	37.22	0.13	0.13	0.84	0.88	1.84	1.96	32.28	34.25
Sales in € billion	109.56	112.43	0.35	0.37	2.26	2.42	4.25	4.45	102.70	105.18
Number of enterprises	1 226	1 226	378	378	480	480	190	190	178	178

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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	52.9	52.6	48.9	48.6	56.6	56.8	51.3	51.1	56.3	56.3
	50	65.3	65.4	59.6	59.0	69.1	69.6	62.2	62.5	74.1	75.0
	75	75.9	76.2	72.4	72.5	75.6	76.0	75.8	75.7	79.3	78.6
Personnel expenses	25	9.2	9.6	8.1	8.3	10.2	10.5	10.0	9.9	9.1	9.4
	50	13.6	13.5	13.5	13.5	13.9	13.5	15.7	15.7	11.6	12.3
	75	19.6	19.5	20.7	20.0	18.9	18.5	23.5	23.3	16.9	16.9
Depreciation	25	0.6	0.6	0.5	0.5	0.6	0.6	0.7	0.6	0.9	0.9
	50	1.2	1.2	1.3	1.2	1.2	1.1	1.2	1.3	1.2	1.3
	75	2.3	2.2	2.7	2.5	2.2	2.1	2.2	2.3	1.6	1.6
Annual result	25	1.4	1.4	2.8	3.2	2.1	2.0	0.8	1.1	0.0	- 0.3
	50	3.8	4.0	6.3	6.8	4.1	4.3	3.0	2.8	1.0	0.8
	75	7.1	7.4	12.6	12.8	6.5	6.5	5.1	5.2	2.1	1.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.5	5.1	3.8	2.8	5.5	5.0	7.7	6.8	15.2	14.7
	50	16.2	15.3	12.4	11.2	13.7	12.7	18.0	16.9	29.0	29.9
	75	35.0	35.1	33.9	32.2	28.7	29.3	40.3	40.9	39.0	40.4
Inventories	25	17.5	18.1	15.5	16.7	18.2	18.2	15.3	15.5	20.5	21.6
	50	31.3	31.8	30.5	31.9	31.7	32.6	31.9	32.2	30.4	29.4
	75	51.8	53.4	53.0	53.7	56.6	59.4	49.6	49.7	41.8	40.9
Equity	25	0.6	4.1	- 11.0	- 4.6	2.0	3.4	7.6	8.6	2.5	13.5
	50	17.9	21.1	14.3	17.7	18.5	20.3	21.8	23.4	13.1	24.2
	75	38.2	39.3	40.1	42.6	36.6	36.6	41.1	41.3	32.6	39.4
Short-term liabilities	25	33.2	32.9	27.8	24.9	32.6	34.5	34.3	36.9	48.2	43.0
	50	54.9	56.6	51.4	51.8	54.3	54.8	51.6	55.4	69.3	61.1
	75	78.1	74.4	77.9	80.5	73.9	72.9	72.3	75.3	85.3	71.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	1.4	2.2	0.0	0.0	0.0	0.0
	50	15.7	16.2	20.3	21.4	25.1	22.8	17.9	16.3	0.0	0.0
	75	42.4	42.1	56.4	52.7	50.6	50.2	33.3	34.0	6.9	6.4
		Percentage of sales									
Annual result before taxes on income	25	1.6	1.7	3.1	3.6	2.5	2.5	1.3	1.3	0.2	- 0.2
	50	4.4	4.6	6.8	7.2	4.8	5.0	3.7	3.4	1.3	1.2
	75	8.0	8.4	13.9	14.4	7.6	7.5	6.2	6.1	2.7	2.5
Annual result and depreciation	25	3.1	3.1	4.2	5.0	3.9	3.6	2.9	2.7	1.0	1.0
	50	5.9	6.2	8.8	9.3	6.3	6.3	5.1	5.1	2.6	2.5
	75	10.0	10.1	17.3	16.7	9.0	8.8	8.1	7.8	4.1	4.1
Trade receivables	25	0.2	0.2	0.0	0.0	0.5	0.4	0.4	0.4	0.1	0.1
	50	1.9	1.7	2.0	1.6	3.1	3.0	1.8	1.7	0.3	0.3
	75	5.9	5.8	6.0	5.8	6.8	6.6	5.9	5.7	1.6	1.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	5.3	5.7	10.2	11.9	7.2	7.6	3.3	3.9	0.7	- 0.5
	50	13.1	13.9	23.3	26.7	14.2	15.1	9.6	9.5	5.3	4.7
	75	26.8	28.6	43.5	48.0	25.0	26.0	16.6	16.1	9.0	8.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	10.7	10.9	11.2	14.4	12.9	11.9	10.7	9.9	5.8	5.7
	50	22.6	24.2	30.6	37.8	24.0	25.8	21.3	20.4	15.2	15.2
	75	50.4	55.1	77.7	100.0	45.8	47.1	39.5	38.9	23.0	24.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	67.7	76.0	53.8	66.4	89.5	94.3	86.9	88.7	15.0	45.8
	50	135.6	143.5	140.0	161.4	163.3	164.1	127.3	140.4	65.5	83.4
	75	353.5	365.2	507.2	580.0	402.4	430.1	309.1	352.2	142.6	155.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	32.2	32.1	32.6	33.0	32.8	29.9	35.7	34.7	27.2	31.1
	50	63.3	64.5	71.7	77.6	63.7	63.3	64.6	61.4	47.7	60.3
	75	107.3	113.9	133.7	138.3	108.1	110.2	102.7	102.9	81.2	91.4
		Percentage of cost of materials									
Trade payables	25	4.6	4.3	4.3	3.8	5.1	4.8	4.0	3.8	4.8	4.9
	50	8.7	8.4	8.8	8.2	8.8	8.7	7.1	6.6	9.4	9.9
	75	12.6	12.1	14.6	13.4	12.8	11.7	11.4	11.6	11.9	11.9

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.0	99.2	100.0	100.1	99.9	99.9	99.8	99.9	98.9	99.0
Change in finished goods	1.0	0.8	0.0	- 0.1	0.1	0.1	0.2	0.1	1.1	1.0
Interest and similar income	0.3	0.4	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.5
Other income	5.6	5.8	6.4	7.0	4.8	4.6	3.9	3.9	5.8	6.0
of which: Income from long-term equity investments	0.8	1.0	0.1	0.1	0.3	0.3	0.4	0.4	0.9	1.1
Total income	105.9	106.2	106.5	107.1	104.9	104.8	104.2	104.1	106.1	106.5
Expenses										
Cost of materials	56.2	56.0	19.9	21.2	31.4	30.9	48.8	48.3	58.5	58.4
Personnel expenses	25.5	26.0	33.2	34.2	32.0	32.0	27.5	28.3	24.9	25.3
Depreciation	5.1	5.0	8.4	8.3	6.3	6.3	5.6	5.5	5.0	4.9
of which: Depreciation of tangible fixed assets	5.0	4.9	8.3	8.3	6.2	6.2	5.4	5.3	4.8	4.8
Interest and similar expenses	2.8	1.7	1.2	1.2	0.9	0.8	1.0	1.0	3.1	1.8
Operating taxes	0.2	0.1	0.4	0.4	0.3	0.3	0.2	0.2	0.2	0.1
Other expenses	14.5	14.7	37.6	35.6	31.0	31.1	19.4	19.4	12.9	13.2
Total expenses before taxes on income	104.2	103.5	100.7	100.9	101.8	101.4	102.6	102.6	104.6	103.8
Annual result before taxes on income	1.7	2.7	5.8	6.2	3.2	3.4	1.6	1.5	1.6	2.8
Taxes on income	0.6	0.6	1.2	1.2	1.0	1.0	0.8	0.9	0.6	0.6
Annual result	1.0	2.0	4.6	5.0	2.2	2.4	0.8	0.6	1.0	2.2
Profit and loss transfers (parent company)	1.5	1.6	0.1	0.1	0.1	- 0.1	0.0	- 0.1	1.8	1.9
Profit and loss transfers (subsidiary)	0.6	0.4	- 0.1	0.1	- 0.2	- 0.4	- 1.0	- 1.1	0.8	0.7
Profit for the year	2.0	3.2	4.8	5.0	2.6	2.7	1.7	1.7	1.9	3.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.7	0.4	0.4	0.5	0.5	2.2	2.0	0.6	0.6
Tangible fixed assets	50.0	49.7	59.2	58.8	55.6	55.2	57.3	57.5	49.2	48.9
of which: Land and buildings	18.2	17.7	22.0	20.9	16.6	16.5	20.5	20.3	18.0	17.5
Inventories	3.9	3.7	1.0	1.0	2.1	2.3	1.9	1.9	4.1	3.9
of which: Finished goods and merchandise	2.4	2.4	0.5	0.4	0.6	0.7	0.6	0.5	2.6	2.6
Cash	3.5	3.4	11.0	11.9	9.8	9.9	6.8	7.1	3.0	2.9
Receivables	26.1	26.7	24.0	23.6	26.7	26.9	25.9	25.7	26.1	26.8
Short-term	19.3	20.2	23.2	22.7	25.4	25.6	24.9	24.4	18.7	19.8
of which:										
Trade receivables	5.0	4.8	10.3	10.1	13.0	12.7	10.9	10.7	4.3	4.1
Receivables from affiliated companies	12.2	12.9	7.2	6.7	8.8	9.4	11.1	10.7	12.4	13.2
Long-term	6.7	6.5	0.7	0.9	1.3	1.3	1.1	1.3	7.3	7.0
of which: Loans to affiliated companies	6.6	6.4	0.3	0.2	0.8	0.8	0.6	0.9	7.2	7.0
Securities	1.5	1.1	0.2	0.2	1.4	1.4	1.0	1.3	1.5	1.1
Other long-term equity investments	14.2	14.4	3.5	3.4	3.3	3.3	4.4	4.1	15.3	15.5
of which: Goodwill	0.6	0.5	0.3	0.2	0.2	0.2	0.2	0.2	0.6	0.6
Capital										
Equity	37.0	36.6	30.8	32.0	35.7	36.2	39.3	39.0	36.9	36.4
Liabilities	48.7	49.7	63.9	63.0	56.2	55.7	50.5	50.8	48.3	49.4
Short-term	25.2	24.5	35.3	33.7	33.5	32.8	28.4	28.0	24.7	24.0
of which:										
Liabilities to banks	2.7	2.5	12.1	12.2	10.1	9.7	5.1	5.0	2.3	2.1
Trade payables	4.6	4.4	6.3	6.2	8.4	8.1	7.9	7.4	4.2	4.1
Liabilities to affiliated companies	13.6	13.8	9.8	8.5	8.5	8.5	11.9	10.7	13.8	14.2
Long-term	23.5	25.2	28.6	29.3	22.7	22.9	22.1	22.8	23.6	25.4
of which:										
Liabilities to banks	8.9	9.7	22.5	23.3	18.6	19.1	14.7	14.4	8.1	9.0
Liabilities to affiliated companies	7.2	7.9	3.9	3.8	2.7	2.3	4.0	5.5	7.5	8.3
Provisions	13.5	13.0	5.0	4.8	7.8	7.8	9.1	9.1	14.0	13.4
of which: Provisions for pensions	4.2	4.3	0.9	0.9	2.5	2.5	2.8	2.9	4.3	4.5
Other ratios	Percentage of sales									
Annual result before taxes on income	1.7	2.7	5.8	6.2	3.2	3.4	1.6	1.5	1.6	2.8
Annual result and depreciation	6.2	7.1	13.0	13.3	8.5	8.7	6.4	6.1	6.1	7.2
Trade receivables	6.6	6.4	8.9	8.7	9.2	8.9	9.3	8.9	6.1	5.9
	Percentage of the balance sheet total									
Sales	75.3	75.0	115.9	116.1	140.7	142.8	117.2	119.5	70.2	69.7
Annual result and interest paid	2.9	2.8	6.8	7.2	4.4	4.7	2.1	1.9	2.9	2.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.9	8.9	26.0	27.6	21.9	23.1	13.9	13.6	7.1	8.2
	Percentage of fixed assets									
Long-term equity and liabilities	89.6	92.0	94.4	98.0	98.3	100.1	97.3	97.9	88.8	91.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	93.9	98.7	97.3	103.4	105.6	108.6	112.0	112.8	91.8	97.0
Cash resources, short-term receivables and inventories	109.3	113.7	100.3	106.3	111.9	115.7	118.8	119.6	108.3	113.2
	Percentage of cost of materials									
Trade payables	10.7	10.5	27.4	25.1	18.9	18.3	13.7	12.8	10.1	10.0
Memo item:										
Balance sheet total in € billion	207.12	216.33	0.67	0.72	4.18	4.36	15.52	15.95	186.75	195.30
Sales in € billion	155.92	162.23	0.77	0.84	5.88	6.23	18.18	19.06	131.08	136.10
Number of enterprises	3 181	3 181	810	810	1 197	1 197	820	820	354	354

I. Enterprises by economic sector

cont'd: 9. Transportation and storage

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	3.7	4.0	0.0	0.0	4.1	4.4	24.0	24.6	41.2	41.0
	50	27.3	26.6	3.6	3.6	21.6	20.8	45.6	46.3	65.0	65.6
	75	58.9	58.8	25.3	25.4	47.1	46.4	71.3	71.1	81.4	81.5
Personnel expenses	25	16.4	16.8	20.0	21.0	21.8	22.0	13.9	14.2	8.6	8.9
	50	29.2	29.6	32.7	33.2	31.4	31.6	25.5	25.5	17.8	18.3
	75	40.8	41.2	44.3	45.2	41.3	41.4	37.1	37.7	32.2	33.1
Depreciation	25	1.0	1.1	1.4	1.8	1.4	1.4	0.8	0.8	0.6	0.6
	50	4.2	4.3	5.7	5.9	4.9	4.9	3.0	3.0	1.9	1.9
	75	9.2	9.2	11.0	10.8	9.4	9.5	7.9	8.0	6.4	6.5
Annual result	25	0.1	0.2	0.2	0.7	0.2	0.2	0.2	0.1	- 0.1	- 0.2
	50	2.1	2.1	4.1	3.8	1.9	2.0	1.6	1.6	1.6	1.5
	75	5.6	5.5	10.3	10.8	4.8	5.1	4.3	4.0	3.6	3.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	11.5	11.8	14.3	14.7	15.9	16.5	7.8	8.8	7.1	6.6
	50	43.9	43.5	48.4	48.8	50.3	51.0	36.0	36.4	25.4	25.7
	75	69.4	69.6	74.0	75.5	71.0	71.3	62.7	63.2	59.3	59.9
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	0.6	0.5	0.8	0.7
	75	1.7	1.7	0.4	0.4	1.8	2.0	1.9	2.1	2.8	2.9
Equity	25	7.6	8.9	2.9	4.9	7.2	8.4	11.5	11.6	10.6	9.9
	50	23.5	25.1	20.8	23.7	22.4	23.3	27.0	27.9	25.9	25.8
	75	45.8	46.5	46.5	47.9	43.8	45.1	47.1	48.0	43.6	43.8
Short-term liabilities	25	19.8	18.9	17.0	16.6	21.5	20.8	20.1	18.9	18.5	18.7
	50	38.4	36.7	37.0	35.0	38.4	37.3	39.7	37.4	37.5	37.0
	75	62.6	60.4	66.7	61.5	62.0	61.5	59.9	59.2	60.8	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	14.6	15.4	26.1	27.6	25.2	25.3	6.3	6.1	0.6	0.1
	75	44.7	45.2	57.6	58.7	50.4	49.7	31.5	31.2	17.0	15.2
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.4	0.4	1.0	0.4	0.4	0.3	0.2	0.0	- 0.1
	50	2.7	2.7	4.9	4.6	2.5	2.6	2.2	2.2	2.0	1.9
	75	7.0	6.9	12.1	12.8	6.2	6.5	5.3	5.1	4.5	4.8
Annual result and depreciation	25	2.9	2.9	4.8	4.7	3.6	4.0	2.1	1.9	1.0	1.1
	50	7.9	7.7	11.8	12.5	8.6	8.3	5.6	5.5	4.3	4.1
	75	15.4	15.1	23.3	23.2	14.7	15.0	12.0	11.9	9.6	9.3
Trade receivables	25	4.0	3.9	3.3	3.0	4.9	4.8	4.0	3.6	3.4	3.2
	50	8.2	7.8	7.2	6.7	8.3	8.0	8.6	8.3	8.7	8.3
	75	12.0	11.5	11.5	11.1	11.7	11.4	12.4	11.7	13.1	12.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.5	1.7	1.8	2.7	1.9	2.0	1.5	1.3	0.3	0.4
	50	5.8	5.8	8.4	8.5	5.7	5.6	5.1	5.0	4.4	4.6
	75	12.7	12.3	19.6	19.9	11.7	11.9	10.7	10.6	9.2	8.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.0	8.4	7.5	9.3	10.3	10.9	7.3	6.4	5.2	4.9
	50	22.6	23.2	27.8	27.1	24.4	25.2	20.8	20.4	14.9	15.2
	75	45.5	46.6	53.2	56.1	46.6	46.9	42.8	42.8	29.8	27.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	68.8	71.2	56.4	63.1	64.8	67.8	79.9	79.8	77.7	80.4
	50	104.7	105.4	102.3	105.7	101.4	102.1	112.2	110.6	106.4	107.6
	75	185.5	189.5	181.4	196.4	167.2	169.4	205.0	205.0	209.6	203.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	67.2	68.5	55.1	57.9	61.0	60.6	84.6	85.2	84.8	88.6
	50	120.5	123.3	118.2	124.5	112.2	114.1	129.8	127.8	133.9	136.2
	75	210.3	218.7	228.9	254.4	196.9	210.0	208.3	219.6	204.1	202.5
		Percentage of cost of materials									
Trade payables	25	7.7	7.4	7.5	8.4	9.3	9.3	6.8	6.4	6.4	6.2
	50	14.3	13.7	21.9	23.0	18.1	17.6	11.2	10.8	10.1	9.5
	75	33.8	34.3	90.2	100.0	45.5	47.5	20.9	18.5	15.7	15.3

I. Enterprises by economic sector

cont'd: 9. Transportation and storage

	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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.9	99.0	100.0	100.1	99.9	99.8	99.8	99.9	98.8	98.8
Change in finished goods	1.1	1.0	0.0	- 0.1	0.1	0.2	0.2	0.1	1.2	1.2
Interest and similar income	0.3	0.5	0.2	0.2	0.2	0.2	0.2	0.2	0.4	0.5
Other income	5.8	6.1	7.5	8.4	5.3	5.2	3.9	3.8	6.0	6.5
of which: Income from long-term equity investments	0.9	1.1	0.0	0.0	0.3	0.3	0.4	0.4	1.0	1.2
Total income	106.1	106.6	107.6	108.6	105.5	105.4	104.2	104.0	106.4	107.0
Expenses										
Cost of materials	55.5	55.5	23.5	25.5	34.4	33.8	50.5	50.1	57.1	57.2
Personnel expenses	26.5	26.9	34.6	35.6	32.4	32.3	27.8	28.6	26.0	26.4
Depreciation	5.3	5.2	6.6	6.6	5.8	5.8	5.2	5.2	5.3	5.2
of which: Depreciation of tangible fixed assets	5.2	5.1	6.5	6.6	5.7	5.7	5.0	5.0	5.2	5.1
Interest and similar expenses	3.1	1.9	1.0	1.0	0.8	0.7	0.9	0.8	3.5	2.1
Operating taxes	0.2	0.1	0.3	0.4	0.3	0.2	0.2	0.2	0.2	0.1
Other expenses	14.0	14.3	38.0	35.4	29.5	29.8	18.5	18.3	12.8	13.1
Total expenses before taxes on income	104.6	104.0	104.1	104.5	103.1	102.7	103.1	103.1	104.9	104.1
Annual result before taxes on income	1.5	2.6	3.6	4.1	2.4	2.7	1.1	0.9	1.5	2.8
Taxes on income	0.6	0.6	1.2	1.2	1.0	1.0	0.9	0.9	0.6	0.6
Annual result	0.9	2.0	2.4	2.9	1.4	1.7	0.2	0.0	0.9	2.3
Profit and loss transfers (parent company)	1.7	1.8	0.2	0.1	0.2	- 0.1	0.0	- 0.1	2.0	2.2
Profit and loss transfers (subsidiary)	0.7	0.5	- 0.1	0.1	- 0.3	- 0.5	- 1.2	- 1.3	1.0	0.8
Profit for the year	1.9	3.3	2.7	3.0	1.9	2.0	1.4	1.3	2.0	3.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.6	0.5	0.5	0.6	0.6	1.1	1.0	0.6	0.6
Tangible fixed assets	49.5	49.4	54.8	53.9	53.2	52.8	55.3	55.8	49.1	48.9
of which: Land and buildings	18.0	17.5	25.1	23.3	17.1	16.9	20.9	20.5	17.8	17.3
Inventories	3.9	3.8	1.3	1.2	2.4	2.6	2.2	2.1	4.0	3.9
of which: Finished goods and merchandise	2.6	2.5	0.7	0.5	0.6	0.7	0.6	0.6	2.7	2.6
Cash	3.4	3.2	12.4	13.6	9.7	9.7	7.2	7.1	3.0	2.8
Receivables	25.9	26.6	26.0	26.0	28.3	28.6	27.6	27.4	25.7	26.5
Short-term	18.8	19.8	24.9	24.7	27.1	27.4	26.6	26.2	18.1	19.3
of which:										
Trade receivables	4.2	4.1	11.2	10.9	13.6	13.2	11.5	11.1	3.6	3.5
Receivables from affiliated companies	12.5	13.2	8.7	8.3	9.4	10.3	12.0	12.0	12.6	13.4
Long-term	7.0	6.8	1.1	1.3	1.2	1.2	1.0	1.2	7.6	7.3
of which: Loans to affiliated companies	6.9	6.7	0.4	0.3	0.6	0.7	0.5	0.8	7.5	7.2
Securities	1.6	1.2	0.3	0.3	1.8	1.7	1.3	1.6	1.6	1.1
Other long-term equity investments	14.9	15.0	4.1	3.9	3.5	3.5	5.0	4.6	15.8	15.9
of which: Goodwill	0.6	0.5	0.3	0.2	0.3	0.2	0.2	0.2	0.6	0.6
Capital										
Equity	37.6	37.2	36.8	37.1	40.4	40.4	41.7	41.3	37.3	36.8
Liabilities	47.9	48.9	56.9	56.9	50.2	50.1	47.7	48.1	47.8	49.0
Short-term	24.5	23.6	30.6	30.0	31.4	31.0	28.7	25.8	24.0	23.3
of which:										
Liabilities to banks	2.5	2.3	7.7	7.7	8.8	8.6	4.2	3.9	2.3	2.1
Trade payables	4.0	3.9	6.6	6.5	8.5	8.2	8.4	7.9	3.6	3.5
Liabilities to affiliated companies	13.7	13.9	9.0	8.9	7.7	7.9	12.5	10.3	13.9	14.3
Long-term	23.4	25.3	26.4	26.9	18.8	19.2	19.0	22.3	23.8	25.6
of which:										
Liabilities to banks	8.5	9.4	19.1	20.0	14.8	15.5	11.6	12.1	8.1	9.1
Liabilities to affiliated companies	7.1	7.9	4.7	4.5	2.6	2.1	3.9	6.5	7.5	8.1
Provisions	13.8	13.2	6.1	5.8	9.1	9.1	10.1	10.2	14.1	13.5
of which: Provisions for pensions	4.3	4.4	1.4	1.3	3.2	3.2	3.2	3.3	4.4	4.5
Other ratios	Percentage of sales									
Annual result before taxes on income	1.5	2.7	3.6	4.1	2.4	2.7	1.1	0.9	1.5	2.9
Annual result and depreciation	6.3	7.3	8.9	9.5	7.2	7.5	5.5	5.2	6.3	7.6
Trade receivables	6.2	6.0	9.6	9.2	9.6	9.2	9.6	9.0	5.6	5.5
	Percentage of the balance sheet total									
Sales	68.8	68.3	117.0	118.0	141.8	143.6	120.1	122.5	63.9	63.2
Annual result and interest paid	2.8	2.7	4.0	4.6	3.1	3.5	1.3	1.0	2.8	2.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.3	8.4	20.6	22.8	20.4	21.6	12.9	12.3	6.8	8.0
	Percentage of fixed assets									
Long-term equity and liabilities	89.8	92.6	106.5	109.4	103.8	105.2	100.6	104.3	88.9	91.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	94.5	100.1	122.9	128.6	117.6	119.9	118.1	129.0	92.0	97.4
Cash resources, short-term receivables and inventories	110.4	116.0	127.2	132.7	125.3	128.3	125.6	137.2	108.8	114.1
	Percentage of cost of materials									
Trade payables	10.3	10.2	24.0	21.7	17.5	16.8	13.9	12.9	9.7	9.7
Memo item:										
Balance sheet total in € billion	194.22	202.96	0.43	0.47	3.09	3.24	12.26	12.65	178.44	186.60
Sales in € billion	133.62	138.63	0.51	0.56	4.38	4.65	14.72	15.50	114.01	117.92
Number of enterprises	2 350	2 350	535	535	877	877	658	658	280	280

I. Enterprises by economic sector

cont'd: 9. Transportation and storage

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	6.8	6.4	0.0	0.0	6.0	5.9	27.1	26.5	41.1	41.2
	50	32.6	32.1	6.6	6.2	25.1	23.5	49.0	48.3	64.9	65.7
	75	64.2	64.1	34.1	31.7	51.5	51.8	72.9	73.1	81.3	81.5
Personnel expenses	25	15.6	16.2	21.2	22.3	20.9	21.1	13.6	13.7	9.1	9.9
	50	29.6	29.6	34.0	34.9	31.5	31.9	25.7	25.7	17.6	18.3
	75	42.3	42.9	46.8	48.7	42.7	42.9	37.9	38.7	32.9	33.7
Depreciation	25	0.8	0.8	0.9	1.2	1.0	1.0	0.7	0.7	0.6	0.6
	50	3.3	3.4	3.9	4.2	4.0	4.0	2.6	2.7	1.9	2.0
	75	8.4	8.5	9.5	9.4	8.7	8.8	7.4	7.6	7.1	7.0
Annual result	25	0.0	0.0	- 0.6	0.0	0.1	0.1	0.2	0.1	- 0.3	- 0.5
	50	1.6	1.5	2.3	2.2	1.4	1.3	1.5	1.4	1.5	1.4
	75	4.4	4.4	6.5	6.6	3.8	4.0	4.1	3.6	3.7	3.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.0	8.5	7.5	8.5	11.9	10.8	7.4	7.9	6.3	6.0
	50	36.9	37.3	37.0	38.5	41.6	41.2	34.5	35.4	25.7	25.1
	75	64.7	64.8	67.5	68.5	66.4	67.1	60.8	61.0	59.9	60.9
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.2	0.2	0.0	0.0	0.2	0.3	0.5	0.5	0.6	0.6
	75	1.8	2.0	0.6	0.7	2.1	2.2	2.0	2.2	2.4	2.7
Equity	25	10.9	11.8	6.0	10.3	11.2	11.7	13.2	12.7	12.4	11.3
	50	27.6	29.2	24.9	28.3	26.9	28.3	30.1	30.7	28.5	29.0
	75	48.7	49.1	49.3	50.7	48.5	48.6	49.7	50.3	46.5	46.7
Short-term liabilities	25	18.7	18.0	16.7	16.2	20.5	19.9	19.1	17.9	17.1	16.6
	50	36.9	34.7	35.1	34.3	37.1	35.5	38.6	34.8	33.2	33.3
	75	60.0	57.9	65.6	57.7	60.3	60.3	59.0	57.6	56.7	54.0
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	8.7	9.0	12.9	14.8	15.5	16.8	3.4	2.9	0.2	0.1
	75	36.2	38.1	44.7	47.3	42.6	43.3	27.5	27.8	17.2	15.1
		Percentage of sales									
Annual result before taxes on income	25	0.1	0.1	- 0.6	0.2	0.2	0.2	0.3	0.1	- 0.3	- 0.5
	50	2.2	2.2	3.0	2.8	2.0	2.0	2.1	2.0	2.0	1.9
	75	5.6	5.6	8.2	8.1	5.4	5.3	5.1	4.9	4.9	4.9
Annual result and depreciation	25	2.1	2.2	2.7	3.0	2.7	2.7	2.0	1.6	0.7	1.0
	50	6.4	6.3	8.7	8.5	6.9	7.0	5.1	5.1	4.3	4.0
	75	12.7	12.9	16.5	15.8	12.5	13.2	11.4	10.9	9.8	9.4
Trade receivables	25	3.9	3.8	3.3	3.0	4.9	4.6	3.9	3.4	3.3	3.1
	50	8.5	8.0	7.7	7.0	8.6	8.2	8.7	8.2	8.2	8.2
	75	12.5	11.9	12.9	12.9	12.0	11.6	12.8	11.7	13.2	12.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.9	1.0	0.0	1.1	1.4	1.3	1.3	0.9	0.2	0.0
	50	4.8	4.7	5.8	5.8	4.6	4.5	4.7	4.3	4.2	4.4
	75	10.5	10.6	13.2	12.7	9.7	10.0	10.4	10.5	8.7	8.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.5	6.1	2.2	3.8	7.4	8.3	6.9	5.1	3.6	4.0
	50	20.6	20.7	19.7	21.5	22.4	22.7	21.1	19.9	14.7	14.8
	75	43.5	44.3	44.6	49.1	45.8	45.1	43.7	44.7	30.9	32.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	76.9	80.3	71.2	79.3	73.3	74.1	84.7	86.3	81.4	84.6
	50	112.9	114.3	110.6	115.7	110.9	112.4	117.6	115.5	113.3	110.4
	75	226.2	230.0	225.5	257.1	214.7	216.2	234.0	230.4	224.7	236.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	77.4	82.4	67.7	76.4	71.4	70.2	94.7	96.1	92.5	92.7
	50	134.5	138.9	133.7	139.2	129.2	134.0	135.8	141.6	143.3	147.5
	75	234.5	250.5	264.7	285.7	229.5	244.4	221.9	241.2	227.7	218.8
		Percentage of cost of materials									
Trade payables	25	7.3	7.1	7.1	7.9	8.8	8.6	6.5	6.2	6.2	6.1
	50	13.5	12.9	19.3	20.8	16.7	15.9	11.0	10.3	10.2	9.9
	75	28.9	28.7	73.9	94.9	38.4	40.7	19.4	17.2	15.9	16.1

I. Enterprises by economic sector

cont'd: 9. Transportation and storage

Ratios	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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	100.2	99.9	100.1	100.1	100.0	99.9	99.9	99.5	100.3
Change in finished goods	0.4	- 0.2	0.1	- 0.1	- 0.1	0.0	0.1	0.1	0.5	- 0.3
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	4.3	3.5	4.3	4.1	3.3	2.9	4.1	4.3	4.5	3.4
of which: Income from long-term equity investments	0.2	0.1	0.3	0.2	0.3	0.2	0.3	0.2	0.1	0.1
Total income	104.4	103.6	104.3	104.2	103.4	102.9	104.2	104.4	104.5	103.4
Expenses										
Cost of materials	60.1	58.9	13.1	12.7	22.6	22.2	41.5	40.7	67.9	66.4
Personnel expenses	20.0	20.2	30.5	31.5	30.8	30.9	26.2	27.0	17.6	17.8
Depreciation	3.9	3.8	11.9	11.6	7.7	7.7	7.3	6.9	2.7	2.7
of which: Depreciation of tangible fixed assets	3.7	3.7	11.8	11.6	7.7	7.7	7.1	6.6	2.6	2.6
Interest and similar expenses	0.7	0.7	1.6	1.5	1.2	1.1	1.8	1.7	0.5	0.5
Operating taxes	0.1	0.1	0.5	0.5	0.4	0.3	0.2	0.2	0.1	0.1
Other expenses	17.1	17.0	36.8	36.0	35.2	35.2	23.4	23.9	13.9	13.8
Total expenses before taxes on income	101.9	100.8	94.2	93.7	97.8	97.4	100.4	100.3	102.7	101.3
Annual result before taxes on income	2.5	2.8	10.1	10.4	5.5	5.5	3.7	4.1	1.9	2.2
Taxes on income	0.5	0.6	1.2	1.2	0.9	0.9	0.8	0.8	0.4	0.5
Annual result	2.0	2.2	8.9	9.2	4.6	4.6	2.9	3.3	1.5	1.6
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	0.0	0.0	0.1	0.0	- 0.4	- 0.4	- 0.2	- 0.1
Profit for the year	2.2	2.4	8.9	9.2	4.5	4.6	3.4	3.8	1.7	1.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.2	2.1	0.1	0.1	0.4	0.3	6.1	5.7	1.0	1.0
Tangible fixed assets	56.5	55.1	67.3	67.9	62.5	62.1	64.9	64.1	52.1	50.4
of which: Land and buildings	20.7	20.9	16.3	16.3	15.1	15.4	19.2	19.3	22.2	22.3
Inventories	3.6	2.8	0.5	0.5	1.4	1.4	1.1	1.1	4.9	3.6
of which: Finished goods and merchandise	0.6	0.6	0.1	0.1	0.7	0.7	0.3	0.3	0.8	0.7
Cash	4.8	5.8	8.4	8.6	10.0	10.4	5.4	7.2	3.8	4.6
Receivables	29.1	28.2	20.3	19.2	22.4	22.1	19.7	19.1	33.9	32.7
Short-term	27.0	26.3	20.1	19.1	20.9	20.7	18.3	17.4	31.3	30.6
of which:										
Trade receivables	15.7	15.6	8.6	8.5	11.4	11.3	8.7	9.2	19.3	18.7
Receivables from affiliated companies	8.4	8.0	4.3	3.7	7.3	6.8	7.3	5.5	9.0	9.3
Long-term	2.1	1.9	0.1	0.1	1.6	1.4	1.4	1.7	2.5	2.0
of which: Loans to affiliated companies	1.7	1.5	0.1	0.1	1.4	1.3	1.0	1.3	2.1	1.7
Securities	0.1	0.2	0.0	0.1	0.3	0.3	0.2	0.2	0.1	0.1
Other long-term equity investments	3.3	5.4	2.6	2.4	2.5	2.8	2.4	2.1	3.8	7.1
of which: Goodwill	0.4	0.4	0.2	0.2	0.1	0.2	0.0	0.0	0.6	0.6
Capital										
Equity	28.1	27.5	19.8	22.5	22.4	23.9	30.0	30.2	28.4	27.1
Liabilities	60.8	61.2	76.9	74.5	73.3	71.7	61.0	61.1	58.7	59.5
Short-term	36.3	37.8	44.2	40.7	39.5	38.1	27.2	36.3	39.2	38.3
of which:										
Liabilities to banks	5.7	6.2	20.4	20.6	13.6	13.0	8.5	9.1	3.1	3.9
Trade payables	13.4	12.7	5.8	5.5	7.9	7.7	5.7	5.5	17.4	16.2
Liabilities to affiliated companies	11.3	12.5	11.5	7.7	10.7	10.1	9.6	12.4	12.0	12.9
Long-term	24.6	23.4	32.7	33.8	33.7	33.6	33.7	24.9	19.5	21.2
of which:										
Liabilities to banks	15.3	13.9	28.8	29.5	29.6	29.6	26.4	23.0	8.6	8.0
Liabilities to affiliated companies	7.6	8.9	2.2	2.5	2.8	2.7	4.6	1.4	9.5	12.7
Provisions	9.6	9.8	3.0	2.8	4.1	4.2	5.3	5.2	12.1	12.5
of which: Provisions for pensions	2.4	2.5	0.0	0.0	0.5	0.5	1.3	1.3	3.1	3.2
Other ratios	Percentage of sales									
Annual result before taxes on income	2.5	2.8	10.1	10.4	5.5	5.5	3.7	4.1	1.9	2.2
Annual result and depreciation	5.9	5.9	20.8	20.9	12.3	12.4	10.2	10.2	4.2	4.3
Trade receivables	9.1	8.8	7.6	7.6	8.3	8.0	8.2	8.5	9.4	9.0
	Percentage of the balance sheet total									
Sales	172.9	176.5	113.9	112.5	137.8	140.6	106.1	108.1	205.4	209.0
Annual result and interest paid	4.8	5.1	12.0	12.1	8.0	8.0	5.0	5.4	4.1	4.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	15.2	15.7	33.0	34.1	25.0	26.5	16.8	17.6	12.8	13.2
	Percentage of fixed assets									
Long-term equity and liabilities	85.8	82.6	74.9	79.8	84.4	86.9	86.9	76.4	85.7	85.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	87.6	85.1	64.4	68.1	78.5	82.2	87.7	68.4	89.5	92.0
Cash resources, short-term receivables and inventories	97.5	92.4	65.6	69.3	81.9	85.9	91.7	71.6	102.2	101.4
	Percentage of cost of materials									
Trade payables	12.8	12.2	38.8	38.7	25.2	24.7	12.9	12.6	12.4	11.7
Memo item:										
Balance sheet total in € billion	12.90	13.37	0.23	0.25	1.09	1.12	3.26	3.30	8.31	8.70
Sales in € billion	22.30	23.61	0.27	0.28	1.50	1.58	3.46	3.57	17.07	18.18
Number of enterprises	831	831	275	275	320	320	162	162	74	74

I. Enterprises by economic sector

cont'd: 9. Transportation and storage

Ratios	Quartile value ... %	Total 2018	Total 2019	Less than 2 2018	Less than 2 2019	2 but less than 10 2018	2 but less than 10 2019	10 but less than 50 2018	10 but less than 50 2019	50 and more 2018	50 and more 2019
		cont'd: Non-corporations; Cylindered sample 2018/2019; Enterprises with sales of ... € million. Of the enterprises captured … had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	0.4	0.5	0.0	0.0	1.4	1.6	17.1	16.9	42.6	39.9
	50	15.5	15.1	0.6	0.8	15.7	13.9	35.0	34.1	65.9	65.6
	75	41.6	40.9	14.8	17.2	35.4	36.5	59.8	58.7	81.6	78.3
Personnel expenses	25	18.6	18.9	18.6	18.9	23.7	23.6	16.5	17.6	6.7	7.3
	50	28.5	29.3	29.9	30.6	31.4	31.1	25.1	25.4	17.9	18.0
	75	38.3	38.6	40.2	40.7	38.9	39.8	33.8	34.0	30.5	29.7
Depreciation	25	2.5	2.5	4.5	4.5	3.7	3.8	1.4	1.3	0.7	0.5
	50	6.6	6.6	8.3	8.4	7.2	7.3	4.6	4.4	1.5	1.9
	75	11.4	11.1	14.9	14.2	10.9	10.8	9.6	9.4	4.6	4.3
Annual result	25	1.3	1.4	3.9	3.4	1.3	1.6	0.4	0.6	0.2	0.3
	50	4.3	4.2	8.4	8.9	3.8	4.1	2.4	2.2	1.7	1.9
	75	9.6	9.6	17.1	17.0	7.4	7.5	5.8	5.2	3.1	3.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	32.7	29.4	39.1	41.2	45.6	43.7	16.9	14.2	10.1	9.2
	50	60.1	61.6	65.7	68.0	63.7	65.4	46.4	47.4	24.5	27.3
	75	76.3	77.2	80.8	82.2	77.1	77.0	71.2	71.5	56.4	53.2
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.3	0.4
	50	0.2	0.2	0.0	0.0	0.4	0.4	0.6	0.7	1.1	1.0
	75	1.2	1.3	0.2	0.2	1.6	1.6	1.9	1.9	3.2	4.2
Equity	25	2.3	2.8	0.1	0.0	2.0	2.3	6.6	8.3	8.4	8.9
	50	14.1	15.0	12.3	14.8	11.5	11.7	16.3	19.0	18.0	17.6
	75	31.6	32.2	39.4	38.6	28.8	28.6	34.5	33.4	28.4	28.3
Short-term liabilities	25	22.6	22.9	17.7	17.2	25.1	23.0	23.2	28.9	30.1	32.8
	50	44.5	42.0	39.4	37.0	41.4	40.7	44.8	45.8	51.7	53.8
	75	68.8	67.6	76.9	69.2	66.2	66.1	64.6	66.0	71.8	70.9
Liabilities to banks	25	5.7	5.9	15.0	19.3	17.4	16.9	0.0	0.0	0.0	0.0
	50	37.2	38.0	49.5	50.2	45.4	44.2	22.2	19.7	1.8	1.4
	75	62.3	62.6	72.9	73.2	62.6	63.9	46.2	45.5	16.8	15.3
		Percentage of sales									
Annual result before taxes on income	25	1.6	1.8	4.1	4.2	1.8	2.0	0.7	0.8	0.5	0.6
	50	4.9	4.9	9.3	10.4	4.6	4.7	3.1	2.8	2.0	2.1
	75	11.2	11.1	19.2	18.6	8.5	8.8	7.1	6.2	3.5	4.6
Annual result and depreciation	25	6.2	6.5	11.9	13.1	8.1	7.7	3.3	4.1	2.1	1.5
	50	12.8	13.1	21.2	21.3	12.2	12.8	8.1	7.8	4.2	4.4
	75	22.0	21.7	31.3	32.1	18.0	18.6	15.1	13.7	7.5	8.6
Trade receivables	25	4.4	4.0	3.5	2.8	4.8	5.0	4.7	4.3	5.1	3.7
	50	7.7	7.4	6.6	6.4	7.7	7.4	8.5	8.6	9.8	8.6
	75	11.1	10.8	10.0	9.7	11.0	11.0	11.6	11.3	12.7	12.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.0	4.2	6.7	6.2	3.9	4.9	2.3	2.6	1.9	2.1
	50	9.8	9.5	17.2	15.5	9.7	9.3	6.8	6.5	5.6	6.1
	75	20.1	19.8	32.2	32.2	17.7	18.0	12.0	11.1	10.7	10.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	14.8	15.8	22.5	20.3	18.0	18.7	9.7	10.3	9.4	7.8
	50	28.9	29.3	40.6	40.0	30.0	32.3	19.4	21.2	15.9	15.7
	75	51.0	51.9	76.8	73.3	49.3	50.1	33.5	37.8	22.6	22.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	48.2	49.4	30.0	36.5	47.2	48.4	63.3	65.3	60.0	60.4
	50	85.1	87.1	82.2	89.1	81.3	83.7	94.5	92.9	93.6	96.6
	75	119.6	117.7	120.9	121.8	108.2	108.1	138.8	139.0	122.5	130.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	46.3	47.9	33.7	33.9	43.6	44.9	64.3	62.2	68.7	79.0
	50	85.4	87.9	80.3	88.1	75.2	79.8	94.8	96.0	101.7	109.3
	75	145.3	141.8	168.7	185.2	130.6	127.8	160.0	138.5	146.9	133.9
		Percentage of cost of materials									
Trade payables	25	9.0	8.6	10.0	10.0	11.7	11.9	7.9	7.5	6.6	6.4
	50	19.0	18.0	35.3	31.7	24.1	23.8	13.9	13.3	9.4	8.3
	75	57.4	66.7	145.0	178.0	80.0	86.3	27.6	24.8	13.5	11.7

I. Enterprises by economic sector

9.a) Land transport and transport via pipelines

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.1	99.2	99.9	100.0	100.0	100.0	99.8	99.7	99.0	99.0
Change in finished goods	0.9	0.8	0.1	0.0	0.0	0.0	0.2	0.3	1.0	1.0
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.4	0.3	0.2	0.2
Other income	5.5	5.9	9.2	10.2	6.1	6.0	7.3	7.2	5.1	5.6
of which: Income from long-term equity investments	0.5	0.4	0.1	0.1	0.2	0.2	0.6	0.4	0.5	0.4
Total income	105.7	106.1	109.3	110.3	106.1	106.0	107.7	107.6	105.2	105.8
Expenses										
Cost of materials	53.4	53.4	15.2	19.0	25.5	24.5	45.2	45.1	57.5	57.7
Personnel expenses	29.9	31.0	36.0	36.5	36.1	36.2	35.9	36.6	28.3	29.5
Depreciation	8.1	8.1	9.2	9.1	8.4	8.4	8.8	8.6	8.0	8.0
of which: Depreciation of tangible fixed assets	7.9	8.0	9.1	9.1	8.4	8.4	8.5	8.6	7.7	7.9
Interest and similar expenses	1.5	1.3	1.0	1.0	0.9	0.9	1.0	1.0	1.6	1.4
Operating taxes	0.1	0.1	0.4	0.4	0.3	0.3	0.2	0.2	0.0	0.1
Other expenses	13.2	13.5	42.2	38.6	32.2	33.0	18.8	18.6	10.3	10.6
Total expenses before taxes on income	106.2	107.4	104.0	104.5	103.5	103.3	109.9	110.1	105.8	107.3
Annual result before taxes on income	- 0.5	- 1.3	5.3	5.8	2.7	2.8	- 2.1	- 2.5	- 0.6	- 1.5
Taxes on income	0.7	0.6	0.9	1.0	0.9	0.9	0.7	0.7	0.6	0.5
Annual result	- 1.2	- 1.9	4.4	4.8	1.8	1.8	- 2.9	- 3.2	- 1.2	- 2.1
Profit and loss transfers (parent company)	0.5	0.3	0.0	0.0	0.0	- 0.4	- 0.3	- 0.4	0.7	0.5
Profit and loss transfers (subsidiary)	- 1.5	- 2.1	- 0.7	- 0.5	- 0.8	- 1.4	- 5.1	- 5.3	- 0.9	- 1.7
Profit for the year	0.8	0.6	5.1	5.3	2.6	2.8	1.9	1.7	0.4	0.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.5	0.6	0.6	0.5	0.3	0.3	0.5	0.5	0.5	0.6
Tangible fixed assets	69.9	69.0	56.5	57.3	62.5	62.1	65.0	65.6	70.9	69.8
of which: Land and buildings	12.3	12.3	9.2	8.9	12.5	12.2	12.6	12.9	12.3	12.2
Inventories	2.6	3.0	1.0	1.0	2.0	1.9	2.1	2.2	2.7	3.2
of which: Finished goods and merchandise	0.1	0.1	0.2	0.3	0.6	0.5	0.2	0.2	0.1	0.1
Cash	2.5	2.9	12.9	14.3	8.3	8.7	6.8	7.2	1.6	2.0
Receivables	14.7	14.7	27.0	25.0	23.6	23.8	18.6	17.6	13.7	13.9
Short-term	14.0	14.0	26.5	24.6	23.0	23.4	18.0	16.6	13.0	13.2
of which:										
Trade receivables	4.2	4.2	11.7	10.7	11.3	10.9	6.3	5.9	3.6	3.7
Receivables from affiliated companies	7.4	7.3	9.5	8.5	7.6	8.3	9.0	7.7	7.2	7.2
Long-term	0.7	0.7	0.6	0.4	0.7	0.4	0.7	1.0	0.7	0.6
of which: Loans to affiliated companies	0.5	0.6	0.5	0.3	0.3	0.2	0.4	0.6	0.6	0.6
Securities	1.9	1.7	0.0	0.1	0.1	0.2	2.6	3.3	1.8	1.5
Other long-term equity investments	7.9	8.0	1.0	0.9	2.4	2.4	4.0	3.3	8.7	8.9
of which: Goodwill	0.0	0.0	0.2	0.2	0.1	0.2	0.0	0.0	0.0	0.0
Capital										
Equity	41.6	40.2	27.0	28.0	36.0	35.5	44.4	43.4	41.6	40.1
Liabilities	43.0	45.2	66.9	66.1	57.3	57.5	44.4	46.0	42.1	44.4
Short-term	19.7	19.6	37.2	34.6	32.0	30.8	26.2	23.2	18.2	18.6
of which:										
Liabilities to banks	2.8	3.1	14.9	14.3	12.7	11.3	4.5	4.1	2.1	2.5
Trade payables	4.1	4.3	6.9	7.0	7.6	7.3	5.5	4.9	3.7	4.0
Liabilities to affiliated companies	9.4	8.8	7.2	5.9	5.9	6.3	13.1	10.5	9.1	8.7
Long-term	23.3	25.5	29.7	31.5	25.3	26.7	18.2	22.9	23.9	25.8
of which:										
Liabilities to banks	12.5	12.6	25.8	27.4	22.5	24.3	13.6	14.1	11.8	11.8
Liabilities to affiliated companies	9.5	11.5	1.5	1.3	1.8	1.5	3.3	6.7	10.7	12.7
Provisions	13.8	13.1	5.9	5.7	6.3	6.6	10.7	10.2	14.5	13.8
of which: Provisions for pensions	4.3	4.3	0.9	0.9	1.4	1.5	3.7	3.7	4.6	4.5
Other ratios	Percentage of sales									
Annual result before taxes on income	- 0.6	- 1.3	5.3	5.8	2.7	2.8	- 2.1	- 2.5	- 0.6	- 1.5
Annual result and depreciation	7.0	6.3	13.6	13.9	10.2	10.3	5.9	5.4	6.8	6.0
Trade receivables	5.7	6.0	8.4	7.7	8.5	8.2	7.2	6.8	5.2	5.6
	Percentage of the balance sheet total									
Sales	72.9	70.5	140.0	138.2	133.0	134.0	87.7	87.3	68.0	65.3
Annual result and interest paid	0.2	- 0.4	7.6	8.0	3.6	3.6	- 1.6	- 2.0	0.3	- 0.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.1	7.8	31.6	33.2	24.4	24.7	10.6	9.5	8.2	6.7
	Percentage of fixed assets									
Long-term equity and liabilities	86.1	88.0	98.2	102.0	95.1	97.6	91.3	95.1	85.1	86.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	84.9	87.6	105.9	112.7	97.9	104.5	95.1	103.3	81.7	83.6
Cash resources, short-term receivables and inventories	98.0	102.9	108.6	115.6	104.3	110.7	103.2	112.6	96.4	100.7
	Percentage of cost of materials									
Trade payables	10.4	11.2	32.7	26.7	22.4	22.2	13.9	12.5	9.5	10.6
Memo item:										
Balance sheet total in € billion	48.84	52.23	0.27	0.30	1.69	1.79	5.55	5.88	41.34	44.27
Sales in € billion	35.59	36.84	0.38	0.41	2.24	2.39	4.87	5.13	28.10	28.90
Number of enterprises	1 193	1 193	390	390	488	488	224	224	91	91

I. Enterprises by economic sector

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

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	0.8	0.9	0.0	0.0	2.6	2.7	24.5	24.9	40.5	41.0
	50	19.0	18.4	1.1	1.2	17.0	16.0	39.7	40.5	60.6	61.9
	75	43.3	43.0	15.7	17.2	37.0	35.6	60.1	61.0	76.2	74.8
Personnel expenses	25	24.2	24.9	24.5	25.5	26.1	26.1	22.7	22.8	13.2	14.4
	50	33.6	34.1	34.6	35.0	34.0	35.1	32.9	33.1	24.0	25.7
	75	45.4	45.6	44.5	44.2	44.7	45.3	48.9	48.8	51.8	55.2
Depreciation	25	3.4	3.4	3.8	4.1	3.6	3.7	2.9	2.9	1.9	1.9
	50	7.2	7.4	7.7	7.7	7.4	7.4	6.9	7.2	5.9	6.0
	75	11.6	11.4	12.0	11.3	11.4	11.6	11.6	11.2	12.4	11.8
Annual result	25	0.1	0.3	0.6	1.0	0.3	0.4	- 0.5	- 1.7	- 12.6	- 15.9
	50	2.3	2.4	4.6	4.6	2.0	2.2	1.2	0.9	0.6	0.9
	75	6.2	6.2	10.9	11.8	4.8	5.2	4.1	3.6	3.9	3.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	34.9	34.9	34.3	35.1	38.6	36.6	34.1	34.0	19.4	21.5
	50	58.0	59.4	59.5	59.5	59.6	61.5	53.6	55.9	54.8	55.8
	75	75.1	75.3	76.1	77.8	74.8	74.4	73.0	73.8	76.6	75.2
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.4	0.6
	50	0.4	0.4	0.0	0.0	0.6	0.6	0.9	1.0	1.9	1.8
	75	1.9	2.0	0.4	0.5	2.3	2.3	2.6	2.6	3.5	4.1
Equity	25	6.8	8.4	1.1	1.9	7.4	8.4	13.3	13.7	14.6	13.6
	50	22.5	23.9	16.8	18.1	22.3	22.4	29.9	30.8	26.8	26.5
	75	45.6	45.5	42.9	44.0	44.3	44.5	53.1	50.7	47.1	46.7
Short-term liabilities	25	16.7	16.4	16.7	16.2	19.7	18.8	14.2	14.5	11.1	11.5
	50	33.0	31.1	34.8	33.3	35.3	33.6	27.8	27.2	23.6	23.7
	75	58.1	55.8	66.0	59.7	58.3	57.6	49.1	48.1	41.9	49.1
Liabilities to banks	25	3.0	4.1	7.1	13.2	7.9	7.5	0.0	0.0	0.0	0.0
	50	32.2	31.7	41.7	43.9	36.9	38.3	14.2	16.0	12.2	9.9
	75	55.9	57.0	65.6	65.9	58.0	58.5	36.7	38.2	28.0	29.0
		Percentage of sales									
Annual result before taxes on income	25	0.2	0.4	0.8	1.4	0.5	0.7	- 0.4	- 1.7	- 12.7	- 15.9
	50	2.8	3.2	5.5	5.4	2.5	2.9	1.6	1.3	1.1	0.9
	75	7.6	7.5	12.3	14.1	6.0	6.4	4.9	4.7	5.3	5.0
Annual result and depreciation	25	4.6	4.8	7.2	7.4	5.1	5.5	1.9	1.7	- 4.5	- 8.3
	50	10.7	10.9	14.8	14.6	10.4	10.8	7.3	7.5	5.3	3.9
	75	18.2	18.2	24.0	24.2	16.7	16.6	14.5	13.8	11.7	11.7
Trade receivables	25	3.8	3.5	3.7	3.1	4.6	4.4	2.7	2.6	2.5	2.3
	50	7.2	6.9	6.8	6.5	7.9	7.6	7.0	6.3	5.0	4.9
	75	10.7	10.1	10.6	9.6	11.0	10.7	10.7	9.9	9.1	8.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.3	1.7	2.7	3.6	1.9	2.3	- 0.2	- 1.8	- 6.2	- 6.8
	50	5.7	5.8	9.8	9.9	5.4	5.7	3.6	3.6	1.4	1.3
	75	13.0	12.7	21.4	22.7	11.7	11.4	8.6	7.2	8.1	6.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	10.9	12.3	12.4	18.4	14.7	15.7	6.0	2.3	- 3.6	- 5.4
	50	25.8	26.1	33.6	32.4	26.5	26.8	22.1	18.7	12.3	7.1
	75	49.1	49.1	56.9	58.4	49.4	46.0	41.4	37.5	30.0	27.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	63.6	68.8	42.3	58.9	62.8	68.4	79.2	78.0	79.0	71.0
	50	96.4	98.7	95.0	101.1	93.6	96.2	104.2	100.9	96.8	95.8
	75	134.3	136.5	137.6	145.4	133.6	134.7	138.5	133.8	118.8	122.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	57.0	59.8	48.3	51.4	54.2	54.9	75.9	74.2	67.6	72.7
	50	106.0	111.1	103.3	108.7	95.5	104.4	120.9	120.3	120.9	123.5
	75	210.7	210.2	221.3	259.4	185.6	201.5	238.5	223.5	192.3	180.8
		Percentage of cost of materials									
Trade payables	25	8.0	7.7	7.5	8.9	10.1	10.1	6.4	6.1	6.7	6.6
	50	17.0	16.6	24.2	26.3	21.9	21.7	11.3	10.2	11.4	11.0
	75	49.8	52.9	146.2	176.7	62.0	68.6	22.3	19.4	19.9	19.7

I. Enterprises by economic sector

9.b) Warehousing and support activities for transportation

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.4	98.5	100.0	100.2	99.9	99.8	99.9	100.0	97.9	98.0
Change in finished goods	1.6	1.5	0.0	- 0.2	0.1	0.2	0.1	0.0	2.1	2.0
Interest and similar income	0.2	0.3	0.1	0.2	0.2	0.2	0.1	0.1	0.2	0.4
Other income	4.6	4.3	3.5	3.7	4.0	3.9	2.4	2.4	5.2	4.8
of which: Income from long-term equity investments	0.5	0.8	0.0	0.0	0.2	0.2	0.3	0.3	0.5	1.0
Total income	104.8	104.6	103.7	103.9	104.2	104.0	102.5	102.5	105.4	105.2
Expenses										
Cost of materials	53.5	52.9	23.9	23.1	34.5	34.2	50.7	49.8	55.6	55.0
Personnel expenses	24.3	25.0	29.7	31.3	29.9	30.0	24.2	25.0	23.9	24.7
Depreciation	5.1	4.9	7.7	7.7	4.7	4.7	4.2	4.2	5.3	5.0
of which: Depreciation of tangible fixed assets	5.0	4.7	7.7	7.6	4.6	4.6	4.0	4.0	5.2	4.9
Interest and similar expenses	1.6	1.3	1.4	1.3	0.8	0.7	1.0	0.9	1.8	1.4
Operating taxes	0.1	0.2	0.4	0.4	0.3	0.3	0.2	0.2	0.1	0.1
Other expenses	15.6	15.8	33.8	33.5	30.5	30.4	19.5	19.6	13.7	13.8
Total expenses before taxes on income	100.3	100.0	96.9	97.3	100.7	100.2	99.6	99.6	100.4	100.1
Annual result before taxes on income	4.5	4.6	6.8	6.6	3.5	3.8	2.9	2.9	5.0	5.1
Taxes on income	0.9	0.9	1.6	1.5	1.0	1.0	0.9	0.9	0.9	0.9
Annual result	3.6	3.7	5.2	5.1	2.5	2.8	2.0	1.9	4.1	4.2
Profit and loss transfers (parent company)	0.2	0.2	0.3	0.2	0.2	0.1	0.1	0.1	0.2	0.3
Profit and loss transfers (subsidiary)	2.1	2.0	0.6	0.6	0.2	0.3	0.5	0.4	2.5	2.5
Profit for the year	1.8	1.9	4.9	4.7	2.5	2.6	1.6	1.6	1.8	2.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.0	0.3	0.3	0.5	0.5	3.4	3.2	0.7	0.7
Tangible fixed assets	63.9	63.5	60.9	59.8	48.8	48.5	51.8	51.5	66.0	65.5
of which: Land and buildings	38.0	37.0	34.1	32.5	21.4	21.4	26.8	26.5	40.1	38.8
Inventories	7.2	7.0	1.1	1.0	2.4	2.8	1.9	1.9	8.1	7.8
of which: Finished goods and merchandise	6.3	6.1	0.7	0.5	0.7	0.9	0.8	0.8	7.2	7.0
Cash	3.4	3.4	9.5	10.2	11.6	11.4	6.8	7.0	2.6	2.6
Receivables	17.6	18.0	22.0	22.3	30.2	30.2	31.2	31.6	15.3	15.8
Short-term	16.4	16.8	21.7	21.9	29.1	28.9	29.8	30.1	14.2	14.7
of which:										
Trade receivables	7.8	7.4	9.4	9.8	15.3	14.9	14.4	14.3	6.7	6.3
Receivables from affiliated companies	6.9	7.0	5.9	5.6	10.2	10.6	12.4	12.5	6.0	6.2
Long-term	1.2	1.2	0.3	0.4	1.1	1.3	1.3	1.6	1.1	1.1
of which: Loans to affiliated companies	0.9	1.0	0.2	0.1	0.5	0.6	0.8	1.0	1.0	1.0
Securities	1.7	1.7	0.2	0.3	2.6	2.5	0.2	0.2	1.8	1.9
Other long-term equity investments	5.0	5.3	5.6	5.4	3.4	3.6	4.3	4.2	5.1	5.5
of which: Goodwill	0.1	0.1	0.3	0.2	0.3	0.2	0.3	0.3	0.0	0.1
Capital										
Equity	38.4	37.7	33.6	34.5	35.6	36.6	36.8	36.7	38.7	37.9
Liabilities	50.8	51.2	61.5	61.0	54.4	53.6	53.2	53.0	50.3	50.9
Short-term	26.6	22.2	34.2	33.7	35.5	35.1	30.4	30.6	25.7	20.6
of which:										
Liabilities to banks	3.8	2.7	10.4	10.8	8.5	9.0	5.0	5.3	3.5	2.1
Trade payables	6.1	5.7	5.9	5.6	9.6	9.2	9.5	9.1	5.5	5.2
Liabilities to affiliated companies	10.1	10.3	11.7	11.0	9.6	9.4	12.0	11.6	9.8	10.1
Long-term	24.2	29.1	27.3	27.3	18.9	18.5	22.8	22.4	24.6	30.3
of which:										
Liabilities to banks	9.1	11.5	19.7	19.8	14.2	14.0	13.5	13.5	8.3	11.1
Liabilities to affiliated companies	11.3	12.0	5.7	5.9	3.1	2.6	4.7	5.1	12.4	13.3
Provisions	9.8	10.1	4.6	4.4	9.7	9.4	8.5	8.8	10.0	10.3
of which: Provisions for pensions	2.7	3.1	1.0	0.9	3.7	3.6	2.3	2.5	2.7	3.1
Other ratios	Percentage of sales									
Annual result before taxes on income	4.6	4.7	6.8	6.6	3.5	3.8	2.9	2.9	5.1	5.2
Annual result and depreciation	8.9	8.7	12.9	12.8	7.2	7.5	6.2	6.1	9.6	9.4
Trade receivables	8.9	8.5	9.5	9.9	9.8	9.5	10.4	10.0	8.5	8.1
	Percentage of the balance sheet total									
Sales	87.1	87.2	98.3	99.1	155.8	157.4	137.7	142.9	78.1	77.7
Annual result and interest paid	4.7	4.4	6.5	6.3	5.1	5.5	4.1	4.0	4.7	4.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.3	12.9	22.3	23.0	21.1	22.9	15.2	15.4	12.7	12.2
	Percentage of fixed assets									
Long-term equity and liabilities	91.2	97.8	92.3	95.1	103.6	104.6	101.5	101.6	89.7	97.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	78.9	96.3	91.8	96.2	115.1	115.3	121.0	121.2	70.5	90.5
Cash resources, short-term receivables and inventories	106.1	127.8	95.1	99.1	121.9	123.3	127.4	127.3	102.1	128.3
	Percentage of cost of materials									
Trade payables	12.9	12.2	25.2	24.5	17.9	17.0	13.5	12.7	12.5	11.9
Memo item:										
Balance sheet total in € billion	78.36	81.22	0.35	0.38	2.16	2.25	8.90	8.96	66.94	69.63
Sales in € billion	68.25	70.84	0.35	0.38	3.37	3.54	12.26	12.81	52.28	54.11
Number of enterprises	1 797	1 797	367	367	654	654	544	544	232	232

I. Enterprises by economic sector

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

Ratios	Quartile value ... %	cont'd: All legal forms, Cylindered sample 2018/2019, Total 2018	Total 2019	Enterprises with sales of ... € million: Less than 2, 2018	Less than 2, 2019	2 but less than 10, 2018	2 but less than 10, 2019	10 but less than 50, 2018	10 but less than 50, 2019	50 and more, 2018	50 and more, 2019
		Of the enterprises captured … had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	7.9	7.2	0.0	0.0	5.5	5.8	24.6	24.9	38.3	37.1
	50	34.1	32.8	7.0	7.2	25.2	24.4	49.7	48.8	65.7	65.6
	75	66.5	65.8	36.2	31.7	53.6	53.1	75.0	74.0	82.4	82.2
Personnel expenses	25	13.8	14.1	14.1	13.8	18.5	18.4	11.8	12.2	8.5	8.3
	50	26.1	26.5	28.5	29.9	29.6	29.9	22.1	23.1	17.3	18.0
	75	37.4	38.0	43.9	45.7	39.1	39.7	32.4	33.3	31.1	31.5
Depreciation	25	0.7	0.7	0.7	0.9	0.9	0.9	0.6	0.6	0.5	0.5
	50	2.4	2.5	3.0	3.3	3.1	3.3	2.1	2.1	1.3	1.3
	75	6.9	7.0	9.5	9.8	7.3	7.3	5.8	5.8	4.7	4.6
Annual result	25	0.2	0.2	0.2	0.4	0.1	0.1	0.4	0.3	0.1	0.2
	50	2.0	1.9	3.7	3.1	1.8	1.7	1.7	1.7	1.8	1.6
	75	5.1	5.2	10.0	9.1	4.8	5.1	4.2	4.0	3.4	3.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.3	6.6	4.6	5.2	9.0	9.3	5.9	6.3	5.9	5.7
	50	30.9	30.8	32.2	28.5	38.5	39.2	27.3	26.1	18.8	17.0
	75	62.1	62.7	68.8	70.3	66.2	65.9	57.2	56.1	50.7	47.2
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.1	0.1	0.0	0.0	0.1	0.1	0.4	0.4	0.5	0.4
	75	1.5	1.6	0.5	0.3	1.6	1.9	1.8	1.9	1.9	1.8
Equity	25	8.6	9.7	6.2	10.3	7.3	9.0	10.3	11.1	9.7	9.6
	50	24.2	25.8	24.7	28.3	22.8	23.7	25.0	26.1	26.6	26.1
	75	46.4	47.1	50.0	51.8	43.7	46.5	45.6	46.4	44.0	44.9
Short-term liabilities	25	22.2	21.4	16.7	17.2	23.5	23.2	24.2	22.2	23.2	22.4
	50	41.7	39.9	37.6	34.7	40.0	39.6	44.8	42.5	44.3	42.8
	75	64.7	63.4	66.3	61.0	65.4	65.4	62.9	62.2	65.4	63.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	6.1	6.2	8.3	9.3	13.0	13.2	3.0	2.5	0.0	0.0
	75	34.4	35.6	41.8	45.2	41.3	43.1	29.0	28.5	13.6	11.6
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.4	0.4	0.5	0.3	0.2	0.6	0.5	0.3	0.3
	50	2.7	2.5	4.6	4.0	2.5	2.3	2.4	2.4	2.2	2.2
	75	6.7	6.4	12.7	11.0	6.4	6.5	5.3	5.1	4.5	4.8
Annual result and depreciation	25	2.4	2.3	3.4	2.9	2.6	2.6	2.3	2.1	1.5	1.5
	50	6.3	6.3	9.6	9.5	7.1	7.0	5.1	5.1	4.3	4.2
	75	12.7	12.8	22.6	22.2	12.3	13.1	10.9	10.4	9.6	9.2
Trade receivables	25	4.7	4.5	3.1	3.0	5.2	5.0	5.3	5.0	5.3	4.5
	50	9.0	8.6	7.8	7.9	8.9	8.3	9.6	9.1	10.3	9.7
	75	13.3	12.7	13.3	13.2	12.7	12.3	13.4	12.6	14.1	13.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	1.7	1.6	1.9	2.0	1.7	2.0	1.9	1.1	1.5
	50	5.8	5.7	7.6	6.6	5.7	5.6	5.5	5.8	5.2	5.2
	75	12.1	11.8	17.7	15.9	11.6	11.6	11.5	11.2	9.9	8.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.9	7.3	2.8	3.1	7.4	8.0	8.2	8.0	7.9	8.3
	50	21.1	21.1	22.3	20.0	23.5	23.8	20.6	22.1	15.9	15.9
	75	43.2	45.1	48.5	52.4	44.2	46.5	43.3	43.8	31.0	31.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	72.4	73.8	70.5	76.2	66.6	66.6	79.8	82.5	75.3	80.6
	50	112.8	113.2	111.5	118.8	107.9	106.2	119.4	116.1	119.1	118.0
	75	244.4	248.1	243.9	305.6	226.0	214.9	271.1	246.9	286.0	255.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	75.0	79.0	64.0	77.8	68.7	64.4	88.5	89.2	91.8	94.4
	50	130.4	132.1	135.8	142.3	120.5	117.5	130.4	133.0	138.7	141.8
	75	213.5	223.7	248.4	261.8	207.3	216.9	202.7	218.3	214.7	212.3
		Percentage of cost of materials									
Trade payables	25	7.7	7.5	7.7	8.6	9.2	9.2	7.0	6.7	6.5	6.4
	50	13.7	13.3	19.0	21.7	17.3	16.2	11.1	11.0	10.1	9.3
	75	27.6	27.5	66.0	89.2	37.8	40.5	20.5	18.1	15.1	14.1

I. Enterprises by economic sector

10. Accommodation and food 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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	100.0	99.9	100.0	100.0	100.0	100.0	100.0	99.9
Change in finished goods	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1
Interest and similar income	0.2	0.2	0.1	0.1	0.2	0.1	0.1	0.1	0.2	0.2
Other income	2.5	2.8	2.9	3.3	3.2	3.6	3.0	3.1	2.1	2.4
of which: Income from long-term equity investments	0.2	0.2	0.0	0.0	0.0	0.1	0.0	0.0	0.3	0.3
Total income	102.7	103.0	103.0	103.3	103.4	103.7	103.1	103.2	102.3	102.6
Expenses										
Cost of materials	30.0	30.3	23.9	23.9	22.6	22.5	27.4	27.2	33.4	34.1
Personnel expenses	31.1	31.2	37.0	36.6	35.2	34.6	33.2	33.7	28.7	28.7
Depreciation	3.1	3.1	4.1	4.0	3.9	3.8	3.8	3.6	2.5	2.6
of which: Depreciation of tangible fixed assets	3.1	3.0	4.1	4.0	3.8	3.8	3.7	3.5	2.5	2.5
Interest and similar expenses	0.6	0.5	1.0	0.9	0.9	0.7	1.0	0.9	0.3	0.3
Operating taxes	0.2	0.1	0.2	0.2	0.1	0.1	0.2	0.1	0.2	0.1
Other expenses	32.5	32.7	31.9	30.9	35.6	35.6	34.0	33.9	31.1	31.6
Total expenses before taxes on income	97.6	97.9	98.1	96.5	98.3	97.3	99.6	99.3	96.3	97.4
Annual result before taxes on income	5.1	5.0	4.8	6.9	5.1	6.4	3.5	3.9	6.0	5.2
Taxes on income	1.0	1.0	1.2	1.4	1.3	1.4	0.9	0.9	0.9	0.9
Annual result	4.1	4.1	3.6	5.4	3.8	5.0	2.5	3.0	5.1	4.3
Profit and loss transfers (parent company)	0.0	0.0	0.1	0.0	0.3	0.1	0.1	0.1	- 0.1	0.0
Profit and loss transfers (subsidiary)	2.3	2.0	- 0.1	- 0.1	1.0	1.0	1.3	1.7	3.3	2.5
Profit for the year	1.8	2.1	3.8	5.6	3.1	4.1	1.4	1.4	1.7	1.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.0	1.8	0.6	0.5	1.1	1.1	3.0	2.5	1.6	1.5
Tangible fixed assets	39.5	40.0	61.3	60.1	54.3	53.5	47.2	45.9	26.7	28.6
of which: Land and buildings	21.7	21.6	36.0	36.1	32.9	32.1	30.2	28.5	10.1	10.8
Inventories	2.7	2.9	2.7	3.0	2.8	3.4	2.4	2.4	2.9	3.2
of which: Finished goods and merchandise	1.5	1.6	2.2	2.2	1.5	1.5	1.1	1.1	1.9	1.9
Cash	11.7	11.8	14.7	14.5	12.3	12.0	14.1	13.9	9.4	9.5
Receivables	36.2	34.9	18.9	20.1	25.9	25.4	24.5	27.1	50.3	46.4
Short-term	32.2	30.2	18.7	20.0	24.6	23.6	23.2	25.1	43.0	37.8
of which:										
Trade receivables	8.5	9.2	5.1	5.5	5.2	5.4	5.8	5.7	12.0	13.9
Receivables from affiliated companies	18.5	16.1	5.9	6.6	11.6	12.6	12.2	14.9	26.8	19.1
Long-term	4.0	4.7	0.3	0.2	1.3	1.8	1.3	2.0	7.3	8.6
of which: Loans to affiliated companies	3.5	4.2	0.0	0.0	0.5	0.5	0.8	1.4	7.0	8.3
Securities	0.5	0.5	0.1	0.1	0.4	0.5	1.1	1.1	0.0	0.0
Other long-term equity investments	6.5	7.0	0.8	0.9	2.6	3.4	6.7	6.1	8.0	9.6
of which: Goodwill	2.6	2.7	0.5	0.5	1.9	2.0	4.0	3.5	1.8	2.5
Capital										
Equity	29.9	30.4	21.1	24.1	29.0	32.5	28.1	26.2	32.3	34.2
Liabilities	54.3	55.7	73.2	70.4	63.7	60.2	60.9	63.0	44.4	46.4
Short-term	34.3	36.7	39.7	39.5	34.5	33.9	30.8	34.5	36.5	39.2
of which:										
Liabilities to banks	2.7	3.5	11.1	10.2	5.1	5.2	2.3	4.1	1.5	1.8
Trade payables	10.8	10.6	8.7	8.4	8.3	8.0	7.5	6.7	14.5	15.1
Liabilities to affiliated companies	12.5	14.1	7.3	7.7	10.6	11.2	12.9	16.1	13.3	14.0
Long-term	20.0	19.1	33.5	30.9	29.2	26.2	30.0	28.5	7.8	7.2
of which:										
Liabilities to banks	12.1	11.5	24.0	24.4	22.5	20.7	17.0	17.1	3.8	2.4
Liabilities to affiliated companies	6.1	5.8	5.2	4.1	4.3	2.7	10.7	9.3	2.9	3.9
Provisions	14.4	12.3	5.3	5.2	6.5	6.6	9.3	9.0	21.9	17.9
of which: Provisions for pensions	1.3	1.3	0.2	0.2	0.8	0.7	1.2	1.1	1.7	1.7
Other ratios	Percentage of sales									
Annual result before taxes on income	5.1	5.0	4.8	6.9	5.1	6.4	3.5	3.9	6.0	5.2
Annual result and depreciation	7.2	7.1	7.7	9.4	7.7	8.8	6.3	6.5	7.6	6.9
Trade receivables	4.2	4.4	2.7	2.8	3.0	3.0	3.6	3.6	5.0	5.3
	Percentage of the balance sheet total									
Sales	200.6	208.3	187.4	191.9	172.7	179.2	161.2	159.5	242.4	262.7
Annual result and interest paid	9.5	9.6	8.6	12.2	8.2	10.4	5.7	6.1	13.1	12.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	24.8	25.6	22.6	29.5	22.5	28.5	17.5	17.4	31.7	32.2
	Percentage of fixed assets									
Long-term equity and liabilities	97.7	93.9	86.9	89.5	98.9	98.4	100.0	97.1	96.0	89.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	128.2	114.6	84.2	87.4	106.9	104.8	120.8	113.5	143.5	120.8
Cash resources, short-term receivables and inventories	136.0	122.5	91.0	95.0	115.2	114.9	128.5	120.5	151.5	128.8
	Percentage of cost of materials									
Trade payables	18.0	16.8	19.4	18.4	21.2	19.8	17.1	15.5	17.8	16.9
Memo item:										
Balance sheet total in € billion	5.58	5.70	0.21	0.23	0.79	0.80	2.05	2.20	2.53	2.47
Sales in € billion	11.19	11.87	0.40	0.44	1.37	1.43	3.30	3.51	6.12	6.48
Number of enterprises	949	949	454	454	298	298	161	161	36	36

I. Enterprises by economic sector

cont'd: 10. Accommodation and food service activities

Ratios	Quartile value	Total 2018	Total 2019	Less than 2 2018	Less than 2 2019	2 but less than 10 2018	2 but less than 10 2019	10 but less than 50 2018	10 but less than 50 2019	50 and more 2018	50 and more 2019
		cont'd: All legal forms									
				Enterprises with sales of ... € million							
		Cylindered sample 2018/2019									
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	15.7	15.1	17.3	16.4	13.5	13.2	16.2	17.4	25.4	25.0
	50	25.4	25.1	26.3	25.7	23.3	22.8	26.2	25.9	35.4	36.0
	75	31.9	30.8	32.0	30.9	29.0	28.7	33.9	35.0	44.4	45.0
Personnel expenses	25	26.8	26.6	27.7	27.8	28.5	28.0	24.2	24.2	21.6	21.5
	50	34.8	34.8	35.8	35.6	35.4	35.0	31.3	32.9	30.8	31.2
	75	41.6	41.9	42.5	42.0	41.4	41.9	41.2	42.3	35.8	36.4
Depreciation	25	1.4	1.3	1.7	1.6	1.4	1.2	0.7	0.7	0.8	0.8
	50	2.9	2.7	3.1	2.9	2.8	2.7	2.1	2.2	1.9	2.2
	75	5.3	5.2	5.7	5.3	5.2	5.3	5.2	5.1	3.3	3.3
Annual result	25	0.1	0.5	- 0.1	0.7	0.3	1.0	0.0	0.0	1.1	0.2
	50	3.3	4.0	3.8	5.0	3.3	4.3	2.0	2.0	3.8	2.8
	75	8.3	9.1	9.9	10.8	7.7	9.0	5.5	5.7	6.8	6.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	13.8	13.6	17.8	16.2	12.9	12.9	7.4	7.3	9.1	11.3
	50	36.1	35.6	42.1	40.9	34.5	34.5	25.5	26.8	20.6	21.2
	75	66.3	63.1	72.1	69.4	64.5	61.1	61.2	57.9	43.2	38.2
Inventories	25	0.8	0.8	0.5	0.5	0.9	1.0	0.9	0.9	1.3	1.5
	50	2.5	2.6	2.5	2.6	2.6	2.6	2.4	2.4	4.4	4.4
	75	5.9	6.0	6.4	6.7	5.1	5.3	5.9	5.5	6.6	6.4
Equity	25	0.7	2.1	- 12.9	0.0	2.6	4.3	2.2	1.6	3.6	6.5
	50	17.6	20.8	13.9	19.8	20.7	24.6	19.5	18.6	14.8	16.2
	75	44.4	47.6	44.4	48.3	46.5	48.8	39.7	41.3	38.8	37.9
Short-term liabilities	25	19.5	19.6	18.9	19.8	19.5	19.6	19.3	18.9	25.8	29.1
	50	38.9	38.0	40.0	39.7	35.7	34.3	38.0	37.5	53.3	55.9
	75	72.3	66.5	80.7	74.9	65.1	57.1	62.2	66.0	65.3	67.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.2	2.9	8.0	9.5	5.0	4.5	0.0	0.0	0.0	0.0
	75	38.0	35.6	47.3	42.4	37.3	35.1	19.8	24.4	5.4	1.6
		Percentage of sales									
Annual result before taxes on income	25	0.1	0.7	- 0.1	0.8	0.4	1.5	0.0	0.1	1.2	0.3
	50	4.1	5.1	4.5	6.0	4.2	5.4	2.6	2.8	4.5	3.8
	75	10.4	11.3	11.7	13.6	9.8	10.9	7.4	7.2	8.2	8.8
Annual result and depreciation	25	2.5	3.7	2.5	3.8	3.2	4.3	1.5	2.3	3.4	1.8
	50	7.6	8.5	8.3	10.0	7.8	8.7	5.9	5.9	6.4	6.3
	75	14.3	15.3	16.2	17.2	14.7	14.8	11.3	11.1	11.1	10.0
Trade receivables	25	0.1	0.2	0.0	0.0	0.5	0.4	1.2	1.2	1.2	1.4
	50	1.4	1.4	0.7	0.6	1.8	1.8	3.1	2.9	3.4	4.0
	75	3.6	3.6	2.5	2.8	3.6	3.8	4.9	4.6	7.9	9.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.4	2.9	0.9	3.4	2.0	4.2	1.1	0.9	5.2	1.6
	50	8.6	10.9	10.5	14.7	9.1	10.9	5.7	5.8	14.1	9.8
	75	22.9	26.9	28.6	34.9	22.2	25.2	15.0	14.0	23.0	19.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.5	7.2	- 5.5	3.4	8.2	10.9	7.6	7.7	13.9	9.6
	50	21.7	26.3	20.6	26.6	22.7	28.8	20.6	23.7	29.4	24.6
	75	59.1	66.7	59.1	74.3	62.9	75.3	55.5	42.9	63.4	48.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	44.4	49.9	25.7	38.2	66.4	73.9	61.0	48.3	38.5	39.2
	50	98.4	101.1	95.5	100.0	104.1	106.4	96.1	100.3	79.9	79.9
	75	183.2	203.6	176.9	206.2	219.6	209.8	194.2	208.4	120.4	116.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	51.9	57.0	39.3	44.7	56.6	67.9	71.0	71.6	65.2	77.0
	50	106.7	113.4	97.3	106.8	110.4	123.0	122.3	111.5	102.9	116.0
	75	229.2	226.4	241.1	239.8	228.4	218.4	224.0	230.9	171.9	172.7
		Percentage of cost of materials									
Trade payables	25	7.5	7.0	5.7	5.3	10.1	9.6	8.1	8.3	10.4	9.3
	50	14.6	13.4	12.8	10.8	16.9	15.1	14.9	13.0	16.2	16.1
	75	28.6	26.2	25.3	22.4	33.5	32.3	34.1	25.6	21.6	20.6

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	99.7	98.4	97.7	98.6	98.7	99.3	99.5	99.7	99.8
Change in finished goods	0.4	0.3	1.6	2.3	1.4	1.3	0.7	0.5	0.3	0.2
Interest and similar income	0.8	0.8	0.1	0.1	0.2	0.2	0.2	0.2	0.9	0.9
Other income	7.3	6.9	4.2	4.4	3.7	3.7	3.0	3.0	7.9	7.5
of which: Income from long-term equity investments	1.6	2.1	0.2	0.2	0.5	0.4	0.5	0.5	1.8	2.4
Total income	108.0	107.6	104.4	104.5	103.8	103.9	103.2	103.2	108.8	108.4
Expenses										
Cost of materials	45.4	45.4	26.8	27.7	32.0	32.0	35.1	35.1	47.2	47.3
Personnel expenses	23.7	24.3	44.2	44.4	42.3	42.1	37.2	37.2	21.4	21.9
Depreciation	10.3	8.2	3.9	3.8	3.9	4.2	4.1	4.4	11.3	8.8
of which: Depreciation of tangible fixed assets	9.5	7.8	3.6	3.5	3.8	4.0	3.8	3.8	10.5	8.4
Interest and similar expenses	2.9	2.6	0.8	0.7	0.7	0.7	0.8	0.7	3.2	2.9
Operating taxes	0.1	0.0	0.1	0.1	0.0	0.0	0.1	0.0	0.1	0.0
Other expenses	21.1	20.4	22.5	22.0	19.0	19.2	20.0	19.9	21.3	20.5
Total expenses before taxes on income	103.5	101.0	98.4	98.6	97.9	98.3	97.3	97.4	104.5	101.6
Annual result before taxes on income	4.5	6.6	6.0	5.8	5.9	5.6	5.9	5.9	4.3	6.8
Taxes on income	1.8	1.5	1.9	1.7	1.7	1.6	1.8	1.8	1.8	1.5
Annual result	2.7	5.1	4.1	4.2	4.3	4.0	4.1	4.1	2.4	5.3
Profit and loss transfers (parent company)	3.8	0.8	- 0.2	0.0	0.4	0.5	0.3	0.3	4.4	0.9
Profit and loss transfers (subsidiary)	2.0	2.8	0.5	0.4	1.0	1.3	1.8	1.8	2.0	3.0
Profit for the year	4.6	3.1	3.4	3.8	3.6	3.2	2.6	2.6	4.8	3.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	4.5	4.2	6.2	5.9	3.7	3.6	4.0	4.0	4.6	4.2
Tangible fixed assets	12.6	12.7	15.6	14.8	21.3	22.0	15.0	15.6	12.4	12.5
of which: Land and buildings	3.1	3.1	3.3	2.8	6.2	5.9	3.5	3.5	3.1	3.1
Inventories	1.3	1.3	7.3	7.6	7.9	7.2	6.0	5.3	1.0	1.1
of which: Finished goods and merchandise	0.5	0.5	4.1	3.3	2.4	2.2	1.4	1.6	0.4	0.4
Cash	4.4	3.1	25.4	26.2	18.0	18.2	17.5	16.0	3.8	2.4
Receivables	30.9	29.9	37.8	37.2	39.8	38.5	40.3	41.8	30.5	29.3
Short-term	22.7	16.9	36.5	35.8	38.3	36.9	37.7	39.2	22.0	15.7
of which:										
Trade receivables	3.7	3.9	20.4	19.5	20.5	19.9	16.5	16.5	3.1	3.2
Receivables from affiliated companies	17.6	11.4	10.4	10.8	13.2	12.0	17.7	19.2	17.6	11.1
Long-term	8.2	13.0	1.3	1.4	1.6	1.7	2.6	2.6	8.4	13.5
of which: Loans to affiliated companies	7.7	10.5	0.2	0.2	1.2	1.3	2.1	2.2	7.9	11.0
Securities	1.2	1.2	1.4	1.3	0.8	0.6	2.0	1.8	1.2	1.2
Other long-term equity investments	44.2	46.0	4.6	5.4	6.9	8.1	13.2	13.1	45.7	47.8
of which: Goodwill	0.8	0.6	0.6	0.6	1.0	0.7	2.1	1.6	0.7	0.6
Capital										
Equity	36.3	35.1	33.9	37.3	33.6	33.3	35.6	35.5	36.3	35.1
Liabilities	53.1	53.7	51.7	49.6	50.1	50.3	42.4	42.9	53.6	54.2
Short-term	24.4	26.7	36.8	36.6	36.7	35.6	31.8	32.9	24.0	26.3
of which:										
Liabilities to banks	1.0	1.5	4.3	4.3	4.7	4.3	2.4	3.1	0.9	1.4
Trade payables	2.6	2.6	8.7	8.7	8.7	8.4	6.5	6.5	2.4	2.4
Liabilities to affiliated companies	17.0	18.4	9.2	8.1	13.5	13.2	15.2	16.1	17.1	18.5
Long-term	28.7	27.0	14.9	13.1	13.3	14.8	10.6	10.0	29.6	27.9
of which:										
Liabilities to banks	2.2	3.1	7.9	7.1	6.8	7.5	5.0	4.3	2.1	3.0
Liabilities to affiliated companies	22.3	18.7	4.0	3.8	4.5	5.7	4.6	4.7	23.2	19.5
Provisions	9.3	9.8	10.4	9.3	12.0	11.8	16.7	16.2	9.0	9.5
of which: Provisions for pensions	4.2	4.5	1.8	1.3	2.1	2.0	4.5	4.4	4.2	4.5
Other ratios	Percentage of sales									
Annual result before taxes on income	4.5	6.7	6.1	6.0	6.0	5.7	6.0	5.9	4.3	6.8
Annual result and depreciation	13.0	13.3	8.1	8.1	8.3	8.3	8.3	8.5	13.8	14.2
Trade receivables	8.4	8.4	12.2	12.1	13.6	13.3	12.6	12.4	7.6	7.7
	Percentage of the balance sheet total									
Sales	44.5	46.5	167.3	160.6	150.2	150.0	130.9	132.6	40.1	41.9
Annual result and interest paid	2.5	3.6	8.3	8.0	7.5	7.2	6.4	6.4	2.3	3.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.8	10.0	33.3	35.7	25.7	25.8	23.3	23.3	9.3	9.5
	Percentage of fixed assets									
Long-term equity and liabilities	98.2	86.5	179.2	185.0	145.5	140.3	140.0	135.7	97.2	85.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	112.0	75.5	170.7	171.9	154.6	155.9	175.4	168.8	108.1	69.5
Cash resources, short-term receivables and inventories	117.3	80.4	190.6	192.6	176.1	176.1	194.2	184.9	112.5	73.6
	Percentage of cost of materials									
Trade payables	12.7	12.4	19.0	19.2	17.8	17.4	14.1	13.9	12.4	12.1
Memo item:										
Balance sheet total in € billion	298.77	300.88	0.36	0.43	2.03	2.27	11.35	12.13	285.03	286.05
Sales in € billion	132.86	139.89	0.61	0.69	3.04	3.41	14.86	16.08	114.35	119.71
Number of enterprises	2 399	2 399	802	802	633	633	657	657	307	307

I. Enterprises by economic sector

cont'd: 11. Information and communication

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	10.1	10.3	2.3	3.7	11.8	11.8	14.3	14.0	25.1	24.9
	50	28.7	29.0	19.9	21.4	28.2	28.2	30.9	31.8	43.7	43.5
	75	49.2	49.1	43.6	43.0	47.4	47.3	51.9	53.1	62.1	63.4
Personnel expenses	25	22.1	22.0	22.3	23.6	27.1	26.5	21.1	20.8	13.4	13.7
	50	39.0	39.5	42.0	42.6	43.2	42.7	37.4	36.9	28.6	28.8
	75	57.2	57.1	62.0	61.4	59.7	58.4	54.8	54.2	45.8	45.3
Depreciation	25	0.8	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.7
	50	1.8	1.8	1.8	1.8	1.7	1.7	1.8	1.9	2.4	2.3
	75	4.3	4.2	3.9	3.6	3.7	3.6	4.8	4.6	6.0	5.8
Annual result	25	0.4	0.7	- 0.2	0.9	0.9	1.2	0.8	0.6	0.2	0.2
	50	3.8	4.0	4.0	4.8	3.7	4.1	4.0	3.7	3.0	2.9
	75	9.3	9.4	12.3	12.3	8.2	8.2	9.0	8.8	6.6	7.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.6	1.5	1.0	1.1	2.2	2.0	1.6	1.6	1.7	1.6
	50	5.2	5.1	5.3	4.6	5.5	5.4	4.9	5.1	5.4	5.1
	75	16.3	15.2	17.4	14.7	15.2	15.2	16.8	15.4	16.2	15.4
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.4	0.5	0.0	0.0	1.2	1.1	0.6	0.7	0.9	0.8
	75	6.9	7.4	4.8	7.1	9.3	9.1	6.8	5.8	7.6	6.8
Equity	25	11.5	11.9	6.4	10.2	14.5	15.9	13.3	12.3	11.6	9.4
	50	32.4	34.9	33.7	37.5	33.6	36.0	33.3	34.9	29.2	29.1
	75	55.6	57.1	60.0	64.5	55.7	55.6	53.2	54.7	47.0	46.3
Short-term liabilities	25	14.8	14.2	14.8	14.3	16.0	16.5	13.9	13.4	13.7	13.1
	50	31.1	30.1	33.3	30.8	31.4	31.1	28.2	29.0	30.2	29.8
	75	55.4	54.1	62.4	58.8	54.7	54.7	52.0	50.9	51.7	49.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	7.5	8.1	13.1	13.0	10.1	11.2	4.4	3.5	0.4	0.1
		Percentage of sales									
Annual result before taxes on income	25	0.8	1.1	0.0	1.0	1.5	1.6	1.2	1.0	0.3	0.4
	50	5.1	5.3	5.3	6.3	5.2	5.4	5.5	5.3	4.1	3.6
	75	12.0	12.1	15.7	14.9	10.9	11.2	11.6	11.4	8.4	8.8
Annual result and depreciation	25	3.0	3.4	1.8	3.3	3.6	3.7	3.6	3.7	2.8	2.9
	50	8.3	8.6	8.4	9.1	8.1	8.4	8.9	8.6	7.9	7.4
	75	16.6	16.7	20.6	19.1	15.3	15.9	15.8	15.6	15.1	15.0
Trade receivables	25	4.4	4.2	3.7	3.5	5.9	5.9	4.2	4.3	3.4	3.2
	50	10.2	10.0	8.9	9.0	11.3	11.4	10.8	11.0	8.8	9.0
	75	16.8	16.4	16.4	15.8	17.1	16.6	17.2	16.6	16.8	16.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	2.5	0.3	2.7	3.0	3.3	2.3	2.3	1.3	1.6
	50	8.3	8.9	10.1	10.7	9.5	10.1	7.8	7.9	5.7	5.7
	75	19.2	20.1	26.3	27.1	18.7	19.6	16.4	16.2	12.8	12.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 3.2	- 0.7	- 32.6	- 25.7	1.0	- 1.1	4.5	5.3	6.5	6.8
	50	19.7	22.7	12.6	18.9	23.7	24.8	22.7	24.6	20.8	20.8
	75	61.8	63.1	65.6	66.7	68.2	85.0	58.5	59.7	44.0	43.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	93.9	96.1	89.2	97.3	101.2	100.3	98.8	97.9	87.0	89.3
	50	221.0	227.5	261.3	285.7	270.1	282.8	190.4	192.8	147.4	161.7
	75	701.7	733.9	800.0	906.7	831.3	881.5	554.5	575.3	478.0	466.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	106.4	108.4	101.4	101.1	106.8	108.9	116.3	113.6	104.3	109.9
	50	200.0	207.1	202.2	218.9	206.0	211.8	204.1	203.9	171.0	184.7
	75	449.8	459.1	496.2	503.5	441.9	423.0	441.1	448.3	387.2	423.5
		Percentage of cost of materials									
Trade payables	25	5.9	5.8	5.0	5.5	7.9	7.8	5.7	5.4	4.2	4.1
	50	12.6	11.8	13.0	12.3	15.1	13.9	11.9	11.2	9.8	8.9
	75	24.8	23.1	30.4	29.8	28.5	25.4	21.4	21.5	16.3	15.7

I. Enterprises by economic sector

11.a) Publishing activities

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	100.0	99.6	99.7	98.4	99.0	99.7	99.9	99.9	100.1
Change in finished goods	0.2	0.0	0.4	0.3	1.6	1.0	0.3	0.1	0.1	- 0.1
Interest and similar income	0.5	0.8	0.2	0.2	0.3	0.2	0.3	0.3	0.5	0.9
Other income	8.0	6.7	5.0	2.5	2.3	2.8	3.7	3.0	9.6	8.0
of which: Income from long-term equity investments	2.6	2.6	0.0	0.0	0.1	0.2	1.4	1.5	3.1	3.1
Total income	108.5	107.4	105.2	102.7	102.6	103.0	104.0	103.4	110.2	109.0
Expenses										
Cost of materials	41.8	42.8	33.8	33.3	35.0	35.7	36.2	38.0	43.9	44.7
Personnel expenses	23.5	24.9	31.7	31.1	32.5	32.0	26.2	25.1	22.3	24.5
Depreciation	6.0	4.0	1.6	1.7	3.3	3.4	4.2	4.4	6.7	3.9
of which: Depreciation of tangible fixed assets	2.6	2.6	1.5	1.6	3.1	2.6	3.7	3.4	2.2	2.3
Interest and similar expenses	1.5	1.5	1.2	1.3	0.6	1.0	0.8	0.9	1.8	1.7
Operating taxes	0.1	0.2	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.2
Other expenses	28.1	28.2	38.3	32.8	25.2	25.4	28.2	26.7	28.1	28.7
Total expenses before taxes on income	101.1	101.5	106.6	100.3	96.5	97.4	95.7	95.3	102.9	103.7
Annual result before taxes on income	7.4	5.9	- 1.4	2.4	6.1	5.6	8.2	8.1	7.2	5.2
Taxes on income	2.3	1.4	0.6	0.7	1.3	1.3	1.8	2.2	2.5	1.2
Annual result	5.1	4.5	- 2.1	1.7	4.8	4.3	6.4	5.9	4.7	4.0
Profit and loss transfers (parent company)	8.1	6.0	- 3.3	0.0	0.0	0.0	0.2	0.3	10.9	8.1
Profit and loss transfers (subsidiary)	0.7	1.1	0.3	0.2	0.5	0.5	1.0	1.9	0.6	0.9
Profit for the year	12.4	9.3	- 5.6	1.5	4.3	3.8	5.6	4.3	15.0	11.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.3	1.9	2.4	4.7	5.0	4.0	3.7	1.1	1.0
Tangible fixed assets	5.2	5.4	6.3	5.3	2.8	2.7	9.7	8.8	4.8	5.1
of which: Land and buildings	2.8	2.6	1.5	1.2	0.2	0.1	5.9	6.0	2.5	2.3
Inventories	2.4	2.3	20.5	17.4	13.0	12.6	7.3	7.1	1.8	1.8
of which: Finished goods and merchandise	1.2	1.2	19.2	16.1	10.8	10.6	4.5	4.7	0.7	0.7
Cash	6.0	5.6	15.5	11.2	22.3	24.3	19.4	18.3	4.5	4.2
Receivables	14.3	18.0	47.7	55.7	40.3	38.7	27.6	30.8	12.7	16.5
Short-term	11.4	13.2	47.5	55.5	37.5	37.4	27.0	30.3	9.5	11.2
of which:										
Trade receivables	2.8	3.2	18.2	14.6	22.9	23.5	10.9	11.5	1.8	2.1
Receivables from affiliated companies	7.5	8.5	24.1	37.6	10.3	8.2	12.5	15.1	7.0	7.7
Long-term	2.9	4.8	0.2	0.2	2.8	1.4	0.7	0.4	3.1	5.3
of which: Loans to affiliated companies	2.8	4.7	0.2	0.1	1.3	0.5	0.6	0.4	3.0	5.2
Securities	4.4	4.4	0.0	0.0	0.7	0.5	6.5	7.1	4.2	4.2
Other long-term equity investments	66.0	62.6	6.0	5.8	15.3	15.2	25.0	23.3	70.7	67.0
of which: Goodwill	1.0	0.9	2.3	2.5	11.8	9.7	9.3	8.2	0.1	0.1
Capital										
Equity	50.2	45.4	18.7	17.7	36.9	39.5	44.7	44.0	50.9	45.6
Liabilities	39.8	44.2	68.4	71.0	43.0	39.1	35.5	36.0	40.2	45.0
Short-term	29.0	30.6	43.8	44.7	32.6	30.4	26.7	28.6	29.2	30.8
of which:										
Liabilities to banks	0.7	1.7	2.3	4.1	2.0	4.6	2.6	3.2	0.4	1.5
Trade payables	1.6	1.7	12.5	10.1	11.1	11.4	4.7	4.4	1.2	1.3
Liabilities to affiliated companies	21.6	23.0	15.2	17.4	12.0	9.1	14.1	16.3	22.5	23.8
Long-term	10.8	13.6	24.7	26.3	10.4	8.7	8.9	7.5	11.0	14.2
of which:										
Liabilities to banks	10.4	13.1	3.6	2.8	2.1	2.8	6.9	5.2	10.8	14.0
Liabilities to affiliated companies	0.4	0.4	15.8	20.1	7.6	5.1	1.8	2.1	0.2	0.2
Provisions	8.8	9.3	5.8	4.9	15.6	17.2	16.5	16.4	8.0	8.5
of which: Provisions for pensions	4.9	4.9	0.8	0.4	2.2	2.3	6.7	6.8	4.8	4.8
Other ratios	Percentage of sales									
Annual result before taxes on income	7.4	5.9	- 1.4	2.4	6.2	5.6	8.3	8.1	7.2	5.2
Annual result and depreciation	11.1	8.4	- 0.5	3.5	8.2	7.8	10.7	10.4	11.5	7.9
Trade receivables	6.6	7.6	12.3	12.0	13.1	13.2	10.2	10.5	5.2	6.3
	Percentage of the balance sheet total									
Sales	43.1	41.8	148.0	122.0	174.6	177.7	106.8	109.4	35.4	33.8
Annual result and interest paid	2.9	2.5	- 1.2	3.7	9.6	9.6	7.7	7.5	2.3	1.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.9	7.2	- 1.1	5.9	35.1	38.1	31.7	30.1	9.1	5.3
	Percentage of fixed assets									
Long-term equity and liabilities	82.7	81.6	307.2	324.3	188.6	204.0	134.3	137.3	79.6	78.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	60.6	62.2	143.8	149.3	183.4	202.9	177.7	173.9	48.5	50.5
Cash resources, short-term receivables and inventories	68.8	69.8	190.7	188.1	223.2	244.4	205.1	198.9	54.5	56.2
	Percentage of cost of materials									
Trade payables	9.1	9.3	24.9	24.8	17.8	17.8	12.1	10.5	7.9	8.5
Memo item:										
Balance sheet total in € billion	14.93	15.41	0.02	0.03	0.12	0.12	1.34	1.36	13.45	13.89
Sales in € billion	6.43	6.44	0.03	0.03	0.20	0.22	1.44	1.49	4.76	4.69
Number of enterprises	169	169	46	46	42	42	48	48	33	33

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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	21.3	21.7	17.5	14.0	21.2	20.6	21.5	24.9	28.7	28.8
	50	36.9	37.0	37.1	37.3	32.9	32.3	34.4	36.0	44.2	46.2
	75	51.6	53.3	47.8	51.0	51.6	52.4	48.2	50.1	58.7	57.1
Personnel expenses	25	16.4	15.5	16.6	16.1	19.2	17.5	16.8	16.0	12.0	12.3
	50	25.8	26.4	25.9	28.6	26.5	25.9	26.6	26.4	23.5	24.0
	75	40.5	39.9	44.0	45.4	44.9	46.4	31.5	32.5	35.4	36.1
Depreciation	25	0.5	0.5	0.3	0.4	0.5	0.4	0.6	0.7	1.6	1.4
	50	1.8	1.6	1.3	1.3	1.3	1.0	1.8	1.8	3.1	3.2
	75	3.9	3.6	2.6	2.9	2.9	2.4	4.2	4.2	5.5	5.2
Annual result	25	0.3	0.3	- 4.2	- 4.4	0.4	0.5	1.1	0.6	0.3	0.3
	50	3.6	3.6	1.5	2.8	3.3	5.3	5.6	5.5	2.9	2.2
	75	8.7	9.3	8.3	6.9	7.6	9.9	12.0	11.3	8.0	10.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.6	0.6	0.2	0.4	0.3	0.2	0.7	0.7	3.8	3.1
	50	3.1	2.7	1.4	2.2	2.2	2.0	2.9	2.5	5.9	6.1
	75	8.5	7.9	9.7	10.2	5.5	5.5	13.6	11.7	9.7	8.8
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.1	0.2	0.2
	50	1.4	1.1	0.0	0.3	3.0	2.2	2.1	2.2	1.5	0.9
	75	10.5	10.5	14.9	9.4	12.2	17.4	14.9	14.6	6.2	5.9
Equity	25	9.7	8.7	- 7.5	1.7	12.0	9.8	13.6	10.3	18.4	13.3
	50	33.4	36.9	13.7	20.4	38.9	40.4	33.6	33.2	40.8	40.3
	75	54.6	57.2	52.0	49.9	58.1	65.8	54.5	55.4	53.1	57.2
Short-term liabilities	25	15.0	14.9	19.6	23.3	12.8	9.8	11.9	12.4	10.8	10.8
	50	30.2	31.1	48.3	41.9	31.1	21.1	26.4	28.0	28.6	27.0
	75	56.3	56.1	65.5	79.8	53.8	53.0	47.8	51.8	38.4	40.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	3.3	5.5	14.6	17.1	0.7	0.0	0.0	0.0	10.6	7.5
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.5	- 4.4	- 4.8	0.6	0.9	2.2	1.9	0.8	0.4
	50	4.5	4.6	1.9	3.8	3.5	6.3	7.7	6.2	4.5	3.0
	75	10.6	11.3	9.1	6.9	10.4	11.3	12.5	14.7	10.3	11.7
Annual result and depreciation	25	2.2	1.8	- 2.1	- 3.3	1.4	1.7	4.6	5.3	2.8	2.9
	50	7.6	7.2	3.8	4.7	6.2	8.4	10.1	9.4	10.1	6.8
	75	14.1	14.8	10.6	10.2	12.2	15.7	20.5	17.9	17.7	16.2
Trade receivables	25	3.6	3.5	3.0	3.4	4.7	4.4	3.6	3.2	3.4	3.5
	50	6.8	7.1	8.3	6.9	9.4	8.1	6.3	8.3	5.2	5.4
	75	17.2	15.7	18.6	16.8	20.2	17.1	17.5	15.9	6.2	7.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.4	1.3	- 7.3	- 3.0	2.0	1.5	3.6	3.1	1.7	1.4
	50	8.2	6.9	6.1	6.0	10.4	10.9	8.9	8.4	5.3	4.1
	75	16.4	17.3	23.2	17.6	20.1	30.0	14.2	17.0	11.3	10.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 1.7	- 4.2	- 18.4	- 15.7	- 6.9	- 35.6	6.6	- 0.1	7.2	5.9
	50	16.8	15.3	4.5	10.9	10.6	5.6	19.0	18.0	22.4	22.7
	75	49.2	37.0	29.8	32.1	73.1	50.1	47.9	32.1	53.4	47.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	86.2	83.4	66.1	49.9	103.2	129.3	92.1	81.4	86.3	89.3
	50	190.0	197.2	323.0	257.1	272.5	390.0	177.0	171.1	126.4	123.1
	75	678.0	908.3	1 640.0	1 350.0	1 361.3	1 359.7	360.3	386.4	202.9	211.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	91.7	88.8	61.5	48.6	114.5	127.5	103.9	109.7	80.6	67.3
	50	167.9	196.4	158.4	187.3	205.0	258.7	170.2	201.8	154.6	148.5
	75	413.7	500.6	382.4	312.1	466.7	666.7	515.7	504.5	399.0	513.0
		Percentage of cost of materials									
Trade payables	25	5.2	4.6	6.3	6.7	9.2	6.7	4.4	4.4	3.7	3.8
	50	13.0	9.9	18.4	17.2	15.3	11.8	9.1	7.7	8.4	8.1
	75	22.7	20.8	30.0	27.5	24.5	20.3	20.3	15.1	15.7	19.0

I. Enterprises by economic sector

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

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.7	100.1	95.0	95.8	98.5	100.8	98.7	100.6	98.7	100.0
Change in finished goods	1.3	- 0.1	5.0	4.2	1.5	- 0.8	1.3	- 0.6	1.3	0.0
Interest and similar income	0.4	0.5	0.5	0.3	0.2	0.2	0.3	0.2	0.4	0.6
Other income	4.2	4.0	4.5	4.7	7.9	6.8	3.9	3.2	4.2	4.0
of which: Income from long-term equity investments	0.4	0.4	0.1	0.1	0.3	0.2	1.2	0.7	0.4	0.4
Total income	104.6	104.5	105.0	104.9	108.1	107.0	104.2	103.4	104.6	104.6
Expenses										
Cost of materials	60.9	59.8	32.4	36.4	46.7	47.5	40.0	43.4	63.2	61.8
Personnel expenses	14.9	15.9	31.3	27.5	24.5	24.1	24.1	23.3	13.8	14.9
Depreciation	2.7	2.7	5.1	6.8	5.0	5.6	6.5	7.1	2.3	2.2
of which: Depreciation of tangible fixed assets	2.5	2.5	4.4	4.1	4.8	5.6	5.6	6.4	2.2	2.0
Interest and similar expenses	1.4	1.3	0.8	0.7	0.9	0.8	1.0	0.8	1.4	1.3
Operating taxes	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0
Other expenses	15.9	16.6	27.7	25.2	23.3	20.9	22.0	21.7	15.1	16.0
Total expenses before taxes on income	95.7	96.3	97.4	96.6	100.5	99.0	93.6	96.3	95.8	96.3
Annual result before taxes on income	8.9	8.2	7.6	8.4	7.6	8.0	10.6	7.0	8.8	8.3
Taxes on income	0.7	0.5	1.9	1.4	1.8	2.0	1.2	1.2	0.6	0.4
Annual result	8.2	7.7	5.7	7.0	5.8	6.0	9.3	5.8	8.2	7.9
Profit and loss transfers (parent company)	5.1	5.0	0.0	0.0	0.1	0.0	0.7	0.5	5.6	5.6
Profit and loss transfers (subsidiary)	13.5	13.9	- 0.2	0.2	0.9	1.1	7.0	6.0	14.4	15.0
Profit for the year	- 0.2	- 1.2	6.0	6.8	4.9	4.9	3.0	0.2	- 0.7	- 1.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.1	2.2	11.8	10.3	4.8	5.7	6.8	7.2	1.7	1.8
Tangible fixed assets	15.0	14.9	14.0	13.7	24.4	27.4	10.3	11.7	15.2	14.9
of which: Land and buildings	3.1	3.3	6.5	6.8	16.4	18.2	0.4	0.4	3.0	3.2
Inventories	4.2	4.3	10.3	14.1	12.6	9.5	8.3	6.1	3.8	4.1
of which: Finished goods and merchandise	2.7	2.5	1.4	1.1	4.8	3.1	1.0	0.7	2.8	2.6
Cash	6.2	5.3	18.5	16.0	10.0	12.4	10.6	11.0	5.9	4.8
Receivables	45.8	47.7	35.8	37.0	44.1	40.1	45.6	49.4	45.9	47.7
Short-term	37.7	39.8	34.3	36.2	42.0	38.1	43.7	46.3	37.3	39.4
of which:										
Trade receivables	8.7	8.5	12.6	15.2	19.2	17.9	15.0	16.9	8.2	7.8
Receivables from affiliated companies	27.7	30.1	17.8	17.0	15.6	13.7	24.0	23.6	28.1	30.7
Long-term	8.1	7.9	1.5	0.8	2.1	2.0	1.9	3.1	8.6	8.3
of which: Loans to affiliated companies	0.1	0.1	0.2	0.2	0.5	0.7	0.8	1.4	0.1	0.1
Securities	14.2	13.7	0.0	0.0	0.4	0.4	4.3	3.2	15.1	14.6
Other long-term equity investments	12.2	11.6	8.7	8.2	3.1	4.0	13.6	10.7	12.2	11.8
of which: Goodwill	0.1	0.0	0.1	0.3	0.0	0.0	2.0	0.1	0.0	0.0
Capital										
Equity	19.8	17.1	40.5	36.4	36.4	35.0	26.4	27.5	19.0	16.2
Liabilities	43.8	44.7	53.0	58.1	50.8	49.9	48.9	46.4	43.4	44.5
Short-term	35.3	41.5	38.6	45.0	42.4	40.7	42.0	39.0	34.8	41.6
of which:										
Liabilities to banks	0.3	0.6	5.8	5.0	5.7	5.3	2.2	3.4	0.1	0.3
Trade payables	3.5	3.8	6.6	9.6	10.5	12.2	7.2	7.5	3.1	3.4
Liabilities to affiliated companies	28.5	34.2	6.8	5.6	13.6	12.8	21.9	20.0	29.2	35.4
Long-term	8.5	3.3	14.4	13.1	8.5	9.2	6.9	7.4	8.6	2.9
of which:										
Liabilities to banks	0.5	0.6	7.5	6.7	3.5	5.3	1.0	1.2	0.4	0.4
Liabilities to affiliated companies	5.9	0.7	3.5	2.8	2.2	2.0	5.1	5.5	6.0	0.4
Provisions	34.2	34.4	4.5	4.0	12.6	13.1	23.8	25.3	35.3	35.3
of which: Provisions for pensions	23.4	24.8	0.0	0.0	4.1	3.8	3.5	4.2	25.0	26.4
Other ratios	Percentage of sales									
Annual result before taxes on income	9.0	8.2	8.0	8.7	7.7	7.9	10.7	7.0	8.9	8.3
Annual result and depreciation	11.1	10.4	11.4	14.3	10.9	11.5	16.1	12.8	10.6	10.1
Trade receivables	10.7	10.6	12.9	15.7	19.0	17.4	13.0	13.2	10.3	10.1
	Percentage of the balance sheet total									
Sales	81.5	80.1	97.7	96.5	101.0	103.0	115.4	128.4	79.1	76.9
Annual result and interest paid	7.9	7.2	6.8	7.7	6.8	7.0	12.1	8.4	7.7	7.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.2	10.8	27.2	29.0	20.5	22.5	29.4	26.7	11.2	9.9
	Percentage of fixed assets									
Long-term equity and liabilities	101.4	90.8	152.3	149.9	141.1	121.8	100.4	108.6	101.0	89.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	126.3	110.2	136.8	116.0	123.1	124.1	129.6	147.1	126.1	107.9
Cash resources, short-term receivables and inventories	138.3	120.6	163.4	147.3	152.9	147.4	149.3	162.8	137.1	117.8
	Percentage of cost of materials									
Trade payables	6.9	7.9	19.8	26.1	21.9	25.2	15.3	13.5	6.2	7.2
Memo item:										
Balance sheet total in € billion	13.64	14.14	0.04	0.04	0.19	0.21	0.80	0.76	12.62	13.13
Sales in € billion	11.12	11.33	0.03	0.04	0.19	0.22	0.92	0.98	9.98	10.10
Number of enterprises	173	173	58	58	39	39	46	46	30	30

