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Statistical Series

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

Discrepancies in the totals are due to rounding.

Explanatory notes

Introduction

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 2019 and 2020.

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 71,000 financial statements for the 2020 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 financial statement statistics for 2019 in comparison with the business register

Designation	Enterprises			Sales		
	Financial statement statistics[1]	Business register[2]	Coverage	Financial statement statistics[1]	Business register[2]	Coverage
	Number		%	€ billion		%
German enterprises						
All economic sectors[3]	58 287	3 357 389	1.7	3 704.8	6 994.3	53.0
By economic sector						
Agriculture, forestry and fishing	690	105 524	0.7	5.0	52.0	9.6
Mining and quarrying	178	2 024	8.8	7.1	16.5	42.6
Manufacturing	13 962	228 723	6.1	1 350.2	2 227.9	60.6
of which:						
Manufacture of food products	1 080	28 054	3.8	109.0	180.7	60.3
Manufacture of beverages	172	2 674	6.4	12.6	25.1	50.2
Manufacture of textiles	252	4 747	5.3	7.0	13.0	54.0
Manufacture of wood and of products of wood and cork, except furniture	455	12 972	3.5	10.7	26.6	40.0
Manufacture of paper and paper products	287	1 866	15.4	24.8	42.4	58.5
Printing and reproduction of recorded media	307	11 877	2.6	5.8	18.4	31.6
Manufacture of chemicals and chemical products	669	4 022	16.6	108.7	174.3	62.3
Manufacture of basic pharmaceutical products and pharmaceutical preparations	152	.	.	64.3	.	.
Manufacture of rubber and plastic products	1 003	8 010	12.5	50.9	92.1	55.3
Manufacture of other non-metallic mineral products	592	10 882	5.4	24.7	53.3	46.4
Manufacture of basic metals	460	2 722	16.9	71.2	117.1	60.8
Manufacture of fabricated metal products, except machinery and equipment	2 554	46 640	5.5	65.5	153.2	42.8
Manufacture of computer, electronic and optical products	963	9 278	10.4	86.8	117.5	73.8
Manufacture of electrical equipment	655	6 969	9.4	45.4	96.1	47.2
Manufacture of machinery and equipment (not elsewhere classified)	2 526	18 401	13.7	165.5	285.5	57.9
Manufacture of motor vehicles, trailers and semi-trailers	409	3 254	12.6	337.6	509.5	66.3
Manufacture of other transport equipment	141	.	.	43.3	.	.
Manufacture of furniture	237	10 954	2.2	9.3	23.8	39.1
Other manufacturing	490	21 232	2.3	19.8	41.4	47.8
Repair and installation of machinery and equipment	358	17 192	2.1	7.9	44.5	17.8
Electricity, gas, steam and air conditioning supply	2 345	79 871	2.9	537.9	635.4	84.7
Water supply; sewerage, waste management and remediation activities	992	11 578	8.6	31.1	59.7	52.2
Construction	7 010	391 344	1.8	96.8	334.4	28.9
Construction of buildings	1 638	31 444	5.2	43.8	79.0	55.4
Civil engineering	796	11 925	6.7	19.7	51.5	38.2
Specialised construction activities	4 576	347 975	1.3	33.3	203.9	16.3
Wholesale and retail trade; repair of motor vehicles and motorcycles	15 766	609 380	2.6	1 109.7	2 212.0	50.2
Wholesale and retail trade and repair of motor vehicles and motorcycles	2 629	115 007	2.3	130.3	304.7	42.7
Wholesale trade, except of motor vehicles and motorcycles	9 650	155 269	6.2	761.4	1 314.2	57.9
Retail trade, except of motor vehicles and motorcycles	3 487	339 104	1.0	218.0	593.1	36.8
Transportation and storage	3 539	114 897	3.1	166.4	347.5	47.9
of which:						
Land transport and transport via pipelines	1 319	72 495	1.8	38.5	96.9	39.7
Warehousing and support activities for transportation	1 997	22 853	8.7	74.4	144.9	51.3
Accommodation and food service activities	1 030	254 252	0.4	12.0	99.1	12.1

1 Cylindered sample of 2019/2020. **2** Partially estimated values of the Federal Statistical Office. **3** Without Real estate activities and Activities of head offices.

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Number and sales of enterprises covered by the financial statement statistics for 2019 in comparison with the business register (cont'd)

Designation	Enterprises			Sales		
	Financial statement statistics1)	Business register2)	Coverage	Financial statement statistics1)	Business register2)	Coverage
	Number		%	€ billion		%
still: by economic sector						
Information and communication	2 709	137 504	2.0	152.1	316.9	48.0
of which:						
Publishing activities	196	9 218	2.1	6.6	30.8	21.5
Motion picture, video and television programme production, sound recording and music publishing activities; programming and broadcasting activities	170	11 635	1.5	9.1	30.5	29.9
Telecommunications	180	3 218	5.6	53.5	85.1	62.8
Computer programming, consultancy and related activities; information service activities	2 163	113 433	1.9	82.9	170.5	48.6
Business services3)	6 133	720 516	0.9	118.2	480.4	24.6
of which:						
Legal and accounting activities; management consultancy activities	1 130	215 787	0.5	19.5	97.7	20.0
Architectural and engineering activities; technical testing and analysis	1 398	138 270	1.0	23.8	94.1	25.3
Scientific research and development	246	8 726	2.8	13.4	14.4	93.1
Advertising and market research	418	36 516	1.1	4.5	33.5	13.4
Rental and leasing activities	785	26 058	3.0	13.3	36.1	36.8
Employment activities	366	12 414	2.9	8.1	35.1	23.0
Travel agency, tour operator and other reservation service and related activities	151	13 995	1.1	11.7	30.1	39.0
Services to buildings and landscape activities	841	116 440	0.7	8.8	53.8	16.3
Personal service activities4)	3 933	701 776	0.6	118.4	212.6	55.7
of which:						
Education	355	80 568	0.4	4.9	17.7	27.8
Human health activities	1 057	.	.	63.9	.	.
Residential care activities	713	.	.	15.7	.	.
Social work activities without accommodation	751	.	.	13.0	.	.
By sales size categories						
less than €2 million	14 844	3 125 967	0.5	13.2	730.6	1.8
€2 million but less €10 million	17 696	172 609	10.3	89.4	729.4	12.3
€10 million but less €50 million	16 417	44 942	36.5	392.5	936.9	41.9
€50 million and more	9 330	13 871	67.3	3 209.6	4 597.4	69.8
By legal form						
Corporations	45 307	879 016	5.2	3 035.0	5 064.3	59.9
Non-corporations	12 980	2 478 373	0.5	669.8	1 930.0	34.7
Memo item:						
Real estate activities	7 956	360 482	2.2	55.2	142.5	38.7
Activities of head offices	4 500	42 355	10.6	53.8	109.6	49.1
East German enterprises5)						
All economic sectors	7 114	456 519	1.6	186.7	430.7	43.3
of which:						
Manufacturing	1 775	31 652	5.6	66.3	110.1	60.2
Construction	1 091	83 033	1.3	10.5	43.4	24.1
Wholesale and retail trade; repair of motor vehicles and motorcycles	1 314	77 351	1.7	33.6	96.1	35.0

1 Cylindered sample of 2019/2020. **2** Partially estimated values of the Federal Statistical Office. **3** Professional, scientific, technical, administration and support service activities (excluding Activities of head offices). **4** Education, Human health activities, art and amusement activities. **5** Eastern Germany (excluding Berlin).

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Number and sales of enterprises covered by the financial statement statistics for 2019 in comparison with the business register (cont'd)

Designation	Enterprises			Sales		
	Financial statement statistics[1]	Business register[2]	Coverage	Financial statement statistics[1]	Business register[2]	Coverage
	Number		%	€ billion		%
Baden-Württemberg						
All economic sectors	6 233	455 323	1.4	567.7	1 240.6	45.8
of which: Manufacturing	1 999	40 864	4.9	247.4	470.8	52.5
Bavaria						
All economic sectors	9 829	630 694	1.6	698.6	1 233.9	56.6
of which: Manufacturing	2 625	43 253	6.1	296.7	468.8	63.3
Berlin						
All economic sectors	2 172	174 390	1.2	116.8	263.4	44.3
Brandenburg						
All economic sectors	1 548	98 439	1.6	33.4	91.7	36.4
Bremen						
All economic sectors	460	22 905	2.0	41.7	76.5	54.5
Hamburg						
All economic sectors	2 130	94 691	2.2	300.9	417.3	72.1
Hesse						
All economic sectors	4 592	252 642	1.8	342.0	515.3	66.4
of which: Manufacturing	958	17 029	5.6	93.6	133.3	70.2
Mecklenburg-West Pomerania						
All economic sectors	1 002	58 374	1.7	19.0	46.7	40.8
Lower Saxony						
All economic sectors	5 558	289 262	1.9	306.1	641.8	47.7
of which: Manufacturing	1 282	17 846	7.2	165.5	277.4	59.7
North Rhine-Westphalia						
All economic sectors	14 156	671 625	2.1	900.6	1 651.1	54.5
of which: Manufacturing	3 420	46 968	7.3	258.5	424.9	60.8
Rhineland-Palatinate						
All economic sectors	1 969	157 691	1.2	107.4	255.3	42.1
Saarland						
All economic sectors	866	33 409	2.6	29.3	79.8	36.7
Saxony						
All economic sectors	2 034	154 682	1.3	68.1	146.9	46.3
Saxony-Anhalt						
All economic sectors	1 228	67 929	1.8	38.8	75.3	51.4
Schleswig-Holstein						
All economic sectors	2 064	118 238	1.7	85.1	188.5	45.1
Thuringia						
All economic sectors	1 302	77 095	1.7	27.4	70.0	39.1

1 Cylindered sample of 2019/2020. **2** Partially estimated values of the Federal Statistical Office.

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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 2019 to 2020 will be published as Statistical series – Financial statement statistics (ratios) 2019 to 2020 (expected publication date: May 2023).