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 a

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	19.5	19.3	1.4	2.9	31.5	30.1	30.0	30.6	43.9	43.2
	50	39.2	39.5	19.7	18.7	44.2	41.8	37.0	39.7	59.8	56.8
	75	61.4	59.9	54.9	46.2	64.8	67.2	55.4	56.9	70.0	70.0
Personnel expenses	25	10.3	10.2	17.1	14.4	12.8	12.1	11.3	11.5	5.4	5.6
	50	19.2	20.8	29.8	23.7	18.8	21.4	17.6	19.1	9.8	9.8
	75	37.0	34.1	43.9	38.2	35.1	35.9	29.3	29.1	21.8	23.3
Depreciation	25	0.6	0.5	1.3	0.7	0.4	0.4	0.8	0.6	0.2	0.2
	50	2.6	2.3	3.2	2.8	2.6	2.2	1.8	1.9	2.7	2.3
	75	7.0	6.6	7.5	6.8	7.0	7.1	6.8	5.5	5.6	4.4
Annual result	25	0.4	0.6	- 6.8	1.4	0.4	1.0	1.7	0.1	1.5	0.2
	50	3.1	3.8	1.6	5.4	3.2	3.3	3.9	2.1	4.7	4.5
	75	8.5	12.6	7.2	17.3	7.0	9.4	8.6	7.6	13.7	14.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.5	0.7	0.5	0.7	0.5	0.4	0.8	0.8	0.5	0.6
	50	4.4	4.7	7.5	7.0	4.4	3.0	4.0	6.3	3.5	3.9
	75	23.9	21.8	31.6	30.1	37.2	24.8	15.7	15.1	16.8	21.8
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.4	0.5	0.0	0.4	1.1	0.7	1.2	0.6	0.0	0.0
	75	13.4	14.0	13.4	19.8	20.8	21.7	14.7	12.6	2.9	3.5
Equity	25	4.8	5.1	- 12.4	2.2	9.9	13.1	2.1	1.8	5.6	4.8
	50	17.4	18.9	12.2	12.8	25.8	23.0	16.4	18.8	14.3	9.0
	75	45.5	46.6	54.8	54.8	54.5	45.7	36.4	41.9	45.4	40.7
Short-term liabilities	25	18.9	17.6	18.7	16.5	18.0	22.5	32.8	24.2	9.6	8.7
	50	43.9	42.7	48.7	46.2	45.8	46.2	46.8	43.4	30.1	33.5
	75	70.9	73.2	82.0	79.8	70.9	71.7	70.7	68.3	47.9	58.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.9	1.9	2.6	1.0	0.0	0.0	0.0	0.0
	75	14.3	14.8	30.6	28.0	18.6	18.2	4.9	0.7	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.9	- 7.3	1.9	0.7	0.9	2.1	0.4	2.0	0.2
	50	3.9	4.9	2.2	6.3	4.4	4.9	5.0	3.4	5.0	5.2
	75	10.8	14.8	10.0	18.9	9.0	11.2	11.1	10.3	15.1	15.4
Annual result and depreciation	25	2.4	3.0	- 1.6	4.3	2.3	1.9	4.5	2.6	3.4	1.8
	50	8.1	9.0	5.0	12.6	8.4	11.8	9.2	6.8	8.2	7.3
	75	18.8	22.6	16.6	23.2	21.6	25.5	17.4	18.2	20.3	21.3
Trade receivables	25	2.9	2.4	3.3	2.0	4.7	3.0	2.3	2.3	2.4	2.4
	50	8.9	8.6	8.8	9.4	13.6	11.3	5.6	6.4	9.1	9.7
	75	17.7	18.4	21.2	21.3	27.0	30.0	11.5	12.3	17.7	18.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.4	1.8	- 4.7	2.3	1.4	2.2	3.1	0.8	3.6	1.6
	50	5.7	7.1	4.3	7.8	4.3	6.1	8.5	5.7	6.6	7.0
	75	14.0	16.5	15.1	30.6	12.4	11.1	14.0	14.9	14.6	16.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.5	4.4	- 8.2	2.9	6.0	7.0	12.2	9.1	4.4	2.4
	50	18.6	21.5	12.1	18.8	20.5	32.6	31.0	19.8	19.7	19.3
	75	52.9	58.2	48.1	53.5	52.9	101.4	58.3	76.5	41.8	38.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	66.7	78.6	56.2	56.8	108.0	87.6	56.2	67.9	66.5	64.2
	50	138.6	146.2	122.6	136.9	164.5	161.5	130.2	135.0	114.5	130.0
	75	363.7	421.7	318.3	421.7	573.1	553.7	363.7	262.6	452.0	465.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	80.2	72.8	64.3	57.5	84.4	70.7	64.2	91.8	100.2	86.4
	50	132.3	136.8	123.0	135.6	130.2	128.6	119.3	137.7	204.6	174.9
	75	242.7	317.4	202.4	320.0	259.9	262.4	182.8	270.8	476.3	511.9
		Percentage of cost of materials									
Trade payables	25	4.1	4.4	4.1	8.1	8.1	6.6	5.3	4.2	2.5	2.5
	50	10.7	11.7	13.0	17.4	12.4	15.1	10.6	10.3	3.8	5.9
	75	20.8	28.3	36.5	41.2	30.1	43.1	18.7	22.9	8.6	10.6

I. Enterprises by economic sector

11.c) Telecommunications

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.8	99.1	97.8	96.5	100.0	99.8	99.4	99.9	99.8
Change in finished goods	0.1	0.2	0.9	2.2	3.5	0.0	0.2	0.6	0.1	0.2
Interest and similar income	1.4	1.5	0.1	0.1	0.1	0.4	0.2	0.2	1.5	1.5
Other income	11.1	9.2	1.5	1.5	4.2	8.4	3.6	3.7	11.4	9.4
of which: Income from long-term equity investments	1.4	1.0	0.0	0.0	0.0	0.2	0.1	0.1	1.5	1.0
Total income	112.5	110.7	101.6	101.5	104.4	108.8	103.8	103.9	112.8	110.9
Expenses										
Cost of materials	41.9	41.7	32.7	34.1	50.9	47.8	42.8	42.4	41.8	41.7
Personnel expenses	16.1	16.2	31.8	34.5	23.8	24.5	28.3	28.1	15.7	15.7
Depreciation	20.6	15.7	6.2	7.7	7.1	7.5	6.9	7.2	21.1	16.0
of which: Depreciation of tangible fixed assets	20.3	15.5	6.2	6.6	7.1	7.4	6.6	7.0	20.9	15.9
Interest and similar expenses	6.1	5.6	1.5	1.3	2.0	2.1	1.3	1.3	6.3	5.8
Operating taxes	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.0
Other expenses	28.0	26.2	26.9	23.0	11.2	12.1	17.6	18.3	28.4	26.5
Total expenses before taxes on income	112.7	105.4	99.2	100.6	95.1	93.9	96.8	97.4	113.3	105.7
Annual result before taxes on income	- 0.2	5.3	2.4	0.9	9.3	14.8	7.0	6.5	- 0.5	5.2
Taxes on income	1.4	1.4	0.8	0.9	1.9	0.7	2.2	1.7	1.4	1.4
Annual result	- 1.6	3.9	1.6	- 0.1	7.4	14.2	4.8	4.8	- 1.8	3.8
Profit and loss transfers (parent company)	7.6	- 0.7	0.0	0.0	0.0	0.0	0.0	0.0	7.9	- 0.7
Profit and loss transfers (subsidiary)	1.0	1.0	1.2	- 0.8	3.1	4.8	1.7	1.9	0.9	0.9
Profit for the year	5.0	2.2	0.4	0.7	4.2	9.4	3.1	2.9	5.1	2.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	5.5	5.0	2.0	1.9	0.7	0.5	2.7	2.3	5.5	5.1
Tangible fixed assets	15.0	15.3	71.1	73.4	57.8	60.6	44.0	47.4	14.7	14.9
of which: Land and buildings	3.3	3.4	0.0	0.0	0.9	0.8	2.1	2.6	3.3	3.4
Inventories	0.4	0.3	2.7	3.1	6.0	4.8	6.0	5.2	0.3	0.3
of which: Finished goods and merchandise	0.2	0.2	1.3	1.2	0.6	0.6	0.4	1.6	0.2	0.2
Cash	0.7	1.1	3.7	5.5	4.6	4.8	12.2	9.9	0.6	1.0
Receivables	31.1	29.5	19.7	15.6	20.7	20.1	30.2	28.9	31.1	29.5
Short-term	19.3	9.1	18.8	14.9	20.6	20.1	28.4	27.4	19.2	8.9
of which:										
Trade receivables	1.8	2.0	10.9	7.5	6.8	6.3	11.1	10.3	1.8	2.0
Receivables from affiliated companies	16.3	6.0	5.7	5.0	12.4	11.7	15.9	15.5	16.4	5.9
Long-term	11.8	20.4	0.9	0.7	0.0	0.0	1.7	1.5	11.9	20.6
of which: Loans to affiliated companies	11.8	17.0	0.8	0.0	0.0	0.0	1.4	1.1	11.9	17.2
Securities	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0
Other long-term equity investments	46.7	48.1	0.2	0.1	8.0	6.9	3.6	4.4	47.1	48.6
of which: Goodwill	0.3	0.2	0.0	0.0	0.0	0.0	0.6	0.4	0.3	0.2
Capital										
Equity	38.3	38.3	34.4	45.0	36.3	38.7	34.0	34.9	38.4	38.3
Liabilities	56.7	56.3	61.1	50.5	53.2	51.5	50.1	49.8	56.8	56.4
Short-term	17.7	19.5	29.2	27.3	35.6	38.5	31.8	34.5	17.6	19.3
of which:										
Liabilities to banks	1.1	1.3	5.1	3.3	4.6	5.1	3.6	8.7	1.1	1.2
Trade payables	1.7	1.7	5.3	8.1	4.4	4.0	4.8	5.2	1.7	1.7
Liabilities to affiliated companies	11.7	13.2	15.8	12.9	23.4	27.0	18.1	15.3	11.6	13.1
Long-term	39.0	36.8	31.9	23.2	17.6	13.0	18.3	15.3	39.2	37.0
of which:										
Liabilities to banks	2.1	2.3	30.0	21.9	8.5	6.6	12.4	8.3	2.0	2.2
Liabilities to affiliated companies	35.4	30.6	1.2	0.2	9.1	6.4	5.8	6.7	35.7	30.9
Provisions	4.6	5.0	3.3	3.3	4.9	4.6	14.0	12.9	4.5	4.9
of which: Provisions for pensions	1.3	1.3	0.0	0.0	0.7	0.6	3.6	4.1	1.2	1.3
Other ratios	Percentage of sales									
Annual result before taxes on income	- 0.2	5.3	2.5	0.9	9.6	14.8	7.0	6.6	- 0.5	5.2
Annual result and depreciation	19.0	19.6	7.9	7.8	15.0	21.6	11.7	12.1	19.3	19.9
Trade receivables	7.4	7.8	11.1	8.3	10.1	9.5	10.8	10.0	7.3	7.7
	Percentage of the balance sheet total									
Sales	24.9	26.1	98.2	90.1	67.5	65.9	102.5	103.0	24.2	25.4
Annual result and interest paid	1.1	2.5	3.0	1.1	6.6	10.7	6.2	6.4	1.1	2.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.8	8.5	12.6	14.2	17.1	25.3	22.3	22.6	7.6	8.3
	Percentage of fixed assets									
Long-term equity and liabilities	99.5	86.0	89.3	89.6	82.1	76.9	107.2	97.6	99.5	86.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	113.0	51.9	77.1	74.3	71.0	64.7	128.2	108.5	112.9	51.0
Cash resources, short-term receivables and inventories	115.1	53.6	86.5	85.5	87.9	77.1	147.0	123.4	114.7	52.5
	Percentage of cost of materials									
Trade payables	16.4	15.6	16.3	25.8	12.5	12.6	11.0	11.8	16.6	15.7
Memo item:										
Balance sheet total in € billion	179.99	174.22	0.02	0.03	0.24	0.27	1.39	1.49	178.34	172.43
Sales in € billion	44.79	45.55	0.02	0.02	0.16	0.18	1.43	1.54	43.18	43.81
Number of enterprises	143	143	23	23	31	31	60	60	29	29

I. Enterprises by economic sector

cont'd: 11.c) Telecommunications

		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 value	Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	31.0	29.1	9.4	16.4	37.2	31.2	31.0	31.9	39.5	40.7
	50	44.4	44.4	30.4	29.6	44.9	45.1	40.7	44.0	50.9	50.5
	75	59.8	60.7	54.6	47.6	60.4	64.6	60.2	57.1	71.7	67.1
Personnel expenses	25	10.1	10.3	28.4	24.1	10.3	11.0	11.8	13.5	5.1	4.2
	50	23.8	23.4	31.2	33.0	29.8	26.4	23.6	22.8	14.9	16.1
	75	37.5	35.8	50.3	47.6	41.1	41.4	36.5	35.1	23.1	23.0
Depreciation	25	1.1	1.1	0.8	0.8	1.1	1.2	1.4	0.9	4.5	5.6
	50	4.9	5.4	2.8	2.8	4.0	4.3	5.4	6.0	8.7	8.2
	75	11.6	11.9	3.6	8.0	10.3	8.4	10.2	10.3	14.4	16.6
Annual result	25	0.1	0.5	- 4.4	- 0.8	1.8	1.7	0.2	0.3	- 4.6	0.0
	50	3.9	4.1	1.5	2.2	5.3	7.3	5.4	4.6	2.2	2.1
	75	10.5	10.2	10.4	8.3	11.1	16.9	12.6	11.4	4.6	5.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.9	3.1	3.1	2.6	5.0	7.1	3.4	3.5	7.1	5.9
	50	26.2	22.9	13.8	8.0	26.2	15.2	27.8	30.2	26.3	26.8
	75	58.8	60.6	48.2	58.1	67.5	60.6	54.7	62.2	59.9	57.5
Inventories	25	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0
	50	0.2	0.3	0.0	0.0	1.8	2.5	0.0	0.3	0.1	0.2
	75	4.1	3.9	2.3	2.4	12.3	9.4	6.7	5.4	1.2	1.1
Equity	25	8.1	11.2	0.5	0.5	8.1	16.5	12.5	12.5	9.5	11.2
	50	31.9	32.0	27.9	19.3	38.5	41.1	31.2	33.2	34.8	29.7
	75	50.7	54.3	55.8	62.7	58.8	64.0	51.7	52.7	46.5	45.7
Short-term liabilities	25	13.3	12.3	22.8	18.2	12.8	17.6	11.6	11.1	11.2	12.7
	50	28.8	30.1	38.2	33.6	21.7	29.6	27.4	32.4	30.2	20.2
	75	66.4	56.4	79.0	72.3	47.3	50.7	69.2	58.0	66.4	46.2
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	15.8	11.9	22.0	12.2	21.2	13.4	17.6	16.0	2.1	0.0
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.9	- 4.4	- 0.8	2.0	2.5	1.4	1.1	- 4.6	0.0
	50	5.3	5.3	1.7	3.1	7.6	11.5	6.8	6.7	2.7	3.0
	75	14.1	13.6	10.4	10.6	16.0	18.4	16.1	16.5	6.7	7.2
Annual result and depreciation	25	3.5	4.0	- 0.7	0.3	5.9	6.5	3.8	4.4	3.9	4.8
	50	11.6	12.3	4.6	7.3	17.1	18.8	12.2	12.7	10.0	12.3
	75	21.4	24.1	14.0	14.7	21.9	28.9	24.0	24.8	19.3	20.2
Trade receivables	25	5.7	4.7	8.5	4.5	5.1	4.9	4.1	3.8	6.9	4.8
	50	9.6	9.2	11.6	9.7	8.8	9.1	8.7	9.7	9.3	9.2
	75	15.6	14.7	17.5	12.5	14.8	14.8	14.2	14.4	16.1	16.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	2.2	- 4.7	0.8	3.1	4.0	1.7	2.1	- 5.0	0.9
	50	6.8	6.6	6.8	6.8	8.7	10.9	9.3	8.7	3.8	3.7
	75	15.4	18.6	24.2	20.7	17.8	29.6	15.5	18.1	7.2	6.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.6	6.7	- 11.2	- 18.1	7.8	7.3	1.8	6.3	8.2	8.8
	50	19.8	24.1	8.5	17.3	22.1	37.4	27.5	29.7	15.6	18.6
	75	49.7	57.6	62.7	45.9	63.5	131.9	53.1	54.7	34.1	35.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	61.7	68.0	49.0	5.8	67.8	67.0	61.7	75.5	52.4	61.5
	50	108.8	106.8	103.1	98.3	126.2	159.2	109.4	106.4	99.1	103.5
	75	300.6	262.4	467.6	698.4	605.0	622.3	210.9	191.4	143.1	209.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	72.1	76.3	73.2	76.3	73.5	44.7	72.3	78.6	62.7	70.1
	50	128.5	139.7	151.4	123.1	128.5	145.6	140.9	143.5	108.9	125.0
	75	314.4	352.1	245.9	365.5	415.2	352.1	348.7	288.1	226.5	411.7
		Percentage of cost of materials									
Trade payables	25	5.4	4.8	7.1	4.8	4.9	4.7	3.1	3.4	8.1	7.8
	50	11.3	10.5	16.3	13.8	9.3	10.4	8.5	9.9	12.4	14.0
	75	20.3	21.1	20.8	34.6	20.3	21.6	19.0	18.2	16.7	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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	99.6	98.6	97.8	98.7	98.5	99.2	99.3	99.7	99.7
Change in finished goods	0.4	0.4	1.4	2.2	1.3	1.5	0.8	0.7	0.3	0.3
Interest and similar income	0.5	0.4	0.1	0.1	0.2	0.2	0.2	0.2	0.6	0.4
Other income	5.2	5.9	4.3	4.6	3.4	3.3	2.7	2.9	5.8	6.7
of which: Income from long-term equity investments	1.8	3.0	0.2	0.2	0.5	0.5	0.4	0.4	2.1	3.6
Total income	105.7	106.3	104.4	104.7	103.6	103.4	102.9	103.1	106.4	107.1
Expenses										
Cost of materials	45.5	45.8	25.7	26.5	29.5	29.6	33.6	33.2	48.7	49.2
Personnel expenses	30.0	30.3	46.5	46.8	45.6	45.4	40.8	41.0	27.0	27.3
Depreciation	5.4	4.9	3.9	3.5	3.7	4.0	3.6	3.9	5.9	5.2
of which: Depreciation of tangible fixed assets	4.4	4.4	3.6	3.5	3.6	3.7	3.3	3.3	4.7	4.6
Interest and similar expenses	1.2	1.1	0.8	0.6	0.6	0.6	0.7	0.7	1.4	1.3
Operating taxes	0.1	0.0	0.1	0.1	0.0	0.0	0.1	0.0	0.1	0.0
Other expenses	17.0	16.9	20.9	21.1	18.6	19.0	19.1	19.1	16.5	16.4
Total expenses before taxes on income	99.2	99.0	97.9	98.6	98.0	98.6	97.8	97.7	99.5	99.3
Annual result before taxes on income	6.5	7.3	6.5	6.1	5.6	4.8	5.1	5.4	6.9	7.8
Taxes on income	2.2	1.8	2.0	1.8	1.7	1.7	1.8	1.8	2.3	1.8
Annual result	4.3	5.5	4.5	4.3	3.9	3.2	3.3	3.6	4.5	6.0
Profit and loss transfers (parent company)	0.9	0.6	0.0	0.0	0.5	0.6	0.3	0.4	1.0	0.7
Profit and loss transfers (subsidiary)	0.9	2.3	0.5	0.5	0.9	1.2	1.5	1.4	0.8	2.6
Profit for the year	4.3	3.8	4.0	3.8	3.4	2.6	2.1	2.6	4.8	4.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	3.5	3.5	6.1	5.9	4.0	3.7	3.9	4.1	3.5	3.5
Tangible fixed assets	8.7	8.9	12.3	10.9	16.6	16.5	11.3	11.5	8.2	8.5
of which: Land and buildings	2.8	2.8	3.3	2.7	6.2	5.6	3.7	3.6	2.6	2.7
Inventories	2.5	2.5	6.2	6.3	7.2	6.9	5.5	5.0	2.1	2.1
of which: Finished goods and merchandise	0.5	0.5	3.4	2.6	1.8	1.7	1.1	1.2	0.4	0.4
Cash	11.3	6.0	28.9	30.5	20.8	20.6	18.9	17.1	10.3	4.5
Receivables	31.0	29.8	38.6	37.4	42.3	41.3	43.8	45.2	29.5	28.0
Short-term	29.2	28.1	37.2	35.7	40.7	39.4	40.6	42.1	27.8	26.5
of which:										
Trade receivables	6.8	6.8	22.3	21.4	22.6	22.1	18.6	18.3	5.3	5.3
Receivables from affiliated companies	20.2	18.9	8.6	8.1	13.2	12.1	18.2	20.1	20.6	19.0
Long-term	1.8	1.7	1.4	1.7	1.7	1.9	3.2	3.1	1.7	1.6
of which: Loans to affiliated companies	1.4	1.3	0.2	0.2	1.4	1.6	2.6	2.7	1.3	1.2
Securities	1.0	1.1	1.8	1.6	1.0	0.8	1.3	1.1	1.0	1.1
Other long-term equity investments	40.4	44.7	4.4	5.5	6.5	8.3	12.8	13.1	43.8	48.6
of which: Goodwill	1.8	1.4	0.5	0.5	0.4	0.3	1.2	0.9	1.8	1.4
Capital										
Equity	32.4	30.6	34.3	38.4	32.6	31.7	35.3	35.0	32.1	30.1
Liabilities	49.6	51.7	49.4	46.7	50.0	51.0	41.5	42.5	50.4	52.7
Short-term	35.3	36.6	36.7	35.6	36.6	34.8	31.6	32.8	35.6	37.1
of which:										
Liabilities to banks	0.8	1.9	4.3	4.4	4.8	4.0	2.1	2.0	0.6	1.8
Trade payables	4.3	4.3	8.9	8.6	9.0	8.5	7.1	7.0	3.9	3.9
Liabilities to affiliated companies	25.1	24.7	8.6	7.3	12.1	11.3	14.2	15.9	26.5	25.8
Long-term	14.3	15.1	12.7	11.1	13.4	16.2	9.9	9.6	14.8	15.6
of which:										
Liabilities to banks	1.5	3.5	6.6	6.3	7.3	8.3	3.8	3.7	1.1	3.3
Liabilities to affiliated companies	2.4	3.0	3.2	2.8	3.7	6.1	4.8	4.6	2.1	2.8
Provisions	15.1	14.8	12.1	10.8	12.7	12.4	16.5	15.9	15.1	14.8
of which: Provisions for pensions	7.1	7.1	2.3	1.6	2.1	2.0	4.4	4.0	7.5	7.5
Other ratios	Percentage of sales									
Annual result before taxes on income	6.6	7.3	6.6	6.2	5.7	4.9	5.1	5.4	6.9	7.8
Annual result and depreciation	9.7	10.5	8.5	8.0	7.7	7.3	6.9	7.5	10.4	11.2
Trade receivables	8.7	8.6	12.2	12.0	13.5	13.2	13.1	12.9	7.6	7.5
	Percentage of the balance sheet total									
Sales	78.2	78.8	183.1	177.9	167.5	167.4	141.7	141.8	70.0	70.6
Annual result and interest paid	4.3	5.3	9.7	9.0	7.6	6.5	5.7	6.1	4.1	5.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.5	13.0	42.1	45.7	27.5	25.6	21.4	22.2	12.7	12.1
	Percentage of fixed assets									
Long-term equity and liabilities	97.7	88.6	198.5	208.5	165.6	162.1	155.6	149.5	93.8	84.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	115.9	94.1	183.3	189.3	169.5	173.8	189.8	181.5	108.2	84.7
Cash resources, short-term receivables and inventories	122.9	100.9	200.1	206.9	189.1	193.5	207.2	196.7	114.1	90.5
	Percentage of cost of materials									
Trade payables	12.0	11.8	18.6	17.8	17.9	16.8	14.8	14.8	11.4	11.2
Memo item:										
Balance sheet total in € billion	90.21	97.12	0.28	0.33	1.49	1.67	7.81	8.51	80.62	86.61
Sales in € billion	70.52	76.57	0.52	0.59	2.49	2.80	11.08	12.07	56.44	61.11
Number of enterprises	1 914	1 914	675	675	521	521	503	503	215	215

I. Enterprises by economic sector

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

Ratios	Quartile value	cont'd: All legal forms									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	8.2	8.1	1.8	3.2	10.1	9.3	11.0	11.3	20.2	20.3
	50	25.1	25.4	18.5	20.2	25.3	25.4	26.8	26.8	38.1	37.7
	75	46.9	46.0	41.3	41.3	43.7	44.3	51.2	50.6	58.9	59.2
Personnel expenses	25	26.1	27.0	23.7	26.1	32.2	31.8	26.8	26.2	21.1	20.3
	50	43.6	43.6	44.6	46.2	47.2	47.0	42.8	42.6	33.4	34.6
	75	59.9	59.6	64.3	63.6	61.3	60.5	58.0	57.6	49.6	49.4
Depreciation	25	0.8	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.7	0.7
	50	1.7	1.8	1.7	1.8	1.7	1.7	1.8	1.8	2.1	2.0
	75	3.8	3.6	3.8	3.5	3.5	3.3	4.3	4.0	4.3	4.5
Annual result	25	0.6	0.9	0.0	1.1	1.0	1.2	0.7	0.7	0.2	0.4
	50	3.8	4.1	4.4	5.1	3.7	3.8	3.7	3.7	3.0	2.9
	75	9.3	9.2	13.5	12.5	8.2	7.7	8.4	8.6	6.4	6.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.7	1.6	1.1	1.1	2.4	2.2	1.7	1.6	1.7	1.6
	50	5.2	5.1	5.4	4.6	5.6	5.6	4.7	5.0	4.3	4.7
	75	14.9	13.4	16.2	13.4	14.9	15.4	12.8	12.0	12.9	13.0
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.4	0.5	0.0	0.0	1.2	1.0	0.6	0.7	1.5	1.1
	75	6.3	6.7	4.3	6.3	7.9	8.7	5.8	5.0	9.7	7.8
Equity	25	13.2	14.2	10.4	13.8	16.2	16.6	15.2	14.2	12.0	11.1
	50	33.4	36.0	37.3	41.2	33.4	35.6	34.5	36.4	28.0	28.6
	75	56.0	57.7	61.4	66.3	55.1	55.4	55.2	56.0	45.4	45.4
Short-term liabilities	25	14.6	14.0	13.5	13.2	16.0	16.5	13.8	13.2	15.7	13.6
	50	30.5	29.3	32.4	29.0	30.7	31.0	26.9	27.8	30.7	30.1
	75	53.6	52.6	58.7	55.1	53.5	53.4	49.4	48.2	52.8	50.0
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	0.0
	75	7.0	7.8	12.1	12.2	10.2	11.0	4.4	3.2	0.1	0.1
		Percentage of sales									
Annual result before taxes on income	25	0.9	1.2	0.3	1.3	1.6	1.7	1.1	0.9	0.3	0.5
	50	5.3	5.5	6.0	6.7	5.2	5.3	5.3	5.3	4.2	3.8
	75	12.2	12.0	16.8	15.3	10.9	10.6	11.2	11.1	7.9	8.7
Annual result and depreciation	25	3.1	3.6	2.3	3.6	3.7	3.8	3.3	3.7	2.6	3.0
	50	8.3	8.6	9.0	9.4	7.9	8.3	8.4	8.6	7.4	7.2
	75	16.0	16.0	21.6	19.8	14.4	15.1	14.6	14.5	13.3	13.5
Trade receivables	25	4.8	4.6	3.8	3.6	6.2	5.9	4.9	5.3	3.3	2.5
	50	10.7	10.5	8.8	9.1	11.4	11.5	11.8	11.7	10.4	9.7
	75	16.8	16.5	15.8	15.6	17.0	16.4	18.1	17.0	17.3	17.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	2.9	1.0	3.6	3.3	3.7	2.1	2.5	1.6	1.6
	50	8.8	9.6	11.6	12.0	9.8	10.1	7.6	7.8	5.8	6.3
	75	20.0	20.7	27.5	27.6	18.8	19.3	17.2	15.9	13.2	13.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 7.0	- 3.7	- 38.5	- 34.5	- 3.5	- 2.7	3.4	5.2	6.4	7.0
	50	20.3	23.3	15.0	19.5	24.3	25.5	22.3	24.8	21.6	21.5
	75	64.3	64.9	69.6	72.6	68.2	82.4	63.2	60.3	45.1	45.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	101.0	104.0	94.7	109.1	105.0	102.8	109.3	107.1	94.2	96.7
	50	250.0	266.5	287.5	311.3	291.8	291.9	214.7	222.2	198.1	196.6
	75	768.6	784.1	900.0	917.7	836.7	881.5	656.0	651.2	567.6	527.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	115.0	116.9	111.4	111.5	112.3	115.9	126.9	127.1	109.6	117.6
	50	217.8	223.1	218.4	235.4	222.6	216.6	230.0	219.6	183.7	202.8
	75	481.1	482.1	532.3	530.8	449.9	429.4	472.5	491.5	365.1	389.5
		Percentage of cost of materials									
Trade payables	25	6.2	6.2	5.0	5.0	7.9	8.2	6.2	5.9	5.3	4.2
	50	13.1	12.1	12.8	11.7	15.2	14.1	12.7	12.1	10.2	9.2
	75	26.1	23.4	30.9	28.5	28.8	25.7	22.1	22.0	18.8	15.6

I. Enterprises by economic sector

12. Real estate 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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.9	98.9	99.8	99.7	99.9	100.9	99.9	99.3	98.7	98.7
Change in finished goods	1.1	1.1	0.2	0.3	0.1	- 0.9	0.1	0.7	1.3	1.3
Interest and similar income	0.8	0.8	0.5	0.4	0.8	0.8	0.7	0.8	0.8	0.8
Other income	8.5	9.4	5.8	5.9	7.2	9.0	6.5	9.8	8.9	9.4
of which: Income from long-term equity investments	1.3	1.6	0.9	0.9	2.5	2.9	1.4	2.0	1.2	1.5
Total income	109.2	110.2	106.3	106.4	108.0	109.9	107.2	110.5	109.7	110.2
Expenses										
Cost of materials	42.9	43.6	19.4	20.8	28.8	27.8	38.7	38.7	45.0	46.0
Personnel expenses	10.1	10.5	27.8	27.6	12.2	13.0	13.8	14.2	8.9	9.3
Depreciation	16.7	16.8	8.8	8.1	16.5	16.6	15.5	15.3	17.1	17.3
of which: Depreciation of tangible fixed assets	16.3	16.5	8.7	7.9	16.2	16.5	15.3	15.1	16.7	17.0
Interest and similar expenses	8.5	8.2	3.4	2.9	7.6	7.0	8.1	7.5	8.7	8.5
Operating taxes	1.2	1.2	0.6	0.6	0.9	1.0	1.0	1.0	1.3	1.3
Other expenses	11.4	11.6	27.6	26.7	20.1	22.3	13.0	15.1	10.3	10.0
Total expenses before taxes on income	90.8	91.9	87.6	86.6	86.1	87.6	90.0	91.8	91.3	92.3
Annual result before taxes on income	18.4	18.3	18.8	19.8	22.0	22.2	17.2	18.7	18.4	18.0
Taxes on income	1.8	2.1	2.7	2.7	2.7	2.9	2.2	2.3	1.7	2.0
Annual result	16.6	16.2	16.1	17.0	19.2	19.4	15.0	16.4	16.7	16.0
Profit and loss transfers (parent company)	1.1	1.2	0.1	0.4	0.0	0.1	0.5	0.3	1.3	1.4
Profit and loss transfers (subsidiary)	3.6	3.3	1.6	1.9	1.7	1.6	1.6	2.2	4.1	3.6
Profit for the year	14.2	14.1	14.6	15.6	17.6	17.9	13.9	14.5	14.0	13.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.1	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.1
Tangible fixed assets	79.2	79.1	67.6	65.9	78.2	76.9	79.4	78.4	79.2	79.4
of which: Land and buildings	74.6	74.0	59.7	57.3	72.0	70.3	74.6	71.7	74.8	74.6
Inventories	3.5	3.5	3.6	3.9	3.7	3.6	3.8	3.8	3.4	3.5
of which: Finished goods and merchandise	0.6	0.6	1.0	1.3	1.5	1.4	0.8	0.8	0.5	0.5
Cash	3.5	3.5	10.4	11.0	6.1	6.5	5.7	5.8	3.1	3.0
Receivables	8.3	7.8	15.2	15.9	9.2	10.0	8.2	8.9	8.2	7.5
Short-term	7.0	6.2	14.5	15.1	8.5	9.2	7.2	8.0	6.9	5.8
of which:										
Trade receivables	0.6	0.5	3.2	3.5	1.0	1.1	0.9	1.0	0.5	0.4
Receivables from affiliated companies	5.6	4.7	7.3	7.2	5.3	5.9	4.8	5.4	5.7	4.5
Long-term	1.3	1.6	0.7	0.8	0.8	0.9	0.9	1.0	1.3	1.7
of which: Loans to affiliated companies	1.1	1.4	0.2	0.2	0.4	0.4	0.7	0.7	1.1	1.5
Securities	0.3	0.3	0.2	0.2	0.3	0.4	0.4	0.4	0.3	0.3
Other long-term equity investments	5.0	5.5	2.4	2.4	2.1	2.3	2.3	2.4	5.4	6.0
of which: Goodwill	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Capital										
Equity	37.9	38.0	30.9	33.7	27.4	28.8	33.1	33.5	39.0	39.0
Liabilities	58.9	58.7	64.5	61.9	68.3	67.3	63.0	62.7	57.9	57.8
Short-term	19.5	18.8	34.5	34.0	33.2	33.3	23.6	24.9	18.4	17.3
of which:										
Liabilities to banks	5.3	5.4	10.3	9.7	13.7	12.7	8.0	7.9	4.6	4.7
Trade payables	1.0	1.0	2.1	2.1	1.2	1.3	1.2	1.1	0.9	0.9
Liabilities to affiliated companies	9.0	8.1	14.1	13.8	11.7	12.1	9.7	11.0	8.8	7.6
Long-term	39.3	39.9	30.0	27.9	35.2	34.0	39.4	37.8	39.5	40.5
of which:										
Liabilities to banks	32.7	32.6	22.5	21.1	28.0	27.8	32.6	32.1	32.9	32.9
Liabilities to affiliated companies	3.5	3.7	5.2	4.5	5.4	4.7	4.9	4.3	3.2	3.6
Provisions	2.6	2.6	3.4	3.4	1.8	1.7	2.2	2.2	2.7	2.7
of which: Provisions for pensions	0.8	0.8	0.5	0.5	0.3	0.3	0.6	0.6	0.8	0.8
Other ratios	Percentage of sales									
Annual result before taxes on income	18.6	18.5	18.8	19.8	22.0	22.1	17.2	18.8	18.7	18.2
Annual result and depreciation	33.7	33.4	25.0	25.2	35.8	35.7	30.6	31.9	34.3	33.7
Trade receivables	3.8	3.7	6.5	6.5	4.5	5.1	5.0	5.2	3.5	3.2
	Percentage of the balance sheet total									
Sales	14.8	14.8	49.9	53.6	21.4	21.5	18.4	18.6	13.9	13.8
Annual result and interest paid	3.8	3.6	9.7	10.7	5.7	5.6	4.3	4.5	3.6	3.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.5	8.4	21.2	24.4	11.5	11.9	9.2	9.8	8.2	8.0
	Percentage of fixed assets									
Long-term equity and liabilities	91.1	91.0	86.4	89.2	77.3	78.5	88.3	87.8	92.0	91.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	55.0	52.5	72.5	77.1	44.6	47.6	55.7	56.2	55.5	51.9
Cash resources, short-term receivables and inventories	72.8	71.2	82.8	88.6	55.8	58.5	71.8	71.4	74.1	72.0
	Percentage of cost of materials									
Trade payables	15.3	15.1	21.4	19.3	20.1	22.0	17.0	15.2	14.8	14.7
Memo item:										
Balance sheet total in € billion	360.11	369.95	1.62	1.66	12.30	12.71	41.36	42.77	304.83	312.81
Sales in € billion	53.47	54.67	0.81	0.89	2.63	2.73	7.61	7.94	42.42	43.11
Number of enterprises	7 496	7 496	1 876	1 876	2 501	2 501	1 836	1 836	1 283	1 283

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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25.1	25.9
	50	4.1	4.1	0.0	0.0	0.0	0.0	20.1	20.6	44.3	44.7
	75	41.9	42.3	7.8	8.0	16.5	16.1	47.2	47.8	53.1	53.6
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	8.4	8.7
	75	11.1	11.3	22.6	21.7	4.7	5.0	11.2	11.4	12.3	12.4
Depreciation	25	11.3	11.1	2.0	1.9	14.4	14.5	14.6	14.8	14.3	14.2
	50	19.8	19.9	11.8	11.1	23.9	23.9	21.7	21.8	18.2	18.3
	75	31.9	31.7	26.7	25.9	37.7	38.0	32.6	32.9	24.7	24.4
Annual result	25	3.3	3.6	2.7	3.4	2.7	2.9	2.8	3.0	5.1	5.2
	50	15.4	16.1	19.4	20.8	19.7	21.0	12.5	13.9	11.5	11.4
	75	36.8	37.9	44.4	46.0	40.7	41.9	30.6	33.1	22.1	22.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	62.2	60.5	16.0	14.2	70.1	67.7	74.8	74.0	80.4	80.1
	50	87.6	87.2	68.4	66.9	90.4	89.3	89.1	88.8	89.4	89.6
	75	95.5	95.1	92.0	91.6	97.6	97.4	95.6	95.4	93.4	93.4
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.2	3.2
	75	2.7	2.7	0.0	0.0	0.0	0.0	3.9	4.0	4.5	4.5
Equity	25	4.4	5.7	3.9	5.9	1.5	2.0	4.2	4.9	23.3	23.6
	50	27.9	29.8	27.6	31.3	17.3	19.1	29.3	30.4	37.7	38.2
	75	53.5	55.6	60.2	64.7	48.0	51.4	52.3	54.3	53.6	54.4
Short-term liabilities	25	6.4	6.5	6.7	6.2	6.1	6.3	6.0	6.3	7.1	7.2
	50	13.5	13.4	22.3	21.9	19.8	18.9	10.6	11.2	9.6	9.7
	75	45.8	45.9	57.6	55.2	58.3	57.9	34.7	35.6	17.0	17.6
Liabilities to banks	25	3.5	2.2	0.0	0.0	9.5	8.1	13.2	13.3	21.6	19.8
	50	36.7	35.0	11.1	10.7	40.2	38.3	40.3	39.0	43.2	42.0
	75	60.5	59.0	52.8	50.0	67.8	65.0	62.1	61.6	57.1	56.7
		Percentage of sales									
Annual result before taxes on income	25	4.0	4.3	3.5	4.4	3.4	3.6	3.6	3.6	5.7	5.9
	50	17.1	18.3	22.6	24.3	22.6	23.2	14.0	15.7	12.5	12.4
	75	41.0	42.4	50.0	51.1	46.3	47.3	34.6	36.9	24.0	25.0
Annual result and depreciation	25	23.5	24.4	12.0	13.2	30.7	31.5	24.0	25.6	24.1	24.1
	50	42.7	44.1	43.4	45.3	54.6	55.2	39.8	41.5	31.8	32.2
	75	70.8	71.7	73.8	74.9	76.2	77.6	66.3	68.4	47.2	48.0
Trade receivables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3
	50	0.4	0.3	0.0	0.0	0.0	0.0	0.5	0.5	0.7	0.7
	75	2.1	2.1	4.0	4.1	1.8	1.9	2.0	1.9	1.6	1.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	2.1	2.7	3.0	2.2	2.1	1.9	1.8	2.0	1.9
	50	3.9	4.0	7.1	7.6	4.4	4.4	3.3	3.3	2.9	2.8
	75	7.7	7.9	15.4	16.7	7.7	7.9	5.6	5.7	4.2	4.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.7	3.8	1.4	1.8	3.5	3.6	3.7	4.0	4.9	4.9
	50	8.5	8.9	12.1	13.6	8.6	8.8	7.9	8.2	7.5	7.7
	75	18.8	20.7	37.9	38.8	18.8	20.6	14.4	15.2	12.3	12.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	63.0	64.4	58.6	60.5	45.6	47.4	71.2	70.0	91.5	91.3
	50	96.4	96.7	97.9	99.1	89.7	90.6	97.1	97.1	98.5	98.1
	75	107.7	109.0	146.3	162.5	105.2	107.9	105.3	105.0	103.1	103.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	12.7	13.5	20.7	21.8	6.3	6.3	14.0	13.5	21.5	22.6
	50	52.9	53.6	95.7	98.0	36.0	39.2	54.0	51.3	51.9	49.3
	75	171.0	182.7	335.5	358.3	155.3	179.6	143.3	142.8	107.7	108.2
		Percentage of cost of materials									
Trade payables	25	3.2	2.7	0.0	0.1	0.0	0.0	4.7	3.6	6.9	6.9
	50	10.0	9.4	8.8	8.5	6.3	6.1	10.3	9.4	12.3	11.8
	75	22.6	21.6	38.5	42.8	19.3	21.6	20.6	18.7	21.3	20.7

I. Enterprises by economic sector

cont'd: 12. Real estate activities

Ratios	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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.9	98.7	99.6	99.0	99.7	100.5	100.1	98.8	98.7	98.6
Change in finished goods	1.1	1.3	0.4	1.0	0.3	- 0.5	- 0.1	1.2	1.3	1.4
Interest and similar income	0.8	0.8	0.4	0.3	0.7	0.8	0.6	0.6	0.8	0.8
Other income	7.4	8.4	5.6	5.4	5.6	6.9	5.5	6.0	7.8	8.9
of which: Income from long-term equity investments	0.9	0.9	0.4	0.6	1.0	1.0	0.8	1.3	0.9	0.8
Total income	108.2	109.2	105.9	105.7	106.2	107.7	106.1	106.6	108.7	109.7
Expenses										
Cost of materials	48.0	48.6	21.7	23.2	37.4	36.9	46.4	47.0	49.1	49.8
Personnel expenses	11.2	11.5	37.5	36.2	17.4	18.2	15.5	15.8	9.9	10.1
Depreciation	15.0	14.9	5.0	4.5	10.0	10.1	12.3	12.2	15.8	15.8
of which: Depreciation of tangible fixed assets	14.5	14.6	4.8	4.3	9.7	10.0	12.0	11.9	15.3	15.5
Interest and similar expenses	8.0	7.7	1.9	1.6	5.2	4.9	6.2	5.5	8.5	8.2
Operating taxes	1.2	1.2	0.4	0.4	0.6	0.7	1.0	0.9	1.3	1.3
Other expenses	9.4	9.7	29.0	27.5	21.0	22.8	11.8	11.9	8.2	8.4
Total expenses before taxes on income	92.8	93.6	95.4	93.4	91.7	93.5	93.1	93.3	92.7	93.6
Annual result before taxes on income	15.5	15.6	10.6	12.3	14.6	14.1	13.0	13.4	16.0	16.1
Taxes on income	1.7	2.0	2.4	2.5	2.5	2.8	1.9	1.8	1.7	2.0
Annual result	13.7	13.6	8.2	9.8	12.0	11.3	11.1	11.5	14.3	14.1
Profit and loss transfers (parent company)	1.3	1.4	0.0	0.5	0.1	0.2	0.2	0.1	1.5	1.6
Profit and loss transfers (subsidiary)	4.3	3.9	1.9	2.6	2.5	2.5	2.0	2.8	4.8	4.1
Profit for the year	10.7	11.1	6.2	7.7	9.6	9.0	9.3	8.8	11.1	11.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.1	0.5	0.5	0.1	0.1	0.1	0.1	0.1	0.1
Tangible fixed assets	77.8	78.1	56.4	53.2	72.0	70.5	78.2	77.1	78.0	78.4
of which: Land and buildings	73.7	73.6	49.7	45.8	68.0	66.3	75.1	73.6	73.7	73.8
Inventories	4.2	4.2	6.8	8.0	6.4	6.4	5.2	5.3	4.0	4.0
of which: Finished goods and merchandise	0.6	0.7	2.0	2.7	2.5	2.4	0.9	1.0	0.5	0.6
Cash	3.7	3.6	14.2	14.8	7.8	8.0	6.5	6.4	3.3	3.2
Receivables	8.2	7.6	19.8	21.2	11.6	12.6	7.5	8.5	8.2	7.3
Short-term	6.7	5.7	18.9	20.0	11.0	11.6	6.8	7.6	6.6	5.3
of which:										
Trade receivables	0.6	0.6	5.8	6.2	1.6	1.6	1.2	1.2	0.5	0.5
Receivables from affiliated companies	5.3	4.2	7.1	7.6	6.2	7.2	3.9	4.8	5.5	4.1
Long-term	1.5	1.9	1.0	1.1	0.7	1.0	0.8	0.9	1.6	2.0
of which: Loans to affiliated companies	1.2	1.6	0.3	0.2	0.2	0.3	0.5	0.6	1.3	1.8
Securities	0.3	0.3	0.3	0.4	0.3	0.4	0.4	0.5	0.2	0.2
Other long-term equity investments	5.6	6.1	1.6	1.6	1.5	1.8	1.8	1.9	6.1	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	39.1	37.9	32.2	35.0	31.7	33.0	39.5	39.8	39.3	37.9
Liabilities	57.8	58.9	61.6	58.9	65.2	64.0	57.4	57.2	57.6	58.9
Short-term	17.5	17.0	32.5	32.5	27.6	27.1	19.0	20.0	17.1	16.4
of which:										
Liabilities to banks	4.9	4.8	9.5	8.9	11.5	10.0	6.8	6.5	4.6	4.6
Trade payables	1.1	1.1	3.2	3.2	1.6	1.7	1.3	1.2	1.0	1.0
Liabilities to affiliated companies	6.8	6.3	9.5	10.0	7.3	8.0	5.9	6.9	6.9	6.2
Long-term	40.2	41.9	29.1	26.5	37.6	36.8	38.4	37.2	40.5	42.5
of which:										
Liabilities to banks	33.9	34.7	20.8	19.6	30.6	30.9	32.9	32.5	34.2	35.0
Liabilities to affiliated companies	2.9	3.4	5.4	4.5	4.7	4.3	3.8	3.3	2.8	3.4
Provisions	2.8	2.8	5.8	5.7	2.6	2.6	2.7	2.7	2.8	2.8
of which: Provisions for pensions	0.9	0.9	1.1	1.1	0.6	0.6	0.9	0.9	0.9	0.9
Other ratios	Percentage of sales									
Annual result before taxes on income	15.6	15.8	10.6	12.5	14.6	14.1	13.0	13.5	16.2	16.3
Annual result and depreciation	29.0	28.9	13.2	14.4	22.1	21.3	23.3	24.0	30.5	30.3
Trade receivables	4.1	3.7	7.6	7.7	5.5	5.6	5.4	5.4	3.7	3.3
	Percentage of the balance sheet total									
Sales	15.4	15.3	76.6	81.5	29.1	29.4	21.9	21.9	14.3	14.1
Annual result and interest paid	3.4	3.3	7.7	9.4	5.0	4.7	3.8	3.8	3.3	3.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.8	7.6	18.9	23.4	10.6	10.6	9.5	9.8	7.6	7.3
	Percentage of fixed assets									
Long-term equity and liabilities	94.3	93.6	104.7	110.7	93.8	95.7	97.3	97.1	94.0	93.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	60.5	55.5	102.3	108.2	68.5	73.1	70.8	71.2	58.8	52.6
Cash resources, short-term receivables and inventories	84.3	80.0	123.1	132.7	91.8	96.8	98.4	97.8	82.2	76.8
	Percentage of cost of materials									
Trade payables	14.3	14.0	19.1	16.8	14.8	15.8	13.1	11.8	14.4	14.2
Memo item:										
Balance sheet total in € billion	270.69	282.03	0.70	0.74	5.36	5.57	24.95	25.91	239.67	249.80
Sales in € billion	41.79	43.16	0.54	0.60	1.56	1.64	5.46	5.68	34.23	35.24
Number of enterprises	3 999	3 999	937	937	1 045	1 045	1 034	1 034	983	983

I. Enterprises by economic sector

cont'd: 12 Real estate activities

Ratios	Quartile value ... %	cont'd: Corporations Total 2018	2019	Enterprises with sales of ... € million: Less than 2 2018	2019	2 but less than 10 2018	2019	10 but less than 50 2018	2019	50 and more 2018	2019
		Cylindered sample 2018/2019									
		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	12.0	13.7	40.0	40.1
	50	31.9	32.7	0.0	0.0	5.9	5.9	42.5	43.1	47.4	47.8
	75	50.4	51.0	19.4	21.1	43.2	43.6	52.8	54.2	54.8	55.6
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0	4.5
	50	8.6	8.7	13.3	13.0	1.8	1.8	8.6	8.6	9.9	10.1
	75	15.7	15.7	46.2	46.3	13.2	13.6	13.7	13.8	13.0	13.2
Depreciation	25	7.7	7.5	0.9	0.9	9.4	8.9	12.7	13.0	13.8	13.8
	50	16.5	16.5	4.4	3.9	18.7	18.6	18.5	18.7	17.3	17.4
	75	23.4	23.6	16.4	15.8	29.0	28.3	24.8	25.2	21.3	21.5
Annual result	25	2.6	2.7	0.3	1.2	1.5	1.6	3.2	2.8	5.0	5.2
	50	10.3	11.0	8.3	9.0	13.5	14.1	10.0	11.1	10.2	10.3
	75	23.5	24.3	25.5	27.2	32.0	32.3	21.9	22.0	17.9	17.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	50.4	47.1	4.4	4.0	55.4	53.4	74.6	73.2	81.2	81.8
	50	85.7	85.1	32.6	30.3	86.0	84.7	87.1	87.3	89.3	89.4
	75	92.8	92.6	86.1	83.9	95.7	95.1	92.5	92.6	92.7	92.7
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.6	2.5
	50	1.0	0.9	0.0	0.0	0.0	0.0	3.1	3.3	3.8	3.8
	75	4.5	4.5	0.1	0.1	3.4	3.1	5.0	5.0	4.8	4.9
Equity	25	12.5	14.0	5.3	8.7	4.5	6.3	16.6	17.4	25.6	26.1
	50	34.5	36.3	30.1	33.9	22.4	26.0	39.3	39.8	38.0	38.6
	75	56.4	58.1	62.0	67.7	53.8	55.1	58.1	58.6	52.3	53.2
Short-term liabilities	25	6.8	6.7	7.1	6.4	4.8	5.0	6.6	6.8	7.6	7.5
	50	10.5	10.6	20.6	20.0	11.2	11.1	9.4	9.6	9.5	9.5
	75	32.4	30.2	55.2	53.9	48.0	44.3	19.0	18.5	13.8	13.7
Liabilities to banks	25	4.7	4.0	0.0	0.0	10.9	9.0	16.2	16.3	27.2	26.3
	50	37.5	36.2	0.0	0.0	42.3	40.0	39.4	37.8	44.5	43.6
	75	58.5	57.3	47.0	42.9	67.0	64.5	58.6	57.1	56.9	56.7
		Percentage of sales									
Annual result before taxes on income	25	3.2	3.2	0.7	1.6	1.6	2.0	3.8	3.3	5.5	5.8
	50	11.5	12.4	10.2	12.0	15.2	15.6	11.0	12.2	11.2	11.3
	75	27.5	28.6	31.7	34.2	37.4	38.6	24.6	26.0	19.0	19.0
Annual result and depreciation	25	16.3	17.3	4.7	5.7	16.3	17.3	20.8	21.0	23.0	23.1
	50	30.0	30.6	19.5	21.4	38.8	38.6	30.3	32.0	29.4	29.8
	75	48.5	51.2	48.6	50.7	63.8	64.5	46.3	50.2	37.7	37.3
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	1.0	0.9	0.5	0.5	0.7	0.7	0.7	0.7
	75	2.7	2.7	7.2	8.0	3.1	3.3	2.1	1.9	1.5	1.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	1.9	1.5	2.1	1.9	1.8	1.8	1.6	2.0	2.0
	50	3.3	3.3	6.1	6.5	3.8	3.9	3.0	2.9	2.8	2.8
	75	6.2	6.3	14.0	16.1	6.9	6.7	4.7	4.6	3.8	3.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.6	3.9	- 5.1	- 4.4	2.9	3.2	4.4	4.7	5.2	5.1
	50	7.9	8.2	8.3	10.6	7.5	7.8	8.6	8.7	7.5	7.6
	75	16.3	17.7	32.0	34.8	17.5	18.8	15.2	16.2	11.5	11.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	87.4	89.1	75.3	83.1	72.7	79.6	92.7	92.0	94.0	94.4
	50	99.7	99.7	107.7	112.7	99.6	100.3	100.2	99.6	98.6	98.4
	75	113.7	116.5	302.6	363.5	117.6	122.1	109.3	108.6	102.8	102.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	24.2	26.4	36.9	45.1	14.4	19.3	27.0	27.3	22.9	25.3
	50	69.3	71.8	136.8	147.7	68.7	81.3	69.1	66.3	49.2	48.5
	75	203.3	216.7	442.9	492.1	275.9	289.4	163.2	161.9	89.8	92.6
		Percentage of cost of materials									
Trade payables	25	5.2	4.7	1.0	1.5	2.0	2.5	6.2	5.2	7.5	7.3
	50	10.9	10.3	10.6	9.9	7.8	7.9	10.7	10.1	12.8	12.0
	75	21.1	20.5	38.9	40.0	19.1	21.5	17.9	16.4	20.7	20.4

I. Enterprises by economic sector

cont'd: 12. Real estate activities

Ratios	Non-corporations: Total 2018	Total 2019	Less than 2: 2018	Less than 2: 2019	2 but less than 10: 2018	2 but less than 10: 2019	10 but less than 50: 2018	10 but less than 50: 2019	50 and more: 2018	50 and more: 2019
			Enterprises with sales of ... € million							
	Cylindered sample 2018/2019									
Income statement										
Income	Percentage of gross revenue									
Sales	99.0	99.5	100.2	101.2	100.3	101.4	99.3	100.5	98.7	98.9
Change in finished goods	1.0	0.5	- 0.2	- 1.2	- 0.3	- 1.4	0.7	- 0.5	1.3	1.1
Interest and similar income	0.8	0.9	0.7	0.7	1.0	0.9	1.0	1.1	0.7	0.8
Other income	12.2	13.2	6.4	7.0	9.7	12.3	8.9	19.3	13.5	11.8
of which: Income from long-term equity investments	2.6	4.4	1.9	1.6	4.6	5.8	3.0	4.0	2.3	4.4
Total income	113.0	114.0	107.1	107.7	110.6	113.2	109.9	120.5	114.2	112.6
Expenses										
Cost of materials	24.8	24.7	14.8	15.6	16.2	14.0	19.1	17.4	27.7	28.6
Personnel expenses	5.9	6.6	8.6	9.2	4.6	5.1	9.2	10.1	5.1	5.7
Depreciation	23.0	24.0	16.4	15.7	26.0	26.3	23.8	23.5	22.7	24.2
of which: Depreciation of tangible fixed assets	22.8	23.7	16.3	15.6	25.7	26.1	23.5	23.3	22.5	23.7
Interest and similar expenses	10.4	10.2	6.4	5.6	11.0	10.3	12.8	12.4	9.8	9.7
Operating taxes	1.1	1.2	0.9	0.9	1.3	1.4	1.2	1.2	1.1	1.2
Other expenses	18.6	18.8	25.0	25.1	18.7	21.6	15.9	23.4	19.1	16.9
Total expenses before taxes on income	83.8	85.5	72.0	72.1	77.8	78.8	82.1	88.1	85.4	86.2
Annual result before taxes on income	29.1	28.5	35.1	35.6	32.8	34.5	27.9	32.4	28.8	26.4
Taxes on income	2.3	2.4	3.2	3.2	3.0	3.0	2.8	3.7	2.0	1.9
Annual result	26.9	26.1	31.9	32.5	29.9	31.5	25.0	28.7	26.8	24.5
Profit and loss transfers (parent company)	0.6	0.4	0.3	0.2	- 0.1	0.1	1.3	0.9	0.5	0.4
Profit and loss transfers (subsidiary)	1.0	1.0	0.9	0.3	0.4	0.3	0.6	0.7	1.1	1.2
Profit for the year	26.5	25.6	31.3	32.3	29.3	31.3	25.7	28.9	26.2	23.6
balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.2	0.1	0.1	0.2	0.2	0.1	0.1	0.2	0.2
Tangible fixed assets	83.3	82.4	76.2	76.1	83.0	81.8	81.1	80.4	83.9	83.1
of which: Land and buildings	77.5	75.6	67.3	66.5	75.1	73.5	73.9	68.9	78.8	77.8
Inventories	1.3	1.4	1.1	0.7	1.6	1.4	1.6	1.4	1.2	1.4
of which: Finished goods and merchandise	0.4	0.3	0.2	0.3	0.6	0.6	0.6	0.6	0.4	0.2
Cash	2.9	3.2	7.5	8.0	4.9	5.4	4.6	4.9	2.2	2.4
Receivables	8.5	8.5	11.7	11.7	7.4	8.0	9.1	9.7	8.5	8.2
Short-term	7.9	7.8	11.2	11.1	6.6	7.2	7.9	8.5	8.0	7.6
of which:										
Trade receivables	0.4	0.5	1.2	1.3	0.5	0.7	0.5	0.6	0.3	0.4
Receivables from affiliated companies	6.5	6.2	7.4	7.0	4.6	5.0	6.0	6.2	6.8	6.3
Long-term	0.6	0.7	0.5	0.6	0.8	0.8	1.2	1.2	0.5	0.6
of which: Loans to affiliated companies	0.5	0.5	0.2	0.2	0.6	0.5	0.9	0.9	0.3	0.4
Securities	0.5	0.5	0.1	0.1	0.3	0.4	0.2	0.2	0.6	0.6
Other long-term equity investments	3.1	3.6	3.1	3.1	2.5	2.7	3.1	3.1	3.1	3.8
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	34.1	38.1	29.9	32.6	24.1	25.5	23.3	23.9	38.0	43.4
Liabilities	62.2	58.3	66.8	64.2	70.8	69.9	71.6	71.1	58.8	53.5
Short-term	25.6	24.7	36.1	35.3	37.5	38.2	30.6	32.3	22.9	20.9
of which:										
Liabilities to banks	6.5	7.1	11.0	10.3	15.3	14.9	9.9	10.0	4.7	5.3
Trade payables	0.7	0.7	1.2	1.3	1.0	1.0	1.0	0.9	0.6	0.7
Liabilities to affiliated companies	15.7	14.2	17.6	16.9	15.1	15.3	15.5	17.3	15.8	13.2
Long-term	36.6	33.7	30.7	29.0	33.3	31.8	41.0	38.8	35.9	32.6
of which:										
Liabilities to banks	28.9	25.9	23.8	22.4	26.0	25.3	32.2	31.5	28.5	24.5
Liabilities to affiliated companies	5.3	4.8	5.1	4.6	6.0	5.0	6.6	5.8	4.9	4.6
Provisions	2.0	2.0	1.6	1.6	1.2	1.0	1.4	1.5	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	0.4
Other ratios	Percentage of sales									
Annual result before taxes on income	29.4	28.6	35.0	35.2	32.7	34.0	28.0	32.2	29.2	26.6
Annual result and depreciation	50.4	50.4	48.2	47.6	55.7	57.1	49.1	51.9	50.1	49.2
Trade receivables	2.9	3.5	4.2	4.2	3.1	4.4	3.9	4.8	2.6	2.9
	Percentage of the balance sheet total									
Sales	13.1	13.1	29.5	31.2	15.4	15.4	13.1	13.4	12.6	12.5
Annual result and interest paid	4.9	4.8	11.3	11.7	6.3	6.3	5.0	5.5	4.7	4.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.5	11.2	22.7	25.0	12.1	12.7	8.9	9.8	10.5	11.3
	Percentage of fixed assets									
Long-term equity and liabilities	81.4	82.8	75.9	77.1	66.4	67.0	75.3	74.2	84.5	86.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	43.7	45.9	52.0	54.3	31.0	33.5	41.4	41.9	46.6	49.8
Cash resources, short-term receivables and inventories	48.9	51.7	55.1	56.2	35.3	37.3	46.7	46.3	51.8	56.7
	Percentage of cost of materials									
Trade payables	22.6	23.1	28.1	27.1	38.3	46.6	40.5	38.7	18.0	18.7
Memo item:										
balance sheet total in € billion	89.42	87.93	0.92	0.92	6.94	7.14	16.40	16.85	65.16	63.00
Sales in € billion	11.68	11.51	0.27	0.29	1.07	1.10	2.15	2.26	8.19	7.86
Number of enterprises	3 497	3 497	939	939	1 456	1 456	802	802	300	300

I. Enterprises by economic sector

cont'd: 12 Real estate activities

Ratios	Quartile value	cont'd: Non-corporations Total 2018	2019	Enterprises with sales of ... € million: Less than 2 2018	2019	2 but less than 10 2018	2019	10 but less than 50 2018	2019	50 and more 2018	2019
	Of the enterprises captured … … %	Cylindered sample 2018/2019 — 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	1.3	1.6	15.4	17.0
	75	8.8	8.7	0.0	0.0	5.7	5.9	16.8	17.1	35.0	34.1
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	0.1	0.2	0.6	0.4	0.0	0.0	0.3	0.4	1.2	1.4
Depreciation	25	15.3	15.2	7.9	7.9	18.3	18.0	19.1	19.2	17.2	18.3
	50	26.4	26.2	19.4	18.8	29.1	29.2	29.2	28.3	26.8	25.9
	75	41.1	41.2	35.2	34.6	44.3	44.8	41.9	41.5	40.5	39.5
Annual result	25	5.5	6.4	11.4	12.9	4.0	5.0	2.2	3.8	8.3	5.3
	50	26.5	28.0	35.8	36.8	25.8	26.7	21.2	22.8	24.1	24.4
	75	46.9	47.9	55.6	56.3	45.6	46.5	39.7	42.6	39.8	39.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	70.1	68.8	54.2	53.5	76.6	74.0	75.0	74.3	74.4	72.1
	50	90.7	90.0	81.6	81.0	92.9	92.4	93.5	92.9	90.8	91.1
	75	97.8	97.5	94.9	94.9	98.4	98.3	98.4	98.1	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	0.5	0.4
Equity	25	0.8	1.2	3.0	4.1	0.3	0.4	0.3	0.3	10.1	9.1
	50	17.6	19.2	23.3	28.1	13.0	14.5	12.5	13.7	31.8	34.7
	75	48.0	51.5	57.3	62.1	42.9	46.2	39.6	40.9	60.9	62.9
Short-term liabilities	25	5.8	6.1	6.3	6.0	7.6	7.9	4.6	5.1	2.7	3.4
	50	23.1	23.6	25.0	24.1	27.7	28.0	20.2	21.6	11.3	12.5
	75	57.8	58.1	60.0	56.6	63.6	65.0	51.8	54.4	32.6	38.7
Liabilities to banks	25	1.9	0.7	0.0	0.0	8.6	7.9	8.4	7.7	0.0	0.0
	50	35.6	33.2	23.0	20.1	38.8	36.9	42.0	41.7	29.8	27.9
	75	64.5	62.8	57.0	53.5	68.3	65.5	67.4	67.6	57.8	56.6
		Percentage of sales									
Annual result before taxes on income	25	6.4	7.4	12.1	13.5	5.0	5.5	2.8	4.2	9.2	7.0
	50	29.0	30.2	38.1	38.7	28.6	29.5	23.5	25.2	25.6	26.2
	75	51.2	52.4	60.1	61.1	49.9	51.0	43.6	46.1	42.7	43.6
Annual result and depreciation	25	40.1	41.2	38.1	38.3	43.1	44.5	37.5	40.2	36.7	36.3
	50	61.8	62.8	65.5	66.4	64.2	65.0	57.3	57.9	54.6	56.0
	75	80.0	81.0	82.8	83.2	81.1	81.8	76.4	78.2	77.2	78.4
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	0.8	0.7
	75	1.3	1.3	1.2	1.0	0.8	0.9	1.6	1.8	2.3	2.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	2.5	4.1	4.2	2.5	2.5	2.0	2.2	1.7	1.6
	50	5.1	5.1	8.2	8.5	4.9	4.9	4.0	4.0	3.7	3.5
	75	9.0	9.3	16.8	17.3	8.3	8.5	6.5	6.5	5.8	6.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.7	3.8	4.8	4.9	3.8	3.9	3.0	3.4	3.5	3.6
	50	9.4	9.9	15.5	16.5	9.4	9.8	7.0	7.5	7.9	8.5
	75	22.0	24.2	42.3	43.7	20.0	21.6	13.2	14.3	20.4	20.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	43.6	42.9	49.4	50.5	27.9	28.8	48.3	45.4	71.9	63.7
	50	84.5	84.4	89.5	90.8	77.0	77.7	84.7	84.6	97.5	94.1
	75	102.2	102.5	110.6	111.4	99.3	100.2	100.4	100.9	104.8	104.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	6.0	5.8	11.1	12.2	3.5	3.4	5.5	5.9	12.4	12.1
	50	33.3	33.0	58.2	56.2	21.8	21.7	31.2	28.3	71.5	55.1
	75	140.8	142.4	232.5	234.2	92.3	107.3	108.5	105.3	224.8	176.3
		Percentage of cost of materials									
Trade payables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0	4.2
	50	7.0	6.4	7.2	6.9	3.1	1.3	9.4	7.5	9.4	9.6
	75	30.1	26.1	35.3	53.3	20.0	22.7	44.4	26.4	30.9	24.7

I. Enterprises by economic sector

13. Business services*

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.7	97.6	98.2	98.4	98.3	98.9	99.2	100.1	100.0
Change in finished goods	0.3	0.3	2.4	1.8	1.6	1.7	1.1	0.8	- 0.1	0.0
Interest and similar income	0.3	0.3	0.4	0.4	0.2	0.2	0.2	0.2	0.4	0.3
Other income	4.5	4.3	6.5	8.0	4.2	4.3	3.1	3.3	4.9	4.6
of which: Income from long-term equity investments	0.5	0.6	0.4	0.3	0.5	0.5	0.3	0.3	0.6	0.7
Total income	104.8	104.6	106.9	108.3	104.4	104.5	103.4	103.5	105.2	104.8
Expenses										
Cost of materials	40.9	41.1	24.5	25.0	31.3	31.6	32.9	33.2	44.7	44.9
Personnel expenses	36.2	36.1	42.6	42.0	42.1	41.6	42.3	42.1	33.6	33.6
Depreciation	4.3	4.2	6.9	6.9	4.6	4.7	4.0	3.9	4.2	4.2
of which: Depreciation of tangible fixed assets	3.8	3.9	6.8	6.7	4.4	4.5	3.6	3.5	3.7	3.9
Interest and similar expenses	0.9	1.0	1.3	1.2	0.9	0.8	0.8	0.7	1.0	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	17.7	17.5	23.8	24.4	18.8	19.1	17.9	18.2	17.4	17.0
Total expenses before taxes on income	100.1	100.0	99.3	99.6	97.8	97.9	97.9	98.2	101.1	100.8
Annual result before taxes on income	4.7	4.6	7.6	8.8	6.6	6.6	5.4	5.3	4.2	4.0
Taxes on income	1.2	1.0	1.9	2.2	1.7	1.7	1.5	1.3	1.1	0.7
Annual result	3.5	3.6	5.7	6.5	4.9	5.0	4.0	3.9	3.1	3.3
Profit and loss transfers (parent company)	0.3	0.2	0.2	0.1	0.2	0.1	0.1	0.2	0.3	0.2
Profit and loss transfers (subsidiary)	1.3	1.3	0.2	0.1	0.6	0.7	1.3	1.2	1.4	1.5
Profit for the year	2.4	2.5	5.7	6.6	4.5	4.3	2.8	2.9	2.1	2.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.8	1.6	0.9	0.9	1.5	1.3	1.1	1.1	2.0	1.8
Tangible fixed assets	25.2	25.4	39.3	40.8	29.8	29.8	24.9	24.4	24.4	24.8
of which: Land and buildings	9.0	9.0	16.1	16.2	8.3	7.9	7.1	7.1	9.4	9.5
Inventories	15.2	14.7	10.1	10.9	18.0	19.1	17.4	16.4	14.4	13.9
of which: Finished goods and merchandise	2.1	2.3	1.3	1.7	2.1	1.9	1.5	1.6	2.3	2.5
Cash	10.6	10.2	16.5	14.6	14.6	14.0	14.2	15.0	9.0	8.3
Receivables	36.0	36.8	27.4	27.4	30.9	30.7	36.1	36.6	36.7	37.8
Short-term	33.5	33.6	25.5	25.0	29.4	29.3	34.6	35.0	33.8	33.9
of which:										
Trade receivables	13.4	13.4	11.2	10.6	14.8	14.8	15.1	14.6	12.8	13.0
Receivables from affiliated companies	15.9	15.7	8.2	7.6	11.0	10.6	15.7	16.4	16.7	16.3
Long-term	2.5	3.2	1.8	2.4	1.5	1.4	1.4	1.7	2.9	3.9
of which: Loans to affiliated companies	1.5	2.1	1.3	1.9	0.8	0.8	0.9	1.0	1.7	2.5
Securities	2.9	2.6	1.2	1.1	1.0	1.0	1.0	1.1	3.6	3.2
Other long-term equity investments	7.9	8.0	4.1	3.5	3.5	3.5	4.6	4.7	9.3	9.5
of which: Goodwill	1.5	1.3	1.1	0.8	0.5	0.5	0.3	0.3	1.9	1.7
Capital										
Equity	32.4	33.0	31.4	35.9	32.0	30.5	31.1	31.4	32.8	33.6
Liabilities	49.5	48.4	61.0	56.8	57.0	58.7	54.5	53.8	47.0	45.5
Short-term	40.8	39.9	40.6	38.3	42.0	44.7	44.5	43.2	39.6	38.5
of which:										
Liabilities to banks	4.0	4.3	8.6	7.8	6.9	7.9	4.6	3.8	3.5	4.0
Trade payables	5.1	5.0	6.0	5.6	6.3	5.9	6.0	5.9	4.7	4.7
Liabilities to affiliated companies	12.8	12.8	10.2	9.9	8.0	9.2	12.3	12.6	13.6	13.3
Long-term	8.7	8.5	20.4	18.5	14.9	14.0	10.0	10.7	7.4	7.0
of which:										
Liabilities to banks	5.1	4.8	14.1	12.8	11.7	10.6	5.8	6.4	4.0	3.5
Liabilities to affiliated companies	2.5	2.6	4.6	3.9	2.2	2.6	3.3	3.5	2.2	2.2
Provisions	17.4	17.8	7.0	6.7	10.2	10.0	13.7	13.9	19.4	20.0
of which: Provisions for pensions	6.5	6.7	1.7	1.6	2.9	2.9	3.2	3.5	7.9	8.2
Other ratios	Percentage of sales									
Annual result before taxes on income	4.7	4.6	7.8	8.9	6.7	6.7	5.5	5.3	4.2	4.0
Annual result and depreciation	7.8	7.8	12.9	13.7	9.6	9.9	8.1	7.9	7.3	7.5
Trade receivables	11.0	11.0	11.8	11.9	12.2	12.4	11.8	11.4	10.6	10.7
	Percentage of the balance sheet total									
Sales	121.4	121.9	94.4	88.8	120.9	119.0	128.4	128.8	120.3	121.4
Annual result and interest paid	5.4	5.6	6.7	7.0	7.0	7.0	6.1	6.0	4.9	5.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.5	16.8	23.4	24.5	21.8	21.1	19.0	19.0	15.2	15.6
	Percentage of fixed assets									
Long-term equity and liabilities	122.7	121.8	113.8	115.6	134.7	128.8	135.7	140.5	119.0	117.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	111.2	112.8	104.2	104.2	105.7	97.4	110.8	116.9	112.1	113.6
Cash resources, short-term receivables and inventories	148.4	149.6	129.0	132.7	148.6	140.0	150.0	154.8	148.5	149.7
	Percentage of cost of materials									
Trade payables	10.3	10.0	25.3	25.0	16.5	15.3	14.1	13.6	8.8	8.5
Memo item:										
Balance sheet total in € billion	92.10	96.82	2.00	2.34	6.36	6.98	18.28	19.21	65.47	68.29
Sales in € billion	111.78	118.02	1.89	2.08	7.69	8.31	23.47	24.74	78.73	82.89
Number of enterprises	5 696	5 696	2 616	2 616	1 667	1 667	1 054	1 054	359	359

* 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*

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	1.8	1.8	0.0	0.0	5.6	5.0	7.7	7.9	11.8	11.8
	50	17.9	18.2	9.1	8.8	24.0	23.8	25.8	26.8	36.9	36.3
	75	44.5	44.3	33.2	33.1	49.6	49.5	53.2	53.1	64.8	66.2
Personnel expenses	25	18.0	18.2	15.4	15.5	22.3	21.6	19.5	20.3	10.5	11.1
	50	40.1	39.6	39.5	39.1	41.3	40.6	41.0	40.7	32.4	32.7
	75	60.6	60.5	59.9	59.4	60.8	61.3	62.9	62.6	58.7	56.9
Depreciation	25	0.6	0.6	0.8	0.8	0.6	0.6	0.5	0.5	0.3	0.4
	50	1.8	1.8	2.5	2.4	1.5	1.5	1.3	1.3	1.3	1.3
	75	4.9	5.0	6.7	6.7	3.8	3.9	3.2	3.2	3.8	4.0
Annual result	25	0.5	0.8	0.4	1.2	0.7	0.8	0.4	0.5	0.3	0.3
	50	3.6	4.0	5.0	5.9	3.2	3.5	2.8	2.7	2.6	2.7
	75	10.1	10.2	14.7	14.9	8.1	7.8	6.7	6.5	6.1	6.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.9	1.9	2.1	2.0	2.1	2.0	1.6	1.5	1.2	1.3
	50	8.6	8.5	11.0	11.2	8.1	7.9	6.5	6.6	4.3	4.5
	75	33.7	33.0	42.7	41.8	28.7	28.4	25.2	24.9	21.6	23.8
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.8	0.9	0.0	0.0	2.6	2.5	2.1	1.7	1.8	2.0
	75	12.8	13.0	7.7	8.4	21.5	20.6	13.9	13.8	11.7	12.6
Equity	25	8.4	10.4	6.7	10.8	9.5	10.1	9.4	9.7	9.1	10.4
	50	27.6	29.4	30.9	33.3	25.8	26.5	25.8	27.6	21.7	24.1
	75	51.7	54.2	57.0	60.1	47.7	50.7	47.4	47.4	43.5	44.6
Short-term liabilities	25	18.9	17.8	15.3	13.8	22.3	20.9	22.5	20.7	20.1	20.1
	50	39.6	37.5	37.0	33.9	41.7	41.0	41.0	40.0	39.3	38.9
	75	67.7	64.6	68.3	63.0	68.6	68.8	65.1	62.3	65.8	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	0.0	0.0	0.0	0.5	1.6	1.5	0.0	0.0	0.0	0.0
	75	19.5	18.8	27.8	26.1	20.9	20.2	5.8	5.8	0.6	0.2
		Percentage of sales									
Annual result before taxes on income	25	0.8	1.1	0.7	1.5	1.0	1.1	0.7	0.7	0.5	0.5
	50	4.9	5.4	6.5	7.8	4.6	4.8	3.9	3.6	3.6	3.4
	75	13.2	13.2	19.0	18.8	11.3	10.5	9.2	8.7	8.3	9.0
Annual result and depreciation	25	2.8	3.2	3.3	4.6	2.9	3.1	2.1	2.1	2.2	2.0
	50	8.4	8.9	11.3	12.3	7.9	7.7	6.1	5.6	6.1	6.1
	75	19.3	19.6	28.5	28.1	15.1	15.8	13.9	12.9	12.5	13.0
Trade receivables	25	2.9	2.7	1.8	1.7	4.8	4.2	2.7	2.9	2.8	2.8
	50	9.0	8.6	7.7	7.5	9.7	9.5	10.0	9.4	10.3	10.3
	75	15.8	15.5	15.2	15.2	15.9	15.6	16.7	15.8	16.9	16.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	2.6	1.9	2.9	2.5	2.8	1.7	1.9	1.7	1.8
	50	7.5	8.1	8.6	9.8	7.2	7.5	6.6	6.3	6.0	6.4
	75	17.5	18.2	21.3	23.3	16.2	16.4	13.3	13.5	12.5	12.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	1.8	2.7	- 6.2	- 2.9	3.8	4.0	3.4	4.7	5.3	5.4
	50	19.2	20.2	19.0	21.6	19.7	19.2	18.7	19.6	18.8	18.5
	75	54.9	55.6	63.2	66.8	51.9	52.1	48.8	47.7	39.0	40.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	84.2	90.0	68.4	79.8	93.3	97.5	99.1	99.1	88.1	95.5
	50	174.7	189.8	151.5	170.3	201.3	218.0	194.4	200.1	147.4	167.9
	75	569.8	602.2	552.4	602.2	592.0	670.9	618.8	600.1	430.9	436.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	71.3	75.5	64.5	71.0	69.4	71.4	88.2	91.3	87.7	92.5
	50	145.5	153.1	152.5	160.6	135.3	140.1	147.5	157.4	149.2	155.4
	75	313.6	343.7	387.5	421.7	273.0	294.5	280.6	302.4	294.3	303.7
		Percentage of cost of materials									
Trade payables	25	5.5	4.8	5.0	4.0	6.4	5.7	5.5	5.4	4.3	3.8
	50	13.4	12.4	15.7	14.5	13.7	12.3	11.5	11.3	9.3	8.5
	75	32.5	29.7	50.0	47.4	28.9	27.6	23.4	20.5	17.5	17.8

* 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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	99.2	99.6	99.3	100.2	99.8	100.1	99.6	98.9	99.1
Change in finished goods	0.8	0.8	0.4	0.7	- 0.2	0.2	- 0.1	0.4	1.1	0.9
Interest and similar income	0.8	0.3	0.4	0.4	0.3	0.2	0.2	0.3	0.9	0.4
Other income	3.0	3.5	4.2	5.0	4.0	3.3	2.4	4.3	3.1	3.3
of which: Income from long-term equity investments	0.6	0.6	0.3	0.4	0.8	0.6	0.3	0.2	0.6	0.7
Total income	103.8	103.9	104.5	105.4	104.3	103.5	102.6	104.5	104.0	103.7
Expenses										
Cost of materials	22.3	22.2	17.0	16.2	23.2	23.9	25.9	25.6	21.6	21.5
Personnel expenses	52.5	51.9	47.4	47.0	46.1	45.2	46.2	45.7	54.5	53.9
Depreciation	1.2	1.2	3.5	3.4	1.9	1.8	1.7	1.6	1.0	1.0
of which: Depreciation of tangible fixed assets	1.1	1.1	3.4	3.2	1.7	1.7	1.3	1.3	0.9	0.9
Interest and similar expenses	1.9	2.4	0.9	0.8	0.7	0.7	0.6	0.5	2.3	3.0
Operating taxes	0.0	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1
Other expenses	22.3	22.8	26.3	26.5	22.3	22.0	21.7	23.5	22.4	22.7
Total expenses before taxes on income	100.3	100.7	95.2	94.0	94.3	93.7	96.1	96.9	101.8	102.2
Annual result before taxes on income	3.5	3.2	9.3	11.4	10.0	9.9	6.5	7.6	2.3	1.5
Taxes on income	1.2	0.9	2.4	2.6	2.2	2.1	1.7	1.8	1.0	0.5
Annual result	2.4	2.3	6.9	8.8	7.8	7.7	4.8	5.8	1.3	1.0
Profit and loss transfers (parent company)	0.2	0.2	- 0.1	- 0.1	0.1	- 0.3	0.1	0.2	0.2	0.2
Profit and loss transfers (subsidiary)	0.7	0.8	0.0	0.0	1.6	1.6	0.8	0.4	0.6	0.9
Profit for the year	1.8	1.7	6.8	8.8	6.4	5.8	4.1	5.7	0.9	0.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.1	0.9	1.0	1.9	1.7	1.4	1.4	0.9	1.0
Tangible fixed assets	5.2	5.0	18.3	17.8	12.8	12.1	8.3	8.3	3.7	3.4
of which: Land and buildings	2.1	2.0	10.0	9.3	8.2	8.1	4.9	5.1	0.8	0.7
Inventories	9.6	9.9	6.0	6.1	6.4	6.2	8.2	7.8	10.3	10.8
of which: Finished goods and merchandise	0.4	0.3	1.2	1.0	1.4	1.3	0.9	0.7	0.1	0.1
Cash	15.3	15.2	23.4	21.3	21.6	19.9	19.4	23.4	13.8	12.9
Receivables	51.5	52.4	39.3	43.1	48.3	49.9	51.9	48.2	52.0	53.8
Short-term	50.3	51.1	38.0	41.7	46.6	48.0	50.7	47.0	50.8	52.6
of which:										
Trade receivables	25.2	26.3	16.9	17.8	26.3	27.5	23.6	22.1	25.6	27.4
Receivables from affiliated companies	21.4	21.3	9.5	11.8	15.4	15.4	21.4	19.8	22.1	22.3
Long-term	1.2	1.3	1.3	1.4	1.7	1.9	1.2	1.2	1.2	1.2
of which: Loans to affiliated companies	0.5	0.5	0.3	0.5	0.9	0.8	0.4	0.5	0.6	0.5
Securities	9.1	7.3	1.1	1.3	1.5	1.6	3.5	3.0	11.1	8.9
Other long-term equity investments	7.2	8.1	10.1	8.6	6.5	7.7	6.6	7.0	7.3	8.4
of which: Goodwill	0.8	0.7	5.4	4.2	0.5	0.6	0.7	0.5	0.7	0.6
Capital										
Equity	18.0	18.1	32.6	37.0	35.1	34.8	31.9	34.7	13.5	12.6
Liabilities	34.0	32.9	54.6	51.6	44.9	44.7	40.3	37.7	31.4	30.4
Short-term	29.7	29.6	38.5	36.5	33.1	35.1	37.4	34.0	27.6	28.0
of which:										
Liabilities to banks	1.2	1.5	8.8	7.5	6.2	7.2	2.0	1.5	0.5	0.9
Trade payables	4.4	4.1	6.9	6.5	8.1	6.9	6.7	6.6	3.6	3.2
Liabilities to affiliated companies	9.1	9.8	7.1	8.7	8.5	9.7	12.8	11.0	8.4	9.6
Long-term	4.3	3.3	16.1	15.2	11.8	9.6	2.9	3.7	3.8	2.4
of which:										
Liabilities to banks	2.1	1.4	10.2	9.4	8.0	7.4	1.3	2.1	1.6	0.6
Liabilities to affiliated companies	0.8	0.6	3.5	3.3	1.6	1.1	0.9	1.0	0.7	0.4
Provisions	47.6	48.4	11.9	10.6	19.1	19.3	27.2	27.1	54.8	56.3
of which: Provisions for pensions	23.4	23.7	2.8	2.1	4.6	4.3	5.6	6.4	29.0	29.6
Other ratios	Percentage of sales									
Annual result before taxes on income	3.6	3.2	9.3	11.5	10.0	9.9	6.5	7.6	2.3	1.5
Annual result and depreciation	3.6	3.6	10.5	12.3	9.7	9.6	6.4	7.5	2.3	2.0
Trade receivables	17.1	17.9	13.1	14.0	17.0	18.2	14.9	14.6	17.7	18.7
	Percentage of the balance sheet total									
Sales	147.5	147.4	128.3	127.4	154.1	151.1	159.1	151.0	145.2	146.9
Annual result and interest paid	6.3	7.1	10.1	12.3	13.2	12.8	8.6	9.7	5.3	6.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.9	7.9	30.5	37.5	34.6	31.9	21.0	27.0	4.7	4.0
	Percentage of fixed assets									
Long-term equity and liabilities	196.2	203.1	165.2	183.9	212.6	198.5	201.2	222.8	195.4	200.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	222.7	226.5	161.2	174.5	206.9	194.3	189.5	209.7	236.0	236.0
Cash resources, short-term receivables and inventories	255.1	260.1	176.7	191.1	226.3	212.0	211.5	232.7	273.1	274.5
	Percentage of cost of materials									
Trade payables	13.4	12.4	31.5	31.3	22.5	19.0	16.2	17.0	11.5	10.2
Memo item:										
Balance sheet total in € billion	12.92	13.90	0.29	0.32	0.64	0.72	2.11	2.35	9.89	10.50
Sales in € billion	19.05	20.48	0.37	0.41	0.98	1.09	3.35	3.55	14.35	15.43
Number of enterprises	1 030	1 030	618	618	222	222	135	135	55	55

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 value	Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	2.3	0.7	3.0	2.8	7.4	7.8
	50	7.5	7.1	2.4	2.7	14.5	14.3	17.2	16.0	15.8	18.8
	75	29.8	29.3	19.8	20.9	35.7	36.6	41.4	41.7	48.5	47.2
Personnel expenses	25	27.0	26.7	23.1	22.3	32.7	31.8	31.7	33.6	27.8	29.4
	50	47.5	48.8	45.8	47.3	48.7	50.4	50.3	50.3	50.0	51.5
	75	62.2	61.9	62.3	62.3	60.5	60.6	62.8	61.7	68.0	68.3
Depreciation	25	0.5	0.5	0.6	0.6	0.5	0.4	0.3	0.3	0.2	0.3
	50	1.3	1.4	1.9	1.9	1.0	1.0	0.9	1.0	0.8	0.8
	75	3.5	3.2	4.4	4.3	2.2	2.1	1.7	1.9	1.9	2.1
Annual result	25	0.7	1.2	0.7	1.4	1.3	1.8	0.7	0.6	0.4	0.4
	50	4.8	5.7	5.8	7.8	4.9	5.1	3.5	3.1	1.7	3.2
	75	12.8	14.0	16.7	18.1	11.9	11.0	7.3	6.5	5.3	6.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.1	1.0	1.2	1.1	1.1	1.0	0.9	0.8	0.8	0.8
	50	3.8	3.7	5.0	5.0	3.3	3.1	2.4	2.5	2.2	2.4
	75	12.0	12.3	17.2	17.1	9.1	8.1	5.4	5.6	5.5	5.7
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	0.6	0.3	1.4	1.0	1.5	1.2
	75	5.8	6.3	4.0	4.2	8.5	8.3	6.8	8.1	11.6	9.1
Equity	25	10.2	13.9	10.5	16.6	12.2	13.1	8.6	11.4	7.0	9.1
	50	34.0	36.4	40.1	42.7	32.5	33.8	25.8	27.1	13.9	21.2
	75	58.1	61.0	64.1	66.5	54.9	58.2	51.3	47.9	28.8	32.7
Short-term liabilities	25	14.2	13.0	12.5	11.6	17.9	16.9	16.2	14.2	15.8	18.1
	50	29.7	27.8	27.6	25.6	31.0	31.4	31.2	33.3	28.8	25.7
	75	56.6	52.5	56.7	51.7	60.6	54.4	58.3	54.2	45.2	48.5
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	12.1	11.9	19.2	18.2	11.3	10.9	0.0	0.0	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	1.2	1.6	1.1	1.9	1.9	2.2	1.2	1.0	0.5	0.4
	50	6.4	7.6	7.9	9.9	7.1	7.2	5.1	3.7	2.7	3.8
	75	17.3	18.2	21.3	23.0	16.4	14.8	9.4	9.1	7.5	9.2
Annual result and depreciation	25	3.1	3.7	3.4	4.8	3.3	4.1	2.1	2.1	1.9	1.1
	50	9.2	10.3	11.5	13.6	9.0	9.2	6.6	5.4	4.7	5.2
	75	20.8	21.4	25.4	27.4	17.5	16.3	12.3	10.7	9.0	10.6
Trade receivables	25	4.0	4.4	3.6	3.5	6.7	6.8	3.0	3.6	8.5	9.0
	50	10.9	11.2	9.8	9.6	13.5	13.2	12.3	12.6	15.1	15.3
	75	19.5	19.4	17.5	17.7	21.5	20.7	22.5	21.5	21.0	22.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.7	3.7	2.3	3.8	4.1	4.8	2.6	2.2	2.7	2.9
	50	9.9	10.7	10.3	12.0	12.0	12.3	7.3	6.9	5.8	6.4
	75	24.0	23.6	26.4	28.4	25.7	22.3	15.6	14.3	9.2	12.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 8.0	- 2.9	- 20.3	- 19.2	- 1.1	3.9	1.9	2.3	3.9	2.5
	50	17.8	20.4	16.4	20.1	25.3	26.2	17.3	17.9	8.3	15.2
	75	66.1	75.1	70.7	82.3	70.1	84.1	58.5	48.3	21.5	42.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	112.0	126.3	101.5	116.1	152.8	148.6	130.4	138.8	134.4	155.0
	50	299.2	327.0	252.5	296.8	471.4	491.6	315.1	302.5	226.6	255.1
	75	1 026.4	1 118.5	900.0	1 013.3	1 195.3	1 268.0	1 223.9	1 400.5	871.1	641.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	112.5	127.1	104.0	120.3	115.8	128.2	122.9	136.4	154.4	156.3
	50	224.0	251.6	218.1	260.0	229.1	230.1	243.8	220.7	243.2	287.0
	75	496.1	550.4	545.5	608.7	447.6	441.7	453.4	502.2	429.9	418.1
		Percentage of cost of materials									
Trade payables	25	6.1	5.5	6.0	4.8	8.2	8.3	5.5	6.1	3.0	2.3
	50	17.3	15.8	20.0	19.3	20.4	14.9	12.5	13.6	8.2	6.8
	75	44.2	38.6	64.3	56.5	39.4	35.3	27.9	25.2	15.3	15.9

I. Enterprises by economic sector

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

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million: Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.5	99.1	93.3	95.5	96.0	94.8	96.1	96.7	100.2	101.2
Change in finished goods	1.5	0.9	6.7	4.5	4.0	5.2	3.9	3.3	- 0.2	- 1.2
Interest and similar income	0.3	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.4	0.3
Other income	3.0	2.8	3.8	4.6	2.9	3.6	3.2	2.7	2.9	2.7
of which: Income from long-term equity investments	0.7	0.6	0.3	0.3	0.5	0.6	0.4	0.4	0.8	0.7
Total income	103.3	103.1	104.0	104.9	103.2	103.8	103.4	102.9	103.3	103.0
Expenses										
Cost of materials	39.2	39.6	29.0	28.7	34.3	34.4	35.9	36.3	41.9	42.5
Personnel expenses	40.0	40.2	43.5	43.3	41.9	42.0	42.1	41.8	38.6	39.0
Depreciation	3.4	3.2	2.7	2.6	2.7	3.1	2.8	2.8	3.9	3.4
of which: Depreciation of tangible fixed assets	2.7	2.6	2.7	2.6	2.5	2.6	2.2	2.2	2.9	2.8
Interest and similar expenses	0.9	0.8	0.7	0.7	0.8	0.7	0.6	0.6	1.0	0.9
Operating taxes	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.0	0.0
Other expenses	15.1	14.8	19.1	19.4	15.7	16.2	16.2	16.1	14.3	13.8
Total expenses before taxes on income	98.7	98.6	95.1	94.8	95.6	96.5	97.6	97.6	99.8	99.6
Annual result before taxes on income	4.6	4.5	8.9	10.0	7.5	7.3	5.7	5.3	3.5	3.4
Taxes on income	1.4	1.3	2.2	2.5	2.1	1.9	1.6	1.4	1.2	1.1
Annual result	3.3	3.2	6.7	7.6	5.5	5.4	4.1	3.8	2.3	2.3
Profit and loss transfers (parent company)	0.1	0.1	0.3	0.2	0.1	0.0	0.3	0.4	0.1	0.0
Profit and loss transfers (subsidiary)	0.7	0.7	0.7	0.3	0.2	0.6	1.0	1.4	0.7	0.4
Profit for the year	2.7	2.6	6.3	7.4	5.4	4.9	3.4	2.8	1.7	1.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.8	1.6	0.7	1.0	1.0	0.9	0.6	0.7	2.3	2.2
Tangible fixed assets	9.2	10.1	16.3	14.5	17.8	17.4	11.2	11.8	7.0	8.0
of which: Land and buildings	3.1	3.3	7.4	6.3	6.1	5.8	4.5	4.7	2.0	2.3
Inventories	36.7	34.9	31.7	34.6	36.0	38.5	40.1	38.2	35.6	33.0
of which: Finished goods and merchandise	1.1	1.2	1.9	3.4	2.7	1.9	1.5	1.5	0.7	0.8
Cash	9.2	9.3	18.3	19.0	13.0	12.2	13.0	12.7	7.0	7.1
Receivables	30.4	31.3	28.0	26.2	27.8	26.8	28.9	30.5	31.3	32.4
Short-term	29.0	29.7	26.4	24.5	26.8	25.8	27.4	28.5	30.1	31.0
of which:										
Trade receivables	12.8	12.8	14.5	14.0	13.2	12.3	13.8	14.0	12.2	12.4
Receivables from affiliated companies	14.3	14.9	7.9	7.0	10.3	9.7	11.4	12.1	16.2	17.1
Long-term	1.3	1.5	1.5	1.7	1.0	1.0	1.5	2.0	1.3	1.4
of which: Loans to affiliated companies	0.9	1.0	0.9	0.9	0.4	0.5	1.1	1.3	0.9	0.9
Securities	1.4	1.5	0.7	0.6	1.6	1.7	0.8	0.9	1.5	1.8
Other long-term equity investments	11.1	10.9	3.7	3.4	2.2	2.0	4.8	4.7	15.0	15.1
of which: Goodwill	4.7	4.4	0.3	0.2	0.3	0.3	0.4	0.3	7.1	6.8
Capital										
Equity	26.4	27.1	28.8	29.6	29.5	27.9	24.8	24.2	26.5	28.1
Liabilities	60.5	58.9	61.7	61.4	60.5	62.6	62.1	62.3	59.9	56.8
Short-term	55.4	53.2	51.4	51.6	52.7	54.8	58.0	57.7	54.9	51.2
of which:										
Liabilities to banks	1.4	1.6	4.3	5.7	4.1	3.9	1.8	2.0	0.8	0.9
Trade payables	5.2	5.2	6.1	5.9	5.3	5.1	5.0	5.0	5.2	5.2
Liabilities to affiliated companies	10.5	9.5	7.3	6.4	6.7	7.3	9.4	10.4	11.6	9.6
Long-term	5.1	5.7	10.3	9.8	7.8	7.8	4.1	4.6	5.0	5.7
of which:										
Liabilities to banks	3.2	3.5	5.9	5.5	4.8	4.2	2.3	2.4	3.3	3.8
Liabilities to affiliated companies	1.5	1.7	3.0	2.1	2.5	3.1	1.6	1.9	1.3	1.4
Provisions	13.0	13.7	8.9	8.6	9.9	9.3	12.9	13.2	13.6	14.8
of which: Provisions for pensions	4.3	4.4	2.6	2.3	2.3	2.3	3.5	3.8	5.0	5.1
Other ratios	Percentage of sales									
Annual result before taxes on income	4.7	4.5	9.6	10.5	7.9	7.7	6.0	5.4	3.5	3.4
Annual result and depreciation	6.8	6.4	10.1	10.7	8.5	9.0	7.2	6.9	6.2	5.7
Trade receivables	14.1	13.3	13.5	13.5	13.5	13.2	14.2	13.7	14.2	13.1
	Percentage of the balance sheet total									
Sales	90.4	96.4	107.8	103.7	97.8	93.0	97.5	102.5	86.1	94.3
Annual result and interest paid	3.8	3.8	8.6	8.9	6.4	6.0	4.9	4.7	2.8	3.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.5	9.7	20.6	21.6	14.5	14.0	11.3	11.1	8.0	8.2
	Percentage of fixed assets									
Long-term equity and liabilities	150.8	151.0	185.4	200.3	170.3	169.3	176.0	167.0	140.5	142.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	70.7	75.1	88.0	85.0	76.5	70.4	70.8	72.3	69.5	76.8
Cash resources, short-term receivables and inventories	137.0	140.7	149.7	152.0	144.7	140.6	140.0	138.6	134.3	141.3
	Percentage of cost of materials									
Trade payables	14.3	13.4	18.2	18.7	15.1	15.1	13.7	13.0	14.4	13.2
Memo item:										
Balance sheet total in € billion	22.71	22.78	0.41	0.47	2.04	2.30	5.69	5.79	14.57	14.23
Sales in € billion	20.52	21.97	0.44	0.49	1.99	2.14	5.55	5.93	12.54	13.41
Number of enterprises	1 304	1 304	533	533	421	421	264	264	86	86

I. Enterprises by economic sector

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

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	7.8	7.0	2.2	1.8	10.3	9.4	14.0	15.3	15.3	15.3
	50	23.2	22.6	14.9	14.0	26.0	26.9	30.2	28.5	33.5	36.0
	75	50.2	49.6	38.0	38.7	56.4	57.7	56.5	52.7	62.6	66.2
Personnel expenses	25	24.9	24.7	26.7	27.5	24.5	24.3	24.8	24.1	18.2	20.4
	50	44.8	45.4	46.6	47.7	44.8	44.8	43.6	44.8	39.1	39.8
	75	60.4	60.3	62.3	62.5	59.6	60.1	56.8	59.2	55.8	55.9
Depreciation	25	0.7	0.7	0.8	0.8	0.7	0.8	0.5	0.6	0.8	0.9
	50	1.7	1.7	2.0	1.9	1.5	1.5	1.3	1.4	1.6	1.8
	75	3.4	3.3	3.9	3.7	2.7	2.8	3.1	2.9	3.4	3.5
Annual result	25	0.9	1.1	0.7	1.3	1.5	1.2	0.8	0.7	0.1	0.2
	50	4.1	4.2	4.7	5.6	4.2	4.1	3.4	3.0	3.6	3.3
	75	9.4	9.6	11.6	12.8	8.9	8.0	7.3	7.7	6.0	7.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.6	1.6	1.6	1.7	1.9	1.9	1.3	1.5	1.1	1.3
	50	5.4	5.7	6.3	6.6	5.5	5.5	4.5	5.5	3.4	3.7
	75	17.8	18.2	22.5	20.6	13.9	15.7	18.0	19.9	12.8	11.1
Inventories	25	0.6	0.7	0.0	0.0	3.0	3.5	3.3	2.5	4.3	4.6
	50	12.9	12.9	5.4	6.1	20.3	19.1	16.0	17.8	17.3	14.5
	75	43.8	42.7	35.6	33.0	49.1	50.6	50.9	46.9	42.7	42.2
Equity	25	10.1	11.6	10.9	14.1	9.7	11.3	10.1	8.1	12.5	12.6
	50	28.5	29.8	32.8	35.4	27.5	27.4	23.9	25.0	21.7	28.0
	75	52.3	54.1	57.8	60.8	50.7	53.2	45.6	44.9	45.1	45.9
Short-term liabilities	25	19.2	19.2	15.7	14.3	21.2	22.8	24.3	22.7	19.3	20.5
	50	43.5	42.1	39.4	37.1	45.5	46.6	47.7	48.1	46.5	41.6
	75	75.0	71.4	75.2	68.4	77.6	74.2	71.0	72.2	72.2	63.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	8.0	8.5	13.5	11.7	8.5	9.2	4.0	3.8	0.1	0.2
		Percentage of sales									
Annual result before taxes on income	25	1.4	1.5	1.1	1.7	2.4	1.7	1.3	0.9	0.4	0.4
	50	6.0	6.0	7.1	7.8	6.0	6.0	4.7	4.4	4.7	4.6
	75	13.2	13.0	16.9	17.6	13.0	11.1	10.1	9.4	8.6	9.5
Annual result and depreciation	25	3.5	3.3	3.3	4.1	4.1	3.8	3.0	2.7	2.3	2.3
	50	8.3	8.6	9.6	10.9	8.4	8.1	7.0	6.6	6.3	6.5
	75	16.4	16.7	21.0	21.5	15.4	15.0	13.4	12.6	11.1	12.0
Trade receivables	25	5.5	4.8	3.8	3.0	6.3	6.0	7.5	6.6	5.5	5.7
	50	11.3	10.8	10.5	9.8	11.5	11.1	12.5	11.3	13.9	12.3
	75	18.3	18.3	18.0	18.7	18.3	18.0	18.3	18.7	19.0	17.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.0	2.3	2.5	2.8	2.5	1.6	1.3	1.3	0.9
	50	6.6	6.8	7.8	9.2	6.6	6.6	5.9	5.3	4.3	4.9
	75	15.6	16.1	20.5	22.1	15.2	12.8	12.0	12.6	8.9	10.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	1.5	1.7	- 11.5	- 14.1	3.6	3.5	2.1	2.3	2.7	3.8
	50	14.2	14.1	13.4	12.5	15.0	16.3	13.8	13.6	14.7	12.4
	75	46.4	44.1	54.6	59.4	52.4	41.2	40.1	37.3	27.4	25.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	111.6	119.6	102.1	117.6	128.1	132.4	110.1	108.9	110.9	115.6
	50	255.2	257.1	256.6	284.1	300.0	296.7	210.6	208.5	212.5	203.5
	75	709.2	728.1	874.1	908.2	641.0	772.3	719.6	665.1	445.7	417.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	53.7	59.7	58.8	69.7	50.2	49.6	52.1	55.1	64.9	75.4
	50	130.4	128.0	153.8	149.8	121.4	116.2	120.4	116.8	123.5	126.2
	75	317.4	316.9	412.5	434.2	279.9	280.3	249.1	251.1	287.7	277.2
		Percentage of cost of materials									
Trade payables	25	6.2	5.7	5.0	4.4	6.6	7.0	5.9	6.0	7.4	5.1
	50	13.9	13.0	15.4	13.9	13.8	13.4	12.4	12.3	12.9	10.7
	75	28.4	29.0	41.0	50.0	26.2	25.9	23.1	20.4	18.8	18.9

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	102.3	100.6	99.5	97.1	96.0	101.5	98.1	100.0	103.1	100.8
Change in finished goods	- 2.3	- 0.6	0.5	2.9	4.0	- 1.5	1.9	0.0	- 3.1	- 0.8
Interest and similar income	0.3	0.3	2.0	2.6	0.2	0.2	0.8	0.2	0.3	0.4
Other income	16.4	14.4	55.3	75.2	26.0	27.7	6.9	6.3	17.5	15.1
of which: Income from long-term equity investments	0.9	0.7	0.0	0.0	0.0	0.3	0.2	0.1	1.1	0.8
Total income	116.7	114.8	157.3	177.8	126.3	128.0	107.7	106.5	117.7	115.5
Expenses										
Cost of materials	23.5	23.7	31.4	32.2	27.2	28.5	27.8	27.1	22.7	23.0
Personnel expenses	48.0	49.2	84.7	82.7	62.8	62.0	43.5	44.9	48.2	49.5
Depreciation	8.6	8.4	12.3	11.2	8.5	8.2	6.2	7.1	8.9	8.6
of which: Depreciation of tangible fixed assets	8.1	7.9	11.7	11.2	7.6	8.1	6.1	6.0	8.4	8.2
Interest and similar expenses	0.7	0.6	4.4	4.6	0.8	0.9	1.2	0.8	0.6	0.5
Operating taxes	0.0	0.0	0.0	0.1	0.0	0.1	0.1	0.1	0.0	0.0
Other expenses	31.2	28.8	61.4	80.6	27.0	26.6	22.8	21.9	32.4	29.6
Total expenses before taxes on income	112.0	110.7	194.2	211.3	126.3	126.3	101.6	101.8	112.9	111.2
Annual result before taxes on income	4.8	4.1	- 36.9	- 33.5	0.0	1.6	6.1	4.6	4.9	4.2
Taxes on income	1.1	1.4	1.6	3.2	1.7	1.9	1.5	1.4	1.0	1.4
Annual result	3.7	2.6	- 38.5	- 36.7	- 1.7	- 0.3	4.6	3.3	3.9	2.8
Profit and loss transfers (parent company)	0.4	0.0	0.0	0.0	0.1	0.0	- 1.1	- 1.3	0.6	0.2
Profit and loss transfers (subsidiary)	1.4	0.9	- 1.3	- 0.7	0.2	0.3	3.6	1.4	1.1	0.8
Profit for the year	2.6	1.7	- 37.2	- 35.9	- 1.9	- 0.6	0.0	0.5	3.4	2.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.1	1.8	1.3	0.9	0.6	1.8	1.6	1.0	1.1
Tangible fixed assets	38.4	37.9	25.8	47.0	39.3	39.4	42.0	39.5	38.1	37.4
of which: Land and buildings	19.8	19.0	18.7	24.2	18.8	18.4	18.1	17.3	20.1	19.1
Inventories	7.8	8.5	5.2	3.5	12.3	11.7	12.1	10.6	7.2	8.3
of which: Finished goods and merchandise	0.5	0.5	0.7	0.6	1.3	1.8	1.9	1.7	0.3	0.4
Cash	9.9	8.0	23.6	11.9	21.6	19.7	15.4	17.5	8.8	6.6
Receivables	29.4	31.5	36.2	31.2	16.3	18.5	23.2	26.0	30.3	32.5
Short-term	25.5	24.4	25.2	20.5	14.4	16.8	22.7	25.3	26.0	24.6
of which:										
Trade receivables	5.5	5.8	3.7	2.7	8.2	9.3	6.6	6.9	5.3	5.7
Receivables from affiliated companies	13.7	12.4	13.5	6.2	4.0	5.1	12.7	15.2	14.0	12.4
Long-term	3.9	7.1	11.0	10.7	1.9	1.7	0.5	0.7	4.3	7.9
of which: Loans to affiliated companies	0.8	3.8	9.9	10.2	1.7	1.5	0.3	0.7	0.7	4.1
Securities	5.5	4.9	4.6	2.8	0.0	0.1	0.9	0.6	6.2	5.6
Other long-term equity investments	6.9	7.1	2.4	1.5	9.1	9.5	4.2	3.8	7.3	7.6
of which: Goodwill	0.1	0.1	0.3	0.2	0.1	0.0	0.4	0.1	0.1	0.1
Capital										
Equity	58.1	58.6	57.6	66.9	56.2	55.9	46.3	46.7	59.6	60.0
Liabilities	26.6	25.3	32.5	24.5	31.8	30.5	41.2	40.7	24.6	23.3
Short-term	23.6	20.9	22.0	14.4	24.4	24.1	29.0	25.8	23.0	20.3
of which:										
Liabilities to banks	1.0	0.5	1.7	0.8	2.1	2.3	1.3	0.7	0.9	0.5
Trade payables	2.4	2.4	3.1	2.5	3.6	4.6	4.0	3.3	2.2	2.2
Liabilities to affiliated companies	6.5	5.9	4.7	4.2	3.4	4.6	13.4	12.3	5.7	5.2
Long-term	3.0	4.5	10.5	10.1	7.4	6.3	12.2	15.0	1.7	3.0
of which:										
Liabilities to banks	1.1	2.6	3.3	1.9	5.3	4.1	2.8	4.9	0.7	2.3
Liabilities to affiliated companies	1.8	1.7	6.2	6.9	1.9	2.0	9.1	9.9	0.8	0.6
Provisions	14.6	15.5	8.7	7.6	10.5	12.1	12.3	12.4	15.1	16.1
of which: Provisions for pensions	6.0	6.2	4.6	3.6	5.0	6.3	2.9	3.0	6.4	6.6
Other ratios	Percentage of sales									
Annual result before taxes on income	4.6	4.0	- 37.1	- 34.5	0.0	1.6	6.3	4.6	4.7	4.2
Annual result and depreciation	12.0	10.9	- 26.3	- 26.2	7.0	7.7	11.1	10.4	12.4	11.3
Trade receivables	7.8	8.5	12.4	15.3	12.8	12.4	7.5	8.0	7.7	8.5
	Percentage of the balance sheet total									
Sales	70.9	68.3	30.1	17.3	63.6	75.1	87.4	86.1	69.5	67.0
Annual result and interest paid	3.0	2.2	- 10.3	- 5.7	- 0.6	0.4	5.2	3.5	3.0	2.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	26.6	22.3	- 42.3	- 21.5	20.2	23.8	25.3	24.9	27.4	22.6
	Percentage of fixed assets									
Long-term equity and liabilities	130.9	128.2	161.3	127.9	133.9	133.4	126.5	141.5	131.0	126.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	169.5	175.5	223.3	227.2	147.7	151.3	134.2	167.9	174.7	176.4
Cash resources, short-term receivables and inventories	202.3	216.1	247.0	251.8	198.2	199.7	175.9	209.0	205.9	217.1
	Percentage of cost of materials									
Trade payables	14.6	14.9	32.4	42.8	19.8	21.6	16.1	14.3	14.1	14.6
Memo item:										
Balance sheet total in € billion	17.68	19.06	0.19	0.35	0.32	0.32	1.85	2.03	15.32	16.35
Sales in € billion	12.53	13.01	0.06	0.06	0.21	0.24	1.62	1.75	10.65	10.96
Number of enterprises	213	213	69	69	44	44	70	70	30	30