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) 2018 to 2019, which was published in May 2022.

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 income1)	
Income from long-term equity investments	Income from long-term equity investments
Other income	Other operating income Extraordinary/exceptional income
Total income	Sum of income items
Expenses	
Cost of materials	Cost of raw materials, consumables and supplies, and of purchased merchandise and services
Personnel expenses	Wages and salaries as well as social security, post-employment and other employee benefit costs
Depreciation	
Depreciation of tangible fixed assets	Amortisation and write-downs of intangible fixed assets, depreciation and write-downs of tangible fixed assets and amortisation of capitalised business start-up and expansion expenses
Other depreciation	Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation Write-downs of long-term financial assets and securities classified as current assets
Interest and similar expenses	Interest and similar expenses
Operating taxes	Excise duties ./. Other taxes
Other expenses2)	Other operating expenses Extraordinary/exceptional expenses
Total expenses before taxes on income	Sum of expense items
Annual result before taxes on income	Total income ./. Less total expenses before taxes on income
Taxes on income	Corporate income tax Trade earnings tax Other income taxes
Annual result	Annual result before taxes on income ./. Less taxes on income
Profit and loss transfers (parent company)	Income from profit transfers (parent company) ./. Less costs arising from loss transfers (parent company)
Profit and loss transfers (subsidiary)	Costs arising from profit transfers (subsidiary) ./. Less income from loss transfers (subsidiary)
Profit for the year	Annual result plus profit and loss transfers (parent company) ./. Less profit and loss transfers (subsidiary)

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

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Definitions of items (cont´d)

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

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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

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Definitions of items (cont´d)

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

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I. Enterprises by economic sector

1. All economic sectors*

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	100.0	98.8	99.4	98.8	100.2	99.4	100.3	99.7	100.0
Change in finished goods	0.4	0.0	1.2	0.6	1.2	- 0.2	0.6	- 0.3	0.3	0.0
Interest and similar income	0.3	0.3	0.2	0.2	0.1	0.2	0.2	0.2	0.4	0.4
Other income	4.2	4.8	6.0	7.5	4.0	4.8	2.8	3.2	4.4	5.0
of which: Income from long-term equity investments	1.0	1.1	0.3	0.2	0.2	0.2	0.3	0.3	1.1	1.2
Total income	104.5	105.1	106.2	107.7	104.2	105.0	102.9	103.4	104.7	105.3
Expenses										
Cost of materials	69.3	68.8	36.0	37.1	48.3	48.5	55.4	55.0	71.8	71.3
Personnel expenses	15.4	16.1	35.7	34.9	29.4	29.4	25.2	25.6	13.7	14.4
Depreciation	2.9	3.2	5.9	6.1	3.8	4.0	3.2	3.3	2.8	3.1
of which: Depreciation of tangible fixed assets	2.6	2.8	5.8	5.9	3.7	3.9	2.9	3.1	2.5	2.7
Interest and similar expenses	1.1	1.2	1.4	1.3	0.8	0.8	0.7	0.7	1.2	1.3
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.1
Other expenses	12.5	13.0	22.0	21.5	17.3	17.2	14.5	14.5	12.1	12.7
Total expenses before taxes on income	101.2	102.4	101.1	101.1	99.8	100.0	99.0	99.1	101.6	102.9
Annual result before taxes on income	3.3	2.7	5.1	6.6	4.4	5.0	3.9	4.3	3.2	2.4
Taxes on income	0.7	0.7	1.5	1.7	1.2	1.4	1.1	1.2	0.7	0.6
Annual result	2.5	2.0	3.6	5.0	3.2	3.7	2.9	3.1	2.5	1.8
Profit and loss transfers (parent company)	1.0	1.0	0.3	0.3	0.1	0.2	0.1	0.1	1.1	1.1
Profit and loss transfers (subsidiary)	1.1	0.7	- 0.4	- 0.5	0.2	0.0	0.6	0.6	1.2	0.8
Profit for the year	2.4	2.3	4.3	5.8	3.1	3.8	2.4	2.7	2.4	2.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.6	1.7	0.6	0.6	0.8	0.8	1.1	1.1	1.7	1.8
Tangible fixed assets	21.8	21.5	49.3	46.8	37.4	36.4	31.7	31.5	20.3	20.1
of which: Land and buildings	7.4	7.3	15.2	14.7	13.7	13.5	13.1	12.9	6.6	6.5
Inventories	12.7	11.8	11.5	11.5	21.3	20.3	22.5	21.2	11.5	10.7
of which: Finished goods and merchandise	5.3	4.9	4.7	4.6	7.8	7.5	8.3	7.9	4.9	4.5
Cash	5.3	6.4	13.0	14.9	12.3	14.2	10.9	12.5	4.6	5.6
Receivables	31.4	30.7	20.7	21.3	23.2	23.0	27.2	27.0	32.0	31.3
Short-term	26.7	26.3	19.5	19.9	21.8	21.8	25.3	25.0	27.0	26.6
of which:										
Trade receivables	7.3	6.7	8.5	8.4	11.0	10.4	11.9	11.0	6.7	6.2
Receivables from affiliated companies	16.6	16.8	6.7	6.8	7.3	7.5	10.3	10.7	17.5	17.7
Long-term	4.7	4.3	1.2	1.4	1.3	1.2	1.9	2.0	5.1	4.7
of which: Loans to affiliated companies	4.1	3.7	0.9	0.9	0.8	0.7	1.2	1.3	4.5	4.1
Securities	2.5	2.7	0.5	0.5	1.1	1.2	1.0	1.1	2.7	2.9
Other long-term equity investments	24.2	24.7	3.5	3.4	3.3	3.4	5.0	5.1	26.7	27.3
of which: Goodwill	0.5	0.4	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.4
Capital										
Equity	33.5	33.2	32.6	33.7	35.5	36.4	38.4	39.2	33.0	32.5
Liabilities	49.9	49.9	61.5	60.0	56.5	55.1	50.3	48.9	49.6	49.9
Short-term	35.0	34.0	33.9	33.2	37.8	36.4	37.4	35.8	34.7	33.8
of which:										
Liabilities to banks	2.7	2.6	9.9	9.4	8.2	7.6	6.2	5.5	2.1	2.1
Trade payables	5.8	5.3	5.9	5.5	7.0	6.3	6.8	6.2	5.7	5.2
Liabilities to affiliated companies	19.1	19.0	6.9	6.8	7.9	8.5	11.4	11.4	20.2	20.1
Long-term	14.8	15.9	27.6	26.7	18.8	18.7	12.8	13.1	14.9	16.1
of which:										
Liabilities to banks	5.2	5.3	22.0	21.4	13.5	14.0	8.4	8.8	4.6	4.7
Liabilities to affiliated companies	7.0	7.3	3.7	3.5	3.7	3.2	3.5	3.3	7.4	7.8
Provisions	15.8	16.1	5.2	5.6	7.4	7.7	10.4	11.0	16.6	16.8
of which: Provisions for pensions	5.9	6.2	0.9	0.9	1.8	1.8	3.0	3.1	6.3	6.6
Other ratios	Percentage of sales									
Annual result before taxes on income	3.3	2.7	5.2	6.7	4.4	5.0	3.9	4.3	3.2	2.4
Annual result and depreciation	5.4	5.2	9.7	11.1	7.1	7.7	6.1	6.4	5.3	4.9
Trade receivables	6.4	6.4	8.8	8.9	8.7	8.4	8.7	8.3	6.0	6.1
	Percentage of the balance sheet total									
Sales	114.1	105.4	96.0	95.0	127.0	124.2	136.1	132.1	111.6	102.3
Annual result and interest paid	4.2	3.4	4.9	6.0	5.2	5.6	4.9	5.1	4.1	3.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.1	9.0	17.0	20.6	17.2	19.3	16.3	17.6	9.5	8.1
	Percentage of fixed assets									
Long-term equity and liabilities	100.3	102.2	111.2	116.7	128.4	133.4	134.1	136.9	97.2	99.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	93.1	98.7	96.3	105.4	91.0	100.0	97.6	105.6	92.7	97.9
Cash resources, short-term receivables and inventories	129.4	133.5	130.2	140.1	147.6	155.8	157.8	164.9	125.9	129.5
	Percentage of cost of materials									
Trade payables	7.3	7.4	17.0	15.5	11.3	10.5	9.0	8.6	7.1	7.2
Memo item:										
Balance sheet total in € billion	3 247.71	3 364.30	13.79	14.66	70.40	73.02	288.50	295.61	2 875.01	2 981.01
Sales in € billion	3 704.79	3 545.67	13.23	13.93	89.43	90.71	392.50	390.59	3 209.62	3 050.44
Number of enterprises	58 287	58 287	14 844	14 844	17 696	17 696	16 417	16 417	9 330	9 330

* Agriculture, forestry and fishing, mining and quarrying, 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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	26.9	26.6	7.6	7.9	27.4	26.9	37.8	37.0	47.8	47.2
	50	49.7	49.3	30.8	31.0	47.9	47.4	56.8	56.0	66.8	65.9
	75	70.3	70.1	51.8	52.1	67.2	66.8	74.6	74.1	81.7	81.5
Personnel expenses	25	11.5	11.4	15.0	15.1	14.4	14.3	11.0	10.9	6.8	6.9
	50	24.0	24.3	32.3	32.4	27.2	27.4	21.1	21.7	14.5	14.7
	75	39.6	40.6	49.0	49.7	40.5	41.5	34.9	36.2	26.4	27.5
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	1.9	2.3	2.4	1.7	1.8	1.7	1.8	1.6	1.7
	75	4.1	4.5	5.6	6.0	3.9	4.2	3.8	4.1	3.6	3.9
Annual result	25	0.4	0.6	0.2	1.0	0.5	0.7	0.5	0.5	0.3	0.3
	50	2.5	3.1	3.6	5.1	2.6	3.2	2.3	2.7	1.9	2.1
	75	6.5	7.5	10.3	12.5	6.1	7.1	5.4	6.1	5.0	5.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.1	4.0	3.7	3.6	4.2	4.1	4.2	4.1	4.3	4.3
	50	15.4	15.2	16.2	15.2	14.6	14.3	15.5	15.5	16.2	16.3
	75	39.8	38.8	46.2	43.8	39.6	38.2	37.8	37.2	36.6	36.4
Inventories	25	0.9	0.8	0.0	0.0	1.4	1.3	2.4	2.2	3.4	3.2
	50	14.8	13.6	4.1	3.3	17.3	15.8	21.6	20.1	18.0	17.1
	75	40.0	36.9	26.0	22.6	45.0	41.2	44.3	41.6	37.1	35.3
Equity	25	11.2	13.3	4.8	8.5	10.9	12.7	14.4	16.1	14.7	15.7
	50	30.2	32.4	26.7	30.6	28.9	31.2	32.9	34.6	31.4	32.8
	75	53.4	55.5	54.7	57.2	53.1	55.0	54.5	56.3	51.2	52.4
Short-term liabilities	25	19.1	17.1	16.4	14.1	20.0	18.0	19.5	17.7	20.4	18.7
	50	40.4	36.1	39.7	33.6	41.8	37.3	40.3	36.4	39.6	36.8
	75	66.6	61.8	70.7	63.2	68.2	62.7	64.8	60.7	62.7	60.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	4.7	4.7	6.7	7.6	7.4	7.9	3.8	3.3	0.2	0.1
	75	27.3	27.3	37.0	37.5	29.7	30.7	24.0	23.1	16.7	15.1
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.8	0.3	1.3	0.8	1.0	0.7	0.8	0.5	0.5
	50	3.3	4.0	4.5	6.4	3.4	4.1	3.1	3.5	2.5	2.7
	75	8.3	9.4	12.9	15.1	8.0	9.1	7.0	7.7	6.4	6.8
Annual result and depreciation	25	2.3	2.7	2.5	3.9	2.5	3.0	2.3	2.5	1.8	1.8
	50	6.0	6.9	8.2	10.2	6.2	7.0	5.5	6.0	4.6	5.0
	75	12.5	13.7	19.0	21.4	12.2	13.3	10.7	11.4	9.7	10.1
Trade receivables	25	2.9	2.6	1.8	1.6	3.1	2.9	3.5	3.1	3.0	2.7
	50	6.7	6.3	5.9	5.8	6.7	6.3	7.1	6.7	6.7	6.4
	75	11.7	11.2	11.9	11.6	11.5	11.0	11.8	11.2	11.5	10.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	2.2	1.5	2.8	2.2	2.4	2.0	2.0	1.8	1.6
	50	5.8	6.8	7.2	9.4	6.0	7.0	5.4	5.9	5.0	5.2
	75	12.7	14.7	18.8	22.5	12.8	15.0	10.9	12.3	10.0	10.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.8	3.4	- 3.2	- 1.4	4.0	3.5	5.4	4.7	5.6	5.0
	50	15.8	18.0	15.3	19.3	16.0	18.2	16.5	18.3	15.1	15.8
	75	40.0	46.8	49.7	58.6	42.1	49.5	38.0	43.7	32.1	35.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	93.0	99.7	74.9	92.2	96.9	104.3	99.6	103.7	93.3	95.6
	50	165.7	182.5	149.3	182.4	183.8	205.9	174.6	184.7	146.5	151.4
	75	433.3	488.6	456.4	548.2	506.7	569.8	425.0	454.7	308.3	325.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	50.8	60.1	48.4	63.1	46.7	56.9	52.2	59.4	58.4	63.8
	50	106.0	121.5	116.1	144.1	101.6	118.3	103.9	116.0	105.5	111.5
	75	226.6	265.0	288.3	352.6	219.4	258.4	212.0	243.9	194.8	212.5
		Percentage of cost of materials									
Trade payables	25	4.0	3.7	3.9	3.6	4.4	4.0	4.0	3.7	3.4	3.3
	50	8.3	7.9	10.5	9.5	8.9	8.3	7.8	7.3	7.0	6.9
	75	16.0	15.0	26.5	23.6	17.3	15.9	13.5	12.7	11.8	11.4

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

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	100.0	98.7	99.2	98.7	100.1	99.4	100.1	99.7	100.0
Change in finished goods	0.4	0.0	1.3	0.8	1.3	- 0.1	0.6	- 0.1	0.3	0.0
Interest and similar income	0.4	0.4	0.2	0.2	0.2	0.2	0.2	0.2	0.4	0.4
Other income	4.6	5.3	6.5	8.0	4.4	5.2	3.0	3.5	4.8	5.5
of which: Income from long-term equity investments	1.2	1.2	0.3	0.2	0.2	0.2	0.3	0.3	1.3	1.4
Total income	105.0	105.6	106.7	108.2	104.6	105.4	103.2	103.7	105.2	105.9
Expenses										
Cost of materials	69.4	68.8	36.8	38.1	48.1	48.2	54.5	54.0	71.9	71.4
Personnel expenses	15.7	16.6	39.3	38.4	31.0	31.0	26.3	26.8	14.0	14.8
Depreciation	2.9	3.2	4.4	4.7	3.5	3.7	3.2	3.3	2.9	3.2
of which: Depreciation of tangible fixed assets	2.6	2.9	4.3	4.4	3.3	3.5	3.0	3.1	2.5	2.8
Interest and similar expenses	1.2	1.3	1.1	1.0	0.7	0.7	0.7	0.7	1.3	1.4
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.1
Other expenses	12.5	13.1	22.2	21.6	17.4	17.3	14.7	14.7	12.0	12.7
Total expenses before taxes on income	101.7	103.1	104.0	104.0	100.8	101.0	99.5	99.7	102.0	103.6
Annual result before taxes on income	3.3	2.5	2.7	4.2	3.8	4.4	3.7	4.0	3.2	2.3
Taxes on income	0.8	0.7	1.4	1.6	1.2	1.4	1.1	1.2	0.7	0.6
Annual result	2.5	1.8	1.3	2.6	2.5	3.0	2.6	2.8	2.5	1.6
Profit and loss transfers (parent company)	1.1	1.2	0.4	0.4	0.1	0.1	0.2	0.1	1.3	1.3
Profit and loss transfers (subsidiary)	1.4	0.9	- 0.5	- 0.7	0.2	0.0	0.7	0.7	1.5	0.9
Profit for the year	2.3	2.1	2.2	3.6	2.4	3.0	2.1	2.2	2.3	2.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.6	0.7	0.7	0.8	0.8	1.1	1.1	1.6	1.7
Tangible fixed assets	21.1	20.8	38.8	36.9	33.9	33.1	31.9	31.7	19.7	19.5
of which: Land and buildings	7.2	7.1	15.3	14.5	14.2	13.8	13.5	13.2	6.4	6.3
Inventories	11.5	10.6	14.1	14.0	22.1	20.9	20.9	19.8	10.4	9.6
of which: Finished goods and merchandise	4.7	4.3	5.7	5.5	7.5	7.1	7.5	7.0	4.4	4.0
Cash	5.1	6.2	15.0	17.1	13.0	15.1	11.0	12.5	4.4	5.4
Receivables	31.3	30.6	25.4	25.5	24.8	24.5	28.0	27.7	31.7	31.0
Short-term	26.3	26.0	23.8	23.8	23.3	23.2	25.9	25.4	26.4	26.1
of which:										
Trade receivables	6.9	6.4	10.4	10.2	11.6	10.9	11.7	10.8	6.4	5.9
Receivables from affiliated companies	16.7	17.0	8.1	7.9	7.8	8.0	11.1	11.4	17.4	17.8
Long-term	5.0	4.6	1.5	1.7	1.5	1.3	2.1	2.2	5.4	4.9
of which: Loans to affiliated companies	4.4	4.0	1.1	1.2	0.9	0.8	1.3	1.5	4.7	4.3
Securities	2.8	2.9	0.7	0.7	1.3	1.4	1.1	1.2	3.0	3.1
Other long-term equity investments	26.2	26.8	4.6	4.4	3.5	3.7	5.5	5.6	28.7	29.3
of which: Goodwill	0.5	0.4	0.6	0.6	0.5	0.5	0.6	0.6	0.5	0.4
Capital										
Equity	34.6	34.0	36.0	37.0	39.5	40.3	41.3	42.1	33.9	33.1
Liabilities	48.4	48.8	56.8	55.5	51.7	50.5	46.8	45.5	48.4	49.0
Short-term	33.3	32.6	36.2	34.4	36.4	34.9	34.2	32.8	33.1	32.5
of which:										
Liabilities to banks	2.3	2.3	8.5	7.8	7.2	6.4	5.5	4.9	1.9	1.9
Trade payables	5.3	4.8	6.9	6.3	7.1	6.4	6.6	6.1	5.1	4.6
Liabilities to affiliated companies	18.7	18.9	6.9	6.5	6.8	7.3	9.8	9.8	19.8	20.0
Long-term	15.1	16.2	20.6	21.0	15.3	15.6	12.6	12.7	15.3	16.5
of which:										
Liabilities to banks	4.8	4.9	14.1	14.9	10.3	11.1	8.2	8.6	4.3	4.3
Liabilities to affiliated companies	7.4	7.8	4.3	4.1	3.5	3.0	3.4	3.1	7.9	8.4
Provisions	16.1	16.3	6.5	6.8	8.1	8.4	11.0	11.5	16.8	17.0
of which: Provisions for pensions	6.1	6.4	1.4	1.3	2.1	2.1	3.2	3.3	6.5	6.8
Other ratios	Percentage of sales									
Annual result before taxes on income	3.3	2.5	2.7	4.3	3.8	4.4	3.8	4.0	3.2	2.3
Annual result and depreciation	5.4	5.0	5.8	7.3	6.1	6.7	5.8	6.1	5.4	4.9
Trade receivables	6.5	6.6	9.2	9.3	9.0	8.7	9.0	8.5	6.1	6.3
	Percentage of the balance sheet total									
Sales	106.7	97.3	112.4	109.3	129.7	125.6	130.7	126.3	104.0	94.0
Annual result and interest paid	3.9	3.1	2.6	4.0	4.3	4.6	4.3	4.4	3.9	2.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.7	8.2	13.2	17.4	16.6	18.7	16.0	17.0	9.1	7.4
	Percentage of fixed assets									
Long-term equity and liabilities	99.8	101.5	125.9	134.6	140.0	145.1	138.1	140.4	96.6	98.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	96.1	101.5	108.0	119.7	100.8	110.6	108.9	116.9	94.8	99.8
Cash resources, short-term receivables and inventories	130.8	134.2	147.0	160.3	161.5	170.4	170.0	177.3	126.3	129.3
	Percentage of cost of materials									
Trade payables	7.1	7.2	16.4	15.1	11.2	10.6	9.3	8.9	6.8	6.9
Memo item:										
Balance sheet total in € billion	2 844.08	2 957.93	8.93	9.70	54.16	56.74	236.02	242.88	2 544.98	2 648.60
Sales in € billion	3 035.03	2 877.44	10.04	10.61	70.22	71.27	308.47	306.80	2 646.31	2 488.76
Number of enterprises	45 307	45 307	11 162	11 162	13 906	13 906	12 939	12 939	7 300	7 300