I. Enterprises by economic sector

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

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	9.2	9.8	2.1	2.5	12.7	13.2	12.9	12.0	11.9	11.6
	50	21.5	21.1	17.5	17.9	23.9	23.9	21.2	21.8	24.1	22.4
	75	43.7	39.9	44.6	39.2	44.4	40.8	36.2	39.1	42.0	39.9
Personnel expenses	25	33.8	32.1	30.4	34.6	38.7	37.5	31.9	30.4	30.1	25.5
	50	49.4	49.4	58.3	58.5	50.0	51.9	44.1	45.4	47.5	45.1
	75	67.9	68.6	83.4	82.7	69.5	70.4	59.4	59.4	56.3	56.7
Depreciation	25	1.4	1.2	1.0	1.1	1.1	1.0	1.4	1.3	1.7	1.5
	50	3.6	3.7	3.6	4.0	2.8	2.4	3.4	3.3	4.1	4.2
	75	9.2	10.1	13.3	12.9	6.5	7.3	8.6	9.3	7.0	7.9
Annual result	25	- 0.3	0.0	- 19.3	- 5.5	0.7	0.6	0.0	0.8	0.1	0.0
	50	2.5	3.3	0.5	2.7	2.9	3.9	2.5	3.3	3.2	3.0
	75	8.6	9.0	11.6	9.2	6.0	10.3	8.6	7.5	6.8	12.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.7	3.3	1.1	1.9	6.7	4.9	4.9	4.8	2.3	2.2
	50	13.5	13.6	8.9	10.7	15.3	17.8	22.1	18.4	10.4	11.6
	75	43.8	41.4	33.3	37.5	51.0	51.3	46.5	44.8	40.7	38.5
Inventories	25	0.0	0.0	0.0	0.0	0.8	0.8	0.5	0.5	0.0	0.0
	50	4.5	3.5	2.0	1.3	8.1	8.0	6.1	4.9	0.4	0.5
	75	19.1	15.1	11.6	13.3	27.4	21.5	26.3	17.1	11.4	11.4
Equity	25	12.3	16.8	2.7	6.8	23.9	34.0	17.6	20.6	21.3	24.8
	50	43.0	43.1	32.4	28.5	43.7	45.4	43.3	50.5	48.8	45.9
	75	69.4	65.3	67.6	60.0	69.8	62.4	68.6	67.4	71.7	69.3
Short-term liabilities	25	12.8	9.2	8.8	7.0	14.9	12.1	14.1	9.9	11.6	4.9
	50	26.6	24.2	25.8	25.0	28.9	30.3	27.9	22.0	20.7	19.8
	75	49.5	44.9	73.2	50.8	46.8	46.6	49.5	41.7	47.4	41.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.8	0.0	0.0	0.0	0.0
	75	5.4	3.0	10.5	6.0	14.0	13.3	0.3	0.0	0.1	0.0
		Percentage of sales									
Annual result before taxes on income	25	- 0.6	0.0	- 20.5	- 5.5	1.2	1.0	0.3	0.3	0.1	0.4
	50	3.6	4.0	0.5	3.9	4.4	5.1	3.4	3.5	4.3	4.5
	75	10.9	10.6	13.6	10.0	9.6	11.8	10.9	9.2	10.8	15.4
Annual result and depreciation	25	2.1	3.3	- 11.8	0.0	2.9	2.3	3.3	4.0	6.6	6.1
	50	8.7	8.9	5.7	7.5	8.2	8.3	10.4	10.0	10.3	11.0
	75	21.9	18.5	29.5	18.9	17.2	18.2	24.3	18.5	16.2	16.1
Trade receivables	25	1.1	1.3	1.3	1.6	5.6	5.4	0.4	0.6	0.4	0.2
	50	8.1	7.5	8.7	8.4	11.9	12.3	5.0	6.6	5.7	3.3
	75	15.2	16.0	15.2	17.9	19.0	17.0	16.8	14.5	12.5	10.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.0	0.0	- 11.5	- 2.9	0.7	1.3	0.1	1.1	0.6	0.2
	50	3.8	5.4	0.8	3.7	4.2	4.5	4.2	5.9	6.2	6.1
	75	10.8	12.8	14.1	14.9	10.9	14.3	9.7	11.8	9.8	11.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 2.1	1.1	- 13.5	0.0	0.2	- 88.0	- 0.4	2.9	18.8	15.4
	50	18.8	19.0	11.2	11.4	16.7	9.0	19.2	25.8	26.9	33.8
	75	45.2	54.0	55.4	41.5	52.4	52.1	44.7	81.2	40.2	52.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.0	102.6	49.5	42.4	118.3	112.2	102.5	107.2	102.3	103.2
	50	155.8	165.7	140.3	128.2	192.0	294.6	164.7	186.8	136.5	138.6
	75	412.1	443.8	555.7	439.8	504.1	580.1	339.8	420.0	326.9	256.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	87.7	111.8	74.3	110.7	92.8	87.1	93.4	120.3	104.3	118.0
	50	170.4	215.9	197.7	230.9	145.8	193.2	182.2	214.1	168.9	258.3
	75	405.0	489.2	538.3	693.2	364.5	405.4	299.7	419.0	650.7	994.1
		Percentage of cost of materials									
Trade payables	25	8.0	8.5	7.0	9.5	9.6	8.5	7.7	8.2	7.1	8.8
	50	14.9	16.8	17.9	26.7	15.1	19.8	13.8	14.9	15.6	17.1
	75	34.1	34.5	61.0	71.2	25.5	31.0	27.7	24.1	28.8	27.2

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	100.1	92.1	99.5	98.9	101.2	100.2	100.4	100.0	99.6
Change in finished goods	0.3	- 0.1	7.9	0.5	1.1	- 1.2	- 0.2	- 0.4	0.0	0.4
Interest and similar income	0.1	0.1	0.1	0.1	0.2	0.3	0.1	0.2	0.0	0.1
Other income	3.1	3.2	3.6	14.3	3.6	3.2	3.0	3.6	2.9	2.2
of which: Income from long-term equity investments	0.4	0.4	0.0	0.0	0.5	0.3	0.1	0.1	0.6	0.6
Total income	103.2	103.4	103.7	114.4	103.8	103.5	103.2	103.7	103.0	102.3
Expenses										
Cost of materials	55.3	55.2	40.7	45.3	42.1	42.2	46.7	46.4	66.9	66.7
Personnel expenses	25.2	25.3	35.3	39.1	35.7	35.4	30.3	28.9	17.4	18.4
Depreciation	1.9	1.8	2.5	2.6	1.8	1.9	2.0	2.3	1.8	1.4
of which: Depreciation of tangible fixed assets	1.8	1.7	2.3	2.5	1.6	1.6	1.9	2.0	1.7	1.4
Interest and similar expenses	0.4	0.4	0.5	0.5	0.4	0.4	0.3	0.3	0.4	0.5
Operating taxes	0.0	0.0	0.1	0.1	0.0	0.0	0.0	- 0.2	0.0	0.0
Other expenses	14.5	14.8	19.9	20.7	17.4	17.7	19.8	21.0	9.0	8.6
Total expenses before taxes on income	97.2	97.5	99.0	108.2	97.4	97.6	99.2	98.8	95.5	95.6
Annual result before taxes on income	6.0	5.9	4.6	6.1	6.4	5.9	4.0	5.0	7.5	6.7
Taxes on income	1.4	1.3	1.6	1.5	2.0	1.7	1.4	1.1	1.2	1.2
Annual result	4.6	4.7	3.1	4.6	4.4	4.1	2.6	3.9	6.3	5.4
Profit and loss transfers (parent company)	0.4	0.3	0.9	0.4	1.1	0.6	0.3	0.6	0.2	0.0
Profit and loss transfers (subsidiary)	2.3	1.9	- 0.1	0.1	0.6	1.0	1.8	1.7	3.2	2.4
Profit for the year	2.7	3.1	4.0	5.0	5.0	3.8	1.0	2.7	3.3	3.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.6	1.8	1.6	1.4	1.1	1.7	2.3	0.7	1.0
Tangible fixed assets	10.1	10.8	23.2	21.2	7.9	7.8	8.0	7.8	12.1	14.3
of which: Land and buildings	3.6	3.2	12.2	11.4	0.4	0.7	2.3	2.1	5.3	4.6
Inventories	7.0	6.0	6.4	6.6	12.8	9.1	7.1	5.0	5.3	5.9
of which: Finished goods and merchandise	2.4	1.9	3.5	3.3	2.7	2.2	1.8	1.2	2.8	2.5
Cash	14.9	14.8	21.6	21.8	18.3	17.1	15.4	14.7	12.8	13.6
Receivables	60.2	60.3	42.7	45.2	52.4	58.8	63.4	65.5	60.4	56.3
Short-term	58.1	58.8	42.2	44.7	50.7	56.8	61.9	64.1	57.5	55.0
of which:										
Trade receivables	23.5	22.5	21.4	23.5	28.5	32.2	29.8	26.2	15.6	15.0
Receivables from affiliated companies	29.9	31.4	10.7	11.4	15.4	18.4	27.9	33.1	37.7	35.8
Long-term	2.1	1.5	0.5	0.5	1.7	2.0	1.5	1.5	2.9	1.4
of which: Loans to affiliated companies	0.6	0.6	0.4	0.5	1.4	1.4	0.1	1.0	0.9	0.0
Securities	0.4	0.3	0.7	0.3	0.9	0.3	0.2	0.2	0.4	0.4
Other long-term equity investments	5.1	5.0	2.5	2.2	5.2	4.6	2.9	2.8	7.6	7.9
of which: Goodwill	0.6	0.5	1.4	1.1	1.0	0.9	0.1	0.0	0.9	0.9
Capital										
Equity	28.7	27.6	31.8	31.0	28.5	26.8	22.8	23.3	34.7	32.3
Liabilities	49.0	50.2	58.5	59.3	54.7	57.0	58.4	59.2	36.8	37.0
Short-term	45.9	47.3	41.8	49.0	48.7	52.1	54.7	55.7	36.1	36.3
of which:										
Liabilities to banks	2.2	2.8	10.2	8.0	4.9	6.4	2.1	2.2	1.1	1.7
Trade payables	11.2	11.3	12.4	13.3	13.3	11.2	11.8	10.7	9.9	11.9
Liabilities to affiliated companies	23.2	24.2	8.5	15.8	14.7	21.7	29.4	32.4	20.4	16.7
Long-term	3.1	2.8	16.7	10.3	6.0	4.9	3.7	3.5	0.6	0.7
of which:										
Liabilities to banks	1.6	1.2	6.5	7.7	3.1	1.9	1.8	1.4	0.6	0.1
Liabilities to affiliated companies	1.2	1.3	8.4	1.8	2.1	2.4	1.7	1.9	0.0	0.2
Provisions	21.1	20.9	9.2	8.8	12.7	12.5	17.6	16.1	28.2	30.2
of which: Provisions for pensions	5.2	5.7	0.8	0.4	2.4	2.4	3.0	3.2	8.7	10.1
Other ratios	Percentage of sales									
Annual result before taxes on income	6.0	5.9	5.0	6.2	6.5	5.8	4.0	4.9	7.5	6.7
Annual result and depreciation	6.5	6.5	6.0	7.2	6.3	6.0	4.5	6.2	8.1	6.9
Trade receivables	12.3	11.8	10.9	13.0	14.2	16.7	18.2	16.2	7.2	6.7
	Percentage of the balance sheet total									
Sales	190.6	190.4	196.1	180.5	200.0	192.4	164.0	161.1	215.1	223.0
Annual result and interest paid	9.4	9.7	7.6	9.3	9.8	8.6	4.7	6.7	14.3	13.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	21.8	21.5	25.5	27.6	23.8	20.5	12.0	16.0	33.0	28.3
	Percentage of fixed assets									
Long-term equity and liabilities	196.0	188.1	175.2	162.4	220.0	219.6	206.3	204.8	186.0	172.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	159.1	155.7	154.0	135.9	142.4	142.3	141.4	141.5	194.4	188.9
Cash resources, short-term receivables and inventories	174.5	168.4	169.4	149.4	168.7	159.7	154.3	150.5	209.1	205.1
	Percentage of cost of materials									
Trade payables	10.6	10.8	14.3	16.2	15.6	14.0	15.5	14.4	6.8	7.9
Memo item:										
Balance sheet total in € billion	2.56	2.62	0.07	0.09	0.32	0.36	1.11	1.14	1.06	1.03
Sales in € billion	4.87	4.99	0.14	0.15	0.64	0.69	1.81	1.84	2.28	2.30
Number of enterprises	411	411	178	178	135	135	77	77	21	21

I. Enterprises by economic sector

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

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	16.4	15.3	12.1	13.2	18.1	12.8	21.8	25.4	52.9	56.2
	50	39.0	37.7	32.5	31.5	39.0	39.2	46.0	41.7	68.7	67.3
	75	59.9	59.4	51.2	51.1	59.9	62.7	62.7	64.6	85.7	87.9
Personnel expenses	25	16.3	16.7	17.7	22.6	21.7	19.9	12.3	13.2	6.0	6.6
	50	32.6	34.4	36.2	37.7	34.8	35.8	30.1	26.7	10.5	10.2
	75	49.4	50.6	49.3	50.7	52.3	53.5	46.5	45.9	19.6	19.8
Depreciation	25	0.4	0.4	0.8	0.6	0.4	0.5	0.4	0.4	0.2	0.2
	50	1.2	1.2	1.6	1.5	1.2	1.3	0.9	0.9	0.4	0.3
	75	2.6	2.5	3.1	3.0	2.2	2.1	1.8	1.9	1.0	1.2
Annual result	25	0.2	0.4	0.0	0.5	0.3	0.3	- 0.2	0.2	1.4	1.6
	50	2.8	3.3	2.9	3.3	2.2	3.6	2.8	3.1	6.0	4.4
	75	9.4	8.4	10.2	8.7	7.3	8.0	6.4	7.6	10.4	7.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.9	1.5	2.9	2.0	1.7	1.6	1.1	1.1	1.1	0.7
	50	6.3	5.3	8.1	6.4	4.5	4.8	4.2	3.9	2.7	2.2
	75	14.9	15.4	20.3	19.3	11.8	13.2	11.4	12.0	18.9	20.6
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	1.1	1.1	0.0	0.0	3.4	2.6	1.4	0.9	1.5	1.4
	75	11.8	10.1	10.9	9.7	14.7	12.2	10.3	4.7	7.5	6.0
Equity	25	7.3	8.7	5.4	9.0	12.8	12.3	2.8	3.1	14.6	9.1
	50	30.0	31.0	31.4	32.9	30.1	28.5	26.1	26.9	26.5	24.2
	75	50.1	57.5	55.0	64.5	49.6	54.1	41.4	46.3	44.3	37.6
Short-term liabilities	25	20.5	18.2	15.5	16.5	24.8	21.8	27.2	21.0	14.8	14.6
	50	40.8	36.7	40.9	32.2	39.8	38.9	41.7	37.4	34.0	48.7
	75	68.6	65.7	69.1	65.7	64.5	64.4	75.5	71.9	68.3	64.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	14.5	13.9	23.4	21.7	15.8	12.1	1.5	1.0	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.6	0.1	0.7	0.7	0.4	0.0	0.5	2.1	1.9
	50	3.9	4.4	3.9	4.3	3.7	4.7	3.8	4.1	6.5	5.0
	75	12.0	10.4	13.6	10.5	12.1	10.2	9.8	9.4	10.7	11.0
Annual result and depreciation	25	1.6	2.0	1.8	2.5	1.7	1.5	1.3	1.3	2.4	2.4
	50	6.4	6.6	7.2	6.8	6.5	6.8	5.4	4.8	9.7	7.0
	75	14.1	13.3	16.3	14.2	12.9	12.7	11.8	11.3	11.9	11.2
Trade receivables	25	4.2	3.5	3.7	3.4	6.4	5.1	5.1	5.1	1.9	2.1
	50	9.7	8.7	7.4	7.8	11.3	10.3	13.5	9.6	4.0	3.2
	75	17.4	15.6	14.2	13.8	18.6	17.0	20.7	17.5	18.3	15.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	2.0	0.8	1.8	1.9	2.0	- 0.1	2.0	7.4	7.3
	50	8.1	8.8	8.3	9.1	8.0	9.0	7.6	6.8	13.9	13.2
	75	19.9	19.4	20.8	22.5	19.5	22.6	16.0	15.1	21.2	20.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 1.5	- 5.0	- 23.0	- 22.0	3.2	- 1.9	0.9	5.1	16.8	15.0
	50	19.8	19.0	15.0	17.9	23.2	21.4	18.0	16.9	26.9	31.0
	75	58.1	56.0	58.8	53.3	69.0	62.1	47.1	38.1	48.8	51.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	104.8	102.4	83.1	85.5	133.8	113.2	108.5	92.7	70.7	113.2
	50	250.0	257.6	217.9	253.5	282.2	294.2	247.9	244.6	167.2	157.3
	75	756.5	818.3	756.5	883.3	774.6	775.3	732.0	890.1	583.6	631.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	102.8	102.8	98.3	87.7	110.3	105.5	109.3	109.2	135.9	124.5
	50	169.7	181.1	167.7	175.1	172.1	172.9	166.9	192.9	172.9	181.5
	75	328.6	404.3	365.9	462.5	295.5	327.3	283.6	334.7	292.7	331.3
		Percentage of cost of materials									
Trade payables	25	5.0	4.2	4.4	2.7	6.7	5.8	4.4	5.7	1.8	2.4
	50	11.7	11.5	12.5	11.6	12.0	13.2	10.7	10.1	6.3	7.9
	75	23.7	21.3	25.3	21.3	24.7	22.9	23.9	18.6	13.6	12.4

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	100.2	99.9	100.1	99.7	99.9	99.5	101.7	100.5	99.9	99.8
Change in finished goods	- 0.2	0.1	- 0.1	0.3	0.1	0.5	- 1.7	- 0.5	0.1	0.2
Interest and similar income	0.4	0.3	0.5	0.5	0.2	0.2	0.1	0.2	0.4	0.4
Other income	4.5	4.6	10.9	9.2	6.9	5.8	4.0	3.8	4.2	4.5
of which: Income from long-term equity investments	0.5	0.5	1.5	0.9	1.4	1.4	0.1	0.3	0.5	0.5
Total income	104.9	104.9	111.4	109.7	107.1	106.1	104.1	104.0	104.6	104.9
Expenses										
Cost of materials	52.8	54.3	21.7	20.6	33.6	34.4	38.9	39.6	58.4	60.1
Personnel expenses	11.9	11.3	15.7	15.2	18.3	17.9	15.7	16.0	10.4	9.6
Depreciation	14.2	13.5	29.0	29.0	19.7	19.3	19.4	17.7	12.2	11.7
of which: Depreciation of tangible fixed assets	12.4	13.4	28.9	28.9	19.5	19.2	17.9	17.6	10.1	11.6
Interest and similar expenses	1.7	1.6	3.4	3.3	1.8	1.8	2.4	2.3	1.5	1.4
Operating taxes	0.2	0.3	0.5	0.5	0.3	0.3	0.2	0.2	0.2	0.3
Other expenses	16.2	16.1	25.0	25.2	24.0	23.3	17.8	18.0	14.9	14.8
Total expenses before taxes on income	97.1	97.0	95.3	93.8	97.7	97.0	94.4	93.8	97.7	97.8
Annual result before taxes on income	7.8	7.9	16.1	15.9	9.4	9.1	9.8	10.1	7.0	7.1
Taxes on income	1.5	1.4	2.5	2.7	1.8	1.8	2.1	1.7	1.3	1.3
Annual result	6.3	6.5	13.6	13.2	7.6	7.2	7.6	8.4	5.7	5.8
Profit and loss transfers (parent company)	- 0.1	0.1	0.3	0.3	0.0	0.0	- 0.3	0.3	- 0.1	0.0
Profit and loss transfers (subsidiary)	1.6	2.2	- 0.2	- 0.1	0.7	0.6	1.0	2.4	1.9	2.4
Profit for the year	4.6	4.4	14.1	13.6	6.9	6.6	6.3	6.3	3.7	3.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	3.0	2.5	0.4	0.3	3.1	2.5	0.4	0.3	3.9	3.1
Tangible fixed assets	52.3	51.3	72.0	73.4	62.6	65.7	64.3	61.2	46.6	45.8
of which: Land and buildings	4.0	3.9	22.0	21.5	6.6	6.8	3.7	3.7	2.8	2.7
Inventories	8.8	9.6	1.1	1.6	3.7	4.2	4.4	5.7	11.0	11.7
of which: Finished goods and merchandise	8.0	8.6	0.8	1.1	2.0	2.3	3.0	3.7	10.5	11.0
Cash	4.5	5.1	8.2	6.8	9.1	9.6	6.3	6.6	3.3	4.1
Receivables	27.9	27.5	14.9	14.6	17.5	14.1	22.5	22.8	31.3	31.1
Short-term	25.8	25.6	14.2	14.0	16.8	13.6	22.0	22.0	28.6	28.5
of which:										
Trade receivables	7.6	8.0	4.8	4.5	6.6	6.3	5.5	5.8	8.5	8.9
Receivables from affiliated companies	15.1	14.2	5.6	5.6	8.2	5.3	12.5	11.7	17.2	16.4
Long-term	2.1	2.0	0.7	0.6	0.7	0.5	0.5	0.8	2.7	2.5
of which: Loans to affiliated companies	2.0	1.9	0.3	0.2	0.4	0.4	0.4	0.4	2.7	2.5
Securities	0.1	0.1	0.6	0.7	1.0	0.8	0.0	0.1	0.0	0.0
Other long-term equity investments	3.0	3.4	2.3	2.2	2.6	2.5	1.4	2.3	3.6	3.8
of which: Goodwill	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.4	0.3
Capital										
Equity	26.1	25.1	27.8	28.3	32.8	29.9	33.0	31.9	23.2	22.5
Liabilities	66.9	68.2	69.6	69.0	61.8	65.1	62.4	63.1	68.6	69.9
Short-term	45.9	48.5	40.1	39.2	31.3	35.3	34.2	34.6	51.2	54.3
of which:										
Liabilities to banks	13.6	15.5	13.9	12.8	12.9	15.8	15.9	12.1	13.1	16.5
Trade payables	4.5	4.9	3.6	3.8	5.1	4.2	3.8	4.4	4.7	5.2
Liabilities to affiliated companies	24.5	24.5	17.0	16.9	7.2	9.0	9.2	11.1	31.3	30.4
Long-term	21.0	19.7	29.6	29.8	30.5	29.9	28.1	28.5	17.4	15.6
of which:										
Liabilities to banks	14.3	10.3	22.7	24.5	28.0	26.8	20.7	22.7	10.4	4.2
Liabilities to affiliated companies	2.9	5.8	5.3	3.8	1.2	2.0	4.0	3.9	2.7	6.9
Provisions	6.3	6.0	2.3	2.4	3.9	3.6	3.3	3.4	7.7	7.1
of which: Provisions for pensions	1.3	1.3	0.4	0.5	0.7	0.7	0.5	0.6	1.6	1.6
Other ratios	Percentage of sales									
Annual result before taxes on income	7.8	7.9	16.1	16.0	9.4	9.1	9.6	10.1	7.0	7.1
Annual result and depreciation	20.5	20.0	42.5	42.4	27.3	26.7	26.6	26.0	18.0	17.5
Trade receivables	9.5	9.9	11.7	10.5	9.9	9.3	7.9	8.5	9.7	10.2
	Percentage of the balance sheet total									
Sales	80.4	80.4	40.6	42.6	66.5	67.9	69.7	68.2	87.2	87.2
Annual result and interest paid	6.4	6.5	6.9	7.1	6.3	6.2	6.9	7.3	6.3	6.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	23.7	23.0	26.9	27.8	31.2	29.9	30.5	28.8	21.3	20.8
	Percentage of fixed assets									
Long-term equity and liabilities	80.0	77.7	76.0	75.9	92.1	84.1	92.6	94.1	74.5	71.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	66.2	63.3	55.9	53.3	84.4	66.3	82.6	82.8	62.2	60.1
Cash resources, short-term receivables and inventories	85.3	83.1	58.8	57.4	96.1	78.2	95.5	99.4	83.7	81.6
	Percentage of cost of materials									
Trade payables	10.7	11.2	40.9	43.0	22.8	17.7	14.4	16.5	9.2	9.9
Memo item:										
Balance sheet total in € billion	16.96	18.45	0.64	0.67	1.42	1.54	3.24	3.44	11.66	12.80
Sales in € billion	13.63	14.84	0.26	0.29	0.94	1.05	2.26	2.35	10.17	11.16
Number of enterprises	766	766	400	400	213	213	109	109	44	44

I. Enterprises by economic sector

cont'd: 13.e) Rental and leasing 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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	5.7	7.0	10.7	9.3	29.3	30.0
	50	12.5	12.5	0.0	0.3	26.8	28.0	37.4	39.1	47.5	47.7
	75	43.3	43.8	19.2	19.5	51.5	49.0	57.0	58.2	66.5	69.1
Personnel expenses	25	0.0	0.0	0.0	0.0	6.5	7.3	2.2	1.8	5.9	5.0
	50	10.4	10.2	2.5	2.3	17.1	17.3	12.8	13.6	8.9	8.7
	75	24.7	24.4	22.4	20.7	29.3	27.3	21.9	23.4	21.0	21.7
Depreciation	25	6.6	7.0	8.7	9.9	5.7	6.3	5.7	4.7	3.7	4.2
	50	18.2	18.4	29.7	28.6	13.4	14.1	13.8	13.2	17.2	13.3
	75	43.7	42.1	53.2	55.7	25.3	23.8	24.7	24.1	23.2	24.4
Annual result	25	1.4	1.4	1.8	2.4	1.0	1.1	1.5	1.7	0.9	0.4
	50	6.2	6.1	10.1	9.9	3.4	3.9	5.0	4.8	4.0	4.5
	75	18.8	18.2	28.9	25.6	11.2	9.8	10.2	11.9	9.3	8.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	37.7	37.4	40.9	44.2	37.1	38.8	26.6	27.2	9.7	12.1
	50	67.7	67.7	73.6	73.3	64.1	65.9	62.2	58.9	57.3	54.7
	75	84.4	84.3	87.4	88.0	78.1	80.1	81.2	81.5	81.5	76.1
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	0.6	0.8	1.1	1.1	1.2	1.3
	75	2.2	2.2	0.0	0.0	5.8	5.3	6.4	7.9	6.0	6.0
Equity	25	8.2	8.9	5.4	7.8	10.4	10.1	9.0	9.7	11.1	10.2
	50	25.2	24.9	24.6	24.5	23.3	24.0	27.0	27.5	29.4	26.0
	75	48.8	47.6	51.1	50.5	42.2	43.1	48.7	47.5	49.7	49.9
Short-term liabilities	25	15.6	15.0	13.0	11.3	17.8	17.4	20.5	20.5	15.8	22.7
	50	33.3	33.4	33.8	34.8	31.4	32.6	29.7	31.9	35.8	39.6
	75	60.7	61.7	64.1	63.2	57.3	60.3	55.1	56.6	66.4	69.3
Liabilities to banks	25	0.5	0.5	0.0	0.0	10.8	12.3	0.0	0.0	0.0	0.0
	50	29.6	29.9	28.5	30.4	35.6	35.9	27.6	26.6	1.7	0.2
	75	57.2	59.0	56.2	60.3	59.3	59.6	55.8	52.9	52.7	48.8
		Percentage of sales									
Annual result before taxes on income	25	1.9	1.9	2.7	3.1	1.6	1.5	2.2	2.5	1.0	1.0
	50	7.4	8.1	12.1	12.5	5.0	5.1	6.2	6.3	5.7	5.5
	75	21.9	21.7	32.4	30.0	13.4	12.8	13.3	12.7	13.2	11.5
Annual result and depreciation	25	12.5	12.6	19.3	19.2	9.1	9.9	11.8	10.5	10.0	10.4
	50	30.3	30.2	51.0	49.7	19.2	19.9	22.4	23.0	23.0	24.8
	75	67.8	69.7	82.1	82.4	41.1	41.0	43.2	41.1	35.3	34.9
Trade receivables	25	0.1	0.2	0.0	0.0	3.5	2.8	1.0	1.6	5.3	4.9
	50	6.3	5.5	3.4	2.5	7.7	6.8	6.8	6.7	10.3	9.6
	75	12.0	11.7	11.8	10.7	11.5	11.7	10.7	12.0	14.9	13.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.8	2.3	2.8	2.6	2.9	3.1	3.4	1.8	1.2
	50	6.4	6.2	7.2	6.8	5.7	5.9	6.9	6.3	4.5	3.4
	75	12.5	12.5	13.7	14.2	10.5	10.8	10.9	11.8	10.3	9.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	13.6	14.5	12.9	15.2	15.4	14.1	16.9	15.9	13.1	10.1
	50	29.3	29.2	27.5	29.8	27.7	26.1	33.6	33.3	30.1	24.9
	75	59.3	57.3	62.3	60.7	46.7	46.6	61.6	71.4	59.0	49.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	54.2	51.9	44.9	41.5	64.1	64.0	69.1	56.6	55.7	55.5
	50	89.9	89.2	87.0	83.9	94.0	94.8	95.3	93.7	85.5	83.2
	75	125.0	121.9	119.3	115.8	121.8	117.6	148.3	147.9	133.1	150.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	31.2	29.8	22.2	21.9	39.8	41.2	40.2	38.5	32.4	28.6
	50	74.5	74.6	69.4	71.6	80.3	78.5	83.7	85.9	66.3	54.9
	75	179.0	176.1	202.9	195.7	161.2	159.9	149.3	153.8	221.3	159.1
		Percentage of cost of materials									
Trade payables	25	5.2	4.3	3.7	2.8	7.0	5.3	4.2	4.4	5.4	4.9
	50	14.0	14.0	21.5	21.1	15.7	13.4	9.3	10.7	7.7	9.0
	75	51.0	49.7	104.0	131.0	45.8	38.0	25.1	18.4	15.7	16.6

I. Enterprises by economic sector

13.f) Employment activities

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.9	100.0	99.9	99.9	99.9	99.8	100.0	100.0
Change in finished goods	0.0	0.0	0.1	0.0	0.1	0.1	0.1	0.2	0.0	0.0
Interest and similar income	0.1	0.1	1.5	0.6	0.3	0.3	0.1	0.1	0.0	0.0
Other income	1.7	2.0	3.7	3.7	3.8	3.7	1.8	2.1	1.5	1.7
of which: Income from long-term equity investments	0.0	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Total income	101.8	102.0	105.2	104.4	104.1	104.0	101.8	102.2	101.5	101.8
Expenses										
Cost of materials	32.1	30.5	10.6	12.5	17.7	17.5	14.6	15.0	38.6	36.4
Personnel expenses	53.0	55.1	69.5	66.9	68.8	68.8	71.9	72.0	46.1	48.9
Depreciation	0.4	0.4	2.0	2.0	0.7	0.7	0.5	0.5	0.3	0.3
of which: Depreciation of tangible fixed assets	0.3	0.3	2.0	2.0	0.7	0.7	0.4	0.5	0.2	0.3
Interest and similar expenses	0.2	0.2	0.6	0.6	0.8	0.8	0.3	0.3	0.1	0.1
Operating taxes	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.0
Other expenses	12.9	13.3	17.6	18.3	12.9	13.4	11.3	11.9	13.2	13.6
Total expenses before taxes on income	98.6	99.5	100.4	100.3	100.9	101.1	98.6	99.6	98.3	99.3
Annual result before taxes on income	3.2	2.5	4.8	4.0	3.1	2.9	3.2	2.5	3.2	2.5
Taxes on income	0.6	0.4	1.0	1.2	0.9	0.9	1.0	1.0	0.5	0.2
Annual result	2.6	2.1	3.8	2.9	2.2	2.0	2.2	1.5	2.7	2.3
Profit and loss transfers (parent company)	0.0	0.0	0.3	- 0.1	0.1	0.2	0.2	0.2	0.0	0.0
Profit and loss transfers (subsidiary)	1.7	1.5	- 0.5	- 0.4	0.3	0.3	0.5	- 0.1	2.3	2.1
Profit for the year	0.9	0.7	4.6	3.2	2.0	1.9	1.9	1.8	0.4	0.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.1	0.8	0.7	0.4	0.4	1.2	1.0	1.0	1.3
Tangible fixed assets	4.5	4.7	23.1	22.3	8.1	7.5	5.4	6.0	2.9	3.0
of which: Land and buildings	1.8	1.7	11.7	10.8	3.5	2.8	3.1	3.3	0.6	0.7
Inventories	0.5	0.7	1.3	1.7	1.5	1.7	0.9	1.5	0.2	0.2
of which: Finished goods and merchandise	0.1	0.1	0.1	0.4	0.1	0.1	0.1	0.0	0.1	0.1
Cash	12.0	12.5	20.9	21.6	26.7	26.0	15.4	15.1	8.0	8.9
Receivables	76.3	75.2	35.6	34.7	60.6	61.3	65.6	65.6	84.6	82.6
Short-term	74.9	73.9	35.4	34.7	52.6	52.8	65.4	65.2	83.8	82.1
of which:										
Trade receivables	56.0	53.0	14.5	14.7	28.8	26.5	36.7	37.8	69.4	64.6
Receivables from affiliated companies	15.3	16.1	14.8	13.1	19.0	21.1	24.1	21.2	11.3	13.5
Long-term	1.4	1.3	0.2	0.0	8.0	8.5	0.2	0.3	0.8	0.5
of which: Loans to affiliated companies	1.1	0.9	0.0	0.0	7.1	7.5	0.0	0.2	0.6	0.0
Securities	0.3	0.3	2.5	2.5	0.2	0.2	0.6	0.7	0.2	0.2
Other long-term equity investments	3.9	4.0	14.9	15.9	2.1	2.4	10.6	9.6	1.3	1.7
of which: Goodwill	0.2	0.3	0.1	0.1	0.2	0.3	0.0	0.1	0.3	0.4
Capital										
Equity	26.6	28.0	42.8	40.5	26.6	28.5	32.5	34.6	23.8	25.0
Liabilities	51.8	51.1	44.6	48.6	37.8	36.1	47.2	43.7	56.1	56.5
Short-term	47.9	44.4	36.8	37.2	33.6	30.7	38.4	33.9	54.3	50.8
of which:										
Liabilities to banks	1.5	1.2	4.4	4.2	3.4	3.6	2.1	2.1	0.8	0.4
Trade payables	13.3	13.4	5.3	4.4	4.2	4.8	3.7	5.0	18.7	18.3
Liabilities to affiliated companies	16.1	13.0	14.5	16.4	7.4	5.6	15.8	10.6	17.8	15.1
Long-term	3.9	6.8	7.9	11.4	4.2	5.4	8.8	9.8	1.9	5.7
of which:										
Liabilities to banks	0.8	0.8	2.7	3.1	1.9	2.6	1.4	1.5	0.2	0.2
Liabilities to affiliated companies	1.8	4.2	1.1	4.3	2.0	2.4	6.2	8.1	0.2	3.1
Provisions	20.3	19.6	12.5	10.8	35.1	34.7	19.9	21.2	18.2	16.7
of which: Provisions for pensions	2.8	3.2	0.8	0.0	21.1	22.7	1.8	2.4	0.2	0.2
Other ratios	Percentage of sales									
Annual result before taxes on income	3.2	2.5	4.8	4.0	3.1	2.9	3.2	2.5	3.2	2.5
Annual result and depreciation	2.9	2.5	5.8	4.8	2.9	2.7	2.7	2.0	2.9	2.6
Trade receivables	14.4	14.0	7.9	8.2	10.5	9.9	11.8	11.8	15.6	15.1
	Percentage of the balance sheet total									
Sales	388.7	378.9	183.9	180.1	275.4	268.6	311.9	320.0	444.5	427.0
Annual result and interest paid	10.9	8.8	8.1	6.2	8.2	7.4	7.7	5.7	12.6	10.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	18.5	16.0	29.5	23.1	17.4	15.8	16.1	12.8	19.2	16.8
	Percentage of fixed assets									
Long-term equity and liabilities	306.3	339.8	124.1	125.3	278.1	300.1	248.1	276.1	433.9	471.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	182.2	195.3	153.3	151.6	236.6	257.3	211.7	238.9	169.4	179.6
Cash resources, short-term receivables and inventories	183.3	196.9	156.9	156.2	241.0	262.9	214.1	243.3	169.7	179.9
	Percentage of cost of materials									
Trade payables	10.6	11.6	27.2	19.5	8.6	10.1	8.2	10.3	10.9	11.8
Memo item:										
Balance sheet total in € billion	2.13	2.10	0.05	0.05	0.23	0.23	0.51	0.48	1.35	1.34
Sales in € billion	8.29	7.96	0.10	0.09	0.62	0.62	1.58	1.54	5.99	5.71
Number of enterprises	321	321	94	94	129	129	70	70	28	28

I. Enterprises by economic sector

cont'd: 13.f) Employment 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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.1	0.2	0.0	0.0	0.3	0.3	0.4	0.3	0.0	0.0
	75	9.0	8.5	8.5	7.9	13.0	12.3	13.0	13.1	0.4	0.6
Personnel expenses	25	54.5	56.1	46.6	48.1	63.6	63.9	54.9	57.1	84.1	83.5
	50	82.4	82.4	76.9	76.9	80.7	80.7	85.8	86.5	87.9	89.0
	75	89.9	90.1	88.8	89.1	89.1	89.7	90.6	90.7	90.2	91.3
Depreciation	25	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1
	50	0.4	0.3	0.5	0.5	0.4	0.3	0.3	0.3	0.2	0.2
	75	0.9	0.8	1.6	1.5	0.8	0.8	0.7	0.6	0.5	0.6
Annual result	25	0.3	0.0	0.0	- 1.1	0.1	0.0	0.7	0.3	0.3	0.3
	50	2.2	1.5	3.2	2.8	1.9	1.5	1.9	1.4	2.6	1.1
	75	5.2	4.5	10.4	7.4	4.8	4.1	3.7	3.0	4.5	3.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.7	0.6	0.0	0.0	0.8	0.7	0.7	0.5	1.3	1.0
	50	2.5	2.6	2.4	2.1	3.1	3.1	1.9	2.2	2.6	3.2
	75	7.9	7.2	10.6	10.9	9.0	7.9	6.3	6.1	4.6	5.1
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	0.1	0.1	0.0	0.0	0.2	0.0	0.2	0.2	0.1	0.1
Equity	25	8.8	9.6	6.5	6.6	9.3	10.7	9.2	16.7	6.4	8.6
	50	24.4	25.4	27.7	28.0	19.8	24.8	28.2	28.0	17.0	20.0
	75	41.8	43.6	48.3	54.0	37.6	42.3	39.2	40.6	44.2	44.2
Short-term liabilities	25	27.7	24.2	19.1	20.4	31.3	28.4	26.0	23.9	29.6	23.6
	50	45.5	43.7	45.6	45.8	49.7	45.4	43.4	40.2	46.3	37.6
	75	64.0	61.5	70.2	72.5	65.7	65.2	59.7	57.8	62.1	49.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	6.2	5.8	11.2	4.8	10.7	8.8	0.5	2.6	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.1	0.0	- 1.3	0.2	0.2	0.9	0.4	0.7	0.3
	50	2.8	2.0	4.3	4.1	2.4	2.0	2.5	1.9	2.9	1.3
	75	6.5	6.0	12.5	9.3	5.6	5.4	5.2	4.3	5.1	4.3
Annual result and depreciation	25	1.0	0.4	0.6	- 0.9	1.1	0.5	1.1	0.5	1.0	0.4
	50	3.5	2.8	5.1	5.0	3.2	2.8	3.2	2.3	3.5	1.9
	75	7.4	6.6	12.6	11.2	6.3	6.5	5.9	4.6	5.1	4.9
Trade receivables	25	5.9	5.1	1.7	1.8	6.1	5.3	7.9	7.0	11.0	10.9
	50	10.0	9.3	7.2	6.6	9.3	9.0	12.2	11.5	12.9	13.8
	75	14.1	14.1	12.4	12.9	13.2	12.9	16.2	15.9	18.2	18.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.3	1.2	0.7	- 3.2	2.3	1.9	3.8	1.5	1.8	1.7
	50	9.0	6.0	9.1	5.6	9.4	7.1	7.2	5.7	12.5	6.5
	75	19.5	14.9	26.0	18.8	19.9	15.1	14.1	12.8	20.0	13.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	0.0	- 4.5	- 19.7	- 25.1	2.9	- 1.0	4.8	0.2	10.6	5.5
	50	19.2	14.0	10.5	9.3	21.0	13.1	19.4	14.5	26.0	20.3
	75	53.0	42.0	44.5	53.1	64.4	46.9	46.4	41.3	42.5	30.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	120.5	120.2	54.9	39.1	120.5	143.2	180.6	198.1	182.4	191.5
	50	381.8	428.1	244.7	252.2	409.1	430.7	535.8	526.0	430.9	475.1
	75	1 192.3	1 175.0	792.3	833.3	1 192.3	1 214.8	2 668.8	2 097.9	640.2	878.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	123.5	128.3	94.8	83.8	125.0	130.5	154.0	160.5	159.4	180.0
	50	181.2	191.8	181.9	169.4	172.0	190.9	199.9	197.0	205.0	249.0
	75	311.4	349.2	400.0	434.6	279.9	294.9	320.6	349.2	298.3	363.4
		Percentage of cost of materials									
Trade payables	25	3.8	2.5	3.7	1.4	2.9	2.8	5.6	6.4	4.9	7.3
	50	16.1	13.9	25.0	12.1	14.0	17.1	16.1	11.6	58.3	29.2
	75	100.9	58.3	200.0	50.0	48.9	71.0	81.4	54.6	293.8	111.6

I. Enterprises by economic sector

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

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	99.9	99.9	99.5	100.0	99.9	99.9	99.9	99.8	99.9
Change in finished goods	0.2	0.1	0.1	0.5	0.0	0.1	0.1	0.1	0.2	0.1
Interest and similar income	0.1	0.5	0.6	0.4	0.1	0.1	0.3	0.3	0.1	0.6
Other income	2.9	2.4	7.0	4.5	2.5	4.0	5.8	6.3	2.6	2.0
of which: Income from long-term equity investments	0.4	0.6	0.1	0.0	0.1	0.1	1.1	0.9	0.3	0.6
Total income	103.0	103.0	107.6	104.9	102.6	104.1	106.0	106.7	102.7	102.6
Expenses										
Cost of materials	81.8	81.8	31.0	33.2	49.4	50.4	49.7	51.4	85.8	85.6
Personnel expenses	5.8	5.7	34.8	35.2	21.6	21.3	20.6	20.6	3.9	3.7
Depreciation	0.9	1.3	3.7	3.5	3.4	4.2	2.9	3.1	0.7	1.1
of which: Depreciation of tangible fixed assets	0.8	1.1	3.7	3.5	3.4	4.2	1.8	1.7	0.6	0.9
Interest and similar expenses	0.1	0.1	0.6	0.5	0.5	0.7	0.4	0.5	0.1	0.1
Operating taxes	0.0	0.0	0.2	0.4	0.2	- 0.4	0.0	0.0	0.0	0.0
Other expenses	11.9	11.8	32.9	31.4	24.0	25.1	27.9	28.8	10.1	9.8
Total expenses before taxes on income	100.6	100.7	103.1	104.2	99.2	101.3	101.4	104.4	100.6	100.4
Annual result before taxes on income	2.3	2.2	4.5	0.7	3.4	2.8	4.6	2.3	2.1	2.2
Taxes on income	1.1	- 0.9	- 2.0	1.4	1.1	0.8	1.9	1.6	1.0	- 1.2
Annual result	1.3	3.2	6.5	- 0.7	2.3	2.0	2.6	0.7	1.1	3.4
Profit and loss transfers (parent company)	0.6	0.4	1.3	2.1	0.0	0.1	0.0	0.0	0.6	0.5
Profit and loss transfers (subsidiary)	0.1	0.8	1.7	1.6	0.3	0.3	- 0.2	0.5	0.1	0.9
Profit for the year	1.8	2.8	6.1	- 0.2	1.9	1.7	2.8	0.1	1.6	3.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	3.4	2.5	7.0	7.1	1.8	1.5	4.5	4.2	3.3	2.2
Tangible fixed assets	6.3	6.7	18.1	18.5	36.9	39.2	8.2	8.2	4.7	5.1
of which: Land and buildings	1.3	1.2	0.9	2.2	1.8	1.6	3.1	2.8	1.0	0.9
Inventories	9.8	9.2	2.8	4.7	5.5	5.9	2.8	2.0	11.2	10.5
of which: Finished goods and merchandise	0.7	0.8	0.8	1.1	0.3	0.3	0.5	0.5	0.7	0.8
Cash	19.0	16.9	27.6	21.0	21.5	20.7	27.5	27.0	17.5	15.2
Receivables	41.3	43.7	38.7	41.5	26.5	24.8	43.0	41.3	41.7	44.8
Short-term	31.0	33.9	38.4	41.2	25.0	23.9	39.9	38.7	29.8	33.5
of which:										
Trade receivables	5.4	4.3	17.6	18.4	10.4	9.6	19.1	13.0	2.9	2.7
Receivables from affiliated companies	12.6	11.8	10.3	11.8	6.4	6.3	12.7	16.1	12.8	11.3
Long-term	10.3	9.7	0.3	0.3	1.5	0.9	3.1	2.7	11.9	11.3
of which: Loans to affiliated companies	9.4	9.0	0.2	0.3	0.3	0.1	2.3	1.7	10.9	10.6
Securities	1.5	1.4	0.0	1.4	0.2	0.5	1.1	3.5	1.6	1.2
Other long-term equity investments	18.0	18.9	4.2	4.4	6.8	6.4	12.0	12.8	19.5	20.5
of which: Goodwill	0.8	0.6	0.7	0.5	1.0	0.9	1.4	1.2	0.7	0.5
Capital										
Equity	28.1	30.9	27.3	26.0	19.2	17.2	27.6	26.1	28.6	32.2
Liabilities	59.7	59.0	62.6	63.0	73.2	75.7	58.4	60.9	59.3	58.0
Short-term	54.9	55.6	54.0	51.6	45.6	49.5	52.0	53.4	55.8	56.2
of which:										
Liabilities to banks	5.0	3.3	7.8	6.6	5.9	10.0	1.7	1.5	5.5	3.2
Trade payables	9.5	8.5	17.9	19.8	11.9	11.9	14.9	10.3	8.5	8.0
Liabilities to affiliated companies	10.7	14.4	9.3	5.7	6.9	6.6	8.2	10.6	11.3	15.4
Long-term	4.8	3.4	8.6	11.4	27.6	26.2	6.4	7.5	3.6	1.8
of which:										
Liabilities to banks	4.1	2.5	6.9	6.5	26.0	24.3	1.6	1.7	3.6	1.8
Liabilities to affiliated companies	0.4	0.3	0.8	0.8	1.1	1.4	2.5	2.1	0.0	0.0
Provisions	11.3	9.3	9.1	10.3	6.9	6.4	12.6	10.8	11.4	9.1
of which: Provisions for pensions	1.7	1.7	1.3	1.5	2.5	2.6	2.0	2.1	1.6	1.6
Other ratios	Percentage of sales									
Annual result before taxes on income	2.4	2.2	4.5	0.7	3.4	2.8	4.6	2.3	2.1	2.2
Annual result and depreciation	2.2	4.5	10.2	2.8	5.7	6.2	5.5	3.7	1.8	4.5
Trade receivables	2.1	1.8	13.0	12.2	6.2	5.8	11.8	8.4	1.1	1.1
	Percentage of the balance sheet total									
Sales	252.3	239.5	135.6	150.8	167.1	163.7	161.4	154.5	270.8	256.2
Annual result and interest paid	3.6	7.9	9.6	- 0.2	4.7	4.3	4.8	1.7	3.3	9.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.5	20.5	30.6	8.1	16.0	16.3	19.8	12.4	8.9	21.9
	Percentage of fixed assets									
Long-term equity and liabilities	88.9	93.6	125.6	123.4	105.1	95.6	126.2	126.3	83.8	89.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	92.1	93.1	122.2	120.6	102.4	90.5	130.4	128.5	86.0	87.8
Cash resources, short-term receivables and inventories	110.0	109.6	127.4	129.6	114.4	102.4	135.8	132.3	106.0	106.4
	Percentage of cost of materials									
Trade payables	4.6	4.3	42.5	39.2	14.5	14.4	18.5	13.0	3.7	3.6
Memo item:										
Balance sheet total in € billion	4.57	4.96	0.04	0.04	0.15	0.16	0.58	0.63	3.80	4.13
Sales in € billion	11.53	11.87	0.05	0.06	0.25	0.26	0.93	0.98	10.29	10.58
Number of enterprises	165	165	65	65	45	45	39	39	16	16

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									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	6.3	7.5	0.2	4.8	75.5	75.7
	50	42.2	42.6	0.6	1.3	57.3	55.7	68.2	67.3	82.0	82.7
	75	77.0	77.2	49.9	52.1	79.2	80.2	75.8	74.5	90.4	89.9
Personnel expenses	25	8.2	8.8	15.5	14.7	7.9	8.9	8.8	8.6	1.5	1.5
	50	19.6	21.6	39.4	41.3	14.6	13.3	18.0	17.8	2.9	3.2
	75	45.2	44.9	55.0	57.2	38.1	37.1	34.3	33.2	5.7	5.4
Depreciation	25	0.3	0.3	0.5	0.7	0.2	0.2	0.4	0.5	0.1	0.1
	50	1.1	1.1	1.7	1.8	0.8	0.8	1.1	1.2	0.2	0.2
	75	3.3	3.2	4.1	3.5	3.6	4.8	2.5	2.2	0.6	1.1
Annual result	25	0.0	0.2	- 0.2	- 1.3	- 0.8	0.2	0.4	0.6	0.1	0.3
	50	1.9	2.3	3.4	2.6	1.3	1.3	2.1	2.9	0.9	2.9
	75	8.6	6.8	13.9	10.9	4.6	3.6	8.7	8.0	5.4	5.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.0	0.7	1.3	0.8	1.0	0.8	1.7	1.4	0.5	0.4
	50	3.3	3.4	4.2	6.3	3.2	3.3	4.0	5.4	0.8	0.7
	75	17.9	14.5	32.5	29.8	8.8	9.7	9.8	10.6	2.5	1.8
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.1
	50	0.3	0.3	0.0	0.0	1.0	1.1	0.5	0.4	5.0	1.5
	75	4.8	5.9	3.1	4.1	4.7	6.2	4.8	4.6	32.4	22.2
Equity	25	7.1	9.0	7.1	9.1	2.5	6.3	10.0	11.4	10.8	11.7
	50	18.8	20.2	22.1	23.3	15.3	15.4	20.4	24.3	15.9	15.6
	75	39.9	43.5	45.3	51.8	26.1	28.6	37.0	41.1	40.5	47.0
Short-term liabilities	25	35.6	31.6	33.3	25.3	36.9	44.9	35.1	31.6	45.6	43.4
	50	57.3	58.4	55.8	58.3	59.1	62.1	53.5	55.4	60.3	63.6
	75	76.9	76.4	81.0	79.9	82.6	79.6	69.6	65.4	80.9	80.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	8.5	6.3	11.6	11.6	9.9	15.2	2.2	0.8	9.3	6.2
		Percentage of sales									
Annual result before taxes on income	25	0.0	0.3	- 0.2	- 0.6	- 0.5	0.3	0.6	0.9	0.3	0.3
	50	2.6	2.4	4.0	3.7	1.9	1.9	2.9	3.9	1.6	1.5
	75	10.5	8.8	14.4	14.6	6.5	5.0	12.0	11.2	8.0	7.1
Annual result and depreciation	25	1.7	1.5	3.3	1.8	1.1	1.1	1.9	2.4	0.5	0.5
	50	5.7	5.1	7.4	7.5	4.1	3.9	5.7	5.0	1.7	1.9
	75	14.8	14.0	18.7	15.4	10.7	10.2	16.0	12.1	8.4	7.7
Trade receivables	25	0.3	0.3	0.0	0.0	0.1	0.2	0.5	0.5	0.3	0.3
	50	2.0	2.0	5.1	3.1	3.1	2.7	1.2	1.1	0.5	0.7
	75	10.2	9.2	11.3	11.8	10.2	8.6	10.3	6.9	1.2	1.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.6	1.7	0.0	0.0	- 0.9	1.5	2.1	2.3	1.0	2.5
	50	5.0	5.3	7.7	6.0	4.2	3.8	6.8	8.1	4.3	6.5
	75	14.6	15.0	24.2	23.7	11.3	9.8	12.0	15.4	9.3	13.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 0.2	0.2	- 11.7	- 28.0	3.2	3.1	2.0	10.2	3.2	0.5
	50	17.5	15.9	15.7	12.9	17.1	15.6	26.1	29.7	10.2	6.2
	75	50.3	43.1	49.2	36.8	30.2	36.5	79.3	76.3	47.7	16.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	72.7	84.7	64.3	75.6	72.8	89.6	67.9	75.2	85.5	86.4
	50	139.1	155.0	140.0	150.0	176.2	204.6	138.3	137.2	131.7	205.8
	75	451.7	522.1	551.5	537.5	505.1	860.1	280.0	227.1	408.6	382.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	78.8	85.2	87.0	93.2	71.3	62.6	97.4	96.8	51.0	75.3
	50	118.7	110.8	122.6	113.5	104.7	103.0	127.4	139.0	99.0	92.3
	75	173.2	203.9	177.3	221.7	147.7	142.6	208.3	219.8	131.2	129.6
		Percentage of cost of materials									
Trade payables	25	3.1	2.5	5.3	2.7	4.4	3.7	1.7	1.8	2.2	3.7
	50	8.1	7.8	13.4	11.8	11.6	11.1	6.9	7.2	4.6	4.1
	75	26.5	24.4	126.5	63.2	24.1	19.6	17.9	17.3	5.7	6.0

I. Enterprises by economic sector

13.h) Services to buildings and landscape activities

Ratios	All legal forms: Total 2018	Total 2019	Less than 2: 2018	Less than 2: 2019	2 but less than 10: 2018	2 but less than 10: 2019	10 but less than 50: 2018	10 but less than 50: 2019	50 and more: 2018	50 and more: 2019
	Cylindered sample 2018/2019		Enterprises with sales of ... € million							
Income statement										
Income	Percentage of gross revenue									
Sales	99.1	99.8	100.0	98.0	98.0	98.0	98.7	100.5	99.7	99.9
Change in finished goods	0.9	0.2	0.0	2.0	2.0	2.0	1.3	- 0.5	0.3	0.1
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1
Other income	1.7	1.7	3.3	3.4	2.0	1.8	1.7	1.5	1.5	1.8
of which: Income from long-term equity investments	0.2	0.2	0.0	0.0	0.2	0.0	0.2	0.2	0.3	0.3
Total income	101.8	101.8	103.4	103.4	102.1	101.9	101.7	101.6	101.6	101.8
Expenses										
Cost of materials	30.6	30.7	22.3	24.1	28.9	29.7	27.1	27.2	34.6	34.6
Personnel expenses	53.3	53.1	49.8	48.4	49.5	48.6	57.8	57.5	51.0	51.2
Depreciation	1.7	1.7	3.6	3.6	2.8	2.7	1.7	1.7	1.3	1.2
of which: Depreciation of tangible fixed assets	1.7	1.6	3.6	3.5	2.6	2.6	1.7	1.6	1.2	1.1
Interest and similar expenses	0.3	0.3	0.6	0.5	0.6	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	12.5	12.2	19.7	18.5	15.7	15.0	11.5	11.3	11.7	11.7
Total expenses before taxes on income	98.5	98.1	96.2	95.3	97.5	96.5	98.6	98.0	98.9	98.8
Annual result before taxes on income	3.3	3.7	7.2	8.1	4.6	5.4	3.2	3.6	2.7	3.0
Taxes on income	0.6	0.7	1.4	1.6	1.2	1.2	0.8	0.9	0.2	0.2
Annual result	2.7	3.1	5.8	6.6	3.4	4.1	2.4	2.7	2.5	2.8
Profit and loss transfers (parent company)	0.3	0.2	0.0	0.0	0.1	0.1	0.2	0.2	0.4	0.3
Profit and loss transfers (subsidiary)	0.9	1.1	0.3	0.3	0.6	0.7	0.7	0.7	1.3	1.7
Profit for the year	2.0	2.1	5.5	6.3	3.0	3.6	1.9	2.2	1.6	1.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.5	0.5	0.3	0.3	0.3	0.3	0.7	0.7	0.5	0.6
Tangible fixed assets	21.2	20.6	32.7	31.8	25.1	24.1	23.5	23.2	14.4	13.7
of which: Land and buildings	7.7	7.6	6.4	5.8	8.5	7.5	10.4	11.1	4.0	3.5
Inventories	16.5	16.2	15.9	18.3	29.3	30.6	16.6	14.7	8.6	8.5
of which: Finished goods and merchandise	1.3	1.2	1.1	1.2	1.6	1.2	0.4	0.4	2.4	2.1
Cash	9.3	11.3	17.3	18.2	12.3	13.1	10.9	14.0	4.5	6.1
Receivables	46.5	44.9	31.3	29.2	30.4	29.4	42.8	42.0	62.7	60.3
Short-term	46.0	44.4	30.9	28.8	29.8	28.8	42.3	41.5	62.3	60.0
of which:										
Trade receivables	26.0	24.8	19.2	17.1	18.8	18.0	23.9	23.2	33.7	32.2
Receivables from affiliated companies	16.9	16.1	5.6	5.9	7.4	7.3	15.5	14.6	25.9	25.0
Long-term	0.5	0.5	0.4	0.4	0.6	0.6	0.5	0.6	0.4	0.3
of which: Loans to affiliated companies	0.3	0.3	0.1	0.1	0.2	0.3	0.4	0.4	0.4	0.3
Securities	0.1	0.1	0.1	0.1	0.3	0.4	0.1	0.1	0.1	0.0
Other long-term equity investments	5.5	5.9	1.6	1.4	1.7	1.5	5.1	5.0	8.8	10.5
of which: Goodwill	0.8	0.8	1.2	1.0	0.4	0.3	0.4	0.7	1.5	1.3
Capital										
Equity	23.4	24.9	25.4	29.5	23.2	24.0	24.8	28.0	21.4	20.9
Liabilities	60.6	59.1	66.1	62.0	67.4	67.3	60.5	56.5	55.9	56.8
Short-term	50.2	48.9	49.9	46.8	54.8	55.5	47.9	45.1	50.4	49.6
of which:										
Liabilities to banks	4.2	3.5	9.3	8.3	6.9	5.8	3.6	3.6	2.5	1.3
Trade payables	8.6	8.0	10.2	8.5	7.4	6.6	7.6	7.6	10.5	9.4
Liabilities to affiliated companies	15.5	15.6	5.0	3.9	6.2	6.4	11.4	11.0	27.5	28.6
Long-term	10.4	10.3	16.2	15.2	12.6	11.8	12.6	11.4	5.5	7.2
of which:										
Liabilities to banks	4.8	4.5	12.6	11.4	6.9	7.1	5.8	5.4	1.1	0.7
Liabilities to affiliated companies	4.3	4.6	1.7	1.6	3.3	2.6	5.9	5.5	3.4	5.2
Provisions	15.4	15.5	8.4	8.3	9.2	8.6	13.8	14.7	22.1	21.9
of which: Provisions for pensions	2.4	2.5	0.4	0.4	1.8	1.7	2.9	3.1	2.4	2.6
Other ratios	Percentage of sales									
Annual result before taxes on income	3.3	3.8	7.2	8.3	4.7	5.5	3.2	3.5	2.7	3.0
Annual result and depreciation	4.5	4.7	9.4	10.3	6.3	6.9	4.1	4.3	3.8	3.9
Trade receivables	9.3	9.0	8.9	8.1	9.8	9.7	9.5	8.9	9.0	8.8
	Percentage of the balance sheet total									
Sales	279.1	277.2	214.6	210.2	192.0	186.0	251.5	260.3	374.0	365.1
Annual result and interest paid	8.5	9.4	13.7	15.2	7.8	8.8	7.1	7.9	10.0	10.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	18.5	20.6	35.1	41.5	18.8	20.5	16.1	19.3	19.3	19.7
	Percentage of fixed assets									
Long-term equity and liabilities	130.1	136.0	119.8	133.3	134.7	140.1	134.7	143.9	121.9	122.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	110.2	114.1	96.8	100.4	76.8	75.7	111.1	123.1	132.6	133.2
Cash resources, short-term receivables and inventories	142.9	147.2	128.7	139.5	130.3	130.9	145.7	155.6	149.7	150.4
	Percentage of cost of materials									
Trade payables	10.0	9.4	21.3	16.4	13.0	11.7	11.1	10.7	8.1	7.4
Memo item:										
Balance sheet total in € billion	2.82	3.03	0.12	0.14	0.58	0.64	1.17	1.23	0.95	1.01
Sales in € billion	7.88	8.39	0.26	0.29	1.10	1.20	2.95	3.21	3.56	3.69
Number of enterprises	736	736	324	324	253	253	139	139	20	20

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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	7.7	7.7	6.0	6.5	9.0	9.1	7.9	7.4	7.9	7.1
	50	20.7	21.2	17.1	18.4	27.4	27.9	20.7	21.4	21.4	21.0
	75	38.8	39.2	32.7	33.8	42.3	42.6	44.4	43.1	49.4	51.1
Personnel expenses	25	33.4	33.1	33.5	32.4	33.4	33.8	32.5	33.6	37.0	37.1
	50	49.8	49.0	47.6	46.3	49.0	47.2	62.9	63.9	51.4	52.2
	75	69.2	69.1	65.8	63.9	67.3	66.9	78.2	78.1	74.3	76.6
Depreciation	25	0.9	0.9	1.4	1.5	1.0	0.8	0.6	0.6	0.6	0.6
	50	2.2	2.1	3.1	3.1	2.0	1.9	1.2	1.0	1.2	1.2
	75	4.2	4.1	5.4	5.2	3.7	3.7	2.4	2.3	1.9	1.8
Annual result	25	0.6	1.0	1.0	2.2	0.4	1.0	0.2	0.2	1.6	1.7
	50	2.7	3.4	4.0	5.1	2.3	2.8	1.6	1.5	2.5	2.3
	75	6.7	7.4	10.1	10.1	5.8	6.2	3.9	4.1	3.7	4.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.5	7.9	10.3	9.6	7.0	6.5	6.5	7.4	3.9	3.4
	50	19.6	19.2	26.8	27.1	15.5	17.1	14.8	14.6	13.8	13.2
	75	39.5	37.3	48.5	46.3	35.3	34.0	28.2	28.0	29.6	26.6
Inventories	25	0.0	0.0	0.0	0.0	0.4	0.5	0.2	0.2	0.4	0.4
	50	1.7	1.9	0.9	1.4	4.3	4.5	1.3	1.3	1.5	2.0
	75	13.5	14.8	9.3	9.6	34.8	33.3	5.6	4.9	5.8	7.4
Equity	25	6.5	8.8	5.1	11.1	6.7	7.7	8.7	9.2	6.6	9.1
	50	23.5	26.4	27.2	31.2	22.0	24.2	22.3	26.4	15.7	13.3
	75	43.9	47.2	49.6	53.1	42.4	45.6	41.5	45.3	28.0	20.8
Short-term liabilities	25	28.3	25.5	23.3	19.7	31.5	28.7	33.3	31.7	41.7	36.1
	50	46.7	45.1	42.2	39.2	51.7	50.4	48.4	47.2	46.8	50.9
	75	69.5	65.3	70.3	62.7	69.9	70.6	67.2	63.5	66.8	67.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	5.6	5.1	11.7	9.6	6.9	6.6	0.0	0.0	0.0	0.0
	75	24.3	21.8	35.3	32.7	20.8	20.5	7.7	8.1	0.1	0.0
		Percentage of sales									
Annual result before taxes on income	25	0.7	1.4	1.4	3.1	0.6	1.1	0.3	0.4	1.8	1.8
	50	3.5	4.5	5.1	6.2	3.1	3.8	2.3	2.1	2.9	2.7
	75	8.7	9.6	11.5	13.1	7.3	8.0	5.6	5.6	3.8	4.7
Annual result and depreciation	25	2.5	3.4	3.6	5.7	2.8	3.4	1.4	1.7	2.3	2.7
	50	6.3	7.2	8.9	10.3	5.9	6.5	3.9	3.4	4.4	3.9
	75	12.5	13.6	16.6	17.5	10.7	11.6	6.6	7.2	6.0	6.3
Trade receivables	25	3.2	2.8	3.2	2.9	3.9	3.4	0.9	1.2	4.9	5.0
	50	8.1	7.8	7.0	6.9	8.9	8.3	9.7	8.8	11.6	12.1
	75	12.8	12.7	11.2	11.5	13.3	13.0	13.3	13.1	13.8	13.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.8	3.9	4.4	5.7	2.4	3.2	1.5	2.2	5.5	5.9
	50	7.7	9.8	10.3	13.7	6.4	7.8	6.2	7.1	12.3	10.9
	75	17.0	19.0	23.1	25.2	13.4	14.5	12.3	12.4	17.9	16.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	7.0	9.0	7.4	8.9	5.1	9.3	7.7	8.4	17.3	14.8
	50	21.8	25.9	26.6	35.7	17.6	21.1	16.4	20.1	25.3	24.6
	75	52.5	61.2	84.4	85.5	40.6	52.0	34.2	39.3	30.9	34.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	76.8	85.0	60.9	77.6	89.4	91.8	95.9	98.1	33.7	39.5
	50	137.8	156.1	112.2	141.7	152.8	168.3	155.0	193.0	108.2	131.2
	75	274.1	323.9	245.8	298.0	320.9	378.9	278.3	323.0	203.1	209.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	66.1	70.8	63.9	65.0	51.0	54.9	94.4	101.4	100.2	100.4
	50	125.0	131.5	127.8	144.0	116.3	114.5	139.0	151.3	121.0	122.9
	75	228.2	246.8	268.1	306.3	198.3	200.9	214.3	235.5	164.7	199.4
		Percentage of cost of materials									
Trade payables	25	6.3	5.3	5.2	4.3	6.8	5.7	7.1	5.3	6.9	6.7
	50	12.4	10.8	13.2	11.6	12.9	9.7	11.1	10.6	10.0	9.0
	75	24.9	22.0	40.0	29.8	21.9	19.4	17.0	17.6	15.8	16.1

I. Enterprises by economic sector

14. Personal service activities*

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.9	99.7	99.5	99.8	99.7	99.9	99.9	99.9	99.9
Change in finished goods	0.1	0.1	0.3	0.5	0.2	0.3	0.1	0.1	0.1	0.1
Interest and similar income	0.3	0.3	0.2	0.2	0.5	0.4	0.2	0.2	0.3	0.3
Other income	10.2	9.6	26.2	24.8	18.6	19.0	9.2	9.0	9.8	9.1
of which: Income from long-term equity investments	0.2	0.2	1.6	1.5	0.3	0.1	0.3	0.4	0.1	0.1
Total income	110.5	109.9	126.4	125.0	119.1	119.4	109.4	109.2	110.1	109.4
Expenses										
Cost of materials	26.3	26.2	19.9	19.3	20.8	20.2	21.4	21.3	28.1	28.0
Personnel expenses	56.3	56.5	61.8	60.7	62.5	62.9	60.0	60.8	54.8	54.9
Depreciation	5.0	4.8	6.6	6.2	6.2	6.0	5.2	5.0	4.8	4.7
of which: Depreciation of tangible fixed assets	4.8	4.7	6.6	6.1	6.0	5.8	5.0	4.8	4.7	4.5
Interest and similar expenses	1.0	1.0	1.4	1.3	1.1	1.2	1.0	0.9	1.0	1.0
Operating taxes	0.1	0.1	0.7	0.7	0.2	0.2	0.1	0.1	0.1	0.1
Other expenses	19.9	19.7	39.9	37.7	26.8	27.4	19.6	19.1	19.4	19.3
Total expenses before taxes on income	108.6	108.3	130.3	125.8	117.7	117.9	107.3	107.1	108.3	108.0
Annual result before taxes on income	1.9	1.6	- 4.0	- 0.8	1.4	1.5	2.2	2.1	1.9	1.4
Taxes on income	0.3	0.3	1.7	1.9	0.7	0.6	0.4	0.3	0.3	0.3
Annual result	1.6	1.3	- 5.6	- 2.7	0.7	0.9	1.8	1.7	1.6	1.2
Profit and loss transfers (parent company)	0.2	0.2	2.4	1.8	0.2	0.3	0.1	0.2	0.2	0.1
Profit and loss transfers (subsidiary)	0.3	0.2	- 5.1	- 4.9	- 1.4	- 1.2	0.1	0.1	0.6	0.3
Profit for the year	1.5	1.2	1.8	4.0	2.4	2.3	1.9	1.9	1.3	1.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.2	0.7	0.8	0.5	0.5	0.7	0.7	1.4	1.4
Tangible fixed assets	51.1	50.2	54.0	52.2	54.4	52.9	57.0	56.5	49.1	48.2
of which: Land and buildings	38.8	38.3	38.5	37.9	42.9	41.4	46.4	46.2	36.4	35.8
Inventories	1.8	1.8	1.6	2.0	1.4	1.5	1.3	1.2	2.0	2.0
of which: Finished goods and merchandise	0.2	0.2	0.7	0.7	0.3	0.3	0.3	0.3	0.1	0.1
Cash	12.8	12.3	15.4	15.1	15.0	15.0	14.7	14.2	12.1	11.5
Receivables	22.9	21.0	18.6	19.6	17.4	18.5	18.1	18.9	24.7	21.8
Short-term	18.3	18.9	17.9	18.9	16.0	16.4	16.1	17.1	19.1	19.6
of which:										
Trade receivables	9.2	9.7	5.5	5.9	5.1	5.1	7.3	7.7	10.1	10.6
Receivables from affiliated companies	4.8	4.8	8.6	8.9	7.6	7.9	6.4	7.0	4.1	3.9
Long-term	4.6	2.1	0.7	0.7	1.3	2.0	2.0	1.8	5.6	2.2
of which: Loans to affiliated companies	1.1	1.1	0.2	0.2	0.6	0.6	1.1	1.1	1.2	1.2
Securities	5.9	8.1	1.6	1.5	2.3	2.3	4.0	4.0	6.8	9.8
Other long-term equity investments	3.8	4.9	7.7	8.2	8.5	8.8	3.7	3.8	3.5	4.9
of which: Goodwill	0.3	0.4	1.2	1.1	1.6	1.4	0.6	0.5	0.2	0.2
Capital										
Equity	56.2	56.2	46.9	47.0	54.3	53.1	56.7	56.5	56.3	56.4
Liabilities	29.6	29.6	47.5	47.4	37.7	39.0	33.2	33.4	27.8	27.7
Short-term	16.0	16.3	25.3	26.9	17.5	19.7	16.9	17.7	15.5	15.5
of which:										
Liabilities to banks	2.1	2.2	6.6	7.2	3.4	4.3	3.1	3.2	1.7	1.7
Trade payables	3.3	3.3	3.5	3.6	2.9	2.7	3.0	3.1	3.4	3.4
Liabilities to affiliated companies	3.9	4.2	8.4	8.0	6.2	7.1	6.4	6.8	3.0	3.2
Long-term	13.6	13.3	22.1	20.5	20.2	19.3	16.3	15.7	12.3	12.1
of which:										
Liabilities to banks	10.1	10.0	16.7	15.9	14.0	12.4	12.6	12.5	9.1	9.1
Liabilities to affiliated companies	2.0	1.8	3.7	3.4	4.2	3.5	2.5	2.2	1.7	1.5
Provisions	13.3	13.3	4.1	4.0	6.4	6.2	8.8	8.8	15.1	15.1
of which: Provisions for pensions	3.7	3.8	0.2	0.2	1.7	1.7	3.0	2.9	4.1	4.2
Other ratios	Percentage of sales									
Annual result before taxes on income	1.9	1.6	- 4.0	- 0.8	1.4	1.5	2.2	2.1	1.9	1.4
Annual result and depreciation	6.6	6.1	1.0	3.6	7.0	6.9	7.0	6.7	6.5	5.9
Trade receivables	10.4	10.9	7.7	7.9	6.8	6.7	8.4	8.6	11.3	11.8
	Percentage of the balance sheet total									
Sales	88.4	89.4	71.0	74.4	75.1	75.9	87.6	89.5	89.6	90.4
Annual result and interest paid	2.2	2.0	- 3.0	- 1.0	1.4	1.6	2.4	2.4	2.3	1.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	18.7	17.2	1.9	7.0	17.0	16.4	21.4	20.5	18.3	16.6
	Percentage of fixed assets									
Long-term equity and liabilities	111.8	111.6	108.2	108.1	113.7	111.6	113.9	113.4	111.1	111.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	200.5	197.2	133.8	129.4	178.2	160.1	186.5	181.0	208.0	207.0
Cash resources, short-term receivables and inventories	211.7	208.2	140.2	136.9	186.0	167.5	194.1	187.9	220.6	219.6
	Percentage of cost of materials									
Trade payables	14.0	14.2	24.7	25.1	18.5	17.7	16.0	16.5	13.3	13.5
Memo item:										
Balance sheet total in € billion	120.24	125.66	1.08	1.16	5.57	5.87	25.80	26.53	87.79	92.10
Sales in € billion	106.23	112.31	0.77	0.86	4.19	4.46	22.59	23.75	78.69	83.25
Number of enterprises	3 294	3 294	978	978	859	859	946	946	511	511

* 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*

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	5.6	5.3	1.0	1.1	5.8	6.0	9.9	10.0	16.2	16.0
	50	15.6	15.3	7.3	6.7	14.3	13.6	17.1	17.1	23.9	24.1
	75	27.6	27.1	22.7	23.2	27.8	27.0	26.1	25.9	29.7	30.3
Personnel expenses	25	39.4	39.1	26.1	25.5	40.0	40.4	49.7	50.9	53.1	53.0
	50	57.8	58.7	45.1	43.9	56.9	57.7	62.4	63.1	61.0	61.8
	75	69.6	70.3	66.2	66.1	70.6	71.6	71.6	72.7	68.5	68.8
Depreciation	25	1.5	1.4	1.0	1.0	1.0	1.0	1.9	1.9	2.6	2.4
	50	3.6	3.5	2.8	2.8	2.9	2.8	3.9	3.8	4.3	4.2
	75	6.6	6.3	7.4	6.9	7.0	6.7	6.4	6.1	6.1	6.1
Annual result	25	- 0.6	0.0	- 3.8	0.0	- 0.1	0.0	0.0	0.0	- 0.1	- 0.4
	50	1.7	2.0	2.5	4.5	1.9	2.0	1.7	1.7	1.0	0.9
	75	6.1	6.6	9.9	11.9	6.9	6.6	4.9	4.8	2.9	2.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	10.4	10.4	4.6	4.4	7.3	7.2	19.2	19.1	29.7	30.8
	50	36.2	35.5	18.8	19.1	26.5	25.0	49.5	49.9	52.9	52.9
	75	66.3	65.0	52.0	50.0	64.6	63.6	71.4	70.4	68.8	68.4
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	1.7
	75	2.2	2.2	2.2	2.3	1.4	1.4	1.7	1.7	3.3	3.3
Equity	25	18.8	20.2	1.0	5.7	16.5	16.3	33.2	32.6	38.6	38.6
	50	47.2	48.5	30.0	34.8	44.4	45.4	54.4	55.3	55.8	56.6
	75	69.8	69.8	62.1	64.5	70.6	71.2	72.6	72.7	70.3	69.9
Short-term liabilities	25	8.1	8.3	11.8	12.5	7.8	8.1	6.6	6.8	8.5	8.8
	50	17.3	17.6	31.5	28.4	18.0	18.6	12.1	12.5	14.4	15.0
	75	40.0	40.0	64.4	60.0	39.7	43.1	26.8	28.0	24.2	24.9
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	2.0	2.0	0.0	0.0	0.1	0.0	3.3	3.3	5.4	5.2
	75	22.8	22.2	33.9	32.4	22.6	20.3	22.1	21.3	16.5	16.7
		Percentage of sales									
Annual result before taxes on income	25	- 0.5	0.0	- 3.6	0.1	- 0.1	0.0	0.0	0.0	- 0.1	- 0.4
	50	1.9	2.2	3.0	5.4	2.3	2.6	1.9	1.8	1.0	0.9
	75	6.8	7.6	12.0	13.6	7.8	7.9	5.3	5.2	3.0	2.7
Annual result and depreciation	25	1.9	2.4	0.0	2.5	1.8	1.8	2.8	2.8	2.8	2.4
	50	6.3	6.6	7.2	9.6	6.7	6.7	6.2	6.1	5.8	5.2
	75	12.7	13.2	17.8	19.7	13.9	13.5	10.8	10.7	8.2	7.9
Trade receivables	25	1.6	1.6	0.4	0.3	1.4	1.3	2.5	2.4	6.1	6.3
	50	6.1	6.1	3.8	3.9	4.8	4.6	6.6	6.8	11.5	12.0
	75	12.2	12.5	10.7	10.9	10.3	10.1	11.8	12.4	15.5	16.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	- 0.1	0.4	- 5.4	0.8	0.1	0.4	0.4	0.4	0.3	0.1
	50	2.9	3.4	5.0	9.0	3.4	4.1	2.6	2.6	1.7	1.6
	75	9.8	11.4	20.3	25.5	12.1	12.4	6.6	6.4	4.0	3.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 11.0	- 8.3	- 26.1	- 18.8	- 15.1	- 14.3	- 6.3	- 9.3	6.8	5.5
	50	12.4	14.1	8.7	17.0	10.8	11.7	13.4	13.3	16.5	16.2
	75	40.4	45.1	47.5	59.7	37.7	46.1	40.3	39.4	34.9	33.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	92.6	94.8	59.7	72.1	94.4	94.6	99.1	99.0	100.2	100.3
	50	121.1	122.7	123.2	137.1	132.2	136.3	123.6	121.1	114.6	114.9
	75	225.0	240.2	390.9	466.7	321.9	342.0	185.2	180.2	140.4	142.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	104.5	110.6	62.5	69.6	111.9	109.1	128.7	132.0	143.3	146.9
	50	215.7	219.9	145.5	168.3	234.1	229.0	270.2	269.0	223.7	220.7
	75	490.5	471.3	410.1	438.5	557.1	572.2	548.4	503.1	357.9	355.9
		Percentage of cost of materials									
Trade payables	25	7.3	7.2	5.9	5.8	7.2	6.8	7.7	7.7	8.2	8.1
	50	14.0	13.9	17.1	17.7	14.7	13.8	13.0	13.4	12.2	12.9
	75	30.8	30.1	57.7	58.3	30.8	30.0	25.3	25.1	19.8	21.0

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

I. Enterprises by economic sector

14.a) Education

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.9	100.1	99.2	99.8	99.6	99.7	99.9	99.7	100.1
Change in finished goods	0.3	0.1	- 0.1	0.8	0.2	0.4	0.3	0.1	0.3	- 0.1
Interest and similar income	0.3	0.3	0.4	0.3	0.2	0.1	0.3	0.3	0.3	0.2
Other income	15.8	6.9	41.8	40.0	21.4	24.0	8.4	5.1	21.1	3.6
of which: Income from long-term equity investments	0.0	0.1	0.0	0.3	0.0	0.0	0.1	0.2	0.0	0.1
Total income	116.1	107.2	142.3	140.3	121.6	124.2	108.7	105.4	121.4	103.8
Expenses										
Cost of materials	16.0	14.5	15.0	15.1	16.1	16.3	16.8	16.3	15.3	12.6
Personnel expenses	63.8	59.6	71.2	71.5	69.9	71.2	57.3	57.1	68.8	58.9
Depreciation	4.6	4.1	4.4	3.7	5.2	5.1	4.8	4.5	4.3	3.6
of which: Depreciation of tangible fixed assets	4.5	4.0	4.2	3.6	5.2	5.0	4.7	4.4	4.2	3.5
Interest and similar expenses	4.7	4.3	0.7	0.7	0.5	0.5	1.2	1.0	9.6	8.3
Operating taxes	0.0	0.0	0.1	0.1	0.2	0.1	0.0	0.0	0.0	0.0
Other expenses	24.4	22.3	49.2	44.5	27.0	28.2	24.2	22.9	22.7	19.6
Total expenses before taxes on income	113.6	104.9	140.6	135.7	118.9	121.4	104.4	101.9	120.7	103.0
Annual result before taxes on income	2.5	2.2	1.7	4.7	2.7	2.8	4.3	3.5	0.6	0.8
Taxes on income	0.4	0.4	1.2	1.4	0.6	0.8	0.6	0.6	0.1	0.1
Annual result	2.2	1.8	0.5	3.3	2.1	2.0	3.7	2.9	0.6	0.8
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Profit and loss transfers (subsidiary)	0.0	- 0.2	- 0.1	0.0	0.2	0.1	0.2	- 0.4	- 0.2	- 0.1
Profit for the year	2.1	2.1	0.6	3.3	1.9	1.9	3.6	3.3	0.8	0.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.0	1.0	1.2	0.6	0.6	1.6	1.5	0.4	0.4
Tangible fixed assets	43.4	42.7	26.8	24.3	56.5	54.9	47.7	47.3	33.7	33.3
of which: Land and buildings	29.7	29.8	15.7	13.2	46.5	44.1	37.5	38.4	13.6	14.0
Inventories	1.5	1.5	0.9	2.7	2.0	2.2	0.8	0.7	2.5	2.3
of which: Finished goods and merchandise	0.3	0.3	0.3	1.5	0.1	0.1	0.1	0.1	0.6	0.7
Cash	23.0	22.4	26.0	25.9	20.4	20.2	21.6	20.2	25.8	26.0
Receivables	21.9	22.8	31.9	32.5	16.4	17.7	22.9	24.4	21.8	22.0
Short-term	18.8	20.4	30.5	30.3	15.0	16.4	17.5	20.1	21.4	21.7
of which:										
Trade receivables	7.5	7.7	10.5	11.0	5.2	5.7	7.0	7.6	8.7	8.5
Receivables from affiliated companies	6.4	7.5	9.2	7.5	5.2	5.7	8.3	10.3	4.1	4.3
Long-term	3.1	2.4	1.4	2.2	1.4	1.2	5.4	4.3	0.5	0.3
of which: Loans to affiliated companies	0.7	1.1	0.1	1.0	0.6	0.4	1.1	2.0	0.3	0.1
Securities	7.0	7.1	7.3	7.1	1.8	1.9	4.2	4.4	12.7	12.7
Other long-term equity investments	1.4	1.6	5.0	4.8	1.9	2.0	0.5	0.8	2.4	2.4
of which: Goodwill	0.1	0.0	0.5	0.2	0.0	0.0	0.1	0.1	0.0	0.0
Capital										
Equity	60.3	59.6	52.4	50.1	60.7	59.3	64.5	63.7	54.7	54.7
Liabilities	20.8	21.1	38.1	39.7	28.9	29.8	16.6	17.4	22.8	22.0
Short-term	14.9	15.3	23.8	27.1	18.8	18.8	11.4	11.8	17.9	18.0
of which:										
Liabilities to banks	2.1	1.7	5.3	5.8	2.9	2.5	2.7	2.1	0.8	0.7
Trade payables	2.7	2.6	5.9	8.9	2.5	2.4	2.4	2.3	3.0	2.8
Liabilities to affiliated companies	2.0	2.1	5.3	4.5	4.7	4.4	1.4	1.9	1.6	1.4
Long-term	5.9	5.9	14.3	12.7	10.1	11.0	5.2	5.6	4.9	4.0
of which:										
Liabilities to banks	4.0	4.1	9.4	6.9	4.5	5.3	4.2	4.6	3.2	2.8
Liabilities to affiliated companies	1.2	1.1	3.5	4.6	2.6	3.0	0.5	0.4	1.5	1.1
Provisions	16.7	16.8	5.6	5.7	7.0	7.3	16.1	15.9	21.5	22.1
of which: Provisions for pensions	8.5	8.5	0.3	0.2	1.4	1.5	9.9	9.8	9.6	9.8
Other ratios	Percentage of sales									
Annual result before taxes on income	2.5	2.2	1.7	4.7	2.7	2.8	4.3	3.5	0.6	0.8
Annual result and depreciation	6.8	6.0	4.9	7.0	7.3	7.1	8.6	7.4	4.9	4.3
Trade receivables	7.3	6.8	9.6	9.7	6.3	6.7	7.5	7.8	7.2	5.8
	Percentage of the balance sheet total									
Sales	102.5	114.0	109.6	112.8	82.6	84.8	93.5	97.5	121.5	146.8
Annual result and interest paid	7.0	7.1	1.3	4.6	2.2	2.1	4.7	3.8	12.4	13.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	41.7	37.7	24.8	33.0	31.8	29.6	57.7	44.8	30.4	32.9
	Percentage of fixed assets									
Long-term equity and liabilities	135.6	136.8	195.9	193.7	117.9	120.1	135.6	137.4	141.2	140.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	286.4	285.6	267.6	233.5	192.9	200.2	348.6	345.4	267.5	267.9
Cash resources, short-term receivables and inventories	296.7	295.4	271.2	243.6	203.6	212.1	355.4	351.3	281.3	280.5
	Percentage of cost of materials									
Trade payables	16.6	16.0	36.0	51.9	19.1	17.1	15.5	14.6	16.3	15.4
Memo item:										
Balance sheet total in € billion	4.34	4.47	0.08	0.09	0.55	0.57	2.15	2.19	1.55	1.61
Sales in € billion	4.45	5.09	0.09	0.10	0.45	0.48	2.01	2.14	1.89	2.37
Number of enterprises	321	321	117	117	98	98	93	93	13	13

I. Enterprises by economic sector

cont'd: 14.a) Education

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	1.7	1.6	0.0	0.0	1.6	2.3	3.7	4.5	8.5	4.1
	50	10.2	10.0	6.7	5.2	10.2	10.2	11.3	13.4	15.1	13.6
	75	23.0	22.7	22.4	22.1	22.3	23.0	23.6	22.3	24.2	19.2
Personnel expenses	25	40.4	41.1	33.3	34.1	45.4	47.1	48.6	46.6	45.9	44.2
	50	56.3	57.4	47.6	47.7	65.3	63.3	58.5	59.4	60.5	64.0
	75	68.9	69.6	63.9	63.4	73.8	76.0	67.9	68.9	74.1	72.6
Depreciation	25	1.2	1.1	1.1	0.8	1.2	1.1	1.4	1.3	1.4	1.2
	50	2.6	2.4	2.5	2.2	2.7	2.6	2.6	2.4	2.2	2.3
	75	5.7	5.6	4.9	5.3	6.6	5.9	5.7	5.2	3.4	4.0
Annual result	25	- 1.3	0.0	- 5.7	- 0.1	- 0.8	- 0.4	0.0	0.1	- 0.5	0.2
	50	1.7	2.6	1.9	4.2	1.8	2.2	1.7	2.4	0.2	0.9
	75	5.7	7.4	5.7	10.5	6.5	6.9	4.6	5.2	1.1	1.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.3	5.0	3.5	3.4	7.4	4.9	9.5	7.4	8.6	8.5
	50	25.9	21.2	14.3	13.0	31.4	30.9	34.5	34.3	13.2	14.1
	75	54.1	57.8	40.0	37.0	63.6	66.8	57.0	58.6	51.1	51.7
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1
	75	0.3	0.4	0.0	0.4	0.4	0.5	0.3	0.3	0.2	1.8
Equity	25	18.4	21.1	- 5.6	7.4	26.8	20.0	36.5	32.6	34.5	37.2
	50	48.6	50.8	32.6	39.4	48.3	50.1	61.8	63.5	50.3	56.1
	75	73.9	74.3	70.1	72.8	73.4	75.6	78.2	76.7	67.0	67.7
Short-term liabilities	25	8.0	8.2	11.1	11.7	6.6	7.1	7.5	6.1	10.8	13.4
	50	17.7	17.3	25.9	25.9	20.8	18.1	13.3	11.4	17.4	16.7
	75	39.4	41.5	60.2	53.7	39.6	46.6	21.1	20.8	24.9	25.2
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	12.9	13.6	30.3	25.0	12.1	13.0	7.1	8.2	0.8	0.4
		Percentage of sales									
Annual result before taxes on income	25	- 1.2	0.0	- 4.2	- 0.1	- 0.8	- 0.4	0.0	0.2	- 0.5	0.2
	50	1.9	2.8	1.9	4.4	2.3	2.7	2.0	2.7	0.2	0.9
	75	6.1	8.5	6.9	12.1	8.6	7.9	5.9	6.3	1.1	1.8
Annual result and depreciation	25	1.0	2.2	- 0.7	1.9	1.2	1.2	1.9	2.8	2.2	2.6
	50	5.5	6.3	4.6	7.7	5.8	6.1	5.7	6.3	2.4	3.5
	75	12.7	13.8	13.5	16.0	14.1	13.2	10.1	11.2	3.6	5.5
Trade receivables	25	1.3	1.2	1.3	1.7	1.1	1.1	1.4	1.4	1.1	1.4
	50	4.7	5.0	6.9	6.7	3.6	3.6	4.9	5.0	8.4	7.4
	75	11.0	11.1	14.4	13.9	8.4	8.5	10.4	10.2	12.9	11.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	- 1.8	0.3	- 8.7	0.2	- 1.1	- 1.0	0.7	1.1	- 0.3	0.5
	50	3.0	5.0	3.3	9.8	3.1	3.5	3.0	3.9	2.3	3.3
	75	10.8	15.0	14.3	20.3	10.7	12.2	9.5	9.5	4.8	5.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 30.7	- 29.6	- 27.9	- 20.3	- 45.1	- 35.5	- 32.0	- 33.3	2.4	- 55.1
	50	4.6	8.6	0.6	15.1	5.3	2.7	6.2	8.3	8.6	9.0
	75	32.6	36.7	25.9	41.8	31.0	25.7	41.1	37.9	64.6	10.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	97.3	99.7	73.2	64.3	95.9	98.6	114.8	112.6	118.2	125.5
	50	149.3	148.7	168.8	193.3	123.1	122.0	155.5	147.1	167.5	171.1
	75	368.2	398.9	516.3	650.0	232.5	343.3	347.1	333.7	210.6	198.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	130.4	137.2	89.7	91.7	125.0	121.8	212.7	189.2	186.8	184.7
	50	259.6	296.1	209.1	234.3	232.3	244.8	403.2	416.2	240.3	306.2
	75	594.4	586.2	589.3	520.5	583.7	550.0	618.0	677.1	479.0	366.1
		Percentage of cost of materials									
Trade payables	25	8.3	7.5	7.9	6.9	9.1	7.0	8.3	8.1	11.3	10.4
	50	16.7	14.9	28.0	17.1	15.1	12.7	15.5	14.4	14.4	13.3
	75	42.4	31.2	61.6	45.9	30.5	28.0	28.5	27.7	30.8	17.5

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.9	99.9	99.9	99.9	100.0	99.9	100.0	99.9	99.9
Change in finished goods	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.0	0.1	0.1
Interest and similar income	0.2	0.2	0.2	0.2	1.5	1.0	0.2	0.2	0.1	0.1
Other income	11.2	10.7	4.6	5.2	5.2	6.4	8.2	7.5	11.8	11.4
of which: Income from long-term equity investments	0.1	0.1	1.1	1.0	0.7	0.0	0.3	0.3	0.1	0.1
Total income	111.3	110.9	104.8	105.4	106.7	107.4	108.4	107.7	112.0	111.5
Expenses										
Cost of materials	27.7	27.9	11.5	10.7	19.9	19.0	23.9	23.7	28.6	28.9
Personnel expenses	59.6	59.8	56.4	56.8	52.0	52.7	57.2	57.8	60.2	60.3
Depreciation	5.3	5.2	5.1	5.3	6.7	6.4	5.8	5.5	5.2	5.1
of which: Depreciation of tangible fixed assets	5.2	5.0	5.1	5.1	5.8	5.7	5.5	5.2	5.1	4.9
Interest and similar expenses	0.6	0.7	1.0	1.0	1.4	1.9	0.8	0.8	0.6	0.6
Operating taxes	0.0	0.0	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0
Other expenses	16.7	16.5	28.7	27.7	21.8	22.5	18.0	17.5	16.4	16.1
Total expenses before taxes on income	110.0	110.0	102.7	101.4	101.9	102.5	105.7	105.3	111.0	111.1
Annual result before taxes on income	1.3	0.8	2.1	4.0	4.8	4.9	2.8	2.4	1.0	0.5
Taxes on income	0.2	0.2	1.3	1.6	1.1	0.9	0.4	0.4	0.2	0.2
Annual result	1.1	0.6	0.8	2.4	3.7	4.0	2.4	2.0	0.8	0.3
Profit and loss transfers (parent company)	0.0	0.1	0.4	0.4	0.0	0.3	- 0.2	0.0	0.1	0.1
Profit and loss transfers (subsidiary)	0.1	0.1	- 0.5	- 0.6	0.2	0.9	0.3	0.2	0.0	0.1
Profit for the year	1.1	0.6	1.7	3.3	3.6	3.4	1.9	1.8	0.9	0.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.6	2.7	3.6	1.1	1.0	0.7	0.7	0.6	0.6
Tangible fixed assets	58.5	57.8	29.2	29.5	44.3	40.0	56.7	55.8	59.1	58.6
of which: Land and buildings	42.0	41.7	13.5	14.2	31.5	28.3	44.1	43.1	41.9	41.8
Inventories	2.8	2.8	2.1	2.2	1.2	1.1	1.8	1.8	3.0	3.0
of which: Finished goods and merchandise	0.1	0.1	0.5	0.5	0.3	0.3	0.2	0.2	0.1	0.1
Cash	9.8	9.2	14.9	16.5	13.6	13.6	10.5	9.9	9.6	8.9
Receivables	23.7	24.7	37.8	36.5	24.2	26.9	22.9	24.1	23.8	24.7
Short-term	21.7	22.9	35.5	34.7	22.1	21.4	21.1	22.6	21.8	23.0
of which:										
Trade receivables	13.4	14.3	15.0	16.2	10.6	10.1	12.0	12.8	13.7	14.7
Receivables from affiliated companies	4.1	4.2	15.9	12.5	8.4	8.5	5.9	6.8	3.7	3.7
Long-term	1.9	1.8	2.3	1.8	2.1	5.5	1.8	1.6	1.9	1.8
of which: Loans to affiliated companies	1.4	1.3	0.8	0.7	0.5	0.5	1.5	1.2	1.4	1.4
Securities	1.5	1.4	0.6	0.5	3.5	3.2	1.3	1.4	1.5	1.3
Other long-term equity investments	3.0	3.2	12.3	10.7	11.8	13.8	5.8	5.9	2.3	2.5
of which: Goodwill	0.5	0.4	6.6	6.0	7.4	6.2	1.5	1.2	0.1	0.2
Capital										
Equity	57.4	56.8	31.7	30.3	40.1	37.0	53.4	53.0	58.5	58.0
Liabilities	31.5	32.1	61.9	63.7	53.2	57.0	37.7	37.9	29.9	30.5
Short-term	17.6	18.2	38.5	39.0	26.1	29.4	21.2	22.9	16.7	17.1
of which:										
Liabilities to banks	2.2	2.3	7.1	5.6	3.4	4.9	2.9	3.6	2.1	2.0
Trade payables	3.8	4.0	5.5	3.4	3.7	3.1	3.6	4.0	3.8	4.1
Liabilities to affiliated companies	4.4	5.0	20.1	21.9	14.9	15.9	9.9	10.4	3.2	3.7
Long-term	13.9	13.9	23.4	24.6	27.1	27.6	16.4	14.9	13.2	13.4
of which:										
Liabilities to banks	10.2	10.5	15.6	18.6	14.7	11.0	11.0	10.6	10.0	10.4
Liabilities to affiliated companies	2.6	2.4	5.1	4.4	7.6	5.9	4.7	3.7	2.1	2.1
Provisions	10.9	10.9	5.5	5.7	6.6	5.8	8.4	8.4	11.4	11.4
of which: Provisions for pensions	2.2	2.1	0.0	0.0	1.1	1.0	1.1	1.1	2.4	2.3
Other ratios	Percentage of sales									
Annual result before taxes on income	1.3	0.8	2.1	4.0	4.8	4.9	2.8	2.4	1.0	0.5
Annual result and depreciation	6.5	5.8	5.9	7.7	10.4	10.3	8.2	7.5	6.1	5.4
Trade receivables	14.6	15.3	10.9	12.4	11.0	11.0	12.8	13.4	15.0	15.7
	Percentage of the balance sheet total									
Sales	92.1	93.8	137.1	130.7	96.0	91.8	94.1	95.7	91.6	93.4
Annual result and interest paid	1.6	1.2	2.4	4.4	4.9	5.3	3.0	2.6	1.3	0.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	18.1	16.0	15.2	18.8	21.5	19.2	21.3	19.4	17.4	15.2
	Percentage of fixed assets									
Long-term equity and liabilities	113.0	113.0	117.2	119.3	108.8	103.4	107.3	105.7	114.1	114.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	181.6	178.2	131.0	131.5	136.8	119.5	149.5	142.0	190.3	189.1
Cash resources, short-term receivables and inventories	197.4	193.7	136.4	137.2	141.3	123.1	157.9	149.6	208.1	206.8
	Percentage of cost of materials									
Trade payables	14.9	15.4	34.6	24.3	19.3	17.9	16.2	17.7	14.6	15.0
Memo item:										
Balance sheet total in € billion	62.17	64.70	0.10	0.12	1.04	1.17	9.00	9.31	52.02	54.09
Sales in € billion	57.27	60.65	0.14	0.16	1.00	1.08	8.47	8.90	47.66	50.51
Number of enterprises	1 001	1 001	161	161	197	197	336	336	307	307

I. Enterprises by economic sector

cont'd: 14.b) Human health 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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	11.4	10.7	0.6	0.6	6.3	7.0	13.7	13.6	22.7	22.6
	50	21.7	21.5	5.8	4.9	14.5	14.3	21.1	21.2	26.8	26.7
	75	28.8	28.8	16.1	14.3	28.4	27.3	28.6	28.1	30.8	31.5
Personnel expenses	25	49.0	49.8	37.5	40.0	38.0	38.1	49.4	50.5	55.5	56.1
	50	59.3	60.1	59.2	57.2	54.1	55.8	59.3	60.1	61.1	61.8
	75	67.0	67.6	70.4	70.2	67.9	68.5	66.0	66.9	66.2	66.6
Depreciation	25	2.4	2.3	1.3	1.3	1.2	1.2	2.6	2.8	3.7	3.5
	50	4.4	4.3	3.1	3.1	2.8	3.1	4.7	4.6	4.8	4.7
	75	6.5	6.4	7.4	7.1	6.4	6.0	7.0	6.6	6.3	6.3
Annual result	25	- 1.1	- 1.1	- 7.8	- 0.1	- 0.4	- 0.4	- 0.6	- 1.2	- 0.8	- 1.3
	50	1.3	1.3	1.5	4.3	1.9	2.3	1.6	1.2	0.8	0.7
	75	5.3	5.4	9.1	10.4	10.8	10.4	5.7	6.1	2.8	2.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	16.8	16.8	4.3	3.9	7.4	7.5	22.9	20.8	45.3	44.3
	50	45.6	44.8	12.5	17.7	19.5	18.4	50.9	51.4	59.6	58.6
	75	66.6	65.3	39.7	36.6	46.7	43.1	70.1	69.9	69.5	68.7
Inventories	25	0.2	0.2	0.0	0.0	0.0	0.0	0.4	0.4	1.7	1.7
	50	1.5	1.5	0.0	0.0	0.3	0.3	1.5	1.3	2.7	2.7
	75	3.4	3.4	1.5	1.7	2.2	2.3	3.1	3.1	4.2	4.3
Equity	25	26.1	26.4	1.0	0.1	7.2	10.2	29.2	29.2	47.5	45.4
	50	51.7	52.0	32.3	29.7	35.3	37.2	51.3	52.3	60.6	60.6
	75	69.8	68.7	70.8	66.8	64.1	65.7	69.1	69.3	72.0	71.0
Short-term liabilities	25	8.9	9.5	9.9	13.4	10.2	10.0	8.6	9.3	8.5	9.2
	50	16.4	16.9	26.9	25.9	18.7	20.2	16.0	16.9	13.9	14.5
	75	33.1	34.7	62.7	66.0	40.2	48.3	32.6	34.0	22.4	22.5
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	2.7	2.2	0.0	0.0	0.0	0.0	1.8	2.1	6.5	6.4
	75	21.1	20.0	34.1	33.2	25.6	24.1	22.5	21.1	16.6	17.4
		Percentage of sales									
Annual result before taxes on income	25	- 1.0	- 1.1	- 7.8	0.0	- 0.4	- 0.3	- 0.6	- 1.2	- 0.8	- 1.2
	50	1.5	1.4	1.9	5.2	2.4	2.7	1.9	1.3	0.9	0.8
	75	6.0	6.4	9.8	12.3	12.5	11.4	6.5	6.6	2.8	2.4
Annual result and depreciation	25	2.5	2.7	- 2.0	2.5	2.1	1.9	2.8	2.8	3.4	2.8
	50	6.2	6.2	6.3	8.5	6.1	7.3	6.5	6.4	6.0	5.4
	75	11.5	12.0	14.2	18.2	17.8	16.7	12.8	12.1	8.3	7.6
Trade receivables	25	8.5	8.7	3.6	4.8	5.5	5.8	8.6	8.8	11.4	11.8
	50	12.2	12.7	9.3	9.5	10.5	10.3	11.7	12.2	13.8	15.1
	75	16.5	17.2	15.4	16.8	16.0	15.8	16.3	16.9	17.2	18.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	- 0.7	- 0.4	- 9.4	0.3	0.0	0.4	- 0.5	- 0.7	- 0.3	- 0.7
	50	2.2	2.3	5.2	9.1	4.7	5.9	2.7	2.1	1.3	1.2
	75	8.0	8.6	20.3	22.4	17.4	18.3	7.6	7.1	3.4	3.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 0.1	0.7	- 26.5	- 17.8	- 4.4	- 1.3	2.2	- 0.8	6.5	5.0
	50	14.3	16.2	4.7	16.1	16.3	18.7	15.5	13.8	15.5	16.3
	75	42.3	43.0	36.4	49.1	57.0	63.2	49.0	42.8	32.7	32.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	96.9	96.8	77.9	56.6	97.2	94.8	92.6	93.6	102.1	102.5
	50	118.6	118.7	128.5	136.5	149.9	161.0	115.3	116.0	115.5	115.6
	75	184.1	180.5	409.7	330.2	287.7	336.5	176.2	167.5	134.9	134.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	116.7	120.3	77.1	88.2	110.6	110.1	106.1	110.4	143.5	146.9
	50	210.3	215.9	165.4	179.1	233.3	228.9	209.3	203.6	219.7	221.4
	75	405.9	394.6	570.0	428.1	504.6	574.7	415.0	379.4	341.5	342.4
		Percentage of cost of materials									
Trade payables	25	8.1	8.0	6.8	7.1	7.1	6.2	8.3	8.2	8.9	8.9
	50	13.8	13.9	17.1	18.4	16.0	13.1	13.9	14.3	12.4	13.0
	75	26.0	27.0	65.1	66.7	34.3	30.4	26.5	27.6	18.6	20.5

I. Enterprises by economic sector

14.c) Residential care activities

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	100.1	99.5	100.0	100.0	100.0	100.0	100.0	100.0
Change in finished goods	0.0	0.0	- 0.1	0.5	0.0	0.0	0.0	0.0	0.0	0.0
Interest and similar income	0.3	0.3	0.1	0.9	0.2	0.2	0.2	0.2	0.5	0.4
Other income	6.7	6.4	38.6	35.8	8.8	8.2	7.2	7.7	5.9	5.1
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	107.0	106.7	138.7	136.7	109.0	108.4	107.4	107.9	106.3	105.5
Expenses										
Cost of materials	19.1	19.1	14.8	15.0	17.1	16.7	16.9	17.0	20.9	21.0
Personnel expenses	63.7	64.5	77.9	75.6	62.7	63.5	66.8	67.9	61.6	62.2
Depreciation	4.1	4.1	8.2	7.1	3.7	3.7	4.2	4.1	4.2	4.1
of which: Depreciation of tangible fixed assets	4.1	4.0	8.2	6.8	3.7	3.6	4.1	4.0	4.1	4.1
Interest and similar expenses	0.9	0.8	2.8	2.8	0.7	0.6	0.8	0.7	0.9	1.0
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1
Other expenses	16.6	16.1	29.6	28.0	21.8	21.3	16.7	15.9	15.8	15.5
Total expenses before taxes on income	104.4	104.7	133.5	128.5	105.9	105.8	105.3	105.6	103.5	103.8
Annual result before taxes on income	2.6	2.0	5.2	8.2	3.0	2.6	2.1	2.3	2.9	1.7
Taxes on income	0.1	0.1	0.6	0.4	0.1	0.1	0.1	0.1	0.1	0.1
Annual result	2.5	2.0	4.6	7.7	3.0	2.5	2.0	2.3	2.8	1.6
Profit and loss transfers (parent company)	0.3	0.3	0.0	0.0	0.0	0.0	0.6	0.5	0.2	0.1
Profit and loss transfers (subsidiary)	1.1	0.6	- 0.4	1.0	0.4	0.5	0.7	0.8	1.4	0.4
Profit for the year	1.8	1.7	5.0	6.8	2.6	2.1	1.8	2.0	1.6	1.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.5	0.4	0.0	0.1	0.1	0.1	0.2	0.2	0.8	0.6
Tangible fixed assets	62.2	62.0	77.4	75.9	56.8	56.5	65.0	64.7	60.3	60.2
of which: Land and buildings	53.5	53.2	71.8	69.0	50.7	50.2	56.7	56.1	50.8	50.9
Inventories	0.6	0.6	0.4	0.6	0.4	0.4	0.7	0.6	0.6	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	12.6	12.7	9.9	10.4	16.8	16.1	15.0	14.6	9.8	10.4
Receivables	18.8	19.0	10.2	11.0	22.2	23.0	13.6	14.3	23.1	22.8
Short-term	16.1	16.3	10.2	11.0	20.3	21.2	12.8	13.2	18.7	18.4
of which:										
Trade receivables	5.2	5.1	3.2	3.0	4.5	4.6	4.1	4.2	6.4	6.2
Receivables from affiliated companies	8.9	8.8	5.7	5.4	10.2	10.6	7.3	7.4	10.1	9.9
Long-term	2.6	2.7	0.0	0.0	2.0	1.9	0.9	1.1	4.5	4.3
of which: Loans to affiliated companies	1.0	1.1	0.0	0.0	1.3	1.2	0.5	0.8	1.4	1.3
Securities	2.9	2.9	0.0	0.0	2.0	2.3	3.7	3.5	2.4	2.4
Other long-term equity investments	1.9	1.9	1.9	1.7	0.7	0.7	1.5	1.7	2.3	2.3
of which: Goodwill	0.1	0.1	1.0	0.9	0.2	0.1	0.0	0.0	0.1	0.1
Capital										
Equity	53.7	53.9	39.8	40.9	61.9	62.8	58.1	58.1	48.5	48.7
Liabilities	37.4	37.3	56.5	55.0	32.5	31.6	35.7	35.8	39.5	39.2
Short-term	12.6	13.2	17.9	21.3	12.3	14.7	12.3	12.3	12.8	13.7
of which:										
Liabilities to banks	2.6	3.2	9.8	10.4	3.5	6.1	2.2	2.1	2.7	3.7
Trade payables	2.1	2.0	1.7	2.9	2.0	2.0	1.8	1.7	2.4	2.2
Liabilities to affiliated companies	4.3	4.5	3.5	2.7	3.1	3.1	5.4	5.6	3.5	3.8
Long-term	24.8	24.0	38.6	33.7	20.2	16.9	23.4	23.5	26.7	25.5
of which:										
Liabilities to banks	20.7	20.3	33.9	31.9	15.9	13.0	20.1	20.2	21.8	21.3
Liabilities to affiliated companies	1.5	1.2	4.4	1.6	3.0	2.5	1.4	1.4	1.2	0.8
Provisions	7.6	7.6	2.6	3.0	4.6	4.6	5.0	4.9	10.5	10.6
of which: Provisions for pensions	2.4	2.4	0.1	0.1	0.3	0.3	0.8	0.7	4.2	4.3
Other ratios	Percentage of sales									
Annual result before taxes on income	2.6	2.0	5.2	8.2	3.0	2.6	2.1	2.3	2.9	1.7
Annual result and depreciation	6.7	6.0	12.8	14.9	6.7	6.2	6.2	6.4	7.0	5.7
Trade receivables	5.1	5.0	6.5	5.6	4.8	4.8	4.7	4.7	5.5	5.2
	Percentage of the balance sheet total									
Sales	101.3	102.8	49.7	53.4	92.7	96.1	87.0	88.2	116.8	118.3
Annual result and interest paid	3.4	2.9	3.7	5.6	3.4	3.0	2.4	2.7	4.3	3.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	20.0	18.6	12.7	16.4	29.0	28.3	19.9	20.6	19.4	16.5
	Percentage of fixed assets									
Long-term equity and liabilities	116.2	115.8	98.9	96.1	134.4	131.0	116.2	116.5	113.8	113.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	233.1	223.0	112.3	100.7	303.4	256.1	230.5	229.7	226.8	214.4
Cash resources, short-term receivables and inventories	237.8	227.3	114.3	103.6	306.7	258.8	235.8	234.6	231.2	218.4
	Percentage of cost of materials									
Trade payables	10.8	10.2	23.7	36.1	12.4	12.6	12.3	11.7	9.7	8.9
Memo item:										
Balance sheet total in € billion	13.90	14.32	0.09	0.10	1.08	1.09	6.17	6.36	6.57	6.77
Sales in € billion	14.09	14.72	0.05	0.05	1.00	1.05	5.37	5.61	7.67	8.02
Number of enterprises	534	534	38	38	188	188	231	231	77	77

I. Enterprises by economic sector

cont'd: 14.c) Residential care 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 value	Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	10.5	10.1	3.5	4.3	10.2	9.7	10.7	10.7	12.0	10.9
	50	15.4	15.4	11.4	10.6	14.5	14.0	15.7	16.0	16.3	16.2
	75	21.7	21.9	20.6	23.5	21.5	21.1	21.6	21.8	22.9	25.0
Personnel expenses	25	53.8	54.5	26.8	23.5	51.0	49.9	56.0	58.3	57.4	59.6
	50	65.1	65.7	56.7	57.3	61.6	63.3	66.7	67.7	67.2	66.9
	75	73.7	74.5	69.9	69.7	70.5	71.6	75.8	76.3	74.5	75.0
Depreciation	25	1.2	1.2	1.0	0.9	0.6	0.5	1.8	1.7	1.6	1.4
	50	3.2	3.1	2.8	3.0	2.0	1.9	4.0	3.9	2.8	2.7
	75	5.9	5.8	10.1	10.1	5.7	5.6	6.1	6.0	4.6	4.8
Annual result	25	0.1	0.2	- 0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.3
	50	1.8	1.8	2.0	5.5	2.7	2.0	1.8	1.7	1.3	1.2
	75	4.7	4.6	9.7	15.6	6.2	6.0	3.9	3.9	2.7	2.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	16.4	14.8	7.4	7.1	5.9	6.0	31.1	29.4	25.4	21.9
	50	52.0	50.8	31.0	29.1	27.2	28.4	62.9	63.2	48.6	47.3
	75	76.9	77.0	89.3	88.2	70.4	70.3	80.0	79.7	71.4	70.8
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1
	50	0.2	0.2	0.0	0.0	0.1	0.1	0.2	0.2	0.4	0.4
	75	0.8	0.8	0.8	0.8	0.7	0.6	0.7	0.7	1.3	1.2
Equity	25	33.4	32.7	6.9	3.6	27.3	27.5	41.9	41.2	33.7	33.5
	50	56.5	56.8	22.0	24.1	56.5	56.6	59.9	59.5	51.7	52.8
	75	74.0	74.0	66.0	66.0	78.2	78.3	74.4	76.8	67.3	67.1
Short-term liabilities	25	5.9	5.8	5.7	5.9	6.4	6.3	4.8	4.9	7.5	8.0
	50	9.6	10.1	16.1	23.9	12.4	14.2	7.9	7.7	12.3	13.8
	75	22.5	24.9	41.7	62.2	27.2	28.6	17.5	16.8	20.9	24.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.2
	50	7.6	6.5	5.6	8.0	0.1	0.0	11.5	10.9	8.3	7.5
	75	27.0	27.5	44.8	62.7	24.1	21.5	27.7	28.5	24.3	24.0
		Percentage of sales									
Annual result before taxes on income	25	0.1	0.2	- 0.1	0.1	0.1	0.1	0.1	0.3	0.2	0.3
	50	1.8	1.8	2.0	5.4	2.8	2.1	1.8	1.7	1.3	1.2
	75	4.7	4.6	9.7	15.6	6.2	6.0	4.0	3.9	2.8	2.5
Annual result and depreciation	25	2.7	2.6	1.0	1.8	1.7	1.8	3.3	3.2	2.9	1.9
	50	6.3	5.7	7.6	8.5	6.6	5.6	6.3	5.9	5.0	4.3
	75	9.7	9.6	34.4	21.9	10.4	10.2	9.2	9.2	7.7	7.5
Trade receivables	25	1.8	1.6	0.1	0.2	1.6	1.4	1.9	1.8	2.5	2.5
	50	3.3	3.3	3.0	2.8	2.8	2.9	3.5	3.3	4.5	4.3
	75	6.5	6.3	10.3	8.0	5.6	5.3	6.2	6.3	7.9	7.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.7	0.8	0.0	2.3	0.5	0.6	0.8	0.8	1.0	1.0
	50	2.7	2.8	2.7	7.2	3.1	3.4	2.5	2.4	2.5	2.5
	75	6.0	6.3	9.5	15.1	9.5	9.0	4.7	4.4	4.4	4.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 11.7	- 9.3	- 35.6	- 11.5	- 25.6	- 23.0	- 8.9	- 8.3	11.1	8.4
	50	12.9	11.7	7.8	10.8	10.0	8.2	13.4	13.2	16.5	16.9
	75	33.2	33.2	20.1	31.7	34.1	29.7	33.9	35.9	37.2	32.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.3	99.1	86.7	59.1	100.1	96.3	101.0	101.0	102.0	100.2
	50	121.3	120.4	109.6	102.7	133.5	132.4	120.3	117.9	118.1	117.5
	75	198.3	193.1	264.3	259.4	428.8	398.3	162.6	155.6	160.6	158.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	149.0	142.3	72.5	55.6	152.7	141.1	161.8	152.9	162.4	154.4
	50	302.4	293.8	141.1	149.7	357.3	310.5	342.1	321.2	262.6	217.4
	75	607.3	572.2	641.9	832.1	703.7	721.6	602.9	550.4	410.8	373.6
		Percentage of cost of materials									
Trade payables	25	6.6	6.5	4.3	3.3	6.3	6.3	7.3	6.9	6.8	6.3
	50	10.9	10.9	11.5	8.7	10.2	10.9	11.2	11.4	11.0	10.0
	75	17.3	18.9	25.0	26.9	18.3	20.6	17.2	18.2	16.0	15.3