* Agriculture, forestry and fishing, mining and quarrying, 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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	26.5	26.2	9.1	9.1	27.1	26.6	35.5	34.8	45.8	45.6
	50	49.4	49.0	31.9	32.0	47.4	46.8	56.1	55.2	66.2	65.2
	75	70.0	69.7	52.6	52.8	66.5	66.1	74.2	73.7	82.2	82.0
Personnel expenses	25	12.5	12.5	19.7	19.4	15.7	15.7	11.2	11.3	6.6	6.7
	50	25.9	26.4	36.2	36.5	28.8	29.1	21.9	22.6	14.8	15.0
	75	42.4	43.4	53.1	54.3	42.5	43.5	36.8	38.3	27.6	28.6
Depreciation	25	0.7	0.7	0.8	0.8	0.7	0.7	0.6	0.7	0.5	0.6
	50	1.7	1.8	2.0	2.0	1.6	1.7	1.7	1.8	1.6	1.7
	75	3.9	4.2	4.4	4.8	3.6	4.0	3.9	4.2	3.8	4.1
Annual result	25	0.3	0.4	- 0.3	0.6	0.4	0.6	0.4	0.4	0.3	0.2
	50	2.1	2.7	2.4	3.8	2.2	2.8	2.1	2.4	1.9	2.0
	75	5.6	6.6	7.1	9.1	5.4	6.3	5.2	5.8	5.0	5.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.4	3.4	2.7	2.6	3.7	3.6	3.6	3.5	3.7	3.6
	50	13.4	13.1	12.3	11.5	12.6	12.4	14.3	14.1	14.8	15.1
	75	35.9	35.1	34.6	33.0	35.1	34.4	37.3	36.7	36.6	36.4
Inventories	25	0.7	0.7	0.0	0.0	1.2	1.1	1.5	1.4	2.4	2.3
	50	13.6	12.4	4.4	3.7	16.4	15.0	18.8	17.5	15.4	14.7
	75	39.3	36.2	27.4	23.9	44.5	40.9	43.0	40.0	35.5	34.2
Equity	25	14.1	16.5	7.7	11.8	14.2	16.5	17.6	19.5	16.5	17.6
	50	34.0	36.1	30.5	34.3	33.3	35.8	36.7	38.4	34.4	35.1
	75	57.0	58.9	58.0	60.3	56.7	58.3	58.2	59.9	54.6	55.9
Short-term liabilities	25	17.6	15.7	16.4	13.9	18.4	16.4	17.3	15.6	18.3	16.9
	50	37.2	32.9	38.7	32.5	38.7	33.8	35.7	32.2	35.8	32.7
	75	63.5	58.1	69.2	60.6	65.3	58.8	60.7	56.3	58.9	56.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	2.4	2.4	2.2	3.0	5.1	5.6	2.2	1.8	0.0	0.0
	75	22.8	23.0	26.8	28.3	25.1	26.4	21.4	20.8	14.8	13.4
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.6	- 0.2	0.7	0.6	0.8	0.6	0.6	0.4	0.3
	50	2.9	3.5	3.1	4.8	3.0	3.6	2.9	3.2	2.4	2.6
	75	7.4	8.5	9.3	11.5	7.3	8.4	7.0	7.5	6.4	6.7
Annual result and Depreciation	25	2.0	2.3	1.5	2.9	2.2	2.6	2.1	2.3	1.7	1.6
	50	5.5	6.3	6.0	8.1	5.7	6.3	5.3	5.8	4.7	4.9
	75	11.4	12.5	13.8	16.0	11.3	12.4	10.7	11.3	9.9	10.1
Trade receivables	25	3.1	2.8	2.1	1.9	3.3	3.0	3.5	3.1	3.1	2.8
	50	7.0	6.7	6.4	6.3	7.0	6.7	7.3	6.9	7.0	6.6
	75	12.2	11.7	12.6	12.3	11.9	11.5	12.3	11.6	11.9	11.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	1.8	0.5	2.0	1.9	2.0	1.7	1.6	1.6	1.3
	50	5.1	5.9	5.8	7.8	5.3	6.2	4.9	5.3	4.6	4.7
	75	11.2	13.0	14.2	18.2	11.2	13.1	10.1	11.2	9.5	9.8
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	2.2	1.5	- 10.8	- 10.2	2.6	1.5	4.3	3.2	5.0	4.1
	50	14.3	16.1	10.8	15.0	14.4	16.2	16.0	17.4	15.0	15.1
	75	38.6	45.1	40.1	51.3	41.3	48.6	39.6	44.3	32.6	35.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	101.7	109.1	87.5	105.3	107.5	116.9	106.2	110.9	98.1	99.9
	50	190.6	209.6	195.1	238.1	217.6	241.7	190.2	200.4	155.9	160.0
	75	507.5	570.1	577.0	687.5	584.0	658.9	479.4	513.6	337.5	361.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	57.7	68.3	56.7	73.9	53.5	65.0	59.1	66.4	64.3	70.5
	50	119.7	138.7	132.5	165.4	115.5	135.8	117.0	133.0	117.7	125.9
	75	260.0	303.0	334.6	403.1	254.8	297.2	246.1	281.6	218.3	240.8
		Percentage of cost of materials									
Trade payables	25	4.0	3.7	3.9	3.6	4.4	4.0	4.1	3.8	3.3	3.2
	50	8.5	8.0	10.5	9.4	8.9	8.3	8.1	7.6	7.1	6.9
	75	16.2	15.3	26.3	23.3	17.2	16.0	14.1	13.3	12.4	11.9