I. Enterprises by economic sector

14.d) Social work activities without accommodation

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	99.9	100.0
Change in finished goods	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0
Interest and similar income	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.5	0.4
Other income	10.6	10.6	28.5	33.8	19.2	18.6	11.9	11.5	9.0	9.1
of which: Income from long-term equity investments	0.2	0.2	0.0	0.0	0.0	0.0	0.5	0.5	0.0	0.0
Total income	110.9	110.9	128.7	133.9	119.4	118.8	112.0	111.6	109.5	109.6
Expenses										
Cost of materials	19.4	19.6	13.2	12.4	18.4	15.6	13.9	13.7	22.2	22.8
Personnel expenses	69.5	69.7	73.5	71.9	71.4	71.6	73.9	74.7	67.2	67.1
Depreciation	3.7	3.5	3.1	2.8	5.2	4.7	3.7	3.6	3.7	3.4
of which: Depreciation of tangible fixed assets	3.5	3.4	3.0	2.7	5.1	4.6	3.6	3.5	3.4	3.3
Interest and similar expenses	0.8	0.8	1.0	0.6	1.0	1.0	0.6	0.6	0.8	0.8
Operating taxes	0.1	0.0	0.1	0.0	0.1	0.1	0.1	0.0	0.0	0.0
Other expenses	16.1	15.8	34.6	41.2	19.9	22.5	17.6	17.0	14.8	14.4
Total expenses before taxes on income	109.5	109.5	125.4	128.8	116.0	115.4	109.7	109.6	108.7	108.6
Annual result before taxes on income	1.4	1.4	3.3	5.1	3.4	3.4	2.3	2.0	0.8	1.0
Taxes on income	0.1	0.1	0.5	0.7	0.2	0.2	0.1	0.1	0.1	0.0
Annual result	1.3	1.4	2.8	4.4	3.1	3.2	2.2	1.9	0.7	0.9
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0
Profit and loss transfers (subsidiary)	0.0	0.1	- 0.4	- 0.5	0.0	0.2	0.0	0.3	0.0	0.0
Profit for the year	1.3	1.3	3.2	4.9	3.1	3.0	2.2	1.7	0.7	0.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.4	0.3	0.5	0.5	0.4	0.4	0.3	0.3	0.4	0.4
Tangible fixed assets	51.9	52.0	43.5	44.3	57.7	57.1	55.1	55.7	50.0	49.8
of which: Land and buildings	42.7	43.0	38.0	38.3	49.9	50.9	45.7	47.1	40.6	40.4
Inventories	0.6	0.5	0.9	0.9	0.3	0.3	1.0	0.9	0.4	0.4
of which: Finished goods and merchandise	0.1	0.1	0.0	0.0	0.1	0.1	0.3	0.3	0.0	0.0
Cash	14.0	13.3	29.5	28.0	20.0	20.5	21.1	19.3	9.8	9.6
Receivables	20.7	21.1	21.2	22.1	13.3	13.8	13.4	14.0	24.8	25.1
Short-term	16.3	17.2	19.5	20.4	12.2	12.6	11.9	12.7	18.7	19.7
of which:										
Trade receivables	8.2	8.4	10.3	11.1	5.2	5.5	7.5	7.6	8.8	9.1
Receivables from affiliated companies	5.5	5.8	6.0	5.7	5.2	5.1	2.9	3.0	6.7	7.2
Long-term	4.4	3.9	1.7	1.7	1.1	1.2	1.4	1.3	6.1	5.4
of which: Loans to affiliated companies	1.0	1.1	0.0	0.0	0.9	0.8	0.9	1.0	1.1	1.1
Securities	10.3	10.3	2.9	2.6	4.8	4.4	5.4	6.0	13.2	13.1
Other long-term equity investments	1.9	2.0	1.2	1.1	3.1	3.1	3.4	3.3	1.1	1.3
of which: Goodwill	0.1	0.1	0.8	0.7	0.4	0.3	0.0	0.0	0.1	0.1
Capital										
Equity	59.3	58.6	48.8	51.6	61.8	61.3	64.4	64.6	56.9	55.7
Liabilities	25.3	25.8	45.5	42.1	31.8	32.2	26.2	25.4	24.0	25.1
Short-term	11.9	11.9	33.3	29.5	12.0	12.3	12.8	12.5	11.1	11.3
of which:										
Liabilities to banks	1.9	1.8	10.7	9.9	3.2	3.4	2.3	2.3	1.4	1.2
Trade payables	2.3	2.3	1.9	2.1	2.2	1.9	2.3	2.3	2.3	2.4
Liabilities to affiliated companies	2.3	2.1	6.6	7.1	3.5	3.8	4.6	3.9	1.1	1.0
Long-term	13.5	13.9	12.2	12.6	19.8	19.9	13.4	12.9	12.8	13.8
of which:										
Liabilities to banks	10.6	10.6	6.4	7.3	16.5	16.3	11.6	11.3	9.5	9.8
Liabilities to affiliated companies	0.4	0.6	2.7	3.1	2.9	3.3	0.4	0.3	0.1	0.4
Provisions	14.2	14.5	4.3	4.8	5.6	5.6	8.0	8.5	18.1	18.4
of which: Provisions for pensions	4.1	4.3	0.2	0.3	0.7	0.7	2.3	2.6	5.3	5.6
Other ratios	Percentage of sales									
Annual result before taxes on income	1.4	1.4	3.3	5.1	3.4	3.4	2.3	2.0	0.8	1.0
Annual result and depreciation	5.1	4.9	5.8	7.2	8.3	7.9	5.9	5.5	4.4	4.3
Trade receivables	8.0	8.1	9.3	8.9	7.1	7.3	7.1	7.0	8.5	8.7
	Percentage of the balance sheet total									
Sales	101.8	104.4	111.2	125.1	72.7	75.2	105.9	109.6	103.0	105.0
Annual result and interest paid	2.1	2.2	4.1	6.3	3.0	3.2	2.9	2.7	1.6	1.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	19.3	18.2	29.8	44.3	33.2	32.6	42.9	37.6	13.6	13.1
	Percentage of fixed assets									
Long-term equity and liabilities	117.9	118.7	123.1	128.5	123.0	124.1	125.6	125.0	113.9	115.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	285.8	289.2	147.2	164.2	270.5	270.3	272.3	275.9	300.4	302.4
Cash resources, short-term receivables and inventories	290.5	293.6	149.9	167.3	273.4	273.1	279.9	283.2	303.9	305.6
	Percentage of cost of materials									
Trade payables	11.5	11.3	12.9	13.4	16.3	15.9	15.4	15.5	10.0	9.8
Memo item:										
Balance sheet total in € billion	11.01	11.31	0.10	0.10	0.76	0.79	3.19	3.25	6.96	7.17
Sales in € billion	11.21	11.81	0.11	0.12	0.56	0.59	3.38	3.57	7.17	7.53
Number of enterprises	420	420	112	112	113	113	143	143	52	52

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 value	Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	4.3	4.5	0.3	0.3	4.9	6.0	6.0	6.1	9.6	8.7
	50	11.7	11.5	6.5	7.3	12.0	11.5	12.3	12.5	15.6	15.7
	75	19.4	19.0	17.5	16.5	19.8	19.8	17.6	17.4	20.8	20.9
Personnel expenses	25	60.1	62.0	58.8	60.9	57.0	55.9	67.1	67.5	63.9	65.9
	50	72.8	72.6	73.6	72.5	69.1	69.5	74.6	75.3	71.6	72.5
	75	81.9	81.9	82.8	80.1	82.7	82.6	81.7	83.7	76.5	76.6
Depreciation	25	1.2	1.2	0.7	0.7	1.1	1.0	1.5	1.6	1.3	1.2
	50	2.4	2.4	1.5	1.4	2.6	2.6	2.9	2.7	2.7	2.7
	75	4.6	4.4	3.5	3.3	5.8	5.1	4.3	4.1	5.2	5.1
Annual result	25	0.0	0.1	- 3.2	- 0.4	0.2	0.2	0.1	0.2	0.1	0.1
	50	1.8	1.9	2.8	2.8	2.2	2.3	1.6	1.6	1.2	1.0
	75	5.4	4.9	9.1	9.1	6.0	6.5	3.6	3.9	2.3	2.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.5	8.6	3.1	2.8	7.3	7.0	23.3	23.6	16.9	17.9
	50	30.7	30.2	9.9	9.8	26.5	24.1	49.7	49.0	47.9	45.7
	75	63.2	63.2	31.6	32.9	64.5	64.9	67.3	67.2	70.1	70.8
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.1	0.2	0.2
	75	0.4	0.4	0.0	0.0	0.4	0.3	0.8	0.8	0.5	0.4
Equity	25	29.5	30.6	7.9	12.7	28.5	28.4	45.4	43.9	36.0	36.1
	50	56.2	56.8	42.2	42.4	57.8	58.3	61.8	61.0	53.2	51.7
	75	74.8	75.2	70.1	73.4	79.0	82.8	74.8	74.4	71.1	71.8
Short-term liabilities	25	6.6	6.1	9.8	10.3	5.4	4.9	5.7	5.5	7.0	6.5
	50	11.9	12.8	24.4	26.2	12.8	12.2	9.6	9.6	13.8	10.6
	75	31.7	32.9	60.0	52.5	30.1	32.0	18.0	18.9	26.7	24.9
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	3.9	3.9	0.0	0.0	1.2	1.5	7.2	6.6	7.9	8.1
	75	20.3	20.7	28.8	27.6	20.1	18.6	18.6	19.0	17.2	20.9
		Percentage of sales									
Annual result before taxes on income	25	0.1	0.1	- 3.0	- 0.1	0.2	0.2	0.2	0.2	0.2	0.1
	50	1.9	1.9	3.1	2.8	2.6	2.6	1.7	1.8	1.2	1.0
	75	5.5	5.1	9.9	9.6	6.2	6.5	3.6	3.9	2.6	2.1
Annual result and depreciation	25	2.0	1.9	- 0.5	1.3	2.2	2.6	2.6	2.2	1.6	1.5
	50	5.4	5.2	5.1	5.5	6.4	6.4	5.1	4.7	5.0	4.0
	75	9.4	9.8	12.5	13.1	10.9	12.3	8.1	7.9	7.2	6.7
Trade receivables	25	2.7	2.8	3.1	2.8	1.4	2.0	2.9	3.0	3.5	3.2
	50	7.0	6.9	8.9	9.1	6.6	6.6	6.1	5.7	7.1	6.7
	75	11.4	11.2	13.9	13.6	11.4	11.3	9.8	9.9	10.5	10.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.6	0.9	- 5.8	0.0	0.9	1.2	0.8	0.9	1.0	0.9
	50	3.1	2.9	6.2	6.3	3.5	3.9	2.5	2.6	2.4	2.2
	75	8.6	8.6	25.5	28.0	9.9	10.4	5.3	5.1	5.3	3.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 26.2	- 17.8	- 44.6	- 19.5	- 26.2	- 14.7	- 24.5	- 23.6	6.9	6.2
	50	9.9	11.4	7.5	14.2	6.7	9.3	14.8	12.6	17.5	13.9
	75	34.7	43.2	62.8	73.1	31.8	46.3	41.7	40.0	27.5	23.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	106.0	107.9	91.1	108.9	105.2	110.0	111.8	111.2	100.9	101.5
	50	143.0	147.3	250.2	280.9	180.8	184.6	131.6	132.0	113.7	118.5
	75	351.3	350.3	829.2	1 043.8	448.9	498.7	213.9	205.3	151.4	156.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	164.0	173.1	108.6	140.3	164.0	171.9	218.9	220.7	159.1	158.1
	50	356.6	331.7	270.7	275.0	359.8	331.7	421.0	395.0	264.8	271.0
	75	671.9	681.0	678.7	688.7	1 133.1	1 073.5	638.6	596.5	430.0	389.1
		Percentage of cost of materials									
Trade payables	25	6.5	6.5	2.4	3.4	7.1	7.1	7.7	7.5	7.4	8.1
	50	11.6	12.5	7.7	7.7	13.2	13.9	11.8	12.9	12.7	13.7
	75	24.0	23.7	20.0	22.2	27.8	25.4	25.0	24.7	20.4	21.2

I. Enterprises by economic sector

15. Activities of head offices

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.5	99.6	100.5	102.6	100.9	100.1	99.4	99.8	99.5
Change in finished goods	0.1	0.5	0.4	- 0.5	- 2.6	- 0.9	- 0.1	0.6	0.2	0.5
Interest and similar income	15.7	15.4	2.2	1.6	2.7	1.8	4.4	3.7	17.2	17.2
Other income	120.1	121.8	19.1	21.5	24.2	23.8	46.8	40.8	130.6	134.4
of which: Income from long-term equity investments	59.2	59.5	9.4	11.4	15.1	16.2	31.8	28.6	63.4	64.6
Total income	235.8	237.3	121.3	123.0	126.9	125.7	151.2	144.5	247.8	251.6
Expenses										
Cost of materials	31.9	32.2	14.2	17.1	40.0	41.6	28.4	34.6	32.1	31.7
Personnel expenses	34.0	34.8	59.9	56.9	31.4	32.0	36.0	32.6	33.8	35.0
Depreciation	32.4	28.0	12.6	6.6	5.7	5.2	11.7	11.9	35.4	30.6
of which: Depreciation of tangible fixed assets	5.0	5.5	3.1	2.9	3.1	3.1	6.8	5.9	4.8	5.5
Interest and similar expenses	25.6	24.0	2.0	1.7	3.2	2.9	7.0	6.1	28.2	26.7
Operating taxes	0.1	0.1	0.3	0.3	0.2	0.1	0.3	0.3	0.1	0.1
Other expenses	75.0	62.5	25.0	25.1	24.5	22.1	29.3	27.6	81.2	67.9
Total expenses before taxes on income	199.2	181.7	114.1	107.8	105.0	104.0	112.6	113.0	210.8	192.1
Annual result before taxes on income	36.6	55.6	7.2	15.3	21.9	21.6	38.6	31.5	37.1	59.5
Taxes on income	16.8	14.8	3.2	3.0	3.3	3.3	7.6	6.8	18.1	16.1
Annual result	19.9	40.8	4.0	12.2	18.6	18.3	31.0	24.7	18.9	43.4
Profit and loss transfers (parent company)	75.9	71.5	0.7	1.6	4.8	4.7	18.8	14.4	84.0	80.2
Profit and loss transfers (subsidiary)	6.0	16.9	1.5	1.0	1.3	0.5	3.3	5.1	6.4	18.8
Profit for the year	89.8	95.4	3.2	12.8	22.2	22.4	46.5	33.9	96.5	104.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.3	0.2	0.7	0.6	0.4	0.4	0.6	0.6	0.2	0.2
Tangible fixed assets	1.5	1.5	14.4	13.5	15.1	15.3	11.7	11.6	1.3	1.3
of which: Land and buildings	1.1	1.1	8.8	8.2	12.1	12.5	9.1	8.9	0.9	0.9
Inventories	0.1	0.1	1.6	1.4	1.0	1.2	0.4	0.6	0.1	0.1
of which: Finished goods and merchandise	0.0	0.0	0.9	1.2	0.4	0.4	0.1	0.1	0.0	0.0
Cash	3.9	3.7	14.0	13.9	8.9	8.7	6.0	5.6	3.8	3.6
Receivables	30.2	29.3	41.1	42.0	34.1	34.8	37.8	38.2	30.0	29.1
Short-term	23.8	22.7	36.6	37.2	29.7	30.5	32.2	32.8	23.6	22.5
of which:										
Trade receivables	0.2	0.1	2.4	2.4	1.5	1.6	0.7	0.8	0.2	0.1
Receivables from affiliated companies	22.5	21.4	28.8	29.8	24.1	24.6	26.0	26.6	22.4	21.3
Long-term	6.4	6.6	4.5	4.7	4.4	4.3	5.5	5.4	6.4	6.6
of which: Loans to affiliated companies	6.1	6.2	4.0	4.1	2.8	3.0	4.7	4.5	6.1	6.2
Securities	2.0	2.6	1.2	1.2	1.5	1.5	1.5	1.6	2.0	2.6
Other long-term equity investments	62.0	62.5	26.8	27.1	38.8	37.8	41.9	41.7	62.5	63.0
of which: Goodwill	0.0	0.0	0.1	0.1	0.2	0.1	0.2	0.2	0.0	0.0
Capital										
Equity	49.7	48.8	50.6	52.6	50.9	51.1	53.2	53.9	49.6	48.7
Liabilities	46.9	47.9	42.0	40.0	43.2	42.8	42.5	41.8	47.0	48.1
Short-term	28.8	30.3	26.5	25.3	26.8	27.1	29.1	28.8	28.8	30.3
of which:										
Liabilities to banks	1.5	1.9	2.9	3.3	4.7	4.6	7.5	7.5	1.4	1.8
Trade payables	0.2	0.2	1.8	2.1	1.4	1.4	0.7	0.7	0.2	0.2
Liabilities to affiliated companies	25.4	25.9	14.6	13.9	16.2	16.9	18.0	17.7	25.6	26.1
Long-term	18.1	17.7	15.5	14.7	16.4	15.7	13.4	13.0	18.2	17.8
of which:										
Liabilities to banks	5.2	5.3	7.4	7.0	9.7	9.4	7.0	6.9	5.1	5.2
Liabilities to affiliated companies	8.2	7.1	6.3	5.3	5.3	4.9	5.1	4.6	8.3	7.2
Provisions	3.3	3.2	7.2	7.3	5.7	5.7	4.2	4.3	3.3	3.2
of which: Provisions for pensions	1.5	1.5	3.0	3.0	2.3	2.4	1.8	1.9	1.4	1.5
Other ratios	Percentage of sales									
Annual result before taxes on income	36.7	55.8	7.2	15.2	21.4	21.4	38.6	31.7	37.2	59.8
Annual result and depreciation	52.4	69.1	16.7	18.8	23.7	23.3	42.7	36.8	54.4	74.4
Trade receivables	4.9	3.9	4.3	4.0	3.7	3.9	5.0	4.8	4.9	3.8
	Percentage of the balance sheet total									
Sales	3.5	3.6	55.6	59.3	40.5	40.3	14.7	16.5	3.2	3.2
Annual result and interest paid	1.6	2.3	3.4	8.3	8.6	8.5	5.6	5.1	1.5	2.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	4.0	5.2	26.3	33.2	23.9	23.4	15.4	15.0	3.7	5.0
	Percentage of fixed assets									
Long-term equity and liabilities	97.4	93.9	146.0	149.6	116.0	116.8	113.1	114.3	97.1	93.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	99.6	90.3	191.4	202.7	144.6	145.2	133.6	135.9	98.7	89.3
Cash resources, short-term receivables and inventories	100.0	90.8	197.5	208.2	148.5	149.7	135.1	137.8	99.1	89.7
	Percentage of cost of materials									
Trade payables	20.1	19.3	22.7	21.1	9.0	8.2	18.0	12.9	20.7	20.5
Memo item:										
Balance sheet total in € billion	1 326.61	1 375.13	0.38	0.40	3.47	3.68	26.11	27.54	1 296.65	1 343.50
Sales in € billion	46.81	48.90	0.21	0.24	1.40	1.48	3.84	4.54	41.35	42.63
Number of enterprises	4 194	4 194	954	954	685	685	1 073	1 073	1 482	1 482

I. Enterprises by economic sector

cont'd: 15. Activities of head offices

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	0.0	0.0	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	0.4	0.4
	75	10.6	10.3	0.0	0.0	1.9	2.1	11.3	11.5	28.0	27.4
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	11.0	11.8
	50	32.0	32.3	0.0	0.0	26.2	27.0	31.5	30.9	45.7	46.8
	75	70.7	70.8	63.3	63.2	67.2	66.7	65.1	64.9	81.0	81.6
Depreciation	25	0.0	0.0	0.0	0.0	0.0	0.1	0.4	0.3	0.5	0.5
	50	3.0	3.2	0.0	0.0	3.1	4.2	7.2	6.7	6.1	6.0
	75	20.0	20.1	0.1	0.4	19.9	20.1	26.2	25.0	27.5	28.5
Annual result	25	- 13.9	- 15.9	0.5	0.4	0.1	- 1.9	- 22.2	- 22.6	- 69.6	- 61.8
	50	16.8	16.8	15.0	17.0	21.6	15.9	19.6	20.6	11.3	13.0
	75	90.0	91.9	66.7	66.7	92.5	84.2	94.5	92.8	100.5	116.6
		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	0.7	0.6	0.6	0.6	0.2	0.2
	75	4.5	4.3	0.0	0.0	15.8	16.5	18.5	18.4	2.2	2.0
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Equity	25	29.4	29.7	46.8	50.0	16.8	18.2	25.5	26.2	31.1	30.7
	50	60.8	61.2	87.3	88.0	54.8	52.5	55.2	56.2	55.9	55.9
	75	88.6	88.9	96.1	95.9	82.8	84.2	83.3	83.9	79.9	80.5
Short-term liabilities	25	2.7	2.7	0.0	0.0	2.8	2.8	4.3	4.6	5.2	5.4
	50	13.5	13.6	4.0	4.3	15.8	14.6	19.1	17.8	16.1	17.3
	75	37.6	37.9	20.6	19.6	42.4	44.8	45.0	45.3	37.2	38.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.7	0.1	0.0
	75	14.1	14.9	0.0	0.0	20.4	21.9	22.0	22.6	17.5	18.5
		Percentage of sales									
Annual result before taxes on income	25	- 4.6	- 6.0	0.6	0.6	0.6	0.2	- 8.3	- 6.1	- 33.1	- 34.1
	50	25.0	24.2	20.0	20.1	29.2	24.1	30.9	31.2	21.4	21.5
	75	99.5	100.0	71.4	75.3	98.5	96.5	99.0	99.0	124.0	134.0
Annual result and depreciation	25	0.7	0.9	1.2	1.2	6.1	5.2	3.3	3.3	- 10.5	- 7.5
	50	39.9	40.9	23.8	29.1	46.6	45.3	54.9	49.7	39.3	42.5
	75	107.6	114.3	80.0	84.8	106.7	113.0	114.0	120.1	183.5	179.0
Trade receivables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	1.0	0.9	0.0	0.0	2.5	2.3	1.1	1.1	0.9	1.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	- 0.1	- 0.1	0.4	0.4	0.5	0.6	- 0.4	- 0.4	- 0.7	- 0.8
	50	2.9	2.8	3.5	3.6	4.8	4.3	2.8	2.6	1.5	1.6
	75	8.1	7.9	7.6	7.6	12.9	12.7	9.6	8.7	5.9	5.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 3.3	- 3.3	- 8.8	- 8.6	- 2.6	- 2.9	- 2.6	- 2.4	- 2.3	- 2.2
	50	4.4	4.7	2.8	2.3	7.6	8.0	5.5	5.8	3.1	3.6
	75	27.9	28.3	41.2	50.0	39.8	36.6	28.3	27.6	20.1	18.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	84.3	85.0	84.6	89.4	78.0	79.5	82.3	83.5	87.2	86.9
	50	108.0	108.3	122.3	124.5	108.1	110.7	107.9	108.6	106.2	106.0
	75	163.9	163.9	329.4	345.1	189.3	178.5	162.8	161.6	144.8	143.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	68.4	68.2	119.8	123.7	51.9	53.9	61.6	59.5	70.2	68.2
	50	167.8	169.0	640.0	575.0	149.3	146.7	136.3	146.2	151.7	143.9
	75	818.7	763.3	2 600.0	2 200.0	828.4	828.0	597.7	547.8	496.4	449.5
		Percentage of cost of materials									
Trade payables	25	5.0	5.0	0.0	0.0	4.0	4.5	5.2	5.3	6.2	6.0
	50	19.6	19.2	5.0	7.9	25.4	18.3	20.1	20.1	20.6	20.8
	75	85.6	83.6	52.0	48.8	103.7	87.2	75.7	92.9	90.3	83.0

I. Enterprises by economic sector

cont'd: 15. Activities of head offices

	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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	99.6	99.3	100.5	103.3	101.0	99.6	99.1	99.7	99.6
Change in finished goods	0.2	0.4	0.7	- 0.5	- 3.3	- 1.0	0.4	0.9	0.3	0.4
Interest and similar income	17.3	16.6	2.3	1.6	2.2	1.4	4.9	3.9	18.9	18.4
Other income	129.3	131.2	16.2	16.8	19.2	17.3	45.6	39.1	140.6	144.8
of which: Income from long-term equity investments	60.8	57.9	7.6	8.1	10.3	10.6	27.6	24.9	65.6	63.1
Total income	246.7	247.8	118.5	118.3	121.3	118.8	150.5	143.0	259.5	263.2
Expenses										
Cost of materials	35.0	34.7	15.3	18.3	44.4	46.5	34.0	42.1	34.8	33.6
Personnel expenses	35.2	35.4	63.0	59.3	30.5	30.9	35.1	30.5	35.2	35.9
Depreciation	29.6	32.2	12.8	6.1	5.1	4.3	11.7	12.0	32.0	35.3
of which: Depreciation of tangible fixed assets	5.0	5.5	2.0	2.0	2.1	2.1	6.0	4.9	5.0	5.7
Interest and similar expenses	28.3	25.9	1.8	1.6	2.4	2.3	6.9	5.8	31.0	28.8
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.3	0.3	0.1	0.1
Other expenses	85.1	68.2	23.1	23.2	23.4	20.8	31.6	27.9	92.0	74.0
Total expenses before taxes on income	213.3	196.4	116.2	108.7	105.9	105.0	119.5	118.6	225.1	207.7
Annual result before taxes on income	33.4	51.3	2.3	9.6	15.5	13.8	31.0	24.4	34.4	55.5
Taxes on income	20.3	17.1	2.3	2.5	3.4	3.5	9.3	8.0	21.8	18.6
Annual result	13.1	34.2	0.0	7.1	12.1	10.3	21.7	16.3	12.5	37.0
Profit and loss transfers (parent company)	87.7	85.8	0.1	1.4	4.9	4.9	23.1	17.1	96.3	95.8
Profit and loss transfers (subsidiary)	7.5	20.8	1.7	1.2	1.7	0.6	4.4	6.9	8.0	23.0
Profit for the year	93.3	99.3	- 1.6	7.3	15.3	14.6	40.3	26.5	100.8	109.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.3	0.3	0.8	0.7	0.5	0.5	0.5	0.5	0.3	0.2
Tangible fixed assets	1.2	1.3	9.4	8.9	9.6	9.7	9.2	9.1	1.1	1.1
of which: Land and buildings	0.8	0.9	5.2	4.9	7.2	7.5	7.3	7.0	0.7	0.8
Inventories	0.1	0.1	2.0	1.7	1.1	1.2	0.5	0.7	0.1	0.1
of which: Finished goods and merchandise	0.0	0.0	1.1	1.4	0.3	0.4	0.1	0.1	0.0	0.0
Cash	4.0	3.8	15.1	14.4	9.6	9.2	6.6	6.1	3.9	3.7
Receivables	29.7	28.9	44.4	46.4	37.1	38.3	37.2	37.8	29.6	28.7
Short-term	23.4	22.4	39.3	41.2	32.2	33.4	31.2	32.1	23.2	22.2
of which:										
Trade receivables	0.2	0.1	2.6	2.6	1.6	1.7	0.8	0.9	0.1	0.1
Receivables from affiliated companies	22.1	21.0	31.2	33.1	26.1	26.9	27.0	27.8	22.0	20.9
Long-term	6.4	6.5	5.1	5.2	4.9	4.9	6.0	5.7	6.4	6.5
of which: Loans to affiliated companies	6.1	6.2	4.4	4.5	3.1	3.5	5.2	4.7	6.1	6.2
Securities	1.9	2.6	1.4	1.4	1.7	1.8	1.7	1.7	1.9	2.6
Other long-term equity investments	62.7	63.0	26.7	26.1	40.2	39.0	44.2	43.9	63.1	63.4
of which: Goodwill	0.0	0.0	0.1	0.1	0.2	0.2	0.2	0.2	0.0	0.0
Capital										
Equity	49.6	48.8	52.9	54.1	54.6	54.9	59.6	59.6	49.5	48.6
Liabilities	46.8	47.9	39.0	37.7	38.4	38.1	35.7	35.6	47.1	48.1
Short-term	28.5	30.2	24.9	23.3	22.6	23.2	23.0	23.2	28.6	30.3
of which:										
Liabilities to banks	1.3	1.7	2.6	2.9	4.3	3.8	5.2	5.4	1.2	1.6
Trade payables	0.2	0.2	2.0	2.4	1.6	1.6	0.8	0.8	0.2	0.2
Liabilities to affiliated companies	25.3	25.9	13.2	11.8	12.7	13.7	14.3	14.3	25.5	26.1
Long-term	18.4	17.7	14.1	14.4	15.8	14.9	12.7	12.4	18.5	17.8
of which:										
Liabilities to banks	5.1	5.1	6.5	6.7	9.8	9.2	6.7	6.6	5.0	5.1
Liabilities to affiliated companies	8.4	7.1	6.0	5.6	4.7	4.2	4.7	4.3	8.5	7.2
Provisions	3.5	3.3	7.9	8.0	6.8	6.8	4.7	4.7	3.4	3.3
of which: Provisions for pensions	1.5	1.5	3.4	3.4	2.9	2.9	2.0	2.1	1.5	1.5
Other ratios	Percentage of sales									
Annual result before taxes on income	33.4	51.5	2.3	9.6	15.0	13.7	31.1	24.6	34.5	55.7
Annual result and depreciation	42.8	66.6	12.9	13.1	16.6	14.5	33.5	28.6	44.7	72.5
Trade receivables	5.1	3.9	4.3	4.1	3.3	3.6	5.8	5.4	5.1	3.8
	Percentage of the balance sheet total									
Sales	3.2	3.3	60.2	64.4	47.5	47.0	14.2	16.7	2.9	2.9
Annual result and interest paid	1.3	2.0	1.1	5.6	6.7	5.9	4.1	3.7	1.3	1.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	2.9	4.6	24.3	26.9	22.1	18.9	14.1	13.9	2.8	4.5
	Percentage of fixed assets									
Long-term equity and liabilities	97.0	93.4	163.1	170.5	129.3	130.4	122.2	123.3	96.5	92.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	98.9	89.2	218.7	239.5	185.9	184.4	167.8	168.1	97.8	88.0
Cash resources, short-term receivables and inventories	99.2	89.5	226.6	246.7	190.6	189.8	170.0	171.2	98.0	88.3
	Percentage of cost of materials									
Trade payables	19.8	18.8	22.0	20.6	8.0	7.2	15.6	10.9	20.6	20.4
Memo item:										
Balance sheet total in € billion	1 172.07	1 212.05	0.31	0.33	2.53	2.69	18.87	19.95	1 150.36	1 189.08
Sales in € billion	37.38	39.72	0.18	0.21	1.20	1.27	2.69	3.32	33.31	34.92
Number of enterprises	3 334	3 334	880	880	510	510	770	770	1 174	1 174

I. Enterprises by economic sector

cont'd: 15. Activities of head offices

		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 value	Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	0.0	0.0	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	0.9	0.8
	75	12.5	12.5	0.0	0.0	2.7	3.0	14.9	14.4	30.7	30.1
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	3.3	2.2	14.8	15.3
	50	38.9	38.5	0.0	0.0	38.0	39.6	43.1	39.6	49.0	50.6
	75	77.3	76.9	66.2	65.9	70.7	71.1	70.8	74.1	90.3	91.3
Depreciation	25	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.6	0.6
	50	2.1	2.2	0.0	0.0	1.8	2.2	5.4	4.8	6.7	6.9
	75	16.5	17.4	0.0	0.0	10.5	14.2	23.7	23.4	27.9	30.5
Annual result	25	- 27.0	- 28.9	0.4	0.3	- 1.8	- 7.6	- 43.4	- 50.9	- 110.8	- 100.0
	50	8.3	8.9	13.6	13.4	14.0	10.2	7.4	6.3	2.4	4.4
	75	75.7	80.1	66.7	66.7	80.7	68.5	73.1	77.7	92.0	108.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.2	0.2	0.3	0.3	0.2	0.2
	75	2.3	2.1	0.0	0.0	6.6	7.0	10.2	10.2	1.9	1.9
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Equity	25	36.1	36.0	54.8	56.4	23.0	23.0	34.0	34.8	34.6	34.0
	50	66.9	67.8	88.8	88.9	59.0	58.8	63.3	65.3	58.6	58.2
	75	91.3	90.8	96.3	96.0	87.1	88.1	88.5	88.1	81.2	81.3
Short-term liabilities	25	1.8	1.9	0.0	0.0	2.2	1.9	3.2	3.0	4.3	4.3
	50	10.3	10.4	3.5	3.6	11.4	11.2	12.7	12.3	14.4	15.4
	75	30.0	30.1	17.6	16.9	33.7	36.0	32.7	32.0	31.8	34.2
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	0.1	0.0
	75	11.1	11.3	0.0	0.0	19.0	18.7	18.4	19.0	16.1	17.1
		Percentage of sales									
Annual result before taxes on income	25	- 11.0	- 13.5	0.6	0.5	0.0	- 2.6	- 19.3	- 24.7	- 60.5	- 52.3
	50	14.4	15.0	17.1	16.2	19.6	15.9	15.0	13.9	10.3	13.8
	75	95.9	97.2	70.0	75.3	88.3	89.2	96.2	97.5	117.3	129.4
Annual result and depreciation	25	0.0	- 0.3	0.8	0.8	2.6	2.0	- 5.8	- 6.6	- 24.5	- 16.9
	50	28.2	29.2	20.0	23.6	33.2	29.6	33.2	29.1	29.3	34.2
	75	100.0	104.7	75.0	84.1	98.8	97.9	105.3	112.4	168.9	188.9
Trade receivables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	1.1	0.9	0.0	0.0	2.7	2.3	1.7	1.6	1.0	1.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	- 0.5	- 0.6	0.3	0.2	0.0	- 0.3	- 1.3	- 1.6	- 1.2	- 1.3
	50	2.3	2.2	3.3	3.3	4.4	3.3	1.9	1.8	1.0	1.1
	75	7.0	6.6	7.1	6.9	10.9	11.0	7.9	7.1	5.0	4.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 4.7	- 5.0	- 9.5	- 10.3	- 4.5	- 5.8	- 6.0	- 5.7	- 3.0	- 2.9
	50	2.7	2.8	0.8	0.8	6.1	5.6	3.1	3.2	2.0	2.2
	75	27.3	27.1	43.8	50.0	37.2	31.9	27.4	27.6	18.6	17.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	91.0	91.2	91.9	92.7	90.8	92.4	93.6	93.5	89.8	89.3
	50	114.4	114.2	133.8	140.6	119.3	121.8	118.9	117.6	108.7	107.9
	75	179.2	179.6	396.1	514.2	233.4	216.3	183.4	178.0	149.0	147.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	83.2	84.4	138.7	155.8	69.9	77.4	82.8	82.9	74.6	71.8
	50	230.9	229.8	766.7	700.0	209.9	217.1	200.5	207.5	173.7	159.3
	75	1 097.9	1 044.4	2 700.0	2 400.0	1 352.1	1 202.7	881.6	824.2	572.1	517.1
		Percentage of cost of materials									
Trade payables	25	5.0	5.0	0.0	0.0	7.8	5.0	5.5	5.0	5.9	6.0
	50	19.5	18.3	4.7	7.5	28.5	17.8	20.7	19.3	19.7	19.9
	75	74.7	67.9	39.0	33.3	107.1	67.5	74.0	85.2	73.7	68.8

I. Enterprises by economic sector

cont'd: 15. Activities of head offices

Ratios	Non-corporations Total 2018	2019	Enterprises with sales of ... € million: Less than 2 2018	2019	2 but less than 10 2018	2019	10 but less than 50 2018	2019	50 and more 2018	2019
	Cylindered sample 2018/2019									
Income statement										
Income	Percentage of gross revenue									
Sales	100.1	99.2	101.7	100.0	98.7	100.3	101.2	100.0	100.0	99.0
Change in finished goods	- 0.1	0.8	- 1.7	0.0	1.3	- 0.3	- 1.2	0.0	0.0	1.0
Interest and similar income	9.2	10.5	1.3	1.7	6.0	4.1	3.2	3.2	10.2	11.8
Other income	83.5	81.5	39.5	58.5	52.4	61.7	49.7	45.5	89.2	87.7
of which: Income from long-term equity investments	52.6	66.6	21.8	37.6	42.1	49.2	41.9	38.8	54.4	71.5
Total income	192.7	191.9	140.8	160.3	158.4	165.9	153.0	148.7	199.4	199.5
Expenses										
Cost of materials	19.9	21.6	6.7	7.7	14.8	12.9	15.0	13.8	20.8	23.1
Personnel expenses	29.4	32.3	38.1	37.6	36.5	38.2	38.2	38.6	27.9	31.1
Depreciation	43.8	10.1	11.3	10.9	9.4	10.5	11.5	11.5	49.3	9.9
of which: Depreciation of tangible fixed assets	4.9	5.4	10.6	10.2	8.4	8.9	8.8	8.7	4.2	4.8
Interest and similar expenses	15.2	15.8	3.4	3.1	7.8	6.5	7.2	6.8	16.6	17.5
Operating taxes	0.2	0.3	1.4	1.4	0.4	0.4	0.3	0.3	0.1	0.2
Other expenses	34.7	38.1	38.2	39.5	31.1	30.1	24.0	26.6	36.3	40.2
Total expenses before taxes on income	143.2	118.2	99.1	100.2	100.0	98.6	96.2	97.6	151.1	122.0
Annual result before taxes on income	49.5	73.7	41.7	60.0	58.4	67.3	56.7	51.1	48.3	77.5
Taxes on income	2.9	4.7	9.7	7.1	2.9	2.3	3.5	3.5	2.8	4.9
Annual result	46.6	69.1	32.0	53.0	55.5	64.9	53.2	47.6	45.5	72.6
Profit and loss transfers (parent company)	29.3	9.5	4.6	3.7	4.5	3.4	8.5	6.9	33.0	10.1
Profit and loss transfers (subsidiary)	- 0.2	- 0.2	0.1	0.0	- 0.7	0.2	0.6	0.2	- 0.3	- 0.2
Profit for the year	76.2	78.8	36.5	56.7	60.7	68.1	61.1	54.3	78.9	83.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.2	0.2	0.1	0.2	0.2	0.7	0.9	0.2	0.2
Tangible fixed assets	3.4	3.3	35.1	34.3	30.1	30.7	18.1	18.1	2.5	2.4
of which: Land and buildings	2.6	2.5	23.7	23.1	25.1	26.0	13.7	13.8	1.9	1.8
Inventories	0.3	0.3	0.2	0.1	1.0	1.2	0.3	0.2	0.3	0.3
of which: Finished goods and merchandise	0.1	0.1	0.1	0.1	0.7	0.4	0.2	0.0	0.1	0.1
Cash	3.2	3.0	9.6	11.3	6.9	7.3	4.6	4.4	3.1	2.9
Receivables	33.8	32.6	27.4	22.0	26.0	25.4	39.2	39.3	33.6	32.3
Short-term	27.3	25.5	25.5	19.5	23.0	22.7	34.8	34.6	27.0	25.1
of which:										
Trade receivables	0.2	0.2	1.7	1.1	1.4	1.3	0.5	0.5	0.2	0.2
Receivables from affiliated companies	25.4	24.0	18.8	14.6	18.5	18.4	23.5	23.3	25.5	24.0
Long-term	6.5	7.1	1.9	2.4	3.0	2.7	4.4	4.7	6.6	7.2
of which: Loans to affiliated companies	6.2	6.4	1.9	2.4	2.2	1.9	3.5	4.0	6.4	6.5
Securities	2.2	2.2	0.0	0.0	0.7	0.6	1.1	1.1	2.3	2.2
Other long-term equity investments	56.7	58.3	27.3	31.9	35.1	34.4	35.9	35.8	57.9	59.6
of which: Goodwill	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0
Capital										
Equity	50.0	49.1	40.8	45.7	40.8	40.5	36.7	38.9	50.8	49.7
Liabilities	47.5	48.4	54.6	50.3	56.2	56.0	60.3	58.1	46.8	47.8
Short-term	31.2	30.9	33.1	34.3	38.3	38.0	45.2	43.5	30.5	30.2
of which:										
Liabilities to banks	3.6	3.5	4.2	4.8	5.9	7.0	13.6	12.9	3.0	3.0
Trade payables	0.3	0.3	0.8	0.9	0.9	0.9	0.7	0.7	0.2	0.2
Liabilities to affiliated companies	26.1	25.9	20.1	23.4	25.6	25.9	27.4	26.6	26.1	25.8
Long-term	16.3	17.4	21.5	16.0	17.9	18.0	15.1	14.6	16.3	17.6
of which:										
Liabilities to banks	6.1	6.5	10.9	8.5	9.3	9.9	7.8	7.8	6.0	6.4
Liabilities to affiliated companies	6.5	7.2	7.4	4.4	6.8	7.0	6.0	5.4	6.5	7.3
Provisions	2.4	2.5	4.5	3.9	2.7	2.4	2.9	3.0	2.4	2.5
of which: Provisions for pensions	1.2	1.3	1.5	1.5	0.8	0.8	1.2	1.2	1.2	1.3
Other ratios	Percentage of sales									
Annual result before taxes on income	49.5	74.3	41.0	60.0	59.2	67.1	56.1	51.1	48.3	78.3
Annual result and depreciation	90.3	79.8	42.6	63.8	65.8	75.2	64.0	59.0	94.8	83.3
Trade receivables	3.9	3.7	4.7	3.0	6.3	5.9	3.1	3.2	4.0	3.7
	Percentage of the balance sheet total									
Sales	6.1	5.6	36.8	36.4	21.7	22.0	15.9	16.0	5.5	5.0
Annual result and interest paid	3.8	4.8	12.8	20.4	13.9	15.7	9.5	8.7	3.4	4.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.8	9.4	31.6	54.1	27.3	31.7	17.3	16.7	11.3	8.8
	Percentage of fixed assets									
Long-term equity and liabilities	100.8	98.2	98.7	91.9	86.5	86.5	88.8	90.7	101.4	98.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	104.4	98.8	106.0	90.1	78.6	79.4	88.3	90.7	105.8	99.5
Cash resources, short-term receivables and inventories	105.3	99.8	106.5	90.6	81.1	82.5	88.9	91.0	106.7	100.6
	Percentage of cost of materials									
Trade payables	22.5	22.2	34.0	31.2	26.7	30.2	31.1	29.4	21.5	21.4
Memo item:										
Balance sheet total in € billion	154.55	163.08	0.07	0.07	0.94	0.98	7.25	7.60	146.29	154.42
Sales in € billion	9.42	9.17	0.03	0.03	0.20	0.22	1.15	1.22	8.04	7.71
Number of enterprises	860	860	74	74	175	175	303	303	308	308

I. Enterprises by economic sector

cont'd: 15 Activities of head offices

Ratios	Quartile value	cont'd: Non-corporations Total 2018	Total 2019	Enterprises with sales of ... € million: Less than 2 2018	Less than 2 2019	2 but less than 10 2018	2 but less than 10 2019	10 but less than 50 2018	10 but less than 50 2019	50 and more 2018	50 and more 2019
	Of the enterprises captured … … %	Cylindered sample 2018/2019 – 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	4.4	0.0	0.0	0.7	0.0	4.3	4.2	18.3	16.0
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.6
	50	8.8	10.0	0.0	0.0	0.0	0.0	5.6	6.7	33.0	34.8
	75	50.2	52.4	14.2	15.5	42.2	42.6	38.7	39.7	61.3	61.0
Depreciation	25	0.6	0.6	0.0	0.0	0.8	2.6	1.0	0.8	0.4	0.4
	50	7.8	8.1	7.7	7.7	14.2	16.0	11.8	10.6	4.0	4.4
	75	28.6	26.7	22.8	25.7	29.5	29.6	29.1	28.5	23.9	21.4
Annual result	25	5.3	5.3	5.1	15.6	5.5	8.3	10.0	12.3	2.7	- 2.7
	50	49.9	47.2	26.6	35.5	47.9	43.3	55.1	53.4	52.6	47.2
	75	117.0	111.8	68.0	70.0	128.4	122.4	100.7	104.1	162.9	134.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0
	50	1.5	1.6	6.7	9.4	15.2	15.3	4.1	5.3	0.3	0.3
	75	29.2	29.0	69.4	67.4	56.1	62.4	35.2	35.4	4.0	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	14.0	14.8	8.8	8.4	9.4	10.8	11.9	13.7	18.7	18.8
	50	36.7	38.6	36.8	38.7	37.3	37.2	31.5	33.1	45.4	44.9
	75	67.1	68.9	79.7	77.6	64.8	66.4	57.2	59.4	75.0	76.4
Short-term liabilities	25	10.8	10.2	6.4	4.9	7.0	7.1	16.9	15.2	10.3	9.7
	50	32.9	32.9	22.8	21.2	37.1	34.3	39.0	38.9	27.7	28.3
	75	60.9	60.1	47.7	56.0	62.8	62.9	68.4	68.5	52.7	52.9
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	1.3	1.1	0.0	0.0	0.2	0.1	4.9	4.4	0.5	0.4
	75	25.7	24.9	16.4	21.4	25.8	26.4	30.6	31.1	22.9	22.4
		Percentage of sales									
Annual result before taxes on income	25	8.2	10.3	5.2	17.6	6.6	9.4	17.0	17.3	4.8	2.5
	50	56.0	53.1	27.6	39.9	56.0	49.8	59.5	59.9	56.2	51.2
	75	116.7	119.7	76.2	73.3	128.5	122.8	106.4	111.5	166.1	141.2
Annual result and depreciation	25	23.9	24.5	14.8	36.2	28.0	32.8	33.8	35.7	14.7	11.1
	50	77.9	76.5	67.0	73.7	71.3	72.3	84.2	80.0	80.2	77.3
	75	147.2	140.4	92.6	89.3	162.6	152.1	139.9	138.5	202.9	164.2
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	0.1
	75	0.7	0.7	0.4	0.7	1.9	1.4	0.3	0.3	0.8	1.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.3	1.4	1.3	4.0	1.9	2.5	1.3	1.3	0.7	0.6
	50	5.3	5.1	7.7	8.3	5.8	7.8	5.4	5.1	4.7	4.0
	75	12.0	12.2	17.4	24.5	17.1	20.1	12.5	11.5	9.4	8.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	1.3	1.9	1.0	3.0	2.1	3.3	1.4	2.4	0.6	0.6
	50	10.8	10.5	13.0	16.5	11.9	13.3	11.1	10.3	8.9	7.6
	75	30.0	30.6	36.8	42.1	47.8	44.7	29.4	27.6	23.8	23.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	63.2	62.5	65.0	45.3	51.6	53.5	59.5	59.4	76.7	78.0
	50	93.4	93.0	87.0	91.1	90.2	88.1	89.1	88.6	99.4	100.0
	75	119.3	121.8	125.7	122.5	115.3	119.7	108.8	113.3	129.0	128.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	40.2	38.2	11.5	10.7	20.6	28.7	38.1	35.2	58.6	58.3
	50	94.5	91.8	109.8	94.0	69.6	75.4	88.1	88.3	103.7	107.3
	75	182.3	180.6	269.7	216.5	178.1	163.9	132.7	146.8	213.7	205.5
		Percentage of cost of materials									
Trade payables	25	3.2	5.0	0.0	0.0	0.9	1.1	3.7	5.7	7.1	6.3
	50	19.9	23.9	14.5	57.1	11.1	18.7	17.9	23.9	24.3	23.6
	75	127.3	135.5	120.0	100.0	103.7	102.1	114.1	147.1	159.5	167.4

II. Enterprises by selected legal form

1. Public limited companies

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.7	99.5	98.2	98.8	98.7	98.6	98.9	99.6	99.8
Change in finished goods	0.5	0.3	0.5	1.8	1.2	1.3	1.4	1.1	0.4	0.2
Interest and similar income	0.7	0.8	2.3	2.5	0.4	0.3	0.3	0.4	0.7	0.8
Other income	7.4	8.1	32.7	41.1	6.2	6.0	4.3	4.3	7.4	8.1
of which: Income from long-term equity investments	3.0	2.8	0.4	0.3	1.5	1.1	1.0	0.9	3.0	2.8
Total income	108.1	108.9	135.0	143.6	106.6	106.3	104.6	104.7	108.1	108.9
Expenses										
Cost of materials	71.4	72.0	28.3	29.6	37.4	36.0	43.4	43.1	71.8	72.4
Personnel expenses	14.1	14.1	45.8	43.8	38.5	39.1	33.4	33.9	13.9	13.8
Depreciation	3.3	3.6	9.7	10.5	4.0	4.2	4.1	4.2	3.3	3.6
of which: Depreciation of tangible fixed assets	2.9	3.1	8.6	8.3	3.5	3.7	3.5	3.6	2.9	3.1
Interest and similar expenses	2.4	2.0	4.6	3.7	1.2	1.2	0.8	0.8	2.5	2.0
Operating taxes	0.0	0.0	0.3	0.3	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	13.4	13.5	54.5	63.9	19.1	20.6	17.8	17.7	13.3	13.4
Total expenses before taxes on income	104.7	105.3	143.3	151.8	100.3	101.1	99.6	99.8	104.8	105.3
Annual result before taxes on income	3.3	3.6	- 8.3	- 8.2	6.2	5.2	5.0	4.9	3.3	3.6
Taxes on income	1.1	1.0	0.0	1.4	2.1	1.8	1.5	1.5	1.1	1.0
Annual result	2.2	2.7	- 8.3	- 9.6	4.2	3.4	3.5	3.4	2.2	2.7
Profit and loss transfers (parent company)	2.7	2.4	1.4	0.0	0.8	1.0	0.0	0.0	2.7	2.4
Profit and loss transfers (subsidiary)	0.8	1.0	1.5	1.1	0.6	0.6	0.5	0.5	0.8	1.0
Profit for the year	4.2	4.0	- 8.4	- 10.7	4.4	3.7	3.0	3.0	4.2	4.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.4	2.8	2.5	1.6	1.4	1.2	1.3	1.4	1.4
Tangible fixed assets	13.8	13.7	28.4	29.1	27.4	26.8	28.3	28.5	13.7	13.6
of which: Land and buildings	4.3	4.3	17.8	17.3	15.5	15.5	13.0	13.1	4.2	4.2
Inventories	6.1	6.0	4.4	4.0	13.7	12.9	20.0	18.9	6.0	5.9
of which: Finished goods and merchandise	3.1	3.0	2.4	2.0	4.9	4.7	4.7	4.8	3.0	3.0
Cash	4.8	3.9	20.3	14.9	16.7	15.3	13.2	13.1	4.7	3.8
Receivables	28.4	29.0	34.6	40.3	26.4	26.7	24.3	24.7	28.5	29.0
Short-term	22.3	22.3	25.7	26.1	24.9	25.1	21.4	21.7	22.3	22.3
of which:										
Trade receivables	3.4	3.1	4.3	4.7	12.2	12.6	10.5	10.3	3.3	3.0
Receivables from affiliated companies	17.2	17.4	17.5	16.9	8.6	8.5	8.3	8.5	17.3	17.4
Long-term	6.1	6.6	8.9	14.2	1.5	1.6	3.0	3.0	6.1	6.7
of which: Loans to affiliated companies	5.9	6.5	7.3	12.9	1.1	1.2	2.3	2.5	5.9	6.5
Securities	3.6	3.6	1.7	1.6	2.6	2.4	2.6	2.5	3.6	3.6
Other long-term equity investments	41.5	42.0	7.2	7.1	10.8	13.7	9.5	10.2	41.7	42.3
of which: Goodwill	0.3	0.3	0.1	0.1	0.3	0.2	0.1	0.1	0.3	0.3
Capital										
Equity	33.7	33.2	55.7	52.4	44.4	42.6	48.4	49.0	33.5	33.1
Liabilities	50.3	50.8	37.8	40.5	42.7	44.6	39.5	38.8	50.4	50.9
Short-term	30.5	31.1	23.8	21.9	28.0	30.1	29.7	28.5	30.5	31.2
of which:										
Liabilities to banks	1.2	1.5	2.5	2.2	7.1	7.2	5.1	5.4	1.2	1.5
Trade payables	3.6	3.4	3.4	3.5	4.7	4.8	4.5	4.4	3.6	3.4
Liabilities to affiliated companies	21.1	22.0	7.5	8.5	5.7	7.3	6.1	6.0	21.2	22.1
Long-term	19.8	19.6	14.0	18.6	14.7	14.5	9.9	10.3	19.9	19.7
of which:										
Liabilities to banks	3.0	3.1	7.4	8.0	9.9	10.4	7.6	7.8	3.0	3.1
Liabilities to affiliated companies	11.3	10.5	1.4	5.9	2.5	2.0	1.2	1.4	11.4	10.6
Provisions	15.3	15.3	5.5	5.7	11.0	10.4	10.5	10.5	15.3	15.3
of which: Provisions for pensions	5.2	5.3	1.5	1.5	3.1	3.2	3.2	3.3	5.2	5.3
Other ratios	Percentage of sales									
Annual result before taxes on income	3.3	3.6	- 8.4	- 8.3	6.3	5.2	5.1	5.0	3.3	3.6
Annual result and depreciation	5.6	6.3	1.4	1.0	8.3	7.7	7.7	7.7	5.6	6.2
Trade receivables	4.8	4.5	11.7	12.6	12.3	13.1	11.2	10.8	4.7	4.4
	Percentage of the balance sheet total									
Sales	71.0	69.2	36.4	37.0	99.6	95.5	93.8	95.1	70.8	69.0
Annual result and interest paid	3.3	3.2	- 1.4	- 2.2	5.4	4.4	4.1	4.1	3.3	3.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	6.5	6.9	2.1	1.1	21.3	17.4	18.8	19.4	6.4	6.8
	Percentage of fixed assets									
Long-term equity and liabilities	90.8	88.8	146.9	134.5	142.6	132.2	140.3	140.1	90.5	88.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	94.5	89.6	195.5	189.7	149.8	135.1	119.4	124.7	94.3	89.3
Cash resources, short-term receivables and inventories	114.6	109.0	213.9	208.1	198.9	177.9	186.8	191.0	113.9	108.3
	Percentage of cost of materials									
Trade payables	7.2	6.8	32.7	31.4	12.6	13.8	10.8	10.6	7.1	6.7
Memo item:										
Balance sheet total in € billion	1 398.18	1 468.32	0.28	0.30	1.47	1.64	11.05	11.29	1 385.37	1 455.10
Sales in € billion	992.78	1 015.87	0.10	0.11	1.47	1.56	10.37	10.74	980.84	1 003.46
Number of enterprises	1 419	1 419	103	103	269	269	414	414	633	633

* Agriculture, forestry and fishing, mining and quarrying, 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 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	25.9	26.6	0.8	1.5	15.3	14.3	22.6	22.1	42.7	42.0
	50	47.3	46.7	16.3	20.9	33.0	32.9	41.9	40.0	59.8	59.5
	75	69.0	68.3	48.2	46.1	52.3	51.8	59.3	60.4	78.8	78.2
Personnel expenses	25	13.3	13.9	17.8	13.3	24.4	25.6	18.7	18.7	8.2	8.5
	50	27.4	27.9	36.9	38.2	38.0	38.2	31.9	32.1	18.3	18.8
	75	43.2	43.9	54.3	58.2	54.1	53.3	48.2	48.9	31.3	31.6
Depreciation	25	1.1	1.1	1.4	1.1	0.9	0.9	1.2	1.3	1.2	1.2
	50	2.4	2.4	3.6	3.2	2.0	2.0	2.4	2.4	2.6	2.6
	75	4.8	4.8	10.4	9.5	4.6	3.9	4.7	4.9	4.7	4.6
Annual result	25	0.5	0.6	- 3.8	0.7	1.0	1.0	0.9	0.7	0.3	0.4
	50	3.0	3.0	3.0	4.2	3.4	3.1	3.7	3.2	2.6	2.7
	75	7.1	6.7	12.7	13.8	8.2	8.3	7.2	6.7	6.5	6.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.7	3.4	1.2	0.9	2.7	2.6	3.8	3.7	4.8	4.8
	50	12.6	12.4	6.9	6.6	8.9	8.5	13.1	13.0	14.3	14.4
	75	32.1	32.9	38.8	39.7	27.0	28.7	31.8	32.5	32.4	34.8
Inventories	25	1.0	0.8	0.0	0.0	0.1	0.1	1.2	0.8	1.8	1.7
	50	10.1	9.5	0.4	0.0	4.7	5.7	12.8	11.7	11.4	10.7
	75	27.0	27.1	14.8	11.3	27.5	27.3	30.1	30.2	26.1	26.3
Equity	25	24.8	25.5	10.1	16.6	21.6	20.2	24.5	26.5	27.7	27.8
	50	41.5	42.0	42.8	46.1	40.6	38.2	43.2	46.2	40.5	41.4
	75	59.8	60.1	62.5	65.1	63.0	63.5	61.3	62.6	56.3	56.0
Short-term liabilities	25	14.0	13.3	7.1	5.9	12.6	11.3	13.6	13.3	15.7	14.7
	50	26.6	26.1	27.4	22.2	25.8	25.8	27.0	26.9	26.2	26.5
	75	43.8	44.7	50.4	41.0	43.8	49.7	45.1	44.8	42.4	43.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	4.6	4.2	0.0	0.0	5.0	3.7	7.0	5.6	3.7	4.1
	75	22.8	23.2	20.7	16.7	23.1	23.2	24.0	24.1	21.7	22.6
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.9	- 3.8	0.2	1.4	1.3	1.4	1.0	0.6	0.6
	50	4.1	4.1	3.5	4.8	4.6	4.4	5.0	4.6	3.6	3.4
	75	9.4	8.8	14.3	17.4	11.4	11.0	9.5	9.2	8.5	8.0
Annual result and depreciation	25	2.9	2.9	3.0	4.3	3.6	3.4	3.5	3.5	2.3	2.2
	50	7.4	7.3	8.4	8.7	7.8	7.7	8.0	7.6	6.7	6.5
	75	14.1	13.9	23.0	26.1	15.3	15.4	14.1	13.3	12.5	12.6
Trade receivables	25	3.8	3.6	0.8	1.2	5.2	4.7	4.8	5.1	3.3	3.1
	50	8.3	7.9	6.4	6.1	9.8	8.7	9.7	9.6	7.0	6.8
	75	13.5	13.2	12.6	12.8	15.5	15.2	15.2	14.5	11.5	11.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	2.0	- 2.2	1.8	2.7	2.7	2.3	2.1	1.7	1.7
	50	5.3	5.4	4.7	6.4	6.9	6.6	5.7	5.8	4.9	4.7
	75	10.7	10.5	12.0	15.0	14.2	12.9	11.6	11.4	8.8	8.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.1	4.0	- 10.0	- 16.0	3.0	3.1	5.8	6.1	4.7	4.4
	50	16.1	16.4	8.4	9.2	16.2	16.2	19.8	21.7	15.1	15.4
	75	40.3	39.0	43.4	32.3	55.6	49.4	49.9	58.1	31.8	29.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	102.9	103.4	87.4	91.6	112.8	106.5	114.6	112.1	96.0	97.7
	50	159.7	157.8	157.9	145.8	211.2	218.5	175.5	170.1	139.2	136.1
	75	306.4	308.9	763.3	652.6	655.6	587.6	326.9	318.2	231.5	222.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	78.1	78.1	53.8	79.4	92.9	87.2	78.3	80.8	78.6	73.4
	50	142.4	143.6	185.4	208.9	189.3	174.7	153.7	154.8	124.4	130.0
	75	297.7	302.3	627.1	909.2	389.9	388.9	315.1	328.6	225.2	233.0
		Percentage of cost of materials									
Trade payables	25	5.4	4.8	3.9	3.3	6.2	6.0	5.5	5.0	5.1	4.4
	50	9.8	9.1	15.9	12.6	12.6	12.9	10.4	9.1	8.6	8.1
	75	17.5	16.7	39.9	29.0	23.4	24.7	19.2	17.0	14.2	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

II. Enterprises by selected legal form

2. Private limited companies

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.6	98.0	97.8	98.5	98.5	99.0	99.4	99.6	99.7
Change in finished goods	0.5	0.4	2.0	2.2	1.5	1.5	1.0	0.6	0.4	0.3
Interest and similar income	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Other income	2.8	2.9	5.7	5.9	3.6	3.7	2.7	2.7	2.7	2.8
of which: Income from long-term equity investments	0.5	0.6	0.3	0.2	0.2	0.2	0.3	0.3	0.5	0.6
Total income	103.0	103.1	105.9	106.1	103.8	103.9	102.8	102.8	102.9	103.1
Expenses										
Cost of materials	70.2	70.0	37.4	37.8	48.6	48.2	55.0	54.7	73.5	73.3
Personnel expenses	14.9	15.2	37.7	37.2	29.9	30.2	25.3	25.7	12.6	13.0
Depreciation	2.5	2.5	4.2	4.1	3.3	3.4	3.1	3.1	2.4	2.4
of which: Depreciation of tangible fixed assets	2.4	2.3	4.1	4.0	3.2	3.3	2.9	2.9	2.2	2.2
Interest and similar expenses	0.9	0.8	1.0	1.0	0.7	0.7	0.7	0.7	0.9	0.8
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	11.3	11.5	22.1	21.4	17.0	17.1	14.5	14.5	10.6	10.8
Total expenses before taxes on income	99.9	100.1	102.6	101.7	99.7	99.7	98.7	98.9	100.1	100.3
Annual result before taxes on income	3.1	3.0	3.3	4.4	4.1	4.2	4.1	4.0	2.9	2.8
Taxes on income	0.7	0.7	1.4	1.5	1.3	1.3	1.1	1.1	0.6	0.6
Annual result	2.4	2.3	1.8	2.8	2.8	2.9	3.0	2.9	2.3	2.2
Profit and loss transfers (parent company)	0.5	0.7	0.3	0.2	0.1	0.1	0.1	0.1	0.6	0.8
Profit and loss transfers (subsidiary)	1.6	1.6	- 0.3	- 0.3	0.2	0.2	1.0	0.9	1.8	1.8
Profit for the year	1.3	1.4	2.4	3.4	2.7	2.7	2.2	2.1	1.1	1.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.8	1.7	0.8	0.9	0.8	0.7	1.0	1.0	2.0	1.8
Tangible fixed assets	24.3	24.8	36.4	35.3	32.2	31.5	31.3	31.2	22.7	23.3
of which: Land and buildings	8.3	8.4	13.9	13.3	12.7	12.2	12.6	12.4	7.3	7.5
Inventories	16.8	16.8	16.9	18.3	24.1	24.9	22.2	22.2	15.6	15.5
of which: Finished goods and merchandise	6.5	6.5	5.8	5.6	8.1	8.1	8.1	8.1	6.2	6.2
Cash	6.1	5.9	15.0	14.9	12.8	12.8	10.2	10.3	5.0	4.8
Receivables	35.4	35.6	25.7	25.4	25.5	25.3	28.5	28.5	37.0	37.3
Short-term	32.8	32.9	24.9	24.4	24.3	24.1	26.8	26.7	34.2	34.4
of which:										
Trade receivables	10.9	10.6	11.6	11.2	12.8	12.3	12.4	12.0	10.6	10.3
Receivables from affiliated companies	19.0	19.2	7.7	7.4	7.7	7.9	11.2	11.4	20.8	21.1
Long-term	2.6	2.7	0.9	1.1	1.1	1.2	1.7	1.8	2.8	2.9
of which: Loans to affiliated companies	2.2	1.9	0.4	0.6	0.6	0.6	1.0	1.1	2.5	2.1
Securities	2.0	1.8	0.8	0.8	0.9	0.8	1.1	1.1	2.2	2.0
Other long-term equity investments	13.1	12.9	3.6	3.7	3.2	3.4	5.1	5.1	14.9	14.7
of which: Goodwill	0.7	0.6	0.7	0.6	0.5	0.5	0.6	0.5	0.8	0.7
Capital										
Equity	34.0	34.5	33.4	35.3	37.4	37.4	39.7	39.8	32.9	33.5
Liabilities	48.3	47.7	58.6	57.1	53.5	53.8	48.0	48.0	48.1	47.3
Short-term	36.9	36.9	38.8	39.3	38.2	38.7	36.1	35.9	37.0	37.0
of which:										
Liabilities to banks	3.0	3.1	7.9	7.7	7.2	7.3	5.4	5.4	2.4	2.5
Trade payables	7.7	7.3	7.6	7.5	7.9	7.3	7.6	7.1	7.8	7.4
Liabilities to affiliated companies	16.6	16.8	7.8	7.7	6.9	7.1	10.6	10.6	18.1	18.3
Long-term	11.4	10.8	19.8	17.7	15.4	15.1	12.0	12.1	11.1	10.3
of which:										
Liabilities to banks	4.9	4.9	12.8	11.7	10.6	10.2	7.6	7.7	4.1	4.1
Liabilities to affiliated companies	5.5	4.9	5.2	4.3	3.6	3.6	3.4	3.4	6.0	5.3
Provisions	16.8	16.8	7.3	7.0	8.3	8.1	11.3	11.3	18.1	18.2
of which: Provisions for pensions	6.0	6.3	1.7	1.6	2.1	2.1	3.2	3.3	6.7	7.0
Other ratios	Percentage of sales									
Annual result before taxes on income	3.1	3.0	3.3	4.5	4.1	4.3	4.2	4.0	2.9	2.8
Annual result and depreciation	4.9	4.9	6.2	7.1	6.2	6.4	6.2	6.0	4.7	4.6
Trade receivables	7.3	7.1	9.7	9.5	9.2	9.0	9.1	8.8	6.9	6.7
	Percentage of the balance sheet total									
Sales	150.2	150.0	120.4	117.9	138.9	137.1	136.8	136.4	153.1	153.1
Annual result and interest paid	4.9	4.6	3.5	4.6	5.0	5.1	5.1	4.9	4.9	4.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.4	12.3	14.4	16.7	17.3	17.7	16.9	16.5	11.6	11.5
	Percentage of fixed assets									
Long-term equity and liabilities	118.5	118.4	130.1	131.7	144.9	145.7	137.0	137.8	114.7	114.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	106.4	106.1	103.5	100.6	98.2	96.1	103.4	103.8	107.2	107.0
Cash resources, short-term receivables and inventories	151.9	151.6	147.2	147.1	161.5	160.4	164.8	165.5	149.5	149.0
	Percentage of cost of materials									
Trade payables	7.3	7.0	16.5	16.4	11.5	10.9	9.9	9.5	6.9	6.6
Memo item:										
Balance sheet total in € billion	1 340.68	1 380.46	7.07	7.98	42.78	45.70	185.34	193.77	1 105.50	1 133.01
Sales in € billion	2 013.69	2 070.87	8.51	9.41	59.40	62.65	253.56	264.30	1 692.22	1 734.51
Number of enterprises	38 448	38 448	9 627	9 627	11 999	11 999	10 837	10 837	5 985	5 985

* Agriculture, forestry and fishing, mining and quarrying, 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

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	27.4	27.0	9.7	9.3	28.1	27.5	36.5	36.2	46.7	46.5
	50	49.8	49.5	33.0	32.3	48.2	47.5	57.2	56.7	66.0	65.7
	75	70.2	69.7	52.9	52.7	66.7	66.2	74.8	74.6	81.6	81.5
Personnel expenses	25	12.3	12.6	19.7	20.0	15.5	15.6	10.6	10.9	6.6	6.8
	50	25.4	25.7	35.5	35.5	28.2	28.6	21.0	21.4	14.6	14.9
	75	41.0	41.4	50.8	50.5	41.2	41.8	35.2	36.0	26.5	27.2
Depreciation	25	0.7	0.7	0.8	0.8	0.7	0.7	0.6	0.6	0.5	0.5
	50	1.7	1.7	2.0	2.0	1.6	1.6	1.6	1.6	1.5	1.6
	75	3.9	3.9	4.4	4.4	3.7	3.7	3.7	3.8	3.6	3.7
Annual result	25	0.3	0.4	- 0.1	0.4	0.4	0.5	0.5	0.4	0.3	0.3
	50	2.2	2.4	2.4	3.1	2.2	2.3	2.3	2.2	2.0	1.9
	75	5.6	5.8	7.2	7.8	5.3	5.5	5.3	5.3	5.1	4.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.5	3.5	3.0	2.9	3.7	3.6	3.8	3.9	3.5	3.5
	50	13.2	13.2	12.1	11.9	12.8	12.5	14.1	14.3	14.7	14.6
	75	35.4	35.5	34.6	33.6	34.5	34.8	37.0	37.3	35.2	36.2
Inventories	25	0.9	0.9	0.0	0.0	1.5	1.5	1.6	1.5	2.8	2.8
	50	14.8	14.7	5.3	5.6	17.3	17.2	20.8	19.8	17.4	16.8
	75	39.8	40.1	29.5	30.1	44.7	44.6	42.9	42.8	36.8	36.7
Equity	25	13.1	14.5	6.6	10.4	13.7	14.9	16.1	17.0	14.9	15.5
	50	32.3	33.9	28.9	31.8	32.1	33.6	34.7	35.8	32.3	33.0
	75	55.3	56.9	55.8	58.3	55.1	56.8	56.1	57.3	53.2	54.3
Short-term liabilities	25	18.3	17.4	17.2	16.2	19.0	17.9	17.9	17.2	19.1	18.4
	50	38.1	36.8	39.0	37.1	38.9	37.7	37.3	36.2	36.6	35.9
	75	64.5	62.5	70.0	65.2	64.8	63.4	62.2	61.3	60.5	59.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	2.5	2.3	2.7	3.1	5.4	5.3	2.0	1.7	0.0	0.0
	75	22.6	22.4	25.9	25.0	25.8	25.7	21.1	21.5	13.8	12.8
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.6	0.0	0.6	0.7	0.8	0.7	0.7	0.5	0.4
	50	3.0	3.2	3.2	4.0	3.0	3.2	3.1	3.0	2.7	2.4
	75	7.4	7.7	9.4	10.1	7.3	7.5	7.0	6.9	6.4	6.2
Annual result and depreciation	25	2.1	2.3	1.7	2.7	2.3	2.5	2.3	2.2	1.8	1.6
	50	5.5	5.7	6.1	7.0	5.7	5.8	5.4	5.3	4.8	4.5
	75	11.3	11.6	13.8	14.5	11.1	11.4	10.7	10.6	9.8	9.5
Trade receivables	25	3.2	3.0	2.4	2.3	3.6	3.3	3.6	3.3	3.2	3.1
	50	7.3	6.9	6.9	6.5	7.5	7.0	7.5	7.1	7.3	7.0
	75	12.5	12.1	13.0	12.6	12.4	12.0	12.4	12.0	12.2	12.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	2.0	0.7	2.0	2.1	2.2	2.0	1.9	1.7	1.6
	50	5.5	5.6	5.9	7.0	5.5	5.6	5.3	5.1	5.2	4.8
	75	11.6	11.9	14.6	16.2	11.2	11.6	10.6	10.4	10.2	9.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.9	3.4	- 8.5	- 2.4	3.1	3.4	5.0	4.8	5.4	5.1
	50	15.0	15.5	11.3	14.5	15.1	15.5	16.7	16.5	15.8	15.2
	75	38.8	40.3	39.3	45.8	41.0	42.7	40.5	39.3	32.8	33.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.9	103.3	87.4	98.0	107.1	109.4	104.2	103.9	99.4	98.6
	50	189.6	196.8	186.9	208.0	214.3	222.3	186.6	187.4	161.2	161.9
	75	499.7	527.2	552.6	621.1	568.2	606.8	463.2	469.2	368.6	373.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	57.5	58.2	55.8	59.1	54.0	53.8	58.7	59.2	64.2	63.9
	50	116.9	121.0	129.8	137.8	114.0	117.1	112.0	115.2	116.2	120.3
	75	250.6	267.0	312.7	345.5	249.6	264.8	231.1	245.3	215.4	221.6
		Percentage of cost of materials									
Trade payables	25	4.3	3.9	4.5	4.0	4.7	4.2	4.3	4.0	3.4	3.1
	50	8.9	8.4	11.4	10.5	9.4	8.7	8.4	8.0	7.2	6.8
	75	17.2	16.2	27.8	25.6	17.9	17.1	14.9	14.1	12.5	12.0

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

II. Enterprises by selected legal form

3. Cooperative societies

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.9	101.0	101.1	100.9	100.1	99.9	99.9	99.9	99.9
Change in finished goods	0.1	0.1	- 1.0	- 1.1	- 0.9	- 0.1	0.1	0.1	0.1	0.1
Interest and similar income	0.1	0.1	0.9	0.6	0.3	0.3	0.1	0.1	0.1	0.1
Other income	1.2	1.1	20.0	22.1	13.7	14.1	1.9	2.0	0.8	0.8
of which: Income from long-term equity investments	0.2	0.2	0.2	0.3	0.5	0.7	0.4	0.3	0.2	0.2
Total income	101.3	101.2	120.8	122.6	114.0	114.4	102.0	102.1	101.0	100.9
Expenses										
Cost of materials	85.6	85.5	55.3	55.5	57.9	56.8	79.2	78.4	86.7	86.6
Personnel expenses	7.5	7.6	25.2	25.5	24.5	25.0	11.1	11.6	6.9	6.9
Depreciation	1.4	1.5	12.9	13.3	9.3	9.6	2.3	2.2	1.2	1.3
of which: Depreciation of tangible fixed assets	1.4	1.4	12.6	13.2	9.2	9.5	2.1	2.1	1.1	1.2
Interest and similar expenses	0.3	0.3	3.6	3.4	1.8	1.8	0.4	0.3	0.3	0.3
Operating taxes	0.1	0.1	0.6	0.6	0.5	0.6	0.2	0.2	0.0	0.0
Other expenses	5.3	5.3	20.7	22.9	17.1	17.3	7.2	7.4	4.9	4.9
Total expenses before taxes on income	100.2	100.2	118.3	121.1	111.2	111.1	100.2	100.1	99.9	100.0
Annual result before taxes on income	1.1	1.0	2.5	1.5	2.9	3.2	1.8	2.0	1.0	0.9
Taxes on income	0.3	0.2	1.2	1.0	0.9	0.8	0.4	0.4	0.2	0.2
Annual result	0.9	0.7	1.3	0.5	2.0	2.4	1.4	1.6	0.8	0.6
Profit and loss transfers (parent company)	0.2	0.1	0.0	0.0	0.2	0.2	0.0	0.0	0.2	0.1
Profit and loss transfers (subsidiary)	0.0	0.0	- 1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Profit for the year	1.0	0.9	2.4	0.5	2.2	2.5	1.4	1.6	1.0	0.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.8	0.1	0.1	0.2	0.2	0.4	0.4	0.7	0.9
Tangible fixed assets	32.8	32.9	63.2	64.3	64.5	65.1	35.9	36.7	28.2	28.2
of which: Land and buildings	18.8	19.1	32.8	34.9	45.8	46.3	25.8	26.3	14.3	14.7
Inventories	15.4	15.9	7.9	7.6	10.6	10.4	13.7	13.6	16.3	17.0
of which: Finished goods and merchandise	13.6	14.1	4.0	3.5	5.0	4.8	11.2	11.2	15.2	15.8
Cash	8.3	7.6	8.6	7.9	7.5	7.1	16.2	15.6	7.2	6.4
Receivables	32.5	32.2	11.6	10.8	12.1	12.2	25.2	24.4	36.4	36.0
Short-term	30.1	29.8	9.4	8.8	10.4	10.5	22.8	22.3	33.9	33.5
of which:										
Trade receivables	15.1	14.8	2.3	2.6	3.2	2.9	10.7	10.5	17.4	17.0
Receivables from affiliated companies	7.5	7.6	5.1	3.8	4.1	4.2	2.0	2.3	8.8	8.8
Long-term	2.5	2.3	2.2	2.1	1.6	1.6	2.4	2.1	2.6	2.5
of which: Loans to affiliated companies	1.4	1.3	0.1	0.7	0.7	0.8	0.5	0.5	1.6	1.5
Securities	1.3	1.3	1.4	1.4	1.5	1.4	4.5	4.7	0.8	0.7
Other long-term equity investments	8.6	9.0	7.0	7.7	3.4	3.4	4.0	4.3	10.0	10.5
of which: Goodwill	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.2
Capital										
Equity	45.2	45.9	52.7	53.1	59.6	59.9	49.6	51.7	42.7	43.2
Liabilities	46.6	46.1	44.8	44.0	37.1	36.9	43.3	41.6	48.3	47.9
Short-term	32.7	32.5	19.4	21.0	15.6	14.8	30.5	29.2	35.3	35.2
of which:										
Liabilities to banks	6.3	6.2	6.6	8.7	7.2	7.4	3.7	3.8	6.6	6.3
Trade payables	13.5	14.1	3.2	3.3	3.0	2.9	10.3	9.8	15.4	16.2
Liabilities to affiliated companies	2.1	2.2	1.9	1.5	1.0	0.9	2.3	2.2	2.2	2.3
Long-term	13.9	13.6	25.4	23.0	21.5	22.1	12.8	12.4	13.0	12.7
of which:										
Liabilities to banks	9.7	9.8	18.4	17.0	19.9	20.2	12.0	12.0	8.0	8.2
Liabilities to affiliated companies	0.5	0.5	3.6	1.6	0.3	0.2	0.1	0.0	0.6	0.6
Provisions	8.0	7.9	1.9	1.6	2.7	2.6	7.0	6.5	8.9	8.8
of which: Provisions for pensions	2.6	2.8	0.2	0.1	0.1	0.2	1.9	2.0	3.0	3.3
Other ratios	Percentage of sales									
Annual result before taxes on income	1.1	1.0	2.5	1.5	2.8	3.2	1.8	2.0	1.0	0.9
Annual result and depreciation	2.3	2.2	14.1	13.7	11.1	12.0	3.7	3.8	2.0	1.9
Trade receivables	6.2	6.1	7.3	8.4	7.2	6.8	6.9	6.8	6.1	6.0
	Percentage of the balance sheet total									
Sales	242.3	244.3	31.3	30.7	44.5	43.2	154.9	155.1	282.7	284.5
Annual result and interest paid	2.8	2.5	1.5	1.2	1.7	1.8	2.7	3.0	3.0	2.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.9	11.8	11.4	10.8	15.0	15.7	16.7	18.0	11.2	10.9
	Percentage of fixed assets									
Long-term equity and liabilities	136.8	136.2	106.2	101.0	115.8	116.1	140.7	140.4	141.1	140.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	119.9	117.1	93.7	80.0	121.7	125.7	132.8	133.9	118.2	114.9
Cash resources, short-term receivables and inventories	167.0	166.1	134.6	116.1	189.5	195.9	177.8	180.6	164.6	163.3
	Percentage of cost of materials									
Trade payables	6.5	6.7	18.5	19.6	11.8	12.0	8.4	8.0	6.3	6.6
Memo item:										
Balance sheet total in € billion	14.97	15.33	0.19	0.20	1.32	1.34	1.88	1.89	11.57	11.91
Sales in € billion	36.27	37.46	0.06	0.06	0.59	0.58	2.92	2.93	32.70	33.89
Number of enterprises	440	440	64	64	117	117	116	116	143	143

* Agriculture, forestry and fishing, mining and quarrying, 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

		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 value	Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	56.1	54.7	12.7	14.0	48.7	45.2	67.6	68.0	83.0	83.5
	50	78.2	77.5	50.9	53.4	57.4	54.1	82.2	81.4	88.3	88.5
	75	88.5	88.6	74.5	73.8	68.3	68.2	89.0	88.9	93.6	93.4
Personnel expenses	25	5.5	5.5	4.7	6.3	16.4	16.2	5.8	5.8	3.1	3.1
	50	10.7	11.5	22.3	24.7	24.0	24.2	10.0	10.0	6.1	5.9
	75	22.8	23.7	35.2	38.2	31.0	31.4	16.1	16.8	8.7	8.7
Depreciation	25	0.9	1.0	2.7	3.4	3.9	4.4	0.8	0.9	0.4	0.4
	50	2.0	2.0	11.9	12.1	10.2	10.5	1.4	1.5	1.2	1.2
	75	8.9	9.3	22.4	22.6	15.0	15.2	3.1	3.0	1.7	1.7
Annual result	25	0.1	0.0	- 4.6	- 3.6	- 1.0	- 0.2	0.1	0.1	0.1	0.1
	50	0.6	0.6	1.7	2.4	0.9	1.8	0.6	0.7	0.4	0.4
	75	2.6	2.7	9.6	8.6	5.5	6.5	1.9	1.7	1.1	0.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	22.2	21.9	24.0	26.9	44.3	45.5	15.5	15.2	15.9	15.0
	50	37.5	39.0	59.7	62.4	67.3	67.7	31.3	32.7	28.9	30.1
	75	64.2	63.6	75.5	73.6	77.3	78.2	40.9	40.7	42.5	42.0
Inventories	25	3.3	3.1	0.0	0.0	6.9	6.5	1.7	2.8	4.2	3.3
	50	11.3	11.2	3.6	3.7	9.9	9.8	15.5	14.6	16.8	16.4
	75	22.6	21.7	12.0	11.8	14.6	13.9	28.3	28.3	24.6	24.4
Equity	25	39.0	39.4	44.6	42.0	45.4	46.6	39.1	42.6	30.7	29.7
	50	52.6	51.7	60.2	57.8	60.9	60.6	53.6	54.0	43.5	44.2
	75	68.1	68.6	79.6	81.1	75.5	74.1	67.8	68.6	58.5	57.6
Short-term liabilities	25	10.7	10.4	5.8	6.8	7.3	7.0	15.0	13.5	23.4	22.6
	50	23.4	22.3	11.8	14.4	11.1	10.7	27.1	26.9	36.9	36.8
	75	40.3	41.0	27.5	36.3	20.0	19.9	40.9	41.5	48.0	49.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	9.4	9.5	0.0	0.0	0.0	0.0
	50	12.4	12.2	8.4	10.4	24.1	27.4	7.2	8.8	10.3	10.9
	75	29.9	30.2	29.9	32.1	37.7	38.6	21.7	20.9	24.2	25.3
		Percentage of sales									
Annual result before taxes on income	25	0.1	0.0	- 3.6	- 3.4	- 0.5	- 0.2	0.2	0.2	0.2	0.1
	50	0.8	0.9	2.0	3.0	1.2	2.3	0.9	0.9	0.6	0.5
	75	3.1	3.5	12.2	9.4	6.3	7.4	2.4	2.2	1.4	1.2
Annual result and depreciation	25	1.4	1.3	2.6	1.5	3.9	4.5	1.4	1.4	0.8	0.9
	50	3.1	3.1	13.1	10.9	10.7	11.3	2.8	2.8	1.9	1.9
	75	10.7	11.1	28.6	35.9	18.9	20.1	4.7	4.9	2.8	2.8
Trade receivables	25	3.5	3.5	2.2	2.3	3.6	3.6	3.3	2.5	4.0	3.9
	50	5.7	5.8	5.5	5.6	5.8	6.0	5.1	5.0	6.2	6.1
	75	9.1	9.1	11.9	15.0	8.6	8.7	8.5	8.2	9.0	8.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.6	0.5	- 0.3	- 1.2	0.2	0.3	0.6	0.7	1.2	1.0
	50	2.0	2.0	2.3	1.9	1.7	1.8	2.3	2.6	2.2	1.9
	75	4.1	3.8	4.8	4.2	3.7	3.2	4.6	4.3	4.0	3.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.7	3.3	- 14.9	- 14.6	6.2	5.7	0.8	3.1	3.7	4.4
	50	11.0	10.7	6.4	4.4	14.5	15.3	11.4	11.9	10.3	10.3
	75	26.1	24.8	21.5	16.9	36.6	29.9	29.0	36.0	19.6	19.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	109.1	107.2	103.5	94.6	106.9	105.1	120.5	118.8	112.4	112.7
	50	131.5	131.3	122.1	108.3	118.6	118.9	162.1	161.0	142.4	138.6
	75	187.3	194.3	183.2	150.3	137.9	137.2	210.6	210.5	200.5	203.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	79.7	78.4	64.6	60.8	67.8	64.1	86.3	89.5	80.8	85.1
	50	125.4	125.0	196.9	169.9	136.9	146.9	124.7	125.7	112.9	109.1
	75	227.8	227.7	477.3	372.1	266.8	258.2	220.8	238.1	175.2	175.2
		Percentage of cost of materials									
Trade payables	25	3.6	3.5	2.9	4.2	4.4	5.1	3.0	2.8	3.9	3.8
	50	6.2	6.4	8.9	12.1	7.9	9.0	5.6	4.7	5.3	5.6
	75	11.1	11.3	28.4	30.3	14.9	15.5	9.8	9.3	8.5	8.1

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

II. Enterprises by selected legal form

4. Kapitalgesellschaften & Co

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million: Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.7	99.0	98.0	98.7	98.6	98.7	99.2	99.5	99.8
Change in finished goods	0.6	0.3	1.0	2.0	1.3	1.4	1.3	0.8	0.5	0.2
Interest and similar income	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2
Other income	2.2	2.1	4.0	3.8	2.4	2.5	1.8	1.9	2.2	2.1
of which: Income from long-term equity investments	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3
Total income	102.3	102.3	104.2	104.0	102.5	102.7	101.9	102.0	102.4	102.3
Expenses										
Cost of materials	70.3	69.7	31.0	31.4	48.6	48.2	58.2	57.8	72.6	72.0
Personnel expenses	13.7	14.0	24.1	23.6	24.7	24.9	21.4	21.9	12.3	12.6
Depreciation	2.2	2.3	12.2	11.6	4.7	4.6	3.2	3.2	2.0	2.1
of which: Depreciation of tangible fixed assets	2.1	2.2	12.1	11.5	4.5	4.5	3.1	3.0	1.8	2.0
Interest and similar expenses	0.8	0.8	3.3	3.0	1.2	1.2	0.8	0.8	0.8	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	11.9	12.3	21.9	21.5	16.8	16.9	13.6	13.8	11.5	11.9
Total expenses before taxes on income	98.9	99.2	92.6	91.2	96.1	95.9	97.4	97.5	99.2	99.5
Annual result before taxes on income	3.4	3.1	11.6	12.8	6.4	6.7	4.5	4.5	3.2	2.8
Taxes on income	0.6	0.5	1.7	1.8	1.0	1.1	0.8	0.8	0.5	0.5
Annual result	2.9	2.6	9.9	11.0	5.4	5.7	3.7	3.7	2.7	2.3
Profit and loss transfers (parent company)	0.3	0.3	0.1	0.1	0.2	0.3	0.0	0.0	0.3	0.3
Profit and loss transfers (subsidiary)	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2
Profit for the year	3.1	2.8	9.9	11.0	5.5	5.9	3.7	3.7	2.9	2.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.2	0.4	0.9	0.8	0.9	1.2	1.2	1.1	1.3
Tangible fixed assets	26.4	26.5	66.8	64.9	45.4	44.3	31.5	30.9	24.4	24.6
of which: Land and buildings	8.7	8.9	9.3	9.5	12.4	12.5	11.5	11.3	8.1	8.3
Inventories	21.7	21.9	5.8	6.9	21.1	22.5	30.1	30.5	20.5	20.7
of which: Finished goods and merchandise	9.6	9.5	2.0	2.1	7.8	7.9	10.9	11.1	9.5	9.5
Cash	7.4	7.0	10.1	10.4	9.5	10.0	9.6	10.0	7.0	6.4
Receivables	32.6	32.5	13.4	13.4	19.7	18.8	23.5	23.1	34.8	34.8
Short-term	30.7	30.1	12.5	12.6	19.1	18.2	22.6	22.2	32.6	32.0
of which:										
Trade receivables	10.1	9.8	4.7	4.8	9.5	9.2	12.4	11.8	9.8	9.6
Receivables from affiliated companies	17.1	17.0	5.1	5.1	7.0	6.2	7.1	7.2	19.2	19.1
Long-term	1.9	2.5	0.9	0.7	0.6	0.6	0.9	1.0	2.1	2.8
of which: Loans to affiliated companies	1.4	2.0	0.6	0.5	0.3	0.3	0.6	0.6	1.6	2.3
Securities	0.9	0.8	0.1	0.1	0.3	0.2	0.7	0.6	1.0	0.9
Other long-term equity investments	9.5	9.6	2.1	2.0	2.4	2.5	3.0	3.4	10.9	11.0
of which: Goodwill	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.2
Capital										
Equity	25.0	25.0	25.5	26.6	22.3	22.8	23.6	24.1	25.3	25.2
Liabilities	61.0	60.6	70.4	69.1	72.0	71.4	66.3	66.1	59.6	59.2
Short-term	47.7	48.0	29.8	31.6	43.9	47.0	50.9	52.6	47.6	47.5
of which:										
Liabilities to banks	5.0	5.2	11.4	11.8	10.0	12.0	8.4	8.8	4.2	4.2
Trade payables	9.7	9.6	3.1	3.5	6.4	6.1	7.1	6.7	10.3	10.2
Liabilities to affiliated companies	22.4	22.2	8.6	8.7	13.7	13.8	18.2	18.6	23.6	23.3
Long-term	13.3	12.6	40.7	37.5	28.1	24.4	15.5	13.5	12.0	11.7
of which:										
Liabilities to banks	7.8	7.9	35.9	33.6	22.2	18.6	10.0	9.0	6.5	6.9
Liabilities to affiliated companies	4.3	3.7	3.9	3.3	4.7	4.6	4.6	3.9	4.3	3.6
Provisions	13.5	13.9	3.2	3.5	5.4	5.5	9.5	9.2	14.7	15.1
of which: Provisions for pensions	4.6	4.8	0.1	0.1	0.8	0.8	2.2	2.1	5.2	5.4
Other ratios	Percentage of sales									
Annual result before taxes on income	3.5	3.1	11.7	13.1	6.5	6.8	4.6	4.5	3.2	2.8
Annual result and depreciation	5.2	4.9	22.3	23.0	10.2	10.5	7.1	6.9	4.7	4.5
Trade receivables	5.8	5.7	8.8	8.6	8.2	7.8	8.2	7.8	5.4	5.4
	Percentage of the balance sheet total									
Sales	173.4	171.3	53.6	55.8	114.8	116.9	151.7	150.9	180.8	178.1
Annual result and interest paid	6.4	5.7	7.1	8.0	7.7	8.1	7.0	6.9	6.3	5.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.2	12.4	18.6	20.4	17.2	18.2	16.0	15.9	12.6	11.6
	Percentage of fixed assets									
Long-term equity and liabilities	108.3	104.8	94.4	93.6	103.6	99.1	111.5	108.0	108.3	104.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	80.3	77.7	76.2	73.2	65.3	60.1	64.1	61.7	83.6	81.2
Cash resources, short-term receivables and inventories	125.7	123.2	95.8	95.2	113.3	108.0	123.3	119.6	126.8	124.7
	Percentage of cost of materials									
Trade payables	7.9	8.0	18.7	19.3	11.3	10.7	8.0	7.6	7.8	8.0
Memo item:										
Balance sheet total in € billion	332.60	343.14	2.99	3.07	12.44	12.64	42.54	43.83	274.64	283.60
Sales in € billion	576.84	587.72	1.60	1.71	14.27	14.78	64.52	66.14	496.45	505.09
Number of enterprises	8 922	8 922	1 743	1 743	2 729	2 729	2 713	2 713	1 737	1 737

* Agriculture, forestry and fishing, mining and quarrying, 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

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	32.4	31.9	0.8	0.9	29.5	28.9	43.3	42.6	52.1	51.4
	50	52.7	51.9	22.9	23.4	48.4	48.2	58.8	58.2	68.3	67.4
	75	71.3	70.7	46.7	46.7	65.5	64.9	74.6	73.9	80.7	80.2
Personnel expenses	25	9.3	9.7	0.0	0.0	12.7	12.8	10.8	11.1	7.6	7.9
	50	19.3	19.6	20.4	20.0	23.3	23.8	19.4	19.7	14.0	14.5
	75	31.7	32.1	36.2	35.8	35.1	35.3	30.4	31.0	23.1	23.9
Depreciation	25	0.9	0.9	1.3	1.2	1.0	0.9	0.8	0.9	0.7	0.7
	50	2.0	2.0	3.8	3.7	2.1	2.1	1.8	1.8	1.5	1.5
	75	4.5	4.6	20.0	18.4	4.7	4.8	3.6	3.7	3.0	3.1
Annual result	25	1.0	1.1	1.5	2.8	1.5	1.5	1.0	0.9	0.7	0.5
	50	3.6	3.6	8.3	9.0	4.1	4.2	2.9	2.8	2.2	1.9
	75	8.2	8.3	19.7	20.6	8.4	8.5	5.9	5.9	5.1	4.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.2	6.9	7.4	6.6	7.0	6.5	7.0	7.2	7.5	7.5
	50	21.4	21.6	29.8	28.3	21.5	21.6	19.9	20.0	20.2	20.2
	75	45.7	46.3	68.6	68.7	49.3	49.1	39.8	40.1	36.0	36.7
Inventories	25	2.7	2.6	0.0	0.0	2.8	2.6	11.7	11.6	12.5	12.0
	50	22.2	22.2	1.4	1.5	21.9	21.6	30.4	30.2	25.7	25.5
	75	43.7	43.8	20.8	21.5	47.9	47.7	47.9	48.4	42.2	42.2
Equity	25	5.0	5.8	1.3	2.4	3.8	4.3	6.6	7.1	9.2	10.2
	50	17.1	18.5	14.1	17.2	14.2	15.5	18.9	19.4	21.7	22.8
	75	34.3	35.6	34.7	37.5	30.8	32.5	34.7	36.1	36.6	37.4
Short-term liabilities	25	30.3	29.7	16.9	16.8	32.0	32.1	35.0	34.4	33.1	32.7
	50	53.8	53.2	44.3	42.9	56.4	56.1	55.5	55.5	53.4	53.3
	75	75.9	74.7	75.0	72.8	78.7	77.2	75.1	75.4	73.2	71.4
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	12.4	11.6	19.0	18.9	15.9	14.9	11.4	10.9	4.3	4.1
	75	36.4	35.7	56.4	53.3	40.5	40.4	32.5	31.6	24.1	24.4
		Percentage of sales									
Annual result before taxes on income	25	1.3	1.4	1.9	3.4	1.9	1.8	1.3	1.2	0.9	0.7
	50	4.3	4.3	9.5	10.5	5.0	5.1	3.6	3.4	2.7	2.4
	75	9.7	10.0	22.3	23.4	10.0	10.2	7.1	7.0	6.1	5.8
Annual result and depreciation	25	3.3	3.3	6.6	7.7	4.1	4.0	3.1	2.8	2.1	2.0
	50	7.3	7.2	17.4	17.3	8.1	8.2	5.9	5.7	4.7	4.1
	75	14.7	14.9	46.5	47.4	14.6	15.0	10.7	10.7	9.1	8.6
Trade receivables	25	2.8	2.7	1.2	1.6	3.2	2.9	3.8	3.4	2.6	2.5
	50	6.5	6.1	5.1	4.8	6.6	6.1	7.0	6.6	6.3	6.0
	75	11.0	10.6	11.4	11.3	11.4	10.7	11.1	10.6	10.2	9.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.3	3.4	3.2	4.1	3.9	3.9	3.3	3.2	2.8	2.4
	50	7.8	7.7	9.7	11.1	8.9	9.0	7.1	7.0	6.6	6.0
	75	15.2	15.0	24.1	27.5	17.2	17.0	12.8	12.5	11.3	10.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.1	8.4	8.1	10.6	9.1	9.2	7.9	8.0	7.5	7.0
	50	18.0	18.4	20.9	24.6	19.4	20.1	17.2	16.7	15.4	14.6
	75	36.7	37.6	53.0	63.3	40.3	41.0	32.7	32.1	27.7	27.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	67.7	68.6	54.6	61.3	62.8	64.9	73.6	71.7	76.0	75.6
	50	113.1	114.5	102.0	105.8	108.3	109.5	125.0	124.3	124.7	122.1
	75	226.4	236.4	187.3	226.1	226.0	240.3	247.1	245.5	223.1	225.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	39.6	38.7	43.4	42.7	35.5	34.0	38.7	37.6	45.7	45.4
	50	72.0	71.8	95.8	99.8	66.6	65.8	65.9	66.0	74.8	75.1
	75	124.3	126.7	181.1	196.3	116.3	120.6	111.6	113.5	116.6	118.5
		Percentage of cost of materials									
Trade payables	25	4.3	4.0	4.7	4.4	4.8	4.3	4.1	3.7	3.9	3.8
	50	8.2	7.6	12.3	11.6	9.5	8.6	7.1	6.7	7.2	6.8
	75	14.6	13.9	31.8	27.7	17.7	16.9	12.0	11.2	10.6	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

III. East German enterprises by economic sector

1. All economic sectors*

Ratios	All legal forms									
	Total		Enterprises with sales of ... € million: Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.6	98.7	98.2	98.5	98.3	98.7	99.0	99.7	99.9
Change in finished goods	0.6	0.4	1.3	1.8	1.5	1.7	1.3	1.0	0.3	0.1
Interest and similar income	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.1	0.2	0.2
Other income	2.9	2.9	8.9	9.3	4.8	4.9	3.0	3.0	2.5	2.6
of which: Income from long-term equity investments	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.3	0.2
Total income	103.0	103.1	109.1	109.5	105.0	105.0	103.2	103.2	102.7	102.7
Expenses										
Cost of materials	67.3	67.1	38.7	38.5	48.7	48.5	55.2	54.7	73.8	73.8
Personnel expenses	16.3	16.7	34.5	34.5	28.8	29.0	25.0	25.6	11.8	12.0
Depreciation	3.9	3.8	7.0	6.7	5.2	5.2	4.6	4.6	3.4	3.4
of which: Depreciation of tangible fixed assets	3.7	3.7	6.9	6.6	5.1	5.1	4.4	4.4	3.2	3.2
Interest and similar expenses	0.8	0.7	1.5	1.4	1.0	1.0	0.8	0.7	0.8	0.7
Operating taxes	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1
Other expenses	10.7	10.8	21.8	21.9	16.6	16.6	13.2	13.1	9.0	9.3
Total expenses before taxes on income	99.0	99.2	103.7	103.3	100.4	100.4	98.7	98.8	98.9	99.2
Annual result before taxes on income	4.0	3.8	5.4	6.2	4.6	4.7	4.5	4.4	3.8	3.5
Taxes on income	0.8	0.8	1.2	1.4	1.2	1.2	1.0	1.0	0.7	0.7
Annual result	3.2	3.0	4.2	4.8	3.4	3.5	3.4	3.3	3.1	2.8
Profit and loss transfers (parent company)	0.1	0.2	0.1	0.0	0.1	0.1	0.0	0.1	0.2	0.3
Profit and loss transfers (subsidiary)	1.3	1.2	0.0	0.0	0.2	0.2	0.8	0.8	1.6	1.4
Profit for the year	2.0	2.1	4.3	4.8	3.3	3.4	2.6	2.7	1.7	1.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.7	0.6	0.6	0.4	0.4	0.8	0.8	1.8	2.2
Tangible fixed assets	43.7	43.0	53.9	52.5	48.3	47.2	45.6	44.7	41.9	41.4
of which: Land and buildings	15.8	15.5	24.1	23.6	21.5	21.1	17.3	16.9	14.1	13.8
Inventories	15.1	15.4	11.6	12.7	18.8	19.6	19.9	20.4	12.5	12.6
of which: Finished goods and merchandise	4.9	5.0	3.7	3.7	5.9	6.0	5.6	5.9	4.5	4.5
Cash	7.7	7.5	12.4	12.3	10.8	11.0	9.3	9.3	6.5	6.1
Receivables	24.8	24.8	16.6	17.1	17.8	17.8	19.8	20.2	28.2	27.9
Short-term	22.6	22.3	15.7	16.1	16.6	16.6	18.7	19.0	25.3	24.7
of which:										
Trade receivables	9.1	8.7	7.1	7.4	7.8	7.6	8.8	8.8	9.6	8.9
Receivables from affiliated companies	11.0	11.0	5.1	4.9	5.9	5.9	7.4	7.6	13.5	13.4
Long-term	2.2	2.5	0.9	1.0	1.2	1.2	1.1	1.2	2.9	3.3
of which: Loans to affiliated companies	1.6	1.9	0.4	0.5	0.7	0.7	0.6	0.7	2.2	2.6
Securities	1.6	1.5	0.4	0.4	0.7	0.6	1.7	1.7	1.7	1.6
Other long-term equity investments	5.4	5.9	3.6	3.6	2.6	2.7	2.6	2.6	7.1	7.8
of which: Goodwill	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3
Capital										
Equity	45.4	45.0	36.1	36.0	41.1	41.1	44.7	44.9	46.5	45.8
Liabilities	44.0	44.0	58.8	58.9	53.1	53.3	47.1	47.0	40.9	41.0
Short-term	29.7	29.8	31.3	32.8	30.9	31.8	32.1	32.3	28.5	28.3
of which:										
Liabilities to banks	4.0	4.4	8.6	9.1	6.6	6.7	5.5	5.5	2.8	3.4
Trade payables	7.5	6.9	5.2	5.1	5.6	5.3	6.1	5.8	8.4	7.6
Liabilities to affiliated companies	9.8	10.2	7.0	7.0	5.8	5.9	8.0	8.1	11.2	11.8
Long-term	14.3	14.3	27.5	26.1	22.2	21.5	15.0	14.8	12.5	12.7
of which:										
Liabilities to banks	8.8	8.8	21.1	19.7	16.8	16.1	10.3	10.4	6.8	6.7
Liabilities to affiliated companies	4.2	4.3	5.1	5.0	4.6	4.6	3.7	3.4	4.4	4.6
Provisions	9.8	10.1	4.3	4.3	5.2	5.1	7.5	7.4	11.7	12.1
of which: Provisions for pensions	1.4	1.5	0.6	0.5	0.6	0.6	0.7	0.7	1.7	1.9
Other ratios	Percentage of sales									
Annual result before taxes on income	4.1	3.9	5.5	6.3	4.7	4.8	4.5	4.4	3.8	3.5
Annual result and depreciation	7.1	6.8	11.4	11.7	8.7	8.8	8.1	8.0	6.6	6.2
Trade receivables	7.1	6.8	8.8	8.8	8.0	7.7	7.8	7.9	6.8	6.3
	Percentage of the balance sheet total									
Sales	128.7	127.7	80.9	83.2	97.7	98.5	111.7	111.6	141.7	140.1
Annual result and interest paid	5.2	4.8	4.7	5.2	4.4	4.4	4.7	4.6	5.6	4.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	19.6	18.4	17.9	18.8	17.7	18.0	19.6	19.5	19.9	18.0
	Percentage of fixed assets									
Long-term equity and liabilities	112.8	111.7	108.4	108.1	121.0	121.8	117.1	119.0	110.0	107.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	102.5	100.6	90.4	87.4	89.7	87.9	87.8	88.3	112.1	109.1
Cash resources, short-term receivables and inventories	153.2	152.2	127.5	126.1	150.6	149.7	149.7	151.5	156.1	153.6
	Percentage of cost of materials									
Trade payables	8.6	8.0	16.4	15.8	11.5	11.0	9.8	9.4	8.1	7.4
Memo item:										
Balance sheet total in € billion	154.80	160.50	2.42	2.51	14.21	14.80	41.41	42.92	96.77	100.28
Sales in € billion	199.17	205.00	1.96	2.09	13.88	14.57	46.24	47.89	137.10	140.46
Number of enterprises	7 660	7 660	2 144	2 144	2 834	2 834	2 004	2 004	678	678

* Agriculture, forestry and fishing, mining and quarrying, 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 2018	Total 2019	Enterprises with sales of ... € million: Less than 2 – 2018	Less than 2 – 2019	2 but less than 10 – 2018	2 but less than 10 – 2019	10 but less than 50 – 2018	10 but less than 50 – 2019	50 and more – 2018	50 and more – 2019
		Cylindered sample 2018/2019									
	Of the enterprises captured …	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	28.1	27.1	12.2	11.8	30.2	29.4	37.7	36.8	50.4	49.9
	50	49.0	48.2	35.1	33.2	48.6	48.4	56.3	55.7	68.3	67.2
	75	67.1	67.1	53.9	52.8	64.2	64.3	73.2	72.6	80.3	79.7
Personnel expenses	25	13.1	13.4	16.2	16.6	16.0	16.2	11.8	12.2	7.1	7.3
	50	25.5	26.0	31.6	31.8	27.4	27.8	21.2	21.9	13.1	13.4
	75	39.2	39.8	46.6	47.0	38.8	39.1	34.2	35.0	23.1	23.8
Depreciation	25	1.2	1.2	1.2	1.2	1.2	1.2	1.3	1.2	1.2	1.2
	50	2.8	2.8	3.0	3.0	2.6	2.5	2.8	2.9	2.7	2.8
	75	6.4	6.5	8.1	8.0	6.4	6.3	5.9	6.0	5.4	5.4
Annual result	25	0.5	0.5	0.2	0.5	0.6	0.6	0.6	0.6	0.3	0.2
	50	2.6	2.7	3.1	3.6	2.5	2.6	2.4	2.5	2.1	1.9
	75	6.6	6.7	9.9	10.0	5.9	6.2	5.8	5.6	5.9	5.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	10.3	10.3	7.4	7.2	10.5	10.2	12.1	12.1	15.6	15.6
	50	29.2	29.2	28.0	26.5	28.4	28.3	31.3	31.3	31.4	32.4
	75	57.1	56.9	60.0	60.5	57.3	56.9	54.0	54.2	54.4	54.0
Inventories	25	1.0	1.1	0.0	0.0	2.2	2.4	1.6	1.6	2.9	2.7
	50	12.9	12.6	5.3	5.4	14.5	14.1	19.5	19.1	17.0	16.0
	75	35.1	35.4	22.9	23.0	39.1	39.1	39.2	39.1	34.5	34.7
Equity	25	14.2	15.3	9.1	11.4	15.1	15.8	16.8	18.0	18.6	18.9
	50	34.3	35.7	30.7	32.7	33.7	35.2	36.3	37.2	38.1	38.9
	75	57.7	59.0	56.3	59.1	57.0	57.7	59.5	60.6	59.4	59.5
Short-term liabilities	25	16.0	15.7	14.9	14.7	16.5	15.7	16.3	16.4	16.4	16.6
	50	33.7	32.9	31.8	31.6	34.2	33.5	35.0	33.7	34.2	32.6
	75	61.0	59.5	62.3	58.2	60.5	59.9	61.6	60.5	58.8	59.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0
	50	9.4	9.2	8.8	9.1	11.8	11.4	9.0	8.2	3.2	2.6
	75	31.3	31.0	35.8	36.3	33.5	33.2	27.5	27.3	20.2	20.2
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.8	0.3	0.7	0.8	0.9	0.8	0.8	0.5	0.3
	50	3.4	3.6	4.0	4.7	3.3	3.4	3.3	3.2	2.8	2.4
	75	8.5	8.6	12.1	12.2	7.8	8.1	7.2	7.1	7.2	6.8
Annual result and depreciation	25	3.1	3.4	3.0	3.9	3.4	3.5	3.1	3.3	2.6	2.3
	50	7.4	7.6	8.3	9.4	7.4	7.6	7.0	7.1	6.5	6.3
	75	14.7	14.7	19.7	20.2	13.5	14.0	13.2	12.7	11.9	11.3
Trade receivables	25	2.9	2.8	2.1	2.1	3.4	3.2	3.3	3.0	2.2	2.0
	50	6.6	6.2	6.4	6.0	6.7	6.3	6.7	6.5	6.1	5.9
	75	10.9	10.9	11.7	11.5	10.6	10.5	11.0	11.0	10.8	10.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	1.9	1.3	1.9	2.0	2.1	1.9	1.9	1.3	1.4
	50	5.2	5.3	6.0	6.7	5.2	5.1	4.8	4.7	4.7	4.5
	75	10.9	11.4	14.2	15.8	10.3	10.6	9.6	9.8	9.1	8.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.8	5.4	- 1.7	1.2	5.3	5.7	6.9	6.8	7.6	8.4
	50	17.3	17.7	15.3	17.0	16.8	17.1	19.3	18.8	19.7	18.3
	75	41.9	42.7	45.5	47.1	41.2	42.0	42.0	41.5	37.7	39.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	92.7	93.7	81.3	85.2	98.3	97.7	93.8	94.3	90.5	90.4
	50	133.7	135.9	134.0	139.2	143.4	145.6	130.6	131.5	121.2	117.0
	75	268.9	275.0	332.6	337.0	287.5	300.4	234.5	236.8	197.8	190.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	48.0	48.0	48.2	49.2	46.9	45.5	47.8	48.5	52.8	51.8
	50	104.0	105.2	119.3	123.0	101.8	102.6	97.3	98.3	100.8	99.9
	75	219.1	230.3	278.6	297.5	212.0	220.3	193.3	200.5	181.7	182.6
		Percentage of cost of materials									
Trade payables	25	4.8	4.6	4.6	4.1	5.0	4.8	5.0	4.8	4.3	4.2
	50	9.5	9.1	10.9	10.5	9.7	9.1	8.8	8.4	8.0	7.9
	75	17.6	16.7	28.4	25.2	17.6	17.0	14.6	14.0	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

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.3	99.6	98.5	98.2	98.4	98.4	98.7	99.1	99.6	99.9
Change in finished goods	0.7	0.4	1.5	1.8	1.6	1.6	1.3	0.9	0.4	0.1
Interest and similar income	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2
Other income	3.0	3.0	9.1	9.7	5.3	5.3	3.1	3.1	2.6	2.6
of which: Income from long-term equity investments	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.3	0.2
Total income	103.1	103.1	109.3	109.9	105.5	105.4	103.3	103.3	102.8	102.7
Expenses										
Cost of materials	67.5	67.2	39.3	38.9	48.3	47.9	54.5	54.0	74.4	74.2
Personnel expenses	16.6	17.1	37.6	37.7	30.3	30.6	25.9	26.6	11.8	12.1
Depreciation	3.8	3.8	5.5	5.5	5.0	5.1	4.6	4.6	3.4	3.3
of which: Depreciation of tangible fixed assets	3.6	3.6	5.4	5.4	5.0	5.0	4.5	4.5	3.1	3.1
Interest and similar expenses	0.8	0.7	1.1	1.1	0.9	0.8	0.7	0.7	0.8	0.7
Operating taxes	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1
Other expenses	10.2	10.5	21.5	21.8	16.5	16.6	13.1	13.0	8.5	8.8
Total expenses before taxes on income	99.1	99.3	105.3	105.2	101.2	101.2	98.9	99.0	98.9	99.1
Annual result before taxes on income	4.1	3.8	4.0	4.7	4.3	4.3	4.4	4.3	3.9	3.6
Taxes on income	0.8	0.9	1.2	1.5	1.2	1.2	1.1	1.1	0.7	0.8
Annual result	3.2	3.0	2.8	3.3	3.0	3.0	3.3	3.2	3.2	2.9
Profit and loss transfers (parent company)	0.2	0.3	0.2	0.0	0.1	0.1	0.1	0.1	0.2	0.3
Profit and loss transfers (subsidiary)	1.6	1.3	0.0	- 0.1	0.3	0.2	1.0	0.9	1.9	1.7
Profit for the year	1.8	1.9	3.0	3.4	2.9	3.0	2.4	2.5	1.5	1.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.3	1.6	0.6	0.6	0.5	0.5	0.9	0.8	1.7	2.1
Tangible fixed assets	43.9	43.4	47.8	46.8	47.6	46.7	46.2	45.3	42.3	42.0
of which: Land and buildings	16.4	16.0	24.4	23.4	22.8	22.3	17.8	17.4	14.7	14.3
Inventories	14.5	14.7	14.0	15.0	19.1	19.6	19.3	19.7	11.8	11.8
of which: Finished goods and merchandise	4.5	4.5	4.4	4.3	5.4	5.5	5.1	5.3	4.1	4.1
Cash	8.0	7.9	13.9	13.7	11.3	11.5	9.5	9.6	6.8	6.5
Receivables	24.5	24.2	18.1	18.3	17.6	17.7	19.4	19.8	27.9	27.2
Short-term	22.1	21.7	17.3	17.4	16.2	16.3	18.2	18.5	24.7	24.0
of which:										
Trade receivables	9.2	8.7	8.4	8.5	7.9	7.7	8.7	8.8	9.7	8.8
Receivables from affiliated companies	10.6	10.7	4.9	4.7	5.3	5.6	7.0	7.2	13.0	13.1
Long-term	2.4	2.4	0.7	0.9	1.4	1.3	1.2	1.2	3.2	3.2
of which: Loans to affiliated companies	1.8	1.8	0.4	0.5	0.8	0.8	0.7	0.7	2.4	2.4
Securities	1.8	1.7	0.5	0.6	0.8	0.7	1.9	1.9	1.9	1.8
Other long-term equity investments	5.6	6.2	4.5	4.3	2.8	2.9	2.6	2.6	7.4	8.2
of which: Goodwill	0.3	0.3	0.3	0.4	0.1	0.1	0.2	0.2	0.3	0.3
Capital										
Equity	47.1	46.8	40.0	39.4	44.7	44.5	46.5	46.6	47.8	47.3
Liabilities	42.2	42.1	54.3	54.9	49.1	49.5	45.1	45.1	39.7	39.5
Short-term	28.5	28.3	33.2	34.7	29.8	30.9	30.6	30.7	27.2	26.7
of which:										
Liabilities to banks	3.6	3.8	7.8	8.7	6.0	6.3	5.1	5.0	2.6	2.8
Trade payables	7.4	6.7	5.5	5.4	5.4	5.2	6.0	5.7	8.3	7.3
Liabilities to affiliated companies	9.0	9.6	7.1	7.2	4.8	5.1	7.0	7.2	10.6	11.3
Long-term	13.7	13.8	21.1	20.2	19.3	18.5	14.5	14.4	12.5	12.8
of which:										
Liabilities to banks	8.4	8.4	13.9	12.9	14.6	14.0	10.0	10.2	6.8	6.7
Liabilities to affiliated companies	4.1	4.3	5.8	5.7	3.9	3.8	3.4	3.1	4.4	4.8
Provisions	9.9	10.2	5.0	4.9	5.5	5.4	7.7	7.6	11.6	12.1
of which: Provisions for pensions	1.4	1.5	0.8	0.7	0.7	0.7	0.8	0.8	1.8	1.9
Other ratios	Percentage of sales									
Annual result before taxes on income	4.1	3.9	4.1	4.8	4.4	4.4	4.5	4.3	3.9	3.6
Annual result and depreciation	7.1	6.7	8.4	8.9	8.2	8.2	8.1	8.0	6.6	6.1
Trade receivables	7.3	7.0	9.3	9.2	8.1	7.8	8.0	8.1	7.0	6.5
	Percentage of the balance sheet total									
Sales	125.7	125.0	90.4	92.2	97.7	98.4	108.7	108.6	137.8	136.7
Annual result and interest paid	5.1	4.7	3.6	4.1	3.9	3.9	4.5	4.3	5.5	4.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	19.7	18.6	16.6	17.5	18.3	18.4	19.9	19.7	19.9	18.2
	Percentage of fixed assets									
Long-term equity and liabilities	113.2	112.6	115.0	113.8	123.5	123.4	117.8	119.8	110.0	108.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	106.3	105.4	95.2	90.6	93.9	91.5	91.4	92.4	115.8	114.7
Cash resources, short-term receivables and inventories	157.2	157.3	137.3	133.7	158.0	154.7	154.3	156.7	159.0	158.7
	Percentage of cost of materials									
Trade payables	8.6	7.9	15.4	14.9	11.2	10.8	10.0	9.7	8.1	7.2
Memo item:										
Balance sheet total in € billion	135.72	140.52	1.74	1.82	11.97	12.50	37.09	38.43	84.91	87.76
Sales in € billion	170.57	175.65	1.57	1.68	11.71	12.30	40.33	41.73	116.97	119.95
Number of enterprises	6 404	6 404	1 689	1 689	2 391	2 391	1 746	1 746	578	578

* Agriculture, forestry and fishing, mining and quarrying, 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 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	28.6	27.7	15.1	14.3	30.3	29.5	36.4	36.1	47.7	47.5
	50	48.9	48.0	36.1	34.5	48.2	47.9	55.8	55.1	67.3	66.5
	75	66.4	66.4	54.3	53.2	62.9	63.0	72.5	71.9	80.7	79.7
Personnel expenses	25	14.5	14.7	21.1	21.4	17.8	18.3	12.3	12.6	7.0	7.2
	50	27.3	27.6	35.0	35.1	29.2	29.4	22.3	22.9	13.5	13.9
	75	41.3	41.8	49.6	49.6	40.1	40.5	36.1	37.2	24.3	25.3
Depreciation	25	1.2	1.2	1.1	1.1	1.2	1.2	1.3	1.3	1.3	1.3
	50	2.8	2.7	2.7	2.8	2.6	2.5	2.9	2.9	3.0	3.0
	75	6.1	6.1	6.1	6.4	6.3	6.3	6.0	6.0	5.6	5.6
Annual result	25	0.4	0.4	0.0	0.3	0.5	0.5	0.5	0.5	0.3	0.2
	50	2.3	2.4	2.3	3.0	2.2	2.3	2.3	2.4	2.2	1.9
	75	5.9	5.9	7.0	7.6	5.4	5.7	5.7	5.5	6.0	5.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.5	9.6	5.7	5.9	10.1	9.9	11.8	11.7	14.5	15.3
	50	27.5	27.2	20.8	21.3	26.6	26.9	31.3	31.3	31.5	32.8
	75	54.7	54.1	51.4	49.8	56.7	55.5	54.5	54.8	55.1	57.5
Inventories	25	1.2	1.2	0.0	0.0	2.3	2.4	1.2	1.2	2.3	2.2
	50	13.0	12.7	6.3	6.4	14.6	14.1	17.7	18.1	15.1	14.6
	75	35.4	35.7	25.0	24.4	38.4	39.2	38.4	38.4	34.0	34.1
Equity	25	16.4	17.8	11.5	13.8	17.4	18.5	18.9	19.4	20.8	19.5
	50	37.2	38.6	34.1	36.8	37.4	38.3	38.4	39.3	40.0	41.2
	75	60.5	61.5	59.5	61.0	59.5	60.9	61.6	62.4	62.0	62.2
Short-term liabilities	25	15.3	15.0	15.0	14.7	15.3	15.0	15.1	15.0	15.5	15.6
	50	32.0	31.2	31.7	31.3	32.4	31.4	32.2	31.4	31.0	29.6
	75	58.8	57.2	61.7	57.0	58.0	57.3	58.7	57.5	55.3	56.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	7.6	7.3	4.6	5.4	10.0	9.8	8.0	6.8	3.5	2.7
	75	27.0	27.4	27.0	27.9	29.9	29.7	25.6	25.8	19.9	19.6
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.6	0.0	0.4	0.7	0.7	0.8	0.8	0.5	0.3
	50	3.0	3.3	3.1	3.8	3.0	3.2	3.1	3.2	2.9	2.4
	75	7.6	7.9	9.1	9.9	7.2	7.7	7.2	7.0	7.3	6.8
Annual result and depreciation	25	2.9	3.2	2.3	3.5	3.2	3.3	3.1	3.2	2.8	2.4
	50	6.9	7.2	6.8	7.6	7.2	7.3	7.0	7.1	6.6	6.3
	75	13.5	13.5	15.5	16.1	13.0	13.5	13.2	12.7	12.1	11.6
Trade receivables	25	3.1	2.9	2.5	2.5	3.5	3.3	3.4	3.0	2.3	2.2
	50	6.8	6.4	6.8	6.5	6.8	6.4	6.9	6.8	6.3	6.0
	75	11.2	11.0	12.1	11.8	10.7	10.6	11.3	11.2	11.1	10.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	1.7	0.7	1.4	1.8	1.9	1.8	1.8	1.4	1.4
	50	4.7	4.8	5.0	5.9	4.5	4.5	4.6	4.4	4.6	4.4
	75	9.7	10.3	11.7	12.9	9.1	9.6	9.2	9.3	9.1	8.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.8	4.6	- 6.0	- 2.2	4.3	5.0	6.4	6.5	7.9	8.7
	50	16.3	16.5	11.9	13.6	16.0	16.0	19.1	18.6	20.4	18.9
	75	40.7	41.8	39.3	41.8	41.1	42.1	42.9	41.9	38.1	39.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	98.2	98.1	91.5	94.9	103.0	102.3	96.5	97.1	95.2	94.1
	50	145.0	145.0	158.0	161.5	153.2	156.4	136.1	136.5	123.4	118.8
	75	291.4	295.7	397.6	416.4	309.7	320.2	243.3	243.7	202.9	200.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	51.9	51.8	55.3	55.6	50.9	48.7	50.7	52.8	55.3	54.2
	50	112.0	114.0	133.3	138.7	109.2	109.0	105.1	105.0	107.5	107.5
	75	238.3	253.0	314.8	325.0	229.7	243.6	209.7	214.8	194.7	197.6
		Percentage of cost of materials									
Trade payables	25	4.8	4.6	4.7	4.0	4.8	4.7	5.1	5.0	4.5	4.3
	50	9.3	9.0	10.6	10.1	9.4	8.9	9.0	8.7	8.0	8.0
	75	17.3	16.3	27.0	23.7	17.1	16.5	15.2	14.3	12.8	13.0

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

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	99.4	99.6	98.2	99.2	97.4	99.2	98.8	100.0	99.9
Change in finished goods	0.2	0.6	0.4	1.8	0.8	2.6	0.8	1.2	0.0	0.1
Interest and similar income	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1
Other income	2.2	2.6	8.2	7.6	2.3	2.7	2.1	2.2	2.1	2.6
of which: Income from long-term equity investments	0.3	0.3	0.4	0.4	0.1	0.2	0.1	0.1	0.3	0.3
Total income	102.3	102.7	108.4	107.8	102.5	102.8	102.2	102.3	102.2	102.7
Expenses										
Cost of materials	66.1	66.8	36.1	37.0	51.0	51.6	59.6	59.5	70.2	71.4
Personnel expenses	14.0	14.1	21.4	21.7	20.4	20.3	18.7	18.8	11.7	11.8
Depreciation	4.2	4.1	13.1	11.5	5.8	5.7	4.2	4.2	3.9	3.8
of which: Depreciation of tangible fixed assets	4.2	4.0	13.1	11.5	5.7	5.6	4.1	4.0	3.8	3.7
Interest and similar expenses	0.7	0.7	3.2	2.7	1.7	1.6	1.0	0.9	0.5	0.5
Operating taxes	0.1	0.1	0.3	0.3	0.2	0.1	0.1	0.1	0.1	0.1
Other expenses	13.2	13.0	23.0	22.4	16.9	16.8	13.9	13.9	12.4	12.1
Total expenses before taxes on income	98.3	98.9	97.1	95.5	96.0	96.1	97.3	97.4	98.9	99.7
Annual result before taxes on income	4.0	3.9	11.3	12.3	6.5	6.7	4.9	4.9	3.3	3.1
Taxes on income	0.6	0.6	1.2	1.2	0.9	0.9	0.9	0.8	0.5	0.5
Annual result	3.4	3.3	10.2	11.1	5.6	5.8	4.0	4.1	2.8	2.5
Profit and loss transfers (parent company)	0.0	0.0	- 0.2	- 0.1	0.1	0.0	0.0	0.0	0.1	0.1
Profit and loss transfers (subsidiary)	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1	- 0.1	0.1
Profit for the year	3.5	3.2	10.0	10.9	5.7	5.7	4.0	4.0	3.0	2.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.8	1.9	0.7	0.6	0.3	0.3	0.7	0.6	2.6	2.7
Tangible fixed assets	41.9	40.1	69.7	67.6	52.2	50.0	41.2	39.8	38.7	36.8
of which: Land and buildings	11.5	11.6	23.3	24.1	14.5	14.3	13.4	13.1	9.6	9.9
Inventories	19.2	20.1	5.5	6.7	17.4	20.1	25.1	26.3	18.2	18.6
of which: Finished goods and merchandise	7.9	8.3	1.9	2.0	8.7	8.9	10.3	11.0	7.2	7.5
Cash	5.7	5.0	8.3	8.5	7.8	8.0	7.2	6.9	4.6	3.5
Receivables	26.9	28.8	12.9	13.7	19.0	18.4	23.2	23.7	30.6	33.4
Short-term	26.3	26.0	11.6	12.5	18.5	17.8	22.6	23.1	29.9	29.3
of which:										
Trade receivables	8.5	8.6	3.7	4.4	7.2	6.9	9.2	8.9	8.8	9.0
Receivables from affiliated companies	14.4	13.3	5.6	5.5	8.7	7.9	10.5	11.5	17.3	15.4
Long-term	0.7	2.8	1.3	1.2	0.5	0.5	0.6	0.5	0.7	4.1
of which: Loans to affiliated companies	0.5	2.7	0.4	0.4	0.2	0.3	0.3	0.3	0.7	4.1
Securities	0.1	0.0	0.1	0.1	0.2	0.1	0.1	0.1	0.0	0.0
Other long-term equity investments	3.9	3.7	1.5	1.5	1.8	1.9	2.4	2.4	5.0	4.7
of which: Goodwill	0.4	0.4	0.3	0.3	0.4	0.4	0.2	0.3	0.5	0.4
Capital										
Equity	33.3	32.5	26.2	26.8	21.8	22.2	28.9	30.0	37.6	35.5
Liabilities	56.9	57.7	70.3	69.3	74.4	74.0	64.8	63.9	49.9	51.8
Short-term	38.6	40.3	26.5	27.5	36.9	36.4	44.9	46.1	37.4	39.7
of which:										
Liabilities to banks	6.1	8.7	10.5	10.2	9.6	8.9	9.2	10.0	4.1	8.1
Trade payables	8.3	8.3	4.3	4.4	6.4	6.1	6.9	6.5	9.5	9.5
Liabilities to affiliated companies	15.2	14.2	6.7	6.5	11.2	10.4	16.5	15.7	15.9	14.8
Long-term	18.2	17.4	43.8	41.7	37.4	37.6	19.9	17.8	12.5	12.2
of which:										
Liabilities to banks	11.8	11.5	39.8	37.9	28.1	27.8	12.9	11.9	6.7	6.9
Liabilities to affiliated companies	4.9	4.4	3.2	3.0	8.4	9.1	6.3	5.3	3.9	3.2
Provisions	9.5	9.6	2.4	2.7	3.6	3.6	5.9	5.7	12.4	12.5
of which: Provisions for pensions	1.1	1.2	0.1	0.0	0.0	0.0	0.5	0.6	1.5	1.7
Other ratios	Percentage of sales									
Annual result before taxes on income	4.0	3.9	11.4	12.5	6.6	6.9	4.9	5.0	3.3	3.1
Annual result and depreciation	7.6	7.4	23.4	23.1	11.5	11.7	8.3	8.4	6.7	6.3
Trade receivables	5.7	5.8	6.6	7.4	7.4	7.0	6.7	6.5	5.2	5.5
	Percentage of the balance sheet total									
Sales	149.8	146.8	56.5	59.4	97.2	99.0	137.1	137.2	169.7	163.9
Annual result and interest paid	6.2	5.8	7.6	8.3	7.2	7.5	6.8	7.0	5.7	5.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	18.8	17.4	20.2	21.2	15.8	16.7	17.7	18.3	19.8	17.0
	Percentage of fixed assets									
Long-term equity and liabilities	108.9	105.1	95.8	96.7	108.0	113.5	109.9	111.3	109.9	102.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	82.8	76.9	75.2	76.6	71.6	71.3	66.4	65.2	92.4	82.8
Cash resources, short-term receivables and inventories	132.5	126.7	95.9	100.8	118.7	126.5	122.2	122.2	141.2	129.6
	Percentage of cost of materials									
Trade payables	8.4	8.4	21.0	19.6	12.8	11.7	8.3	7.8	7.9	8.1
Memo item:										
Balance sheet total in € billion	19.09	19.99	0.68	0.69	2.24	2.30	4.31	4.49	11.86	12.52
Sales in € billion	28.60	29.35	0.38	0.41	2.18	2.27	5.91	6.16	20.13	20.51
Number of enterprises	1 256	1 256	455	455	443	443	258	258	100	100

* Agriculture, forestry and fishing, mining and quarrying, 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 2018	2019	Enterprises with sales of ... € million: Less than 2 2018	2019	2 but less than 10 2018	2019	10 but less than 50 2018	2019	50 and more 2018	2019
	Of the enterprises captured … … %	Cylindered sample 2018/2019 — had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	23.5	23.0	2.4	4.2	28.7	28.5	45.4	44.1	60.0	57.0
	50	49.4	49.0	29.7	29.1	51.0	51.6	61.8	60.7	72.7	72.6
	75	71.2	71.1	52.6	51.6	70.9	72.1	77.4	76.6	79.4	79.5
Personnel expenses	25	8.7	8.9	2.7	2.7	10.1	10.4	9.4	9.7	7.8	8.1
	50	16.3	16.9	17.5	18.6	18.3	18.0	15.7	15.8	11.7	11.7
	75	28.4	29.4	31.8	31.6	29.8	30.5	26.7	26.8	16.4	17.7
Depreciation	25	1.3	1.3	2.0	1.9	1.3	1.2	1.2	1.2	1.0	0.9
	50	3.2	3.1	5.7	5.9	2.6	2.6	2.2	2.4	1.5	1.5
	75	9.0	9.4	18.4	18.6	7.3	6.8	5.5	5.5	4.1	3.6
Annual result	25	1.6	1.5	3.0	3.2	1.8	1.8	0.9	0.9	0.0	0.3
	50	5.0	5.0	10.0	10.5	4.5	4.5	3.2	3.1	1.9	2.1
	75	11.8	12.1	21.1	20.9	8.5	9.1	6.2	6.0	5.5	5.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	16.5	15.3	22.8	22.2	11.8	12.4	14.9	14.5	17.9	18.4
	50	40.0	38.7	56.5	58.2	35.8	35.8	31.4	31.3	30.3	31.5
	75	67.4	66.7	78.5	77.9	63.4	63.0	52.5	51.6	43.9	47.8
Inventories	25	0.5	0.7	0.0	0.0	1.7	2.1	8.8	9.1	12.1	11.5
	50	12.3	12.5	1.7	1.7	13.8	14.2	26.4	24.7	22.8	21.4
	75	32.6	33.5	16.0	15.3	41.6	39.0	43.1	45.0	37.3	36.7
Equity	25	5.4	6.0	3.6	3.2	3.6	5.1	7.1	7.1	11.5	15.1
	50	20.8	21.6	20.9	20.3	18.1	19.4	23.7	24.5	25.9	29.1
	75	40.9	42.1	44.6	45.5	36.1	36.7	42.1	44.7	41.2	42.8
Short-term liabilities	25	21.0	20.8	14.8	14.6	24.8	22.2	28.9	29.5	36.6	38.4
	50	44.9	43.6	32.3	33.1	47.5	44.7	53.0	52.6	53.7	51.1
	75	70.8	70.3	64.7	62.2	71.3	70.8	73.4	72.9	72.0	72.4
Liabilities to banks	25	2.0	1.8	6.0	4.7	3.7	3.0	1.4	1.2	0.0	0.0
	50	24.9	23.0	34.8	34.5	26.6	25.0	16.8	16.1	0.5	1.7
	75	52.3	51.7	63.3	63.4	53.1	51.6	38.7	41.9	21.9	24.0
		Percentage of sales									
Annual result before taxes on income	25	1.8	1.8	3.4	3.6	2.1	2.1	1.2	1.2	0.1	0.4
	50	5.7	5.8	11.3	11.7	5.2	5.2	3.7	3.7	2.2	2.4
	75	13.2	13.8	23.7	22.6	10.0	10.3	7.4	7.3	7.2	6.8
Annual result and depreciation	25	4.8	5.0	9.2	9.6	4.6	4.7	3.4	3.3	1.2	1.7
	50	10.6	10.7	20.3	20.2	9.4	9.2	7.0	7.0	5.2	6.0
	75	21.6	22.0	41.3	43.8	16.9	17.4	13.2	12.7	10.1	10.7
Trade receivables	25	1.9	1.9	1.0	0.8	3.0	2.8	2.9	3.0	0.9	1.3
	50	5.6	5.3	4.6	4.3	6.3	5.8	6.0	5.6	5.5	5.1
	75	9.9	9.6	10.2	10.5	9.9	9.5	9.4	9.0	8.7	8.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.7	3.8	4.5	4.3	4.6	4.7	3.2	3.2	1.0	1.5
	50	8.9	8.8	11.8	13.8	8.9	8.9	6.7	6.8	5.5	5.9
	75	18.5	19.4	28.1	30.6	16.8	17.3	13.2	12.5	10.1	9.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	10.0	10.3	9.9	12.5	11.1	11.0	9.7	8.4	7.0	6.4
	50	21.9	23.0	26.3	29.5	21.3	22.7	20.4	20.2	15.6	16.1
	75	47.3	50.2	66.7	70.4	42.2	41.6	38.8	38.4	36.5	35.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	62.5	67.2	58.2	58.4	68.8	69.1	71.6	73.5	60.2	60.0
	50	102.8	103.9	98.7	100.3	105.9	106.7	110.4	110.5	99.9	97.5
	75	157.5	167.2	135.7	153.7	174.8	180.4	166.9	188.6	148.1	146.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	34.9	33.1	35.8	32.6	34.9	31.6	33.0	33.8	34.2	37.6
	50	69.5	70.8	86.3	81.1	67.9	71.7	58.2	63.3	72.7	66.2
	75	136.1	134.7	172.9	181.0	127.0	132.0	114.0	111.7	113.3	109.7
		Percentage of cost of materials									
Trade payables	25	4.7	4.7	4.5	4.9	6.4	5.5	3.8	3.9	3.1	3.6
	50	9.9	9.8	12.6	13.4	11.0	10.3	7.4	6.9	7.6	7.3
	75	19.4	19.2	33.7	34.6	20.3	19.4	12.0	11.9	11.9	12.0

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

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.1	99.7	97.8	98.7	98.5	98.7	98.6	99.0	99.3	99.9
Change in finished goods	0.9	0.3	2.2	1.3	1.5	1.3	1.4	1.0	0.7	0.1
Interest and similar income	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.2	0.2
Other income	2.1	2.4	4.0	3.3	2.3	2.8	2.3	2.3	2.0	2.4
of which: Income from long-term equity investments	0.2	0.2	0.0	0.1	0.1	0.1	0.3	0.3	0.1	0.1
Total income	102.2	102.6	104.1	103.4	102.5	102.9	102.4	102.4	102.2	102.6
Expenses										
Cost of materials	64.6	63.9	38.6	39.0	46.4	46.6	54.4	53.7	68.9	68.3
Personnel expenses	15.7	16.5	36.3	36.1	30.7	31.2	24.0	24.9	12.1	12.8
Depreciation	4.0	4.0	5.1	4.6	4.1	4.1	4.4	4.5	3.9	3.8
of which: Depreciation of tangible fixed assets	3.8	3.9	5.0	4.6	4.1	4.1	4.2	4.3	3.7	3.7
Interest and similar expenses	0.7	0.7	1.0	0.9	0.8	0.7	0.7	0.7	0.6	0.7
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	12.7	13.2	18.5	18.7	15.4	15.3	14.7	14.8	11.9	12.6
Total expenses before taxes on income	97.7	98.3	99.6	99.4	97.4	98.1	98.2	98.7	97.6	98.1
Annual result before taxes on income	4.5	4.3	4.5	4.0	5.1	4.8	4.2	3.8	4.6	4.4
Taxes on income	0.9	1.0	1.0	0.9	1.2	1.2	1.1	1.0	0.8	0.9
Annual result	3.6	3.3	3.5	3.1	3.8	3.6	3.1	2.8	3.8	3.5
Profit and loss transfers (parent company)	0.2	0.2	- 0.2	- 0.2	0.1	0.0	0.0	0.1	0.2	0.3
Profit and loss transfers (subsidiary)	1.9	1.5	0.2	0.0	0.4	0.4	0.7	0.6	2.3	1.9
Profit for the year	1.9	2.0	3.1	3.0	3.5	3.3	2.4	2.3	1.7	1.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.4	0.5	0.6	0.8	0.8	1.0	1.0	1.7	1.6
Tangible fixed assets	33.0	32.3	43.2	43.5	38.9	38.5	37.1	36.8	31.2	30.5
of which: Land and buildings	11.6	11.7	20.1	20.1	18.1	17.8	14.3	14.4	10.3	10.4
Inventories	21.8	21.5	21.3	21.7	26.0	26.8	29.1	29.3	19.3	18.7
of which: Finished goods and merchandise	5.7	5.6	5.2	5.4	5.7	5.8	6.4	6.7	5.4	5.2
Cash	5.7	5.0	11.1	10.7	10.7	10.7	6.6	6.8	5.0	4.0
Receivables	30.9	31.6	22.0	21.7	20.1	19.8	22.8	22.8	34.2	35.2
Short-term	29.3	29.5	20.6	19.7	19.2	18.9	21.7	21.8	32.4	32.7
of which:										
Trade receivables	8.3	7.7	10.9	10.4	11.1	10.6	10.6	10.5	7.4	6.7
Receivables from affiliated companies	18.5	19.0	6.7	5.9	5.6	5.6	8.8	9.0	22.5	23.1
Long-term	1.6	2.1	1.4	2.0	0.8	0.9	1.1	1.1	1.8	2.6
of which: Loans to affiliated companies	1.4	1.8	1.4	1.9	0.4	0.5	0.9	0.8	1.6	2.3
Securities	0.2	0.2	0.2	0.2	1.1	1.0	0.4	0.3	0.0	0.1
Other long-term equity investments	6.7	7.7	1.0	1.0	2.1	2.1	2.7	2.7	8.2	9.7
of which: Goodwill	0.5	0.4	0.7	0.6	0.2	0.2	0.2	0.2	0.6	0.5
Capital										
Equity	46.6	46.4	36.5	36.3	44.7	45.9	42.8	43.9	48.0	47.3
Liabilities	45.3	44.7	57.6	58.2	48.9	48.2	50.5	49.6	43.3	42.8
Short-term	33.1	33.3	38.5	36.4	33.9	34.4	37.2	37.1	31.7	32.0
of which:										
Liabilities to banks	3.9	4.5	9.6	8.4	6.7	7.1	6.4	6.2	2.8	3.8
Trade payables	7.8	7.4	6.9	6.9	6.7	6.4	7.1	6.7	8.0	7.6
Liabilities to affiliated companies	14.1	14.3	7.1	6.7	7.0	7.0	12.0	11.9	15.3	15.6
Long-term	12.2	11.4	19.2	21.8	15.0	13.7	13.2	12.5	11.6	10.9
of which:										
Liabilities to banks	6.4	6.3	13.5	14.7	10.2	9.5	7.3	7.5	5.9	5.6
Liabilities to affiliated companies	4.7	4.2	4.4	5.7	3.6	2.9	4.9	4.1	4.7	4.2
Provisions	7.9	8.3	5.7	5.3	6.3	5.9	6.6	6.3	8.5	9.2
of which: Provisions for pensions	1.4	1.6	0.8	0.6	1.0	1.0	0.9	0.9	1.6	1.8
Other ratios	Percentage of sales									
Annual result before taxes on income	4.6	4.3	4.6	4.1	5.1	4.9	4.2	3.8	4.6	4.4
Annual result and depreciation	7.7	7.3	8.8	7.8	8.1	7.9	7.6	7.3	7.7	7.3
Trade receivables	6.1	5.9	8.6	8.1	8.5	8.1	8.1	8.1	5.4	5.1
	Percentage of the balance sheet total									
Sales	136.0	131.4	126.9	128.1	131.6	131.0	130.5	129.1	138.1	132.2
Annual result and interest paid	5.9	5.3	5.9	5.3	6.1	5.8	5.1	4.6	6.2	5.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	22.0	19.8	21.2	19.0	23.9	23.8	19.5	19.2	22.7	19.8
	Percentage of fixed assets									
Long-term equity and liabilities	140.5	136.1	121.9	124.4	141.0	142.1	135.3	137.6	142.2	135.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	106.0	103.9	82.7	84.0	90.2	87.5	76.6	77.4	118.2	114.8
Cash resources, short-term receivables and inventories	171.9	168.5	138.1	143.6	166.9	165.4	154.7	156.3	178.9	173.3
	Percentage of cost of materials									
Trade payables	8.8	8.7	13.8	13.6	10.7	10.3	9.8	9.6	8.4	8.5
Memo item:										
Balance sheet total in € billion	55.91	57.77	0.25	0.26	2.65	2.72	12.67	13.03	40.34	41.76
Sales in € billion	76.05	75.92	0.31	0.34	3.48	3.57	16.54	16.82	55.72	55.19
Number of enterprises	1 982	1 982	300	300	680	680	691	691	311	311

III. East German enterprises by economic sector

cont'd: 2. 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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	36.9	36.1	22.7	22.5	33.9	33.4	43.1	42.0	53.2	53.0
	50	50.5	50.2	37.2	34.8	45.9	45.9	54.4	53.2	64.4	63.6
	75	62.4	62.0	50.6	50.0	56.9	56.0	64.0	64.2	75.0	74.2
Personnel expenses	25	17.3	18.0	24.2	23.7	22.7	23.6	16.4	17.4	8.3	9.1
	50	26.3	27.1	36.1	35.1	31.4	32.2	23.8	24.3	14.7	15.5
	75	36.3	37.2	45.8	46.8	39.3	40.3	31.5	33.0	21.7	22.5
Depreciation	25	1.8	1.8	1.7	1.6	1.7	1.7	2.0	2.0	1.6	1.6
	50	3.3	3.3	3.4	3.0	3.0	3.1	3.6	3.6	3.3	3.2
	75	5.7	5.6	6.3	6.0	5.8	5.6	5.6	5.7	5.3	5.2
Annual result	25	0.5	0.4	0.1	0.2	0.8	0.7	0.4	0.4	0.2	0.1
	50	2.6	2.5	2.5	3.0	2.6	2.7	2.6	2.4	2.6	2.2
	75	6.1	5.6	7.5	7.3	5.9	5.6	6.1	5.2	6.1	5.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	16.5	16.7	11.6	11.6	15.8	16.2	19.0	18.8	18.7	18.7
	50	33.7	33.6	31.4	29.8	33.4	33.4	35.7	35.2	32.2	32.2
	75	51.9	52.0	56.3	59.8	53.3	52.6	50.9	51.4	49.4	50.4
Inventories	25	11.6	11.4	4.0	4.4	11.2	10.5	15.0	15.0	12.3	12.0
	50	23.2	23.0	14.4	14.7	23.0	23.3	26.6	26.2	22.8	21.9
	75	37.1	37.2	32.9	32.4	37.7	38.3	38.5	38.3	34.1	34.6
Equity	25	19.0	20.6	11.1	13.2	20.6	23.5	21.0	22.5	18.9	18.9
	50	40.1	41.8	33.0	35.6	42.5	43.7	41.6	42.8	40.2	41.7
	75	61.7	63.4	57.3	59.0	63.1	64.2	62.0	63.9	61.2	62.2
Short-term liabilities	25	16.3	16.6	15.8	16.5	15.0	14.5	17.6	17.9	17.2	19.5
	50	31.9	31.2	31.8	31.9	30.3	29.1	32.7	32.4	34.0	32.8
	75	53.9	54.1	62.4	55.8	50.7	50.7	53.6	55.1	54.8	55.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.4	0.2	0.0	0.0	0.0	0.0
	50	8.7	8.2	8.9	10.0	12.0	11.1	9.1	8.2	1.0	1.0
	75	26.2	26.2	33.8	35.5	28.4	28.8	25.5	25.1	17.5	16.9
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.5	0.1	0.3	1.0	0.9	0.5	0.6	0.3	0.2
	50	3.4	3.3	3.0	3.6	3.5	3.6	3.5	3.2	3.4	2.6
	75	7.8	7.4	8.5	9.1	7.9	7.5	7.8	6.7	7.2	7.1
Annual result and depreciation	25	3.8	3.7	2.8	3.5	4.3	4.1	3.7	3.8	3.2	3.2
	50	7.5	7.3	7.2	7.6	7.7	7.7	7.8	7.2	6.8	7.0
	75	12.8	12.3	15.0	14.4	12.3	12.4	13.0	12.1	11.7	11.2
Trade receivables	25	3.5	3.0	3.3	2.7	4.5	3.8	3.6	3.2	1.6	1.4
	50	7.0	6.5	7.0	6.1	7.1	6.5	7.3	7.0	5.7	5.3
	75	11.2	10.9	11.5	11.1	10.7	10.7	11.4	11.2	11.1	10.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	1.9	1.3	1.6	2.4	2.3	1.7	1.8	1.8	1.1
	50	5.3	4.9	5.6	6.1	5.6	5.3	5.1	4.5	5.3	4.7
	75	10.1	10.4	12.8	14.5	10.1	10.2	9.8	9.5	9.2	9.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.0	7.0	0.2	2.7	6.1	6.9	7.4	7.5	7.9	8.5
	50	19.4	18.9	14.9	16.1	19.5	18.7	20.6	19.6	20.2	19.6
	75	44.3	42.8	43.2	43.8	46.8	43.6	45.2	41.9	37.7	42.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	96.4	96.4	82.5	86.3	102.3	99.9	99.6	99.8	95.4	87.1
	50	143.5	143.8	137.1	139.4	151.2	157.5	142.6	142.7	134.1	130.8
	75	239.6	245.7	314.0	306.1	271.3	290.7	222.5	228.4	207.3	201.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	46.2	44.9	41.3	38.6	46.5	43.6	46.1	45.6	49.0	48.2
	50	93.4	90.7	107.1	100.0	98.9	99.0	82.6	81.3	94.0	86.8
	75	202.0	202.3	253.8	245.0	218.5	228.9	172.7	174.4	188.7	181.6
		Percentage of cost of materials									
Trade payables	25	5.0	4.7	4.5	4.7	5.1	4.3	5.1	5.0	4.9	5.1
	50	8.8	8.5	10.0	10.5	8.8	7.9	8.3	8.0	8.6	9.1
	75	15.5	14.1	21.8	21.2	15.5	14.2	13.8	13.0	14.6	13.6

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	94.1	96.4	96.3	95.5	95.2	95.4	94.0	96.1	92.5	98.4
Change in finished goods	5.9	3.6	3.7	4.5	4.8	4.6	6.0	3.9	7.5	1.6
Interest and similar income	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other income	2.0	2.0	2.6	2.8	2.3	2.3	1.8	1.7	2.2	2.2
of which: Income from long-term equity investments	0.2	0.3	0.1	0.0	0.0	0.1	0.2	0.2	0.5	1.0
Total income	102.1	102.1	102.8	102.9	102.4	102.5	101.9	101.8	102.4	102.3
Expenses										
Cost of materials	60.3	59.5	43.3	43.3	53.4	52.7	61.5	60.8	69.1	68.0
Personnel expenses	23.5	23.5	34.8	34.5	27.7	28.0	22.2	22.2	19.2	19.1
Depreciation	2.2	2.3	2.8	3.0	2.5	2.4	2.0	2.2	2.1	2.0
of which: Depreciation of tangible fixed assets	2.0	2.1	2.8	2.7	2.4	2.4	1.9	1.9	1.7	1.8
Interest and similar expenses	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.3	0.3	0.3
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2
Other expenses	10.1	10.2	15.6	15.1	12.7	12.6	10.3	10.3	5.5	6.2
Total expenses before taxes on income	96.6	96.0	97.2	96.4	96.9	96.2	96.5	96.0	96.2	95.8
Annual result before taxes on income	5.6	6.1	5.6	6.5	5.5	6.3	5.3	5.8	6.1	6.5
Taxes on income	1.3	1.5	1.4	1.5	1.4	1.7	1.3	1.6	1.1	1.4
Annual result	4.3	4.6	4.2	5.0	4.1	4.6	4.0	4.3	5.0	5.2
Profit and loss transfers (parent company)	0.1	0.2	0.2	0.0	0.0	0.0	0.1	0.5	0.0	0.0
Profit and loss transfers (subsidiary)	0.7	0.6	0.0	0.0	0.2	0.2	0.5	0.6	2.0	1.1
Profit for the year	3.6	4.2	4.4	5.0	3.9	4.4	3.6	4.1	3.0	4.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Tangible fixed assets	12.1	12.1	20.0	19.8	16.8	17.0	10.6	10.3	9.8	10.1
of which: Land and buildings	4.3	4.3	5.2	4.6	6.0	6.4	3.6	3.3	4.1	4.3
Inventories	54.0	52.9	35.6	37.5	47.7	46.6	56.6	56.0	56.8	54.6
of which: Finished goods and merchandise	2.5	2.7	1.9	1.8	0.9	1.5	4.2	4.4	0.5	0.5
Cash	13.9	15.3	18.2	19.8	16.3	17.5	12.8	14.0	13.4	15.2
Receivables	17.1	16.6	23.4	20.2	17.4	17.1	18.4	18.0	13.4	12.7
Short-term	16.7	16.2	23.0	19.6	17.1	16.7	17.8	17.6	13.2	12.4
of which:										
Trade receivables	9.2	8.4	14.2	12.7	11.0	10.5	9.9	9.0	5.6	4.5
Receivables from affiliated companies	5.1	5.7	3.4	2.4	3.2	3.4	5.6	6.4	6.2	6.7
Long-term	0.4	0.4	0.5	0.7	0.3	0.3	0.5	0.4	0.3	0.3
of which: Loans to affiliated companies	0.1	0.1	0.1	0.3	0.1	0.1	0.2	0.1	0.1	0.1
Securities	0.8	1.0	0.9	1.0	0.9	0.8	0.3	0.4	1.7	2.2
Other long-term equity investments	1.8	1.8	1.1	0.9	0.5	0.6	1.0	0.9	4.7	4.8
of which: Goodwill	0.0	0.0	0.4	0.3	0.1	0.0	0.0	0.0	0.0	0.0
Capital										
Equity	19.7	20.2	27.2	27.4	25.2	25.3	18.2	18.7	16.6	17.3
Liabilities	71.5	70.8	63.8	64.9	67.3	67.4	73.3	72.2	72.7	71.9
Short-term	66.1	65.5	54.3	56.7	59.9	59.5	67.7	66.9	70.3	69.5
of which:										
Liabilities to banks	2.5	2.3	5.7	5.7	4.4	3.7	2.3	2.3	0.6	0.5
Trade payables	6.2	5.7	7.5	6.6	7.2	6.4	6.6	5.9	4.4	4.6
Liabilities to affiliated companies	3.4	3.3	2.1	2.5	2.2	2.3	4.1	4.0	3.4	2.8
Long-term	5.3	5.3	9.5	8.2	7.4	8.0	5.6	5.3	2.4	2.4
of which:										
Liabilities to banks	4.3	4.1	6.3	5.7	6.1	6.6	4.6	4.2	1.6	1.5
Liabilities to affiliated companies	0.5	0.5	1.7	1.1	0.6	0.7	0.4	0.2	0.4	0.6
Provisions	8.8	9.0	8.9	7.7	7.4	7.2	8.5	9.0	10.6	10.8
of which: Provisions for pensions	0.8	0.8	2.2	1.6	0.7	0.7	0.8	0.8	0.7	0.7
Other ratios	Percentage of sales									
Annual result before taxes on income	5.9	6.4	5.8	6.8	5.8	6.6	5.7	6.1	6.6	6.6
Annual result and depreciation	6.8	7.1	7.2	8.3	6.9	7.3	6.4	6.8	7.7	7.3
Trade receivables	8.6	7.8	9.0	8.6	8.9	8.8	9.7	8.8	5.9	4.4
	Percentage of the balance sheet total									
Sales	107.0	106.7	158.0	147.7	123.4	118.7	102.2	101.2	94.9	101.2
Annual result and interest paid	5.3	5.5	7.6	8.4	5.8	6.2	4.8	4.9	5.5	5.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.0	11.8	20.9	23.3	14.5	15.2	9.4	10.2	10.4	10.9
	Percentage of fixed assets									
Long-term equity and liabilities	178.4	181.5	178.6	171.3	187.6	187.0	199.6	209.5	132.8	132.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	47.3	49.4	77.2	70.7	57.1	58.7	45.6	47.7	40.0	43.0
Cash resources, short-term receivables and inventories	128.9	130.2	142.7	136.8	136.8	137.0	129.2	131.5	120.8	121.5
	Percentage of cost of materials									
Trade payables	9.1	8.7	10.5	9.8	10.4	9.8	9.9	9.1	6.2	6.6
Memo item:										
Balance sheet total in € billion	8.89	9.79	0.26	0.31	2.06	2.27	4.38	4.85	2.19	2.35
Sales in € billion	9.51	10.44	0.42	0.45	2.55	2.70	4.47	4.91	2.08	2.38
Number of enterprises	1 208	1 208	423	423	545	545	219	219	21	21

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 value	Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	38.0	37.2	30.4	29.0	40.1	40.1	50.9	48.3	52.8	51.9
	50	49.5	48.5	41.3	40.2	51.0	50.1	59.5	59.1	67.7	66.2
	75	61.5	61.1	52.1	50.9	61.7	61.8	71.7	70.5	84.1	79.5
Personnel expenses	25	21.5	21.0	26.1	26.6	21.3	21.3	14.8	15.3	8.2	8.0
	50	30.1	29.9	34.7	35.1	29.9	29.6	23.0	23.1	22.1	20.7
	75	38.3	38.8	43.6	45.0	37.0	37.5	30.3	30.4	29.6	29.7
Depreciation	25	0.9	0.9	1.1	1.1	0.9	0.9	0.6	0.7	0.5	0.3
	50	1.8	1.9	2.2	2.3	1.7	1.7	1.5	1.4	1.3	1.1
	75	3.4	3.3	3.6	3.9	3.2	3.0	3.0	3.3	3.0	3.2
Annual result	25	1.0	1.2	0.7	1.0	1.1	1.1	1.2	1.5	2.0	2.4
	50	3.0	3.4	3.1	3.5	2.9	3.2	3.0	3.4	3.7	4.0
	75	6.5	7.2	7.7	8.3	5.9	7.0	6.1	6.5	5.7	5.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.3	5.4	6.1	6.2	5.9	6.1	3.6	3.4	2.6	2.9
	50	13.5	13.2	17.0	16.2	14.1	13.6	8.7	8.4	10.2	12.2
	75	27.5	27.9	36.4	35.4	25.9	27.1	18.8	18.3	17.1	20.9
Inventories	25	8.1	8.1	2.5	3.0	10.4	9.3	28.1	28.7	41.5	42.0
	50	31.7	30.6	15.8	15.5	35.5	34.8	52.3	49.8	53.8	51.9
	75	59.1	57.5	39.7	42.5	60.7	59.1	68.6	65.7	63.4	61.8
Equity	25	9.9	10.8	8.9	10.6	12.1	12.6	8.0	8.4	5.7	5.3
	50	22.9	24.4	26.7	29.2	24.2	25.8	16.7	18.6	16.0	14.8
	75	43.3	46.3	48.6	53.2	44.1	47.4	31.5	32.3	25.9	25.1
Short-term liabilities	25	32.5	28.9	23.1	20.9	32.6	30.0	48.5	44.2	48.8	44.6
	50	55.5	53.4	45.3	44.5	54.3	53.1	68.0	64.7	65.4	67.8
	75	75.9	74.7	71.9	73.0	74.5	73.7	80.1	80.9	77.3	74.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	4.2	4.0	6.9	6.7	4.2	4.1	2.5	1.5	1.1	1.0
	75	16.2	16.5	25.9	26.3	14.5	15.9	8.2	7.1	4.0	4.4
		Percentage of sales									
Annual result before taxes on income	25	1.5	1.7	0.9	1.5	1.6	1.8	1.6	2.3	2.6	3.7
	50	4.2	4.9	4.1	4.9	4.1	4.7	4.2	4.9	5.4	6.0
	75	9.1	10.1	10.3	10.6	8.7	10.1	8.7	9.1	8.3	7.8
Annual result and depreciation	25	3.5	3.9	3.4	4.0	3.5	3.7	3.4	3.9	4.1	5.6
	50	6.7	7.3	6.8	8.0	6.6	7.0	6.7	7.2	6.7	7.5
	75	12.1	13.0	14.0	14.9	11.7	13.2	11.4	12.0	11.6	12.5
Trade receivables	25	3.9	3.5	3.5	3.0	4.1	3.9	4.9	3.8	2.1	1.3
	50	7.7	7.3	7.0	6.5	7.7	7.6	8.2	8.0	7.4	3.5
	75	12.4	11.4	12.3	11.0	12.1	11.4	13.4	12.4	10.6	8.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.7	2.5	3.2	2.5	2.6	1.9	2.3	3.4	3.8
	50	5.6	5.9	7.9	7.5	5.5	5.5	4.4	5.0	4.0	4.8
	75	11.8	12.9	16.1	18.3	10.7	11.7	9.1	9.8	8.5	7.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.2	4.5	1.0	3.1	4.6	4.9	4.7	4.5	7.6	9.0
	50	13.8	14.0	15.0	18.1	14.5	13.3	12.0	11.0	11.0	15.4
	75	39.8	40.8	48.3	52.8	40.3	40.7	23.0	24.8	17.4	45.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	111.2	115.5	100.5	111.7	122.1	123.0	112.0	108.3	121.2	101.8
	50	203.0	203.7	199.4	185.6	208.1	211.4	200.7	211.4	159.1	140.1
	75	407.2	410.6	431.4	429.7	390.7	401.0	430.8	437.1	255.2	248.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	35.5	36.3	45.6	45.8	35.5	35.6	26.4	31.0	30.3	24.5
	50	76.1	77.3	99.2	108.3	74.4	76.5	48.0	52.5	45.3	45.6
	75	166.2	179.6	238.3	276.5	164.6	181.7	97.6	102.7	55.5	71.1
		Percentage of cost of materials									
Trade payables	25	5.0	4.4	4.6	3.5	4.8	4.5	5.9	5.7	4.8	4.7
	50	8.8	8.0	8.6	7.6	8.9	7.9	8.9	8.4	8.6	8.4
	75	14.7	13.3	16.6	14.3	14.4	13.4	13.2	12.2	11.5	12.0

III. East German enterprises by economic sector

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

Ratios	All legal forms: Total 2018	Total 2019	Less than 2: 2018	Less than 2: 2019	2 but less than 10: 2018	2 but less than 10: 2019	10 but less than 50: 2018	10 but less than 50: 2019	50 and more: 2018	50 and more: 2019
	Cylindered sample 2018/2019		Enterprises with sales of ... € million							
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.9	99.6	99.0	99.8	99.6	100.0	100.0	99.9	99.9
Change in finished goods	0.1	0.1	0.4	1.0	0.2	0.4	0.0	0.0	0.1	0.1
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	1.1	1.1	3.0	2.9	1.6	1.8	1.0	0.8	1.0	1.0
of which: Income from long-term equity investments	0.2	0.1	0.0	0.0	0.1	0.1	0.1	0.0	0.2	0.2
Total income	101.1	101.1	103.0	102.9	101.7	101.9	101.0	100.9	101.1	101.1
Expenses										
Cost of materials	79.4	79.3	56.7	56.3	69.6	69.5	76.3	76.0	82.3	82.1
Personnel expenses	8.8	8.7	22.5	22.6	15.1	15.3	11.0	11.3	6.8	6.7
Depreciation	1.6	2.0	2.9	2.9	2.0	2.0	1.6	1.6	1.6	2.1
of which: Depreciation of tangible fixed assets	1.5	1.7	2.8	2.9	1.9	1.9	1.5	1.5	1.5	1.7
Interest and similar expenses	0.4	0.5	0.7	0.6	0.6	0.6	0.4	0.4	0.4	0.5
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	8.5	8.6	16.0	16.1	11.5	11.6	8.5	8.8	8.0	8.0
Total expenses before taxes on income	98.8	99.1	98.8	98.7	98.9	98.9	97.8	98.0	99.1	99.5
Annual result before taxes on income	2.4	2.1	4.2	4.3	2.8	3.0	3.2	2.9	2.0	1.6
Taxes on income	0.5	0.5	0.9	0.9	0.7	0.7	0.7	0.6	0.4	0.4
Annual result	1.9	1.6	3.3	3.4	2.1	2.3	2.5	2.3	1.6	1.2
Profit and loss transfers (parent company)	- 0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	- 0.1	- 0.1
Profit and loss transfers (subsidiary)	0.3	0.3	- 0.1	- 0.1	0.1	0.1	0.7	0.6	0.1	0.2
Profit for the year	1.5	1.3	3.4	3.4	2.0	2.2	1.8	1.7	1.3	0.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	6.0	9.4	0.5	0.6	0.4	0.5	0.3	0.3	10.0	15.1
Tangible fixed assets	23.3	21.9	35.1	33.4	27.4	27.4	25.1	25.4	21.5	19.3
of which: Land and buildings	10.1	9.2	13.6	13.0	12.3	12.1	11.8	11.9	8.7	7.4
Inventories	30.2	28.6	27.0	27.7	35.0	35.4	37.7	37.8	25.6	23.4
of which: Finished goods and merchandise	27.6	26.3	22.8	21.8	30.6	30.8	34.9	35.3	23.5	21.6
Cash	8.8	7.1	14.2	15.0	10.7	10.3	7.8	7.8	8.8	6.2
Receivables	27.6	29.3	21.3	21.5	23.6	23.6	26.5	26.3	29.0	31.6
Short-term	26.8	28.5	21.0	21.3	22.4	22.5	25.8	25.5	28.2	30.9
of which:										
Trade receivables	14.2	14.3	12.3	12.4	12.8	12.7	13.8	13.5	14.6	15.0
Receivables from affiliated companies	8.4	10.0	3.5	3.3	4.0	4.0	6.3	6.4	10.4	12.7
Long-term	0.8	0.8	0.2	0.2	1.2	1.1	0.7	0.8	0.8	0.8
of which: Loans to affiliated companies	0.3	0.4	0.1	0.0	0.5	0.5	0.2	0.4	0.3	0.4
Securities	0.3	0.2	0.1	0.2	0.3	0.3	0.6	0.4	0.2	0.1
Other long-term equity investments	3.4	3.1	1.2	1.1	2.2	2.1	1.7	1.7	4.6	3.9
of which: Goodwill	0.4	0.3	0.3	0.2	0.8	0.6	0.3	0.4	0.4	0.2
Capital										
Equity	28.9	27.1	35.2	36.8	34.3	34.7	33.9	33.8	25.4	22.7
Liabilities	65.3	67.5	59.2	57.8	60.2	60.1	59.9	60.3	69.0	72.1
Short-term	48.5	48.6	42.7	40.8	45.9	45.8	50.6	50.7	48.0	48.2
of which:										
Liabilities to banks	14.6	15.0	13.4	11.8	15.1	15.7	18.8	20.1	12.4	12.6
Trade payables	15.8	14.7	13.6	11.7	13.5	12.7	15.6	14.5	16.3	15.2
Liabilities to affiliated companies	12.8	14.0	6.1	5.6	9.0	8.9	9.9	10.3	15.1	16.6
Long-term	16.8	18.9	16.5	17.0	14.4	14.3	9.4	9.5	21.0	23.9
of which:										
Liabilities to banks	13.3	14.4	9.9	9.7	11.4	11.0	7.7	7.8	16.5	18.0
Liabilities to affiliated companies	2.9	3.8	4.0	4.5	1.8	2.2	0.8	0.9	4.1	5.4
Provisions	5.3	5.0	5.5	5.3	5.3	5.0	5.3	5.1	5.4	4.9
of which: Provisions for pensions	0.6	0.6	1.0	1.0	1.3	1.2	0.7	0.7	0.5	0.5
Other ratios	Percentage of sales									
Annual result before taxes on income	2.4	2.1	4.2	4.3	2.8	3.0	3.2	2.9	2.0	1.6
Annual result and depreciation	3.5	3.5	6.2	6.3	4.1	4.3	4.1	3.8	3.2	3.3
Trade receivables	5.0	5.4	6.1	6.2	5.7	5.7	5.4	5.4	4.8	5.3
	Percentage of the balance sheet total									
Sales	280.5	266.6	202.0	199.0	223.9	224.1	256.7	249.8	304.0	282.1
Annual result and interest paid	6.4	5.4	8.1	8.0	5.9	6.3	7.4	6.6	6.0	4.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	15.8	14.3	24.7	26.1	16.7	17.3	17.9	16.4	14.7	13.0
	Percentage of fixed assets									
Long-term equity and liabilities	137.7	132.0	141.8	154.9	159.3	160.0	156.6	154.9	127.1	120.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	73.8	73.5	82.5	89.0	72.5	71.7	67.1	66.1	77.4	77.1
Cash resources, short-term receivables and inventories	136.0	132.4	145.7	157.0	148.8	149.2	141.7	140.6	130.7	125.6
	Percentage of cost of materials									
Trade payables	7.1	6.9	11.8	10.4	8.7	8.1	8.0	7.6	6.5	6.5
Memo item:										
Balance sheet total in € billion	12.21	13.73	0.14	0.15	1.26	1.32	3.62	3.84	7.18	8.41
Sales in € billion	34.24	36.60	0.28	0.30	2.83	2.97	9.30	9.60	21.83	23.73
Number of enterprises	1 385	1 385	295	295	546	546	396	396	148	148

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 value	Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	59.2	58.1	38.8	37.6	58.1	57.1	72.2	72.1	73.1	73.1
	50	73.6	73.6	55.9	55.1	72.3	72.1	77.7	77.4	79.8	79.8
	75	80.6	80.6	70.7	70.8	79.3	79.7	82.8	82.5	88.3	88.3
Personnel expenses	25	8.5	8.5	11.6	11.6	9.7	9.8	7.7	7.9	3.3	3.4
	50	12.6	12.9	19.6	21.3	13.7	14.0	10.4	10.7	8.9	8.9
	75	19.2	19.8	31.2	30.9	21.0	21.3	13.6	14.0	12.5	13.1
Depreciation	25	0.7	0.7	0.6	0.6	0.8	0.7	0.6	0.7	0.5	0.4
	50	1.3	1.3	1.5	1.5	1.5	1.4	1.2	1.2	1.1	1.1
	75	2.3	2.3	3.4	3.1	2.5	2.5	2.0	2.0	1.7	1.7
Annual result	25	0.4	0.4	0.2	0.6	0.5	0.5	0.5	0.4	0.2	0.2
	50	1.6	1.6	2.1	2.9	1.8	1.8	1.5	1.5	1.1	1.0
	75	4.0	4.0	6.8	7.0	4.1	3.9	3.6	3.6	2.3	2.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.6	7.0	4.2	3.5	8.6	7.9	9.4	8.8	7.6	6.7
	50	18.6	18.5	15.8	14.5	19.1	18.4	19.9	19.4	20.1	20.1
	75	35.0	35.1	37.3	40.1	34.8	35.1	34.4	33.7	35.7	36.4
Inventories	25	14.9	14.6	6.6	6.3	14.9	15.2	24.0	22.4	17.4	15.1
	50	33.1	33.0	21.4	22.3	34.9	34.3	37.0	37.3	34.6	34.0
	75	50.7	50.6	45.1	43.7	53.2	52.8	50.8	51.5	45.5	47.7
Equity	25	12.1	13.6	8.3	12.5	14.3	15.6	12.1	12.2	11.4	12.8
	50	29.5	30.4	32.8	36.0	30.2	30.9	28.2	28.5	26.2	29.1
	75	51.6	53.4	61.4	61.6	51.0	53.4	50.9	51.3	41.2	42.1
Short-term liabilities	25	25.3	24.0	19.8	17.9	25.4	22.2	28.3	29.2	39.4	41.2
	50	47.4	46.4	36.0	35.1	44.9	42.7	53.8	52.7	57.4	57.0
	75	69.8	69.3	63.6	60.2	67.4	67.5	73.1	75.0	77.0	74.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	2.2	2.0	0.9	0.8	0.0	0.0
	50	15.3	15.0	8.9	8.9	17.1	16.6	19.4	19.3	10.7	10.8
	75	39.2	39.4	29.5	29.5	41.0	40.3	42.4	45.2	37.3	37.2
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.6	0.3	0.7	0.7	0.7	0.7	0.6	0.3	0.3
	50	2.2	2.2	2.8	3.3	2.4	2.3	2.0	2.1	1.5	1.2
	75	5.0	5.1	8.1	7.9	5.0	5.3	4.7	4.4	3.0	3.0
Annual result and depreciation	25	2.0	1.9	1.9	2.6	2.1	2.0	2.0	2.0	0.9	1.0
	50	3.9	3.9	4.9	5.5	4.1	4.1	3.7	3.5	2.7	2.4
	75	7.3	7.3	10.4	10.2	7.5	7.5	6.0	6.1	4.7	4.5
Trade receivables	25	2.1	2.1	1.6	1.3	2.2	2.2	2.5	2.5	1.3	1.5
	50	4.6	4.4	4.7	4.3	4.8	4.6	4.4	4.5	4.4	4.1
	75	7.4	7.6	8.1	8.5	7.7	7.6	6.9	6.9	6.5	6.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.5	2.6	1.4	2.7	2.8	2.7	2.7	2.5	1.7	1.8
	50	5.7	5.7	6.5	7.8	6.1	5.9	5.0	4.9	4.5	4.4
	75	12.1	12.4	19.6	20.1	11.9	11.9	10.7	11.0	9.1	8.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.2	5.7	- 5.0	0.0	6.2	6.6	6.4	6.2	4.9	4.8
	50	15.5	15.2	15.4	14.1	16.0	16.9	16.1	15.5	13.1	12.6
	75	35.9	37.8	47.0	45.5	36.2	39.0	32.9	32.8	30.2	32.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	95.3	93.9	87.0	95.5	107.0	100.1	83.5	82.7	82.6	84.1
	50	169.8	173.1	198.4	206.2	189.8	188.1	155.4	154.2	126.3	121.2
	75	365.1	354.2	550.0	779.0	380.7	392.9	291.2	296.9	221.0	219.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	37.5	37.6	41.6	48.0	37.6	37.4	37.0	34.8	35.2	37.2
	50	74.6	76.9	98.3	106.0	74.0	76.4	65.9	65.3	71.5	77.6
	75	150.0	156.2	224.0	237.9	170.8	162.4	121.6	123.6	112.6	107.8
		Percentage of cost of materials									
Trade payables	25	2.7	2.5	3.1	2.7	2.9	2.8	2.5	2.2	2.3	1.9
	50	6.4	6.1	7.8	7.3	7.1	6.4	5.3	5.5	5.6	5.1
	75	12.1	11.4	16.8	13.2	12.2	11.2	10.7	10.9	11.2	9.9

IV. Enterprises by federal state and economic sector

1. Baden-Württemberg
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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.3	99.7	97.6	97.5	98.0	98.4	98.7	99.2	99.4	99.7
Change in finished goods	0.7	0.3	2.4	2.5	2.0	1.6	1.3	0.8	0.6	0.3
Interest and similar income	0.4	0.4	0.2	0.2	0.1	0.1	0.2	0.2	0.4	0.4
Other income	4.0	3.4	6.3	6.7	3.0	3.2	2.3	2.2	4.1	3.4
of which: Income from long-term equity investments	1.7	1.2	0.3	0.3	0.1	0.1	0.4	0.4	1.8	1.2
Total income	104.4	103.8	106.5	106.9	103.1	103.3	102.4	102.4	104.6	103.9
Expenses										
Cost of materials	70.0	70.7	37.9	38.3	48.8	47.9	54.2	53.6	71.4	72.2
Personnel expenses	16.0	16.1	34.6	33.8	28.7	29.5	25.6	26.1	15.1	15.2
Depreciation	2.7	2.9	5.7	5.6	3.7	3.8	2.9	2.9	2.7	2.9
of which: Depreciation of tangible fixed assets	2.5	2.6	5.7	5.5	3.6	3.7	2.7	2.8	2.4	2.6
Interest and similar expenses	1.1	1.1	1.7	1.6	0.8	0.8	0.8	0.7	1.2	1.1
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	10.4	11.1	21.1	20.8	16.5	16.9	14.5	14.8	10.0	10.8
Total expenses before taxes on income	100.3	101.9	101.3	100.3	98.7	99.0	98.0	98.2	100.5	102.2
Annual result before taxes on income	4.1	1.9	5.3	6.6	4.4	4.3	4.4	4.2	4.1	1.7
Taxes on income	1.0	0.6	1.3	1.4	1.2	1.1	1.0	1.0	1.0	0.6
Annual result	3.1	1.3	3.9	5.2	3.3	3.2	3.4	3.2	3.1	1.1
Profit and loss transfers (parent company)	0.9	1.3	0.1	0.2	0.1	0.1	0.2	0.1	1.0	1.4
Profit and loss transfers (subsidiary)	1.1	1.0	- 0.2	- 0.1	0.2	0.1	0.9	0.6	1.1	1.0
Profit for the year	2.9	1.6	4.2	5.5	3.1	3.2	2.6	2.7	2.9	1.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.6	1.5	0.5	1.7	0.6	0.6	1.0	1.0	1.6	1.6
Tangible fixed assets	17.3	17.3	47.1	44.7	37.7	36.9	28.8	29.6	16.4	16.4
of which: Land and buildings	6.5	6.5	13.8	11.9	13.6	12.9	12.4	12.4	6.0	6.1
Inventories	12.9	12.2	16.0	16.9	24.7	25.7	25.9	25.9	12.0	11.3
of which: Finished goods and merchandise	5.4	5.1	5.6	5.3	8.5	8.3	8.8	8.7	5.2	4.9
Cash	5.2	4.6	11.5	11.9	11.0	11.6	10.2	9.9	4.8	4.2
Receivables	27.9	29.5	20.0	20.0	22.2	21.4	27.3	26.5	28.1	29.8
Short-term	26.2	27.0	19.4	19.4	21.2	20.5	25.7	24.9	26.3	27.2
of which:										
Trade receivables	6.2	5.6	8.9	8.8	11.9	11.5	12.5	11.7	5.7	5.1
Receivables from affiliated companies	17.5	19.0	6.2	5.9	6.0	6.0	10.1	9.9	18.1	19.7
Long-term	1.8	2.5	0.6	0.7	1.0	0.9	1.6	1.6	1.8	2.6
of which: Loans to affiliated companies	1.6	2.4	0.3	0.3	0.6	0.6	1.2	1.1	1.7	2.5
Securities	4.3	4.3	1.9	1.8	0.6	0.6	0.9	1.0	4.5	4.5
Other long-term equity investments	30.3	29.9	2.3	2.3	2.6	2.6	5.5	5.7	32.0	31.6
of which: Goodwill	0.4	0.4	0.4	0.3	0.5	0.4	0.3	0.4	0.5	0.4
Capital										
Equity	33.3	31.5	28.4	30.2	33.7	34.0	36.0	36.1	33.2	31.2
Liabilities	49.3	51.4	64.7	63.2	58.4	58.2	52.0	51.8	49.0	51.3
Short-term	32.4	34.0	38.0	39.7	39.8	40.9	39.7	39.3	31.9	33.7
of which:										
Liabilities to banks	2.0	2.4	9.2	10.3	8.8	9.0	6.1	6.1	1.7	2.1
Trade payables	5.9	5.3	6.0	6.5	7.8	7.4	7.1	6.5	5.9	5.2
Liabilities to affiliated companies	17.3	18.8	8.0	7.9	8.0	8.5	12.2	12.3	17.7	19.3
Long-term	16.9	17.4	26.7	23.5	18.6	17.3	12.4	12.6	17.1	17.6
of which:										
Liabilities to banks	4.4	5.0	20.2	18.3	13.9	13.0	8.2	8.3	4.0	4.7
Liabilities to affiliated companies	6.5	6.3	4.4	3.6	3.9	3.5	3.1	3.3	6.7	6.5
Provisions	16.7	16.5	5.6	5.5	7.2	7.1	11.4	11.4	17.2	16.9
of which: Provisions for pensions	6.4	6.6	1.7	1.6	1.8	1.9	4.0	4.1	6.6	6.7
Other ratios	Percentage of sales									
Annual result before taxes on income	4.2	1.9	5.4	6.8	4.5	4.4	4.5	4.2	4.1	1.7
Annual result and depreciation	5.9	4.2	9.9	11.1	7.1	7.1	6.3	6.2	5.8	4.0
Trade receivables	5.6	5.2	9.5	9.5	9.1	8.8	9.3	8.7	5.3	4.9
	Percentage of the balance sheet total									
Sales	109.8	106.4	93.2	92.8	131.7	130.7	134.3	134.4	108.2	104.6
Annual result and interest paid	4.7	2.5	5.4	6.4	5.5	5.3	5.7	5.3	4.6	2.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.5	6.9	15.4	17.7	17.0	17.1	15.9	15.3	10.2	6.4
	Percentage of fixed assets									
Long-term equity and liabilities	105.6	102.9	109.8	109.9	128.1	128.4	140.4	137.8	104.1	101.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	101.8	97.7	83.2	80.6	81.6	79.0	91.7	90.1	102.9	98.5
Cash resources, short-term receivables and inventories	141.6	133.5	125.3	123.4	143.8	141.9	157.2	156.1	140.5	132.0
	Percentage of cost of materials									
Trade payables	7.7	7.1	16.4	17.7	12.0	11.7	9.6	9.0	7.5	6.9
Memo item:										
Balance sheet total in € billion	568.62	610.95	1.12	1.25	5.46	5.73	30.50	31.41	531.53	572.57
Sales in € billion	624.27	649.94	1.05	1.16	7.20	7.49	40.97	42.21	575.06	599.08
Number of enterprises	5 576	5 576	1 132	1 132	1 427	1 427	1 711	1 711	1 306	1 306

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

IV. Enterprises by federal state and economic sector

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

Ratios	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	31.9	31.0	9.4	9.3	29.3	27.7	37.7	36.7	45.4	44.9
	50	51.3	50.6	34.3	33.9	48.3	47.4	55.3	54.0	60.6	60.4
	75	69.6	69.4	53.9	53.5	67.0	65.4	72.8	72.3	77.3	77.0
Personnel expenses	25	12.5	12.8	15.8	14.7	14.7	15.2	12.4	12.7	9.7	9.9
	50	24.4	24.7	31.6	31.0	27.3	28.3	22.9	23.4	18.9	19.6
	75	37.7	38.6	45.3	45.0	40.3	41.0	35.2	36.0	29.9	30.9
Depreciation	25	0.8	0.8	0.9	0.9	0.7	0.7	0.7	0.7	0.8	0.8
	50	1.8	1.8	2.2	2.2	1.8	1.8	1.7	1.7	1.8	1.8
	75	3.9	3.9	4.8	4.7	4.1	4.1	3.5	3.7	3.5	3.7
Annual result	25	0.6	0.6	0.3	1.3	0.6	0.7	0.7	0.5	0.6	0.4
	50	2.8	2.7	3.6	4.7	2.5	2.7	2.7	2.5	2.6	2.2
	75	6.4	6.3	10.2	10.7	6.0	5.9	5.6	5.5	5.8	5.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.6	4.5	3.5	3.6	4.0	4.0	4.6	4.6	6.3	6.4
	50	14.9	14.7	13.5	12.8	14.0	13.7	14.6	14.8	17.3	17.7
	75	36.3	37.2	41.3	39.9	38.5	39.0	34.0	35.2	34.9	36.7
Inventories	25	2.7	2.5	0.0	0.0	2.2	2.0	5.0	4.6	8.0	7.7
	50	21.1	20.7	8.8	7.7	22.0	21.0	26.7	26.2	21.2	21.2
	75	43.4	43.9	39.5	40.4	48.5	48.0	46.0	46.3	37.8	37.0
Equity	25	10.4	12.1	2.2	5.7	9.2	10.2	12.9	14.0	16.6	17.2
	50	28.9	30.0	21.5	25.8	25.7	27.8	31.2	31.2	32.0	33.1
	75	50.1	52.0	47.6	51.7	49.8	51.6	50.8	52.0	50.8	52.2
Short-term liabilities	25	20.7	19.1	19.3	17.0	23.3	21.4	20.1	19.3	20.4	19.0
	50	41.3	40.1	45.0	41.5	44.5	43.5	41.4	40.4	36.6	36.0
	75	66.7	64.4	78.5	71.4	69.7	67.7	65.6	64.7	57.9	57.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	5.5	4.8	8.8	8.0	8.6	7.8	4.5	3.7	2.0	1.7
	75	27.1	26.6	38.1	35.8	31.5	30.8	24.2	24.1	19.4	19.4
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.9	0.4	1.7	0.8	1.1	1.0	0.7	0.9	0.6
	50	3.6	3.5	4.6	5.8	3.5	3.5	3.5	3.2	3.4	2.7
	75	8.1	8.0	12.3	13.2	7.9	7.7	7.3	7.0	7.1	6.2
Annual result and depreciation	25	2.6	2.7	2.5	3.9	2.7	2.9	2.6	2.4	2.5	2.1
	50	6.2	6.2	8.0	9.3	6.4	6.2	5.8	5.6	5.7	5.1
	75	12.0	11.8	19.2	19.8	12.1	11.5	10.6	10.6	10.6	9.8
Trade receivables	25	3.6	3.3	2.1	2.0	3.5	3.4	4.4	3.8	3.9	3.7
	50	7.4	6.9	6.3	5.9	7.5	6.9	7.9	7.3	7.4	6.9
	75	12.2	11.8	12.1	11.9	12.6	12.0	12.6	11.8	11.7	11.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.3	2.3	1.9	3.2	2.2	2.5	2.6	2.1	2.4	1.9
	50	6.2	6.0	7.4	9.1	6.2	6.0	5.8	5.5	6.0	5.0
	75	12.3	12.4	17.7	20.8	12.3	11.9	11.4	10.8	11.0	9.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.3	5.1	1.2	4.3	4.4	3.9	5.9	5.8	7.3	5.8
	50	16.4	16.2	15.4	18.6	16.0	15.4	17.1	16.3	16.7	15.3
	75	37.4	36.3	46.3	49.4	38.6	35.9	36.3	33.3	32.8	31.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	93.4	94.7	66.7	81.0	93.3	94.8	98.6	98.4	99.7	99.2
	50	167.4	171.7	147.8	164.7	191.4	201.7	177.3	176.8	154.1	154.3
	75	394.9	418.3	427.3	492.5	501.7	529.0	406.4	399.2	309.6	305.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	49.9	50.7	38.0	42.2	44.6	44.6	53.0	51.8	61.6	60.7
	50	99.6	100.0	101.6	105.8	92.0	93.9	97.7	94.5	104.9	107.6
	75	199.8	210.8	235.7	259.9	196.0	209.4	189.1	198.9	185.8	194.6
		Percentage of cost of materials									
Trade payables	25	4.5	4.1	4.7	4.3	4.7	4.6	4.4	4.0	4.3	3.9
	50	8.6	8.1	11.8	10.6	10.0	9.2	7.9	7.5	7.4	6.9
	75	16.0	15.4	27.3	27.1	18.6	18.6	13.9	13.3	11.7	11.8

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

IV. Enterprises by federal state and economic sector

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

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.3	99.7	97.5	97.1	97.8	98.4	98.8	99.2	99.3	99.8
Change in finished goods	0.7	0.3	2.5	2.9	2.2	1.6	1.2	0.8	0.7	0.2
Interest and similar income	0.5	0.5	0.3	0.3	0.1	0.1	0.2	0.2	0.5	0.5
Other income	4.6	3.8	7.4	7.6	3.2	3.3	2.4	2.3	4.7	3.9
of which: Income from long-term equity investments	1.9	1.3	0.3	0.2	0.1	0.1	0.4	0.4	2.1	1.4
Total income	105.0	104.3	107.7	107.9	103.3	103.4	102.6	102.5	105.2	104.4
Expenses										
Cost of materials	69.7	70.5	38.4	39.2	49.2	48.3	53.7	53.2	71.1	72.0
Personnel expenses	16.5	16.5	38.2	36.8	29.6	30.5	26.0	26.5	15.7	15.7
Depreciation	2.9	3.1	5.0	4.8	3.4	3.5	2.9	3.0	2.9	3.1
of which: Depreciation of tangible fixed assets	2.7	2.8	4.9	4.8	3.3	3.4	2.7	2.8	2.6	2.8
Interest and similar expenses	1.3	1.2	1.5	1.4	0.7	0.7	0.7	0.7	1.3	1.2
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	10.3	11.2	21.3	20.9	16.4	16.7	14.7	15.1	9.9	10.9
Total expenses before taxes on income	100.8	102.6	104.6	103.2	99.3	99.7	98.2	98.4	101.0	102.9
Annual result before taxes on income	4.2	1.7	3.2	4.7	4.1	3.8	4.4	4.1	4.2	1.5
Taxes on income	1.2	0.7	1.3	1.4	1.2	1.1	1.1	1.1	1.2	0.7
Annual result	3.1	1.0	1.8	3.2	2.8	2.6	3.3	3.0	3.1	0.9
Profit and loss transfers (parent company)	1.1	1.5	0.2	0.2	0.1	0.1	0.2	0.1	1.2	1.6
Profit and loss transfers (subsidiary)	1.4	1.2	- 0.2	- 0.2	0.3	0.1	1.2	0.8	1.4	1.3
Profit for the year	2.8	1.3	2.3	3.6	2.6	2.6	2.3	2.4	2.9	1.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.7	1.6	0.6	0.6	0.6	0.6	1.1	1.1	1.7	1.7
Tangible fixed assets	16.0	16.0	41.7	39.4	33.4	33.0	28.6	29.6	15.2	15.1
of which: Land and buildings	5.5	5.5	14.2	11.6	13.9	13.1	12.5	12.6	5.0	5.1
Inventories	11.9	11.1	16.8	18.1	26.1	27.0	24.9	24.8	11.1	10.3
of which: Finished goods and merchandise	5.0	4.7	5.7	5.5	9.0	8.7	8.4	8.2	4.8	4.5
Cash	5.1	4.4	12.6	13.4	11.9	12.4	10.3	9.9	4.8	4.1
Receivables	27.9	29.7	22.2	22.4	23.8	22.8	28.0	27.1	28.0	29.9
Short-term	26.2	27.5	21.4	21.6	22.8	21.9	26.2	25.4	26.3	27.6
of which:										
Trade receivables	5.8	5.2	9.5	9.8	12.6	12.1	12.4	11.7	5.4	4.9
Receivables from affiliated companies	18.3	20.0	7.1	6.8	6.7	6.6	10.8	10.3	18.8	20.6
Long-term	1.7	2.2	0.8	0.9	1.0	0.9	1.7	1.8	1.7	2.2
of which: Loans to affiliated companies	1.5	2.1	0.4	0.4	0.7	0.6	1.3	1.3	1.6	2.1
Securities	4.7	4.7	2.6	2.5	0.7	0.7	1.0	1.1	5.0	4.9
Other long-term equity investments	32.1	31.7	2.7	2.7	2.9	2.9	5.8	5.9	33.8	33.3
of which: Goodwill	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4
Capital										
Equity	33.7	31.7	32.7	34.7	36.8	37.1	39.0	38.8	33.4	31.3
Liabilities	48.1	50.5	59.2	57.7	54.4	54.3	48.6	48.6	48.0	50.5
Short-term	31.2	33.1	36.5	38.3	38.4	39.2	36.9	36.6	30.9	32.8
of which:										
Liabilities to banks	1.8	2.2	6.7	8.3	7.6	7.9	5.7	5.8	1.5	2.0
Trade payables	5.3	4.6	6.2	6.1	7.9	7.4	7.0	6.6	5.2	4.5
Liabilities to affiliated companies	17.6	19.3	8.0	7.9	7.0	7.1	10.5	10.5	18.1	19.9
Long-term	16.9	17.4	22.7	19.3	16.0	15.1	11.8	12.0	17.1	17.7
of which:										
Liabilities to banks	3.3	4.0	16.1	13.5	11.2	10.6	7.8	8.0	3.0	3.7
Liabilities to affiliated companies	6.8	6.6	4.0	3.7	3.9	3.7	2.8	3.0	7.0	6.8
Provisions	17.4	17.2	6.7	6.5	7.9	7.7	11.8	11.9	17.8	17.6
of which: Provisions for pensions	6.6	6.8	2.3	2.2	2.2	2.2	4.2	4.3	6.8	6.9
Other ratios	Percentage of sales									
Annual result before taxes on income	4.3	1.7	3.2	4.8	4.1	3.8	4.5	4.1	4.3	1.5
Annual result and depreciation	6.1	4.1	7.0	8.3	6.3	6.2	6.3	6.0	6.1	3.9
Trade receivables	5.8	5.4	9.9	10.1	9.2	9.1	9.4	8.9	5.5	5.1
	Percentage of the balance sheet total									
Sales	100.7	97.7	96.3	97.5	136.0	133.8	131.3	131.7	98.8	95.7
Annual result and interest paid	4.4	2.2	3.3	4.6	4.9	4.4	5.4	5.0	4.4	2.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.0	6.3	12.3	15.6	16.8	16.4	16.3	15.5	9.7	5.8
	Percentage of fixed assets									
Long-term equity and liabilities	105.2	102.8	121.3	124.1	142.9	143.4	145.8	142.1	103.5	101.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	106.2	102.2	95.9	93.8	90.9	88.1	100.5	98.2	106.8	102.6
Cash resources, short-term receivables and inventories	144.2	135.9	141.9	141.0	158.7	156.9	168.1	166.1	142.6	134.0
	Percentage of cost of materials									
Trade payables	7.5	6.7	16.2	15.6	11.6	11.3	9.8	9.3	7.3	6.5
Memo item:										
Balance sheet total in € billion	502.19	541.04	0.81	0.90	4.20	4.44	24.46	25.25	472.72	510.45
Sales in € billion	505.69	528.69	0.78	0.87	5.71	5.94	32.12	33.25	467.07	488.63
Number of enterprises	4 317	4 317	833	833	1 125	1 125	1 342	1 342	1 017	1 017

* Agriculture, forestry and fishing, mining and quarrying, 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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	31.8	30.9	11.1	11.6	30.7	28.2	36.5	35.8	44.8	44.4
	50	51.5	51.1	35.1	34.6	49.2	47.9	55.2	54.0	61.0	60.4
	75	69.9	69.7	54.5	54.7	67.3	65.6	72.8	72.5	77.2	77.3
Personnel expenses	25	12.7	13.1	19.5	18.2	15.2	15.7	12.0	12.2	9.7	9.7
	50	24.9	25.3	35.9	34.6	28.1	28.9	23.0	23.6	18.8	19.5
	75	39.3	40.1	48.6	48.7	41.1	41.9	35.6	36.7	30.3	31.6
Depreciation	25	0.7	0.7	0.8	0.8	0.6	0.7	0.7	0.7	0.8	0.8
	50	1.7	1.7	1.9	1.9	1.6	1.6	1.6	1.6	1.8	1.9
	75	3.7	3.8	4.2	3.9	3.8	3.8	3.5	3.7	3.6	3.8
Annual result	25	0.4	0.5	0.0	0.9	0.4	0.5	0.7	0.5	0.5	0.3
	50	2.4	2.4	2.6	3.2	2.3	2.3	2.5	2.4	2.4	2.1
	75	5.7	5.6	7.2	7.8	5.5	5.0	5.3	5.3	5.6	5.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.8	3.9	2.8	3.0	3.3	3.4	4.0	4.1	5.7	5.6
	50	13.0	12.9	11.5	10.7	11.5	11.4	13.0	12.9	16.1	16.4
	75	32.0	33.8	29.1	29.9	31.9	33.8	31.6	33.3	34.1	36.6
Inventories	25	2.3	2.1	0.0	0.0	2.4	2.1	3.7	3.4	6.7	5.4
	50	20.5	19.7	10.0	8.2	22.3	21.2	25.6	24.9	19.6	18.8
	75	43.7	44.1	40.9	42.0	48.9	48.5	46.2	46.7	36.3	34.6
Equity	25	13.6	15.7	5.2	10.3	12.6	14.2	15.8	17.4	19.3	20.2
	50	32.8	34.5	25.9	30.8	29.9	32.6	35.7	35.4	37.0	37.3
	75	54.1	56.2	51.3	55.1	54.5	55.3	54.4	56.7	54.6	57.4
Short-term liabilities	25	18.9	16.8	19.2	15.8	20.9	18.5	18.1	17.0	18.2	16.5
	50	37.9	36.7	43.0	39.6	42.2	40.3	37.1	36.2	32.7	31.3
	75	63.1	60.3	75.2	67.1	66.9	64.3	61.5	60.7	53.3	52.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.4	3.0	4.1	3.5	6.5	5.7	3.3	2.9	1.0	0.6
	75	23.5	23.1	28.7	26.2	28.5	27.0	21.9	21.9	17.8	17.1
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.7	0.1	1.1	0.6	0.9	0.9	0.7	0.7	0.5
	50	3.2	3.2	3.2	4.2	3.1	3.2	3.3	3.0	3.3	2.8
	75	7.4	7.2	9.3	9.5	7.3	7.0	7.2	6.9	7.2	6.2
Annual result and depreciation	25	2.4	2.4	1.9	3.1	2.4	2.6	2.5	2.4	2.4	2.0
	50	5.7	5.7	5.8	7.1	5.7	5.8	5.6	5.4	5.7	5.1
	75	11.2	11.1	13.4	13.9	11.1	10.6	10.6	10.4	10.7	10.1
Trade receivables	25	3.8	3.5	2.4	2.3	3.8	3.6	4.3	3.7	3.9	3.7
	50	7.6	7.0	6.8	6.4	7.7	7.1	7.8	7.3	7.6	7.0
	75	12.5	12.2	12.8	12.6	12.6	12.3	12.8	12.3	12.1	11.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	2.0	1.1	2.4	1.9	2.2	2.3	2.0	2.0	1.8
	50	5.5	5.4	5.6	7.3	5.3	5.3	5.4	5.2	5.6	4.7
	75	11.1	11.0	13.9	15.9	11.0	10.5	10.5	10.2	10.8	9.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.0	4.0	- 3.6	1.7	2.9	2.4	5.6	5.3	6.6	5.3
	50	15.1	15.0	11.1	14.8	14.2	12.8	16.6	16.1	16.5	15.6
	75	37.7	36.4	39.3	42.4	38.0	33.5	37.9	35.4	35.6	34.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	103.3	104.8	85.3	97.7	104.7	106.5	106.3	105.8	105.3	104.2
	50	194.5	203.0	190.5	216.6	227.6	245.6	204.1	202.9	167.3	169.8
	75	476.9	489.8	570.0	634.1	600.0	639.3	468.1	451.9	332.1	342.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	55.9	56.7	45.7	51.7	49.3	48.3	58.0	57.1	69.0	71.9
	50	112.1	114.4	114.8	120.7	108.0	107.5	108.8	106.6	119.7	124.1
	75	227.7	246.8	261.1	334.8	234.5	246.1	215.9	240.8	215.4	221.2
		Percentage of cost of materials									
Trade payables	25	4.4	4.0	4.8	4.3	4.5	4.6	4.4	3.9	4.2	3.7
	50	8.6	8.1	11.6	10.8	9.5	9.1	8.0	7.7	7.5	7.0
	75	16.0	15.5	27.2	29.0	17.5	18.1	14.6	13.8	12.5	12.3

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

IV. Enterprises by federal state and economic sector

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

Ratios	Non-corporations									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.6	97.8	98.6	98.9	98.5	98.4	99.3	99.5	99.6
Change in finished goods	0.6	0.4	2.2	1.4	1.1	1.5	1.6	0.7	0.5	0.4
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1	0.1
Other income	1.7	1.4	3.0	3.7	2.1	2.6	1.7	1.7	1.7	1.3
of which: Income from long-term equity investments	0.4	0.4	0.4	0.4	0.2	0.4	0.3	0.4	0.4	0.4
Total income	101.8	101.5	103.0	103.7	102.2	102.6	101.9	101.9	101.8	101.5
Expenses										
Cost of materials	71.3	71.2	36.5	35.5	47.2	46.6	55.8	55.3	72.9	73.0
Personnel expenses	13.9	14.2	24.1	24.3	25.5	25.6	24.3	24.6	12.8	13.1
Depreciation	1.9	2.1	8.0	8.1	5.0	5.0	2.7	2.9	1.7	1.9
of which: Depreciation of tangible fixed assets	1.7	1.8	7.9	8.0	4.9	4.9	2.6	2.7	1.6	1.7
Interest and similar expenses	0.6	0.6	2.2	2.2	1.2	1.2	0.9	0.8	0.6	0.6
Operating taxes	0.0	0.0	0.3	0.4	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	10.5	10.7	20.5	20.5	17.2	17.8	13.7	13.8	10.1	10.3
Total expenses before taxes on income	98.2	98.8	91.6	91.0	96.2	96.2	97.5	97.5	98.3	99.0
Annual result before taxes on income	3.7	2.7	11.5	12.7	5.9	6.4	4.4	4.4	3.6	2.5
Taxes on income	0.5	0.4	1.3	1.4	0.9	0.9	0.7	0.7	0.4	0.4
Annual result	3.2	2.3	10.2	11.3	5.0	5.5	3.7	3.7	3.1	2.1
Profit and loss transfers (parent company)	0.1	0.4	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.4
Profit and loss transfers (subsidiary)	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
Profit for the year	3.3	2.7	10.1	11.3	5.0	5.5	3.7	3.7	3.2	2.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.9	0.3	4.3	0.5	0.5	0.7	0.8	0.8	0.9
Tangible fixed assets	27.2	27.7	61.0	58.1	51.8	50.3	29.3	29.7	26.2	26.8
of which: Land and buildings	13.9	13.9	12.9	12.8	12.5	12.0	11.8	11.9	14.1	14.2
Inventories	20.5	20.4	13.9	13.9	20.2	21.6	30.1	30.3	19.5	19.4
of which: Finished goods and merchandise	8.5	8.4	5.1	4.9	6.8	7.0	10.4	10.8	8.4	8.2
Cash	5.7	5.6	8.4	8.1	8.0	8.8	10.0	9.8	5.2	5.2
Receivables	28.1	28.3	14.3	13.7	17.1	16.4	24.4	23.8	28.8	29.0
Short-term	25.7	23.4	14.2	13.6	16.0	15.6	23.4	23.1	26.2	23.6
of which:										
Trade receivables	8.6	8.0	7.3	6.1	9.8	9.4	13.0	11.7	8.2	7.6
Receivables from affiliated companies	11.8	11.3	3.7	3.6	3.9	4.0	7.4	8.3	12.4	11.8
Long-term	2.4	4.9	0.2	0.1	1.1	0.8	1.0	0.8	2.6	5.4
of which: Loans to affiliated companies	2.2	4.7	0.1	0.1	0.4	0.3	0.7	0.5	2.4	5.2
Securities	0.9	1.0	0.2	0.1	0.3	0.4	0.5	0.5	0.9	1.1
Other long-term equity investments	16.5	15.8	1.2	1.0	1.6	1.6	4.6	4.7	18.1	17.3
of which: Goodwill	0.1	0.1	0.3	0.2	0.5	0.5	0.2	0.1	0.0	0.0
Capital										
Equity	30.4	30.0	17.3	18.9	23.4	23.4	24.0	25.1	31.3	30.7
Liabilities	57.9	58.7	79.0	77.5	71.8	71.7	65.8	65.1	56.7	57.7
Short-term	41.3	41.6	41.9	43.1	44.2	46.7	50.9	50.3	40.2	40.6
of which:										
Liabilities to banks	4.0	4.0	15.8	15.6	12.9	12.7	7.5	7.1	3.3	3.4
Trade payables	10.9	10.6	5.4	7.3	7.5	7.5	7.4	6.2	11.3	11.1
Liabilities to affiliated companies	15.4	15.2	7.9	7.8	11.3	13.2	19.1	19.4	15.1	14.9
Long-term	16.7	17.1	37.1	34.4	27.6	24.9	14.8	14.9	16.5	17.0
of which:										
Liabilities to banks	12.0	12.5	30.8	30.6	22.8	21.3	9.7	9.6	11.9	12.5
Liabilities to affiliated companies	3.9	3.8	5.4	3.2	3.9	2.8	4.3	4.5	3.8	3.8
Provisions	11.5	11.2	2.9	2.9	4.8	4.8	10.1	9.7	11.8	11.5
of which: Provisions for pensions	5.1	4.9	0.1	0.0	0.7	0.7	3.3	3.2	5.4	5.2
Other ratios	Percentage of sales									
Annual result before taxes on income	3.7	2.7	11.7	12.9	6.0	6.5	4.5	4.4	3.6	2.5
Annual result and depreciation	5.1	4.4	18.6	19.6	10.2	10.7	6.5	6.6	4.9	4.1
Trade receivables	4.8	4.6	8.6	7.5	8.4	7.8	8.9	8.1	4.4	4.3
	Percentage of the balance sheet total									
Sales	178.5	173.4	84.9	80.6	117.5	120.0	146.5	145.7	183.6	177.8
Annual result and interest paid	6.9	5.1	10.7	11.1	7.5	8.1	6.7	6.6	6.9	4.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	14.2	11.8	21.2	21.7	17.4	18.9	14.5	14.7	14.1	11.2
	Percentage of fixed assets									
Long-term equity and liabilities	109.6	103.7	87.0	83.8	93.7	92.0	117.5	119.1	109.6	103.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	76.7	70.2	54.2	50.6	54.7	52.7	66.1	65.8	78.7	71.2
Cash resources, short-term receivables and inventories	126.3	119.2	87.4	83.0	100.5	98.9	125.1	126.1	127.2	119.1
	Percentage of cost of materials									
Trade payables	8.5	8.5	17.2	25.2	13.5	13.1	8.9	7.7	8.4	8.5
Memo item:										
Balance sheet total in € billion	66.43	69.92	0.31	0.35	1.26	1.30	6.04	6.15	58.81	62.12
Sales in € billion	118.59	121.25	0.26	0.28	1.48	1.56	8.85	8.96	107.99	110.45
Number of enterprises	1 259	1 259	299	299	302	302	369	369	289	289

* Agriculture, forestry and fishing, mining and quarrying, 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 value	Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	32.3	31.7	4.2	4.4	25.7	26.2	40.3	39.2	48.1	47.7
	50	50.2	49.4	31.9	31.9	44.9	43.7	55.6	54.3	59.8	59.6
	75	68.8	68.3	53.0	50.4	65.0	62.9	72.2	72.0	77.3	76.8
Personnel expenses	25	11.5	12.1	5.7	7.8	13.0	12.8	14.2	13.9	10.7	11.5
	50	22.2	23.0	22.4	23.6	25.9	25.9	22.8	23.1	19.0	20.2
	75	33.6	34.3	35.0	35.9	37.7	38.0	34.0	34.5	28.7	30.0
Depreciation	25	1.1	1.1	1.4	1.5	1.2	1.2	1.0	1.0	0.7	0.8
	50	2.2	2.2	3.4	3.1	2.3	2.3	1.9	2.0	1.7	1.8
	75	4.3	4.5	8.8	7.5	5.8	5.3	3.6	3.8	3.2	3.4
Annual result	25	1.3	1.3	3.2	4.4	1.2	1.7	1.1	0.8	1.1	0.5
	50	4.2	4.2	9.0	10.5	4.3	4.5	3.4	3.1	3.3	2.4
	75	8.8	8.9	19.8	20.5	8.4	8.4	6.3	6.1	6.3	5.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.8	7.8	7.3	5.9	10.1	10.5	7.2	7.7	8.7	8.3
	50	22.4	22.8	30.4	28.2	25.8	24.4	20.9	20.5	20.0	20.2
	75	47.0	47.8	69.0	66.9	53.6	55.3	40.5	41.6	36.1	38.5
Inventories	25	4.0	4.1	0.0	0.0	1.8	1.6	12.7	13.8	16.3	14.9
	50	23.2	23.1	6.5	7.0	20.5	20.1	31.4	29.4	26.7	26.4
	75	42.7	43.5	32.5	33.0	44.9	46.1	44.4	45.8	41.9	42.4
Equity	25	4.2	4.4	- 1.6	0.0	3.1	3.0	6.9	8.0	11.0	11.4
	50	17.0	17.7	9.3	11.1	11.8	12.0	19.5	19.7	23.1	23.1
	75	32.6	33.3	33.7	34.0	28.7	29.0	33.7	34.9	34.9	33.6
Short-term liabilities	25	30.8	29.8	20.1	20.5	33.6	33.9	33.1	32.9	31.3	31.7
	50	52.3	52.2	50.9	51.1	56.1	55.2	53.4	51.8	49.6	50.3
	75	75.6	73.2	85.9	81.3	77.6	77.0	73.1	72.7	68.1	67.6
Liabilities to banks	25	0.0	0.0	0.0	1.4	0.1	0.5	0.0	0.0	0.0	0.0
	50	14.0	13.4	27.1	28.0	21.3	18.4	8.4	8.3	7.6	6.4
	75	38.7	37.9	62.3	64.5	50.7	50.0	32.8	30.1	24.4	24.4
		Percentage of sales									
Annual result before taxes on income	25	1.6	1.6	3.6	5.1	1.6	1.9	1.4	1.0	1.3	0.7
	50	4.9	4.9	10.1	12.2	5.0	5.3	4.1	3.8	3.8	2.7
	75	10.1	10.4	22.3	22.7	9.9	9.9	7.6	7.3	7.1	6.0
Annual result and depreciation	25	4.0	3.9	7.9	9.3	4.5	4.5	3.3	2.8	3.1	2.4
	50	8.0	8.2	17.0	17.5	8.2	9.1	6.4	6.2	6.0	5.2
	75	15.4	15.2	35.0	33.9	15.5	15.1	10.5	11.0	10.1	9.5
Trade receivables	25	3.0	3.0	1.0	1.4	3.1	3.1	4.8	4.2	3.9	3.9
	50	6.7	6.2	4.6	4.2	6.6	6.1	8.0	7.3	6.7	6.6
	75	11.3	10.6	10.4	9.8	12.3	10.7	11.7	10.7	10.7	10.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.0	3.8	5.7	7.1	3.9	4.7	3.3	2.8	4.1	2.5
	50	9.0	8.8	15.1	17.8	9.8	10.0	7.5	6.9	7.7	6.1
	75	17.1	16.9	37.1	39.5	19.1	17.9	13.7	12.8	11.9	10.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	9.5	8.6	10.8	12.4	9.9	10.1	8.4	7.2	9.5	7.6
	50	19.8	19.0	26.4	28.8	21.3	21.9	18.5	16.7	17.5	15.0
	75	37.3	36.0	67.7	67.7	40.0	40.8	33.6	30.1	27.3	25.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	62.8	64.7	33.9	39.6	51.4	48.4	67.4	71.1	82.8	75.9
	50	108.5	111.5	91.8	94.2	106.3	110.5	119.4	124.9	127.8	120.5
	75	214.8	220.9	192.6	218.5	218.5	226.4	223.6	233.4	223.8	203.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	39.5	37.7	26.5	27.3	35.9	34.8	43.3	40.5	47.4	46.5
	50	70.6	68.1	72.0	66.7	63.1	61.5	73.0	69.3	73.5	73.3
	75	118.0	116.0	160.5	151.9	107.3	115.2	112.4	111.2	112.9	108.0
		Percentage of cost of materials									
Trade payables	25	4.6	4.3	3.7	4.4	5.5	4.8	4.5	4.2	4.5	4.3
	50	8.6	8.0	11.9	10.3	11.5	9.7	7.5	6.9	7.2	6.8
	75	16.0	14.5	28.6	23.8	21.9	20.3	12.3	11.6	10.1	10.3

* 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

1. Baden-Württemberg
b) Manufacturing

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.3	99.8	98.0	99.4	97.8	99.3	98.7	99.7	99.4	99.9
Change in finished goods	0.7	0.2	2.0	0.6	2.2	0.7	1.3	0.3	0.6	0.1
Interest and similar income	0.5	0.6	0.1	0.1	0.1	0.1	0.2	0.2	0.5	0.6
Other income	5.2	3.8	2.4	2.1	1.9	2.4	2.3	2.1	5.4	3.9
of which: Income from long-term equity investments	2.5	1.4	0.0	0.0	0.1	0.1	0.5	0.4	2.6	1.4
Total income	105.7	104.4	102.5	102.2	102.0	102.5	102.4	102.3	105.9	104.5
Expenses										
Cost of materials	66.0	66.4	36.9	35.4	44.1	43.4	49.9	48.9	67.0	67.4
Personnel expenses	18.6	19.2	36.3	35.6	31.8	33.2	28.0	28.9	18.1	18.6
Depreciation	3.1	3.5	3.4	3.5	3.0	3.2	3.0	3.1	3.1	3.5
of which: Depreciation of tangible fixed assets	2.9	3.2	3.4	3.5	2.9	3.1	2.8	2.9	2.9	3.2
Interest and similar expenses	1.3	1.2	1.0	0.9	0.8	0.9	0.9	0.9	1.3	1.2
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	11.4	13.0	19.2	19.2	17.1	17.8	15.7	16.2	11.1	12.8
Total expenses before taxes on income	100.4	103.3	96.8	94.7	96.9	98.5	97.5	98.1	100.6	103.6
Annual result before taxes on income	5.3	1.1	5.7	7.5	5.1	4.0	5.0	4.2	5.3	0.9
Taxes on income	1.2	0.7	1.4	1.6	1.3	1.1	1.1	1.0	1.2	0.7
Annual result	4.1	0.4	4.3	5.9	3.8	2.8	3.9	3.1	4.2	0.2
Profit and loss transfers (parent company)	1.3	2.2	0.2	0.2	0.0	0.0	0.1	0.1	1.4	2.3
Profit and loss transfers (subsidiary)	1.5	1.2	0.0	0.1	0.5	0.1	1.0	0.5	1.5	1.2
Profit for the year	4.0	1.4	4.5	6.0	3.3	2.8	3.0	2.7	4.0	1.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.8	1.7	0.8	0.8	0.8	0.8	0.9	1.0	1.8	1.7
Tangible fixed assets	13.8	13.7	27.9	28.2	26.6	26.8	24.3	25.8	13.3	13.3
of which: Land and buildings	3.9	3.8	8.7	8.2	10.3	9.9	8.9	9.0	3.7	3.6
Inventories	13.8	12.5	31.0	29.9	34.5	35.1	28.7	28.0	13.2	11.9
of which: Finished goods and merchandise	5.3	4.8	12.7	11.8	10.8	11.2	8.6	8.6	5.1	4.7
Cash	4.2	4.7	12.4	14.1	10.4	10.9	9.5	9.6	3.9	4.5
Receivables	29.6	32.4	24.5	23.7	24.9	23.4	30.0	29.0	29.6	32.6
Short-term	28.0	30.2	24.3	23.5	23.2	22.1	28.1	27.0	28.0	30.3
of which:										
Trade receivables	5.4	4.6	14.8	14.8	13.9	13.0	12.7	11.6	5.1	4.3
Receivables from affiliated companies	20.9	23.6	4.6	4.5	6.7	6.3	12.5	12.3	21.2	24.1
Long-term	1.6	2.3	0.2	0.2	1.6	1.3	1.9	2.0	1.6	2.3
of which: Loans to affiliated companies	1.5	2.2	0.1	0.0	0.7	0.7	1.3	1.4	1.5	2.2
Securities	5.3	5.3	1.4	1.4	0.6	0.4	0.8	1.0	5.4	5.4
Other long-term equity investments	31.4	29.3	1.5	1.3	1.8	2.2	5.4	5.2	32.5	30.2
of which: Goodwill	0.3	0.3	0.6	0.5	0.4	0.4	0.3	0.3	0.3	0.3
Capital										
Equity	34.3	31.5	27.5	33.2	33.5	33.7	37.9	38.1	34.2	31.3
Liabilities	48.4	51.3	63.7	57.5	57.2	57.2	48.4	48.5	48.3	51.4
Short-term	31.0	33.5	47.4	41.3	42.5	42.4	37.9	37.3	30.7	33.3
of which:										
Liabilities to banks	1.7	2.0	12.1	10.0	11.0	10.7	6.1	6.0	1.5	1.8
Trade payables	5.5	4.6	8.7	8.1	8.7	8.5	6.6	5.8	5.4	4.5
Liabilities to affiliated companies	18.0	20.9	7.7	5.8	9.6	10.6	15.1	16.0	18.2	21.1
Long-term	17.4	17.9	16.2	16.2	14.7	14.8	10.5	11.1	17.6	18.1
of which:										
Liabilities to banks	2.7	3.0	11.9	12.5	9.4	9.1	5.6	5.8	2.5	2.8
Liabilities to affiliated companies	8.4	8.2	2.4	2.8	4.2	4.5	3.9	4.1	8.6	8.4
Provisions	17.1	17.0	8.2	8.6	9.2	9.1	13.6	13.4	17.3	17.1
of which: Provisions for pensions	6.3	6.4	3.1	3.0	3.0	3.1	6.4	6.7	6.3	6.4
Other ratios	Percentage of sales									
Annual result before taxes on income	5.4	1.1	5.8	7.5	5.2	4.0	5.0	4.2	5.4	0.9
Annual result and depreciation	7.3	3.9	7.8	9.5	6.9	6.1	6.9	6.3	7.3	3.8
Trade receivables	5.5	5.0	9.9	9.9	9.3	8.9	9.2	8.6	5.3	4.8
	Percentage of the balance sheet total									
Sales	98.0	90.4	148.4	149.2	149.3	146.7	137.7	135.7	96.3	88.7
Annual result and interest paid	5.3	1.4	8.0	10.3	7.1	5.5	6.7	5.5	5.3	1.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.6	5.5	19.4	26.9	18.5	16.0	18.1	16.3	11.4	5.2
	Percentage of fixed assets									
Long-term equity and liabilities	113.0	112.1	151.3	168.5	163.5	164.7	167.2	162.7	111.6	110.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	111.5	111.9	79.1	93.0	79.6	78.1	100.7	99.7	112.2	112.5
Cash resources, short-term receivables and inventories	156.1	149.4	144.4	165.3	160.6	161.0	176.4	174.7	155.2	148.3
	Percentage of cost of materials									
Trade payables	8.4	7.6	15.6	15.3	13.0	13.2	9.5	8.8	8.3	7.6
Memo item:										
Balance sheet total in € billion	348.83	381.19	0.13	0.14	1.32	1.35	11.99	12.27	335.39	367.43
Sales in € billion	341.71	344.64	0.20	0.21	1.97	1.98	16.51	16.65	323.03	325.80
Number of enterprises	1 833	1 833	174	174	351	351	661	661	647	647

IV. Enterprises by federal state and economic sector

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

Ratios	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million							
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	38.0	36.9	22.1	21.5	31.7	30.3	39.3	38.0	44.0	43.4
	50	49.2	48.5	34.5	34.4	43.1	42.1	49.2	48.9	54.2	53.8
	75	60.0	59.2	48.1	46.0	55.7	53.4	60.0	59.0	64.2	63.5
Personnel expenses	25	19.5	20.3	26.6	25.3	22.5	23.8	20.0	20.8	16.7	17.3
	50	27.7	28.7	36.0	37.0	31.1	33.2	28.2	29.1	24.3	24.9
	75	36.4	37.9	45.9	44.2	40.8	42.0	35.9	37.2	31.5	33.1
Depreciation	25	1.2	1.2	1.2	1.3	1.2	1.2	1.2	1.2	1.3	1.3
	50	2.3	2.3	2.4	2.5	2.3	2.2	2.2	2.3	2.4	2.4
	75	3.9	4.1	4.4	4.3	3.9	4.1	4.0	4.0	3.7	4.1
Annual result	25	0.8	0.5	0.3	1.0	0.6	0.4	0.7	0.4	1.1	0.4
	50	3.3	2.9	3.0	4.1	2.9	2.3	3.2	2.8	3.6	2.9
	75	6.9	6.5	8.1	9.0	7.2	6.7	6.2	6.0	7.3	6.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.4	7.6	4.4	4.8	5.4	5.5	7.8	8.4	8.7	8.6
	50	19.0	19.2	14.5	13.9	17.4	17.3	20.2	20.0	18.7	19.3
	75	33.7	34.8	34.0	34.8	36.9	37.0	34.0	35.0	32.0	34.1
Inventories	25	17.0	15.8	10.1	8.6	17.1	15.1	18.6	17.7	16.6	15.4
	50	28.5	27.5	26.3	27.0	34.1	30.5	30.7	30.2	25.0	24.2
	75	43.1	43.2	47.9	46.5	51.0	50.8	43.9	44.4	37.9	37.0
Equity	25	14.9	16.1	4.3	8.2	12.2	13.3	16.6	18.0	18.4	18.6
	50	33.1	33.3	21.7	27.4	29.8	31.1	36.0	36.5	33.1	33.7
	75	52.9	54.7	49.7	52.9	49.7	52.9	54.1	54.8	53.4	55.7
Short-term liabilities	25	19.2	17.5	21.8	16.8	22.6	18.2	18.3	16.6	19.2	18.4
	50	36.8	35.4	45.3	42.7	42.6	39.8	36.2	34.4	33.9	32.7
	75	58.6	57.2	77.0	68.3	62.7	61.9	58.2	57.0	51.6	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	5.6	5.3	14.1	14.1	12.7	12.6	6.2	6.0	1.5	1.0
	75	25.1	23.4	37.4	34.6	33.8	33.3	23.7	23.4	16.0	16.3
		Percentage of sales									
Annual result before taxes on income	25	1.1	0.7	0.4	1.4	0.8	0.7	1.0	0.6	1.6	0.6
	50	4.3	3.7	4.1	5.0	3.7	3.0	4.2	3.7	4.7	3.8
	75	8.7	8.3	10.2	11.1	9.3	8.7	8.1	7.8	9.2	7.9
Annual result and depreciation	25	3.5	3.0	2.7	3.7	3.4	3.2	3.3	2.9	3.7	2.8
	50	7.1	6.6	7.1	8.4	6.9	6.2	6.9	6.5	7.3	6.6
	75	12.3	11.7	14.9	15.3	13.4	11.9	11.5	11.5	12.0	11.3
Trade receivables	25	4.2	3.9	3.1	2.8	4.3	4.1	4.6	4.0	4.2	4.0
	50	7.6	6.9	6.7	5.9	7.5	6.8	8.0	7.2	7.6	7.0
	75	11.8	11.2	12.9	11.5	12.2	11.5	12.0	11.2	11.5	11.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.8	2.1	2.2	3.6	2.5	2.4	2.8	1.8	3.2	2.0
	50	6.7	5.9	7.3	9.2	6.8	6.0	6.3	5.8	6.8	5.4
	75	12.5	11.6	16.4	17.8	12.8	11.7	11.8	11.0	11.9	10.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.6	5.2	0.4	4.5	5.2	3.2	6.7	6.1	8.3	5.8
	50	18.5	16.7	13.6	17.9	16.6	14.2	19.5	17.6	19.4	16.7
	75	39.3	36.9	39.3	37.6	41.2	34.8	40.3	38.4	38.4	36.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	104.8	104.6	69.0	75.6	105.5	106.7	109.1	104.6	109.8	108.2
	50	176.7	179.5	162.8	208.3	200.6	204.3	182.7	180.4	164.0	160.2
	75	333.3	332.6	333.9	503.4	474.0	449.4	330.1	318.2	300.5	288.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	52.1	52.5	34.4	33.6	41.8	42.2	53.2	53.4	65.3	61.7
	50	95.3	96.9	84.4	80.9	79.4	82.8	91.9	92.6	105.1	107.3
	75	193.0	217.8	216.4	262.7	180.5	208.9	188.2	226.6	198.3	212.6
		Percentage of cost of materials									
Trade payables	25	4.7	4.3	5.6	5.3	4.9	4.9	4.5	4.2	4.8	4.3
	50	8.0	7.5	11.7	10.5	9.1	8.6	7.5	7.1	7.7	6.8
	75	13.4	12.7	23.5	21.2	17.5	16.7	12.1	11.9	11.3	11.4