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* Agriculture, forestry and fishing, mining and quarrying, 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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	100.0	99.2	99.9	99.3	100.4	99.3	100.8	99.5	99.9
Change in finished goods	0.5	0.0	0.8	0.1	0.7	- 0.4	0.7	- 0.8	0.5	0.1
Interest and similar income	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Other income	2.2	2.6	4.6	5.9	2.6	3.3	1.8	2.2	2.2	2.6
of which: Income from long-term equity investments	0.4	0.4	0.2	0.2	0.2	0.3	0.3	0.2	0.4	0.4
Total income	102.3	102.7	104.7	106.0	102.7	103.4	101.9	102.3	102.4	102.8
Expenses										
Cost of materials	68.9	68.8	33.2	34.0	49.1	49.5	58.7	58.4	71.4	71.2
Personnel expenses	14.0	14.1	24.1	23.6	23.6	23.3	21.1	21.0	12.6	12.7
Depreciation	2.6	2.8	10.5	10.6	5.0	5.2	3.1	3.1	2.3	2.6
of which: Depreciation of tangible fixed assets	2.4	2.6	10.5	10.6	4.9	5.1	2.8	3.0	2.2	2.4
Interest and similar expenses	0.8	0.8	2.6	2.3	1.3	1.2	0.8	0.7	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	12.7	12.7	21.3	20.9	16.9	16.7	13.6	13.6	12.4	12.4
Total expenses before taxes on income	99.0	99.1	91.9	91.7	96.1	96.1	97.3	96.9	99.4	99.6
Annual result before taxes on income	3.3	3.6	12.8	14.4	6.6	7.3	4.6	5.4	3.0	3.2
Taxes on income	0.6	0.6	1.6	1.7	1.0	1.1	0.8	0.9	0.5	0.5
Annual result	2.8	3.0	11.1	12.7	5.6	6.2	3.8	4.5	2.5	2.6
Profit and loss transfers (parent company)	0.3	0.3	0.0	0.0	0.2	0.4	0.0	0.0	0.4	0.4
Profit and loss transfers (subsidiary)	0.1	0.1	0.0	0.1	0.1	0.0	0.1	0.0	0.1	0.1
Profit for the year	3.0	3.2	11.1	12.6	5.8	6.6	3.8	4.5	2.7	2.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.0	2.0	0.5	0.5	0.9	0.9	1.0	1.0	2.3	2.2
Tangible fixed assets	26.9	27.1	68.5	66.3	48.9	47.7	31.0	30.6	24.6	24.9
of which: Land and buildings	8.7	8.9	15.1	15.2	12.2	12.7	11.5	11.6	8.0	8.2
Inventories	21.0	20.4	6.7	6.8	18.8	18.2	29.9	28.0	19.9	19.5
of which: Finished goods and merchandise	9.4	9.1	2.9	2.9	9.1	9.0	12.2	11.7	9.1	8.7
Cash	7.0	8.1	9.3	10.7	9.8	11.3	10.2	12.4	6.3	7.2
Receivables	32.1	31.0	12.2	13.0	17.7	17.9	23.9	23.8	34.4	33.1
Short-term	29.6	28.7	11.5	12.3	16.9	17.2	22.9	22.8	31.6	30.4
of which:										
Trade receivables	9.9	9.3	5.0	5.0	8.9	8.6	12.7	12.0	9.5	9.0
Receivables from affiliated companies	16.1	15.2	4.0	4.5	5.5	5.6	7.0	7.4	18.3	17.1
Long-term	2.5	2.4	0.7	0.7	0.8	0.8	1.0	1.0	2.8	2.7
of which: Loans to affiliated companies	2.0	1.9	0.4	0.4	0.5	0.5	0.6	0.6	2.3	2.2
Securities	0.7	0.9	0.1	0.1	0.5	0.4	0.7	0.8	0.8	0.9
Other long-term equity investments	9.8	10.1	1.5	1.4	2.5	2.6	3.0	3.1	11.4	11.7
of which: Goodwill	0.4	0.4	0.4	0.4	0.5	0.5	0.2	0.2	0.5	0.4
Capital										
Equity	25.8	26.9	26.4	27.2	21.9	23.1	25.2	26.1	26.1	27.3
Liabilities	60.5	58.4	70.0	68.8	72.7	71.1	66.1	64.5	58.8	56.7
Short-term	47.2	44.4	29.7	30.9	42.4	41.5	52.2	49.9	46.9	43.9
of which:										
Liabilities to banks	5.2	4.6	12.5	12.6	11.7	11.5	9.6	7.9	4.0	3.6
Trade payables	9.8	9.4	4.2	3.9	6.6	6.1	7.5	6.8	10.5	10.0
Liabilities to affiliated companies	21.6	19.7	6.8	7.4	11.8	12.6	18.6	19.1	22.8	20.4
Long-term	13.3	14.0	40.3	37.8	30.4	29.6	13.9	14.5	11.9	12.7
of which:										
Liabilities to banks	8.3	8.9	36.6	34.4	24.4	23.9	9.1	9.6	6.9	7.7
Liabilities to affiliated companies	3.8	3.8	2.6	2.4	4.6	4.0	4.1	4.0	3.8	3.8
Provisions	13.2	14.1	2.9	3.2	5.0	5.4	8.2	8.9	14.5	15.5
of which: Provisions for pensions	4.3	4.7	0.1	0.1	0.8	0.8	1.9	2.1	5.0	5.4
Other ratios	Percentage of sales									
Annual result before taxes on income	3.3	3.6	12.9	14.4	6.7	7.3	4.6	5.3	3.0	3.2
Annual result and depreciation	5.3	5.8	21.9	23.3	10.7	11.4	6.9	7.6	4.8	5.2
Trade receivables	5.9	5.7	7.5	7.5	7.5	7.2	7.9	7.5	5.6	5.3
	Percentage of the balance sheet total									
Sales	165.9	164.4	65.8	66.9	118.3	119.4	160.1	158.9	170.7	169.0
Annual result and interest paid	5.9	6.2	9.1	10.1	8.2	8.8	7.3	8.2	5.5	5.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.2	14.6	22.4	25.1	18.5	20.7	17.2	19.5	12.2	13.4
	Percentage of fixed assets									
Long-term equity and liabilities	104.2	108.7	93.7	94.3	99.0	102.1	113.6	118.7	103.5	108.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	78.0	83.6	70.1	74.4	63.2	68.8	64.4	71.5	81.1	86.5
Cash resources, short-term receivables and inventories	122.5	129.5	92.6	96.2	107.5	112.7	121.7	127.5	123.6	131.0
	Percentage of cost of materials									
Trade payables	8.6	8.3	19.0	17.2	11.3	10.3	7.9	7.4	8.5	8.3
Memo item:										
Balance sheet total in € billion	403.62	406.37	4.86	4.96	16.24	16.28	52.48	52.73	330.03	332.40
Sales in € billion	669.76	668.23	3.20	3.32	19.21	19.43	84.04	83.79	563.31	561.69
Number of enterprises	12 980	12 980	3 682	3 682	3 790	3 790	3 478	3 478	2 030	2 030

* Agriculture, forestry and fishing, mining and quarrying, 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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	28.5	27.8	3.3	3.3	28.8	28.0	44.1	42.7	52.5	51.2
	50	50.9	50.3	27.4	27.1	50.0	49.4	59.8	58.8	69.0	67.9
	75	71.3	71.2	48.9	49.2	69.9	69.9	75.5	75.1	79.8	79.8
Personnel expenses	25	8.8	8.6	2.7	3.1	10.7	10.4	10.1	10.0	7.6	7.7
	50	18.6	18.7	20.4	20.2	21.2	20.9	18.7	18.9	13.6	13.9
	75	31.6	32.1	35.1	35.5	33.6	34.1	30.3	30.4	23.0	23.6
Depreciation	25	0.9	1.0	1.5	1.5	0.9	1.0	0.8	0.8	0.7	0.7
	50	2.1	2.2	3.8	3.9	2.1	2.2	1.7	1.8	1.5	1.6
	75	5.0	5.4	12.6	13.7	5.0	5.3	3.4	3.7	3.0	3.4
Annual result	25	1.3	1.7	3.7	5.0	1.5	2.1	1.0	1.3	0.6	0.7
	50	4.3	5.2	10.3	12.5	4.3	5.3	2.9	3.6	2.1	2.6
	75	10.0	11.6	20.7	23.3	8.6	9.9	6.0	7.1	5.3	6.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.9	7.8	10.8	10.9	7.5	7.3	7.1	7.0	7.0	7.0
	50	24.5	23.8	40.4	37.7	24.7	23.5	19.4	19.4	20.5	19.9
	75	51.9	50.5	74.3	72.5	52.2	51.9	39.6	39.1	36.6	36.6
Inventories	25	1.8	1.7	0.0	0.0	2.3	2.1	11.2	10.4	12.0	11.3
	50	19.0	17.3	2.8	2.4	20.1	18.2	29.9	28.2	24.6	23.6
	75	42.1	38.7	22.8	20.1	46.7	42.2	48.4	45.2	42.0	39.2
Equity	25	4.7	5.4	0.2	1.3	3.6	4.3	7.3	7.9	9.6	10.8
	50	18.5	20.1	16.3	18.7	15.5	16.9	20.5	21.9	23.2	24.5
	75	37.9	40.2	42.0	44.9	34.1	35.7	38.2	40.2	38.4	39.7
Short-term liabilities	25	27.2	24.4	16.4	14.8	28.9	25.6	33.9	31.4	33.4	31.3
	50	51.7	48.0	42.4	37.7	53.4	50.2	55.4	51.4	53.7	51.1
	75	74.9	71.2	74.9	69.3	76.2	72.5	75.5	72.2	71.4	68.7
Liabilities to banks	25	0.0	0.0	0.6	0.7	0.5	0.2	0.0	0.0	0.0	0.0
	50	15.9	15.2	29.0	29.5	20.0	20.5	11.0	10.1	4.1	3.3
	75	43.1	42.1	62.9	60.5	46.3	47.1	32.0	30.7	23.1	20.4
		Percentage of sales									
Annual result before taxes on income	25	1.6	2.1	4.3	5.6	1.9	2.5	1.3	1.6	0.7	0.9
	50	5.1	6.0	11.6	13.8	5.1	6.0	3.6	4.2	2.6	3.1
	75	11.7	13.1	23.4	26.2	10.1	11.7	7.1	8.3	6.5	7.1
Annual result and Depreciation	25	3.7	4.3	9.0	10.5	4.1	4.8	3.0	3.3	2.1	2.3
	50	8.3	9.4	18.9	21.1	8.3	9.3	5.8	6.5	4.5	5.2
	75	17.3	18.9	39.5	42.1	15.2	16.6	10.4	11.7	9.0	10.1
Trade receivables	25	2.3	2.1	1.0	1.0	2.5	2.2	3.5	3.1	2.7	2.5
	50	5.7	5.4	4.2	4.2	5.8	5.3	6.6	6.1	6.0	5.7
	75	10.0	9.5	9.6	9.4	9.8	9.2	10.4	9.9	9.9	9.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.9	4.4	5.2	6.2	4.2	4.9	3.6	3.8	2.7	3.0
	50	9.0	10.5	15.9	17.6	9.6	11.3	7.5	8.9	6.3	7.3
	75	19.3	22.2	39.1	42.0	19.1	22.3	13.5	16.0	11.3	13.3
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	8.9	9.8	11.5	12.0	8.9	10.2	8.5	9.3	7.2	7.7
	50	20.5	23.8	29.1	32.5	20.5	24.3	18.0	21.0	15.6	18.0
	75	44.6	51.5	78.1	84.7	43.2	51.9	34.0	42.3	30.6	35.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	66.3	72.9	45.5	58.1	65.0	71.7	74.8	80.5	76.2	80.5
	50	110.6	119.4	99.6	106.8	109.3	119.8	130.8	138.7	120.4	124.2
	75	228.1	252.8	171.7	203.6	244.7	280.0	260.9	287.5	226.8	234.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	36.8	43.5	33.3	40.8	32.9	40.3	38.5	44.6	45.6	50.7
	50	70.5	80.9	78.3	97.3	64.5	75.5	66.9	75.4	74.8	80.6
	75	129.7	150.0	173.2	215.7	122.1	139.4	116.7	129.7	117.8	126.6
		Percentage of cost of materials									
Trade payables	25	3.9	3.7	4.0	3.6	4.3	4.0	3.7	3.5	3.8	3.6
	50	7.9	7.5	10.6	9.6	8.8	8.4	6.9	6.4	7.0	6.8
	75	14.9	13.8	27.5	24.8	17.4	15.7	11.4	10.8	10.5	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