IV. Enterprises by federal state and economic sector

2. Bavaria

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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.7	98.5	98.3	98.4	98.7	98.8	99.6	99.6	99.8
Change in finished goods	0.5	0.3	1.5	1.7	1.6	1.3	1.2	0.4	0.4	0.2
Interest and similar income	0.2	0.3	0.2	0.2	0.1	0.2	0.1	0.2	0.3	0.4
Other income	3.8	5.4	5.0	5.2	2.8	2.9	2.3	2.3	4.0	5.9
of which: Income from long-term equity investments	1.2	1.5	0.4	0.4	0.3	0.2	0.3	0.3	1.3	1.7
Total income	104.1	105.8	105.2	105.5	103.0	103.1	102.4	102.4	104.3	106.2
Expenses										
Cost of materials	66.4	67.1	34.6	35.3	47.1	46.5	54.3	53.7	68.2	69.1
Personnel expenses	16.6	16.5	32.7	32.9	29.4	29.7	24.9	25.5	15.3	15.2
Depreciation	2.8	3.0	6.6	6.4	3.5	3.5	3.1	3.1	2.7	2.9
of which: Depreciation of tangible fixed assets	2.5	2.7	6.5	6.3	3.3	3.4	2.9	2.9	2.4	2.6
Interest and similar expenses	1.2	1.0	1.6	1.5	0.7	0.7	0.6	0.6	1.2	1.0
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	13.3	12.9	23.0	21.8	17.3	17.4	14.8	15.0	13.1	12.5
Total expenses before taxes on income	100.3	100.5	98.6	98.0	98.1	98.0	97.7	98.0	100.6	100.8
Annual result before taxes on income	3.8	5.3	6.6	7.4	4.9	5.1	4.7	4.4	3.7	5.4
Taxes on income	1.0	1.1	1.5	1.6	1.2	1.3	1.1	1.1	1.0	1.1
Annual result	2.8	4.2	5.1	5.9	3.7	3.8	3.6	3.3	2.7	4.3
Profit and loss transfers (parent company)	1.1	0.6	0.0	0.1	0.2	0.3	0.1	0.1	1.3	0.7
Profit and loss transfers (subsidiary)	0.9	1.3	- 0.2	- 0.3	0.1	0.1	0.8	0.6	0.9	1.4
Profit for the year	3.0	3.5	5.4	6.3	3.8	4.0	2.9	2.8	3.0	3.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.3	1.3	1.1	1.1	0.8	0.9	1.1	1.2	1.3	1.3
Tangible fixed assets	20.4	19.8	49.8	48.0	32.5	32.1	29.4	29.5	19.2	18.6
of which: Land and buildings	7.8	7.6	18.5	19.2	13.0	12.6	12.6	12.5	7.3	7.0
Inventories	16.6	15.9	10.5	11.9	23.7	24.4	24.5	23.9	15.8	15.1
of which: Finished goods and merchandise	6.8	6.7	4.3	4.4	8.8	8.7	8.7	8.7	6.6	6.5
Cash	7.0	6.7	13.5	12.7	12.5	12.0	11.5	11.7	6.4	6.1
Receivables	29.4	29.8	20.6	21.6	25.0	24.8	26.6	27.0	29.8	30.1
Short-term	27.2	27.5	18.5	18.7	23.9	23.6	25.1	25.2	27.5	27.9
of which:										
Trade receivables	8.0	7.5	7.4	7.4	12.9	12.4	12.7	12.3	7.4	7.0
Receivables from affiliated companies	16.7	17.6	7.8	7.9	7.5	7.7	9.2	9.7	17.6	18.6
Long-term	2.2	2.2	2.1	3.0	1.1	1.2	1.5	1.8	2.3	2.3
of which: Loans to affiliated companies	1.7	1.6	1.3	2.3	0.6	0.6	0.9	1.1	1.8	1.7
Securities	5.1	4.9	0.4	0.5	1.1	1.0	1.2	1.1	5.5	5.4
Other long-term equity investments	19.8	21.2	3.4	3.5	3.9	4.2	5.2	5.0	21.5	23.1
of which: Goodwill	0.4	0.4	0.8	0.7	0.5	0.5	0.6	0.5	0.4	0.4
Capital										
Equity	33.8	33.5	33.5	34.7	35.3	35.5	37.9	38.6	33.4	33.0
Liabilities	46.4	47.4	60.4	59.2	55.7	55.7	50.5	49.6	45.8	47.0
Short-term	38.4	39.4	31.0	32.6	38.8	39.3	39.1	38.6	38.4	39.5
of which:										
Liabilities to banks	2.3	2.3	8.2	8.4	7.4	7.8	5.7	5.9	1.9	1.9
Trade payables	6.6	6.1	5.4	5.5	7.6	7.2	7.3	7.0	6.5	6.0
Liabilities to affiliated companies	18.8	20.6	7.5	7.3	8.1	8.3	11.9	11.8	19.7	21.7
Long-term	8.0	8.1	29.4	26.6	16.9	16.4	11.4	11.0	7.4	7.6
of which:										
Liabilities to banks	3.5	3.3	23.1	20.7	13.3	12.6	7.6	7.5	2.8	2.7
Liabilities to affiliated companies	3.3	3.6	4.6	4.4	2.4	2.5	3.2	2.7	3.3	3.7
Provisions	18.6	17.8	5.7	5.6	8.3	8.1	10.8	11.0	19.6	18.7
of which: Provisions for pensions	6.5	6.4	1.5	1.4	2.0	2.0	2.9	3.0	7.0	6.8
Other ratios	Percentage of sales									
Annual result before taxes on income	3.8	5.3	6.7	7.6	5.0	5.2	4.7	4.4	3.7	5.4
Annual result and depreciation	5.6	7.2	11.8	12.5	7.3	7.5	6.7	6.5	5.4	7.2
Trade receivables	6.5	6.4	8.6	8.6	9.3	9.2	9.0	8.7	6.1	6.0
	Percentage of the balance sheet total									
Sales	122.6	117.7	85.8	87.0	138.4	135.5	141.0	141.6	120.7	115.3
Annual result and interest paid	4.9	6.1	5.8	6.5	6.2	6.2	6.0	5.6	4.7	6.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.6	14.1	19.1	20.7	19.3	19.3	18.8	18.5	10.9	13.7
	Percentage of fixed assets									
Long-term equity and liabilities	104.8	102.5	113.5	112.3	139.0	138.2	137.7	137.8	101.7	99.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	95.5	93.5	103.5	96.9	94.8	91.5	94.7	96.8	95.5	93.2
Cash resources, short-term receivables and inventories	138.8	134.0	137.3	133.4	155.9	153.6	157.4	158.7	136.7	131.5
	Percentage of cost of materials									
Trade payables	8.0	7.7	18.0	17.6	11.4	11.2	9.4	9.2	7.8	7.5
Memo item:										
Balance sheet total in € billion	584.09	631.92	1.95	2.08	10.81	11.51	48.30	50.08	523.05	568.25
Sales in € billion	716.16	743.69	1.67	1.81	14.95	15.60	68.07	70.92	631.47	655.36
Number of enterprises	9 420	9 420	1 901	1 901	2 877	2 877	2 939	2 939	1 703	1 703

* Agriculture, forestry and fishing, mining and quarrying, 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 value	Cylindered sample 2018/2019 2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	Of the enterprises captured … … %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	27.1	26.7	4.0	4.5	25.5	24.6	37.9	37.3	46.5	46.1
	50	50.0	49.3	27.7	27.9	46.7	45.4	55.6	55.3	64.5	64.1
	75	70.3	69.4	51.2	50.1	66.6	65.4	74.3	73.5	79.4	79.3
Personnel expenses	25	11.4	11.6	13.2	12.9	15.1	15.1	10.9	11.2	7.9	8.0
	50	23.3	23.5	28.9	28.8	27.8	28.4	21.6	22.1	15.5	15.9
	75	37.7	38.1	45.3	45.3	40.5	41.4	34.2	35.1	26.3	27.6
Depreciation	25	0.7	0.7	0.9	1.0	0.7	0.7	0.6	0.7	0.6	0.6
	50	1.8	1.8	2.6	2.6	1.7	1.6	1.6	1.6	1.6	1.7
	75	4.1	4.1	7.1	6.7	3.7	3.8	3.7	3.7	3.4	3.5
Annual result	25	0.6	0.6	0.3	1.0	0.7	0.7	0.6	0.6	0.4	0.6
	50	2.9	3.0	4.5	5.7	2.9	3.0	2.7	2.6	2.6	2.3
	75	7.1	7.2	13.2	14.3	6.6	6.6	5.9	5.8	5.7	5.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.7	3.6	3.5	3.2	3.6	3.5	3.7	3.8	4.3	4.2
	50	14.3	14.3	16.8	16.7	12.4	12.1	14.2	14.4	16.4	16.1
	75	38.4	38.5	53.2	51.3	36.8	36.8	36.8	36.6	34.8	34.9
Inventories	25	1.2	1.2	0.0	0.0	1.8	1.7	3.0	2.7	4.7	4.9
	50	16.3	16.0	2.5	2.7	17.6	17.5	23.3	22.6	19.9	19.1
	75	39.8	40.3	23.1	23.5	43.7	44.6	43.8	44.0	37.8	37.7
Equity	25	11.6	12.7	3.2	5.9	11.2	12.5	15.1	15.3	13.8	14.5
	50	30.9	32.6	27.0	28.9	30.3	32.0	33.4	35.0	31.7	32.2
	75	54.8	56.1	56.0	58.3	53.7	55.2	55.6	56.5	53.8	54.5
Short-term liabilities	25	18.6	17.8	13.7	13.6	19.2	18.0	19.7	18.6	20.6	20.7
	50	38.6	37.6	34.0	33.4	39.2	38.1	39.3	38.0	39.4	39.4
	75	64.5	63.3	67.7	65.6	64.9	63.2	63.0	62.4	63.9	62.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.8	3.6	8.0	7.2	7.3	7.3	3.1	2.9	0.0	0.0
	75	26.1	25.4	39.4	37.7	29.8	28.7	22.1	22.5	14.9	13.9
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.9	0.4	1.1	1.0	1.0	0.9	0.8	0.7	0.8
	50	3.8	3.8	5.5	7.1	3.8	3.9	3.6	3.4	3.2	3.0
	75	9.0	9.1	15.7	16.9	8.5	8.7	7.8	7.4	7.4	7.2
Annual result and depreciation	25	2.6	2.7	3.0	4.0	2.8	2.8	2.6	2.4	2.2	2.2
	50	6.5	6.5	10.0	11.1	6.5	6.5	5.9	5.8	5.4	5.2
	75	13.1	13.4	23.4	24.7	12.5	12.5	11.3	11.1	10.7	10.6
Trade receivables	25	2.9	2.8	1.3	1.4	3.2	3.1	3.7	3.4	3.0	3.0
	50	7.0	6.7	5.6	5.3	7.3	6.9	7.5	7.2	6.9	6.7
	75	12.1	11.8	11.9	10.9	12.4	12.3	12.3	11.8	11.5	11.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.3	2.3	1.8	2.7	2.6	2.6	2.3	2.1	2.0	2.0
	50	6.6	6.6	7.8	9.3	7.0	7.0	6.1	5.8	5.8	5.8
	75	13.7	13.9	20.0	22.3	14.3	14.2	12.1	11.4	11.4	10.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.6	5.0	- 1.5	2.3	4.8	4.7	5.5	5.7	6.6	6.5
	50	17.4	17.7	15.8	19.8	17.7	17.6	17.6	17.5	17.4	16.8
	75	42.8	44.6	48.7	58.9	45.3	47.7	42.0	41.5	36.1	35.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	93.5	95.7	75.7	78.3	96.9	100.8	101.9	102.2	91.3	90.6
	50	165.9	170.9	134.7	144.0	193.4	198.4	182.0	184.1	146.6	146.9
	75	441.7	452.0	372.6	436.4	550.3	575.0	472.1	452.1	314.0	310.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	52.7	52.9	46.6	44.9	51.3	51.4	53.3	54.6	57.7	57.8
	50	108.2	110.6	119.9	123.9	106.7	107.4	106.1	110.1	105.4	106.7
	75	232.8	245.5	303.1	326.7	243.8	252.1	216.7	222.9	199.4	205.6
		Percentage of cost of materials									
Trade payables	25	4.3	4.0	4.2	4.0	4.6	4.3	4.4	4.0	3.8	3.7
	50	8.7	8.2	11.6	10.4	9.5	8.9	8.2	7.8	7.5	7.1
	75	16.2	15.6	28.4	26.3	18.1	17.8	14.3	13.9	12.1	11.6

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

IV. Enterprises by federal state and economic sector

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

Ratios	Corporations									
	Total		Enterprises with sales of ... € million							
			Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	99.7	98.5	98.2	98.5	98.7	98.7	99.5	99.7	99.8
Change in finished goods	0.4	0.3	1.5	1.8	1.5	1.3	1.3	0.5	0.3	0.2
Interest and similar income	0.3	0.4	0.3	0.3	0.2	0.2	0.1	0.2	0.3	0.4
Other income	4.3	6.3	5.3	5.6	3.0	3.1	2.4	2.3	4.5	6.7
of which: Income from long-term equity investments	1.4	1.8	0.3	0.3	0.3	0.2	0.3	0.3	1.5	2.0
Total income	104.6	106.6	105.6	105.9	103.2	103.3	102.6	102.5	104.8	107.1
Expenses										
Cost of materials	66.6	67.5	34.9	36.0	46.4	45.8	53.8	53.2	68.4	69.5
Personnel expenses	16.8	16.6	37.8	37.8	31.0	31.3	25.6	26.3	15.5	15.3
Depreciation	2.9	3.1	4.8	4.8	3.2	3.2	3.0	3.1	2.8	3.1
of which: Depreciation of tangible fixed assets	2.6	2.7	4.7	4.6	3.0	3.1	2.8	2.8	2.5	2.7
Interest and similar expenses	1.3	1.0	1.2	1.1	0.7	0.7	0.6	0.6	1.4	1.1
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	13.3	12.7	24.0	22.6	17.5	17.7	15.0	15.3	13.0	12.3
Total expenses before taxes on income	100.8	101.0	102.8	102.3	98.8	98.8	98.1	98.4	101.2	101.3
Annual result before taxes on income	3.8	5.6	2.8	3.6	4.4	4.5	4.5	4.1	3.7	5.8
Taxes on income	1.1	1.2	1.5	1.5	1.4	1.4	1.2	1.2	1.1	1.2
Annual result	2.7	4.4	1.3	2.1	3.0	3.1	3.3	2.9	2.6	4.6
Profit and loss transfers (parent company)	1.3	0.7	0.1	0.2	0.1	0.1	0.1	0.1	1.4	0.7
Profit and loss transfers (subsidiary)	1.0	1.5	- 0.4	- 0.5	0.0	0.0	1.0	0.7	1.0	1.6
Profit for the year	2.9	3.6	1.8	2.8	3.1	3.2	2.3	2.3	3.0	3.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.3	1.2	1.5	1.6	0.8	0.8	1.2	1.3	1.3	1.2
Tangible fixed assets	19.7	19.0	35.7	34.8	28.6	28.6	27.7	28.0	18.8	18.1
of which: Land and buildings	7.5	7.2	13.3	14.4	11.1	10.7	11.5	11.5	7.1	6.8
Inventories	15.4	14.7	12.9	14.2	23.5	24.1	23.6	22.9	14.6	13.9
of which: Finished goods and merchandise	6.2	6.0	5.0	5.0	8.6	8.4	8.3	8.3	5.9	5.8
Cash	6.8	6.5	16.8	15.1	13.8	13.1	12.1	12.3	6.2	5.9
Receivables	29.6	29.9	27.8	28.8	27.2	26.9	27.9	28.3	29.7	30.1
Short-term	27.4	27.8	24.4	24.1	25.8	25.5	26.2	26.3	27.6	28.0
of which:										
Trade receivables	7.6	7.1	9.9	9.5	13.7	13.2	12.8	12.4	7.0	6.5
Receivables from affiliated companies	17.4	18.5	10.3	10.4	8.2	8.4	10.2	10.6	18.2	19.3
Long-term	2.1	2.1	3.4	4.7	1.3	1.4	1.7	2.0	2.2	2.1
of which: Loans to affiliated companies	1.6	1.5	2.3	3.8	0.7	0.7	1.1	1.3	1.7	1.5
Securities	5.7	5.5	0.6	0.7	1.3	1.3	1.2	1.1	6.1	5.9
Other long-term equity investments	21.2	22.8	4.0	4.0	4.2	4.6	5.7	5.4	22.8	24.5
of which: Goodwill	0.4	0.3	1.0	0.7	0.6	0.5	0.6	0.6	0.4	0.3
Capital										
Equity	35.0	34.7	35.2	36.0	39.7	39.5	41.1	41.7	34.4	34.0
Liabilities	44.2	45.5	56.4	55.9	50.1	50.7	46.6	45.8	43.9	45.3
Short-term	36.6	37.7	33.4	33.3	36.7	36.8	36.0	35.2	36.7	38.0
of which:										
Liabilities to banks	2.0	2.0	6.9	6.0	6.5	6.6	4.6	4.9	1.7	1.7
Trade payables	6.2	5.7	7.0	6.7	7.7	7.2	7.4	7.1	6.1	5.5
Liabilities to affiliated companies	18.0	20.1	7.3	6.7	6.8	7.3	10.0	9.9	18.9	21.1
Long-term	7.6	7.7	23.0	22.6	13.4	13.9	10.7	10.6	7.2	7.3
of which:										
Liabilities to banks	3.1	2.9	15.4	14.7	9.9	9.9	6.7	6.8	2.7	2.5
Liabilities to affiliated companies	3.2	3.6	5.7	5.9	2.4	2.6	3.3	2.8	3.2	3.7
Provisions	19.4	18.5	7.8	7.3	9.2	9.0	11.3	11.6	20.3	19.2
of which: Provisions for pensions	6.9	6.7	2.6	2.4	2.4	2.5	3.2	3.3	7.3	7.1
Other ratios	Percentage of sales									
Annual result before taxes on income	3.8	5.6	2.8	3.6	4.4	4.6	4.5	4.1	3.7	5.8
Annual result and depreciation	5.5	7.5	6.2	7.0	6.3	6.5	6.4	6.0	5.4	7.7
Trade receivables	6.6	6.4	9.6	9.4	9.8	9.7	9.3	8.9	6.2	6.1
	Percentage of the balance sheet total									
Sales	114.8	109.7	102.8	101.4	139.4	136.2	137.9	139.0	112.6	107.0
Annual result and interest paid	4.5	6.0	2.6	3.4	5.2	5.3	5.4	4.9	4.5	6.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.0	14.0	13.2	14.6	18.8	18.6	18.8	18.2	10.3	13.7
	Percentage of fixed assets									
Long-term equity and liabilities	105.4	103.2	134.9	133.7	155.2	153.9	148.4	148.2	102.0	99.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	101.0	98.5	123.9	118.5	109.2	106.0	107.7	110.6	100.3	97.5
Cash resources, short-term receivables and inventories	143.1	137.5	162.4	161.1	173.2	171.4	173.4	175.6	140.1	134.1
	Percentage of cost of materials									
Trade payables	8.0	7.6	19.1	18.0	11.7	11.4	9.8	9.5	7.8	7.4
Memo item:										
Balance sheet total in € billion	515.05	560.06	1.10	1.22	8.11	8.69	38.23	39.71	467.61	510.45
Sales in € billion	591.51	614.35	1.13	1.24	11.31	11.83	52.71	55.18	526.36	546.10
Number of enterprises	7 072	7 072	1 280	1 280	2 186	2 186	2 287	2 287	1 319	1 319

* Agriculture, forestry and fishing, mining and quarrying, 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: Corporations – Total 2018	Total 2019	Enterprises with sales of ... € million – Less than 2 – 2018	Less than 2 – 2019	2 but less than 10 – 2018	2 but less than 10 – 2019	10 but less than 50 – 2018	10 but less than 50 – 2019	50 and more – 2018	50 and more – 2019
		Cylindered sample 2018/2019 – Of the enterprises captured … had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	27.1	26.6	5.9	5.9	24.9	23.7	35.6	35.4	45.0	44.5
	50	49.9	49.2	29.4	29.0	45.2	44.4	55.5	55.2	64.5	64.3
	75	70.5	69.4	51.4	50.1	65.4	64.6	74.3	73.8	80.5	80.2
Personnel expenses	25	12.1	12.4	18.4	19.4	16.7	16.7	10.8	11.1	7.3	7.5
	50	24.8	25.3	35.8	35.6	29.6	29.9	21.9	22.6	15.5	15.9
	75	40.0	40.6	52.6	52.0	42.3	43.5	35.6	36.6	27.4	28.3
Depreciation	25	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.5	0.6
	50	1.6	1.6	2.1	2.0	1.5	1.5	1.5	1.5	1.6	1.7
	75	3.7	3.8	4.9	4.7	3.5	3.4	3.6	3.6	3.6	3.6
Annual result	25	0.4	0.4	- 0.4	0.2	0.5	0.5	0.5	0.4	0.3	0.5
	50	2.5	2.5	2.4	3.4	2.5	2.6	2.5	2.4	2.3	2.2
	75	6.0	6.1	7.9	8.9	5.8	5.9	5.7	5.5	5.5	5.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.9	2.8	1.7	1.9	3.0	2.9	3.1	3.1	3.5	3.3
	50	11.0	10.9	9.9	9.4	9.7	9.8	11.4	11.8	14.2	14.1
	75	31.9	31.9	31.4	31.7	30.2	29.6	32.7	33.0	33.0	33.1
Inventories	25	1.0	1.0	0.0	0.0	1.5	1.4	2.1	1.9	3.1	3.2
	50	15.7	15.3	3.2	4.0	16.7	16.7	21.4	20.8	18.0	17.0
	75	40.1	40.4	25.4	26.0	43.6	44.2	43.6	44.0	36.2	36.4
Equity	25	15.1	16.0	6.6	9.0	15.9	16.8	17.2	17.8	16.3	16.7
	50	35.2	36.2	29.7	31.9	35.4	36.5	37.0	38.5	34.3	35.0
	75	57.9	59.1	59.2	61.0	57.8	59.1	57.9	59.0	57.7	57.5
Short-term liabilities	25	17.2	16.5	14.7	14.6	17.5	16.7	17.4	16.3	18.4	18.4
	50	36.1	35.2	35.6	35.9	36.2	35.2	36.4	34.7	35.5	35.2
	75	61.0	60.2	67.7	65.4	60.3	59.4	59.7	59.2	59.6	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	1.2	1.0	0.7	0.5	3.6	4.0	1.0	1.1	0.0	0.0
	75	19.3	19.2	25.2	23.3	23.4	22.9	17.6	18.2	12.1	11.0
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.6	- 0.3	0.3	0.8	0.7	0.8	0.7	0.6	0.7
	50	3.2	3.3	3.0	4.3	3.3	3.5	3.5	3.1	3.1	2.9
	75	8.0	8.2	10.4	11.5	7.9	8.1	7.8	7.2	7.3	7.3
Annual result and depreciation	25	2.2	2.3	1.5	2.6	2.3	2.4	2.3	2.2	2.0	2.1
	50	5.8	5.8	6.6	7.6	5.9	5.8	5.6	5.5	5.2	5.1
	75	11.6	11.9	15.4	16.6	11.3	11.6	11.1	10.7	10.6	10.8
Trade receivables	25	3.1	3.0	1.7	1.8	3.4	3.2	3.7	3.5	2.9	3.0
	50	7.4	7.1	6.4	6.1	7.8	7.4	7.7	7.4	7.1	7.0
	75	12.8	12.4	13.1	12.4	13.2	13.0	12.9	12.2	12.0	11.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	1.9	0.4	1.5	2.2	2.2	1.9	1.8	1.8	1.9
	50	5.7	5.7	5.5	6.9	6.1	6.2	5.7	5.2	5.4	5.3
	75	12.2	12.2	14.8	17.2	12.4	12.6	11.3	10.7	10.7	10.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.0	3.3	- 10.2	- 3.5	3.0	2.8	4.6	4.4	5.8	5.8
	50	16.0	16.2	10.6	13.7	16.3	16.0	17.5	17.0	17.1	16.8
	75	42.1	43.4	39.8	47.8	45.0	48.0	44.1	43.4	37.0	36.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	105.4	107.1	91.3	95.0	113.6	119.7	113.4	113.2	99.2	98.4
	50	200.4	204.8	180.0	198.7	241.2	252.5	210.9	207.1	159.8	159.0
	75	543.8	558.1	541.2	650.8	669.2	692.8	554.2	520.4	349.2	347.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	60.9	61.9	57.0	59.9	59.9	61.2	61.5	62.5	63.8	63.5
	50	125.8	130.5	143.2	146.1	129.7	132.5	120.3	128.1	120.4	119.7
	75	271.9	279.8	357.4	383.6	292.2	296.9	249.5	256.0	226.3	237.1
		Percentage of cost of materials									
Trade payables	25	4.3	4.0	4.4	4.4	4.6	4.2	4.4	4.0	3.6	3.4
	50	9.0	8.4	12.4	11.1	9.4	8.9	8.7	8.1	7.5	7.1
	75	16.7	16.2	30.0	27.8	18.1	18.2	15.1	14.5	12.5	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: 2. Bavaria
a) All economic sectors*

Ratios	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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.7	98.5	98.4	98.3	98.8	99.1	99.7	99.4	99.8
Change in finished goods	0.6	0.3	1.5	1.6	1.7	1.2	0.9	0.3	0.6	0.2
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	1.6	1.6	4.3	4.4	2.3	2.3	1.8	2.0	1.5	1.5
of which: Income from long-term equity investments	0.3	0.3	0.5	0.5	0.3	0.2	0.3	0.3	0.3	0.3
Total income	101.7	101.7	104.4	104.5	102.4	102.4	101.9	102.1	101.6	101.6
Expenses										
Cost of materials	65.1	65.0	33.9	33.9	49.5	48.8	56.3	55.7	67.1	67.1
Personnel expenses	15.7	15.9	22.3	22.4	24.1	24.4	22.3	22.9	14.4	14.6
Depreciation	2.5	2.5	10.2	10.0	4.5	4.5	3.3	3.3	2.3	2.3
of which: Depreciation of tangible fixed assets	2.2	2.4	10.2	9.9	4.3	4.4	3.1	3.1	2.0	2.2
Interest and similar expenses	0.6	0.6	2.5	2.2	0.9	0.9	0.8	0.7	0.6	0.6
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	13.7	13.8	21.0	20.1	16.7	16.7	13.8	13.9	13.5	13.7
Total expenses before taxes on income	97.7	98.0	90.0	88.7	95.8	95.5	96.6	96.6	98.0	98.3
Annual result before taxes on income	4.0	3.7	14.5	15.7	6.6	6.9	5.4	5.5	3.7	3.3
Taxes on income	0.7	0.6	1.6	1.8	0.8	0.9	0.7	0.7	0.6	0.6
Annual result	3.4	3.1	12.9	13.9	5.8	5.9	4.6	4.7	3.0	2.7
Profit and loss transfers (parent company)	0.3	0.3	0.0	0.0	0.5	1.1	0.0	0.1	0.3	0.3
Profit and loss transfers (subsidiary)	0.3	0.3	0.2	0.2	0.2	0.2	0.0	0.0	0.3	0.3
Profit for the year	3.3	3.1	12.8	13.7	6.1	6.9	4.6	4.8	3.0	2.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.4	0.5	0.5	0.7	1.0	0.6	0.6	1.6	1.5
Tangible fixed assets	25.7	25.9	68.0	66.6	44.2	42.9	35.8	35.5	22.4	22.7
of which: Land and buildings	10.2	10.4	25.0	25.9	18.8	18.5	16.7	16.3	8.4	8.7
Inventories	25.8	25.6	7.4	8.6	24.3	25.4	28.0	27.5	25.8	25.6
of which: Finished goods and merchandise	11.8	11.9	3.3	3.5	9.2	9.4	10.1	10.4	12.4	12.4
Cash	8.6	8.4	9.2	9.3	8.5	8.7	9.4	9.7	8.5	8.1
Receivables	28.2	28.6	11.4	11.5	18.4	18.2	21.6	22.0	30.1	30.5
Short-term	25.2	25.2	10.8	11.0	18.0	17.8	20.7	21.1	26.6	26.5
of which:										
Trade receivables	10.9	10.8	4.1	4.5	10.4	10.0	12.2	11.7	10.8	10.8
Receivables from affiliated companies	11.1	11.1	4.7	4.4	5.2	5.3	5.6	6.3	12.5	12.4
Long-term	3.0	3.4	0.5	0.5	0.4	0.4	0.9	0.9	3.5	4.0
of which: Loans to affiliated companies	2.2	2.5	0.1	0.1	0.1	0.1	0.5	0.5	2.6	3.1
Securities	0.5	0.4	0.1	0.2	0.3	0.3	1.0	1.0	0.4	0.4
Other long-term equity investments	9.3	9.3	2.6	2.7	3.0	3.1	3.1	3.4	10.8	10.8
of which: Goodwill	0.7	0.7	0.6	0.6	0.4	0.4	0.4	0.4	0.8	0.8
Capital										
Equity	24.6	24.2	31.2	32.8	22.0	23.3	25.5	26.7	24.5	23.7
Liabilities	62.6	62.7	65.5	63.8	72.3	71.2	65.4	64.3	61.6	62.0
Short-term	51.6	52.0	27.9	31.5	45.0	47.0	51.2	51.4	52.4	52.6
of which:										
Liabilities to banks	5.1	4.9	10.0	11.7	10.0	11.3	9.9	9.9	4.0	3.5
Trade payables	9.3	9.2	3.4	3.8	7.3	7.1	6.8	6.7	10.0	9.8
Liabilities to affiliated companies	24.1	24.9	7.6	8.1	12.0	11.4	19.3	19.1	25.8	26.8
Long-term	11.0	10.7	37.6	32.3	27.4	24.2	14.2	12.9	9.2	9.4
of which:										
Liabilities to banks	6.1	6.1	33.1	29.1	23.7	21.0	10.9	10.1	4.0	4.3
Liabilities to affiliated companies	4.0	3.9	3.2	2.3	2.5	2.3	2.8	2.3	4.4	4.4
Provisions	12.3	12.6	3.0	3.2	5.4	5.3	8.8	8.8	13.4	13.8
of which: Provisions for pensions	3.7	3.8	0.1	0.1	0.7	0.6	1.8	1.8	4.2	4.4
Other ratios	Percentage of sales									
Annual result before taxes on income	4.0	3.7	14.7	16.0	6.7	6.9	5.4	5.5	3.7	3.3
Annual result and depreciation	5.9	5.6	23.5	24.3	10.4	10.6	8.0	8.0	5.3	5.0
Trade receivables	6.0	6.0	6.5	6.8	7.7	7.5	8.0	7.7	5.7	5.7
	Percentage of the balance sheet total									
Sales	180.5	180.0	63.9	66.7	135.2	133.3	152.7	151.7	189.6	189.0
Annual result and interest paid	7.2	6.8	10.0	10.9	9.3	9.3	8.3	8.3	6.9	6.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.0	15.0	25.2	27.9	20.4	20.7	18.7	19.1	15.1	13.9
	Percentage of fixed assets									
Long-term equity and liabilities	98.9	96.6	96.1	92.7	103.0	101.2	101.3	101.2	98.3	95.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	65.9	64.9	72.0	64.7	59.2	56.4	59.9	60.9	67.2	66.0
Cash resources, short-term receivables and inventories	116.0	114.3	98.7	92.1	113.3	110.6	114.7	114.4	116.4	114.6
	Percentage of cost of materials									
Trade payables	7.9	7.8	15.6	16.7	10.8	10.7	7.9	7.9	7.8	7.7
Memo item:										
Balance sheet total in € billion	69.04	71.86	0.85	0.86	2.69	2.82	10.06	10.38	55.44	57.80
Sales in € billion	124.65	129.34	0.54	0.58	3.64	3.76	15.36	15.74	105.11	109.26
Number of enterprises	2 348	2 348	621	621	691	691	652	652	384	384

* Agriculture, forestry and fishing, mining and quarrying, 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: Non-corporations									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Quartile value	Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	27.2	26.9	1.3	1.2	26.8	26.2	41.6	40.9	49.7	49.0
	50	50.2	49.5	24.9	25.7	50.1	49.5	56.1	55.6	64.4	62.9
	75	69.6	69.3	50.3	50.2	69.9	69.7	74.0	72.9	77.4	77.1
Personnel expenses	25	9.7	9.9	1.6	1.5	11.3	11.8	11.1	11.5	9.6	9.5
	50	19.1	19.5	17.4	16.9	23.1	22.9	20.3	20.9	15.7	16.0
	75	31.0	31.9	31.1	31.9	34.4	34.7	31.1	32.2	24.4	25.5
Depreciation	25	1.1	1.0	1.6	1.7	1.0	0.9	0.9	0.9	0.9	0.9
	50	2.3	2.3	4.2	4.4	2.2	2.1	2.1	2.0	1.7	1.8
	75	5.4	5.5	15.3	14.5	5.0	5.0	4.1	4.0	3.2	3.2
Annual result	25	1.7	1.7	4.8	5.5	2.0	1.9	1.1	1.3	0.9	0.9
	50	4.7	4.9	11.7	13.4	4.6	4.4	3.3	3.5	3.1	2.7
	75	10.9	11.6	24.2	25.6	9.3	8.8	6.6	7.0	6.8	6.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.7	8.4	14.4	13.3	7.9	6.8	7.7	7.6	8.0	7.9
	50	28.1	27.5	49.1	46.8	25.3	26.1	24.3	23.9	21.5	22.0
	75	55.5	54.2	78.1	77.9	57.1	56.9	45.6	46.1	37.9	39.4
Inventories	25	1.7	1.7	0.0	0.0	2.9	2.8	9.8	8.9	11.5	11.6
	50	18.6	18.1	1.4	1.5	20.3	20.1	27.5	27.4	25.1	25.4
	75	39.0	40.3	19.0	17.4	44.2	45.9	43.9	44.0	40.8	42.6
Equity	25	4.6	5.8	0.1	0.5	3.9	4.9	7.4	8.3	8.3	9.4
	50	19.9	22.2	19.1	23.9	15.3	18.2	22.3	23.7	22.5	24.2
	75	40.6	43.2	47.2	52.4	35.2	38.2	41.3	43.6	40.7	41.7
Short-term liabilities	25	23.4	22.9	12.1	12.2	26.9	26.3	29.3	28.2	32.2	31.6
	50	47.0	46.6	31.8	30.7	49.7	50.4	49.8	49.4	51.6	51.2
	75	72.8	70.8	67.9	67.2	75.8	74.0	71.7	70.1	72.5	70.4
Liabilities to banks	25	0.0	0.0	2.1	1.3	3.1	2.5	0.0	0.0	0.0	0.0
	50	17.8	17.5	31.3	32.0	24.7	23.0	14.3	13.2	3.2	3.1
	75	43.9	43.6	63.6	63.1	48.7	48.8	34.8	33.9	20.4	21.5
		Percentage of sales									
Annual result before taxes on income	25	2.1	2.1	5.0	6.5	2.5	2.2	1.3	1.5	1.1	1.1
	50	5.4	5.6	13.3	15.0	5.4	5.1	3.9	4.1	3.8	3.1
	75	12.6	13.3	27.3	29.2	10.8	10.3	7.8	8.2	7.9	7.0
Annual result and depreciation	25	4.4	4.3	10.4	11.6	5.0	4.4	3.3	3.3	2.7	2.6
	50	9.1	9.3	21.6	22.5	8.7	8.6	6.6	6.5	6.0	5.3
	75	18.2	19.0	45.2	46.8	16.5	16.2	11.9	12.4	11.0	9.9
Trade receivables	25	2.3	2.3	0.8	0.7	2.9	2.6	3.6	3.4	3.1	3.2
	50	5.9	5.6	3.9	3.4	6.1	5.8	6.6	6.2	6.5	6.3
	75	10.0	9.8	9.1	8.8	9.9	9.8	10.5	10.3	10.2	9.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.3	4.5	5.8	6.6	4.7	4.4	3.5	3.9	3.1	3.0
	50	9.8	9.5	14.7	16.6	10.5	9.9	8.0	8.2	7.9	7.0
	75	20.1	20.1	36.5	43.2	21.4	20.2	14.2	13.7	13.0	11.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	9.3	9.5	10.5	12.3	10.8	10.3	8.2	9.3	7.8	8.0
	50	20.8	21.9	24.7	29.7	22.2	22.9	18.3	19.5	18.2	16.7
	75	44.8	47.6	67.5	85.0	45.9	46.8	35.1	37.2	32.7	31.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	65.3	68.3	54.8	56.3	66.4	70.9	72.9	73.8	64.1	66.1
	50	108.4	110.3	100.0	102.1	107.4	109.1	122.4	122.5	109.7	111.6
	75	199.2	212.3	152.5	170.6	208.4	218.2	236.3	240.2	193.3	205.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	36.9	36.0	31.6	28.9	36.4	33.9	37.6	39.1	43.9	43.3
	50	70.4	71.8	80.6	86.5	65.3	67.5	68.1	67.2	70.5	74.1
	75	138.9	140.4	224.4	236.0	118.6	119.3	121.6	121.4	119.1	122.3
		Percentage of cost of materials									
Trade payables	25	4.4	4.1	3.7	3.2	4.9	4.5	4.3	4.0	4.6	4.5
	50	8.1	7.7	10.2	9.2	9.5	8.8	7.0	7.1	7.4	7.1
	75	14.5	14.1	23.3	22.1	18.2	17.2	12.1	11.7	10.3	10.4

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

IV. Enterprises by federal state and economic sector

2. Bavaria
b) Manufacturing

Ratios	All legal forms: Total 2018	Total 2019	Less than 2: 2018	Less than 2: 2019	2 but less than 10: 2018	2 but less than 10: 2019	10 but less than 50: 2018	10 but less than 50: 2019	50 and more: 2018	50 and more: 2019
	Cylindered sample 2018/2019		Enterprises with sales of ... € million							
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.7	98.7	98.4	98.5	98.1	98.8	99.7	99.6	99.7
Change in finished goods	0.5	0.3	1.3	1.6	1.5	1.9	1.2	0.3	0.4	0.3
Interest and similar income	0.3	0.5	0.2	0.2	0.2	0.2	0.1	0.2	0.3	0.5
Other income	5.0	8.2	3.3	3.5	2.5	2.4	1.8	2.0	5.3	8.7
of which: Income from long-term equity investments	1.8	2.3	0.1	0.1	0.2	0.2	0.3	0.3	1.9	2.5
Total income	105.3	108.6	103.5	103.7	102.6	102.6	102.0	102.2	105.6	109.2
Expenses										
Cost of materials	62.5	63.7	35.9	36.2	45.0	44.6	50.9	50.2	63.6	65.0
Personnel expenses	18.5	18.4	36.5	36.0	32.0	32.6	26.3	27.2	17.7	17.6
Depreciation	3.3	3.7	4.4	4.4	3.1	3.1	3.3	3.5	3.2	3.8
of which: Depreciation of tangible fixed assets	2.9	3.3	4.4	4.4	2.9	3.1	3.0	3.2	2.9	3.3
Interest and similar expenses	1.8	1.5	1.0	0.9	0.7	0.7	0.7	0.7	1.8	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	15.1	14.4	20.1	19.3	16.9	17.4	15.6	15.9	15.0	14.2
Total expenses before taxes on income	101.1	101.8	98.1	96.9	97.9	98.4	96.8	97.5	101.5	102.2
Annual result before taxes on income	4.2	6.8	5.4	6.8	4.8	4.1	5.1	4.7	4.1	7.0
Taxes on income	1.2	1.4	1.3	1.3	1.3	1.2	1.2	1.2	1.2	1.4
Annual result	3.0	5.4	4.1	5.5	3.5	2.9	3.9	3.5	2.9	5.5
Profit and loss transfers (parent company)	1.8	0.9	0.2	0.5	0.5	1.1	0.1	0.1	1.9	0.9
Profit and loss transfers (subsidiary)	0.9	1.5	0.2	0.3	- 0.1	- 0.2	0.9	0.6	0.9	1.6
Profit for the year	3.8	4.7	4.1	5.6	4.1	4.1	3.1	3.0	3.9	4.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.1	0.7	0.8	0.7	0.8	1.0	1.1	1.1	1.1
Tangible fixed assets	15.8	14.7	37.6	38.3	26.9	26.8	27.6	27.9	15.1	14.0
of which: Land and buildings	5.2	5.0	16.1	16.2	10.6	10.6	10.9	10.9	4.8	4.6
Inventories	16.2	15.1	19.4	20.6	28.8	30.5	28.6	27.9	15.5	14.4
of which: Finished goods and merchandise	6.4	6.0	7.2	7.2	8.3	8.6	7.5	7.6	6.3	5.9
Cash	6.1	5.9	12.3	11.8	13.0	12.2	10.0	10.8	5.8	5.6
Receivables	28.9	29.2	26.4	24.4	25.1	24.2	26.5	26.1	29.0	29.4
Short-term	26.8	27.5	23.8	22.6	23.6	22.9	24.6	24.0	27.0	27.7
of which:										
Trade receivables	5.7	5.1	10.7	10.6	12.8	12.1	12.7	11.8	5.3	4.7
Receivables from affiliated companies	19.1	20.5	9.8	8.9	8.1	8.3	9.4	9.6	19.7	21.1
Long-term	2.0	1.7	2.6	1.9	1.4	1.3	1.9	2.0	2.0	1.7
of which: Loans to affiliated companies	1.8	1.5	0.6	0.7	0.9	0.7	1.3	1.4	1.9	1.5
Securities	5.9	5.9	0.4	0.5	1.9	1.6	0.8	0.9	6.2	6.1
Other long-term equity investments	25.7	27.8	2.5	2.8	3.2	3.5	5.0	4.8	26.9	29.1
of which: Goodwill	0.2	0.2	1.2	1.1	0.2	0.2	0.4	0.3	0.2	0.2
Capital										
Equity	32.3	31.8	35.6	35.3	39.1	39.3	39.3	40.0	31.9	31.4
Liabilities	45.0	46.7	55.8	56.5	50.9	50.9	48.7	47.8	44.8	46.6
Short-term	38.3	39.6	32.4	32.9	37.0	36.5	37.4	36.8	38.4	39.8
of which:										
Liabilities to banks	1.4	1.6	8.1	8.7	7.1	7.5	5.5	6.0	1.2	1.3
Trade payables	5.9	5.1	7.2	6.7	6.7	6.2	6.5	6.3	5.8	5.0
Liabilities to affiliated companies	21.7	24.0	4.6	4.3	9.8	8.7	13.5	13.2	22.1	24.6
Long-term	6.6	7.1	23.4	23.7	13.9	14.3	11.3	11.0	6.3	6.8
of which:										
Liabilities to banks	2.2	2.0	18.3	18.2	10.1	9.8	7.1	7.1	1.8	1.7
Liabilities to affiliated companies	3.4	4.2	4.5	4.3	2.6	3.1	3.5	3.1	3.4	4.3
Provisions	21.4	20.2	8.4	8.0	9.8	9.6	11.8	12.0	22.0	20.7
of which: Provisions for pensions	8.5	8.2	3.1	3.3	3.3	3.3	3.8	4.0	8.8	8.4
Other ratios	Percentage of sales									
Annual result before taxes on income	4.2	6.8	5.5	6.9	4.8	4.2	5.2	4.7	4.1	7.0
Annual result and depreciation	6.3	9.1	8.6	10.0	6.6	6.1	7.3	7.0	6.2	9.3
Trade receivables	5.6	5.5	8.6	8.1	8.9	8.6	8.8	8.3	5.4	5.3
	Percentage of the balance sheet total									
Sales	101.0	91.9	125.5	129.8	144.3	140.4	144.9	141.9	98.5	89.3
Annual result and interest paid	4.8	6.3	6.5	8.5	6.2	5.2	6.8	6.0	4.7	6.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.3	13.5	20.7	24.6	20.0	17.7	21.0	20.2	9.8	13.2
	Percentage of fixed assets									
Long-term equity and liabilities	100.9	98.8	142.4	140.7	169.1	170.6	151.7	151.9	98.7	96.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	95.0	93.5	111.7	104.7	101.3	97.8	93.7	95.9	95.0	93.4
Cash resources, short-term receivables and inventories	137.2	131.5	171.7	167.3	179.2	181.2	170.1	171.9	135.3	129.5
	Percentage of cost of materials									
Trade payables	9.3	8.7	15.7	14.0	10.1	9.7	8.7	8.8	9.3	8.6
Memo item:										
Balance sheet total in € billion	347.93	385.96	0.19	0.19	2.59	2.71	16.00	16.59	329.15	366.47
Sales in € billion	351.34	354.82	0.23	0.25	3.74	3.80	23.18	23.54	324.18	327.23
Number of enterprises	2 536	2 536	220	220	675	675	965	965	676	676

IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria
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 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured ... ... %	had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	37.1	36.5	20.9	19.1	32.6	31.5	40.0	38.7	43.6	43.1
	50	48.9	47.9	34.7	35.6	44.6	43.9	49.9	49.3	55.0	54.2
	75	61.0	60.2	49.1	47.7	55.9	56.3	61.5	60.3	66.8	66.0
Personnel expenses	25	17.9	18.5	21.3	21.7	23.5	23.9	18.4	18.9	13.3	14.1
	50	27.2	28.1	35.9	33.6	31.9	32.7	26.7	27.7	20.6	21.7
	75	36.0	36.9	48.6	47.6	40.0	41.6	34.7	35.8	28.8	30.7
Depreciation	25	1.2	1.2	1.2	1.1	1.1	1.0	1.2	1.3	1.4	1.5
	50	2.4	2.4	2.9	2.7	2.1	2.1	2.4	2.5	2.4	2.6
	75	4.2	4.3	5.5	5.5	4.0	4.1	4.1	4.3	4.0	4.2
Annual result	25	0.7	0.5	0.3	0.3	0.8	0.3	0.8	0.7	0.8	0.6
	50	3.3	3.2	2.6	4.3	2.9	2.8	3.5	3.2	3.9	3.4
	75	7.2	7.1	8.5	11.5	6.6	6.3	6.9	6.9	7.9	7.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.2	7.2	6.3	5.8	5.9	5.4	7.9	8.3	8.2	8.7
	50	20.5	21.2	23.9	22.7	17.5	17.8	22.3	23.3	20.3	20.3
	75	39.6	40.2	49.2	47.7	40.1	40.7	41.8	41.5	36.0	36.3
Inventories	25	12.7	12.3	2.8	3.1	11.8	12.9	16.6	15.7	12.2	11.1
	50	25.3	24.8	13.3	13.3	27.6	27.4	28.1	27.7	22.1	21.1
	75	40.7	40.9	36.2	37.0	46.8	48.4	42.9	42.6	35.2	34.2
Equity	25	15.9	16.6	6.1	7.4	15.2	16.4	17.7	18.3	17.0	17.0
	50	34.6	35.1	28.0	29.3	34.9	35.4	35.8	36.2	34.0	33.6
	75	56.9	58.1	57.0	60.5	58.6	60.5	56.1	57.9	56.0	55.7
Short-term liabilities	25	17.5	16.8	13.1	14.7	16.4	15.6	17.6	16.8	18.8	18.9
	50	34.5	33.1	32.8	30.7	33.3	32.6	35.6	33.4	34.1	33.9
	75	56.1	55.8	63.1	62.4	54.9	55.2	57.1	56.3	54.2	53.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	4.7	4.9	11.5	12.0	10.4	10.6	6.2	6.9	0.0	0.0
	75	23.8	24.1	41.1	39.2	29.2	29.8	23.5	24.1	11.2	11.5
		Percentage of sales									
Annual result before taxes on income	25	1.0	0.7	0.3	0.6	1.0	0.5	1.1	0.8	1.1	0.8
	50	4.4	4.1	3.3	5.2	3.8	3.6	4.6	4.1	4.9	4.1
	75	9.4	8.9	10.5	12.8	8.4	8.2	9.3	8.7	9.7	8.8
Annual result and depreciation	25	3.6	3.1	2.5	3.1	3.6	2.8	3.6	3.4	3.7	3.0
	50	7.3	7.1	6.5	8.9	7.1	6.4	7.3	7.3	7.6	7.3
	75	12.8	12.7	15.0	17.2	11.9	11.7	12.6	12.4	13.5	12.8
Trade receivables	25	4.0	3.6	3.3	2.5	3.9	3.5	4.4	4.0	3.8	3.7
	50	7.5	7.0	6.2	5.5	7.3	6.8	7.8	7.3	7.6	7.2
	75	11.6	11.3	10.2	9.1	11.7	11.6	11.9	11.5	10.9	10.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.1	1.0	2.0	2.6	1.8	2.7	2.3	2.2	2.1
	50	7.0	6.4	6.4	9.0	6.5	5.9	7.0	6.4	7.6	6.6
	75	13.5	12.6	16.8	21.4	12.8	12.4	12.8	12.0	13.7	12.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.8	5.2	1.4	4.9	4.5	3.5	6.1	6.1	7.0	6.1
	50	19.3	18.2	14.6	18.1	17.8	15.9	20.2	19.1	20.2	19.0
	75	44.4	43.8	45.6	72.9	43.6	39.0	45.5	45.1	41.7	38.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.1	100.8	86.1	82.3	103.7	105.1	105.2	104.8	95.2	93.4
	50	162.3	163.3	150.6	157.3	188.9	187.9	169.6	173.4	147.3	145.7
	75	331.1	336.9	383.1	486.9	467.9	452.6	333.1	331.6	252.6	249.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	53.0	52.2	41.0	37.4	51.7	47.7	51.2	51.7	60.4	60.3
	50	101.6	102.9	113.3	115.7	101.6	99.8	94.1	98.8	108.7	109.3
	75	223.8	232.2	300.7	332.4	255.8	264.6	203.0	221.0	207.9	211.7
		Percentage of cost of materials									
Trade payables	25	4.6	4.2	4.3	4.2	4.3	4.0	4.5	4.0	5.1	4.9
	50	8.2	7.5	11.2	7.9	8.2	7.5	7.7	7.3	8.4	7.6
	75	13.2	12.8	21.0	19.8	13.9	14.1	12.5	11.9	12.5	11.8

IV. Enterprises by federal state and economic sector

3. Berlin
All economic sectors*

Ratios	All legal forms: Total 2018	Total 2019	Less than 2: 2018	Less than 2: 2019	2 but less than 10: 2018	2 but less than 10: 2019	10 but less than 50: 2018	10 but less than 50: 2019	50 and more: 2018	50 and more: 2019
	Cylindered sample 2018/2019; Enterprises with sales of ... € million									
Income statement										
Income	Percentage of gross revenue									
Sales	99.1	99.0	97.9	97.6	97.8	97.7	98.9	100.2	99.2	98.9
Change in finished goods	0.9	1.0	2.1	2.4	2.2	2.3	1.1	- 0.2	0.8	1.1
Interest and similar income	0.3	0.4	0.3	0.2	0.1	0.1	0.2	0.2	0.3	0.4
Other income	3.7	3.4	16.6	16.7	4.6	5.1	4.2	3.9	3.6	3.3
of which: Income from long-term equity investments	0.4	0.3	0.0	0.0	0.1	0.1	0.2	0.2	0.5	0.3
Total income	104.0	103.8	117.0	116.9	104.7	105.3	104.4	104.0	103.9	103.6
Expenses										
Cost of materials	65.6	64.4	31.6	32.9	45.9	45.7	45.9	45.8	68.2	67.0
Personnel expenses	17.3	18.2	43.2	41.1	31.7	31.4	31.9	32.0	15.3	16.2
Depreciation	2.6	2.2	4.8	4.1	2.9	2.8	2.7	2.6	2.5	2.1
of which: Depreciation of tangible fixed assets	2.1	2.1	4.6	4.0	2.8	2.6	2.5	2.4	2.0	2.0
Interest and similar expenses	0.6	0.6	1.2	0.9	0.7	0.7	0.6	0.6	0.7	0.6
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.1	0.0	0.0	0.0
Other expenses	15.2	15.7	33.7	32.8	18.8	19.8	18.6	18.8	14.7	15.2
Total expenses before taxes on income	101.3	101.1	114.6	112.0	100.2	100.5	99.8	99.9	101.4	101.2
Annual result before taxes on income	2.7	2.6	2.4	4.9	4.5	4.8	4.5	4.1	2.4	2.4
Taxes on income	0.6	0.6	1.7	1.6	1.4	1.4	1.1	1.0	0.6	0.5
Annual result	2.0	2.1	0.7	3.3	3.1	3.3	3.4	3.1	1.9	1.9
Profit and loss transfers (parent company)	0.3	0.2	0.3	0.1	0.0	0.0	0.3	0.3	0.3	0.2
Profit and loss transfers (subsidiary)	1.2	1.0	- 0.2	0.0	0.3	0.5	1.4	1.2	1.3	1.0
Profit for the year	1.1	1.2	1.1	3.3	2.9	2.9	2.3	2.1	0.9	1.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.3	2.1	1.9	3.1	2.6	1.2	1.2	1.1	1.2
Tangible fixed assets	27.3	27.1	29.9	26.8	20.7	19.5	27.5	27.4	27.4	27.3
of which: Land and buildings	12.4	12.7	14.4	13.5	8.8	7.9	16.6	16.6	12.1	12.4
Inventories	11.9	12.9	13.0	16.6	25.3	26.3	14.7	14.2	11.3	12.5
of which: Finished goods and merchandise	3.6	4.2	4.0	5.9	4.5	4.6	4.7	4.8	3.5	4.2
Cash	7.6	6.7	23.4	20.0	16.2	17.3	15.2	15.4	6.6	5.6
Receivables	34.8	34.5	26.8	30.1	30.5	29.8	33.7	34.3	35.0	34.6
Short-term	32.0	30.5	26.0	29.2	29.7	28.9	32.0	32.7	32.1	30.3
of which:										
Trade receivables	8.9	8.3	11.9	13.4	13.9	13.7	12.9	12.8	8.4	7.7
Receivables from affiliated companies	19.3	18.1	8.5	9.4	11.4	9.7	15.7	16.4	19.9	18.5
Long-term	2.8	4.0	0.8	0.9	0.8	0.9	1.7	1.5	2.9	4.3
of which: Loans to affiliated companies	2.3	3.6	0.2	0.2	0.4	0.4	1.4	1.1	2.4	3.9
Securities	1.8	1.4	2.3	2.4	0.7	0.7	1.6	1.5	1.8	1.4
Other long-term equity investments	15.2	15.8	1.6	1.4	2.7	2.9	5.4	5.3	16.5	17.1
of which: Goodwill	0.4	0.3	0.7	0.5	0.5	0.4	0.6	0.5	0.4	0.3
Capital										
Equity	40.0	38.8	33.5	35.1	28.3	26.6	41.5	40.6	40.2	39.0
Liabilities	43.2	45.2	60.3	58.4	59.2	61.1	45.0	46.0	42.6	44.7
Short-term	31.8	33.6	44.4	42.4	46.9	49.3	35.1	35.3	31.1	33.0
of which:										
Liabilities to banks	1.8	1.8	10.8	9.9	6.1	6.6	3.3	3.0	1.5	1.5
Trade payables	6.5	6.6	7.2	7.2	8.7	8.4	7.2	7.3	6.4	6.5
Liabilities to affiliated companies	11.7	12.3	5.3	6.5	7.0	7.6	12.7	12.9	11.7	12.4
Long-term	11.4	11.7	15.9	16.0	12.3	11.7	9.9	10.7	11.5	11.7
of which:										
Liabilities to banks	4.3	4.9	8.9	9.5	6.7	5.3	4.5	5.2	4.2	4.9
Liabilities to affiliated companies	6.1	5.9	3.4	2.5	3.5	4.1	4.5	4.6	6.4	6.1
Provisions	15.6	14.7	5.5	5.5	11.3	11.2	11.3	11.2	16.1	15.2
of which: Provisions for pensions	3.2	3.2	0.5	0.4	2.1	2.1	2.3	2.4	3.3	3.3
Other ratios	Percentage of sales									
Annual result before taxes on income	2.7	2.7	2.4	5.0	4.6	4.9	4.6	4.1	2.5	2.4
Annual result and depreciation	4.6	4.3	5.6	7.6	6.2	6.3	6.2	5.7	4.4	4.1
Trade receivables	7.0	6.8	11.0	11.8	10.3	9.9	9.3	9.1	6.7	6.4
	Percentage of the balance sheet total									
Sales	127.2	122.3	107.6	112.8	135.3	137.4	138.7	140.7	126.0	120.3
Annual result and interest paid	3.4	3.3	2.0	4.8	5.3	5.7	5.6	5.1	3.2	3.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.2	9.7	14.0	19.0	15.1	15.4	20.0	18.2	10.5	8.9
	Percentage of fixed assets									
Long-term equity and liabilities	115.2	109.4	136.8	155.7	154.8	154.4	145.5	146.4	112.5	106.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	127.0	112.1	111.9	116.7	98.5	94.6	135.9	137.2	127.1	110.2
Cash resources, short-term receivables and inventories	164.4	150.6	141.2	155.9	152.3	147.9	177.6	177.4	163.6	148.0
	Percentage of cost of materials									
Trade payables	7.7	8.3	20.8	18.9	13.7	13.0	11.2	11.3	7.4	8.0
Memo item:										
Balance sheet total in € billion	87.79	93.05	0.39	0.44	1.72	1.88	7.42	7.93	78.27	82.80
Sales in € billion	111.64	113.84	0.42	0.49	2.32	2.59	10.29	11.16	98.62	99.60
Number of enterprises	1 708	1 708	527	527	484	484	464	464	233	233

* Agriculture, forestry and fishing, mining and quarrying, 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*

		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 value	Cylindered sample 2018/2019 2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Ratios	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	15.7	15.9	4.4	4.6	21.1	21.8	19.7	20.1	30.1	31.2
	50	40.0	39.4	24.1	25.2	45.8	46.1	45.3	45.3	56.6	56.7
	75	63.8	63.9	48.8	47.5	65.5	66.2	70.7	70.1	79.3	78.6
Personnel expenses	25	13.6	13.7	18.4	18.2	16.1	15.6	12.5	12.6	7.0	7.1
	50	28.6	28.8	34.8	35.9	27.5	28.1	26.5	27.2	15.7	15.9
	75	50.0	49.8	55.7	53.6	45.3	45.2	51.4	51.5	38.5	39.1
Depreciation	25	0.6	0.6	0.8	0.7	0.6	0.6	0.6	0.6	0.6	0.5
	50	1.5	1.5	2.0	1.9	1.3	1.3	1.5	1.5	1.3	1.3
	75	3.7	3.5	5.0	5.3	3.1	2.8	3.4	3.3	3.4	3.2
Annual result	25	0.1	0.4	- 1.4	0.4	0.4	0.6	0.2	0.4	0.2	0.2
	50	2.6	3.0	3.3	4.6	2.6	2.8	2.6	2.8	2.1	1.9
	75	7.5	7.4	10.4	10.8	6.8	7.2	5.9	6.0	5.4	5.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.7	2.7	2.7	2.7	2.8	2.4	2.7	3.3	2.6	2.5
	50	9.4	9.2	9.9	10.5	8.7	8.4	9.5	9.7	9.4	10.4
	75	29.8	29.1	33.3	30.0	24.6	24.6	31.1	32.1	28.8	28.6
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.4	0.4
	50	3.6	4.4	0.1	0.9	7.4	8.1	5.2	5.1	8.6	8.0
	75	27.3	28.9	15.4	16.5	36.9	41.3	31.2	30.2	29.9	27.0
Equity	25	6.7	9.1	2.7	8.6	5.1	7.0	11.5	12.9	9.9	10.4
	50	27.2	29.6	26.4	31.0	21.5	24.3	32.2	32.4	30.1	27.9
	75	52.6	54.7	57.3	61.3	45.4	49.3	55.9	57.1	50.1	50.6
Short-term liabilities	25	18.4	17.2	17.1	15.2	23.6	21.8	15.9	15.9	18.5	16.7
	50	42.2	40.6	43.4	39.4	46.4	47.9	39.3	36.7	40.1	38.2
	75	71.4	69.4	75.0	70.6	74.5	74.1	65.7	65.2	67.0	64.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.7	1.6	2.0	0.0	0.0	0.0	0.0
	75	14.6	14.8	21.0	23.9	18.4	17.8	10.8	9.7	7.2	6.2
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.7	- 1.5	0.7	0.6	1.0	0.3	0.5	0.4	0.3
	50	3.4	4.0	4.0	6.0	3.5	4.0	3.3	3.4	2.5	2.4
	75	9.3	9.3	13.3	13.4	9.0	9.2	7.8	7.8	6.7	6.6
Annual result and depreciation	25	1.9	2.2	1.0	3.0	2.1	2.8	2.0	2.1	1.9	1.4
	50	6.0	6.4	7.6	9.0	6.0	6.2	5.6	5.3	4.6	4.5
	75	13.3	13.2	18.7	19.0	13.0	12.4	11.1	10.6	10.1	9.5
Trade receivables	25	2.3	2.3	1.3	2.3	2.9	3.0	2.6	2.4	1.5	1.6
	50	7.2	6.7	7.4	7.8	7.6	7.0	7.5	7.0	5.0	4.3
	75	13.2	12.9	15.0	16.2	13.3	12.2	12.8	12.9	10.3	9.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.0	1.9	- 1.1	1.7	1.7	2.3	1.2	1.8	1.2	1.3
	50	6.4	6.9	7.4	9.7	6.5	7.1	6.3	5.8	5.3	4.6
	75	14.8	16.1	20.0	23.8	15.4	16.6	12.7	12.6	10.8	10.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 0.7	2.0	- 20.4	- 10.3	1.6	3.6	0.8	2.7	4.6	3.9
	50	14.1	16.5	10.3	17.0	13.6	17.6	15.4	16.3	16.7	14.9
	75	43.1	52.0	46.1	67.0	43.8	54.3	44.1	42.0	36.1	35.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	88.1	95.2	63.7	96.1	94.4	100.0	97.5	97.9	88.9	84.7
	50	176.2	185.9	173.6	219.9	201.6	216.4	173.5	172.1	138.5	136.9
	75	529.0	570.8	536.1	609.1	583.8	653.4	546.8	505.6	370.0	344.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	62.2	66.1	56.6	71.1	50.0	50.6	72.5	76.4	71.0	70.1
	50	131.7	133.0	135.0	145.8	120.3	121.5	139.6	136.7	136.8	132.3
	75	292.9	300.0	328.2	373.2	250.9	262.6	340.4	341.5	235.0	258.9
		Percentage of cost of materials									
Trade payables	25	5.0	4.6	4.2	4.5	6.2	5.4	5.3	4.8	3.1	2.9
	50	10.9	10.2	13.5	12.5	12.3	10.5	10.2	10.0	8.2	7.3
	75	22.6	21.4	36.7	29.8	22.7	21.0	19.0	19.6	14.6	14.2

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

IV. Enterprises by federal state and economic sector

4. Brandenburg
All economic sectors*

Ratios	All legal forms: Total 2018	Total 2019	Less than 2: 2018	Less than 2: 2019	2 but less than 10: 2018	2 but less than 10: 2019	10 but less than 50: 2018	10 but less than 50: 2019	50 and more: 2018	50 and more: 2019
	Cylindered sample 2018/2019		Enterprises with sales of ... € million							
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	100.5	98.7	98.9	98.2	99.0	98.4	99.2	100.5	101.1
Change in finished goods	0.2	- 0.5	1.3	1.1	1.8	1.0	1.6	0.8	- 0.5	- 1.1
Interest and similar income	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.3	0.2
Other income	3.3	3.2	12.0	12.8	5.3	5.2	3.5	3.3	2.9	2.7
of which: Income from long-term equity investments	0.2	0.3	0.1	0.1	0.1	0.2	0.3	0.3	0.2	0.3
Total income	103.6	103.4	112.2	113.0	105.5	105.4	103.8	103.5	103.1	103.0
Expenses										
Cost of materials	57.6	57.8	39.0	39.0	48.0	48.1	51.6	51.3	60.9	61.3
Personnel expenses	19.7	19.7	36.6	37.0	28.7	28.2	26.9	27.2	16.1	15.9
Depreciation	4.2	3.9	6.2	6.2	5.6	5.5	5.0	4.9	3.8	3.3
of which: Depreciation of tangible fixed assets	3.9	3.8	6.2	6.2	5.5	5.4	4.9	4.8	3.4	3.3
Interest and similar expenses	0.9	0.8	1.6	1.5	1.4	1.3	1.0	1.0	0.9	0.7
Operating taxes	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1
Other expenses	15.3	15.1	23.8	22.7	17.2	16.9	14.2	14.0	15.3	15.0
Total expenses before taxes on income	97.9	97.3	107.5	106.6	101.0	100.1	98.8	98.5	97.1	96.4
Annual result before taxes on income	5.7	6.1	4.7	6.4	4.5	5.3	5.0	5.0	6.1	6.5
Taxes on income	0.9	1.0	1.3	1.4	1.2	1.3	1.1	1.1	0.8	0.9
Annual result	4.8	5.1	3.3	5.0	3.3	4.0	3.9	3.9	5.2	5.6
Profit and loss transfers (parent company)	0.2	0.3	0.1	- 0.1	0.2	0.1	0.0	0.3	0.2	0.4
Profit and loss transfers (subsidiary)	2.7	2.6	- 0.2	- 0.2	0.1	0.2	0.6	0.9	3.7	3.5
Profit for the year	2.2	2.9	3.6	5.1	3.4	3.9	3.3	3.4	1.7	2.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.3	0.4	0.4	0.3	0.3	0.6	0.6	1.9	1.8
Tangible fixed assets	39.7	38.1	53.4	52.7	50.1	49.7	45.2	43.7	36.0	34.3
of which: Land and buildings	15.3	14.9	26.7	27.6	19.9	20.5	16.0	15.8	14.2	13.5
Inventories	12.5	12.8	12.8	13.1	17.2	17.3	14.8	15.4	11.0	11.4
of which: Finished goods and merchandise	4.0	3.9	3.6	2.9	6.2	6.6	4.2	4.5	3.7	3.4
Cash	12.5	12.3	13.0	12.3	10.5	10.4	9.8	9.7	13.7	13.3
Receivables	27.1	27.8	16.3	17.4	19.0	19.2	20.0	21.2	30.8	31.4
Short-term	24.2	25.2	15.9	16.7	18.4	18.6	19.2	20.4	26.9	27.9
of which:										
Trade receivables	7.6	7.5	7.7	8.4	7.3	7.9	8.2	8.4	7.5	7.2
Receivables from affiliated companies	14.5	15.5	3.8	3.6	8.2	7.9	8.2	9.4	17.7	18.9
Long-term	2.8	2.6	0.4	0.7	0.6	0.6	0.8	0.9	3.9	3.4
of which: Loans to affiliated companies	2.6	2.4	0.1	0.5	0.2	0.2	0.5	0.6	3.7	3.3
Securities	1.9	1.9	0.5	0.5	0.2	0.2	6.3	6.1	0.8	0.9
Other long-term equity investments	4.4	5.4	3.1	3.2	1.8	2.1	2.9	2.9	5.4	6.7
of which: Goodwill	0.4	0.4	0.5	0.6	0.2	0.2	0.6	0.5	0.3	0.4
Capital										
Equity	41.8	40.9	30.7	30.7	33.1	33.3	43.6	44.1	42.8	41.2
Liabilities	39.8	39.9	64.3	64.1	62.3	61.9	44.4	43.9	34.5	34.9
Short-term	28.7	28.3	32.8	33.0	31.2	30.0	28.8	29.2	28.1	27.5
of which:										
Liabilities to banks	3.1	3.0	8.6	8.2	6.6	6.8	4.8	4.7	2.0	1.9
Trade payables	6.1	5.6	5.8	5.9	5.7	5.4	5.4	5.3	6.5	5.7
Liabilities to affiliated companies	9.8	10.9	6.2	7.0	6.7	5.6	8.3	8.1	10.7	12.6
Long-term	11.1	11.6	31.5	31.2	31.1	31.9	15.6	14.7	6.4	7.4
of which:										
Liabilities to banks	8.0	7.8	20.4	20.2	20.6	19.7	10.9	10.3	4.9	5.0
Liabilities to affiliated companies	2.5	3.3	9.8	9.5	9.2	11.2	4.1	4.0	1.0	1.9
Provisions	17.9	18.3	3.9	4.1	4.2	4.2	11.4	11.4	22.3	22.8
of which: Provisions for pensions	1.6	1.6	0.3	0.4	0.5	0.5	0.8	0.8	2.0	2.1
Other ratios	Percentage of sales									
Annual result before taxes on income	5.7	6.1	4.7	6.5	4.6	5.3	5.1	5.0	6.0	6.5
Annual result and depreciation	9.0	9.0	9.7	11.4	9.0	9.6	9.1	8.9	9.0	8.9
Trade receivables	7.2	7.1	9.6	10.0	8.5	8.5	7.8	7.9	6.8	6.6
	Percentage of the balance sheet total									
Sales	106.1	105.8	80.3	84.0	85.7	92.1	104.8	106.5	110.2	108.0
Annual result and interest paid	6.1	6.3	4.0	5.5	4.1	5.0	5.3	5.3	6.7	6.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	21.0	20.3	13.8	16.8	13.6	15.7	20.4	20.4	22.8	21.1
	Percentage of fixed assets									
Long-term equity and liabilities	108.5	110.4	108.9	108.8	122.2	124.6	107.8	110.4	106.9	108.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	128.3	133.6	88.8	88.5	93.4	97.3	101.4	103.9	144.6	150.8
Cash resources, short-term receivables and inventories	171.8	178.9	127.9	128.2	148.6	155.0	152.8	156.5	183.9	192.1
	Percentage of cost of materials									
Trade payables	10.0	9.2	18.2	17.7	13.7	12.0	9.7	9.6	9.7	8.7
Memo item:										
Balance sheet total in € billion	29.60	31.16	0.49	0.51	2.86	2.91	6.48	6.72	19.78	21.03
Sales in € billion	31.42	32.98	0.39	0.43	2.45	2.68	6.79	7.15	21.79	22.72
Number of enterprises	1 390	1 390	459	459	517	517	302	302	112	112

* Agriculture, forestry and fishing, mining and quarrying, 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*

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	23.0	21.8	11.4	10.9	28.0	26.8	27.0	27.1	38.1	37.3
	50	45.5	45.0	36.1	33.1	47.4	46.7	55.0	55.4	63.7	64.1
	75	66.6	65.9	55.5	54.7	64.9	64.1	73.1	72.4	79.4	78.4
Personnel expenses	25	12.1	12.3	13.1	14.2	13.8	13.7	11.8	12.3	7.0	6.9
	50	26.0	26.2	31.8	32.6	26.4	26.3	21.2	21.7	13.1	12.6
	75	41.8	42.1	46.7	47.9	39.6	38.9	40.7	41.3	24.8	25.8
Depreciation	25	1.2	1.2	1.1	1.1	1.2	1.2	1.2	1.2	1.1	1.1
	50	2.8	2.7	2.9	3.0	2.6	2.4	2.6	2.6	2.5	2.1
	75	6.6	6.6	8.9	8.5	6.7	6.6	5.9	5.8	5.5	5.1
Annual result	25	0.4	0.7	- 0.2	0.6	0.7	0.9	0.8	0.9	0.0	0.1
	50	2.6	3.1	2.9	4.0	2.8	3.0	2.4	2.7	1.9	1.8
	75	6.8	7.3	9.2	9.8	6.1	7.1	6.2	5.7	6.1	5.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.7	9.1	7.0	7.1	10.1	9.6	9.1	10.0	8.4	8.5
	50	28.9	28.0	26.8	24.8	28.8	28.1	33.0	31.3	29.4	28.6
	75	58.9	58.8	59.5	58.2	59.0	60.4	58.2	56.9	58.6	59.8
Inventories	25	0.2	0.2	0.0	0.0	0.8	0.7	0.5	0.5	1.2	0.8
	50	8.7	7.8	3.5	3.8	10.8	9.8	13.1	13.4	8.2	8.2
	75	29.8	29.3	20.9	21.3	33.4	31.7	33.1	35.2	32.7	29.7
Equity	25	12.1	13.5	7.9	10.6	13.1	13.6	15.2	16.9	10.9	18.3
	50	32.8	34.3	29.5	30.6	33.3	33.4	34.3	35.2	38.9	40.3
	75	55.5	57.7	53.5	57.6	55.5	57.2	58.7	59.9	59.5	57.9
Short-term liabilities	25	15.4	15.1	14.7	13.9	15.6	15.1	14.5	13.8	17.3	16.8
	50	32.9	31.8	31.0	31.9	33.5	30.7	34.0	34.0	34.7	31.9
	75	62.9	58.6	64.6	58.1	59.1	57.2	65.9	59.0	65.7	61.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0
	50	9.0	9.4	7.6	9.3	12.1	12.4	8.1	6.1	0.8	0.6
	75	34.3	35.0	39.4	39.8	35.4	36.9	28.1	28.0	22.8	20.1
		Percentage of sales									
Annual result before taxes on income	25	0.6	1.0	- 0.2	0.9	0.9	1.1	1.0	1.1	0.2	0.2
	50	3.4	3.9	3.8	4.9	3.6	3.8	3.0	3.3	2.4	1.9
	75	8.8	9.3	11.3	12.2	8.1	8.7	7.4	7.1	7.4	7.1
Annual result and depreciation	25	3.1	3.8	2.8	4.2	3.6	3.9	3.1	3.2	2.5	2.0
	50	7.3	7.9	7.6	9.7	7.7	7.9	7.0	7.2	6.0	5.2
	75	14.9	15.6	18.5	21.6	13.8	15.0	13.7	13.1	12.1	11.9
Trade receivables	25	3.0	2.8	2.2	1.9	3.5	3.6	2.8	2.7	2.9	2.6
	50	6.9	6.9	6.8	7.2	7.1	7.0	6.7	6.3	7.3	6.7
	75	11.8	11.9	13.4	13.5	11.4	10.9	11.2	11.2	11.6	12.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	2.2	0.6	2.1	2.2	2.5	2.0	2.1	0.8	0.9
	50	5.1	5.8	5.4	6.9	5.8	6.2	4.7	4.9	3.7	5.2
	75	10.9	12.0	13.7	15.9	10.9	11.6	9.6	9.5	9.1	8.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.3	5.8	- 0.8	2.9	4.9	5.7	6.9	7.5	6.3	10.7
	50	16.2	17.6	13.4	15.9	15.9	17.0	20.3	20.8	20.2	18.6
	75	41.4	43.0	39.0	47.0	43.6	41.0	43.7	46.0	35.3	38.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	90.5	91.7	79.7	83.4	96.9	97.6	87.8	90.4	82.4	83.5
	50	130.8	130.4	131.0	132.4	145.8	141.9	122.9	121.8	121.2	117.4
	75	260.6	283.7	275.6	292.1	287.5	311.6	221.3	225.3	178.8	190.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	51.2	53.4	51.2	52.7	50.0	53.0	52.4	55.2	57.4	55.7
	50	114.6	116.0	123.4	134.3	112.4	114.0	106.0	104.4	114.0	113.7
	75	227.8	248.9	304.6	314.4	223.9	236.0	193.1	215.7	180.3	194.1
		Percentage of cost of materials									
Trade payables	25	5.1	4.7	4.5	4.0	5.6	5.4	5.1	4.7	4.1	3.9
	50	10.3	9.4	11.4	10.7	10.8	9.4	8.9	9.0	8.5	8.3
	75	20.5	18.0	32.2	29.2	21.0	18.3	15.7	14.6	15.2	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

IV. Enterprises by federal state and economic sector

5. Bremen
All economic sectors*

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	100.0	100.3	98.8	99.9	100.6	101.9	100.5	99.4	99.9
Change in finished goods	0.4	0.0	- 0.3	1.2	0.1	- 0.6	- 1.9	- 0.5	0.6	0.1
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1
Other income	3.0	3.0	2.4	2.5	3.1	2.9	3.9	2.6	2.9	3.0
of which: Income from long-term equity investments	0.2	0.7	0.0	0.0	0.1	0.1	0.3	0.3	0.2	0.7
Total income	103.1	103.1	102.5	102.6	103.2	103.0	104.1	102.7	103.0	103.1
Expenses										
Cost of materials	74.0	75.2	30.0	32.1	53.4	53.3	58.0	56.7	76.0	77.3
Personnel expenses	14.3	13.7	23.0	25.0	26.4	27.2	24.0	24.8	13.0	12.5
Depreciation	2.1	2.0	16.7	15.6	3.5	3.7	2.1	2.2	2.1	2.0
of which: Depreciation of tangible fixed assets	2.0	1.9	16.6	15.5	3.4	3.6	2.0	1.9	2.0	1.8
Interest and similar expenses	0.8	0.7	2.3	2.0	1.2	1.1	0.6	0.6	0.8	0.8
Operating taxes	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	9.3	8.7	15.9	17.5	15.4	15.4	14.3	14.4	8.7	8.1
Total expenses before taxes on income	100.5	100.4	87.8	92.3	100.0	100.8	99.1	98.6	100.7	100.6
Annual result before taxes on income	2.5	2.6	14.7	10.3	3.2	2.1	5.0	4.1	2.3	2.5
Taxes on income	0.5	0.6	2.0	2.2	1.1	0.9	1.0	1.2	0.4	0.5
Annual result	2.0	2.1	12.7	8.1	2.1	1.3	4.0	2.9	1.8	2.0
Profit and loss transfers (parent company)	0.1	0.1	- 0.3	- 0.3	0.1	0.1	- 0.2	0.5	0.1	0.1
Profit and loss transfers (subsidiary)	0.5	0.1	0.1	- 0.5	- 0.2	- 0.3	0.9	1.1	0.4	0.0
Profit for the year	1.7	2.1	12.2	8.4	2.4	1.6	2.9	2.3	1.5	2.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.0	0.1	0.1	1.0	0.9	0.7	0.8	1.1	1.0
Tangible fixed assets	36.6	34.9	77.1	77.7	47.4	46.8	23.3	23.1	37.6	35.7
of which: Land and buildings	9.2	10.3	2.1	0.7	16.2	15.0	14.2	14.3	8.5	9.7
Inventories	18.9	17.2	3.0	3.5	18.0	16.9	22.7	22.2	18.6	16.8
of which: Finished goods and merchandise	7.8	7.5	2.0	2.0	12.0	11.5	13.4	13.0	7.1	6.9
Cash	4.2	3.9	7.6	7.7	9.5	8.9	9.7	10.1	3.5	3.1
Receivables	34.0	36.8	8.8	7.8	21.0	23.4	38.1	38.8	34.0	36.9
Short-term	33.1	35.9	8.6	7.7	19.8	22.1	34.9	35.8	33.3	36.3
of which:										
Trade receivables	16.4	15.8	2.3	2.9	12.3	12.9	18.9	18.3	16.3	15.7
Receivables from affiliated companies	11.9	15.1	4.1	2.2	5.4	7.1	12.7	14.1	12.0	15.5
Long-term	0.9	0.9	0.2	0.1	1.2	1.2	3.2	3.0	0.7	0.6
of which: Loans to affiliated companies	0.6	0.6	0.0	0.0	0.9	1.0	1.9	1.6	0.4	0.4
Securities	0.5	0.6	0.0	0.0	0.1	0.1	0.6	0.7	0.5	0.6
Other long-term equity investments	4.3	5.2	0.2	0.1	2.2	2.2	4.5	3.9	4.3	5.4
of which: Goodwill	0.2	0.2	0.0	0.0	0.4	0.5	0.2	0.2	0.2	0.2
Capital										
Equity	25.6	26.6	40.4	40.3	32.7	31.7	40.0	40.1	23.8	25.0
Liabilities	55.0	53.8	55.9	55.6	60.1	61.3	49.9	49.3	55.5	54.1
Short-term	34.8	34.7	34.2	35.0	33.3	34.4	41.9	40.6	34.1	34.1
of which:										
Liabilities to banks	5.2	5.2	2.0	2.2	12.0	11.0	7.6	6.9	4.8	4.9
Trade payables	8.5	7.7	1.3	1.1	6.7	6.0	8.7	8.6	8.6	7.7
Liabilities to affiliated companies	11.1	11.2	28.0	27.5	9.4	11.8	15.2	16.9	10.6	10.5
Long-term	20.2	19.1	21.7	20.6	26.8	26.9	8.0	8.7	21.4	20.0
of which:										
Liabilities to banks	7.2	8.9	19.1	18.0	23.9	24.2	4.8	4.5	7.1	9.0
Liabilities to affiliated companies	9.5	7.0	2.6	2.6	2.2	2.2	2.4	3.5	10.5	7.5
Provisions	18.9	19.3	2.9	3.2	6.7	6.5	9.3	9.7	20.3	20.7
of which: Provisions for pensions	7.5	7.6	0.2	0.2	1.1	1.1	2.1	2.2	8.2	8.4
Other ratios	Percentage of sales									
Annual result before taxes on income	2.6	2.6	14.6	10.4	3.2	2.1	4.9	4.1	2.3	2.5
Annual result and depreciation	4.2	4.1	29.3	24.0	5.6	5.0	6.0	5.1	3.9	4.0
Trade receivables	9.5	8.8	6.3	7.3	8.7	9.1	11.4	11.1	9.3	8.6
	Percentage of the balance sheet total									
Sales	172.6	180.4	37.1	39.5	141.7	142.7	166.0	165.0	174.7	183.5
Annual result and interest paid	4.9	5.1	5.5	4.0	4.7	3.3	7.5	5.7	4.6	5.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.3	10.6	20.9	18.3	13.8	11.9	19.8	16.7	9.5	10.1
	Percentage of fixed assets									
Long-term equity and liabilities	123.3	125.6	80.2	78.4	116.8	116.6	156.5	163.7	121.2	123.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	107.3	115.0	47.5	44.1	88.3	90.5	107.3	113.8	108.0	116.0
Cash resources, short-term receivables and inventories	161.6	164.8	56.2	54.0	142.4	139.7	161.6	168.4	162.5	165.2
	Percentage of cost of materials									
Trade payables	6.6	5.7	11.8	8.7	8.8	7.9	9.2	9.2	6.4	5.4
Memo item:										
Balance sheet total in € billion	20.58	21.65	0.10	0.09	0.40	0.41	1.98	2.03	18.10	19.12
Sales in € billion	35.52	39.06	0.04	0.04	0.57	0.58	3.30	3.35	31.62	35.09
Number of enterprises	394	394	39	39	100	100	141	141	114	114

* Agriculture, forestry and fishing, mining and quarrying, 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									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	31.3	30.8	2.0	4.5	28.7	28.5	40.4	37.1	53.1	52.6
	50	61.0	60.2	19.2	30.4	51.2	52.2	62.0	61.4	73.8	72.7
	75	78.3	78.0	49.6	51.1	74.6	74.8	77.4	76.3	83.9	83.4
Personnel expenses	25	7.7	8.1	0.0	0.0	12.3	12.4	9.7	11.5	4.8	4.8
	50	17.2	17.7	17.0	23.1	27.4	27.2	18.0	18.9	11.4	12.5
	75	35.4	36.3	41.5	41.7	40.9	43.2	34.0	34.1	25.2	22.1
Depreciation	25	0.5	0.5	0.8	1.3	0.6	0.8	0.6	0.6	0.3	0.4
	50	1.4	1.5	2.8	2.8	1.4	1.5	1.3	1.4	1.1	1.1
	75	3.0	3.1	23.5	25.7	2.8	3.6	2.3	2.6	2.7	2.5
Annual result	25	0.5	0.3	0.7	0.8	0.3	0.2	0.5	0.2	0.3	0.4
	50	2.4	2.1	3.6	4.6	2.7	2.0	2.2	2.0	2.0	2.1
	75	5.7	5.3	12.6	15.4	5.5	4.7	5.7	5.1	3.8	4.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.3	2.3	2.0	1.8	3.6	3.5	2.6	2.8	1.5	1.5
	50	11.9	11.0	25.0	16.9	14.0	11.8	9.6	11.0	11.0	8.7
	75	34.7	31.1	71.4	70.4	37.7	32.0	28.3	26.2	32.0	30.8
Inventories	25	0.7	0.5	0.0	0.0	0.8	0.4	2.1	3.0	1.2	1.1
	50	14.5	13.5	0.0	0.0	13.1	13.3	22.5	24.4	14.7	14.5
	75	40.8	41.0	15.8	11.4	42.9	38.2	44.3	43.5	40.8	41.0
Equity	25	13.8	13.2	8.7	4.7	15.8	14.8	13.5	15.0	13.2	11.5
	50	30.4	30.4	37.7	33.7	30.5	28.5	32.6	32.2	28.5	26.2
	75	48.7	51.5	68.2	67.2	48.8	55.0	53.9	54.5	42.7	44.1
Short-term liabilities	25	19.6	17.5	7.3	7.8	19.8	16.4	19.4	20.8	25.4	22.8
	50	41.7	39.6	27.3	15.6	35.6	31.9	47.1	43.2	44.3	45.6
	75	65.1	66.0	65.1	71.0	57.7	64.3	65.8	66.0	66.8	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	0.8	0.8	0.0	0.0	12.4	13.4	0.5	0.0	0.0	0.0
	75	26.7	26.2	17.3	19.2	47.9	43.9	21.0	21.7	19.2	21.5
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.4	0.9	1.2	0.3	0.3	0.8	0.4	0.6	0.6
	50	2.9	2.8	3.6	5.1	3.3	2.8	3.1	2.7	2.4	2.5
	75	7.3	6.8	16.8	15.5	7.7	6.5	7.4	6.8	5.8	5.4
Annual result and depreciation	25	1.9	1.7	3.6	4.2	2.3	1.7	2.0	1.7	1.4	1.3
	50	5.1	4.7	8.9	8.9	6.2	6.2	5.1	4.4	4.2	4.1
	75	9.9	10.0	47.0	22.3	9.7	10.3	9.5	8.0	9.0	8.8
Trade receivables	25	4.0	3.7	0.1	0.1	4.5	3.8	4.5	3.8	3.9	4.3
	50	8.2	7.8	5.2	5.9	7.9	8.0	8.4	7.3	9.2	9.0
	75	12.8	12.4	10.9	12.6	12.8	12.9	12.8	12.0	13.3	11.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	1.8	2.0	1.6	1.9	2.2	2.3	1.3	2.0	2.3
	50	5.9	5.9	3.5	6.3	6.8	6.3	7.0	5.3	5.0	5.7
	75	12.3	12.6	7.1	12.6	14.5	12.7	13.7	14.1	9.4	10.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.7	4.3	- 3.0	- 5.6	2.6	3.8	5.1	6.1	6.0	4.5
	50	14.6	15.5	11.9	13.6	17.8	18.6	18.2	19.0	12.2	13.6
	75	37.6	36.5	30.1	31.1	44.0	40.5	45.9	42.3	27.2	30.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.2	98.5	51.1	49.1	104.7	100.0	102.6	114.0	103.4	100.1
	50	188.2	200.0	110.6	96.3	215.8	212.1	218.3	226.9	172.2	184.1
	75	506.3	511.1	240.4	297.3	630.0	816.4	614.1	492.9	382.5	475.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	58.6	63.6	59.5	45.5	58.2	68.4	55.9	64.6	66.9	63.5
	50	110.7	114.6	145.1	132.4	103.9	109.8	110.7	113.4	108.8	114.1
	75	219.4	237.9	710.3	459.0	222.1	287.2	219.0	227.7	189.9	183.4
		Percentage of cost of materials									
Trade payables	25	3.1	2.8	0.9	0.0	4.1	2.6	3.5	3.4	2.9	2.8
	50	7.4	6.6	3.2	4.4	8.4	6.7	6.5	6.6	7.8	7.0
	75	11.8	11.0	15.3	11.0	13.6	12.5	10.8	10.4	10.8	11.2

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

IV. Enterprises by federal state and economic sector

6. Hamburg
All economic sectors*

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.8	98.5	99.2	98.9	99.5	99.1	99.3	99.8	99.8
Change in finished goods	0.3	0.2	1.5	0.8	1.1	0.5	0.9	0.7	0.2	0.2
Interest and similar income	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Other income	3.2	2.7	4.6	4.9	4.2	3.9	3.7	3.9	3.2	2.6
of which: Income from long-term equity investments	0.7	0.7	0.3	0.5	0.6	0.5	0.5	0.4	0.7	0.7
Total income	103.4	102.9	104.9	105.1	104.4	104.1	103.9	104.1	103.4	102.8
Expenses										
Cost of materials	82.4	81.6	32.2	32.9	49.0	48.0	57.6	57.6	83.9	83.1
Personnel expenses	7.2	7.2	33.5	32.5	26.7	27.1	23.2	23.2	6.2	6.3
Depreciation	1.6	1.6	7.5	6.9	3.4	3.6	2.7	3.1	1.5	1.5
of which: Depreciation of tangible fixed assets	1.5	1.5	6.9	6.8	3.3	3.4	2.5	2.4	1.4	1.4
Interest and similar expenses	1.0	0.9	2.0	1.8	1.0	1.0	1.1	1.0	1.0	0.9
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.1	0.0	0.0	0.0
Other expenses	8.5	8.4	23.9	23.6	19.0	19.0	15.8	15.8	8.0	7.9
Total expenses before taxes on income	100.6	99.7	99.3	97.9	99.2	98.7	100.4	100.8	100.6	99.7
Annual result before taxes on income	2.8	3.2	5.6	7.2	5.2	5.4	3.4	3.4	2.7	3.1
Taxes on income	0.4	0.5	1.7	1.7	1.5	1.2	0.9	0.9	0.3	0.4
Annual result	2.4	2.7	3.9	5.5	3.8	4.1	2.6	2.5	2.4	2.7
Profit and loss transfers (parent company)	0.2	0.2	0.2	0.3	0.1	- 0.1	- 0.1	- 0.1	0.2	0.2
Profit and loss transfers (subsidiary)	1.1	1.2	0.1	0.1	0.4	0.7	0.7	0.8	1.2	1.2
Profit for the year	1.5	1.7	4.0	5.6	3.5	3.4	1.8	1.6	1.4	1.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.8	0.7	1.0	1.1	1.0	0.8	0.7	0.6	0.8
Tangible fixed assets	25.6	26.0	50.6	48.7	30.6	29.4	26.8	25.7	25.5	25.9
of which: Land and buildings	6.5	6.5	3.6	3.4	5.1	5.5	11.3	11.0	6.2	6.2
Inventories	12.5	12.6	7.3	7.6	15.8	16.3	18.2	18.6	12.1	12.3
of which: Finished goods and merchandise	7.7	7.6	3.2	3.4	9.0	9.5	7.9	8.2	7.7	7.6
Cash	3.8	3.7	15.5	15.2	11.8	11.7	9.9	10.4	3.4	3.2
Receivables	34.7	35.8	20.1	21.4	32.7	33.5	36.4	37.1	34.7	35.8
Short-term	31.2	32.4	19.2	19.9	31.9	32.1	34.1	35.0	31.1	32.3
of which:										
Trade receivables	8.8	8.6	8.8	9.3	15.8	15.6	13.3	12.8	8.5	8.2
Receivables from affiliated companies	20.2	21.1	6.2	6.4	11.8	12.3	17.2	18.5	20.5	21.4
Long-term	3.5	3.4	0.9	1.5	0.9	1.4	2.3	2.1	3.6	3.5
of which: Loans to affiliated companies	3.2	3.2	0.7	1.3	0.3	0.8	1.6	1.6	3.3	3.3
Securities	2.7	2.7	0.2	0.2	0.2	0.3	0.6	0.7	2.8	2.8
Other long-term equity investments	19.7	18.0	4.6	4.2	6.9	6.7	6.7	6.1	20.7	18.9
of which: Goodwill	1.0	0.9	0.3	0.3	2.1	1.6	1.1	1.0	1.0	0.9
Capital										
Equity	32.5	33.2	32.7	32.8	32.5	32.9	31.1	31.2	32.6	33.3
Liabilities	50.3	49.8	61.2	61.2	57.2	57.4	52.5	52.9	50.1	49.5
Short-term	35.1	34.5	31.7	33.6	40.1	41.3	39.4	41.6	34.8	34.1
of which:										
Liabilities to banks	3.6	3.7	11.3	12.8	9.7	9.5	7.0	7.3	3.3	3.4
Trade payables	10.3	10.1	5.6	6.1	8.8	8.1	8.0	7.7	10.4	10.3
Liabilities to affiliated companies	15.1	15.6	5.7	5.6	10.6	11.2	13.8	14.1	15.3	15.7
Long-term	15.2	15.3	29.5	27.7	17.1	16.0	13.1	11.3	15.3	15.5
of which:										
Liabilities to banks	7.2	7.5	25.0	22.7	11.4	11.1	7.6	6.2	7.1	7.5
Liabilities to affiliated companies	4.2	4.1	2.4	2.6	3.3	2.8	4.6	4.3	4.2	4.1
Provisions	16.7	16.4	5.1	5.0	9.3	8.7	15.2	14.5	16.9	16.6
of which: Provisions for pensions	8.3	8.4	0.5	0.5	2.9	2.9	4.5	4.8	8.6	8.7
Other ratios	Percentage of sales									
Annual result before taxes on income	2.8	3.2	5.7	7.3	5.3	5.4	3.5	3.4	2.8	3.1
Annual result and depreciation	4.0	4.3	11.6	12.4	7.3	7.8	5.4	5.6	3.9	4.2
Trade receivables	5.0	4.8	10.2	10.2	10.9	10.6	9.3	8.9	4.8	4.5
	Percentage of the balance sheet total									
Sales	175.0	178.8	86.4	90.7	145.2	146.2	142.8	143.2	177.3	181.5
Annual result and interest paid	6.0	6.5	5.2	6.7	7.0	7.5	5.3	5.0	6.0	6.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.0	12.2	19.3	21.7	18.9	20.5	13.0	13.6	10.8	12.0
	Percentage of fixed assets									
Long-term equity and liabilities	109.1	112.8	110.3	110.1	132.4	133.8	131.6	135.1	108.0	111.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	102.3	106.3	110.2	105.1	109.0	106.5	112.0	109.9	101.6	106.1
Cash resources, short-term receivables and inventories	137.8	142.9	133.1	127.8	148.3	146.1	158.1	154.8	136.4	142.1
	Percentage of cost of materials									
Trade payables	7.1	6.9	19.8	20.3	12.3	11.5	9.6	9.2	7.0	6.8
Memo item:										
Balance sheet total in € billion	163.59	165.56	0.43	0.47	1.87	1.96	8.26	8.64	153.03	154.48
Sales in € billion	286.23	296.09	0.38	0.43	2.71	2.86	11.79	12.37	271.35	280.43
Number of enterprises	1 926	1 926	484	484	526	526	513	513	403	403

* Agriculture, forestry and fishing, mining and quarrying, 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 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	21.4	21.6	1.0	1.3	20.7	21.1	33.8	32.8	52.9	53.9
	50	53.2	53.1	25.4	24.8	48.5	47.5	64.5	64.1	79.1	78.1
	75	79.5	78.9	51.8	51.2	71.9	72.6	83.8	83.4	90.4	89.9
Personnel expenses	25	5.8	6.3	8.2	9.9	10.3	10.6	6.3	6.6	2.4	2.7
	50	17.4	17.8	27.9	27.5	21.0	21.5	16.0	16.2	7.9	8.1
	75	37.9	37.9	48.0	47.7	43.0	42.3	33.4	32.9	18.8	19.2
Depreciation	25	0.3	0.3	0.5	0.5	0.4	0.4	0.3	0.3	0.2	0.2
	50	1.1	1.1	1.8	1.7	1.1	1.1	0.9	0.8	0.8	0.9
	75	3.1	3.1	4.9	5.1	2.4	2.5	2.7	2.6	2.5	2.8
Annual result	25	0.3	0.4	0.0	0.3	0.4	0.6	0.3	0.4	0.3	0.3
	50	2.3	2.3	4.0	4.1	2.5	2.7	1.9	1.8	1.7	1.7
	75	6.3	6.4	11.7	10.4	6.5	6.4	4.8	4.6	4.6	4.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.2	1.2	1.8	1.8	1.5	1.4	1.2	1.3	0.7	0.7
	50	6.6	6.2	9.3	8.9	6.1	6.0	5.8	5.5	5.3	4.6
	75	24.6	24.0	36.2	36.8	19.3	20.1	23.6	21.9	23.9	24.0
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.4	0.9	0.7
	50	6.5	6.5	0.0	0.0	6.6	6.5	12.3	13.2	13.8	13.1
	75	33.6	33.7	17.5	16.5	33.6	34.6	39.9	40.1	38.1	38.1
Equity	25	9.8	10.7	5.2	6.9	10.8	12.1	10.5	11.1	10.9	11.7
	50	26.1	27.2	26.9	29.6	29.0	29.7	26.8	27.7	21.7	24.6
	75	47.6	49.1	53.9	54.3	50.2	52.2	44.5	45.9	41.4	42.1
Short-term liabilities	25	21.3	20.7	15.7	15.0	22.3	21.9	25.5	25.3	23.1	22.4
	50	45.8	44.8	37.8	37.6	46.1	44.5	50.6	49.0	50.2	47.3
	75	70.8	69.2	70.1	65.7	68.2	68.6	70.6	69.7	75.0	72.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.6	2.3	1.8	0.0	0.0	0.0	0.0
	75	24.2	23.8	31.0	30.2	24.0	24.9	25.4	23.7	15.7	16.3
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.6	0.0	0.5	0.6	0.8	0.5	0.6	0.4	0.5
	50	3.2	3.1	5.0	5.4	3.6	3.7	2.7	2.6	2.2	2.2
	75	8.3	8.3	14.0	13.6	8.8	8.4	6.3	6.6	5.8	5.6
Annual result and depreciation	25	1.5	1.9	1.6	2.7	2.0	2.3	1.4	1.6	1.2	1.2
	50	5.1	5.1	8.5	8.7	5.8	5.7	4.0	4.1	3.8	3.4
	75	12.0	12.1	21.1	20.5	12.1	12.6	9.2	9.3	8.3	7.8
Trade receivables	25	2.9	2.9	1.4	1.9	4.2	3.7	3.2	3.2	3.2	3.3
	50	7.6	7.2	6.3	6.4	8.4	7.7	7.6	7.1	7.7	7.4
	75	13.1	12.9	13.1	12.8	14.0	13.8	13.0	12.3	12.4	12.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	2.5	1.2	2.2	2.2	3.1	2.0	2.3	2.2	2.1
	50	6.5	6.8	7.7	8.9	7.1	7.7	6.2	6.5	5.5	5.2
	75	15.0	14.6	20.6	22.6	16.5	16.2	12.3	11.8	11.3	10.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.8	3.5	- 10.8	- 8.9	3.7	4.2	3.9	5.2	3.9	4.2
	50	15.1	15.0	17.2	14.9	18.7	18.8	14.6	14.2	11.5	12.9
	75	39.2	38.7	48.8	49.6	52.6	48.6	37.7	35.3	26.6	27.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	95.9	98.4	84.3	87.8	106.5	105.4	105.7	105.4	90.4	91.2
	50	206.6	219.0	166.4	185.2	289.8	290.3	249.8	264.9	161.9	178.3
	75	735.6	790.7	582.4	673.3	979.2	956.3	807.6	833.3	554.1	582.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	64.7	65.8	67.2	70.0	67.6	68.9	66.2	65.0	59.1	61.0
	50	116.6	119.7	139.4	142.9	127.8	127.2	109.4	115.8	102.3	103.4
	75	237.1	254.3	293.1	320.6	242.5	264.8	212.5	218.4	194.3	209.8
		Percentage of cost of materials									
Trade payables	25	3.9	3.5	4.7	3.8	5.1	4.4	4.0	3.6	2.7	2.2
	50	8.7	7.8	12.3	12.1	10.8	9.3	8.2	7.3	6.0	5.8
	75	17.4	16.0	33.3	36.7	21.1	17.9	14.8	13.8	10.9	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

7. Hesse
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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	99.3	99.0	97.5	98.3	98.3	99.4	99.6	99.2	99.3
Change in finished goods	0.8	0.7	1.0	2.5	1.7	1.7	0.6	0.4	0.8	0.7
Interest and similar income	0.2	0.3	0.3	0.2	0.1	0.1	0.1	0.2	0.2	0.4
Other income	2.8	3.0	4.2	3.6	3.0	2.7	2.8	2.8	2.8	3.0
of which: Income from long-term equity investments	0.5	0.7	0.3	0.1	0.2	0.2	0.2	0.3	0.6	0.7
Total income	103.0	103.3	104.5	103.8	103.1	102.9	102.9	102.9	103.0	103.4
Expenses										
Cost of materials	71.0	70.8	36.3	36.4	47.9	47.6	54.9	55.1	73.0	72.8
Personnel expenses	14.6	15.1	34.6	33.6	28.7	28.7	25.2	25.2	13.3	13.9
Depreciation	2.6	2.7	4.6	4.4	3.3	3.2	2.9	2.7	2.5	2.7
of which: Depreciation of tangible fixed assets	2.4	2.6	4.5	4.3	3.2	3.2	2.6	2.6	2.4	2.5
Interest and similar expenses	1.1	0.9	1.2	1.0	0.9	0.8	0.8	0.7	1.1	0.9
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	11.3	11.2	22.0	21.4	18.2	18.0	15.4	15.2	10.7	10.7
Total expenses before taxes on income	100.6	100.9	98.8	97.1	99.1	98.5	99.2	99.0	100.7	101.1
Annual result before taxes on income	2.4	2.5	5.7	6.7	4.1	4.3	3.7	3.9	2.2	2.3
Taxes on income	0.5	0.5	1.4	1.4	1.1	1.1	1.1	1.1	0.4	0.4
Annual result	1.9	2.0	4.4	5.3	3.0	3.2	2.7	2.8	1.8	1.9
Profit and loss transfers (parent company)	0.8	0.7	0.0	0.0	0.2	0.2	0.2	0.2	0.9	0.8
Profit and loss transfers (subsidiary)	1.7	1.7	- 0.1	- 0.2	0.3	0.4	0.7	0.6	1.9	1.9
Profit for the year	1.0	1.0	4.5	5.5	2.8	2.9	2.2	2.4	0.8	0.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.9	2.5	0.7	0.7	1.0	0.9	1.1	1.0	3.1	2.7
Tangible fixed assets	29.3	29.3	41.4	38.8	34.0	33.8	25.0	24.8	29.6	29.6
of which: Land and buildings	12.0	11.7	11.1	10.4	13.0	12.5	10.2	9.9	12.1	11.8
Inventories	13.5	12.7	14.9	16.8	21.9	23.0	22.3	22.2	12.6	11.7
of which: Finished goods and merchandise	6.6	5.8	6.8	6.2	8.4	8.0	8.3	8.3	6.4	5.6
Cash	4.8	4.6	15.4	16.5	12.6	12.6	11.7	11.7	4.1	3.9
Receivables	30.1	29.9	24.2	24.0	25.1	24.0	33.0	32.8	30.0	29.8
Short-term	27.8	27.6	22.8	22.6	24.1	23.0	31.5	31.2	27.5	27.4
of which:										
Trade receivables	9.6	9.2	11.7	11.3	12.8	12.4	14.9	14.1	9.1	8.7
Receivables from affiliated companies	16.0	16.1	5.3	5.1	7.4	6.5	12.7	13.1	16.4	16.5
Long-term	2.4	2.3	1.5	1.4	1.0	1.0	1.5	1.6	2.5	2.4
of which: Loans to affiliated companies	1.8	1.7	1.1	1.0	0.4	0.5	1.1	1.1	1.9	1.8
Securities	1.4	1.3	0.3	0.4	1.4	1.3	0.9	0.8	1.4	1.4
Other long-term equity investments	17.4	19.2	2.5	2.2	3.3	3.9	5.2	5.9	18.8	20.6
of which: Goodwill	1.2	1.0	0.9	0.6	0.5	0.8	0.7	0.6	1.3	1.1
Capital										
Equity	31.0	30.5	28.5	30.6	34.1	33.2	34.4	35.3	30.7	30.0
Liabilities	51.9	52.4	64.7	62.5	57.1	58.0	51.2	50.9	51.9	52.4
Short-term	38.4	37.8	37.2	38.3	38.0	39.7	39.2	39.9	38.3	37.6
of which:										
Liabilities to banks	2.5	2.5	8.7	9.0	7.7	8.5	5.2	5.7	2.2	2.1
Trade payables	6.3	5.8	8.9	8.6	7.8	7.4	7.9	7.6	6.1	5.6
Liabilities to affiliated companies	22.0	22.3	6.8	5.6	7.5	7.5	13.2	13.3	23.0	23.4
Long-term	13.6	14.6	27.5	24.2	19.2	18.4	12.0	11.0	13.6	14.8
of which:										
Liabilities to banks	4.9	5.0	20.4	18.1	14.7	13.9	6.5	6.3	4.5	4.7
Liabilities to affiliated companies	7.1	7.4	5.1	4.2	3.4	3.2	4.8	3.8	7.4	7.8
Provisions	16.0	15.9	6.0	6.0	8.1	7.8	13.1	12.5	16.4	16.4
of which: Provisions for pensions	5.6	5.9	1.3	1.2	1.9	2.0	3.7	3.8	5.9	6.1
Other ratios	Percentage of sales									
Annual result before taxes on income	2.4	2.5	5.8	6.9	4.2	4.4	3.8	3.9	2.3	2.3
Annual result and depreciation	4.5	4.8	9.0	9.9	6.4	6.6	5.6	5.5	4.4	4.7
Trade receivables	7.1	7.1	9.2	8.8	9.5	9.2	10.5	10.1	6.7	6.7
	Percentage of the balance sheet total									
Sales	136.0	130.8	127.8	127.8	135.4	134.4	141.1	139.4	135.6	130.0
Annual result and interest paid	4.0	3.8	7.2	8.3	5.3	5.5	4.9	4.9	3.9	3.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.6	9.6	20.6	23.9	16.3	16.3	14.5	14.6	9.1	9.2
	Percentage of fixed assets									
Long-term equity and liabilities	94.9	94.0	124.1	129.6	136.8	131.7	149.2	147.9	91.5	90.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	86.4	86.4	103.1	102.6	97.7	90.2	110.6	108.0	84.0	84.3
Cash resources, short-term receivables and inventories	121.6	119.9	143.1	146.5	155.5	148.1	167.4	163.6	116.9	115.3
	Percentage of cost of materials									
Trade payables	6.5	6.3	19.1	18.0	11.8	11.4	10.1	9.9	6.1	5.9
Memo item:										
Balance sheet total in € billion	244.04	257.07	0.71	0.79	3.77	4.06	18.81	19.83	220.75	232.41
Sales in € billion	331.96	336.20	0.91	1.00	5.11	5.45	26.53	27.63	299.41	302.12
Number of enterprises	4 018	4 018	1 085	1 085	1 032	1 032	1 131	1 131	770	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: 7. Hesse
a) All economic sectors*

Ratios	Quartile value ... %	Total 2018	Total 2019	Less than 2 2018	Less than 2 2019	2 but less than 10 2018	2 but less than 10 2019	10 but less than 50 2018	10 but less than 50 2019	50 and more 2018	50 and more 2019
		cont'd: All legal forms									
				Enterprises with sales of ... € million							
		Cylindered sample 2018/2019									
		Of the enterprises captured … had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	26.4	26.2	7.4	6.8	26.6	26.7	35.3	35.9	45.6	45.3
	50	49.4	49.4	32.1	31.0	48.1	47.6	56.8	56.4	67.0	67.0
	75	71.0	71.1	51.7	52.1	67.0	67.3	74.9	75.0	82.5	82.0
Personnel expenses	25	11.3	11.5	16.3	16.2	15.6	15.4	10.2	10.1	6.0	6.2
	50	23.6	24.1	32.6	31.8	27.2	27.7	20.3	20.5	14.2	15.1
	75	39.3	39.6	47.1	48.1	39.4	40.1	36.0	35.9	28.5	29.4
Depreciation	25	0.6	0.6	0.9	0.8	0.7	0.7	0.6	0.5	0.3	0.4
	50	1.6	1.6	2.1	2.1	1.6	1.6	1.4	1.4	1.2	1.3
	75	3.7	3.6	4.6	4.7	3.4	3.3	3.3	3.3	3.3	3.4
Annual result	25	0.4	0.6	0.3	1.0	0.5	0.6	0.6	0.5	0.2	0.2
	50	2.5	2.7	3.6	4.2	2.7	2.6	2.3	2.3	1.9	1.6
	75	6.5	6.8	11.6	11.1	6.0	6.5	5.5	5.7	4.6	4.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.9	2.8	3.0	2.8	3.7	3.6	2.6	2.8	2.1	2.1
	50	11.5	11.6	13.1	12.8	11.9	11.9	11.1	11.5	10.1	10.2
	75	33.7	33.5	39.6	37.5	32.0	32.1	33.3	33.4	30.2	30.1
Inventories	25	0.5	0.6	0.0	0.0	1.0	1.2	1.3	1.2	1.6	1.5
	50	12.7	12.0	4.3	4.3	16.4	15.3	19.2	18.2	14.7	13.3
	75	37.6	37.8	26.8	28.3	45.7	43.2	40.9	41.2	33.1	33.1
Equity	25	9.9	11.7	2.1	8.4	9.8	10.9	13.7	15.2	12.4	13.1
	50	29.0	30.2	27.7	29.5	26.2	28.5	32.1	33.4	27.7	28.5
	75	51.3	52.7	52.6	55.6	50.3	52.1	53.9	54.1	47.2	47.6
Short-term liabilities	25	19.0	18.9	16.9	16.7	20.1	20.4	19.3	18.9	20.2	20.3
	50	40.3	39.4	40.6	39.1	41.7	41.3	38.4	38.4	39.5	39.4
	75	66.1	63.6	72.0	65.8	68.6	66.0	62.8	62.5	62.3	59.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	1.4	1.4	5.8	5.4	7.2	6.4	0.2	0.2	0.0	0.0
	75	22.6	22.9	30.5	29.5	29.0	28.8	17.7	18.7	9.2	9.3
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.8	0.3	1.3	0.7	0.8	0.8	0.8	0.4	0.4
	50	3.3	3.4	4.5	5.3	3.5	3.5	3.1	3.1	2.4	2.1
	75	8.1	8.4	13.7	13.7	7.8	8.4	7.1	7.6	5.8	5.6
Annual result and depreciation	25	2.2	2.3	2.5	3.6	2.5	2.6	2.3	2.3	1.4	1.4
	50	5.7	5.8	7.7	8.5	5.9	5.8	5.3	5.2	4.3	4.2
	75	11.9	12.4	18.9	18.5	11.6	12.1	10.9	10.4	8.8	8.5
Trade receivables	25	3.1	2.8	1.8	1.6	3.6	3.3	3.8	3.4	3.3	3.0
	50	7.5	7.0	6.2	5.7	7.5	7.1	8.3	7.7	7.6	7.5
	75	13.1	12.6	12.6	11.9	13.2	12.2	13.2	12.9	13.5	13.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	2.3	1.8	3.1	2.2	2.5	2.3	2.2	1.6	1.4
	50	6.0	6.2	8.1	9.5	6.2	6.3	5.6	5.6	4.7	4.4
	75	13.4	13.8	21.6	23.7	13.4	14.0	10.8	10.9	9.9	9.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.3	3.7	- 5.1	2.3	3.6	3.3	5.1	4.8	3.8	3.9
	50	14.9	15.3	14.7	18.2	15.0	14.1	16.5	16.0	13.5	12.9
	75	39.4	40.0	50.6	54.9	41.7	39.9	41.4	40.4	28.0	27.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	93.9	99.2	73.0	89.3	98.5	102.9	100.6	103.1	99.3	96.2
	50	180.0	191.2	160.8	194.8	193.1	209.3	190.0	191.4	168.2	170.0
	75	546.4	580.4	577.8	658.0	582.7	597.7	547.9	607.5	431.6	454.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	58.5	59.7	52.8	54.6	54.0	52.7	62.6	62.9	67.1	68.5
	50	115.5	121.3	121.3	131.2	109.9	110.8	110.1	116.7	121.2	126.2
	75	248.0	258.5	297.6	325.9	234.4	240.3	239.4	250.4	225.3	224.0
		Percentage of cost of materials									
Trade payables	25	4.0	3.6	4.5	4.1	4.7	4.3	3.9	3.4	2.9	2.5
	50	8.8	8.5	12.5	11.3	9.7	9.3	7.9	7.5	7.1	6.7
	75	18.1	17.1	29.6	27.5	18.9	18.1	15.1	14.2	13.2	13.1

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

IV. Enterprises by federal state and economic sector

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

Ratios	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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.1	99.2	98.9	97.4	98.3	98.1	99.3	99.7	99.1	99.2
Change in finished goods	0.9	0.8	1.1	2.6	1.7	1.9	0.7	0.3	0.9	0.8
Interest and similar income	0.2	0.4	0.3	0.2	0.1	0.1	0.2	0.2	0.2	0.4
Other income	3.0	3.2	4.6	3.8	3.2	2.9	3.0	3.0	3.0	3.3
of which: Income from long-term equity investments	0.6	0.7	0.3	0.0	0.2	0.2	0.2	0.3	0.6	0.8
Total income	103.2	103.6	104.9	104.0	103.3	103.0	103.2	103.1	103.2	103.6
Expenses										
Cost of materials	70.0	70.1	36.4	36.8	47.3	47.1	54.4	54.5	71.8	71.9
Personnel expenses	15.1	15.5	37.4	36.3	30.2	30.3	26.0	26.0	13.9	14.3
Depreciation	2.7	2.8	3.7	3.4	2.9	2.8	2.8	2.6	2.7	2.8
of which: Depreciation of tangible fixed assets	2.5	2.6	3.6	3.3	2.7	2.8	2.5	2.5	2.5	2.6
Interest and similar expenses	1.1	1.0	0.9	0.8	0.8	0.7	0.7	0.7	1.1	1.0
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	11.8	11.6	22.5	21.7	18.5	18.3	15.7	15.4	11.3	11.1
Total expenses before taxes on income	100.7	101.0	101.1	99.1	99.7	99.3	99.6	99.2	100.8	101.2
Annual result before taxes on income	2.5	2.5	3.8	4.9	3.6	3.7	3.6	3.9	2.4	2.4
Taxes on income	0.5	0.5	1.3	1.4	1.2	1.2	1.2	1.2	0.5	0.4
Annual result	1.9	2.0	2.5	3.5	2.4	2.5	2.4	2.7	1.9	2.0
Profit and loss transfers (parent company)	0.9	0.8	0.0	0.0	0.2	0.1	0.2	0.3	1.0	0.9
Profit and loss transfers (subsidiary)	2.0	2.0	- 0.2	- 0.2	0.4	0.6	0.8	0.8	2.1	2.1
Profit for the year	0.8	0.9	2.6	3.7	2.2	2.1	1.8	2.2	0.7	0.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	3.0	2.6	0.8	0.8	1.1	1.0	1.0	0.9	3.2	2.7
Tangible fixed assets	29.7	29.6	33.3	31.1	29.3	29.4	24.2	24.2	30.1	30.0
of which: Land and buildings	12.3	12.0	11.4	10.1	12.6	12.1	10.0	9.6	12.5	12.2
Inventories	12.6	11.7	17.0	18.8	22.3	23.6	21.5	21.4	11.8	10.8
of which: Finished goods and merchandise	6.3	5.6	8.0	7.1	8.8	8.4	7.7	7.7	6.2	5.4
Cash	4.8	4.6	17.5	18.5	14.1	13.8	11.8	11.7	4.1	3.9
Receivables	29.8	29.6	27.4	26.9	27.3	25.9	34.1	34.0	29.5	29.3
Short-term	27.3	27.2	26.6	26.2	26.4	25.0	32.3	32.2	27.0	26.8
of which:										
Trade receivables	9.5	9.1	13.7	13.0	13.7	13.3	14.9	14.1	9.0	8.6
Receivables from affiliated companies	15.8	16.0	6.0	5.7	8.5	7.4	13.6	14.1	16.1	16.3
Long-term	2.5	2.4	0.8	0.7	0.8	0.9	1.7	1.8	2.6	2.5
of which: Loans to affiliated companies	1.8	1.7	0.3	0.3	0.3	0.4	1.3	1.3	1.9	1.8
Securities	1.5	1.4	0.4	0.5	1.6	1.3	1.0	0.9	1.5	1.5
Other long-term equity investments	18.2	20.1	2.9	2.6	3.8	4.5	5.5	6.0	19.4	21.4
of which: Goodwill	1.3	1.1	0.8	0.6	0.6	0.9	0.7	0.7	1.3	1.1
Capital										
Equity	31.8	31.2	32.6	34.2	36.7	35.3	37.2	37.9	31.3	30.6
Liabilities	50.9	51.4	59.2	57.6	53.4	55.0	48.3	48.2	51.1	51.5
Short-term	37.3	36.4	38.8	40.2	37.5	37.9	37.7	38.2	37.2	36.2
of which:										
Liabilities to banks	2.1	1.9	7.7	7.9	6.7	6.3	4.6	4.9	1.8	1.6
Trade payables	6.0	5.4	10.4	9.9	8.3	8.0	7.9	7.7	5.8	5.2
Liabilities to affiliated companies	22.3	22.5	6.6	5.7	7.4	7.4	12.5	12.5	23.3	23.5
Long-term	13.7	14.9	20.4	17.5	15.9	17.1	10.6	10.0	13.9	15.3
of which:										
Liabilities to banks	4.7	4.9	12.0	10.3	10.7	12.0	5.7	5.8	4.5	4.7
Liabilities to affiliated companies	7.3	7.8	6.0	4.8	4.3	4.0	4.2	3.4	7.6	8.2
Provisions	16.3	16.2	7.1	7.0	8.9	8.5	13.4	12.8	16.6	16.6
of which: Provisions for pensions	5.7	6.0	1.8	1.7	2.4	2.4	3.7	3.8	5.9	6.2
Other ratios	Percentage of sales									
Annual result before taxes on income	2.5	2.6	3.8	5.0	3.7	3.8	3.6	4.0	2.4	2.4
Annual result and depreciation	4.7	4.9	6.2	7.1	5.4	5.4	5.2	5.4	4.6	4.8
Trade receivables	7.5	7.3	9.7	9.3	9.7	9.6	10.9	10.5	7.1	7.0
	Percentage of the balance sheet total									
Sales	127.5	123.8	141.7	140.2	141.1	137.8	136.0	134.6	126.6	122.7
Annual result and interest paid	3.9	3.7	4.9	6.2	4.6	4.6	4.3	4.6	3.9	3.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.3	9.4	17.6	21.0	15.4	14.7	13.9	14.3	9.0	9.0
	Percentage of fixed assets									
Long-term equity and liabilities	94.2	93.9	144.6	150.7	152.1	148.7	154.6	154.4	90.8	90.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	87.8	88.7	114.5	112.2	109.2	103.0	117.6	115.8	85.1	86.2
Cash resources, short-term receivables and inventories	121.6	120.9	158.2	159.1	168.7	165.2	174.7	171.8	116.7	116.0
	Percentage of cost of materials									
Trade payables	6.6	6.2	20.0	18.6	12.3	12.0	10.5	10.5	6.3	5.8
Memo item:										
Balance sheet total in € billion	224.63	236.87	0.50	0.56	2.77	3.03	16.09	17.00	205.27	216.27
Sales in € billion	286.43	293.20	0.71	0.79	3.91	4.17	21.89	22.89	259.93	265.35
Number of enterprises	3 251	3 251	855	855	800	800	929	929	667	667

* Agriculture, forestry and fishing, mining and quarrying, 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									
				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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	26.0	25.9	7.6	7.2	25.3	25.8	33.8	34.4	43.5	43.7
	50	49.1	49.1	32.6	31.0	48.1	46.9	55.5	55.8	65.0	65.6
	75	70.8	70.8	51.0	51.9	66.9	67.0	74.6	74.6	82.1	81.9
Personnel expenses	25	11.8	12.0	18.5	19.1	16.1	15.9	10.2	10.1	5.7	5.9
	50	25.1	25.7	36.1	35.3	28.3	29.0	21.1	21.2	15.4	16.0
	75	41.9	42.8	50.6	50.6	41.5	42.9	37.9	37.2	29.3	30.0
Depreciation	25	0.6	0.5	0.8	0.7	0.7	0.6	0.5	0.5	0.3	0.3
	50	1.5	1.5	1.9	1.9	1.5	1.5	1.3	1.3	1.2	1.3
	75	3.5	3.4	4.1	3.9	3.1	3.2	3.2	3.3	3.5	3.5
Annual result	25	0.3	0.4	- 0.2	0.7	0.3	0.4	0.5	0.4	0.2	0.2
	50	2.2	2.3	2.6	3.2	2.2	2.1	2.2	2.3	2.1	1.7
	75	5.8	6.0	7.7	8.1	5.3	5.5	5.5	5.8	4.6	4.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.5	2.4	2.5	2.4	3.1	2.8	2.1	2.3	1.8	1.9
	50	9.9	9.8	10.9	10.5	9.9	9.8	9.5	9.8	8.7	8.8
	75	29.6	29.7	31.6	30.7	28.8	28.2	30.3	31.1	28.5	28.7
Inventories	25	0.3	0.4	0.0	0.0	0.8	0.9	0.8	0.9	1.3	1.3
	50	11.0	10.4	4.0	4.0	14.5	13.8	16.9	15.8	12.9	11.3
	75	36.6	36.9	28.8	27.8	43.6	41.8	40.5	40.5	31.8	31.3
Equity	25	12.4	13.9	4.4	10.7	12.3	13.1	17.1	19.1	13.0	13.4
	50	32.0	33.0	31.2	32.7	29.4	31.1	35.8	37.2	29.3	30.6
	75	54.3	55.4	54.9	59.1	53.4	54.2	57.0	56.8	48.3	50.1
Short-term liabilities	25	17.7	17.7	16.6	16.9	18.6	19.4	17.0	16.4	18.9	18.8
	50	37.2	37.0	39.2	38.1	38.5	38.3	34.7	34.5	37.3	37.5
	75	63.6	60.4	70.7	62.9	65.3	62.0	60.0	58.6	60.1	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	0.0	0.0	3.0	2.7	3.4	3.3	0.0	0.0	0.0	0.0
	75	18.2	17.6	24.6	22.3	24.2	24.6	14.6	15.0	6.0	5.5
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.6	- 0.1	0.8	0.5	0.6	0.7	0.7	0.4	0.3
	50	3.0	3.1	3.3	4.2	3.1	2.9	3.1	3.2	2.5	2.3
	75	7.5	7.7	9.5	10.2	7.3	7.6	7.4	7.9	5.8	5.8
Annual result and depreciation	25	1.8	2.0	1.7	2.8	2.1	2.1	2.1	2.2	1.4	1.3
	50	5.3	5.4	6.0	7.0	5.5	5.3	5.2	5.2	4.5	4.3
	75	11.0	11.2	13.5	14.4	10.9	11.2	11.0	10.6	8.8	8.5
Trade receivables	25	3.3	2.9	2.0	1.7	3.5	3.3	3.9	3.5	3.5	3.1
	50	7.8	7.3	6.6	6.1	7.6	7.2	8.5	7.8	8.1	7.9
	75	13.7	13.1	13.3	12.6	13.7	12.9	13.9	13.3	14.1	13.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	1.9	1.0	2.3	1.8	2.0	2.0	1.9	1.4	1.3
	50	5.4	5.5	6.4	7.3	5.5	5.6	5.3	5.3	4.6	4.3
	75	11.7	12.5	16.4	17.6	11.4	12.5	10.4	10.8	9.8	9.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.2	2.6	- 11.1	- 1.8	2.1	1.7	4.1	4.3	3.4	3.5
	50	13.9	14.2	10.7	14.6	13.8	11.7	16.7	16.9	13.5	13.1
	75	36.5	37.5	36.8	43.0	39.1	37.4	44.0	43.8	29.0	27.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	103.7	108.2	86.6	104.9	111.2	111.9	113.3	113.0	102.2	101.6
	50	204.3	214.9	193.5	238.9	233.1	253.3	223.3	211.8	173.4	176.2
	75	647.8	692.3	721.1	837.5	693.4	760.8	618.2	685.2	494.8	521.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	64.8	68.1	57.0	65.6	60.0	60.9	68.7	69.8	72.5	74.9
	50	129.8	132.1	135.2	141.3	127.7	123.7	126.1	131.0	132.9	138.8
	75	279.6	285.3	351.6	369.4	268.4	282.0	269.4	283.6	244.3	243.7
		Percentage of cost of materials									
Trade payables	25	4.0	3.6	4.9	4.2	4.8	4.7	4.0	3.5	2.9	2.5
	50	9.1	8.6	13.4	11.6	9.8	9.5	8.1	7.9	7.3	6.7
	75	18.7	17.8	30.9	28.3	19.9	18.7	15.6	14.9	13.4	13.5

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

IV. Enterprises by federal state and economic sector

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

Ratios	Non-corporations Total 2018	Total 2019	Less than 2 2018	Less than 2 2019	2 but less than 10 2018	2 but less than 10 2019	10 but less than 50 2018	10 but less than 50 2019	50 and more 2018	50 and more 2019
	Cylindered sample 2018/2019; Enterprises with sales of ... € million									
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	100.1	99.3	98.0	98.1	99.0	99.9	99.1	99.5	100.2
Change in finished goods	0.5	- 0.1	0.7	2.0	1.9	1.0	0.1	0.9	0.5	- 0.2
Interest and similar income	0.2	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.3
Other income	1.3	1.4	3.0	2.7	2.5	2.3	1.5	1.7	1.2	1.3
of which: Income from long-term equity investments	0.2	0.2	0.3	0.1	0.2	0.2	0.2	0.2	0.2	0.2
Total income	101.5	101.7	103.2	102.9	102.6	102.5	101.6	101.8	101.4	101.6
Expenses										
Cost of materials	77.5	75.5	35.9	34.9	49.9	49.2	57.3	57.9	80.9	78.9
Personnel expenses	11.1	12.3	24.4	23.8	23.7	23.7	21.3	21.5	9.5	10.7
Depreciation	2.1	2.3	7.8	8.0	4.9	4.7	3.3	3.3	1.8	2.1
of which: Depreciation of tangible fixed assets	2.0	2.3	7.8	8.0	4.7	4.6	3.2	3.2	1.8	2.0
Interest and similar expenses	0.8	0.6	2.1	1.9	1.3	1.2	1.0	1.0	0.8	0.6
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	8.0	8.8	20.0	20.5	17.1	17.2	14.0	14.3	7.0	7.7
Total expenses before taxes on income	99.6	99.6	90.4	89.2	96.9	96.0	97.0	98.0	100.0	100.0
Annual result before taxes on income	1.9	2.0	12.9	13.7	5.7	6.5	4.5	3.8	1.4	1.6
Taxes on income	0.3	0.3	1.6	1.6	0.9	1.0	0.7	0.7	0.2	0.3
Annual result	1.6	1.7	11.3	12.0	4.7	5.5	3.9	3.1	1.1	1.3
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.2	0.3	0.0	0.0	0.2	0.3
Profit and loss transfers (subsidiary)	0.0	0.0	- 0.1	0.1	0.0	0.0	- 0.1	0.0	0.0	0.0
Profit for the year	1.7	2.0	11.4	12.0	4.9	5.8	4.0	3.2	1.3	1.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	2.0	0.2	0.3	0.5	0.5	1.5	1.4	1.6	2.2
Tangible fixed assets	25.3	25.8	60.9	58.5	47.0	46.7	29.9	28.6	22.6	23.6
of which: Land and buildings	8.0	7.9	10.5	11.2	14.1	13.8	11.7	11.4	6.9	6.9
Inventories	24.0	23.6	9.8	11.7	20.8	21.2	26.5	27.2	24.0	23.3
of which: Finished goods and merchandise	9.2	8.1	3.9	4.0	7.2	6.8	11.4	11.6	9.0	7.6
Cash	5.2	5.2	10.3	11.2	8.5	9.0	11.1	11.5	3.9	3.8
Receivables	34.0	33.6	16.7	16.4	19.3	18.4	27.0	25.4	36.4	36.3
Short-term	32.6	32.2	13.5	13.4	17.8	17.1	26.5	24.9	34.9	34.7
of which:										
Trade receivables	10.8	11.0	7.0	6.8	10.4	9.9	14.9	14.0	10.2	10.6
Receivables from affiliated companies	17.9	17.3	3.7	3.7	4.5	3.9	7.7	6.8	20.8	20.2
Long-term	1.4	1.4	3.2	3.0	1.5	1.3	0.5	0.5	1.5	1.6
of which: Loans to affiliated companies	1.1	1.2	3.1	2.9	0.8	0.8	0.3	0.3	1.3	1.4
Securities	0.3	0.3	0.1	0.1	1.1	1.3	0.3	0.2	0.2	0.2
Other long-term equity investments	9.1	8.8	1.6	1.4	1.9	2.1	3.3	5.4	10.7	9.9
of which: Goodwill	0.2	0.3	1.0	0.8	0.4	0.4	0.2	0.2	0.2	0.3
Capital										
Equity	22.6	21.8	18.5	21.4	26.8	27.2	18.1	20.2	23.2	21.8
Liabilities	63.7	64.8	77.8	74.9	67.4	67.0	68.3	66.9	62.5	64.1
Short-term	51.2	54.7	33.3	33.6	39.2	44.9	48.1	50.5	52.8	56.4
of which:										
Liabilities to banks	8.0	9.8	11.3	11.8	10.3	15.1	8.5	10.1	7.7	9.4
Trade payables	10.2	10.7	5.4	5.3	6.3	5.9	8.1	7.4	10.9	11.7
Liabilities to affiliated companies	18.4	20.3	7.3	5.3	7.8	7.9	17.2	18.2	19.5	21.7
Long-term	12.5	10.1	44.5	41.3	28.2	22.1	20.3	16.4	9.7	7.8
of which:										
Liabilities to banks	7.1	6.5	40.6	37.8	25.6	19.5	11.1	9.0	4.8	4.8
Liabilities to affiliated companies	4.9	3.0	2.8	2.6	0.8	0.9	8.2	6.4	4.6	2.5
Provisions	12.8	12.5	3.1	3.4	5.6	5.7	11.1	10.6	13.6	13.4
of which: Provisions for pensions	4.9	4.9	0.1	0.1	0.6	0.7	3.6	3.7	5.4	5.4
Other ratios	Percentage of sales									
Annual result before taxes on income	1.9	2.0	13.0	14.0	5.8	6.5	4.5	3.8	1.4	1.6
Annual result and depreciation	3.7	4.0	19.2	20.4	9.8	10.2	7.2	6.5	3.0	3.4
Trade receivables	4.6	5.2	7.4	7.0	8.7	8.0	8.7	8.3	4.0	4.7
	Percentage of the balance sheet total									
Sales	234.6	212.8	94.4	96.0	119.7	124.3	171.0	168.1	255.1	227.9
Annual result and interest paid	5.7	5.0	12.7	13.6	7.3	8.3	8.4	6.9	5.0	4.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.9	11.8	25.5	29.1	18.2	19.9	17.4	15.9	10.4	10.5
	Percentage of fixed assets									
Long-term equity and liabilities	107.1	96.5	95.8	99.4	107.2	96.4	118.7	111.9	105.4	93.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	74.1	68.7	71.5	73.1	67.5	58.4	78.4	72.3	73.7	68.6
Cash resources, short-term receivables and inventories	121.1	111.8	100.9	107.8	120.5	105.6	133.6	126.0	119.2	109.9
	Percentage of cost of materials									
Trade payables	5.6	6.7	15.7	15.6	10.3	9.5	8.3	7.5	5.3	6.5
Memo item:										
Balance sheet total in € billion	19.41	20.21	0.21	0.22	1.00	1.03	2.72	2.82	15.48	16.13
Sales in € billion	45.52	43.00	0.20	0.21	1.20	1.28	4.65	4.74	39.48	36.77
Number of enterprises	767	767	230	230	232	232	202	202	103	103

* Agriculture, forestry and fishing, mining and quarrying, 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: Non-corporations									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Quartile value	Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	27.0	27.6	4.7	3.3	29.5	29.4	42.7	42.2	56.5	55.0
	50	51.4	50.1	31.3	31.1	48.6	48.3	59.4	58.0	74.2	74.5
	75	71.7	72.2	52.8	53.8	69.5	69.4	75.9	76.6	84.2	83.8
Personnel expenses	25	9.3	9.7	6.5	7.2	12.6	12.6	9.6	10.2	6.6	7.1
	50	19.2	19.4	20.6	20.4	21.8	22.5	17.3	17.8	12.0	12.2
	75	32.4	32.2	33.6	34.4	33.6	33.6	31.8	31.7	20.6	22.5
Depreciation	25	0.9	0.8	1.3	1.1	0.9	0.8	0.9	0.8	0.6	0.6
	50	2.1	2.1	3.5	3.2	2.0	2.0	1.8	1.9	1.3	1.3
	75	4.7	4.6	7.3	6.7	4.8	4.9	3.4	3.5	2.9	3.0
Annual result	25	1.3	1.3	4.0	5.0	1.8	1.6	1.0	0.9	0.3	0.4
	50	4.0	4.5	12.3	12.1	3.9	4.7	2.6	2.3	1.6	1.3
	75	10.9	11.0	23.3	21.2	7.5	8.7	5.5	5.2	4.4	4.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.4	7.4	7.9	7.5	7.8	7.7	6.6	6.6	5.5	7.1
	50	21.2	20.9	27.7	24.5	21.6	19.5	19.8	20.5	17.0	18.6
	75	48.3	49.0	63.8	61.5	49.4	53.1	42.1	41.2	35.2	34.6
Inventories	25	1.9	1.9	0.0	0.0	2.1	2.1	9.1	8.4	12.5	15.1
	50	18.6	19.3	5.9	5.5	21.4	19.7	24.9	27.0	23.2	25.4
	75	41.6	42.1	25.8	31.8	50.6	47.6	43.9	44.1	43.0	40.8
Equity	25	3.7	5.5	- 4.6	0.4	4.9	6.3	4.7	6.3	8.4	9.1
	50	16.9	18.3	16.2	17.3	17.1	18.5	15.3	16.6	18.6	21.1
	75	37.7	39.0	43.0	45.6	36.7	41.0	32.9	35.1	40.9	37.2
Short-term liabilities	25	28.9	27.4	18.3	15.6	30.9	26.1	34.0	30.6	31.0	36.0
	50	53.4	51.9	44.3	46.4	56.6	52.3	55.7	54.7	52.5	54.5
	75	76.4	74.5	82.3	75.9	77.2	74.7	73.7	74.9	73.2	71.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	2.5	2.0	0.0	0.0	0.0	0.0
	50	15.1	14.2	21.5	23.0	19.3	17.3	9.9	9.6	4.4	5.3
	75	43.1	43.4	58.7	58.9	46.3	45.3	33.4	33.6	36.7	32.4
		Percentage of sales									
Annual result before taxes on income	25	1.7	1.8	4.4	5.8	2.3	2.1	1.4	1.2	0.5	0.5
	50	4.8	5.1	13.7	13.9	5.0	5.4	3.1	3.0	1.9	1.6
	75	12.4	12.5	26.0	24.3	9.1	10.3	6.1	6.0	5.3	4.8
Annual result and depreciation	25	3.7	3.7	7.6	9.1	4.2	4.2	3.0	2.8	1.5	1.7
	50	7.9	8.2	19.0	18.5	7.7	7.9	5.6	5.0	3.8	3.7
	75	17.9	17.7	32.6	32.3	13.3	15.0	9.9	9.9	9.7	8.8
Trade receivables	25	2.4	2.3	0.8	1.4	3.6	3.2	3.6	3.0	2.4	2.5
	50	6.2	5.9	4.3	4.0	7.0	6.8	7.3	6.6	6.2	5.6
	75	10.8	10.3	10.0	9.5	11.4	10.7	11.8	11.9	9.1	9.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.2	4.3	7.4	10.1	4.2	4.6	4.0	3.3	2.3	2.3
	50	9.6	9.9	23.1	27.0	10.1	10.0	6.8	7.0	5.3	4.9
	75	22.3	24.3	59.5	56.3	17.7	20.9	12.7	11.4	10.6	10.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.2	8.6	12.8	15.7	9.0	9.3	7.6	7.5	6.0	6.9
	50	19.1	20.6	40.5	37.7	18.6	19.7	15.6	14.7	12.0	12.3
	75	52.5	55.9	103.6	128.9	46.8	55.4	29.7	29.8	26.7	25.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	60.9	65.2	31.0	54.7	69.0	66.7	66.0	62.5	75.6	76.2
	50	109.7	115.7	96.4	108.7	113.2	125.8	110.1	113.9	128.3	122.4
	75	228.6	251.4	201.1	269.2	268.7	270.1	216.8	221.0	229.5	253.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	38.4	38.1	35.9	32.0	34.7	34.9	39.6	39.8	42.0	42.3
	50	74.9	74.5	81.8	97.4	68.9	70.1	72.8	72.9	75.6	74.2
	75	134.6	144.8	192.0	223.2	123.5	131.2	111.3	131.0	116.6	118.6
		Percentage of cost of materials									
Trade payables	25	3.9	3.6	3.8	3.9	4.6	3.9	3.7	3.3	2.9	2.4
	50	8.1	7.7	9.9	9.6	9.5	8.6	6.5	6.1	6.6	7.3
	75	15.3	14.5	21.8	23.2	15.5	15.6	12.0	10.8	11.2	11.2

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

IV. Enterprises by federal state and economic sector

7. Hesse
b) Manufacturing

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.6	98.9	98.8	94.8	98.2	97.4	98.9	99.7	98.6	98.8
Change in finished goods	1.4	1.1	1.2	5.2	1.8	2.6	1.1	0.3	1.4	1.2
Interest and similar income	0.3	0.8	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.8
Other income	3.8	5.0	2.5	2.8	2.6	2.2	2.3	2.6	4.0	5.2
of which: Income from long-term equity investments	1.3	1.8	0.0	0.0	0.4	0.3	0.4	0.5	1.4	1.9
Total income	104.1	105.7	102.7	102.9	102.7	102.4	102.5	102.7	104.3	106.0
Expenses										
Cost of materials	62.5	61.5	38.7	39.3	46.7	46.1	50.9	51.2	63.8	62.7
Personnel expenses	17.3	19.2	35.7	35.3	30.9	31.4	26.7	27.2	16.3	18.2
Depreciation	3.4	4.0	3.1	2.9	2.7	2.6	3.1	2.9	3.4	4.1
of which: Depreciation of tangible fixed assets	3.1	3.7	3.1	2.8	2.5	2.5	2.7	2.7	3.1	3.8
Interest and similar expenses	1.7	1.5	0.9	0.9	0.8	0.8	0.8	0.8	1.8	1.6
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	16.4	16.8	19.1	18.6	17.0	17.1	16.7	17.1	16.4	16.7
Total expenses before taxes on income	101.4	103.0	97.8	97.1	98.2	98.1	98.2	99.1	101.7	103.4
Annual result before taxes on income	2.7	2.7	4.9	5.8	4.5	4.3	4.3	3.6	2.6	2.6
Taxes on income	0.6	0.6	1.3	1.2	1.1	1.0	1.0	1.1	0.5	0.5
Annual result	2.2	2.2	3.6	4.5	3.4	3.3	3.2	2.5	2.1	2.1
Profit and loss transfers (parent company)	2.3	2.3	0.0	0.0	0.2	0.4	0.1	0.2	2.5	2.6
Profit and loss transfers (subsidiary)	3.2	3.2	0.4	0.4	0.6	0.9	0.7	0.4	3.5	3.5
Profit for the year	1.3	1.3	3.2	4.2	3.0	2.7	2.6	2.3	1.1	1.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	5.5	4.5	0.4	0.6	1.7	1.6	1.6	1.5	5.8	4.7
Tangible fixed assets	13.8	13.5	24.5	22.0	23.5	22.9	20.4	20.8	13.3	12.9
of which: Land and buildings	4.8	4.6	7.3	6.5	11.9	11.2	9.0	9.0	4.5	4.3
Inventories	12.6	11.5	33.3	37.0	31.7	33.3	31.6	30.8	11.2	10.1
of which: Finished goods and merchandise	4.7	4.0	14.0	11.4	9.6	9.5	7.8	7.8	4.5	3.7
Cash	3.0	2.9	12.7	13.8	10.2	11.1	9.3	10.0	2.5	2.3
Receivables	31.5	31.2	23.5	21.0	28.0	25.1	29.5	28.2	31.6	31.5
Short-term	27.6	27.4	22.8	20.4	26.8	24.2	27.9	26.6	27.6	27.5
of which:										
Trade receivables	5.5	5.1	13.9	12.4	16.3	13.9	13.6	12.9	4.9	4.5
Receivables from affiliated companies	20.6	20.9	3.9	3.8	8.2	8.1	11.4	10.8	21.3	21.7
Long-term	3.9	3.8	0.7	0.5	1.3	0.9	1.6	1.6	4.1	3.9
of which: Loans to affiliated companies	2.8	2.7	0.0	0.0	0.2	0.2	1.2	1.1	3.0	2.8
Securities	0.4	0.3	1.5	1.3	1.5	1.4	1.0	0.6	0.3	0.3
Other long-term equity investments	33.0	35.9	3.5	3.7	2.8	4.1	6.3	7.7	35.0	37.9
of which: Goodwill	2.5	2.0	1.6	1.1	0.7	1.7	0.8	0.7	2.7	2.1
Capital										
Equity	28.9	27.5	30.0	30.0	36.7	36.2	36.6	38.4	28.3	26.8
Liabilities	53.5	54.5	58.9	60.3	52.3	53.7	49.9	48.6	53.8	54.8
Short-term	39.9	40.5	44.2	45.6	39.8	39.7	38.7	37.8	40.0	40.7
of which:										
Liabilities to banks	1.6	1.3	11.4	10.7	6.9	6.4	5.4	6.0	1.3	1.0
Trade payables	5.4	4.5	10.8	10.5	7.7	7.0	6.3	5.8	5.3	4.4
Liabilities to affiliated companies	29.0	31.0	4.0	4.2	9.2	9.6	13.6	13.0	30.2	32.3
Long-term	13.6	13.9	14.7	14.7	12.5	14.0	11.1	10.7	13.8	14.1
of which:										
Liabilities to banks	4.4	3.8	10.4	10.9	7.9	8.7	4.3	4.9	4.4	3.7
Liabilities to affiliated companies	7.3	6.6	2.8	2.4	3.8	3.9	6.2	5.3	7.4	6.7
Provisions	17.3	17.2	11.1	9.6	10.8	9.8	13.4	13.0	17.6	17.5
of which: Provisions for pensions	8.0	8.1	5.3	4.4	3.4	3.2	5.2	5.4	8.3	8.3
Other ratios	Percentage of sales									
Annual result before taxes on income	2.8	2.8	5.0	6.1	4.6	4.4	4.3	3.6	2.6	2.7
Annual result and depreciation	5.6	6.2	6.8	7.8	6.2	6.1	6.3	5.4	5.6	6.3
Trade receivables	5.5	5.8	8.2	8.2	11.3	10.1	10.3	9.7	5.0	5.3
	Percentage of the balance sheet total									
Sales	100.8	88.6	169.4	151.0	144.8	136.8	132.1	132.2	98.3	85.4
Annual result and interest paid	4.0	3.3	7.7	8.6	6.2	5.8	5.4	4.4	3.8	3.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.4	7.9	20.1	20.9	16.9	15.8	15.5	13.8	7.9	7.6
	Percentage of fixed assets									
Long-term equity and liabilities	89.6	85.8	171.5	182.5	173.7	176.2	173.3	170.8	86.3	82.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	77.1	75.2	83.5	77.9	94.2	90.2	96.8	97.4	75.8	73.8
Cash resources, short-term receivables and inventories	108.7	103.7	159.0	158.8	173.8	174.2	178.4	178.8	103.7	98.7
	Percentage of cost of materials									
Trade payables	8.4	8.2	16.4	16.8	11.2	10.8	9.3	8.6	8.4	8.1
Memo item:										
Balance sheet total in € billion	96.78	103.69	0.07	0.08	0.82	0.89	5.84	5.96	90.04	96.75
Sales in € billion	97.52	91.89	0.12	0.13	1.19	1.22	7.72	7.88	88.49	82.66
Number of enterprises	863	863	112	112	212	212	312	312	227	227

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 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	37.8	37.4	26.9	27.4	34.3	34.4	39.4	39.6	46.4	46.5
	50	49.3	49.2	36.5	36.3	46.9	44.9	49.7	50.2	56.5	57.3
	75	60.5	60.0	47.2	49.4	56.3	57.0	59.9	59.5	69.4	68.5
Personnel expenses	25	18.5	18.7	27.1	23.5	22.3	23.4	18.6	18.8	12.2	13.1
	50	27.5	27.8	35.3	37.5	30.6	32.2	27.6	27.8	20.9	21.9
	75	36.3	37.2	45.3	47.6	39.7	40.1	35.3	36.2	28.1	29.2
Depreciation	25	1.1	1.1	1.1	1.0	1.0	1.0	1.2	1.2	1.0	1.1
	50	2.1	2.2	2.2	1.9	1.6	1.7	2.2	2.4	2.2	2.4
	75	3.8	3.9	3.9	4.4	3.2	3.2	4.0	4.2	3.8	3.9
Annual result	25	0.5	0.3	0.1	0.3	0.6	0.5	0.6	0.2	0.5	0.0
	50	2.7	2.4	2.0	2.6	2.9	2.3	2.7	2.5	2.9	2.3
	75	6.5	6.2	6.3	7.0	5.7	5.8	6.6	6.2	7.1	6.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.4	6.4	6.2	6.2	5.9	5.4	7.1	7.3	6.0	6.4
	50	16.2	16.7	17.8	15.0	12.4	14.4	18.4	20.2	15.9	16.3
	75	32.4	32.6	34.2	34.9	31.3	29.8	33.9	34.2	28.6	30.3
Inventories	25	13.3	12.6	5.9	5.6	14.3	15.0	16.5	16.5	10.3	9.0
	50	26.4	26.0	23.1	20.7	31.7	32.2	30.4	29.6	19.9	19.5
	75	44.5	44.2	49.1	54.1	51.2	52.9	45.4	43.6	33.0	32.5
Equity	25	14.2	15.5	3.3	8.8	10.8	13.0	16.6	20.6	15.5	16.2
	50	32.7	32.7	27.2	28.8	34.2	32.3	35.6	36.9	29.9	30.2
	75	53.9	54.1	48.9	54.3	56.5	54.9	57.1	56.0	47.3	46.9
Short-term liabilities	25	19.0	18.7	17.6	18.4	19.8	19.4	19.1	18.1	17.7	18.2
	50	34.6	35.0	36.2	38.7	35.8	36.1	34.9	35.0	30.2	32.4
	75	57.5	55.5	74.3	64.6	62.2	59.4	55.9	55.0	51.7	51.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	2.3	2.4	16.8	15.2	8.1	9.6	1.9	1.8	0.0	0.0
	75	20.6	21.6	33.4	39.4	26.4	26.3	16.8	18.2	9.0	6.7
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.4	0.1	0.4	1.1	0.6	0.7	0.3	0.6	0.2
	50	3.6	3.2	2.4	3.3	3.7	3.2	3.7	3.3	3.8	2.9
	75	7.9	8.0	7.2	8.2	7.6	7.9	8.3	8.2	8.0	7.6
Annual result and depreciation	25	2.8	2.6	2.7	3.2	3.1	2.8	3.0	2.7	2.5	2.0
	50	6.2	6.1	5.7	6.6	6.0	5.6	6.7	6.3	6.2	6.3
	75	11.3	11.1	10.4	11.2	10.4	10.7	12.2	10.6	12.0	11.3
Trade receivables	25	3.9	3.3	3.1	2.7	4.8	4.7	4.0	3.4	3.6	2.8
	50	8.1	7.5	6.4	6.1	8.6	8.1	8.7	7.7	7.6	7.4
	75	12.5	11.9	11.5	9.4	15.4	14.0	12.8	12.6	11.3	10.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	1.5	1.6	2.0	2.4	1.8	2.1	1.2	2.4	1.4
	50	5.9	5.1	5.7	6.7	6.3	5.6	5.8	5.2	5.9	4.5
	75	12.3	12.1	14.6	17.5	11.9	11.8	11.5	10.8	12.7	11.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.2	3.9	1.0	3.2	3.5	4.3	5.3	4.9	4.7	2.9
	50	15.2	15.0	11.2	14.6	14.9	15.7	17.9	17.0	15.1	12.3
	75	37.7	37.2	36.9	39.7	40.7	39.8	44.8	43.1	28.9	31.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	110.0	112.0	93.4	111.7	111.6	121.6	112.7	114.9	106.1	107.6
	50	186.2	188.7	189.1	210.9	196.4	216.1	186.2	184.7	166.9	172.9
	75	390.8	391.0	577.8	489.6	534.5	542.1	382.2	354.1	274.9	265.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	56.2	55.5	40.8	33.6	47.9	44.9	55.1	58.1	69.1	70.8
	50	104.0	105.2	108.3	105.6	99.0	94.5	95.5	96.9	114.6	123.6
	75	214.0	224.0	219.5	228.6	207.3	214.9	203.3	205.0	241.3	237.1
		Percentage of cost of materials									
Trade payables	25	4.2	3.9	4.4	4.9	4.9	4.7	4.0	3.6	4.0	3.7
	50	7.9	7.6	10.8	11.3	8.4	8.9	7.1	6.4	7.9	7.5
	75	14.5	14.2	24.6	23.6	15.3	15.1	12.0	12.1	13.9	13.5

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	99.0	100.0	97.3	98.6	96.9	99.1	99.6	99.4	99.1
Change in finished goods	0.8	1.0	0.0	2.7	1.4	3.1	0.9	0.4	0.6	0.9
Interest and similar income	0.2	0.2	0.4	0.3	0.1	0.1	0.2	0.2	0.3	0.3
Other income	3.9	3.7	10.5	10.1	5.4	5.5	4.2	3.9	3.3	3.1
of which: Income from long-term equity investments	0.1	0.1	0.3	0.6	0.0	0.1	0.1	0.2	0.1	0.1
Total income	104.1	103.9	110.9	110.4	105.5	105.6	104.3	104.1	103.6	103.4
Expenses										
Cost of materials	64.9	63.9	37.7	38.3	50.5	50.3	58.3	57.5	71.5	70.3
Personnel expenses	17.6	18.1	30.8	30.2	26.7	27.0	22.7	23.6	12.9	13.3
Depreciation	4.7	4.9	10.7	8.7	5.7	5.6	4.4	4.4	4.5	4.9
of which: Depreciation of tangible fixed assets	4.5	4.7	10.6	8.6	5.6	5.6	4.2	4.2	4.3	4.7
Interest and similar expenses	1.3	1.3	2.5	2.2	1.3	1.2	0.8	0.8	1.6	1.6
Operating taxes	0.1	0.1	0.3	0.3	0.1	0.1	0.1	0.1	0.0	0.1
Other expenses	11.9	12.3	22.4	21.5	16.4	16.3	13.2	12.9	10.2	11.1
Total expenses before taxes on income	100.4	100.6	104.4	101.2	100.7	100.5	99.5	99.3	100.8	101.2
Annual result before taxes on income	3.7	3.3	6.4	9.2	4.8	5.1	4.9	4.8	2.8	2.1
Taxes on income	0.9	0.8	1.1	1.6	1.1	1.1	1.1	1.0	0.7	0.6
Annual result	2.8	2.5	5.3	7.7	3.7	4.0	3.7	3.8	2.1	1.5
Profit and loss transfers (parent company)	0.2	0.2	- 0.3	- 0.2	0.1	0.0	0.0	0.0	0.4	0.3
Profit and loss transfers (subsidiary)	0.7	0.6	0.2	0.2	0.1	0.0	0.8	0.9	0.7	0.5
Profit for the year	2.4	2.1	4.8	7.2	3.6	4.0	2.9	2.8	1.8	1.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	4.6	7.4	0.7	0.6	0.6	0.5	0.9	0.8	7.6	12.6
Tangible fixed assets	47.0	45.0	60.0	59.0	61.6	58.4	46.8	46.1	43.5	41.0
of which: Land and buildings	20.8	19.9	30.0	29.8	27.4	26.2	21.3	20.9	18.8	17.7
Inventories	14.4	14.9	8.7	10.2	14.6	17.0	20.1	20.4	11.5	11.8
of which: Finished goods and merchandise	4.6	4.8	2.9	3.4	3.9	4.1	6.9	7.4	3.6	3.7
Cash	7.5	6.1	8.9	8.5	8.4	9.0	8.2	7.7	6.9	4.6
Receivables	19.5	20.0	18.2	18.6	13.0	13.5	20.0	21.2	20.6	20.8
Short-term	16.9	17.4	15.8	16.4	12.8	13.3	18.7	19.7	16.9	17.1
of which:										
Trade receivables	7.9	7.9	5.5	6.7	6.7	6.5	7.9	8.3	8.2	8.1
Receivables from affiliated companies	6.6	6.8	8.2	7.2	3.8	4.2	8.1	8.1	6.3	6.7
Long-term	2.6	2.6	2.4	2.1	0.2	0.2	1.3	1.5	3.7	3.7
of which: Loans to affiliated companies	2.4	2.3	1.1	0.9	0.1	0.1	1.1	1.3	3.7	3.3
Securities	0.3	0.3	0.5	0.5	0.3	0.2	0.5	0.5	0.2	0.2
Other long-term equity investments	6.3	5.9	1.6	1.4	0.4	0.4	3.1	2.9	9.4	8.7
of which: Goodwill	0.3	0.3	0.2	0.2	0.0	0.0	0.5	0.4	0.3	0.2
Capital										
Equity	39.4	38.5	36.7	37.4	41.0	40.8	42.1	42.3	37.8	36.1
Liabilities	54.4	55.0	59.8	58.8	54.7	55.2	50.6	50.4	56.1	57.2
Short-term	27.3	27.4	27.4	30.7	28.1	30.0	34.2	34.5	23.4	23.0
of which:										
Liabilities to banks	4.6	5.3	9.5	11.5	6.4	6.2	7.0	7.3	2.7	3.8
Trade payables	5.5	5.5	4.8	4.5	5.1	5.1	5.9	6.1	5.3	5.2
Liabilities to affiliated companies	8.4	8.3	7.6	8.1	5.7	7.1	8.2	8.6	9.0	8.3
Long-term	27.0	27.6	32.4	28.1	26.6	25.2	16.4	15.8	32.7	34.2
of which:										
Liabilities to banks	16.7	17.9	27.8	24.0	21.1	20.8	12.3	11.9	17.8	20.2
Liabilities to affiliated companies	5.1	4.9	3.4	2.8	4.7	3.5	2.8	2.5	6.6	6.5
Provisions	5.8	6.0	3.0	3.2	3.8	3.5	6.5	6.5	6.0	6.4
of which: Provisions for pensions	0.6	0.6	0.2	0.2	0.4	0.4	0.9	1.0	0.5	0.5
Other ratios	Percentage of sales									
Annual result before taxes on income	3.7	3.4	6.4	9.5	4.8	5.2	4.9	4.8	2.8	2.2
Annual result and depreciation	7.6	7.5	16.0	16.8	9.5	9.9	8.2	8.2	6.7	6.5
Trade receivables	7.5	7.6	9.1	11.1	7.7	7.6	7.3	7.7	7.6	7.5
	Percentage of the balance sheet total									
Sales	104.8	103.9	60.6	60.7	87.4	85.5	107.9	108.7	108.6	107.0
Annual result and interest paid	4.4	4.0	4.7	6.2	4.4	4.6	5.0	4.9	4.0	3.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	14.9	14.1	17.8	18.9	16.4	16.8	17.8	17.9	13.1	11.7
	Percentage of fixed assets									
Long-term equity and liabilities	110.7	109.4	106.3	103.6	108.2	111.4	113.6	114.7	110.2	107.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	90.0	86.4	90.4	81.7	76.1	74.6	79.6	80.4	101.7	94.5
Cash resources, short-term receivables and inventories	142.7	140.7	122.1	114.9	128.0	131.3	138.6	139.4	150.8	145.7
	Percentage of cost of materials									
Trade payables	8.0	8.1	20.9	19.0	11.5	11.5	9.4	9.7	6.8	6.9
Memo item:										
Balance sheet total in € billion	17.37	18.21	0.42	0.44	1.98	2.10	5.29	5.44	9.68	10.24
Sales in € billion	18.21	18.93	0.26	0.26	1.73	1.80	5.71	5.91	10.51	10.96
Number of enterprises	944	944	269	269	359	359	250	250	66	66

* Agriculture, forestry and fishing, mining and quarrying, 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 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	26.9	26.1	9.9	8.9	31.1	28.8	35.0	37.6	53.2	52.4
	50	51.2	50.9	35.2	33.4	53.0	51.5	60.4	59.9	69.9	70.0
	75	70.0	69.6	58.0	55.5	67.4	67.0	76.2	75.5	82.0	81.9
Personnel expenses	25	11.2	11.4	11.7	12.8	13.1	13.9	10.4	10.8	6.4	6.7
	50	21.8	21.9	27.9	27.2	24.0	24.2	18.7	19.0	11.1	11.4
	75	36.0	36.1	46.5	46.3	35.1	35.3	29.2	32.0	18.5	17.8
Depreciation	25	1.2	1.2	1.6	1.5	1.1	1.0	1.1	1.2	1.3	1.3
	50	3.2	3.1	4.5	4.6	2.9	2.7	2.6	2.8	3.4	3.2
	75	7.7	7.7	12.2	13.4	6.7	6.8	6.0	6.0	5.9	6.1
Annual result	25	0.4	0.5	0.0	0.2	0.7	0.8	0.6	0.4	0.2	0.5
	50	2.7	2.8	3.6	4.0	3.0	3.0	2.2	2.3	1.7	1.5
	75	7.5	7.5	11.8	12.2	7.0	7.1	5.8	5.8	5.7	4.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	11.4	11.1	12.1	11.4	10.2	10.2	11.4	11.8	19.9	24.6
	50	35.9	34.3	43.6	40.3	33.3	32.2	30.4	32.1	39.2	37.1
	75	66.5	65.3	70.4	70.7	66.0	65.5	63.1	61.4	62.6	63.9
Inventories	25	0.7	0.8	0.0	0.0	1.4	1.5	1.3	1.5	2.0	2.3
	50	9.5	9.9	3.9	4.0	11.8	11.6	18.2	16.5	11.7	11.4
	75	32.1	33.5	15.1	16.7	35.2	37.0	43.0	44.3	24.2	26.7
Equity	25	13.3	15.1	10.5	11.4	12.6	13.5	15.5	18.1	21.0	22.7
	50	33.0	34.9	30.8	35.0	31.0	31.8	35.6	35.8	39.7	39.9
	75	56.5	57.8	61.2	61.7	53.5	56.2	54.8	55.1	57.6	61.2
Short-term liabilities	25	14.5	14.4	12.5	14.3	15.3	14.4	15.0	16.5	15.5	13.3
	50	33.1	32.7	26.0	27.8	35.4	32.5	36.7	34.9	36.4	35.7
	75	61.5	61.0	53.4	54.1	64.8	65.1	62.6	64.6	54.0	50.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0
	50	13.9	13.4	18.1	17.9	12.6	10.8	14.4	13.6	4.7	4.2
	75	37.8	36.4	44.5	43.4	37.7	35.8	36.4	36.0	24.6	26.2
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.7	0.0	0.4	1.0	1.1	0.7	0.7	0.2	0.5
	50	3.8	3.8	4.4	5.2	4.1	4.0	3.1	3.2	2.3	2.1
	75	9.3	9.5	14.5	15.2	8.7	8.9	7.4	7.0	6.5	5.5
Annual result and depreciation	25	3.0	3.5	4.1	4.0	3.4	3.4	2.4	3.1	2.6	2.4
	50	8.0	8.2	11.0	12.0	7.9	8.2	6.9	6.7	6.8	6.0
	75	16.6	17.0	24.2	26.0	15.8	16.8	14.1	13.3	11.4	10.1
Trade receivables	25	2.2	2.3	1.1	1.2	2.9	2.8	2.5	2.9	1.6	1.5
	50	6.0	5.9	4.9	5.2	6.2	6.1	6.3	6.4	6.1	5.9
	75	10.3	10.3	10.3	10.3	10.3	10.1	10.4	10.7	8.7	10.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	1.9	1.2	1.6	1.9	2.1	1.8	1.9	1.2	1.6
	50	5.0	5.1	5.5	6.7	5.4	4.9	4.3	4.4	5.0	4.4
	75	10.3	11.1	13.1	15.8	10.6	11.2	8.4	9.3	8.1	6.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.6	5.1	0.6	2.8	4.9	5.6	5.3	5.3	7.2	8.4
	50	15.9	16.5	12.6	17.7	16.0	15.2	16.2	15.9	19.2	18.4
	75	39.5	39.6	49.3	52.1	42.8	39.6	32.6	33.2	32.8	33.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	88.7	91.0	79.2	81.8	90.2	96.7	93.6	90.9	94.9	92.9
	50	119.1	123.6	112.2	116.0	121.8	131.1	127.0	125.8	107.8	108.8
	75	244.3	244.4	222.2	236.7	274.7	269.9	244.6	244.3	145.9	141.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	45.1	44.6	46.4	47.0	38.7	38.9	46.3	45.5	60.2	50.4
	50	97.7	100.1	117.9	119.1	95.7	100.9	83.3	81.0	102.3	106.2
	75	201.2	210.5	260.6	304.1	178.5	197.8	178.6	174.2	176.3	172.1
		Percentage of cost of materials									
Trade payables	25	4.7	4.9	5.1	5.0	4.9	5.0	4.3	4.9	3.8	3.9
	50	10.0	9.9	13.2	12.9	9.9	9.7	9.1	8.7	7.6	8.2
	75	19.2	19.5	30.0	34.7	16.8	18.3	17.1	15.4	11.7	12.3

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

IV. Enterprises by federal state and economic sector

9. Lower Saxony
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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.8	98.3	97.4	98.3	99.2	98.4	98.8	99.6	100.0
Change in finished goods	0.6	0.2	1.7	2.6	1.7	0.8	1.6	1.2	0.4	0.0
Interest and similar income	0.3	0.3	0.4	0.4	0.2	0.2	0.1	0.1	0.3	0.3
Other income	6.4	5.5	5.6	5.2	3.5	3.8	2.5	2.4	6.9	5.9
of which: Income from long-term equity investments	2.8	1.8	0.7	0.6	0.2	0.2	0.4	0.3	3.2	2.1
Total income	106.7	105.7	106.0	105.6	103.7	104.0	102.7	102.6	107.2	106.2
Expenses										
Cost of materials	70.7	70.5	35.5	36.2	48.7	48.2	57.3	56.9	73.2	73.0
Personnel expenses	14.3	14.7	35.4	34.6	28.5	28.9	23.3	23.7	12.7	13.1
Depreciation	2.7	3.2	5.8	5.3	3.8	3.9	3.6	3.5	2.5	3.2
of which: Depreciation of tangible fixed assets	2.5	2.6	5.7	5.3	3.6	3.7	3.4	3.3	2.4	2.4
Interest and similar expenses	2.1	2.0	1.7	1.4	0.9	0.9	0.7	0.7	2.3	2.2
Operating taxes	0.0	0.0	0.2	0.2	0.2	0.1	0.1	0.1	0.0	0.0
Other expenses	14.2	14.6	22.1	21.4	17.2	17.5	13.5	13.6	14.2	14.6
Total expenses before taxes on income	104.0	105.1	100.8	99.1	99.3	99.6	98.5	98.5	104.9	106.0
Annual result before taxes on income	2.6	0.7	5.2	6.4	4.4	4.4	4.2	4.1	2.4	0.1
Taxes on income	0.8	0.9	1.4	1.5	1.2	1.2	1.0	1.0	0.7	0.9
Annual result	1.8	- 0.2	3.8	5.0	3.3	3.2	3.2	3.1	1.6	- 0.7
Profit and loss transfers (parent company)	1.6	3.4	0.7	0.6	0.0	0.0	0.0	0.0	1.8	3.9
Profit and loss transfers (subsidiary)	0.6	0.5	0.0	0.1	0.1	0.2	0.7	0.7	0.6	0.5
Profit for the year	2.9	2.6	4.5	5.5	3.2	3.0	2.5	2.5	2.9	2.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.5	0.7	0.5	0.7	0.8	0.8	1.0	1.0	0.4	0.7
Tangible fixed assets	15.0	15.7	44.0	46.1	36.8	35.8	36.1	35.7	12.9	13.6
of which: Land and buildings	4.8	5.0	15.2	16.9	14.0	13.6	12.7	12.6	4.1	4.2
Inventories	10.8	11.4	13.6	14.4	24.5	24.5	23.4	23.9	9.6	10.1
of which: Finished goods and merchandise	4.4	4.5	5.2	4.5	8.9	8.8	9.2	8.8	3.9	4.0
Cash	7.0	4.3	11.2	10.7	10.5	10.6	8.8	9.0	6.8	3.7
Receivables	28.6	29.3	26.4	24.3	22.4	22.4	23.0	22.9	29.2	29.9
Short-term	26.3	26.8	25.2	23.7	21.0	20.5	21.7	21.3	26.8	27.4
of which:										
Trade receivables	4.7	4.8	10.5	9.1	11.3	10.9	10.8	10.7	4.1	4.2
Receivables from affiliated companies	19.5	19.9	9.1	8.0	6.3	6.3	7.9	7.7	20.6	21.1
Long-term	2.3	2.5	1.2	0.6	1.4	1.9	1.3	1.6	2.4	2.5
of which: Loans to affiliated companies	2.0	2.2	0.7	0.2	0.7	0.5	0.9	1.1	2.1	2.3
Securities	3.4	3.5	0.5	0.4	0.9	0.9	1.5	1.5	3.6	3.7
Other long-term equity investments	34.5	35.1	3.0	2.6	3.6	4.6	5.9	5.7	37.3	38.1
of which: Goodwill	0.2	0.2	0.6	0.4	0.7	0.6	0.3	0.3	0.2	0.2
Capital										
Equity	25.9	27.2	29.6	36.9	31.7	32.4	38.3	37.7	24.9	26.3
Liabilities	52.6	49.8	62.5	55.5	61.4	60.8	51.0	51.6	52.6	49.4
Short-term	32.4	30.4	38.4	36.7	39.9	41.1	37.8	38.3	31.8	29.6
of which:										
Liabilities to banks	2.3	2.6	10.8	9.3	9.2	11.0	6.7	6.3	1.9	2.1
Trade payables	4.4	4.5	6.5	5.8	7.2	6.7	7.4	7.0	4.1	4.2
Liabilities to affiliated companies	20.8	18.1	8.2	7.8	8.6	8.4	10.2	10.6	21.8	18.9
Long-term	20.3	19.4	24.2	18.8	21.5	19.6	13.2	13.3	20.7	19.9
of which:										
Liabilities to banks	3.7	3.5	19.4	15.5	15.2	12.5	8.3	8.8	3.0	2.9
Liabilities to affiliated companies	15.7	14.8	3.8	2.5	4.4	3.9	4.0	3.3	16.8	15.9
Provisions	20.8	22.3	7.6	7.2	6.4	6.4	9.8	9.8	22.0	23.6
of which: Provisions for pensions	7.0	7.8	1.0	1.0	1.3	1.3	2.9	3.0	7.4	8.3
Other ratios	Percentage of sales									
Annual result before taxes on income	2.6	0.7	5.3	6.6	4.5	4.5	4.2	4.2	2.4	0.1
Annual result and depreciation	4.5	3.0	9.8	10.6	7.2	7.2	7.0	6.7	4.2	2.4
Trade receivables	5.3	5.3	10.2	9.7	8.4	8.2	8.0	7.9	4.9	4.9
	Percentage of the balance sheet total									
Sales	88.4	91.2	103.6	94.3	134.4	133.4	135.6	134.4	84.0	87.0
Annual result and interest paid	3.5	1.6	5.8	6.2	5.7	5.5	5.4	5.2	3.3	1.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	6.0	4.0	17.2	19.0	16.7	16.8	17.8	16.9	5.1	3.0
	Percentage of fixed assets									
Long-term equity and liabilities	95.9	95.2	111.6	112.9	125.5	121.5	119.5	119.2	94.1	93.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	103.8	102.4	95.5	94.0	79.2	75.7	81.4	79.6	106.3	105.4
Cash resources, short-term receivables and inventories	137.1	139.7	130.9	133.3	140.7	135.2	143.4	141.9	136.5	139.6
	Percentage of cost of materials									
Trade payables	7.0	6.9	17.3	16.4	10.9	10.4	9.4	9.0	6.7	6.6
Memo item:										
Balance sheet total in € billion	338.38	334.52	1.17	1.44	5.93	6.28	22.29	23.30	308.97	303.51
Sales in € billion	299.03	305.16	1.22	1.35	7.98	8.37	30.23	31.31	259.60	264.12
Number of enterprises	5 021	5 021	1 380	1 380	1 619	1 619	1 264	1 264	758	758

* Agriculture, forestry and fishing, mining and quarrying, 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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	28.0	27.2	7.8	7.2	29.5	28.1	40.4	39.6	52.2	51.7
	50	49.8	49.6	31.7	30.8	48.5	47.7	60.2	59.7	70.2	70.4
	75	71.0	70.4	49.7	50.2	66.2	65.6	76.2	76.3	83.9	84.1
Personnel expenses	25	11.0	11.2	15.8	16.2	14.5	14.8	9.9	10.1	5.9	6.1
	50	23.2	23.9	32.4	31.3	26.7	27.1	18.5	19.1	12.4	13.0
	75	37.8	38.5	46.1	46.1	38.5	39.8	32.7	33.0	22.7	23.3
Depreciation	25	0.8	0.8	1.0	0.9	0.8	0.8	0.7	0.7	0.6	0.6
	50	1.9	1.9	2.3	2.4	1.8	1.8	1.7	1.8	1.5	1.4
	75	4.2	4.2	5.7	5.5	4.0	3.9	4.0	3.9	3.3	3.4
Annual result	25	0.4	0.6	0.2	1.0	0.6	0.5	0.6	0.7	0.2	0.2
	50	2.4	2.7	3.8	4.2	2.3	2.7	2.2	2.5	1.6	1.5
	75	6.3	6.6	10.1	10.5	5.8	6.1	5.1	5.4	4.2	4.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.5	5.7	5.3	5.5	5.2	5.4	6.0	6.2	6.0	6.1
	50	18.8	18.6	20.5	19.4	16.3	16.6	20.8	20.9	18.7	18.6
	75	43.8	43.6	49.3	48.8	40.9	40.7	44.6	44.8	37.9	38.4
Inventories	25	1.4	1.3	0.0	0.0	2.2	2.3	3.0	3.2	4.6	4.4
	50	17.0	17.0	6.3	5.8	21.1	20.2	23.4	23.2	20.9	20.0
	75	41.8	41.7	29.2	29.1	47.0	47.5	46.1	44.7	37.8	40.0
Equity	25	10.0	11.1	2.8	5.6	9.8	11.0	13.4	14.4	15.7	15.3
	50	27.8	29.3	22.8	25.5	26.1	27.7	31.0	33.4	31.5	30.9
	75	50.4	52.0	49.7	52.3	49.4	52.7	52.6	53.2	49.6	49.5
Short-term liabilities	25	21.2	20.4	20.0	17.8	21.8	21.2	20.5	19.7	22.7	21.9
	50	43.2	42.8	44.2	42.8	43.3	43.1	42.1	42.6	43.0	42.8
	75	68.5	66.9	75.3	71.1	69.5	67.8	65.1	64.5	63.0	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	8.6	8.0	13.9	12.0	9.9	9.5	7.3	6.8	2.5	2.3
	75	31.9	32.1	42.9	42.1	34.4	34.4	27.6	27.9	18.3	18.4
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.8	0.4	1.3	0.8	0.8	0.9	0.9	0.3	0.4
	50	3.1	3.5	4.6	5.2	3.1	3.5	2.9	3.2	2.0	2.0
	75	7.9	8.4	12.6	13.5	7.6	8.1	6.4	6.8	5.5	5.3
Annual result and depreciation	25	2.4	2.6	2.7	3.9	2.5	2.8	2.5	2.5	1.5	1.5
	50	5.8	6.3	8.2	8.9	6.0	6.3	5.4	5.6	4.0	3.9
	75	12.3	12.6	18.6	19.7	11.9	12.3	10.8	10.6	8.3	8.3
Trade receivables	25	2.9	2.7	1.8	2.0	3.2	2.8	3.5	3.2	2.9	2.8
	50	6.7	6.4	6.2	5.7	6.9	6.5	6.9	6.7	6.5	6.1
	75	11.4	11.0	11.9	11.5	11.6	11.0	11.1	10.9	10.8	10.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.4	1.8	2.9	2.4	2.5	2.5	2.7	1.7	1.7
	50	5.8	6.3	7.6	9.1	5.9	6.4	5.4	5.5	4.3	4.6
	75	13.0	13.3	19.5	20.9	12.3	13.0	11.2	11.0	8.8	8.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.6	5.4	0.0	3.9	4.8	5.1	6.4	6.6	5.3	5.6
	50	16.0	17.0	15.7	18.7	16.3	17.7	17.3	17.4	14.1	13.6
	75	38.2	40.7	47.8	55.7	37.9	44.5	38.1	38.0	29.1	27.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	87.2	88.2	61.9	72.0	91.0	93.0	94.2	92.4	93.6	93.8
	50	149.1	153.3	129.8	141.8	175.8	181.5	146.4	148.3	145.2	140.4
	75	351.9	376.2	350.0	415.9	426.4	448.6	328.7	351.2	276.3	260.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	45.3	45.4	41.5	42.7	42.7	42.1	47.4	46.7	56.3	56.7
	50	92.1	94.0	100.0	105.3	88.7	90.7	88.1	87.6	95.9	95.9
	75	191.5	200.9	231.8	264.5	187.1	194.4	178.9	190.7	165.6	162.7
		Percentage of cost of materials									
Trade payables	25	4.3	4.0	4.6	4.0	4.5	4.1	4.2	4.1	3.8	3.8
	50	8.9	8.2	12.0	10.3	9.0	8.4	8.2	7.7	7.1	7.1
	75	16.7	15.6	28.6	25.8	17.2	16.1	14.1	13.9	11.7	11.6

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

IV. Enterprises by federal state and economic sector

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

Ratios	Corporations: Total 2018	Total 2019	Enterprises with sales of ... € million: Less than 2, 2018	Less than 2, 2019	2 but less than 10, 2018	2 but less than 10, 2019	10 but less than 50, 2018	10 but less than 50, 2019	50 and more, 2018	50 and more, 2019
	Cylindered sample 2018/2019									
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	99.9	97.8	97.1	98.1	99.2	98.8	98.9	99.7	100.1
Change in finished goods	0.4	0.1	2.2	2.9	1.9	0.8	1.2	1.1	0.3	- 0.1
Interest and similar income	0.3	0.3	0.5	0.4	0.3	0.3	0.2	0.2	0.3	0.3
Other income	7.6	6.4	6.1	5.8	3.8	4.4	2.7	2.6	8.2	6.8
of which: Income from long-term equity investments	3.5	2.2	0.9	0.8	0.3	0.3	0.4	0.3	3.9	2.5
Total income	107.9	106.7	106.6	106.3	104.1	104.6	102.9	102.8	108.6	107.2
Expenses										
Cost of materials	70.2	70.1	36.2	36.9	48.3	47.8	56.0	55.9	72.5	72.4
Personnel expenses	15.0	15.4	39.1	37.9	30.3	30.8	24.7	25.1	13.4	13.8
Depreciation	2.7	3.3	4.3	4.1	3.7	3.8	3.5	3.5	2.6	3.3
of which: Depreciation of tangible fixed assets	2.5	2.5	4.2	4.0	3.5	3.6	3.2	3.2	2.4	2.4
Interest and similar expenses	2.3	2.3	1.4	1.2	0.8	0.9	0.7	0.7	2.6	2.5
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	15.3	15.5	22.3	21.5	17.2	17.4	13.6	13.6	15.4	15.6
Total expenses before taxes on income	105.6	106.6	103.4	101.7	100.5	100.9	98.6	98.8	106.5	107.7
Annual result before taxes on income	2.4	0.0	3.2	4.6	3.6	3.7	4.3	4.0	2.1	- 0.5
Taxes on income	0.9	1.0	1.4	1.5	1.2	1.3	1.1	1.1	0.8	1.0
Annual result	1.5	- 0.9	1.8	3.1	2.4	2.5	3.2	2.9	1.3	- 1.5
Profit and loss transfers (parent company)	2.0	4.2	0.7	0.6	0.1	0.1	0.0	0.0	2.3	4.8
Profit and loss transfers (subsidiary)	0.7	0.7	0.0	0.1	0.1	0.3	0.9	0.8	0.7	0.6
Profit for the year	2.8	2.6	2.5	3.6	2.4	2.2	2.3	2.1	2.8	2.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.5	0.6	0.6	0.8	0.9	0.9	0.9	0.9	0.4	0.6
Tangible fixed assets	12.6	13.4	36.5	41.6	32.3	31.2	36.7	36.5	10.8	11.5
of which: Land and buildings	4.3	4.5	14.5	17.1	13.7	13.0	13.8	13.8	3.6	3.7
Inventories	9.3	9.8	17.0	16.9	26.1	25.6	20.0	20.2	8.3	8.8
of which: Finished goods and merchandise	3.9	4.0	6.1	4.8	8.2	8.0	8.6	8.3	3.6	3.7
Cash	7.2	4.1	12.4	10.8	11.1	11.0	9.1	9.1	7.0	3.6
Receivables	28.2	28.9	29.2	26.2	24.0	24.3	23.9	24.2	28.6	29.3
Short-term	25.8	26.3	28.0	25.3	22.3	21.9	22.5	22.4	26.0	26.7
of which:										
Trade receivables	4.1	4.2	10.9	9.3	12.0	11.6	11.1	10.9	3.5	3.6
Receivables from affiliated companies	19.6	20.0	10.1	8.1	6.5	6.6	8.3	8.4	20.5	21.1
Long-term	2.5	2.6	1.2	0.9	1.7	2.5	1.4	1.8	2.6	2.7
of which: Loans to affiliated companies	2.2	2.4	0.7	0.3	0.8	0.6	0.9	1.3	2.3	2.5
Securities	3.6	3.7	0.7	0.5	1.2	1.2	2.0	1.8	3.7	3.8
Other long-term equity investments	38.5	39.3	2.9	2.4	3.9	5.3	7.1	6.9	41.0	42.1
of which: Goodwill	0.3	0.2	0.7	0.4	0.8	0.8	0.4	0.3	0.3	0.2
Capital										
Equity	25.4	27.1	34.6	43.7	35.1	35.7	42.9	42.5	24.1	25.9
Liabilities	52.8	49.5	55.2	47.1	57.0	56.7	45.9	46.4	53.1	49.6
Short-term	31.3	28.7	35.6	34.1	40.1	40.0	33.0	32.9	31.1	28.2
of which:										
Liabilities to banks	2.1	2.3	7.5	6.4	8.8	9.6	6.2	5.6	1.7	2.0
Trade payables	3.8	3.8	7.0	5.9	7.5	6.8	7.6	7.2	3.5	3.5
Liabilities to affiliated companies	21.4	18.1	6.9	7.1	7.4	7.2	8.5	8.6	22.4	18.9
Long-term	21.5	20.8	19.6	13.0	16.9	16.7	12.9	13.5	22.1	21.4
of which:										
Liabilities to banks	3.4	3.1	14.1	9.6	11.5	10.2	8.8	9.4	2.9	2.6
Liabilities to affiliated companies	17.1	16.5	4.5	2.6	3.3	2.6	3.0	2.6	18.2	17.7
Provisions	21.2	22.7	9.9	8.7	7.2	6.9	10.0	10.0	22.2	23.8
of which: Provisions for pensions	7.4	8.3	1.5	1.4	1.6	1.6	3.3	3.4	7.8	8.8
Other ratios	Percentage of sales									
Annual result before taxes on income	2.4	0.0	3.2	4.7	3.7	3.7	4.3	4.0	2.1	- 0.5
Annual result and depreciation	4.2	2.4	6.2	7.3	6.2	6.3	6.8	6.4	3.9	1.8
Trade receivables	5.1	5.1	9.6	9.5	8.7	8.6	8.3	8.3	4.7	4.7
	Percentage of the balance sheet total									
Sales	79.6	82.5	114.3	97.9	138.3	135.7	132.9	131.5	75.4	78.3
Annual result and interest paid	3.1	1.1	3.7	4.3	4.5	4.5	5.3	4.8	2.9	0.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	5.0	2.9	13.5	15.8	15.9	16.2	18.7	17.5	4.2	2.0
	Percentage of fixed assets									
Long-term equity and liabilities	94.6	94.7	133.7	126.7	134.1	131.8	123.6	124.4	92.7	92.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	106.1	106.2	114.3	106.5	83.5	82.4	96.6	96.4	107.1	107.5
Cash resources, short-term receivables and inventories	135.7	140.2	162.1	156.1	148.7	146.5	157.2	157.9	133.9	138.6
	Percentage of cost of materials									
Trade payables	6.7	6.6	16.4	16.0	11.0	10.4	10.0	9.7	6.3	6.2
Memo item:										
Balance sheet total in € billion	297.57	292.94	0.76	1.01	4.23	4.53	16.74	17.54	275.84	269.87
Sales in € billion	236.84	241.54	0.87	0.99	5.85	6.15	22.25	23.07	207.87	211.34
Number of enterprises	3 634	3 634	973	973	1 186	1 186	932	932	543	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

IV. Enterprises by federal state and economic sector

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

Ratios	Quartile value ... %	cont'd: Corporations Total 2018	2019	Enterprises with sales of ... € million Less than 2 2018	2019	2 but less than 10 2018	2019	10 but less than 50 2018	2019	50 and more 2018	2019
		Cylindered sample 2018/2019									
		Of the enterprises captured … had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	27.6	27.3	8.8	8.4	29.5	28.5	37.3	36.3	51.3	50.9
	50	49.1	48.9	31.8	31.7	47.9	47.2	59.1	57.8	70.0	70.4
	75	70.6	70.0	51.0	51.2	65.4	64.5	76.2	76.3	83.9	84.0
Personnel expenses	25	12.0	12.8	20.7	20.7	15.8	16.4	9.9	10.2	6.2	6.4
	50	26.0	26.3	36.4	36.0	28.8	28.8	19.3	19.8	13.0	13.8
	75	40.6	41.1	50.6	50.3	40.3	41.4	34.1	34.8	24.5	24.8
Depreciation	25	0.7	0.7	0.8	0.8	0.7	0.8	0.7	0.7	0.6	0.7
	50	1.7	1.8	2.0	2.0	1.7	1.7	1.8	1.9	1.5	1.5
	75	4.0	3.9	4.4	4.3	3.7	3.7	4.2	4.0	3.7	3.7
Annual result	25	0.3	0.4	- 0.1	0.4	0.4	0.4	0.5	0.5	0.1	0.1
	50	1.9	2.2	2.3	2.9	1.8	2.2	2.1	2.2	1.4	1.3
	75	5.3	5.7	7.3	7.3	5.0	5.4	4.9	5.3	3.9	4.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.6	4.8	3.7	3.8	4.6	4.7	5.3	5.5	5.8	6.0
	50	16.1	16.0	15.1	14.0	13.8	14.0	20.0	19.7	18.9	18.7
	75	39.3	38.6	36.5	35.8	35.4	34.9	45.2	45.4	39.5	38.9
Inventories	25	1.3	1.2	0.0	0.0	2.1	2.0	1.8	1.7	3.8	3.6
	50	16.3	16.6	7.0	6.9	21.2	20.3	20.6	19.2	19.3	18.7
	75	41.3	41.0	31.8	32.6	46.7	46.6	44.2	42.4	37.2	39.1
Equity	25	13.7	15.2	7.0	10.4	13.8	15.1	18.0	18.5	17.8	17.5
	50	32.8	34.6	27.2	31.1	31.4	32.5	37.4	37.9	35.5	35.2
	75	55.3	57.2	54.5	57.4	54.8	57.4	57.7	57.9	53.1	53.4
Short-term liabilities	25	18.9	17.9	18.1	16.6	20.3	19.6	17.1	17.0	19.4	19.8
	50	39.3	38.3	41.7	40.3	41.0	39.3	35.3	35.1	39.3	39.2
	75	64.7	62.7	71.2	65.6	66.8	63.9	58.0	58.9	59.8	61.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	5.7	5.5	7.6	5.9	7.5	6.8	5.5	4.7	2.6	2.6
	75	28.1	27.4	31.7	31.6	30.1	30.2	26.4	25.1	17.8	18.4
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.6	0.0	0.6	0.6	0.6	0.7	0.8	0.3	0.3
	50	2.6	2.9	3.1	3.7	2.6	2.9	2.8	2.9	1.8	1.8
	75	7.0	7.3	9.2	9.8	6.9	7.2	6.4	6.9	5.3	5.1
Annual result and depreciation	25	2.0	2.2	1.7	2.7	2.1	2.4	2.2	2.2	1.4	1.4
	50	5.2	5.6	6.0	6.7	5.3	5.6	5.4	5.5	3.9	3.9
	75	11.0	11.2	13.5	14.0	10.9	11.3	10.8	10.6	8.5	8.2
Trade receivables	25	3.2	3.0	2.6	2.5	3.4	3.1	3.4	3.4	3.3	3.1
	50	6.9	6.6	6.7	6.4	7.1	6.8	6.9	7.0	6.7	6.3
	75	11.8	11.6	12.4	12.5	11.9	11.4	11.7	11.6	10.9	10.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	2.0	0.9	2.1	2.0	2.1	2.2	2.3	1.4	1.1
	50	5.0	5.4	5.7	7.2	5.0	5.5	5.1	5.1	3.7	3.9
	75	11.0	11.5	14.5	15.8	10.4	11.2	10.2	10.0	8.2	7.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.7	3.4	- 6.7	0.0	2.6	3.2	5.7	5.9	4.3	4.7
	50	14.2	15.3	11.1	15.0	14.4	15.4	16.9	17.0	13.1	12.7
	75	36.7	39.7	40.2	48.0	36.3	43.2	40.4	40.3	29.8	27.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	97.2	100.0	84.9	94.8	101.8	105.5	101.7	99.2	94.3	96.0
	50	177.1	183.1	183.2	199.7	208.3	215.5	163.0	168.4	150.7	147.6
	75	425.7	452.8	500.0	554.7	484.3	536.7	382.2	410.3	285.9	274.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	52.7	54.2	53.2	56.9	46.9	46.6	55.3	56.9	62.3	62.2
	50	106.6	112.5	124.5	129.7	102.9	106.7	104.4	105.8	102.7	106.0
	75	225.6	238.9	288.7	324.1	223.6	220.8	222.0	237.9	177.1	175.3
		Percentage of cost of materials									
Trade payables	25	4.4	4.2	4.7	4.0	4.6	4.2	4.3	4.3	4.0	4.2
	50	9.2	8.5	11.8	10.1	9.3	8.5	8.8	8.4	7.5	7.4
	75	17.2	16.0	26.8	23.8	17.3	16.2	14.9	14.6	12.2	12.2

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

IV. Enterprises by federal state and economic sector

cont'd: 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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	98.8	99.5	99.6	98.4	99.0	99.1	97.3	98.5	99.1	99.7
Change in finished goods	1.2	0.5	0.4	1.6	1.0	0.9	2.7	1.5	0.9	0.3
Interest and similar income	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.2	0.1
Other income	1.8	2.0	4.2	3.4	2.6	2.1	1.9	2.0	1.7	2.0
of which: Income from long-term equity investments	0.3	0.2	0.2	0.1	0.1	0.1	0.3	0.3	0.3	0.2
Total income	101.9	102.2	104.3	103.6	102.7	102.2	102.0	102.0	101.9	102.2
Expenses										
Cost of materials	72.8	72.2	33.8	34.3	49.9	49.2	60.8	59.8	75.9	75.5
Personnel expenses	11.8	12.1	25.8	25.5	23.6	23.7	19.3	19.9	10.0	10.3
Depreciation	2.7	2.8	9.8	8.7	4.1	4.2	4.0	3.7	2.3	2.5
of which: Depreciation of tangible fixed assets	2.5	2.7	9.6	8.7	4.0	4.0	3.9	3.5	2.1	2.5
Interest and similar expenses	1.0	0.9	2.4	2.2	1.1	1.0	0.7	0.7	1.0	0.9
Operating taxes	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1
Other expenses	10.1	11.0	21.9	21.1	17.1	17.5	13.2	13.5	9.2	10.2
Total expenses before taxes on income	98.3	99.1	93.8	92.0	96.1	95.8	98.0	97.5	98.5	99.5
Annual result before taxes on income	3.6	3.1	10.5	11.6	6.6	6.3	4.0	4.5	3.4	2.7
Taxes on income	0.5	0.5	1.4	1.5	0.9	1.0	0.7	0.8	0.4	0.4
Annual result	3.1	2.7	9.1	10.1	5.7	5.3	3.3	3.8	3.0	2.3
Profit and loss transfers (parent company)	0.1	0.2	0.7	0.5	0.0	0.0	0.0	0.0	0.1	0.2
Profit and loss transfers (subsidiary)	0.0	0.1	0.0	0.1	0.1	0.1	0.1	0.2	0.0	0.0
Profit for the year	3.2	2.8	9.7	10.6	5.6	5.2	3.1	3.6	3.1	2.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	1.3	0.4	0.4	0.4	0.4	1.2	1.1	0.6	1.4
Tangible fixed assets	32.4	31.5	58.1	56.8	48.2	47.7	34.2	33.3	30.9	30.0
of which: Land and buildings	8.7	8.5	16.5	16.3	14.6	15.1	9.3	9.0	8.1	7.9
Inventories	21.9	22.6	7.2	8.5	20.6	21.6	33.8	35.0	20.1	20.7
of which: Finished goods and merchandise	7.8	7.6	3.5	3.9	10.6	10.9	10.8	10.2	7.2	7.0
Cash	5.6	5.5	9.1	10.3	9.0	9.5	7.6	8.6	5.1	4.7
Receivables	31.5	31.6	21.1	20.0	18.5	17.5	20.5	19.1	34.2	34.6
Short-term	30.4	30.2	20.1	19.8	17.8	17.0	19.6	18.1	33.0	33.1
of which:										
Trade receivables	9.4	9.0	9.7	8.7	9.4	9.1	10.2	9.9	9.2	8.8
Receivables from affiliated companies	18.4	18.7	7.2	7.8	5.7	5.4	6.6	5.6	21.2	21.7
Long-term	1.1	1.4	1.0	0.2	0.6	0.5	1.0	1.0	1.2	1.5
of which: Loans to affiliated companies	0.7	0.9	0.9	0.0	0.5	0.3	0.7	0.8	0.7	1.0
Securities	2.4	2.2	0.1	0.1	0.2	0.2	0.2	0.3	2.9	2.7
Other long-term equity investments	5.3	5.2	3.2	3.1	2.7	2.6	2.2	2.3	6.0	5.8
of which: Goodwill	0.1	0.1	0.5	0.4	0.3	0.3	0.1	0.1	0.1	0.1
Capital										
Equity	30.0	28.4	20.2	21.0	23.2	23.6	24.4	23.0	31.4	29.7
Liabilities	51.6	51.9	76.2	75.1	72.2	71.3	66.2	67.7	47.8	48.0
Short-term	40.2	42.6	43.6	42.7	39.4	44.2	52.2	54.8	38.2	40.5
of which:										
Liabilities to banks	4.1	4.3	16.9	16.1	10.1	14.9	8.1	8.1	2.9	3.0
Trade payables	9.1	9.0	5.6	5.3	6.6	6.4	7.0	6.4	9.6	9.7
Liabilities to affiliated companies	16.2	18.2	10.5	9.5	11.8	11.6	15.3	16.8	16.6	18.9
Long-term	11.4	9.3	32.7	32.4	32.8	27.1	14.0	12.9	9.6	7.5
of which:										
Liabilities to banks	5.6	6.1	29.2	29.3	24.5	18.5	6.8	6.9	4.1	5.0
Liabilities to affiliated companies	5.2	2.5	2.6	2.2	7.1	7.1	6.9	5.3	4.8	1.8
Provisions	18.0	19.3	3.2	3.7	4.5	5.0	9.1	9.1	20.4	22.0
of which: Provisions for pensions	3.9	4.0	0.0	0.0	0.6	0.6	1.9	1.9	4.4	4.6
Other ratios	Percentage of sales									
Annual result before taxes on income	3.6	3.1	10.5	11.8	6.7	6.4	4.1	4.6	3.4	2.7
Annual result and depreciation	5.9	5.5	18.9	19.2	10.0	9.6	7.5	7.5	5.3	4.9
Trade receivables	6.1	5.9	11.7	10.1	7.6	7.1	7.1	6.9	5.9	5.6
	Percentage of the balance sheet total									
Sales	152.4	153.0	83.6	85.7	124.9	127.4	143.7	143.2	156.1	156.9
Annual result and interest paid	6.3	5.4	9.7	10.7	8.7	8.1	5.8	6.4	6.2	5.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.9	12.7	22.4	23.9	18.4	18.2	15.8	15.7	13.1	11.7
	Percentage of fixed assets									
Long-term equity and liabilities	109.4	101.1	84.3	88.3	109.0	100.0	104.4	99.4	110.7	101.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	90.7	84.2	66.9	70.5	68.3	60.0	52.3	48.9	101.1	93.9
Cash resources, short-term receivables and inventories	145.1	137.3	83.4	90.5	120.6	108.9	117.1	112.7	153.8	145.1
	Percentage of cost of materials									
Trade payables	8.1	8.1	19.7	17.8	10.5	10.2	7.8	7.4	8.1	8.1
Memo item:										
Balance sheet total in € billion	40.81	41.57	0.41	0.43	1.70	1.75	5.56	5.76	33.14	33.64
Sales in € billion	62.19	63.61	0.34	0.37	2.13	2.22	7.99	8.25	51.73	52.78
Number of enterprises	1 387	1 387	407	407	433	433	332	332	215	215

* Agriculture, forestry and fishing, mining and quarrying, 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: 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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	28.7	27.0	5.6	5.1	29.0	27.0	47.5	45.9	53.8	52.9
	50	51.9	51.7	31.3	28.9	51.5	51.3	64.1	62.7	71.6	71.0
	75	71.9	71.5	48.0	49.3	68.8	68.0	76.6	76.0	84.9	84.4
Personnel expenses	25	8.8	9.0	5.2	5.5	11.5	11.4	9.7	10.0	4.9	5.2
	50	18.0	18.2	22.8	22.8	20.6	20.0	16.4	16.4	11.4	11.7
	75	31.1	30.9	35.7	35.0	34.0	34.3	27.5	27.6	20.2	20.0
Depreciation	25	1.0	1.0	1.9	1.6	0.9	1.0	0.9	0.9	0.6	0.6
	50	2.2	2.2	3.9	3.7	2.1	2.1	1.7	1.8	1.3	1.3
	75	4.9	4.8	12.0	11.2	4.5	4.6	3.2	3.5	2.7	2.9
Annual result	25	1.3	1.5	2.9	4.0	1.6	1.7	1.2	1.2	0.7	0.6
	50	3.8	4.3	8.6	10.0	3.8	4.3	2.7	3.1	1.8	2.0
	75	9.2	9.6	17.2	19.2	7.7	7.7	5.4	5.7	4.8	5.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.5	9.3	16.0	14.0	9.5	9.6	7.8	8.2	6.9	6.3
	50	26.7	26.8	43.1	44.6	26.0	25.8	22.5	22.8	18.5	18.5
	75	53.4	54.2	70.0	71.5	52.1	53.4	41.7	43.4	36.4	37.7
Inventories	25	1.8	1.6	0.0	0.0	2.5	2.9	11.4	11.7	8.4	10.2
	50	18.3	18.3	4.9	3.8	20.3	19.9	31.9	31.4	25.0	25.4
	75	42.6	42.9	22.6	20.3	48.7	49.1	52.2	51.4	40.5	41.5
Equity	25	4.2	4.9	- 5.4	0.0	4.2	4.7	7.3	7.6	11.5	11.3
	50	16.5	17.7	10.4	13.5	15.1	16.3	18.1	18.4	23.6	24.9
	75	35.3	36.1	33.5	37.1	33.2	34.2	33.9	35.6	39.6	40.2
Short-term liabilities	25	29.5	28.6	24.5	23.1	28.1	28.5	37.9	37.0	31.6	32.7
	50	53.3	54.4	50.6	49.7	52.5	52.8	58.5	57.1	51.9	51.9
	75	76.6	76.1	81.5	80.9	74.6	74.3	76.1	77.1	71.7	71.6
Liabilities to banks	25	0.0	0.0	7.5	6.0	0.3	0.0	0.4	0.0	0.0	0.0
	50	17.3	16.4	34.3	33.3	19.3	18.4	14.2	12.5	2.1	2.0
	75	44.8	45.3	67.8	65.8	47.2	48.3	31.4	33.7	20.1	19.1
		Percentage of sales									
Annual result before taxes on income	25	1.6	1.8	3.2	4.7	2.0	2.0	1.4	1.4	0.8	0.8
	50	4.6	5.1	9.5	11.3	4.6	5.1	3.5	3.6	2.3	2.3
	75	10.8	11.3	19.8	21.8	9.3	9.4	6.9	6.7	5.9	5.9
Annual result and depreciation	25	3.6	3.9	7.4	9.1	4.1	4.2	3.2	3.5	1.7	1.7
	50	7.8	8.4	17.1	18.3	8.0	8.3	5.5	5.7	4.1	3.9
	75	16.4	16.3	32.0	35.6	13.4	13.9	10.6	10.5	8.2	8.7
Trade receivables	25	2.1	2.0	0.9	1.0	2.3	2.1	3.6	3.1	2.4	2.3
	50	5.9	5.5	4.6	4.3	6.0	5.9	6.8	6.2	5.5	5.7
	75	10.0	9.7	10.2	9.3	9.7	9.7	9.8	9.6	10.1	10.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.8	4.3	4.9	6.5	4.5	4.2	3.1	3.9	2.5	2.8
	50	9.1	9.3	15.4	16.4	9.6	9.8	7.0	7.6	5.6	6.3
	75	19.2	20.0	34.3	38.4	18.4	19.1	13.3	13.5	10.3	10.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.7	10.0	10.7	13.5	10.3	10.9	8.1	8.3	6.4	7.3
	50	20.3	20.8	24.3	28.1	21.4	23.1	17.7	17.5	15.1	15.1
	75	42.6	44.1	60.1	72.2	43.5	45.1	33.7	32.2	28.8	27.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	64.3	63.8	25.8	31.6	73.2	74.6	73.7	69.8	91.3	82.0
	50	106.3	106.2	81.2	84.2	113.0	113.7	113.6	111.3	136.6	126.0
	75	202.2	211.3	133.5	144.4	245.3	249.9	220.8	225.8	224.3	225.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	34.9	32.7	24.0	24.9	35.8	32.6	36.9	35.2	45.7	46.8
	50	64.9	64.4	60.5	62.1	64.7	61.7	59.5	59.5	78.6	79.7
	75	118.7	119.6	133.3	136.3	118.7	127.3	97.5	94.5	118.4	121.8
		Percentage of cost of materials									
Trade payables	25	4.0	3.6	4.4	4.0	4.0	3.4	4.0	3.8	3.5	3.4
	50	8.1	7.5	12.5	11.1	8.2	8.0	7.1	6.5	6.5	6.4
	75	15.5	14.7	36.1	32.0	16.9	15.0	11.9	10.7	10.0	10.2

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

IV. Enterprises by federal state and economic sector

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	100.0	97.2	95.1	98.2	99.6	98.9	99.1	99.8	100.1
Change in finished goods	0.3	0.0	2.8	4.9	1.8	0.4	1.1	0.9	0.2	- 0.1
Interest and similar income	0.4	0.4	0.2	0.2	0.1	0.1	0.1	0.2	0.4	0.4
Other income	9.1	7.4	2.7	2.5	1.6	2.5	2.1	1.8	9.7	7.9
of which: Income from long-term equity investments	4.5	2.9	0.2	0.1	0.0	0.0	0.3	0.2	4.9	3.1
Total income	109.5	107.8	102.9	102.6	101.7	102.6	102.2	102.0	110.0	108.2
Expenses										
Cost of materials	69.6	69.5	38.3	39.9	47.1	46.0	55.0	54.8	70.9	70.8
Personnel expenses	14.6	15.1	35.8	34.4	31.0	32.1	23.9	24.5	13.8	14.3
Depreciation	2.6	3.6	3.8	3.7	2.7	2.9	3.0	3.0	2.6	3.6
of which: Depreciation of tangible fixed assets	2.5	2.5	3.8	3.6	2.6	2.8	2.9	2.9	2.5	2.5
Interest and similar expenses	2.6	2.8	1.1	1.0	0.7	0.7	0.7	0.7	2.8	2.9
Operating taxes	0.0	0.0	0.1	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	17.6	18.1	19.3	18.1	16.1	16.8	15.8	15.9	17.7	18.3
Total expenses before taxes on income	107.2	109.1	98.5	97.2	97.7	98.6	98.5	98.9	107.8	109.9
Annual result before taxes on income	2.3	- 1.3	4.4	5.4	4.0	4.0	3.7	3.1	2.2	- 1.7
Taxes on income	0.8	1.0	1.1	1.1	1.2	1.2	0.9	0.8	0.8	1.1
Annual result	1.5	- 2.4	3.3	4.3	2.8	2.8	2.9	2.3	1.4	- 2.8
Profit and loss transfers (parent company)	2.8	6.0	0.0	0.0	0.0	0.0	0.0	0.0	3.0	6.5
Profit and loss transfers (subsidiary)	0.7	0.4	0.1	0.2	0.1	0.2	0.9	0.6	0.6	0.4
Profit for the year	3.6	3.2	3.2	4.1	2.7	2.6	2.0	1.7	3.8	3.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.4	0.6	0.6	0.6	0.5	0.5	0.9	0.8	0.4	0.6
Tangible fixed assets	8.1	8.8	37.9	34.2	27.4	27.1	27.0	26.8	7.5	8.2
of which: Land and buildings	2.5	2.6	18.1	15.1	10.2	9.6	10.1	10.1	2.3	2.3
Inventories	9.1	9.5	22.2	27.3	33.6	32.5	29.2	30.2	8.4	8.8
of which: Finished goods and merchandise	2.9	2.9	6.9	6.6	9.3	8.6	9.2	9.1	2.7	2.7
Cash	7.5	3.7	10.3	10.8	9.7	9.9	8.1	7.6	7.5	3.5
Receivables	24.7	25.2	25.3	23.5	25.9	24.3	25.7	25.7	24.7	25.2
Short-term	22.0	22.4	22.5	21.2	25.2	23.3	23.8	23.5	22.0	22.3
of which:										
Trade receivables	3.0	3.1	10.4	9.5	13.7	12.4	13.3	13.0	2.7	2.8
Receivables from affiliated companies	17.3	17.8	8.3	7.9	7.7	7.2	7.6	7.9	17.6	18.2
Long-term	2.7	2.8	2.8	2.2	0.7	0.9	1.9	2.2	2.7	2.8
of which: Loans to affiliated companies	2.4	2.6	2.4	1.9	0.4	0.4	1.1	1.5	2.4	2.6
Securities	4.2	4.4	0.0	0.2	0.3	0.4	1.0	0.9	4.3	4.5
Other long-term equity investments	45.9	47.7	3.1	2.9	2.2	4.8	7.8	7.5	47.1	49.1
of which: Goodwill	0.1	0.1	0.4	0.4	1.0	0.8	0.6	0.6	0.1	0.0
Capital										
Equity	22.9	24.6	30.2	30.6	36.7	37.4	37.7	37.4	22.4	24.2
Liabilities	56.0	51.7	64.5	64.1	54.8	54.8	51.3	51.6	56.1	51.7
Short-term	32.1	28.4	41.1	46.0	42.0	42.5	39.6	41.0	31.9	27.9
of which:										
Liabilities to banks	1.8	1.6	8.6	10.1	9.3	10.8	7.9	7.2	1.6	1.4
Trade payables	3.0	3.1	7.1	7.2	7.7	7.4	7.8	7.4	2.8	2.9
Liabilities to affiliated companies	24.1	19.9	9.4	8.7	9.3	8.5	12.6	13.8	24.5	20.2
Long-term	23.9	23.4	23.3	18.1	12.7	12.3	11.6	10.6	24.3	23.8
of which:										
Liabilities to banks	2.3	2.1	17.4	13.3	9.2	9.3	7.1	7.2	2.1	1.9
Liabilities to affiliated companies	20.8	20.2	4.0	3.7	2.5	2.1	3.9	3.0	21.3	20.8
Provisions	20.6	22.9	5.2	5.0	8.3	7.7	10.9	10.9	20.9	23.4
of which: Provisions for pensions	8.6	9.7	1.0	1.0	2.6	2.6	4.0	4.1	8.7	9.9
Other ratios	Percentage of sales									
Annual result before taxes on income	2.3	- 1.3	4.5	5.7	4.1	4.0	3.8	3.1	2.2	- 1.7
Annual result and depreciation	4.1	1.2	7.3	8.4	5.6	5.7	5.9	5.3	4.0	0.9
Trade receivables	4.4	4.3	7.8	7.2	8.3	7.8	8.5	8.4	4.0	4.0
	Percentage of the balance sheet total									
Sales	69.9	72.5	133.5	131.1	166.1	159.3	155.7	153.9	67.1	69.7
Annual result and interest paid	2.9	0.3	6.0	7.4	5.9	5.6	5.6	4.7	2.8	0.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	4.2	1.2	16.4	18.8	17.3	17.3	16.9	14.9	3.8	0.8
	Percentage of fixed assets									
Long-term equity and liabilities	90.6	90.2	123.0	124.3	168.3	155.8	138.7	136.3	89.6	89.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	92.7	92.0	79.7	69.9	83.3	78.8	80.8	76.2	93.1	92.8
Cash resources, short-term receivables and inventories	120.9	125.7	133.7	129.2	163.2	155.3	154.4	149.8	119.5	124.4
	Percentage of cost of materials									
Trade payables	6.1	6.1	13.5	13.0	9.6	10.0	9.0	8.7	5.9	5.9
Memo item:										
Balance sheet total in € billion	237.94	230.56	0.13	0.15	1.14	1.21	6.11	6.29	230.55	222.91
Sales in € billion	166.37	167.22	0.18	0.20	1.90	1.93	9.52	9.68	154.78	155.41
Number of enterprises	1 168	1 168	165	165	348	348	371	371	284	284

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 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	38.9	37.9	21.9	21.8	35.9	35.0	43.1	42.9	49.2	49.0
	50	50.1	50.3	36.0	34.9	46.0	45.0	53.9	54.0	61.1	59.9
	75	64.2	62.6	49.1	50.5	57.1	56.0	65.7	64.5	74.3	74.3
Personnel expenses	25	16.7	16.9	25.4	25.7	23.0	24.5	15.2	15.4	10.3	10.9
	50	26.1	26.6	36.1	35.5	31.4	32.2	24.7	24.5	17.7	18.0
	75	35.9	36.5	45.8	45.5	39.4	41.3	33.6	34.4	24.8	25.3
Depreciation	25	1.1	1.1	1.1	1.1	1.0	1.1	1.2	1.2	1.0	1.0
	50	2.1	2.2	2.3	2.3	2.0	2.1	2.1	2.2	2.0	2.1
	75	3.7	3.8	4.4	4.2	3.5	3.8	3.6	3.6	3.8	3.8
Annual result	25	0.3	0.4	0.2	0.9	0.6	0.5	0.4	0.4	0.1	0.1
	50	2.2	2.4	3.1	3.4	2.2	2.6	2.1	2.3	1.9	2.0
	75	5.6	5.9	7.4	8.3	5.3	5.9	5.2	5.6	5.3	5.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.5	8.2	7.5	6.4	7.8	7.2	9.4	9.1	9.0	8.7
	50	22.1	22.3	23.2	22.3	18.8	18.8	25.1	24.5	21.6	22.2
	75	41.0	40.6	46.4	49.9	40.3	39.8	42.0	41.0	38.2	38.7
Inventories	25	13.8	13.6	6.8	5.3	14.2	14.8	16.6	17.0	14.2	12.7
	50	27.4	26.4	19.8	20.6	31.0	28.6	28.4	28.0	25.2	24.1
	75	44.2	42.6	36.4	37.2	48.7	48.1	45.0	44.0	36.9	38.1
Equity	25	13.7	13.6	4.7	9.4	13.7	13.2	15.4	16.5	16.1	15.5
	50	30.7	32.0	23.3	24.9	32.5	34.1	30.9	33.4	32.0	31.9
	75	52.7	55.1	44.5	48.5	57.0	57.7	53.8	55.0	51.1	50.6
Short-term liabilities	25	20.9	20.4	22.5	21.5	19.9	18.4	19.0	20.4	23.1	21.7
	50	41.0	39.9	48.6	43.6	40.3	38.8	41.0	39.9	40.1	38.8
	75	61.5	61.5	70.9	69.9	65.8	62.2	59.8	59.4	55.6	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	6.3	6.5	15.8	13.6	7.6	8.3	7.9	7.0	1.1	1.4
	75	27.5	27.6	41.7	38.2	30.5	31.6	27.7	27.2	13.9	14.1
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.5	0.2	1.1	1.0	0.7	0.5	0.6	0.1	0.3
	50	2.8	3.1	4.1	4.0	3.0	3.6	2.9	3.0	2.3	2.4
	75	7.0	7.6	10.2	10.5	6.8	7.6	6.6	6.9	6.0	6.9
Annual result and depreciation	25	2.4	2.3	2.2	3.4	2.6	2.7	2.4	2.2	2.0	1.7
	50	5.6	6.0	7.0	7.0	6.1	6.6	5.5	5.6	4.7	4.5
	75	10.5	10.9	14.0	14.3	10.6	11.2	10.1	10.2	9.7	9.5
Trade receivables	25	3.2	3.0	3.0	2.7	3.6	3.2	3.5	3.5	2.5	2.5
	50	6.7	6.4	6.4	5.5	6.9	6.4	7.6	7.2	5.9	5.8
	75	11.2	10.5	10.2	9.3	11.7	10.0	11.9	11.8	9.9	9.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	1.9	1.8	2.3	2.3	2.2	1.9	1.9	1.4	1.1
	50	5.4	5.8	7.3	8.6	5.7	6.1	4.9	5.2	4.6	5.0
	75	11.5	12.2	15.6	17.5	11.8	12.4	10.8	11.5	10.3	10.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.5	4.0	3.6	4.8	4.5	2.9	5.4	4.9	4.1	4.5
	50	15.8	16.2	16.2	17.1	15.3	15.5	16.6	17.7	15.4	15.6
	75	33.6	36.2	40.9	41.1	34.9	38.6	32.1	37.7	31.2	30.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	95.1	94.7	71.3	83.3	100.8	102.6	98.7	92.7	93.9	92.6
	50	162.2	161.6	140.5	160.2	195.5	189.5	160.0	154.3	149.8	147.5
	75	321.3	323.9	346.7	378.1	393.7	371.2	298.6	290.0	249.2	237.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	46.2	47.4	43.9	39.7	42.4	42.1	46.9	47.4	53.1	55.6
	50	86.0	88.2	81.6	94.0	86.6	85.0	80.4	81.8	89.5	96.1
	75	170.0	191.2	192.0	207.7	184.9	204.4	164.3	180.2	165.9	177.2
		Percentage of cost of materials									
Trade payables	25	4.3	3.9	4.5	3.8	4.1	3.4	4.4	4.2	4.2	4.2
	50	8.1	7.4	10.0	9.8	7.7	6.8	8.3	7.6	7.5	7.1
	75	13.6	13.0	23.3	24.5	13.3	12.7	13.5	12.9	11.6	11.7

IV. Enterprises by federal state and economic sector

10. North Rhine-Westphalia
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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.7	98.5	98.1	99.2	98.5	99.2	99.4	99.8	99.8
Change in finished goods	0.3	0.3	1.5	1.9	0.8	1.5	0.8	0.6	0.2	0.2
Interest and similar income	0.5	0.5	0.1	0.1	0.2	0.2	0.2	0.2	0.5	0.5
Other income	4.1	4.4	3.6	3.4	4.0	4.0	2.6	2.7	4.3	4.6
of which: Income from long-term equity investments	0.8	1.0	0.1	0.1	0.3	0.3	0.3	0.3	0.9	1.1
Total income	104.6	104.9	103.7	103.5	104.2	104.1	102.8	102.9	104.8	105.2
Expenses										
Cost of materials	71.2	70.5	38.0	38.1	49.5	49.3	57.1	56.9	73.3	72.5
Personnel expenses	13.9	14.4	33.2	33.1	28.9	29.0	23.8	24.2	12.5	12.9
Depreciation	3.0	2.9	4.6	4.4	3.1	3.2	2.8	2.9	3.0	2.9
of which: Depreciation of tangible fixed assets	2.8	2.7	4.5	4.4	3.0	3.1	2.6	2.7	2.8	2.6
Interest and similar expenses	1.6	1.2	1.1	1.1	0.8	0.8	0.8	0.8	1.7	1.3
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	12.3	13.0	21.4	20.7	17.1	17.0	14.2	14.2	12.0	12.7
Total expenses before taxes on income	102.2	102.0	98.4	97.5	99.5	99.4	98.7	99.0	102.6	102.4
Annual result before taxes on income	2.4	2.9	5.3	6.0	4.7	4.8	4.0	3.8	2.2	2.7
Taxes on income	0.7	0.6	1.6	1.7	1.3	1.3	1.1	1.0	0.6	0.6
Annual result	1.8	2.3	3.8	4.3	3.4	3.5	2.9	2.8	1.6	2.2
Profit and loss transfers (parent company)	1.2	1.2	0.3	0.2	0.1	0.1	0.1	0.1	1.4	1.4
Profit and loss transfers (subsidiary)	0.8	1.1	- 0.5	- 0.6	0.2	0.2	0.5	0.6	0.9	1.2
Profit for the year	2.2	2.4	4.5	5.1	3.3	3.4	2.5	2.3	2.1	2.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.0	1.9	0.6	0.6	0.7	0.7	1.3	1.3	2.1	1.9
Tangible fixed assets	18.6	19.0	43.2	40.9	32.1	31.6	31.2	31.1	17.4	17.8
of which: Land and buildings	5.4	5.6	12.8	11.7	10.1	9.9	13.3	13.1	4.7	4.9
Inventories	8.9	9.2	15.4	17.2	22.6	23.9	22.3	22.4	7.7	7.9
of which: Finished goods and merchandise	4.3	4.4	5.5	5.7	9.1	9.1	9.4	9.5	3.8	4.0
Cash	4.5	4.6	13.0	13.4	12.4	12.3	9.7	10.0	4.0	4.0
Receivables	35.2	34.4	22.8	22.3	26.7	26.1	28.5	28.0	35.9	35.1
Short-term	25.7	24.0	22.2	21.2	25.5	25.1	26.9	26.3	25.6	23.8
of which:										
Trade receivables	7.1	7.0	10.7	10.3	12.7	12.3	12.2	11.7	6.7	6.5
Receivables from affiliated companies	15.9	14.0	6.4	5.8	8.6	8.7	11.1	11.2	16.4	14.3
Long-term	9.6	10.4	0.7	1.1	1.1	1.0	1.6	1.7	10.3	11.3
of which: Loans to affiliated companies	8.9	9.4	0.4	0.8	0.6	0.7	1.0	1.1	9.6	10.2
Securities	0.8	1.1	0.5	0.5	1.1	1.1	1.5	1.5	0.8	1.1
Other long-term equity investments	29.4	29.4	3.6	4.4	3.8	3.8	5.1	5.4	31.7	31.7
of which: Goodwill	0.2	0.2	0.8	0.6	0.4	0.4	0.5	0.4	0.2	0.2
Capital										
Equity	35.0	36.0	31.2	31.5	34.2	34.2	36.7	37.0	34.9	35.9
Liabilities	52.3	50.9	61.6	61.6	56.4	56.3	50.8	50.7	52.3	50.8
Short-term	32.7	32.7	38.2	39.3	39.5	40.5	37.5	37.3	32.2	32.2
of which:										
Liabilities to banks	2.3	2.5	9.3	9.0	7.5	8.0	6.3	6.5	1.9	2.1
Trade payables	5.4	5.2	7.4	7.8	8.2	7.6	7.3	6.8	5.2	5.0
Liabilities to affiliated companies	19.1	19.2	7.1	7.5	9.2	9.0	12.3	12.0	19.8	19.9
Long-term	19.6	18.2	23.5	22.2	16.9	15.9	13.3	13.5	20.1	18.6
of which:										
Liabilities to banks	5.1	4.8	17.5	17.2	12.3	11.1	9.3	8.9	4.6	4.4
Liabilities to affiliated companies	11.5	9.6	4.3	3.4	3.6	3.6	2.9	3.5	12.3	10.2
Provisions	12.2	12.6	6.3	6.2	8.6	8.5	11.5	11.3	12.4	12.8
of which: Provisions for pensions	4.1	4.3	1.2	1.2	2.7	2.7	4.1	4.1	4.1	4.4
Other ratios	Percentage of sales									
Annual result before taxes on income	2.4	2.9	5.4	6.1	4.7	4.8	4.1	3.9	2.2	2.7
Annual result and depreciation	4.8	5.2	8.4	8.9	6.6	6.8	5.8	5.7	4.6	5.1
Trade receivables	6.7	6.6	8.8	8.6	9.0	8.8	8.7	8.4	6.5	6.3
	Percentage of the balance sheet total									
Sales	106.2	106.1	120.8	119.7	141.1	139.6	141.2	140.6	103.0	102.9
Annual result and interest paid	3.6	3.7	6.0	6.5	6.0	6.0	5.3	5.0	3.4	3.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.4	9.2	18.3	19.3	17.4	17.8	15.3	15.1	7.8	8.7
	Percentage of fixed assets									
Long-term equity and liabilities	97.6	95.0	115.7	116.3	139.2	139.1	134.4	134.5	95.4	92.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	93.4	88.2	92.8	88.6	96.7	93.0	98.7	98.3	92.8	87.2
Cash resources, short-term receivables and inventories	120.7	116.2	133.2	132.3	154.0	152.0	158.2	158.4	116.7	111.7
	Percentage of cost of materials									
Trade payables	7.1	6.9	15.9	16.9	11.6	10.8	9.0	8.4	6.8	6.7
Memo item:										
Balance sheet total in € billion	837.23	843.26	2.47	2.71	13.12	13.88	55.70	57.81	765.94	768.85
Sales in € billion	888.97	895.05	2.98	3.25	18.51	19.39	78.64	81.26	788.84	791.15
Number of enterprises	12 558	12 558	3 405	3 405	3 758	3 758	3 249	3 249	2 146	2 146

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

IV. Enterprises by federal state and economic sector

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

Ratios	Quartile value	cont'd: All legal forms									
		Total		Enterprises with sales of ... € million: Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	27.9	27.8	7.7	7.6	28.0	28.0	41.1	40.6	48.8	48.9
	50	51.4	51.4	32.7	32.3	49.3	49.3	60.0	59.7	67.9	67.5
	75	72.1	71.9	54.2	53.8	69.6	69.3	76.4	76.5	82.8	82.6
Personnel expenses	25	10.7	10.8	14.9	15.0	13.0	13.1	9.8	9.8	6.4	6.6
	50	22.9	23.3	31.0	31.5	26.2	26.4	19.6	19.9	13.9	14.4
	75	38.5	38.9	46.5	47.0	40.1	40.4	33.2	34.0	24.7	25.7
Depreciation	25	0.6	0.6	0.8	0.7	0.6	0.6	0.6	0.6	0.5	0.5
	50	1.6	1.6	1.9	1.9	1.4	1.4	1.4	1.4	1.5	1.5
	75	3.5	3.6	4.5	4.4	3.2	3.3	3.1	3.1	3.3	3.4
Annual result	25	0.5	0.5	0.3	0.8	0.7	0.8	0.6	0.5	0.3	0.3
	50	2.6	2.6	3.6	4.1	2.7	2.6	2.3	2.1	1.9	1.7
	75	6.2	6.4	10.0	10.7	5.9	5.9	5.1	5.0	4.6	4.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.5	3.5	3.1	2.9	3.3	3.3	3.8	4.0	4.1	4.3
	50	13.2	13.2	12.9	12.9	12.0	11.7	13.3	13.6	15.9	15.3
	75	34.0	34.0	38.5	37.1	32.9	33.4	31.7	32.0	34.3	35.3
Inventories	25	0.9	0.9	0.0	0.0	1.4	1.6	2.5	2.5	3.1	3.0
	50	16.4	16.7	5.1	6.0	19.1	19.5	24.5	24.0	19.0	18.6
	75	40.9	41.2	30.4	31.0	46.4	46.7	45.0	45.1	37.8	36.9
Equity	25	9.3	10.9	3.3	6.9	8.8	10.1	12.9	13.4	14.5	14.8
	50	27.8	29.2	24.2	26.8	26.0	27.1	30.0	31.4	30.9	31.3
	75	50.3	52.3	51.3	54.2	49.9	51.8	50.6	52.4	49.0	50.2
Short-term liabilities	25	20.5	19.3	18.9	17.4	21.4	20.0	20.5	19.7	21.2	20.1
	50	42.4	41.1	43.2	40.3	44.1	43.4	42.7	41.7	39.1	37.5
	75	68.5	67.2	73.2	68.9	70.3	70.0	65.9	65.4	62.2	61.7
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	3.9	5.9	5.5	5.5	5.5	3.2	3.0	0.4	0.3
	75	26.3	25.8	32.5	32.1	28.2	27.4	23.9	24.6	18.1	17.9
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.8	0.5	1.0	1.0	1.1	0.9	0.7	0.5	0.4
	50	3.4	3.4	4.6	5.3	3.6	3.6	3.1	2.9	2.5	2.2
	75	8.1	8.3	12.7	13.5	7.7	7.8	6.6	6.5	5.7	5.8
Annual result and depreciation	25	2.3	2.3	2.4	3.2	2.6	2.7	2.3	2.0	1.9	1.5
	50	5.6	5.7	7.8	8.5	5.9	5.9	5.1	4.8	4.4	4.1
	75	11.5	12.0	17.4	18.4	10.9	11.2	9.5	9.6	8.9	8.7
Trade receivables	25	3.0	2.8	1.8	1.9	3.5	3.1	3.6	3.3	3.2	3.0
	50	7.0	6.5	6.1	5.8	7.3	6.7	7.2	6.8	7.2	6.8
	75	11.9	11.5	12.3	11.8	12.3	11.6	11.8	11.3	11.5	11.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.3	2.3	1.7	2.8	2.7	2.8	2.5	2.1	1.9	1.6
	50	6.4	6.4	8.3	9.2	6.7	6.9	5.9	5.5	5.2	4.6
	75	13.7	13.8	21.5	23.7	14.0	13.9	11.4	10.9	9.5	9.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.3	4.5	- 1.1	2.2	4.5	4.7	5.7	5.0	5.9	5.2
	50	15.9	16.5	16.9	19.7	16.2	16.9	16.0	15.6	14.8	14.0
	75	40.0	40.5	54.9	57.5	41.2	41.9	37.3	35.7	29.3	30.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	92.1	95.1	73.0	84.8	93.4	96.8	100.0	99.0	95.0	95.5
	50	174.1	181.8	156.5	181.2	195.9	202.9	190.0	188.3	151.9	153.1
	75	477.0	509.0	518.2	566.0	564.9	606.3	460.1	476.7	327.1	334.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	52.6	53.7	50.0	54.6	47.9	47.7	54.1	54.1	59.9	60.4
	50	104.6	107.6	110.7	120.2	99.4	101.7	103.5	104.4	106.5	107.6
	75	221.8	235.3	272.2	300.0	217.3	238.6	207.5	217.8	190.4	196.6
		Percentage of cost of materials									
Trade payables	25	4.1	3.7	4.4	3.9	4.6	4.0	4.1	3.6	3.4	3.2
	50	8.6	8.0	10.8	10.4	9.5	8.5	7.9	7.4	7.1	6.7
	75	16.6	15.6	26.3	24.5	18.2	17.2	14.1	13.1	12.2	11.3