I. Enterprises by economic sector

2. Agriculture, forestry and fishing

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	98.6	98.6	99.5	99.9	99.6	100.2	98.6	98.6	98.1	97.6
Change in finished goods	1.4	1.4	0.5	0.1	0.4	- 0.2	1.4	1.4	1.9	2.4
Interest and similar income	0.4	0.4	0.5	0.5	0.3	0.3	0.3	0.3	0.4	0.5
Other income	8.9	8.9	23.8	21.0	15.0	13.8	4.7	4.5	6.1	6.8
of which: Income from long-term equity investments	1.1	0.4	0.4	0.2	0.5	0.5	0.1	0.2	1.8	0.4
Total income	109.3	109.3	124.4	121.4	115.3	114.1	105.0	104.8	106.5	107.3
Expenses										
Cost of materials	55.2	56.8	51.4	48.6	53.8	53.1	51.6	51.7	57.9	61.7
Personnel expenses	24.9	24.8	18.9	18.2	23.2	22.6	21.2	21.6	28.0	28.0
Depreciation	6.9	6.9	12.0	11.7	10.1	10.0	7.0	6.8	4.7	4.9
of which: Depreciation of tangible fixed assets	6.7	6.8	11.7	11.6	10.0	9.8	6.5	6.7	4.7	4.9
Interest and similar expenses	2.1	2.1	3.5	3.3	2.3	2.2	1.0	1.0	2.2	2.4
Operating taxes	0.3	0.3	0.6	0.6	0.5	0.5	0.2	0.2	0.2	0.2
Other expenses	18.7	18.4	30.9	30.3	22.6	22.0	18.2	17.7	15.6	15.5
Total expenses before taxes on income	108.1	109.2	117.3	112.6	112.5	110.3	99.3	99.0	108.7	112.7
Annual result before taxes on income	1.2	0.0	7.1	8.9	2.8	3.8	5.7	5.8	- 2.2	- 5.4
Taxes on income	0.6	0.7	0.7	1.1	0.8	0.9	0.8	0.9	0.5	0.5
Annual result	0.6	- 0.7	6.4	7.8	2.0	2.9	4.9	4.9	- 2.7	- 5.9
Profit and loss transfers (parent company)	0.7	0.6	- 0.1	- 0.1	0.0	0.2	0.3	0.0	1.3	1.2
Profit and loss transfers (subsidiary)	1.0	0.9	0.0	- 0.1	0.1	0.2	2.3	2.0	1.0	0.8
Profit for the year	0.3	- 0.9	6.4	7.7	2.0	3.0	2.9	2.9	- 2.4	- 5.6
Balance Sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.0	0.1	0.2	0.2	0.2	0.6	0.5	1.5	1.5
Tangible fixed assets	64.2	64.2	69.6	69.6	62.5	63.5	47.3	46.8	67.1	66.7
of which: Land and buildings	35.9	36.2	51.3	50.6	40.5	42.1	23.6	23.8	34.3	34.2
Inventories	5.9	6.1	8.0	7.7	11.7	11.5	11.8	12.0	2.4	2.8
of which: Finished goods and merchandise	3.2	3.4	4.0	3.8	5.9	5.8	6.1	6.0	1.6	1.9
Cash	4.0	3.1	3.7	3.9	4.6	4.8	8.3	9.4	3.0	1.2
Receivables	18.4	16.8	14.7	14.8	15.4	14.5	24.0	23.0	19.0	16.8
Short-term	15.3	12.8	13.3	13.2	13.5	13.1	21.0	19.2	15.1	11.5
of which:										
Trade receivables	3.6	3.3	4.2	3.8	3.8	3.4	9.1	7.5	2.5	2.5
Receivables from affiliated companies	6.5	8.0	6.7	7.3	7.7	7.6	9.4	10.0	5.5	7.8
Long-term	3.1	4.0	1.4	1.5	1.8	1.3	3.0	3.8	3.9	5.3
of which: Loans to affiliated companies	1.2	2.0	0.3	0.4	1.3	0.9	2.6	2.8	1.0	2.4
Securities	0.5	0.5	0.2	0.1	1.1	1.0	0.4	0.4	0.3	0.3
Other long-term equity investments	5.7	8.2	3.4	3.3	4.2	4.2	7.4	7.6	6.3	10.4
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	60.0	58.1	46.0	45.5	47.5	47.6	36.1	37.4	70.7	67.4
Liabilities	32.7	33.7	51.4	51.6	49.7	49.7	55.9	54.7	19.9	21.6
Short-term	20.7	18.3	28.4	26.2	21.2	22.3	36.4	33.3	16.6	13.0
of which:										
Liabilities to banks	8.2	4.4	11.8	9.8	9.0	8.6	8.8	5.5	7.4	1.9
Trade payables	3.0	2.8	5.4	4.8	4.0	3.9	6.2	5.7	1.7	1.7
Liabilities to affiliated companies	8.0	9.6	8.3	8.7	5.6	7.7	19.3	19.7	6.9	8.6
Long-term	12.1	15.4	23.1	25.4	28.4	27.4	19.4	21.3	3.2	8.6
of which:										
Liabilities to banks	9.5	13.3	17.7	20.6	20.1	21.1	16.5	18.0	3.2	8.5
Liabilities to affiliated companies	2.2	1.8	4.5	3.7	7.5	5.5	2.4	2.8	0.0	0.0
Provisions	6.6	7.5	1.7	2.0	2.2	2.0	7.8	7.8	8.7	10.3
of which: Provisions for pensions	4.0	4.4	0.4	0.4	0.2	0.2	3.4	3.7	6.0	6.7
Other ratios	Percentage of sales									
Annual result before taxes on income	1.2	0.0	7.2	8.9	2.8	3.8	5.8	5.9	- 2.3	- 5.5
Annual result and depreciation	7.6	6.3	18.6	19.5	12.1	12.9	12.0	11.9	2.1	- 1.0
Trade receivables	8.6	7.8	14.0	12.1	8.3	7.3	10.6	8.8	7.3	7.1
	Percentage of the balance sheet total									
Sales	41.9	42.6	30.1	31.5	45.9	47.5	85.2	84.8	34.2	34.7
Annual result and interest paid	1.1	0.6	3.0	3.5	2.0	2.4	5.1	5.1	- 0.2	- 1.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.8	6.9	11.1	12.1	11.6	12.8	18.5	19.0	2.7	- 1.1
	Percentage of fixed assets									
Long-term equity and liabilities	102.3	100.5	93.2	95.5	109.9	107.8	101.0	105.6	101.1	98.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	94.0	87.7	60.0	65.4	88.3	82.6	80.8	86.1	109.4	97.8
Cash resources, short-term receivables and inventories	122.7	121.1	88.4	94.9	143.4	134.3	113.3	122.0	124.1	119.5
	Percentage of cost of materials									
Trade payables	12.8	11.6	34.8	31.4	16.3	15.4	13.9	12.8	8.5	7.8
Memo item:										
Balance sheet total in € billion	11.98	12.15	0.93	0.97	2.65	2.67	1.26	1.28	7.14	7.23
Sales in € billion	5.02	5.17	0.28	0.31	1.21	1.27	1.08	1.09	2.44	2.51
Number of enterprises	690	690	341	341	275	275	56	56	18	18

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	35.2	34.1	26.8	24.9	43.1	40.4	31.9	32.4	42.1	50.2
	50	53.7	52.3	53.2	51.3	53.8	53.5	52.8	52.2	63.0	66.9
	75	69.6	67.9	71.0	67.7	66.7	66.7	71.3	68.6	78.9	79.1
Personnel expenses	25	8.8	8.3	3.6	3.3	13.4	12.5	11.1	11.8	6.7	6.7
	50	18.7	18.9	14.0	14.5	22.2	22.2	20.8	21.5	15.0	14.5
	75	29.0	28.9	27.0	27.4	30.0	29.0	31.9	30.8	45.7	49.5
Depreciation	25	3.9	4.0	3.5	3.8	5.5	5.2	2.3	2.1	1.0	1.0
	50	9.7	9.3	10.6	10.1	10.0	10.1	5.6	5.2	2.9	3.2
	75	15.9	14.9	18.4	17.3	14.8	14.4	11.1	10.3	4.9	6.2
Annual result	25	- 1.4	- 0.5	- 2.4	- 0.6	- 1.3	- 0.7	- 0.3	1.0	- 1.4	- 9.8
	50	2.8	3.9	6.0	8.4	2.4	2.3	1.6	3.0	0.7	0.8
	75	11.3	12.8	18.7	21.3	6.5	6.8	4.3	6.2	2.2	3.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	43.4	43.6	46.3	48.5	51.1	50.6	21.7	22.8	13.8	13.2
	50	66.9	67.9	70.4	70.8	67.6	67.8	40.6	45.7	29.7	30.3
	75	80.1	80.3	86.4	85.0	77.9	78.2	68.3	68.1	61.3	59.6
Inventories	25	2.4	2.1	0.7	0.7	5.7	5.8	4.7	4.8	1.4	1.0
	50	8.0	8.1	5.4	5.0	9.6	10.0	10.9	10.4	4.0	4.8
	75	14.9	15.0	13.9	15.1	15.2	14.6	19.4	18.4	9.4	10.5
Equity	25	16.6	17.2	12.6	10.6	19.9	21.9	19.1	24.0	37.4	41.5
	50	44.4	44.9	41.2	42.0	45.8	48.9	44.9	48.7	52.0	52.4
	75	65.3	65.6	66.2	67.3	64.3	64.8	55.9	58.8	93.2	92.8
Short-term liabilities	25	9.7	8.4	10.9	7.7	8.8	8.8	16.4	13.1	4.4	4.4
	50	23.3	21.7	28.4	24.1	18.6	18.8	27.8	25.5	15.5	14.9
	75	47.4	45.0	56.0	53.7	39.9	39.9	46.0	45.1	31.3	35.6
Liabilities to banks	25	9.7	9.3	6.7	6.6	14.9	14.4	6.0	1.6	0.0	0.0
	50	25.0	27.2	24.6	27.7	29.0	29.0	18.3	15.9	0.2	0.0
	75	46.5	46.4	50.2	51.0	45.3	46.4	32.7	31.6	31.2	30.9
		Percentage of sales									
Annual result before taxes on income	25	- 1.4	- 0.3	- 2.4	0.0	- 1.4	- 1.0	- 0.2	1.2	- 0.4	- 8.4
	50	3.6	5.0	6.8	10.1	2.7	2.9	2.2	4.1	1.0	1.0
	75	12.7	14.2	18.6	22.4	8.4	8.0	7.3	7.9	2.5	5.0
Annual result and depreciation	25	5.8	7.4	6.1	10.2	7.2	6.9	4.4	5.4	0.8	- 4.6
	50	14.4	15.9	21.4	22.4	13.1	13.5	9.5	10.2	3.9	3.1
	75	25.6	27.5	32.8	35.9	19.7	19.8	14.7	15.9	7.5	11.4
Trade receivables	25	2.8	2.5	1.5	1.6	4.1	3.2	2.9	3.2	4.9	3.6
	50	6.3	5.9	5.3	5.2	6.7	6.1	7.4	7.0	6.5	6.0
	75	12.0	10.8	13.4	13.0	10.8	9.5	11.8	10.6	8.7	7.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.2	0.6	0.3	1.0	0.2	0.4	0.1	1.7	0.1	- 1.6
	50	2.8	3.3	3.8	4.4	2.4	2.5	2.6	4.2	2.6	2.9
	75	7.5	8.2	9.0	9.6	4.8	5.7	4.4	8.1	5.1	6.8
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	4.7	5.3	2.4	3.9	5.8	6.1	8.4	10.4	- 14.8	- 16.8
	50	15.1	16.7	15.0	15.2	14.4	16.3	17.1	23.0	12.7	20.8
	75	30.0	34.5	31.0	34.8	27.3	30.0	32.9	47.7	35.0	49.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	77.0	81.2	63.1	66.4	86.8	86.3	95.7	94.2	100.3	103.4
	50	105.3	106.2	96.5	99.9	110.6	109.4	125.0	121.9	123.4	120.2
	75	129.9	131.3	120.7	123.2	129.7	131.3	184.6	213.8	293.3	313.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	28.4	28.4	19.1	21.7	36.4	33.7	42.3	45.4	90.9	85.0
	50	75.8	73.8	58.9	62.5	86.1	78.6	99.9	113.0	196.1	180.7
	75	177.6	188.8	152.7	176.5	187.7	176.3	188.9	251.7	433.1	401.6
		Percentage of cost of materials									
Trade payables	25	6.0	5.5	6.4	6.0	6.0	5.8	6.1	6.2	3.7	4.3
	50	12.9	12.9	16.7	17.7	11.9	11.5	10.3	9.3	6.6	6.0
	75	34.5	32.6	51.6	48.3	24.6	22.8	19.5	16.2	12.2	10.3

I. Enterprises by economic sector

3. Mining and quarrying

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	98.7	99.7	99.2	100.4	98.4	99.4	98.7	100.5	98.8	99.5
Change in finished goods	1.3	0.3	0.8	- 0.4	1.6	0.6	1.3	- 0.5	1.2	0.5
Interest and similar income	2.3	2.1	0.1	0.1	0.4	0.3	0.3	0.2	2.8	2.8
Other income	36.7	34.4	5.1	3.4	7.7	6.1	8.6	6.1	44.9	44.5
of which: Income from long-term equity investments	9.2	9.2	1.4	0.0	1.5	2.0	1.4	1.2	11.5	12.0
Total income	139.0	136.5	105.2	103.4	108.0	106.5	108.9	106.3	147.7	147.2
Expenses										
Cost of materials	54.7	58.4	30.0	30.3	36.0	34.8	45.5	44.8	58.2	64.2
Personnel expenses	28.2	32.4	22.6	21.4	22.6	22.4	20.9	20.7	30.1	36.5
Depreciation	12.4	12.2	9.4	10.2	8.7	8.7	8.5	8.6	13.5	13.4
of which: Depreciation of tangible fixed assets	8.9	8.6	9.2	9.5	8.5	8.6	7.9	8.4	9.2	8.6
Interest and similar expenses	8.7	9.7	1.8	1.5	1.4	1.5	1.3	1.3	10.8	12.6
Operating taxes	0.3	0.3	0.2	0.3	0.1	0.1	0.1	0.1	0.4	0.4
Other expenses	33.5	29.5	28.4	27.1	25.3	25.3	25.0	24.4	35.8	31.2
Total expenses before taxes on income	137.7	142.5	92.5	90.7	94.1	92.8	101.2	99.9	148.8	158.3
Annual result before taxes on income	1.2	- 6.0	12.7	12.8	13.9	13.6	7.7	6.4	- 1.1	- 11.0
Taxes on income	- 1.6	1.1	2.8	3.2	2.6	2.6	1.9	1.9	- 2.6	0.8
Annual result	2.8	- 7.1	9.9	9.6	11.3	11.0	5.8	4.5	1.5	- 11.8
Profit and loss transfers (parent company)	2.0	- 1.3	0.0	0.0	0.1	0.2	0.2	0.2	2.5	- 1.8
Profit and loss transfers (subsidiary)	2.2	- 3.8	- 0.2	- 0.3	0.2	0.2	2.6	0.7	2.3	- 5.4
Profit for the year	2.6	- 4.6	10.1	9.9	11.3	11.0	3.4	3.9	1.8	- 8.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.3	0.2	4.0	3.7	1.6	2.0	2.5	2.2	0.2	0.1
Tangible fixed assets	12.2	11.7	54.2	54.9	49.2	49.3	43.0	43.1	10.1	9.5
of which: Land and buildings	3.6	3.9	33.0	34.3	27.0	28.0	20.1	21.0	2.4	2.6
Inventories	2.0	2.1	7.6	6.7	8.1	7.6	9.3	9.2	1.6	1.7
of which: Finished goods and merchandise	0.7	0.8	6.0	5.8	3.6	3.4	3.9	3.7	0.5	0.6
Cash	6.4	6.1	10.1	9.8	14.4	14.0	9.1	11.2	6.1	5.8
Receivables	32.7	31.1	22.2	23.0	19.1	19.9	26.4	23.1	33.2	31.7
Short-term	24.8	22.3	21.8	21.5	18.7	18.8	24.8	22.3	24.9	22.4
of which:										
Trade receivables	1.3	1.4	3.4	4.3	4.3	4.2	5.3	5.5	1.1	1.1
Receivables from affiliated companies	15.8	17.0	14.8	13.8	12.0	12.0	17.1	14.2	15.8	17.3
Long-term	7.9	8.8	0.4	1.5	0.4	1.1	1.6	0.8	8.3	9.3
of which: Loans to affiliated companies	5.8	8.5	0.2	0.3	0.4	0.5	1.2	0.4	6.2	9.0
Securities	10.4	1.1	0.4	0.4	0.6	0.6	0.7	2.2	11.0	1.0
Other long-term equity investments	35.7	47.3	1.1	1.0	6.1	5.8	8.9	8.9	37.5	49.9
of which: Goodwill	0.0	0.0	0.0	0.0	0.1	0.2	0.0	0.1	0.0	0.0
Capital										
Equity	29.0	27.3	36.4	39.2	33.1	33.9	37.1	38.7	28.6	26.6
Liabilities	28.0	30.4	51.6	49.5	49.1	48.0	37.2	33.7	27.2	29.9
Short-term	14.5	16.7	32.1	28.2	34.8	34.0	29.6	24.3	13.4	16.1
of which:										
Liabilities to banks	0.2	0.3	7.4	6.3	4.2	3.7	2.7	2.9	0.0	0.1
Trade payables	1.2	1.1	2.8	3.4	4.0	4.1	3.4	3.5	1.0	0.9
Liabilities to affiliated companies	12.3	14.8	16.2	12.7	20.6	20.9	20.2	15.1	11.8	14.7
Long-term	13.5	13.6	19.5	21.3	14.3	14.0	7.6	9.4	13.7	13.8
of which:										
Liabilities to banks	3.9	4.0	10.3	11.7	10.6	10.9	5.3	6.4	3.7	3.8
Liabilities to affiliated companies	8.8	8.8	7.3	6.6	1.4	1.1	1.4	2.0	9.3	9.2
Provisions	43.0	42.4	11.5	10.9	17.8	18.1	25.4	27.4	44.3	43.5
of which: Provisions for pensions	13.5	12.5	0.9	0.9	0.6	0.6	3.7	4.1	14.2	13.1
Other ratios	Percentage of sales									
Annual result before taxes on income	1.3	- 6.0	12.8	12.7	14.1	13.7	7.8	6.3	- 1.1	- 11.1
Annual result and depreciation	15.4	5.1	19.5	19.8	20.3	19.8	14.5	13.0	15.2	1.6
Trade receivables	6.6	7.4	5.1	6.3	6.1	6.0	7.0	6.8	6.5	7.7
	Percentage of the balance sheet total									
Sales	20.2	18.3	66.4	68.9	70.4	70.0	75.7	80.2	16.7	14.4
Annual result and interest paid	2.4	0.5	7.8	7.6	9.1	8.8	5.4	4.6	2.1	0.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	4.8	1.4	24.1	26.7	27.2	26.6	20.4	20.8	3.9	0.3
	Percentage of fixed assets									
Long-term equity and liabilities	84.3	78.2	95.4	100.2	83.4	82.9	86.0	92.1	84.2	77.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	215.2	174.9	100.7	112.2	96.2	97.5	115.7	139.8	230.9	180.4
Cash resources, short-term receivables and inventories	229.0	187.4	124.2	135.9	119.5	119.8	146.9	177.8	242.5	190.7
	Percentage of cost of materials									
Trade payables	10.5	10.4	14.0	16.3	15.5	16.8	9.8	9.9	10.4	10.2
Memo item:										
Balance sheet total in € billion	34.83	34.29	0.07	0.07	0.51	0.55	1.54	1.51	32.71	32.15
Sales in € billion	7.05	6.27	0.05	0.05	0.36	0.38	1.17	1.22	5.48	4.62
Number of enterprises	178	178	43	43	72	72	48	48	15	15