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

IV. Enterprises by federal state and economic sector

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	99.7	98.1	98.1	99.1	98.4	99.2	99.4	99.8	99.8
Change in finished goods	0.2	0.3	1.9	1.9	0.9	1.6	0.8	0.6	0.2	0.2
Interest and similar income	0.5	0.6	0.1	0.2	0.2	0.2	0.2	0.2	0.6	0.6
Other income	4.5	4.9	3.7	3.5	4.5	4.5	3.0	3.1	4.7	5.1
of which: Income from long-term equity investments	0.9	1.1	0.1	0.1	0.3	0.3	0.4	0.4	0.9	1.2
Total income	105.1	105.5	103.9	103.6	104.7	104.6	103.2	103.3	105.3	105.7
Expenses										
Cost of materials	71.6	70.9	38.6	38.7	49.0	48.7	55.8	55.6	73.6	72.9
Personnel expenses	13.8	14.3	36.1	35.9	30.5	30.6	25.2	25.5	12.4	12.8
Depreciation	3.2	3.0	3.6	3.5	2.9	3.0	2.9	2.9	3.2	3.0
of which: Depreciation of tangible fixed assets	2.9	2.8	3.5	3.4	2.8	2.8	2.7	2.7	3.0	2.8
Interest and similar expenses	1.8	1.3	0.9	0.8	0.8	0.7	0.8	0.8	1.9	1.4
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	12.4	13.0	21.4	20.7	17.4	17.4	14.5	14.5	12.1	12.8
Total expenses before taxes on income	103.0	102.7	100.8	99.9	100.7	100.4	99.2	99.4	103.3	103.0
Annual result before taxes on income	2.1	2.8	3.0	3.7	4.0	4.2	4.0	3.8	1.9	2.6
Taxes on income	0.7	0.6	1.5	1.6	1.3	1.3	1.2	1.1	0.6	0.6
Annual result	1.5	2.1	1.5	2.1	2.7	2.9	2.8	2.7	1.3	2.1
Profit and loss transfers (parent company)	1.4	1.4	0.3	0.2	0.2	0.1	0.1	0.2	1.6	1.6
Profit and loss transfers (subsidiary)	1.0	1.3	- 0.7	- 0.9	0.3	0.3	0.7	0.8	1.0	1.4
Profit for the year	1.9	2.3	2.6	3.2	2.6	2.7	2.2	2.1	1.9	2.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.1	1.9	0.7	0.7	0.8	0.8	1.1	1.1	2.2	2.0
Tangible fixed assets	17.9	18.3	32.0	29.5	29.3	28.8	32.6	32.6	16.8	17.2
of which: Land and buildings	5.2	5.3	13.6	11.9	10.0	9.8	14.4	14.2	4.5	4.7
Inventories	7.5	7.8	19.1	20.8	22.2	23.4	19.9	19.9	6.5	6.7
of which: Finished goods and merchandise	3.5	3.7	6.4	6.4	8.7	8.7	8.2	8.3	3.2	3.3
Cash	4.2	4.2	15.4	15.6	13.4	13.0	9.4	9.5	3.8	3.6
Receivables	35.5	34.7	26.7	26.4	28.2	28.1	29.4	28.9	36.0	35.2
Short-term	25.2	23.5	26.1	25.1	26.9	26.8	27.6	27.1	25.0	23.2
of which:										
Trade receivables	6.5	6.4	13.2	12.7	13.3	12.9	11.7	11.3	6.1	6.0
Receivables from affiliated companies	16.1	14.1	7.3	6.9	9.1	9.5	12.4	12.5	16.4	14.3
Long-term	10.3	11.2	0.6	1.3	1.4	1.2	1.8	1.8	11.0	12.0
of which: Loans to affiliated companies	9.6	10.2	0.3	0.9	0.7	0.8	1.1	1.2	10.3	10.9
Securities	0.8	1.1	0.7	0.6	1.4	1.4	1.6	1.7	0.7	1.1
Other long-term equity investments	31.6	31.6	4.7	5.8	4.1	4.1	5.6	5.8	33.7	33.7
of which: Goodwill	0.2	0.2	0.9	0.7	0.4	0.4	0.6	0.5	0.2	0.2
Capital										
Equity	35.8	36.8	32.9	33.2	38.1	38.0	39.8	40.1	35.5	36.6
Liabilities	51.5	50.0	58.7	58.7	51.3	51.5	47.0	46.9	51.8	50.2
Short-term	31.3	31.3	41.3	42.1	36.4	36.9	33.9	33.3	31.0	31.1
of which:										
Liabilities to banks	1.9	2.1	8.0	7.5	6.7	6.6	5.6	5.7	1.6	1.8
Trade payables	4.8	4.6	8.7	9.3	8.2	7.4	7.0	6.5	4.6	4.4
Liabilities to affiliated companies	19.0	19.1	7.4	7.7	7.0	7.0	10.6	10.2	19.7	19.9
Long-term	20.2	18.7	17.3	16.7	14.9	14.6	13.0	13.6	20.7	19.1
of which:										
Liabilities to banks	4.8	4.5	10.9	11.5	10.3	9.7	9.3	9.0	4.4	4.1
Liabilities to affiliated companies	12.2	10.2	4.7	3.5	3.6	3.8	2.6	3.5	12.9	10.7
Provisions	12.3	12.7	7.7	7.4	9.7	9.5	12.1	12.0	12.3	12.8
of which: Provisions for pensions	4.1	4.3	1.8	1.7	3.4	3.4	4.5	4.6	4.1	4.3
Other ratios	Percentage of sales									
Annual result before taxes on income	2.1	2.8	3.1	3.8	4.1	4.3	4.0	3.9	1.9	2.6
Annual result and depreciation	4.7	5.2	5.2	5.7	5.7	6.0	5.7	5.7	4.6	5.1
Trade receivables	6.7	6.6	9.6	9.4	9.4	9.3	8.8	8.6	6.5	6.3
	Percentage of the balance sheet total									
Sales	97.4	97.5	137.8	135.0	141.0	139.1	131.8	131.0	94.5	94.6
Annual result and interest paid	3.2	3.4	3.4	4.1	4.9	5.1	4.8	4.6	3.0	3.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.6	8.6	13.7	15.1	16.5	16.9	14.7	14.8	7.1	8.1
	Percentage of fixed assets									
Long-term equity and liabilities	96.3	93.6	135.8	137.6	153.8	155.4	135.4	136.4	94.2	91.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	95.0	89.0	101.1	97.5	111.4	108.7	109.9	110.8	93.6	87.1
Cash resources, short-term receivables and inventories	119.0	113.8	147.3	146.9	172.4	172.1	168.5	170.6	114.6	108.6
	Percentage of cost of materials									
Trade payables	6.8	6.6	16.0	17.4	11.7	10.8	9.5	8.9	6.5	6.4
Memo item:										
Balance sheet total in € billion	762.05	764.67	1.61	1.81	9.76	10.43	44.86	46.72	705.82	705.72
Sales in € billion	742.25	745.71	2.22	2.44	13.77	14.51	59.11	61.22	667.15	667.54
Number of enterprises	9 403	9 403	2 511	2 511	2 807	2 807	2 435	2 435	1 650	1 650

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

IV. Enterprises by federal state and economic sector

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

Ratios	Quartile value	cont'd: Corporations									
		Total		Enterprises with sales of ... € million							
				Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	26.5	26.7	8.7	8.6	26.6	26.9	38.2	38.3	47.3	46.6
	50	50.8	50.9	33.8	33.4	48.6	48.4	59.2	58.5	67.0	66.9
	75	71.8	71.5	54.6	54.8	68.9	68.5	76.5	76.6	83.5	83.3
Personnel expenses	25	11.6	11.7	19.3	19.4	14.0	14.3	10.0	9.9	6.1	6.2
	50	24.7	25.0	34.9	35.4	27.6	28.1	20.3	20.5	14.1	14.4
	75	41.5	41.7	50.4	51.1	42.1	42.4	35.1	35.9	25.8	27.0
Depreciation	25	0.6	0.6	0.7	0.7	0.6	0.6	0.5	0.5	0.4	0.4
	50	1.5	1.5	1.7	1.7	1.4	1.4	1.4	1.4	1.6	1.6
	75	3.4	3.4	3.8	3.8	3.0	3.1	3.2	3.3	3.5	3.7
Annual result	25	0.3	0.4	0.0	0.4	0.5	0.6	0.5	0.4	0.2	0.2
	50	2.2	2.2	2.4	2.9	2.2	2.2	2.3	2.1	1.8	1.7
	75	5.3	5.5	6.8	7.6	5.0	5.1	5.1	5.0	4.6	4.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.9	2.9	2.5	2.5	2.9	2.7	3.4	3.6	3.3	3.5
	50	11.4	11.4	10.2	10.5	10.5	10.1	12.2	12.3	14.0	13.9
	75	30.9	30.9	29.6	28.5	28.3	29.4	31.5	31.8	34.8	35.9
Inventories	25	0.6	0.6	0.0	0.0	1.1	1.2	1.2	1.2	2.0	2.1
	50	13.8	14.3	5.4	6.4	17.4	17.1	20.9	19.6	15.4	15.2
	75	39.6	39.8	30.7	31.2	45.5	45.6	42.2	42.9	35.9	35.1
Equity	25	12.9	14.8	6.2	10.8	12.8	14.4	16.4	17.3	17.0	17.1
	50	32.1	33.8	28.8	31.7	31.4	32.7	34.4	36.2	34.1	34.7
	75	54.5	56.3	55.0	57.3	54.3	56.9	55.5	57.3	53.0	53.8
Short-term liabilities	25	18.1	16.9	18.0	16.5	18.8	17.4	17.1	16.3	18.6	17.7
	50	38.3	36.2	40.7	37.7	39.2	37.8	37.2	35.3	33.6	33.3
	75	64.4	62.6	71.0	65.4	66.5	65.5	60.8	60.3	57.5	56.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	1.5	1.5	1.9	2.6	3.3	3.1	0.8	0.5	0.0	0.0
	75	21.3	21.1	23.5	21.8	22.9	22.6	21.3	22.0	15.7	15.0
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.6	0.1	0.5	0.7	0.8	0.8	0.6	0.4	0.3
	50	3.0	3.0	3.2	3.8	3.1	3.2	3.1	2.9	2.4	2.2
	75	7.1	7.5	9.3	10.0	6.9	7.3	6.7	6.7	5.7	5.9
Annual result and depreciation	25	2.0	2.0	1.7	2.4	2.2	2.3	2.2	1.9	1.7	1.4
	50	5.2	5.3	5.8	6.5	5.3	5.4	5.1	4.9	4.4	4.2
	75	10.5	11.0	12.6	13.4	10.3	10.7	9.6	9.9	9.1	9.0
Trade receivables	25	3.2	3.0	2.4	2.4	3.7	3.4	3.5	3.2	3.3	3.0
	50	7.4	6.9	6.9	6.5	7.8	7.1	7.3	6.8	7.4	7.0
	75	12.6	12.2	13.5	12.9	12.9	12.2	12.2	12.0	11.9	11.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	2.0	0.8	2.0	2.3	2.4	2.2	1.8	1.7	1.4
	50	5.6	5.6	6.3	7.4	5.7	5.9	5.4	5.1	4.8	4.3
	75	11.8	11.9	15.5	17.0	11.8	12.0	10.5	10.3	9.0	8.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.6	2.9	- 8.0	- 2.9	3.0	3.1	4.6	4.0	5.2	4.8
	50	14.4	15.0	12.1	14.8	14.7	15.6	15.4	15.5	14.9	14.0
	75	37.8	39.1	40.9	46.3	41.2	43.0	39.1	37.6	29.5	31.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	103.4	106.1	90.8	103.1	109.9	113.7	106.6	107.9	100.0	98.7
	50	205.6	212.6	201.3	227.2	248.4	258.1	206.9	207.4	161.2	162.3
	75	568.2	605.8	642.5	710.5	674.8	730.5	528.6	534.9	370.0	378.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	60.9	62.2	57.9	64.0	57.0	57.0	64.6	63.5	66.8	67.4
	50	119.9	125.8	130.9	139.9	114.6	120.8	117.7	122.0	119.1	121.4
	75	263.7	282.1	320.0	358.1	264.3	285.3	247.4	263.8	221.2	222.2
		Percentage of cost of materials									
Trade payables	25	4.1	3.7	4.4	4.0	4.6	3.9	4.1	3.7	3.2	3.1
	50	8.8	8.1	10.8	10.6	9.4	8.4	8.3	7.8	7.1	6.7
	75	17.1	16.2	26.5	24.9	18.8	17.4	15.1	14.0	12.8	11.7

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

IV. Enterprises by federal state and economic sector

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

Ratios	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 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.7	99.5	98.3	99.8	98.7	99.0	99.5	99.5	99.8
Change in finished goods	0.5	0.3	0.5	1.7	0.2	1.3	1.0	0.5	0.5	0.2
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	2.0	2.1	3.2	3.1	2.5	2.5	1.5	1.6	2.1	2.1
of which: Income from long-term equity investments	0.5	0.5	0.1	0.2	0.4	0.4	0.2	0.3	0.6	0.5
Total income	102.2	102.2	103.3	103.2	102.6	102.6	101.6	101.7	102.2	102.3
Expenses										
Cost of materials	69.3	68.3	36.0	36.1	50.8	51.0	61.2	61.0	71.5	70.4
Personnel expenses	14.4	14.8	24.5	24.5	24.3	24.2	19.5	20.0	13.1	13.5
Depreciation	2.0	2.2	7.5	7.3	3.9	3.9	2.6	2.7	1.8	2.0
of which: Depreciation of tangible fixed assets	1.9	2.0	7.4	7.3	3.8	3.8	2.5	2.6	1.7	1.8
Interest and similar expenses	0.7	0.7	1.7	1.7	0.9	0.9	0.7	0.7	0.7	0.7
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	11.9	12.7	21.4	20.8	16.0	16.0	13.1	13.4	11.5	12.4
Total expenses before taxes on income	98.3	98.7	91.2	90.6	96.0	96.2	97.2	97.8	98.6	99.0
Annual result before taxes on income	3.9	3.5	12.1	12.7	6.6	6.4	4.3	3.8	3.7	3.3
Taxes on income	0.6	0.6	1.7	1.9	1.2	1.1	0.9	0.8	0.6	0.6
Annual result	3.2	2.9	10.4	10.8	5.5	5.3	3.4	3.1	3.1	2.7
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.1	0.1	0.0	0.0	0.3	0.3
Profit and loss transfers (subsidiary)	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Profit for the year	3.4	3.0	10.3	10.8	5.6	5.4	3.4	3.0	3.3	2.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.5	0.4	0.3	0.6	0.6	2.0	2.0	1.4	1.5
Tangible fixed assets	25.8	25.8	64.2	63.8	40.4	39.9	25.2	24.5	24.6	24.7
of which: Land and buildings	7.8	8.0	11.4	11.2	10.3	10.3	8.5	8.4	7.5	7.7
Inventories	23.1	22.9	8.5	10.1	23.7	25.3	32.3	32.9	21.6	21.2
of which: Finished goods and merchandise	11.7	11.7	3.9	4.2	10.5	10.6	14.1	14.4	11.5	11.4
Cash	7.7	8.9	8.5	9.0	9.6	10.2	11.1	11.8	7.0	8.3
Receivables	32.9	31.4	15.6	14.1	22.1	20.3	24.6	24.1	35.2	33.5
Short-term	30.5	29.0	14.8	13.4	21.6	19.8	23.7	23.1	32.4	30.8
of which:										
Trade receivables	13.2	12.6	5.9	5.6	10.8	10.4	14.6	13.8	13.2	12.6
Receivables from affiliated companies	13.6	12.9	4.6	3.6	7.4	6.0	5.8	5.8	15.5	14.7
Long-term	2.4	2.3	0.8	0.7	0.5	0.4	0.8	1.0	2.8	2.7
of which: Loans to affiliated companies	1.5	1.5	0.7	0.6	0.3	0.2	0.5	0.6	1.7	1.8
Securities	1.4	0.9	0.2	0.3	0.2	0.2	1.3	0.9	1.5	1.0
Other long-term equity investments	7.3	8.2	1.6	1.6	2.8	2.9	3.2	3.6	8.3	9.4
of which: Goodwill	0.2	0.2	0.5	0.4	0.5	0.5	0.2	0.3	0.1	0.1
Capital										
Equity	27.2	27.9	28.1	28.1	22.6	23.0	23.9	23.9	28.0	28.9
Liabilities	60.2	59.1	67.2	67.1	71.3	70.9	66.4	66.8	58.4	57.0
Short-term	46.7	46.2	32.3	33.9	48.4	51.2	52.0	53.9	45.8	44.8
of which:										
Liabilities to banks	6.1	6.3	11.8	12.1	10.0	12.2	9.3	10.1	5.3	5.2
Trade payables	11.5	11.0	5.0	5.0	8.2	8.0	8.5	7.9	12.3	11.8
Liabilities to affiliated companies	20.0	19.6	6.4	6.9	15.8	15.0	19.1	19.7	20.6	20.0
Long-term	13.5	12.9	34.9	33.3	22.9	19.7	14.4	12.9	12.6	12.2
of which:										
Liabilities to banks	8.3	8.0	29.8	28.6	18.0	15.3	9.4	8.6	7.2	7.2
Liabilities to affiliated companies	4.4	4.2	3.6	3.4	3.6	2.9	4.0	3.6	4.6	4.3
Provisions	11.9	12.3	3.6	3.6	5.4	5.5	8.7	8.4	13.0	13.5
of which: Provisions for pensions	4.4	4.4	0.1	0.1	0.7	0.7	2.6	2.2	5.0	5.1
Other ratios	Percentage of sales									
Annual result before taxes on income	3.9	3.5	12.1	12.9	6.6	6.5	4.4	3.9	3.7	3.3
Annual result and depreciation	5.3	5.1	17.9	18.4	9.4	9.4	6.1	5.8	4.9	4.7
Trade receivables	6.8	6.6	6.6	6.3	7.7	7.4	8.1	7.6	6.5	6.4
	Percentage of the balance sheet total									
Sales	195.2	190.0	89.1	89.3	141.3	141.3	180.2	180.7	202.4	195.8
Annual result and interest paid	7.7	6.8	10.8	11.4	9.1	8.9	7.6	6.8	7.6	6.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	15.9	15.3	25.2	26.1	19.5	19.8	17.0	16.2	15.3	14.7
	Percentage of fixed assets									
Long-term equity and liabilities	119.0	117.7	94.1	92.6	104.1	98.6	128.6	123.6	119.2	118.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	82.7	82.7	72.8	66.8	64.6	58.7	68.5	65.5	86.8	88.1
Cash resources, short-term receivables and inventories	132.1	132.3	99.2	96.5	113.6	108.2	130.6	126.6	133.9	135.4
	Percentage of cost of materials									
Trade payables	8.4	8.4	15.7	15.2	11.5	10.9	7.6	7.1	8.4	8.5
Memo item:										
Balance sheet total in € billion	75.18	78.58	0.86	0.91	3.35	3.45	10.84	11.09	60.13	63.13
Sales in € billion	146.72	149.34	0.76	0.81	4.74	4.88	19.52	20.04	121.69	123.61
Number of enterprises	3 155	3 155	894	894	951	951	814	814	496	496

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

IV. Enterprises by federal state and economic sector

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

Ratios	Quartile value	cont'd: Non-corporations Total 2018	Total 2019	Enterprises with sales of ... € million: Less than 2 2018	Less than 2 2019	2 but less than 10 2018	2 but less than 10 2019	10 but less than 50 2018	10 but less than 50 2019	50 and more 2018	50 and more 2019
		Cylindered sample 2018/2019									
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	31.6	31.4	3.2	4.1	32.4	31.8	46.4	46.3	54.4	52.6
	50	53.3	52.6	29.5	28.7	52.4	51.5	62.0	61.6	69.8	69.1
	75	72.8	72.6	52.2	51.1	71.3	71.9	76.3	76.3	81.0	80.3
Personnel expenses	25	8.5	8.7	5.5	5.4	10.8	11.2	9.1	9.2	7.3	7.6
	50	18.4	18.9	20.5	20.6	22.1	22.8	17.4	18.1	13.2	13.9
	75	31.0	32.1	34.3	35.7	34.8	34.9	28.6	29.2	22.9	23.1
Depreciation	25	0.8	0.8	1.1	1.0	0.8	0.8	0.7	0.7	0.7	0.7
	50	1.8	1.7	2.7	2.7	1.8	1.7	1.3	1.4	1.4	1.4
	75	3.9	4.0	7.6	7.3	3.7	3.8	2.7	2.8	2.8	2.9
Annual result	25	1.3	1.3	3.6	4.1	1.7	1.7	0.8	0.7	0.7	0.4
	50	4.1	3.8	10.2	10.2	4.3	4.0	2.5	2.3	2.0	1.9
	75	9.3	9.2	20.1	20.5	7.8	7.8	5.2	4.9	4.7	4.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.4	6.3	7.1	7.2	6.4	6.0	5.7	5.8	7.1	7.1
	50	19.4	19.5	28.2	28.1	18.3	18.4	16.7	16.0	20.6	20.2
	75	42.1	42.3	65.0	64.3	44.8	45.8	32.3	32.6	33.4	33.5
Inventories	25	3.1	3.0	0.0	0.0	4.1	3.7	14.0	13.9	14.5	13.1
	50	22.6	22.9	4.5	4.7	24.2	24.0	33.7	33.0	26.6	25.5
	75	44.9	44.8	29.6	31.0	49.4	49.8	49.7	50.7	43.1	41.6
Equity	25	3.9	4.5	- 3.4	0.3	3.1	3.8	6.8	7.1	9.6	10.2
	50	15.8	17.1	10.4	14.1	12.6	13.0	19.2	20.6	21.4	23.3
	75	34.6	34.8	35.7	36.7	29.2	30.8	35.2	35.6	36.1	36.9
Short-term liabilities	25	32.6	31.9	23.4	20.9	34.5	34.0	38.0	38.8	34.2	32.7
	50	56.2	55.2	52.2	49.5	59.4	58.4	56.4	56.1	54.5	53.6
	75	77.3	76.3	77.9	75.7	80.6	79.5	75.6	75.5	74.5	72.1
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	14.4	14.1	23.5	23.8	15.4	15.7	11.3	11.3	6.6	6.2
	75	39.7	39.7	59.4	55.6	41.2	42.1	31.8	30.9	25.4	26.4
		Percentage of sales									
Annual result before taxes on income	25	1.7	1.6	3.8	4.8	2.1	2.1	1.2	1.0	0.9	0.5
	50	4.9	4.7	11.5	12.2	5.1	5.0	3.2	2.9	2.6	2.3
	75	11.2	11.1	23.1	24.0	9.4	9.4	6.5	5.9	5.7	5.4
Annual result and depreciation	25	3.5	3.2	7.7	8.5	4.0	3.8	2.6	2.3	2.1	1.9
	50	7.4	7.2	17.0	17.2	7.5	7.4	5.0	4.6	4.5	3.7
	75	15.3	15.4	33.3	32.5	13.0	12.9	9.1	8.4	8.2	7.9
Trade receivables	25	2.3	2.2	0.7	0.8	2.5	2.4	4.1	3.5	2.7	2.5
	50	6.0	5.6	4.5	4.0	6.0	5.7	7.0	6.9	6.5	6.1
	75	10.1	9.6	9.0	8.7	10.3	10.1	10.7	9.9	10.0	9.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.2	4.0	7.4	7.5	4.8	4.5	3.4	3.1	3.1	2.2
	50	9.7	9.3	21.0	22.9	10.6	10.4	7.3	6.6	6.6	5.9
	75	20.8	20.7	46.6	50.5	19.3	19.0	13.0	12.1	11.0	10.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.9	8.8	11.7	14.1	9.4	9.1	7.9	7.9	7.8	6.6
	50	20.8	20.5	35.7	37.3	20.7	20.1	17.4	16.3	14.3	14.0
	75	44.9	44.5	84.6	87.2	41.3	39.8	32.8	31.9	28.4	28.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	65.2	66.3	38.2	47.4	59.4	60.0	83.6	77.1	83.2	83.8
	50	116.9	119.6	100.7	105.8	107.2	111.3	145.2	144.2	131.3	131.9
	75	261.3	273.3	224.6	250.0	260.5	274.7	320.4	304.8	236.3	245.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	39.5	38.0	36.0	36.1	35.7	34.3	41.8	39.5	48.7	48.7
	50	71.6	71.3	78.6	81.0	66.5	63.7	68.1	67.7	75.4	76.6
	75	122.9	129.8	160.0	171.1	115.7	124.1	117.4	116.1	114.4	116.8
		Percentage of cost of materials									
Trade payables	25	4.2	3.7	4.3	3.6	4.5	4.3	3.9	3.2	3.7	3.9
	50	8.3	7.7	10.7	9.7	9.7	8.8	6.8	6.6	7.0	6.8
	75	14.9	14.1	25.5	23.2	17.3	16.4	11.5	10.8	11.0	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

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.8	98.6	98.4	98.9	98.9	99.0	99.5	99.6	99.9
Change in finished goods	0.5	0.2	1.4	1.6	1.1	1.1	1.0	0.5	0.4	0.1
Interest and similar income	0.9	1.0	0.2	0.1	0.1	0.1	0.1	0.1	1.0	1.2
Other income	6.8	6.8	2.5	2.9	2.1	2.3	2.2	2.3	7.5	7.5
of which: Income from long-term equity investments	1.5	2.4	0.0	0.1	0.1	0.2	0.3	0.4	1.7	2.7
Total income	107.7	107.8	102.6	103.0	102.2	102.5	102.4	102.4	108.5	108.7
Expenses										
Cost of materials	59.9	59.1	36.5	36.6	46.0	45.6	53.1	52.8	61.1	60.2
Personnel expenses	18.7	19.2	37.7	37.6	31.4	32.1	26.3	27.1	17.4	17.9
Depreciation	3.0	3.2	3.2	3.0	2.7	2.8	2.5	2.7	3.1	3.3
of which: Depreciation of tangible fixed assets	2.5	2.7	3.1	3.0	2.5	2.6	2.4	2.5	2.5	2.7
Interest and similar expenses	2.0	1.4	1.0	0.9	0.8	0.8	0.8	0.8	2.2	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	19.2	20.4	19.3	19.6	16.7	16.6	15.3	15.4	19.8	21.2
Total expenses before taxes on income	102.9	103.4	97.9	97.9	97.6	97.9	98.2	98.9	103.7	104.1
Annual result before taxes on income	4.8	4.4	4.8	5.2	4.6	4.5	4.2	3.5	4.9	4.5
Taxes on income	0.9	0.9	1.3	1.4	1.3	1.2	1.1	1.0	0.9	0.9
Annual result	3.9	3.5	3.5	3.8	3.3	3.3	3.1	2.5	4.0	3.7
Profit and loss transfers (parent company)	1.3	2.8	0.0	0.0	0.1	0.0	0.2	0.2	1.5	3.3
Profit and loss transfers (subsidiary)	1.7	1.9	0.1	0.0	0.3	0.4	0.7	0.7	1.8	2.1
Profit for the year	3.5	4.4	3.4	3.8	3.0	3.0	2.6	2.0	3.6	4.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.4	0.5	0.4	0.8	0.8	1.0	1.0	1.5	1.4
Tangible fixed assets	12.6	13.0	26.5	25.5	24.9	24.5	20.9	21.2	11.8	12.2
of which: Land and buildings	3.7	3.7	7.1	6.9	10.6	10.0	7.9	7.9	3.3	3.4
Inventories	13.5	13.4	24.5	26.8	31.2	32.2	30.5	30.3	12.1	12.0
of which: Finished goods and merchandise	4.2	4.3	9.5	10.5	10.1	10.3	9.1	9.1	3.8	3.9
Cash	4.7	5.1	13.6	14.0	12.7	12.5	9.1	9.2	4.3	4.7
Receivables	32.3	32.3	29.5	28.0	26.4	26.3	31.0	30.2	32.4	32.5
Short-term	20.6	22.1	29.1	27.4	25.1	25.0	29.2	28.3	20.0	21.7
of which:										
Trade receivables	5.8	5.6	15.4	14.3	14.0	13.0	13.7	12.8	5.2	5.0
Receivables from affiliated companies	13.0	14.5	7.9	7.0	7.3	8.0	12.4	12.4	13.1	14.8
Long-term	11.7	10.1	0.4	0.6	1.3	1.2	1.8	1.8	12.5	10.8
of which: Loans to affiliated companies	11.0	9.5	0.1	0.2	0.8	0.8	1.4	1.4	11.8	10.2
Securities	0.8	0.7	0.6	0.6	0.8	0.6	0.7	0.7	0.8	0.7
Other long-term equity investments	34.5	33.9	4.1	3.9	2.8	2.7	6.4	7.1	36.8	36.2
of which: Goodwill	0.3	0.4	1.0	0.9	0.5	0.6	1.0	0.8	0.3	0.4
Capital										
Equity	35.9	38.3	27.8	30.2	36.3	36.4	37.2	37.7	35.8	38.3
Liabilities	52.7	50.1	64.2	61.8	54.1	54.6	49.2	48.8	52.9	50.2
Short-term	40.0	39.4	42.6	42.4	40.7	40.9	39.4	38.6	40.0	39.4
of which:										
Liabilities to banks	1.8	1.8	9.8	8.8	7.8	8.0	6.0	6.1	1.4	1.4
Trade payables	4.8	4.5	9.1	9.3	8.2	7.3	7.5	6.7	4.5	4.3
Liabilities to affiliated companies	28.2	27.4	8.0	9.6	10.6	10.7	14.8	14.5	29.3	28.5
Long-term	12.7	10.8	21.6	19.3	13.4	13.7	9.8	10.2	12.9	10.8
of which:										
Liabilities to banks	4.1	3.8	11.3	11.9	7.9	7.7	5.3	5.3	3.9	3.6
Liabilities to affiliated companies	4.9	3.5	7.3	4.7	3.9	4.3	3.8	4.4	5.0	3.4
Provisions	11.3	11.4	7.8	7.9	9.5	9.0	13.5	13.4	11.1	11.3
of which: Provisions for pensions	5.2	5.5	2.4	2.5	3.2	3.1	5.8	6.0	5.2	5.5
Other ratios	Percentage of sales									
Annual result before taxes on income	4.8	4.4	4.8	5.2	4.6	4.6	4.3	3.5	4.9	4.6
Annual result and depreciation	6.9	6.7	6.8	7.0	6.1	6.1	5.7	5.2	7.1	6.9
Trade receivables	6.7	6.5	9.4	8.6	8.5	8.2	9.0	8.5	6.4	6.2
	Percentage of the balance sheet total									
Sales	87.1	85.4	164.3	166.8	164.2	158.9	152.7	150.4	81.7	79.9
Annual result and interest paid	5.2	4.2	7.5	8.0	6.7	6.5	5.9	5.0	5.1	4.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.1	10.2	19.1	20.8	19.5	19.1	16.1	14.8	9.7	9.7
	Percentage of fixed assets									
Long-term equity and liabilities	88.5	92.6	162.5	169.1	176.6	181.2	174.1	171.8	85.2	89.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	63.6	69.6	100.6	98.1	94.1	92.8	98.4	98.2	60.9	67.4
Cash resources, short-term receivables and inventories	97.4	103.8	158.1	161.4	170.8	171.7	176.0	176.9	91.2	97.9
	Percentage of cost of materials									
Trade payables	9.1	8.9	14.9	15.0	10.7	10.0	9.1	8.4	9.0	8.9
Memo item:										
Balance sheet total in € billion	263.58	267.08	0.27	0.28	2.73	2.85	16.78	17.21	243.79	246.74
Sales in € billion	229.67	228.12	0.44	0.47	4.49	4.53	25.62	25.88	199.12	197.24
Number of enterprises	3 044	3 044	421	421	852	852	1 011	1 011	760	760

IV. Enterprises by federal state and economic sector

cont'd: 10. North Rhine-Westphalia
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 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured … … %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	38.1	37.3	23.6	22.3	34.1	33.5	41.8	41.6	48.1	48.0
	50	49.6	49.5	35.0	33.9	44.7	44.0	52.3	52.3	59.3	59.0
	75	62.0	61.3	46.9	46.7	56.2	55.4	62.6	61.8	70.2	69.5
Personnel expenses	25	18.2	18.7	25.5	25.7	23.4	24.2	18.6	19.2	12.8	13.3
	50	27.0	28.1	37.4	39.1	31.8	32.4	26.3	27.2	19.4	20.6
	75	36.9	38.0	48.3	48.8	40.9	41.4	34.6	35.7	27.1	28.3
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	2.0	1.9	1.9	2.0	2.0	2.1	2.3	2.5
	75	3.5	3.7	4.0	4.3	3.4	3.6	3.3	3.5	3.4	3.7
Annual result	25	0.6	0.4	0.6	0.4	0.8	0.7	0.6	0.2	0.5	0.1
	50	2.8	2.5	3.3	3.0	3.0	2.8	2.6	2.2	2.7	2.4
	75	6.0	6.0	8.0	8.2	6.2	6.0	5.4	5.3	5.8	5.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.5	7.6	5.4	5.6	6.7	6.3	7.6	7.6	10.0	9.9
	50	18.2	18.9	15.9	17.0	17.6	17.9	18.3	19.1	20.7	20.4
	75	34.3	35.1	37.1	38.0	36.8	36.6	33.1	33.9	33.4	34.8
Inventories	25	14.1	14.5	5.4	5.4	14.0	14.4	19.7	18.7	13.9	14.0
	50	27.5	27.3	18.2	21.5	28.6	29.2	32.3	31.3	25.6	24.3
	75	43.6	43.4	38.1	41.8	46.8	47.1	45.3	45.4	37.9	36.0
Equity	25	13.7	14.0	4.0	7.9	12.1	12.4	16.8	17.2	17.2	16.7
	50	31.0	32.4	25.7	26.7	30.1	31.5	31.9	33.5	33.1	34.6
	75	54.1	55.3	52.8	53.5	56.5	58.5	52.9	53.5	54.7	54.6
Short-term liabilities	25	19.7	18.4	18.3	19.3	17.9	15.5	20.5	19.8	21.2	19.1
	50	38.1	37.3	42.7	41.2	39.8	39.2	39.2	38.3	33.6	32.9
	75	62.1	60.8	70.1	66.7	64.8	64.0	59.9	60.3	55.8	54.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	6.1	5.6	11.5	9.6	9.4	9.9	6.6	6.2	0.6	0.3
	75	23.7	24.5	30.9	31.2	29.2	29.9	23.0	24.1	15.4	15.6
		Percentage of sales									
Annual result before taxes on income	25	0.9	0.6	0.8	0.6	1.1	1.0	0.8	0.4	0.8	0.3
	50	3.7	3.3	3.8	3.9	3.9	3.7	3.6	3.1	3.6	3.1
	75	7.9	7.9	10.2	10.8	8.4	7.9	7.1	7.0	7.4	7.3
Annual result and depreciation	25	3.0	2.6	3.0	2.9	3.3	3.1	2.9	2.3	2.9	2.4
	50	6.2	5.9	7.2	6.9	6.6	6.3	5.7	5.5	6.1	5.9
	75	11.0	10.9	13.2	13.9	11.8	11.0	10.0	9.7	10.3	10.5
Trade receivables	25	3.9	3.4	3.3	3.1	4.0	3.4	4.6	4.1	3.5	3.0
	50	7.3	6.7	6.9	6.1	7.2	6.5	7.7	7.3	6.9	6.4
	75	11.4	10.7	12.7	10.8	11.3	10.6	11.7	11.4	10.8	10.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	2.0	1.7	2.7	3.2	2.7	2.2	1.5	2.5	1.5
	50	6.4	6.0	8.3	8.1	6.9	6.8	6.0	5.3	6.1	5.6
	75	12.7	12.0	18.0	18.2	14.2	13.0	11.2	10.7	10.6	10.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.5	4.6	- 0.9	2.6	4.5	4.4	7.0	5.3	6.6	4.8
	50	16.9	16.6	16.9	16.6	16.5	17.3	17.4	16.6	16.8	15.3
	75	37.9	37.9	51.9	50.0	41.3	40.3	37.5	35.8	33.3	34.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	103.7	103.5	82.3	89.7	97.8	98.1	111.0	109.3	107.2	106.1
	50	172.4	174.3	170.8	184.2	178.3	187.2	185.5	182.0	155.8	156.8
	75	365.0	376.6	494.2	498.1	452.8	487.9	362.3	356.9	257.7	265.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	50.3	49.8	47.1	47.0	44.4	42.1	49.8	50.8	57.6	59.4
	50	96.0	97.0	95.9	100.0	89.0	89.9	91.4	92.7	101.7	104.1
	75	208.4	212.6	252.7	233.3	230.7	251.4	194.5	192.6	190.3	197.6
		Percentage of cost of materials									
Trade payables	25	4.6	4.1	4.3	3.5	4.3	3.8	4.9	4.2	4.5	4.3
	50	8.1	7.4	9.8	8.8	8.2	7.2	7.8	7.3	7.9	7.3
	75	14.0	13.1	22.4	19.4	16.1	15.2	13.0	12.0	12.3	11.6

IV. Enterprises by federal state and economic sector

11. Rhineland-Palatinate
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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.3	99.8	95.6	98.3	99.1	98.1	99.2	99.5	99.3	99.9
Change in finished goods	0.7	0.2	4.4	1.7	0.9	1.9	0.8	0.5	0.7	0.1
Interest and similar income	0.6	0.7	0.1	0.1	0.1	0.1	0.1	0.2	0.7	0.8
Other income	8.2	10.0	3.2	7.0	3.3	3.5	2.0	2.3	9.1	11.2
of which: Income from long-term equity investments	1.8	3.4	0.2	0.3	0.2	0.2	0.3	0.3	2.0	3.9
Total income	108.8	110.7	103.3	107.1	103.4	103.6	102.1	102.4	109.8	112.0
Expenses										
Cost of materials	62.0	60.8	37.2	39.0	50.8	50.3	57.9	57.6	62.9	61.6
Personnel expenses	18.4	19.1	29.9	30.7	27.0	27.3	23.0	23.3	17.5	18.2
Depreciation	3.0	3.4	7.2	7.1	3.5	3.5	3.1	2.9	3.0	3.4
of which: Depreciation of tangible fixed assets	2.8	3.1	7.2	7.1	3.4	3.4	2.7	2.8	2.8	3.1
Interest and similar expenses	2.3	1.7	2.1	2.0	0.8	0.7	0.7	0.7	2.5	1.9
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	17.9	17.8	22.2	22.4	16.5	16.4	14.0	14.0	18.4	18.3
Total expenses before taxes on income	103.7	102.8	98.9	101.4	98.6	98.4	98.8	98.6	104.5	103.4
Annual result before taxes on income	5.1	7.9	4.5	5.7	4.8	5.2	3.3	3.9	5.3	8.6
Taxes on income	0.6	0.6	1.5	1.7	1.2	1.2	0.9	0.9	0.6	0.5
Annual result	4.5	7.4	2.9	4.0	3.6	4.0	2.4	3.0	4.7	8.0
Profit and loss transfers (parent company)	5.2	1.2	0.9	0.9	0.0	0.0	0.2	0.3	5.9	1.3
Profit and loss transfers (subsidiary)	4.2	2.9	- 0.5	- 0.4	0.0	0.2	0.8	1.0	4.7	3.3
Profit for the year	5.5	5.6	4.3	5.3	3.7	3.8	1.9	2.3	6.0	6.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.1	0.3	0.4	0.5	0.5	0.8	0.8	1.0	1.1
Tangible fixed assets	13.8	14.2	54.6	52.6	32.9	31.1	29.1	29.0	12.5	12.9
of which: Land and buildings	3.7	3.8	14.3	13.7	10.5	9.9	11.9	11.5	3.1	3.2
Inventories	8.5	8.6	12.5	13.4	24.5	25.8	25.8	26.3	7.3	7.3
of which: Finished goods and merchandise	2.7	2.7	4.6	4.7	10.6	9.8	9.4	9.7	2.2	2.2
Cash	5.9	4.4	9.3	10.8	14.7	15.2	10.7	10.6	5.5	3.9
Receivables	40.0	41.4	16.8	16.7	22.8	22.9	25.2	25.1	41.2	42.7
Short-term	38.0	40.1	16.4	16.2	22.2	22.5	24.0	24.0	39.0	41.4
of which:										
Trade receivables	5.0	4.7	7.5	6.8	12.4	11.9	13.2	12.5	4.4	4.2
Receivables from affiliated companies	31.6	33.9	6.1	6.2	6.0	6.7	7.9	8.6	33.4	35.9
Long-term	2.1	1.3	0.5	0.5	0.6	0.4	1.1	1.1	2.1	1.3
of which: Loans to affiliated companies	1.7	0.9	0.4	0.4	0.3	0.2	0.6	0.5	1.8	1.0
Securities	3.0	1.4	0.1	0.1	0.4	0.4	1.7	1.7	3.1	1.4
Other long-term equity investments	27.4	28.6	5.0	4.9	3.8	3.7	6.4	6.2	29.0	30.3
of which: Goodwill	1.0	0.8	0.4	0.4	0.3	0.2	0.2	0.3	1.0	0.8
Capital										
Equity	32.4	32.8	25.3	27.0	37.8	37.5	34.5	34.1	32.2	32.7
Liabilities	55.1	54.8	69.4	67.5	53.8	53.8	54.2	54.7	55.1	54.8
Short-term	41.9	41.1	36.1	38.5	39.4	40.4	41.4	42.3	41.9	41.1
of which:										
Liabilities to banks	2.1	1.9	10.3	10.6	9.0	9.1	6.1	6.3	1.8	1.5
Trade payables	3.3	3.1	4.9	5.4	7.8	7.2	9.0	8.0	2.9	2.8
Liabilities to affiliated companies	30.9	32.6	10.1	10.5	7.6	7.0	11.2	12.0	32.3	34.2
Long-term	13.2	13.7	33.3	29.0	14.5	13.5	12.8	12.4	13.2	13.7
of which:										
Liabilities to banks	2.1	2.9	28.7	25.9	10.8	9.7	7.5	7.5	1.6	2.4
Liabilities to affiliated companies	2.1	2.2	3.4	2.1	2.6	2.6	4.3	4.2	2.0	2.1
Provisions	11.8	11.7	4.0	4.2	8.2	8.5	10.7	10.7	12.0	11.8
of which: Provisions for pensions	5.6	5.9	0.7	0.8	2.3	2.3	3.5	3.6	5.8	6.1
Other ratios	Percentage of sales									
Annual result before taxes on income	5.1	8.0	4.7	5.8	4.8	5.3	3.4	3.9	5.3	8.6
Annual result and depreciation	7.6	10.8	10.6	11.3	7.2	7.6	5.6	6.0	7.8	11.5
Trade receivables	6.9	6.6	9.7	8.5	8.8	8.7	8.7	8.5	6.7	6.3
	Percentage of the balance sheet total									
Sales	71.9	71.5	77.0	80.6	141.0	136.5	150.9	146.6	66.6	66.2
Annual result and interest paid	4.9	6.5	4.1	4.9	6.3	6.6	4.7	5.4	4.9	6.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.8	12.3	12.5	14.7	21.3	22.0	15.4	15.8	8.3	12.0
	Percentage of fixed assets									
Long-term equity and liabilities	109.2	113.8	98.1	97.2	143.5	148.2	132.2	131.4	107.9	112.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	105.6	109.5	71.3	70.1	94.1	93.8	85.4	83.2	107.0	111.4
Cash resources, short-term receivables and inventories	126.0	130.3	106.1	104.8	156.2	157.8	147.7	145.3	124.5	129.2
	Percentage of cost of materials									
Trade payables	7.3	7.2	16.5	16.7	10.8	10.2	10.3	9.4	6.8	6.8
Memo item:										
Balance sheet total in € billion	145.82	148.63	0.54	0.55	1.84	1.97	7.47	8.00	135.97	138.11
Sales in € billion	104.79	106.32	0.41	0.44	2.59	2.69	11.27	11.72	90.50	91.46
Number of enterprises	1 778	1 778	475	475	531	531	485	485	287	287

* Agriculture, forestry and fishing, mining and quarrying, 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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	28.1	27.0	5.0	5.3	30.7	30.2	41.3	38.5	46.8	45.8
	50	50.6	50.7	31.4	30.5	51.9	51.7	59.2	58.8	62.8	61.9
	75	71.4	70.7	48.6	51.5	71.3	70.7	75.6	75.4	78.5	79.0
Personnel expenses	25	10.9	11.1	11.8	11.4	13.3	12.9	10.8	10.9	8.6	8.8
	50	22.3	23.0	29.3	29.0	24.5	24.4	19.9	20.7	16.2	16.4
	75	36.2	37.0	43.2	43.2	37.1	37.9	31.9	33.4	26.8	28.9
Depreciation	25	0.8	0.8	1.2	1.1	0.7	0.7	0.7	0.7	0.7	0.7
	50	1.9	1.9	2.8	2.8	1.7	1.7	1.6	1.6	1.9	1.9
	75	4.4	4.5	7.0	7.3	4.1	3.9	3.5	3.5	4.2	4.4
Annual result	25	0.6	0.7	0.3	1.1	0.7	0.7	0.5	0.6	0.3	0.3
	50	2.5	2.7	3.5	4.5	2.4	2.7	2.3	2.3	2.1	2.0
	75	6.4	7.0	10.7	10.7	6.2	6.4	4.8	5.3	5.7	5.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.4	5.2	6.3	5.4	4.1	4.3	5.4	5.1	7.6	8.0
	50	17.6	17.1	18.7	21.3	13.9	14.0	17.9	17.1	18.9	18.8
	75	39.9	40.1	52.5	52.9	39.4	37.3	36.6	37.4	35.3	38.2
Inventories	25	1.0	1.1	0.0	0.0	1.5	1.6	3.3	3.1	2.8	2.8
	50	17.0	16.9	5.5	5.5	21.5	20.6	24.1	23.7	17.0	16.3
	75	41.8	41.8	35.5	31.4	45.8	46.7	45.1	45.6	37.1	35.3
Equity	25	9.1	10.0	3.3	3.9	9.1	9.4	11.4	12.3	16.0	17.5
	50	27.5	29.5	19.3	22.1	29.2	30.2	28.9	30.3	34.5	35.0
	75	51.9	52.6	51.2	51.7	55.4	56.5	50.8	50.9	51.6	52.4
Short-term liabilities	25	18.1	18.2	14.3	15.2	17.2	17.3	21.2	21.6	17.6	16.4
	50	40.5	40.6	41.0	41.0	41.4	42.3	42.7	43.0	35.6	32.5
	75	68.7	68.0	75.8	74.1	70.6	69.5	67.3	68.0	58.4	55.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	6.8	7.0	14.8	14.9	8.7	7.2	4.7	4.6	0.5	0.1
	75	30.0	30.4	44.9	45.5	32.0	30.1	23.6	23.8	17.6	16.6
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.8	0.5	1.2	0.9	1.0	0.8	0.7	0.4	0.5
	50	3.2	3.6	4.6	5.6	3.1	3.6	3.0	2.9	2.9	2.5
	75	7.9	8.6	13.7	12.8	8.1	8.3	6.0	6.7	7.2	6.8
Annual result and depreciation	25	2.5	2.6	3.1	3.6	2.6	2.7	2.3	2.4	2.2	1.9
	50	6.2	6.3	9.4	10.3	6.0	6.2	5.1	5.1	5.2	5.3
	75	12.9	13.4	22.8	21.5	11.9	12.7	9.2	9.8	10.6	10.5
Trade receivables	25	3.6	3.1	2.7	2.1	4.0	3.5	3.9	3.5	3.7	3.7
	50	7.3	6.7	7.0	6.1	6.9	6.7	8.0	7.5	7.4	6.8
	75	12.0	11.4	12.5	11.8	11.5	11.1	12.2	11.9	12.1	11.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.3	2.2	2.8	2.5	2.8	2.2	2.0	1.7	1.5
	50	5.8	6.1	6.7	7.9	6.1	6.3	5.6	5.3	5.0	4.7
	75	12.1	12.4	16.0	17.5	12.3	12.8	10.3	11.2	9.6	9.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.2	3.8	2.0	0.5	3.7	4.5	5.0	4.0	5.4	5.2
	50	14.4	15.4	12.4	14.3	14.6	16.4	14.6	15.1	15.1	15.0
	75	34.7	35.5	38.7	40.4	42.1	42.2	30.6	33.9	29.0	31.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	92.7	91.2	72.0	77.3	103.0	97.4	95.3	96.6	92.9	92.0
	50	157.6	155.2	132.4	137.6	189.5	189.4	162.2	161.5	134.2	136.2
	75	372.1	380.0	374.1	371.0	467.6	526.8	374.1	376.1	254.5	257.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	48.0	46.9	40.3	38.5	48.7	47.0	49.5	47.0	56.4	56.9
	50	102.0	103.4	98.6	101.3	107.9	109.2	93.8	92.7	113.1	115.3
	75	220.9	223.1	250.8	246.6	242.5	232.1	193.0	189.0	212.3	241.6
		Percentage of cost of materials									
Trade payables	25	4.1	3.9	3.9	3.6	4.0	3.9	4.3	4.3	4.3	3.8
	50	8.4	8.0	10.3	10.3	8.3	8.0	8.2	7.5	7.7	7.3
	75	16.8	15.8	27.1	26.6	17.3	15.3	14.7	13.6	12.8	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

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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.6	97.8	98.5	97.7	100.7	98.3	99.3	99.8	99.6
Change in finished goods	0.6	0.4	2.2	1.5	2.3	- 0.7	1.7	0.7	0.2	0.4
Interest and similar income	0.2	0.3	0.2	0.1	0.1	0.1	0.2	0.2	0.3	0.3
Other income	3.3	3.1	10.0	9.6	2.3	2.4	3.7	3.6	3.3	2.9
of which: Income from long-term equity investments	0.6	0.6	0.1	0.1	0.2	0.2	0.3	0.3	0.6	0.6
Total income	103.6	103.3	110.2	109.7	102.4	102.5	103.9	103.8	103.5	103.2
Expenses										
Cost of materials	66.9	66.4	36.8	36.8	54.4	52.9	56.2	56.0	70.0	69.7
Personnel expenses	18.3	19.3	41.3	41.0	26.3	26.6	27.0	27.4	15.9	16.9
Depreciation	3.1	3.2	5.1	5.1	3.3	3.3	3.4	3.4	3.0	3.1
of which: Depreciation of tangible fixed assets	2.9	2.9	5.0	5.0	3.1	3.2	3.2	3.3	2.8	2.7
Interest and similar expenses	1.2	1.2	1.4	1.3	0.8	0.8	0.8	0.8	1.3	1.3
Operating taxes	0.0	0.1	0.3	0.3	0.1	0.1	0.1	0.3	0.0	0.1
Other expenses	11.2	11.5	20.9	21.3	13.4	13.7	12.6	12.8	10.7	11.1
Total expenses before taxes on income	100.6	101.7	105.8	105.8	98.3	97.5	100.1	100.5	100.8	102.1
Annual result before taxes on income	2.9	1.6	4.4	3.9	4.1	5.0	3.8	3.3	2.7	1.1
Taxes on income	0.7	0.7	1.1	1.0	1.2	1.3	1.2	1.0	0.6	0.6
Annual result	2.2	1.0	3.3	3.0	2.9	3.8	2.7	2.3	2.0	0.5
Profit and loss transfers (parent company)	0.0	0.0	0.5	0.4	0.0	0.0	- 0.1	0.0	0.0	0.0
Profit and loss transfers (subsidiary)	0.5	0.6	0.1	0.0	0.2	0.4	0.3	0.3	0.6	0.6
Profit for the year	1.6	0.5	3.6	3.4	2.7	3.3	2.3	2.0	1.4	- 0.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.6	0.4	0.4	1.2	1.1	0.6	0.6	0.7	0.6
Tangible fixed assets	33.2	32.5	40.8	40.5	37.4	37.8	36.7	36.0	32.2	31.4
of which: Land and buildings	9.7	9.6	7.8	9.1	9.9	11.0	12.8	13.0	9.1	8.8
Inventories	16.2	16.5	17.2	17.4	21.8	22.0	20.0	18.9	15.1	15.8
of which: Finished goods and merchandise	6.6	8.0	6.1	5.3	6.8	7.5	6.9	7.1	6.6	8.3
Cash	6.0	6.7	13.8	14.2	12.6	13.0	9.4	8.8	5.0	6.0
Receivables	27.9	26.2	22.7	22.5	23.2	22.5	23.6	25.6	29.0	26.5
Short-term	23.9	22.3	22.3	22.2	22.4	21.7	22.7	24.3	24.2	21.9
of which:										
Trade receivables	9.7	9.1	8.6	8.5	13.1	12.0	12.5	13.1	9.0	8.2
Receivables from affiliated companies	9.9	9.7	5.8	6.4	4.3	4.8	7.5	8.3	10.7	10.2
Long-term	4.0	3.9	0.4	0.3	0.8	0.8	0.9	1.2	4.8	4.5
of which: Loans to affiliated companies	1.9	1.9	0.2	0.1	0.3	0.5	0.6	1.0	2.3	2.1
Securities	2.3	2.1	0.3	0.3	0.6	0.4	0.5	0.6	2.7	2.5
Other long-term equity investments	13.4	15.1	4.2	4.1	2.7	2.6	9.1	9.4	14.9	16.8
of which: Goodwill	0.4	0.3	0.4	0.3	0.2	0.5	0.3	0.3	0.4	0.3
Capital										
Equity	39.5	39.7	23.6	24.7	31.8	33.3	39.4	39.6	40.0	40.2
Liabilities	46.0	45.2	69.0	68.4	59.6	58.4	50.3	49.6	44.4	43.6
Short-term	29.9	28.2	51.5	56.3	40.6	41.3	37.6	36.7	27.7	25.8
of which:										
Liabilities to banks	4.8	5.0	21.7	18.8	8.6	9.9	7.5	8.0	3.9	4.1
Trade payables	6.4	5.6	6.2	6.2	8.3	8.0	7.2	6.5	6.1	5.3
Liabilities to affiliated companies	12.3	10.6	7.6	8.9	6.9	7.5	11.3	11.7	12.8	10.6
Long-term	16.1	17.0	17.5	12.1	18.9	17.1	12.7	12.9	16.6	17.8
of which:										
Liabilities to banks	11.2	11.2	11.8	8.4	14.7	13.6	10.8	11.1	11.2	11.2
Liabilities to affiliated companies	3.2	4.1	3.9	1.8	3.4	2.7	1.3	1.4	3.6	4.7
Provisions	13.8	14.3	7.1	6.7	8.5	8.1	9.9	10.2	14.9	15.4
of which: Provisions for pensions	5.7	5.8	1.8	1.5	2.3	2.4	3.0	3.2	6.5	6.5
Other ratios	Percentage of sales									
Annual result before taxes on income	3.0	1.6	4.5	4.0	4.2	5.0	3.9	3.3	2.7	1.1
Annual result and depreciation	5.3	4.2	8.6	8.2	6.2	7.0	6.2	5.8	5.0	3.6
Trade receivables	7.8	7.8	7.9	7.7	9.6	8.4	10.2	10.6	7.3	7.1
	Percentage of the balance sheet total									
Sales	123.7	116.8	108.5	111.3	136.7	143.5	122.0	124.0	123.6	114.3
Annual result and interest paid	4.2	2.5	5.2	4.8	5.1	6.5	4.3	3.8	4.1	2.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.0	9.1	14.8	14.9	15.3	18.8	14.8	13.9	11.3	7.7
	Percentage of fixed assets									
Long-term equity and liabilities	114.7	115.7	93.1	83.9	124.7	123.6	115.9	117.1	114.3	115.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	100.3	103.1	70.2	64.5	86.4	84.2	85.7	90.8	105.7	108.6
Cash resources, short-term receivables and inventories	154.4	161.7	103.5	95.5	140.1	137.4	138.9	142.2	160.4	170.1
	Percentage of cost of materials									
Trade payables	7.7	7.2	15.2	15.0	10.9	10.6	10.3	9.3	7.1	6.7
Memo item:										
Balance sheet total in € billion	23.43	24.58	0.17	0.18	0.79	0.80	3.85	3.97	18.61	19.63
Sales in € billion	28.97	28.70	0.19	0.20	1.08	1.15	4.70	4.92	23.00	22.43
Number of enterprises	751	751	220	220	228	228	202	202	101	101

* Agriculture, forestry and fishing, mining and quarrying, 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*

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	28.9	28.9	15.6	13.2	31.7	30.4	37.6	41.1	47.3	47.3
	50	50.1	48.9	33.4	34.8	51.7	49.7	58.6	58.1	65.8	67.0
	75	70.0	69.9	51.6	51.4	73.8	72.2	72.6	72.9	79.5	77.8
Personnel expenses	25	12.6	12.5	18.5	19.4	12.0	12.3	12.1	12.4	9.1	9.0
	50	25.2	25.5	34.4	35.1	25.2	25.5	21.9	21.9	15.0	15.4
	75	41.8	40.8	50.2	50.5	40.5	39.5	35.4	36.6	24.2	25.5
Depreciation	25	0.9	0.9	0.9	0.9	0.9	0.8	0.9	0.9	0.9	1.0
	50	1.9	2.0	2.5	2.4	1.7	1.9	1.9	1.9	2.0	1.9
	75	4.7	4.6	5.8	5.7	3.8	4.2	4.3	4.2	4.2	4.0
Annual result	25	0.2	0.4	- 0.1	0.7	0.4	0.5	0.3	0.2	0.1	- 0.1
	50	2.1	2.5	2.4	3.6	2.1	2.4	2.0	1.8	2.1	1.5
	75	5.5	5.9	6.9	7.5	5.1	6.0	4.7	4.7	5.3	5.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.6	5.4	3.7	3.6	3.9	4.2	7.9	9.0	10.4	9.3
	50	18.7	19.3	19.3	18.2	14.4	17.2	21.4	21.4	20.3	22.1
	75	43.6	44.6	45.7	48.4	44.2	44.6	44.4	44.0	40.8	41.0
Inventories	25	1.0	1.1	0.0	0.0	1.0	1.6	1.0	1.1	4.0	4.5
	50	14.4	13.4	11.9	12.5	13.2	12.8	17.8	15.2	15.7	15.3
	75	36.9	36.7	34.1	35.9	37.8	36.8	38.6	39.3	34.9	35.4
Equity	25	9.9	11.1	- 0.3	2.3	11.5	13.0	17.2	19.0	9.9	9.6
	50	27.1	28.0	18.2	21.8	25.9	26.8	32.3	34.4	29.7	30.2
	75	49.2	51.9	41.5	44.3	47.8	51.5	53.4	57.9	51.7	53.9
Short-term liabilities	25	21.6	19.3	22.7	22.2	21.8	19.5	22.6	18.7	18.9	17.2
	50	40.1	40.5	46.3	44.5	42.6	44.3	36.0	30.8	32.1	29.3
	75	67.2	65.6	74.6	70.4	67.6	66.7	60.4	58.1	71.6	67.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	8.8	9.0	14.8	13.5	8.5	9.9	7.7	6.4	1.6	3.1
	75	31.0	31.6	42.2	42.9	29.7	31.5	30.0	28.3	13.5	16.6
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.6	- 0.1	0.9	0.6	0.8	0.5	0.5	0.2	- 0.1
	50	3.0	3.3	3.3	4.6	2.9	3.4	2.9	2.3	2.4	1.9
	75	7.4	7.4	8.9	9.0	7.1	8.3	6.1	6.1	6.1	6.8
Annual result and depreciation	25	2.2	2.5	1.4	3.7	2.2	2.5	2.6	2.4	2.3	1.5
	50	5.6	6.0	6.4	7.8	5.6	6.2	5.3	4.8	5.1	4.5
	75	11.4	11.6	13.8	14.5	10.9	11.2	10.6	9.8	10.0	9.3
Trade receivables	25	3.0	3.0	1.6	1.5	4.0	3.7	3.7	3.5	3.3	3.3
	50	6.9	6.6	5.4	5.3	8.1	7.0	7.5	7.9	6.5	6.8
	75	12.3	11.7	10.1	9.8	13.6	12.0	13.0	12.6	11.1	11.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	2.3	0.8	2.7	2.2	2.9	1.8	1.4	1.6	0.8
	50	5.4	5.7	6.1	7.1	5.7	6.3	4.5	4.3	5.4	4.8
	75	11.0	11.7	14.4	16.3	10.6	11.4	8.7	8.4	9.2	8.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.5	5.4	- 1.0	4.9	5.3	5.7	6.8	6.5	5.0	4.0
	50	13.6	16.4	11.1	17.3	13.8	16.6	17.5	16.7	13.7	13.3
	75	35.5	39.8	39.1	52.9	37.0	36.1	33.2	30.9	30.3	27.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	83.7	86.0	69.8	69.6	91.5	94.7	89.5	94.9	80.4	71.4
	50	146.2	147.4	140.4	135.8	173.3	171.1	151.3	151.1	119.7	125.0
	75	384.9	365.9	441.5	425.0	527.2	596.1	296.2	271.8	218.3	240.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	47.5	49.6	36.8	39.1	47.6	50.0	57.4	59.7	59.6	52.1
	50	100.0	104.1	87.1	96.9	100.0	103.4	102.3	113.3	100.0	99.2
	75	205.6	226.6	200.0	212.5	208.8	239.5	197.8	249.6	189.6	210.5
		Percentage of cost of materials									
Trade payables	25	4.7	3.9	4.6	4.7	4.7	3.9	4.8	3.9	4.6	3.5
	50	9.3	8.2	12.3	10.6	9.6	8.5	8.0	7.0	7.9	7.6
	75	17.3	16.0	24.5	24.0	18.8	18.0	13.3	13.1	11.8	11.2

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

IV. Enterprises by federal state and economic sector

13. Saxony
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 2018/2019									
Ratios	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.3	99.4	98.3	97.8	98.9	97.6	98.6	98.3	99.6	99.9
Change in finished goods	0.7	0.6	1.7	2.2	1.1	2.4	1.4	1.7	0.4	0.1
Interest and similar income	0.1	0.1	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.1
Other income	2.6	2.7	5.3	4.9	4.5	4.8	2.7	2.8	2.4	2.5
of which: Income from long-term equity investments	0.2	0.2	0.2	0.0	0.1	0.1	0.1	0.1	0.3	0.2
Total income	102.8	102.9	105.4	105.1	104.7	104.9	102.8	102.9	102.5	102.7
Expenses										
Cost of materials	71.4	71.7	38.6	38.2	49.4	49.0	55.0	54.5	78.8	79.5
Personnel expenses	15.1	15.5	34.2	34.2	29.2	29.5	25.8	26.5	10.3	10.6
Depreciation	3.5	3.5	5.8	5.7	4.6	4.8	4.3	4.3	3.2	3.1
of which: Depreciation of tangible fixed assets	3.4	3.3	5.8	5.6	4.5	4.7	4.1	4.1	3.0	2.9
Interest and similar expenses	0.7	0.6	1.2	1.0	0.8	0.7	0.6	0.6	0.7	0.6
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	8.9	9.0	20.2	20.4	15.9	16.2	12.5	12.6	7.1	7.0
Total expenses before taxes on income	99.7	100.3	100.2	99.8	100.1	100.4	98.3	98.6	100.1	100.9
Annual result before taxes on income	3.1	2.5	5.2	5.2	4.7	4.5	4.5	4.3	2.5	1.8
Taxes on income	0.7	0.7	0.9	1.3	1.2	1.2	1.1	1.1	0.6	0.6
Annual result	2.4	1.8	4.3	3.9	3.5	3.2	3.4	3.2	1.9	1.2
Profit and loss transfers (parent company)	0.2	0.3	0.0	0.0	0.1	0.1	0.1	0.1	0.2	0.3
Profit and loss transfers (subsidiary)	0.8	0.5	0.0	0.0	0.2	0.2	0.9	0.6	0.8	0.5
Profit for the year	1.8	1.6	4.2	4.0	3.3	3.2	2.6	2.7	1.4	1.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.8	0.9	0.9	0.5	0.5	0.9	0.9	0.9	0.9
Tangible fixed assets	44.4	44.3	50.2	48.2	43.8	42.8	43.5	42.3	44.7	45.2
of which: Land and buildings	15.3	15.0	14.5	14.6	21.1	20.4	17.3	16.7	13.7	13.4
Inventories	16.8	17.3	13.7	15.3	21.5	22.6	22.2	23.3	13.9	13.9
of which: Finished goods and merchandise	4.9	5.1	3.6	3.7	5.3	5.3	5.6	5.8	4.5	4.7
Cash	6.9	6.8	14.2	14.6	12.2	12.5	9.9	10.0	4.7	4.4
Receivables	23.2	23.3	17.4	17.6	18.4	18.0	19.4	19.3	25.7	26.0
Short-term	20.9	20.3	16.6	16.7	16.8	16.4	18.1	18.0	22.8	22.0
of which:										
Trade receivables	11.6	10.6	9.1	8.6	8.8	8.2	9.6	9.2	12.9	11.5
Receivables from affiliated companies	7.1	7.4	3.3	4.0	5.3	5.3	6.2	6.4	7.9	8.3
Long-term	2.3	3.0	0.8	0.9	1.6	1.7	1.2	1.3	2.9	4.0
of which: Loans to affiliated companies	1.2	1.8	0.4	0.5	1.4	1.3	0.7	0.7	1.4	2.5
Securities	3.0	2.8	0.7	0.7	1.1	1.0	1.1	1.2	4.1	3.8
Other long-term equity investments	4.5	4.3	2.0	1.9	2.2	2.2	2.6	2.6	5.8	5.5
of which: Goodwill	0.3	0.3	0.4	0.4	0.2	0.2	0.1	0.1	0.4	0.4
Capital										
Equity	45.1	45.1	32.5	32.3	44.4	43.9	47.0	47.0	44.6	44.6
Liabilities	45.0	45.0	61.2	61.4	49.3	50.1	45.7	45.9	43.7	43.5
Short-term	34.3	34.3	33.3	35.7	32.8	34.1	32.4	32.8	35.4	34.9
of which:										
Liabilities to banks	3.7	4.9	7.4	7.5	6.8	6.8	5.5	5.5	2.5	4.3
Trade payables	10.1	9.1	5.8	5.6	6.0	5.9	6.6	6.0	12.3	11.0
Liabilities to affiliated companies	10.9	10.6	6.6	7.2	4.6	4.8	6.7	6.6	13.8	13.3
Long-term	10.7	10.7	27.8	25.7	16.4	16.0	13.3	13.0	8.4	8.6
of which:										
Liabilities to banks	6.6	6.5	21.9	20.2	12.5	12.2	9.7	9.9	4.1	3.9
Liabilities to affiliated companies	3.5	3.5	4.6	4.0	3.3	3.1	2.8	2.3	3.8	4.1
Provisions	8.9	9.0	5.2	5.2	5.6	5.4	6.7	6.5	10.4	10.7
of which: Provisions for pensions	1.9	2.1	1.0	0.8	0.8	0.8	0.7	0.7	2.7	2.9
Other ratios	Percentage of sales									
Annual result before taxes on income	3.1	2.5	5.3	5.3	4.7	4.6	4.6	4.4	2.5	1.8
Annual result and depreciation	5.9	5.3	10.2	9.8	8.2	8.2	7.8	7.7	5.1	4.3
Trade receivables	7.7	7.1	9.1	8.5	7.9	7.5	8.2	8.0	7.5	6.7
	Percentage of the balance sheet total									
Sales	150.0	149.2	100.8	100.9	110.6	108.4	116.8	115.1	171.3	171.5
Annual result and interest paid	4.6	3.6	5.6	5.1	4.8	4.4	4.8	4.5	4.5	3.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	18.5	16.5	19.3	18.6	20.8	20.4	21.2	20.6	17.2	14.5
	Percentage of fixed assets									
Long-term equity and liabilities	105.3	105.0	113.3	112.9	126.9	127.5	124.1	126.1	95.5	94.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	81.7	79.7	93.9	89.3	90.0	86.3	87.1	85.8	78.1	76.0
Cash resources, short-term receivables and inventories	130.8	130.3	135.2	132.3	155.4	152.7	155.6	156.7	117.3	115.8
	Percentage of cost of materials									
Trade payables	9.4	8.4	14.6	14.3	10.8	10.8	10.1	9.3	9.1	8.1
Memo item:										
Balance sheet total in € billion	53.10	55.06	0.68	0.73	4.46	4.73	14.88	15.56	33.07	34.04
Sales in € billion	79.63	82.14	0.69	0.74	4.93	5.12	17.38	17.90	56.63	58.38
Number of enterprises	2 702	2 702	735	735	983	983	743	743	241	241

* Agriculture, forestry and fishing, mining and quarrying, 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*

		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 2018/2019									
	value	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	29.4	28.7	15.9	14.6	30.7	29.9	39.7	38.6	50.1	49.1
	50	48.7	48.3	34.7	33.3	48.7	48.7	55.6	54.3	68.2	67.2
	75	66.8	66.6	52.3	51.6	65.0	65.9	71.9	71.9	79.9	79.6
Personnel expenses	25	14.7	14.9	20.3	20.2	17.1	17.6	12.9	13.1	8.2	8.8
	50	27.2	27.4	33.8	33.8	29.1	28.9	23.3	23.5	14.3	15.5
	75	40.0	40.7	47.8	47.9	40.1	40.5	34.1	34.9	24.8	25.3
Depreciation	25	1.2	1.2	1.1	1.1	1.2	1.1	1.3	1.2	1.1	1.2
	50	2.5	2.6	2.7	2.7	2.4	2.4	2.8	2.9	2.3	2.7
	75	5.6	5.7	5.8	5.9	5.8	5.8	5.7	5.7	5.0	5.1
Annual result	25	0.5	0.6	0.3	0.6	0.6	0.6	0.8	0.7	0.2	0.0
	50	2.5	2.6	2.9	3.2	2.3	2.5	2.6	2.7	2.3	1.7
	75	6.1	6.1	9.1	8.6	5.2	6.0	5.9	5.5	5.5	4.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.0	8.9	5.4	4.8	9.4	8.7	12.2	12.1	14.3	14.9
	50	25.5	25.7	18.4	18.8	25.7	26.2	28.7	28.7	30.2	32.2
	75	51.0	50.7	50.5	50.3	54.5	52.6	49.4	49.5	47.7	49.4
Inventories	25	2.0	2.2	0.0	0.2	3.5	3.3	3.9	3.4	5.6	5.8
	50	16.4	16.4	7.2	8.4	17.0	17.2	24.2	23.2	19.9	19.2
	75	38.7	39.2	27.3	29.0	42.6	42.2	41.8	41.7	37.9	39.0
Equity	25	14.9	15.5	8.9	10.7	15.7	16.9	19.3	18.6	16.0	15.5
	50	34.7	36.4	30.4	32.0	34.0	36.4	39.1	39.8	35.4	35.9
	75	58.5	59.4	55.9	58.4	56.8	56.9	61.9	63.7	59.5	60.3
Short-term liabilities	25	17.7	16.6	17.4	16.4	18.5	16.6	16.7	16.3	18.5	18.7
	50	35.3	34.1	35.1	33.4	36.0	35.5	34.0	32.4	37.2	37.2
	75	61.2	60.0	62.6	60.9	61.3	60.3	59.5	57.9	62.1	63.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	7.7	7.3	5.8	5.7	9.7	9.5	8.6	8.0	1.4	1.5
	75	27.5	27.5	27.6	27.9	32.2	31.4	25.9	25.1	15.0	16.9
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.8	0.3	0.7	0.8	0.8	1.1	1.1	0.3	0.1
	50	3.4	3.5	3.8	4.2	3.1	3.4	3.5	3.6	2.8	2.2
	75	7.9	8.3	11.3	11.1	7.0	8.1	7.4	6.9	7.0	6.3
Annual result and depreciation	25	3.2	3.5	3.0	3.7	3.4	3.6	3.5	3.7	2.3	2.1
	50	7.1	7.3	7.8	8.3	6.8	7.4	7.1	7.1	5.6	5.1
	75	13.5	13.4	17.7	17.7	12.4	13.2	13.0	12.2	11.7	10.6
Trade receivables	25	3.1	2.9	2.6	2.8	3.4	3.2	3.4	3.0	2.1	1.9
	50	6.7	6.2	7.1	6.4	6.8	6.2	6.6	6.4	5.6	5.1
	75	11.1	10.6	12.9	11.6	10.6	10.3	10.8	10.8	10.8	10.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	2.1	1.4	2.0	2.1	2.4	2.1	2.1	1.2	0.9
	50	5.4	5.4	6.4	6.4	5.2	5.4	5.3	4.9	4.4	3.8
	75	11.5	11.6	15.0	15.9	10.4	10.5	10.1	10.6	9.0	8.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.5	6.0	- 2.4	0.3	5.8	6.5	8.7	7.9	6.7	6.3
	50	18.3	18.8	17.0	16.6	17.2	18.0	21.7	22.0	15.9	17.3
	75	45.8	44.4	50.0	47.1	42.7	42.7	49.0	47.6	37.0	37.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	96.9	97.0	87.0	95.4	100.6	98.2	98.5	100.1	86.3	81.9
	50	143.7	146.2	166.0	166.5	147.3	154.1	139.0	140.5	119.9	115.2
	75	298.6	304.9	482.1	505.6	310.1	321.4	240.5	244.5	196.4	186.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	48.7	47.9	52.4	51.1	47.5	45.0	49.0	48.6	43.9	46.1
	50	101.7	106.2	119.5	122.2	97.3	101.2	97.9	103.4	91.0	89.5
	75	217.9	227.7	272.0	287.0	211.6	221.5	196.5	203.2	169.2	160.8
		Percentage of cost of materials									
Trade payables	25	5.0	4.5	5.0	4.3	4.9	4.4	5.0	4.8	5.0	4.6
	50	9.3	8.9	10.5	10.3	9.3	9.0	8.7	8.2	8.2	8.6
	75	16.5	15.9	25.6	23.8	16.5	16.0	14.2	13.5	12.9	13.3

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

IV. Enterprises by federal state and economic sector

14. Saxony-Anhalt
All economic sectors*

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	99.6	98.5	99.8	97.9	98.6	98.9	99.9	99.4	99.6
Change in finished goods	0.8	0.4	1.5	0.2	2.1	1.4	1.1	0.1	0.6	0.4
Interest and similar income	0.1	0.1	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1
Other income	2.5	2.7	8.9	11.8	4.4	4.5	2.7	2.8	2.2	2.5
of which: Income from long-term equity investments	0.2	0.1	0.6	0.7	0.2	0.2	0.2	0.1	0.2	0.1
Total income	102.6	102.9	109.1	112.0	104.6	104.8	102.9	102.9	102.4	102.6
Expenses										
Cost of materials	71.3	70.3	40.0	39.4	49.1	49.2	55.1	54.7	77.5	76.7
Personnel expenses	13.3	13.8	32.3	32.7	27.3	27.7	23.8	24.1	9.2	9.7
Depreciation	3.7	3.7	7.0	6.9	5.5	5.4	4.9	4.9	3.3	3.2
of which: Depreciation of tangible fixed assets	3.6	3.6	6.9	6.8	5.5	5.3	4.8	4.8	3.1	3.1
Interest and similar expenses	0.7	0.7	1.6	1.5	1.2	1.1	0.9	0.8	0.6	0.6
Operating taxes	0.1	0.2	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.2
Other expenses	9.2	9.8	22.3	24.9	16.2	16.0	13.9	13.8	7.3	8.0
Total expenses before taxes on income	98.3	98.5	103.6	105.7	99.5	99.5	98.8	98.5	98.0	98.3
Annual result before taxes on income	4.3	4.4	5.4	6.3	5.1	5.3	4.1	4.4	4.3	4.3
Taxes on income	0.6	0.8	1.3	1.5	1.2	1.2	0.9	1.1	0.5	0.7
Annual result	3.7	3.6	4.2	4.8	3.8	4.1	3.2	3.3	3.8	3.6
Profit and loss transfers (parent company)	0.2	0.2	0.1	0.2	0.0	0.0	0.0	0.0	0.2	0.3
Profit and loss transfers (subsidiary)	2.0	1.7	0.3	0.1	0.5	0.4	0.7	0.6	2.5	2.1
Profit for the year	1.9	2.1	4.0	4.8	3.3	3.6	2.5	2.7	1.5	1.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.6	0.2	0.3	0.4	0.4	0.7	0.7	0.7	0.7
Tangible fixed assets	43.6	43.4	58.0	56.2	47.3	46.3	48.7	48.0	41.0	41.0
of which: Land and buildings	13.9	13.8	29.4	26.8	19.2	18.7	16.2	15.8	12.1	12.2
Inventories	13.3	13.5	10.0	10.4	17.1	17.8	17.3	17.4	11.4	11.6
of which: Finished goods and merchandise	5.1	5.3	2.7	3.0	4.7	4.6	5.9	6.3	5.0	5.0
Cash	5.7	5.8	9.9	10.1	9.5	10.0	8.4	8.6	4.1	4.1
Receivables	29.5	28.6	14.9	15.9	19.0	18.5	22.2	22.7	33.8	32.4
Short-term	28.3	26.6	14.5	15.2	17.4	17.1	21.1	21.3	32.6	30.0
of which:										
Trade receivables	8.2	7.7	5.4	5.9	7.3	6.9	8.3	8.6	8.3	7.6
Receivables from affiliated companies	17.0	15.4	5.7	5.7	6.0	5.9	10.1	9.8	21.1	18.8
Long-term	1.2	2.0	0.4	0.7	1.6	1.5	1.2	1.4	1.2	2.4
of which: Loans to affiliated companies	0.6	1.7	0.1	0.4	0.7	0.6	0.3	0.8	0.7	2.2
Securities	0.4	0.4	0.1	0.2	0.5	0.5	0.7	0.9	0.2	0.3
Other long-term equity investments	6.4	7.3	6.3	6.4	5.6	5.9	1.6	1.4	8.3	9.7
of which: Goodwill	0.1	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.0
Capital										
Equity	46.4	46.3	41.3	40.5	37.5	37.8	41.1	42.0	49.5	49.1
Liabilities	44.5	44.1	53.8	54.2	55.2	54.9	50.5	49.7	40.7	40.4
Short-term	27.9	27.9	30.9	30.1	31.4	33.4	30.8	29.6	26.4	26.5
of which:										
Liabilities to banks	4.4	4.1	10.5	10.1	6.5	6.9	5.3	5.0	3.6	3.3
Trade payables	7.1	6.4	4.7	4.9	5.2	4.8	6.1	5.8	7.7	6.8
Liabilities to affiliated companies	10.2	11.2	6.3	6.1	7.9	8.4	8.0	8.2	11.4	12.7
Long-term	16.5	16.2	22.8	24.2	23.8	21.5	19.7	20.1	14.3	13.8
of which:										
Liabilities to banks	9.7	9.2	19.6	20.3	19.0	17.2	11.9	12.3	7.5	6.8
Liabilities to affiliated companies	5.5	5.7	2.2	2.4	4.1	3.6	5.5	5.5	5.8	6.1
Provisions	7.9	8.4	4.3	4.4	6.7	6.8	7.3	7.3	8.4	9.1
of which: Provisions for pensions	1.0	1.2	0.4	0.3	0.5	0.5	0.8	0.8	1.2	1.5
Other ratios	Percentage of sales									
Annual result before taxes on income	4.4	4.4	5.5	6.3	5.2	5.3	4.2	4.4	4.4	4.3
Annual result and depreciation	7.5	7.3	11.4	11.7	9.6	9.6	8.2	8.2	7.1	6.8
Trade receivables	6.1	5.9	7.5	7.5	8.0	7.5	7.7	7.9	5.5	5.2
	Percentage of the balance sheet total									
Sales	133.6	131.6	72.3	78.2	91.1	92.6	106.6	109.7	150.1	145.7
Annual result and interest paid	5.9	5.6	4.3	5.0	4.7	4.8	4.4	4.5	6.7	6.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	20.9	20.0	16.9	18.4	16.5	17.0	17.3	18.2	23.1	21.2
	Percentage of fixed assets									
Long-term equity and liabilities	122.4	118.6	99.5	102.1	112.2	110.1	116.9	120.4	126.4	119.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	121.9	116.2	79.2	84.3	86.7	82.0	96.2	101.4	139.2	128.4
Cash resources, short-term receivables and inventories	169.4	164.5	111.7	118.9	141.4	135.3	152.6	160.1	182.3	172.0
	Percentage of cost of materials									
Trade payables	7.4	6.9	16.1	16.0	11.4	10.5	10.3	9.6	6.6	6.1
Memo item:										
Balance sheet total in € billion	31.84	32.43	0.43	0.43	2.62	2.71	7.72	7.88	21.05	21.41
Sales in € billion	42.54	42.68	0.31	0.34	2.39	2.51	8.24	8.64	31.60	31.19
Number of enterprises	1 338	1 338	345	345	490	490	355	355	148	148

* Agriculture, forestry and fishing, mining and quarrying, 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 value	Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	28.9	28.0	9.8	14.6	30.2	30.4	35.9	35.5	56.0	55.8
	50	50.8	50.4	36.1	34.2	48.2	48.2	56.8	56.5	71.7	69.9
	75	69.1	68.8	54.6	54.3	64.1	65.5	73.4	72.9	81.5	81.1
Personnel expenses	25	11.7	12.2	15.2	17.6	15.4	14.9	11.4	11.7	5.2	5.8
	50	24.1	24.7	29.7	30.8	26.5	27.2	20.5	21.4	10.4	11.2
	75	37.5	37.6	45.4	45.8	37.7	37.9	34.1	34.0	18.2	19.3
Depreciation	25	1.2	1.2	1.1	1.2	1.2	1.2	1.3	1.2	1.2	1.2
	50	2.9	2.9	3.2	3.3	2.6	2.5	3.0	3.0	2.8	3.0
	75	6.7	6.9	8.2	8.6	6.1	5.9	6.8	6.7	5.8	6.3
Annual result	25	0.4	0.5	0.2	0.7	0.4	0.5	0.4	0.4	0.3	0.4
	50	2.7	2.8	3.6	4.0	2.5	2.7	2.3	2.2	2.1	2.0
	75	6.9	6.8	11.5	11.0	6.7	6.4	5.0	5.2	5.9	5.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	12.2	12.5	10.3	10.4	11.5	10.9	13.1	13.8	18.9	20.6
	50	32.3	32.4	36.4	31.6	26.9	29.5	35.7	33.2	35.7	35.9
	75	59.7	59.3	64.7	66.8	56.8	55.0	58.0	58.2	57.7	58.3
Inventories	25	0.7	0.9	0.0	0.0	1.6	1.6	0.9	0.9	2.9	2.4
	50	9.9	10.3	4.5	4.7	13.1	13.3	14.6	14.7	14.2	14.2
	75	32.1	33.9	19.4	20.4	39.2	40.2	35.2	35.0	30.3	32.3
Equity	25	13.7	14.8	7.4	11.8	14.3	14.8	13.9	15.6	23.3	23.0
	50	33.1	34.0	33.8	33.0	30.5	32.1	34.0	34.8	40.0	39.6
	75	56.8	56.8	57.9	59.8	55.6	54.9	55.6	55.3	56.3	57.9
Short-term liabilities	25	16.6	16.6	13.8	13.4	17.6	18.0	17.4	17.5	17.8	16.9
	50	33.8	34.2	31.7	31.6	36.1	36.3	35.8	34.4	32.0	31.2
	75	59.9	59.9	60.0	59.8	61.4	61.1	59.9	61.8	54.1	55.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.8	0.4	0.0	0.0	0.0	0.0
	50	10.1	9.6	11.6	13.1	14.3	13.2	8.2	6.6	3.4	3.1
	75	32.0	32.4	40.3	40.1	35.1	35.0	27.5	26.2	18.9	19.5
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.7	0.4	1.0	0.7	0.8	0.6	0.5	0.5	0.6
	50	3.5	3.6	4.7	5.2	3.6	3.6	3.3	2.9	2.5	2.4
	75	8.9	8.7	14.0	13.0	9.1	8.6	6.5	6.6	7.2	6.9
Annual result and depreciation	25	3.1	3.1	3.3	4.5	3.3	3.0	3.0	2.8	2.7	2.3
	50	7.6	7.7	8.9	9.8	7.8	7.3	6.6	6.8	6.8	6.8
	75	15.0	14.9	20.5	20.5	14.2	13.6	13.4	12.4	13.0	11.7
Trade receivables	25	2.7	2.6	1.7	1.7	3.4	3.0	3.3	3.1	2.0	1.9
	50	6.6	6.1	6.0	5.7	6.7	5.9	6.9	6.5	7.0	6.5
	75	10.8	10.9	10.3	11.2	10.7	10.2	11.5	11.2	12.3	11.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	1.8	1.3	2.2	1.9	2.0	1.7	1.6	1.6	1.5
	50	5.2	5.2	6.6	7.3	5.1	5.3	4.8	4.4	5.2	4.4
	75	10.8	11.4	15.6	19.0	10.0	10.4	9.5	8.6	10.3	9.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.9	4.7	- 2.4	- 1.6	5.0	5.0	6.3	6.6	9.9	8.8
	50	17.0	16.4	14.2	15.5	16.2	16.0	18.3	16.7	20.6	16.7
	75	37.2	39.6	49.0	46.8	35.0	39.1	34.2	34.7	40.9	38.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	88.5	87.5	67.6	76.9	96.4	95.5	88.1	89.2	95.0	95.0
	50	126.9	129.2	116.0	116.1	139.3	141.2	123.1	121.7	124.9	116.7
	75	241.3	239.5	263.6	270.2	276.6	288.5	205.8	214.9	185.8	168.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	45.3	45.9	39.5	39.3	43.6	40.9	49.1	52.9	61.1	57.6
	50	100.4	99.1	108.6	102.7	97.7	99.0	95.6	96.7	100.9	102.3
	75	210.0	212.1	289.4	276.2	187.4	188.0	199.4	200.7	176.6	185.1
		Percentage of cost of materials									
Trade payables	25	4.6	4.5	4.0	3.5	4.6	4.6	5.2	5.4	4.3	3.9
	50	9.4	8.9	10.7	10.6	9.3	8.5	9.1	8.8	8.2	7.6
	75	18.5	16.7	29.6	24.2	18.1	17.0	15.5	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

IV. Enterprises by federal state and economic sector

15. Schleswig-Holstein
All economic sectors*

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	99.7	98.4	98.6	98.6	98.9	99.1	99.4	99.6	99.8
Change in finished goods	0.5	0.3	1.6	1.4	1.4	1.1	0.9	0.6	0.4	0.2
Interest and similar income	0.2	0.2	0.3	0.3	0.1	0.1	0.2	0.2	0.2	0.2
Other income	2.5	2.5	4.0	4.2	2.4	2.8	2.5	2.4	2.5	2.5
of which: Income from long-term equity investments	0.4	0.4	0.3	0.4	0.2	0.2	0.4	0.4	0.4	0.4
Total income	102.6	102.7	104.2	104.5	102.5	102.9	102.7	102.6	102.6	102.7
Expenses										
Cost of materials	71.4	71.3	36.9	36.1	50.1	49.6	57.6	57.5	74.8	74.8
Personnel expenses	13.6	13.9	30.5	31.0	26.3	26.3	22.5	22.5	11.5	11.8
Depreciation	2.4	2.3	6.2	6.5	3.6	3.5	3.3	3.1	2.2	2.1
of which: Depreciation of tangible fixed assets	2.1	2.1	6.2	6.2	3.5	3.5	3.1	3.0	1.9	1.9
Interest and similar expenses	0.7	0.6	1.4	1.3	0.8	0.8	1.2	1.1	0.6	0.5
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	11.2	11.0	20.6	20.3	16.2	16.2	13.4	13.5	10.5	10.3
Total expenses before taxes on income	99.4	99.1	95.8	95.3	97.1	96.5	98.2	97.9	99.7	99.5
Annual result before taxes on income	3.3	3.6	8.4	9.2	5.5	6.5	4.6	4.7	2.9	3.2
Taxes on income	0.7	0.7	1.4	1.6	1.1	1.2	1.1	1.1	0.6	0.6
Annual result	2.6	2.9	6.9	7.6	4.4	5.2	3.4	3.6	2.3	2.6
Profit and loss transfers (parent company)	0.2	0.3	0.1	0.2	0.0	0.0	0.2	0.2	0.3	0.3
Profit and loss transfers (subsidiary)	0.7	1.1	0.1	0.1	0.2	0.2	0.6	0.6	0.8	1.2
Profit for the year	2.1	2.1	7.0	7.7	4.2	5.0	3.0	3.2	1.8	1.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.9	0.6	0.6	0.4	0.4	1.0	0.9	0.9	0.9
Tangible fixed assets	31.2	31.9	52.6	51.1	39.6	37.7	35.3	35.1	29.4	30.4
of which: Land and buildings	10.4	11.2	18.6	18.0	13.6	13.0	15.4	14.9	8.9	10.0
Inventories	18.2	18.5	10.8	12.1	24.5	24.8	21.6	22.1	17.1	17.3
of which: Finished goods and merchandise	10.3	10.3	4.2	4.1	10.0	10.4	10.8	10.7	10.3	10.3
Cash	6.3	6.4	10.5	11.0	10.7	11.8	8.4	8.1	5.4	5.6
Receivables	32.9	32.1	21.2	21.5	21.4	21.8	28.3	28.2	34.8	33.8
Short-term	30.4	29.4	20.9	21.1	19.9	20.4	22.4	22.1	33.1	31.9
of which:										
Trade receivables	12.3	12.5	8.4	8.4	12.3	12.0	11.5	11.3	12.6	12.9
Receivables from affiliated companies	14.9	13.7	7.2	7.6	4.7	5.2	7.6	7.7	17.4	15.8
Long-term	2.5	2.7	0.4	0.4	1.5	1.4	6.0	6.1	1.8	2.0
of which: Loans to affiliated companies	1.2	1.4	0.2	0.2	1.0	1.0	0.7	1.0	1.3	1.5
Securities	0.2	0.2	0.2	0.1	0.3	0.3	0.3	0.4	0.2	0.2
Other long-term equity investments	10.0	9.7	3.0	2.6	2.2	2.3	4.9	4.9	11.8	11.4
of which: Goodwill	1.1	0.9	0.4	0.3	0.3	0.3	0.3	0.3	1.4	1.1
Capital										
Equity	35.9	36.8	35.2	35.3	32.6	33.6	36.4	35.8	36.0	37.2
Liabilities	49.6	48.9	59.0	59.0	60.7	59.6	51.0	51.3	48.5	47.4
Short-term	36.2	33.8	33.0	34.3	42.9	43.8	34.8	36.5	36.2	32.5
of which:										
Liabilities to banks	5.5	5.3	11.2	11.1	13.3	14.0	7.5	8.1	4.5	4.0
Trade payables	8.7	8.7	5.4	5.8	7.4	7.2	7.2	6.6	9.2	9.4
Liabilities to affiliated companies	14.5	12.2	6.1	6.5	7.8	8.4	9.5	9.9	16.2	13.1
Long-term	13.4	15.1	25.9	24.7	17.8	15.9	16.2	14.9	12.3	14.9
of which:										
Liabilities to banks	9.9	10.2	23.2	22.1	15.1	12.9	12.9	12.6	8.6	9.3
Liabilities to affiliated companies	1.3	2.9	1.9	1.7	1.2	1.6	1.7	1.5	1.3	3.3
Provisions	13.7	13.9	4.7	4.7	6.2	6.2	11.9	12.2	14.8	14.9
of which: Provisions for pensions	4.2	4.4	0.5	0.6	1.0	1.0	1.9	2.0	4.9	5.3
Other ratios	Percentage of sales									
Annual result before taxes on income	3.3	3.6	8.5	9.4	5.6	6.5	4.6	4.8	2.9	3.2
Annual result and depreciation	5.0	5.2	13.4	14.3	8.0	8.8	6.8	6.8	4.5	4.7
Trade receivables	6.9	6.9	9.1	8.9	8.5	8.2	8.9	8.7	6.4	6.5
	Percentage of the balance sheet total									
Sales	179.9	181.3	93.1	93.6	144.6	146.9	129.4	129.4	195.3	197.5
Annual result and interest paid	5.9	6.3	7.9	8.4	7.6	8.9	6.1	6.2	5.7	6.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	15.6	16.5	22.9	24.9	20.5	23.8	16.1	15.6	15.0	16.1
	Percentage of fixed assets									
Long-term equity and liabilities	119.9	124.4	109.0	110.6	117.3	120.2	115.5	111.5	121.4	128.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	101.5	106.2	95.2	93.5	71.7	73.9	88.7	83.2	106.7	115.4
Cash resources, short-term receivables and inventories	151.5	160.7	127.8	128.7	128.9	130.6	150.7	143.7	153.8	168.5
	Percentage of cost of materials									
Trade payables	6.8	6.7	15.4	17.0	10.1	9.7	9.6	8.9	6.3	6.3
Memo item:										
Balance sheet total in € billion	45.39	46.87	0.54	0.58	2.19	2.30	8.10	8.55	34.55	35.44
Sales in € billion	81.65	84.99	0.51	0.54	3.17	3.38	10.48	11.06	67.49	70.00
Number of enterprises	1 945	1 945	571	571	633	633	472	472	269	269

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

IV. Enterprises by federal state and economic sector

cont'd: 15. Schleswig-Holstein
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 2018/2019: 2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	27.1	27.3	6.3	5.7	29.8	31.2	40.1	40.0	51.8	51.0
	50	49.6	49.2	32.5	30.9	49.2	48.1	60.5	59.0	72.0	71.4
	75	71.1	71.1	52.5	52.1	69.2	67.7	75.4	75.2	85.3	85.2
Personnel expenses	25	9.8	9.9	10.6	10.1	13.4	13.4	10.1	10.8	4.5	4.4
	50	21.7	22.2	28.6	29.9	25.9	26.3	18.3	18.7	11.4	11.4
	75	37.7	37.4	44.8	44.5	38.9	38.0	32.6	32.6	19.4	20.6
Depreciation	25	0.8	0.8	1.2	1.1	0.8	0.8	0.8	0.8	0.6	0.6
	50	2.0	1.9	2.6	2.6	1.8	1.8	1.8	1.7	1.4	1.4
	75	4.4	4.5	6.8	8.4	3.9	3.8	3.8	3.8	3.3	3.2
Annual result	25	0.6	0.9	0.5	1.4	0.8	1.2	0.7	0.7	0.4	0.4
	50	2.9	3.3	5.1	5.6	2.9	3.4	2.5	2.5	1.9	1.9
	75	7.8	7.9	13.0	13.3	6.9	7.3	5.6	6.0	5.4	5.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.2	6.2	6.2	6.2	5.4	5.3	6.9	6.5	7.2	7.2
	50	19.7	20.0	24.0	25.2	18.5	19.2	18.6	18.1	17.8	17.8
	75	47.4	47.1	62.1	63.3	43.2	43.4	45.2	45.0	36.1	36.3
Inventories	25	0.9	1.1	0.0	0.0	2.9	3.0	2.7	2.8	4.5	4.5
	50	16.4	15.7	3.7	4.3	21.6	21.2	23.5	24.3	19.8	19.2
	75	39.8	40.0	23.9	27.0	47.4	44.8	44.6	45.2	37.2	37.0
Equity	25	12.7	14.2	7.7	11.0	12.2	13.5	15.6	15.0	21.2	21.2
	50	30.0	31.8	28.5	33.3	28.0	29.7	32.5	31.7	33.0	34.8
	75	52.3	53.3	56.1	58.6	49.9	51.1	48.6	51.4	52.8	52.2
Short-term liabilities	25	19.5	18.5	14.9	14.1	21.5	20.8	21.3	20.6	22.2	20.7
	50	41.2	40.1	34.4	33.3	43.2	42.8	43.3	43.8	40.7	40.7
	75	66.7	65.4	67.5	63.0	68.6	67.3	67.2	68.9	62.0	61.1
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	11.0	10.8	12.2	12.2	15.0	14.3	9.9	10.2	4.0	3.2
	75	35.4	35.4	46.1	44.8	37.4	36.8	32.3	33.2	24.8	25.2
		Percentage of sales									
Annual result before taxes on income	25	0.9	1.3	0.7	1.7	1.1	1.6	1.0	1.0	0.6	0.6
	50	3.8	4.1	6.2	7.2	3.8	4.3	3.4	3.3	2.5	2.5
	75	9.8	10.0	15.4	15.2	8.8	9.5	7.1	7.5	6.8	6.7
Annual result and depreciation	25	2.7	3.1	3.5	4.9	3.0	3.6	2.9	2.8	1.6	1.6
	50	6.9	7.1	10.7	11.8	6.8	7.1	6.1	5.5	4.6	4.4
	75	14.0	14.0	24.7	25.0	12.5	12.9	11.3	10.7	10.3	9.7
Trade receivables	25	3.0	2.7	2.0	1.8	3.4	3.0	3.8	3.4	2.3	2.0
	50	6.7	6.1	6.4	6.0	7.1	6.1	7.0	6.7	6.1	5.7
	75	11.7	11.4	11.3	11.1	12.1	11.4	12.6	12.1	10.6	10.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	3.0	2.3	3.4	3.1	3.7	2.5	2.6	2.0	1.8
	50	6.6	7.1	8.4	9.5	6.6	7.8	6.1	5.6	5.3	5.3
	75	14.5	15.5	20.1	22.4	13.3	15.2	11.8	11.5	11.1	10.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.8	7.1	2.2	6.2	5.5	7.0	7.2	7.9	7.6	7.0
	50	17.9	19.7	19.8	22.8	17.6	20.9	17.1	18.4	16.4	16.8
	75	40.3	46.7	46.9	59.6	43.4	48.6	33.6	36.8	33.4	33.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	89.6	91.4	75.4	87.0	92.9	92.3	94.4	94.1	93.8	96.6
	50	143.9	149.1	127.3	135.3	158.3	164.9	151.5	145.5	145.0	144.4
	75	347.9	360.9	350.0	360.9	391.5	439.0	331.8	307.9	255.5	292.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	46.4	46.4	46.7	45.4	40.2	44.3	46.0	44.7	60.5	64.5
	50	94.1	99.3	108.9	112.5	85.9	92.8	87.9	86.5	100.9	107.0
	75	193.0	212.1	230.4	268.7	190.8	196.4	173.8	174.2	174.1	189.1
		Percentage of cost of materials									
Trade payables	25	4.1	3.9	4.1	4.5	4.7	4.5	4.0	3.7	3.2	3.1
	50	8.6	8.1	10.2	9.5	8.8	8.2	7.9	8.0	6.6	6.4
	75	16.1	15.6	25.9	26.9	16.6	15.5	13.7	13.5	10.9	10.7

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

IV. Enterprises by federal state and economic sector

16. Thuringia
All economic sectors*

Ratios	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2018/2019									
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	99.6	98.9	97.5	98.6	99.6	98.8	99.2	99.6	99.8
Change in finished goods	0.8	0.4	1.1	2.5	1.4	0.4	1.2	0.8	0.4	0.2
Interest and similar income	0.1	0.1	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.1
Other income	2.9	3.0	12.0	11.6	5.0	4.7	2.7	3.1	2.5	2.5
of which: Income from long-term equity investments	0.4	0.4	0.2	0.1	0.2	0.1	0.2	0.2	0.5	0.5
Total income	103.0	103.1	112.3	111.7	105.2	104.8	102.8	103.2	102.7	102.7
Expenses										
Cost of materials	62.1	61.8	37.7	37.7	46.3	46.0	56.4	55.9	67.7	67.4
Personnel expenses	19.5	19.9	37.6	37.6	30.8	31.6	24.3	25.0	15.2	15.4
Depreciation	4.0	4.0	7.5	7.7	5.1	5.0	4.6	4.7	3.5	3.5
of which: Depreciation of tangible fixed assets	3.8	3.9	7.5	7.3	5.0	4.9	4.5	4.5	3.3	3.3
Interest and similar expenses	0.8	0.7	1.3	1.2	0.8	0.8	0.6	0.6	0.8	0.7
Operating taxes	0.1	0.1	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.0
Other expenses	11.8	12.0	21.7	21.6	17.8	17.9	12.9	13.1	10.3	10.5
Total expenses before taxes on income	98.3	98.5	106.2	106.1	101.0	101.3	98.8	99.3	97.5	97.5
Annual result before taxes on income	4.7	4.6	6.1	5.6	4.2	3.5	4.0	3.8	5.2	5.2
Taxes on income	1.1	1.1	1.5	1.4	1.2	1.1	1.0	1.0	1.2	1.2
Annual result	3.6	3.5	4.6	4.3	3.0	2.4	2.9	2.8	4.0	4.0
Profit and loss transfers (parent company)	- 0.1	0.0	0.6	- 0.1	0.3	0.2	0.0	0.2	- 0.2	0.0
Profit and loss transfers (subsidiary)	0.9	1.0	- 0.3	- 0.3	0.1	0.0	1.0	0.9	0.9	1.3
Profit for the year	2.6	2.5	5.5	4.5	3.2	2.6	1.9	2.1	2.8	2.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	0.9	0.7	0.7	0.4	0.5	1.0	0.9	1.1	0.9
Tangible fixed assets	44.6	44.4	50.0	49.2	44.4	44.3	46.3	46.1	43.6	43.4
of which: Land and buildings	16.3	16.1	25.4	25.3	21.7	21.4	16.7	16.7	14.8	14.6
Inventories	17.2	17.0	11.1	12.6	21.3	20.9	22.1	22.2	14.1	13.7
of which: Finished goods and merchandise	5.6	5.5	3.6	3.7	6.3	6.3	5.8	5.9	5.4	5.2
Cash	6.5	6.4	14.7	14.6	11.8	11.5	9.2	9.2	3.9	3.8
Receivables	23.1	22.4	15.9	15.3	17.7	18.4	17.6	17.6	27.2	25.9
Short-term	20.7	20.6	15.4	14.8	16.1	16.7	16.8	17.0	23.8	23.5
of which:										
Trade receivables	7.8	7.8	6.2	6.0	7.9	7.8	8.7	8.6	7.3	7.4
Receivables from affiliated companies	10.6	10.6	6.1	5.1	5.7	6.4	5.6	6.0	14.3	13.9
Long-term	2.4	1.8	0.6	0.5	1.6	1.7	0.8	0.6	3.5	2.5
of which: Loans to affiliated companies	2.1	1.5	0.2	0.2	0.7	0.9	0.6	0.4	3.2	2.3
Securities	0.5	0.5	0.2	0.2	1.0	1.0	0.6	0.6	0.4	0.4
Other long-term equity investments	6.7	8.0	6.3	6.4	3.0	3.0	3.1	3.2	9.4	11.6
of which: Goodwill	0.5	0.4	0.3	0.4	0.4	0.3	0.2	0.2	0.6	0.5
Capital										
Equity	53.6	53.4	42.8	42.9	48.9	49.1	46.6	46.1	58.5	58.3
Liabilities	38.6	39.0	52.3	52.4	45.5	45.4	46.3	47.1	32.9	33.1
Short-term	24.8	25.8	29.5	32.5	29.0	29.0	34.2	35.0	19.0	20.1
of which:										
Liabilities to banks	4.4	4.7	7.7	9.4	6.4	6.6	5.4	5.4	3.4	3.8
Trade payables	5.4	5.3	4.4	4.2	5.2	5.0	5.9	5.8	5.2	5.1
Liabilities to affiliated companies	7.9	8.4	7.6	6.5	4.8	4.9	10.4	10.6	7.1	7.9
Long-term	13.8	13.2	22.8	20.0	16.6	16.4	12.2	12.1	13.9	13.0
of which:										
Liabilities to banks	8.0	7.8	15.4	12.9	14.1	14.3	7.8	8.2	6.9	6.3
Liabilities to affiliated companies	5.4	4.8	6.3	6.2	1.8	1.5	3.9	3.3	6.7	6.2
Provisions	7.5	7.4	4.5	4.2	5.2	5.1	6.6	6.4	8.4	8.4
of which: Provisions for pensions	0.8	0.8	0.7	0.6	0.6	0.7	0.6	0.6	0.8	0.9
Other ratios	Percentage of sales									
Annual result before taxes on income	4.8	4.6	6.1	5.8	4.2	3.5	4.0	3.9	5.2	5.2
Annual result and depreciation	7.7	7.6	12.3	12.3	8.2	7.4	7.6	7.6	7.5	7.5
Trade receivables	6.5	6.5	7.9	7.5	7.6	7.4	7.6	7.6	5.8	5.8
	Percentage of the balance sheet total									
Sales	119.5	119.6	78.5	79.6	103.8	104.8	115.6	112.8	125.5	126.9
Annual result and interest paid	5.2	5.0	4.7	4.5	4.0	3.3	4.2	3.9	6.0	6.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	23.0	22.5	22.7	23.1	21.6	19.7	19.9	19.2	25.1	25.2
	Percentage of fixed assets									
Long-term equity and liabilities	123.8	121.5	115.0	111.6	133.2	133.2	115.3	114.9	126.6	123.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	110.6	105.6	102.0	90.9	99.0	100.0	76.6	75.3	146.4	136.2
Cash resources, short-term receivables and inventories	180.1	171.6	139.8	129.6	172.6	172.1	141.2	138.7	220.8	204.4
	Percentage of cost of materials									
Trade payables	7.2	7.2	14.6	13.5	10.8	10.4	8.9	9.1	6.1	6.0
Memo item:										
Balance sheet total in € billion	22.90	23.64	0.39	0.39	2.29	2.35	7.02	7.33	13.19	13.56
Sales in € billion	27.37	28.26	0.31	0.31	2.38	2.46	8.12	8.27	16.56	17.21
Number of enterprises	1 286	1 286	336	336	485	485	354	354	111	111

* Agriculture, forestry and fishing, mining and quarrying, 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*

		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 value	Cylindered sample 2018/2019									
		2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	29.8	29.2	9.5	9.6	31.3	30.2	42.6	41.7	49.8	47.6
	50	49.0	47.6	32.6	31.2	47.5	46.6	57.2	56.1	66.2	64.1
	75	64.4	64.3	52.0	51.4	59.5	59.4	72.5	72.8	79.9	78.9
Personnel expenses	25	14.4	14.3	15.1	13.9	19.7	20.7	11.4	11.7	7.5	7.9
	50	25.4	26.5	30.1	30.4	29.1	29.9	20.7	21.4	14.6	15.1
	75	38.4	39.9	45.2	46.3	39.0	40.4	33.0	34.8	23.8	25.4
Depreciation	25	1.4	1.4	1.3	1.4	1.4	1.4	1.3	1.4	1.2	1.3
	50	3.0	3.0	3.2	3.0	3.0	2.8	3.0	3.2	3.0	2.8
	75	6.9	6.9	10.5	10.6	7.3	7.4	5.9	5.8	5.4	5.4
Annual result	25	0.5	0.3	0.4	0.3	0.5	0.3	0.4	0.3	0.8	0.5
	50	2.5	2.4	2.9	3.4	2.2	1.9	2.4	2.3	2.7	2.9
	75	6.5	6.5	10.2	11.0	5.5	5.4	5.9	5.8	6.8	6.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	12.9	12.8	9.4	9.2	13.3	13.4	14.3	15.1	16.3	14.7
	50	31.8	32.0	30.1	31.2	31.9	32.0	32.3	33.5	33.0	30.3
	75	57.1	58.2	61.1	61.8	57.0	57.2	54.9	56.1	50.8	53.0
Inventories	25	2.0	2.0	0.0	0.0	4.6	4.8	2.5	2.8	8.4	6.6
	50	15.1	14.5	5.6	5.7	16.4	17.6	20.4	20.0	24.6	21.5
	75	35.8	35.5	24.8	22.3	39.3	39.6	38.7	36.6	39.2	37.4
Equity	25	17.0	17.9	12.2	13.8	19.8	20.1	16.6	18.9	23.8	23.4
	50	37.3	38.0	30.8	33.1	39.7	40.8	38.3	39.4	37.5	41.7
	75	60.8	61.5	56.7	57.2	63.1	64.2	60.4	60.6	61.2	64.0
Short-term liabilities	25	14.8	14.9	15.3	14.7	13.7	14.2	16.2	16.8	12.3	15.6
	50	30.8	30.8	29.7	27.6	30.2	30.0	35.3	33.3	27.7	31.4
	75	59.4	58.0	63.5	56.5	55.1	56.2	62.3	63.5	51.3	55.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	1.4	0.9	0.0	0.0	0.0	0.0
	50	10.4	10.2	11.6	10.1	12.5	12.0	8.9	6.9	8.3	7.3
	75	29.8	30.3	37.5	36.8	29.8	29.3	24.8	25.4	29.1	25.9
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.5	0.6	0.5	0.6	0.5	0.5	0.4	0.8	0.6
	50	3.3	3.2	4.0	4.7	3.0	2.4	3.1	2.9	3.1	3.6
	75	8.4	8.2	12.7	13.0	7.1	6.9	7.2	7.6	8.2	7.2
Annual result and depreciation	25	3.2	3.3	3.2	3.8	3.5	3.3	2.6	3.0	3.2	3.2
	50	7.6	7.5	9.1	9.8	7.6	7.2	7.3	7.0	7.4	7.7
	75	15.2	14.8	21.6	21.3	14.1	13.5	13.1	13.1	12.3	11.9
Trade receivables	25	3.0	2.7	1.9	2.0	3.6	3.2	3.7	3.4	2.7	2.7
	50	6.5	6.0	5.6	4.9	6.9	6.2	7.0	6.5	5.6	5.5
	75	10.4	10.4	10.6	10.3	10.3	10.5	10.8	11.0	9.4	9.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	1.4	1.5	1.5	1.6	1.3	1.9	1.3	2.9	2.6
	50	4.9	4.6	6.7	6.6	4.5	3.8	4.5	4.0	6.0	6.1
	75	10.4	10.6	12.5	14.2	9.3	9.4	9.8	9.6	9.7	11.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.2	5.2	- 2.7	1.0	5.3	5.2	4.3	5.4	11.8	10.4
	50	19.0	18.3	17.4	19.9	19.2	17.2	17.9	17.0	21.6	21.8
	75	40.6	44.6	41.7	44.7	43.5	45.9	38.2	38.3	40.4	46.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	95.3	96.9	89.3	90.7	102.8	103.6	92.7	91.1	94.8	98.2
	50	138.4	137.3	131.9	131.4	147.7	150.5	133.4	129.9	129.0	129.2
	75	267.0	269.7	283.6	311.0	290.9	301.3	244.9	244.8	245.2	227.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	47.7	48.7	49.1	49.4	51.2	48.9	43.7	45.4	52.8	56.0
	50	108.1	105.0	131.6	127.2	109.4	105.8	93.7	91.4	109.3	97.6
	75	235.2	239.2	262.8	276.3	255.0	253.7	192.1	185.5	230.4	218.2
		Percentage of cost of materials									
Trade payables	25	4.5	4.6	4.5	4.0	4.9	5.0	4.3	4.4	4.1	4.0
	50	8.7	8.5	10.1	9.6	9.4	9.1	8.0	8.0	7.3	6.8
	75	15.9	15.8	28.1	22.5	16.4	16.2	13.7	13.4	11.6	11.3

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