I. Enterprises by economic sector

cont'd: 3. Mining and quarrying

		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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Ratios	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	22.9	21.1	11.4	10.3	23.7	22.2	27.8	27.7	38.2	37.2
	50	35.6	37.3	24.6	23.3	35.9	37.2	40.7	41.3	43.2	42.7
	75	49.2	48.9	44.7	43.7	46.5	45.6	55.6	58.5	61.9	68.8
Personnel expenses	25	14.9	14.5	8.5	9.6	15.7	15.6	13.0	13.6	15.4	17.7
	50	21.1	20.4	21.4	20.5	20.4	19.3	20.3	19.1	23.9	27.0
	75	30.6	30.9	37.5	32.5	27.3	27.8	30.1	29.0	31.9	35.4
Depreciation	25	4.3	4.2	2.1	2.5	4.8	5.5	3.1	3.2	5.0	5.3
	50	8.0	7.9	8.3	7.9	8.1	8.3	7.1	6.3	11.1	11.8
	75	11.6	11.9	12.7	14.0	10.8	12.2	10.6	10.9	17.7	20.9
Annual result	25	1.6	1.5	1.9	- 0.6	3.0	4.1	0.7	0.6	- 4.3	- 24.9
	50	6.2	7.1	7.5	8.6	7.2	8.6	5.0	5.5	0.7	- 5.7
	75	13.6	15.8	15.7	18.7	14.2	16.6	10.5	13.7	10.1	8.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	29.7	27.8	26.2	35.6	36.5	32.5	26.5	27.7	13.3	11.4
	50	48.2	48.3	51.8	53.0	51.2	53.1	48.5	44.5	24.7	27.0
	75	65.9	63.9	68.8	75.2	65.0	62.9	67.7	65.7	39.4	41.2
Inventories	25	1.6	1.5	0.1	0.0	1.7	2.0	4.4	4.3	0.2	0.2
	50	5.2	5.2	3.6	1.5	3.8	4.2	9.9	8.3	5.2	5.3
	75	12.1	11.3	13.0	11.4	10.0	9.2	16.3	17.5	10.7	10.7
Equity	25	13.9	13.9	9.2	11.6	15.1	14.4	13.9	14.8	11.7	10.1
	50	27.7	29.5	27.8	25.8	27.5	31.2	28.0	33.2	22.4	22.4
	75	50.1	50.1	67.2	64.7	50.9	50.0	44.8	48.5	49.3	49.0
Short-term liabilities	25	9.7	10.4	7.7	5.4	11.8	12.9	11.4	11.1	7.2	5.2
	50	22.1	21.2	19.5	21.4	22.3	23.2	27.4	27.2	16.2	12.3
	75	47.6	41.3	53.4	40.9	46.2	41.2	49.9	46.6	23.9	21.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	4.9	5.8	4.4	9.9	9.0	10.2	6.7	6.2	0.0	0.0
	75	27.9	27.8	31.8	38.1	29.3	28.9	20.1	21.9	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	2.2	2.4	2.5	0.5	4.5	5.4	1.2	1.1	- 4.4	- 24.8
	50	9.4	8.7	10.6	9.9	10.3	11.2	6.1	6.9	1.4	- 5.7
	75	16.2	19.7	19.4	24.2	16.5	21.1	13.2	16.0	11.5	8.8
Annual result and Depreciation	25	9.5	10.2	9.6	9.7	11.5	13.8	6.8	7.3	6.4	- 12.7
	50	16.9	17.3	16.4	20.0	18.4	20.5	13.5	14.8	11.6	6.2
	75	27.6	27.4	31.9	36.8	28.9	29.0	22.6	23.7	24.9	23.7
Trade receivables	25	2.7	2.6	1.0	1.7	3.1	2.4	3.8	3.0	4.1	3.7
	50	5.5	5.0	3.0	3.7	5.1	4.7	6.8	5.9	6.5	6.5
	75	8.7	9.4	9.1	9.9	7.5	7.6	9.9	9.5	10.9	12.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	2.2	1.7	1.0	3.4	4.8	2.4	2.4	1.1	- 5.0
	50	6.7	7.5	7.1	6.5	8.4	10.0	6.1	7.0	1.7	0.6
	75	12.3	15.9	12.5	16.4	14.2	17.6	11.6	15.9	3.4	2.7
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	8.8	5.6	7.2	- 5.0	12.5	14.9	9.4	8.5	2.9	- 4.0
	50	23.9	24.1	18.4	14.2	29.4	32.6	22.8	23.0	6.9	3.7
	75	46.7	49.0	39.5	43.7	62.9	58.9	53.7	41.9	23.7	10.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	61.3	60.3	71.2	57.1	62.6	64.2	53.7	61.5	58.8	52.7
	50	95.3	94.4	110.3	100.2	91.1	90.6	92.1	103.1	92.3	94.7
	75	143.4	143.5	160.8	146.8	127.1	128.3	142.3	157.7	130.1	135.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	49.7	58.1	29.0	30.6	52.6	61.5	43.0	52.5	133.7	149.9
	50	144.4	156.9	158.3	175.8	124.2	129.4	128.2	118.0	263.3	333.8
	75	323.9	360.2	578.5	480.3	320.1	305.9	249.3	311.3	423.0	701.0
		Percentage of cost of materials									
Trade payables	25	5.6	5.9	3.9	4.5	6.4	7.0	5.5	5.2	7.3	8.2
	50	9.7	9.9	9.7	8.6	10.8	12.1	8.3	9.2	9.9	9.2
	75	22.0	20.8	26.4	32.7	26.2	29.3	14.2	16.4	17.1	16.0

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.9	98.2	98.7	98.8	99.8	99.6	100.2	99.7	99.9
Change in finished goods	0.3	0.1	1.8	1.3	1.2	0.2	0.4	- 0.2	0.3	0.1
Interest and similar income	0.5	0.5	0.1	0.1	0.1	0.1	0.1	0.1	0.6	0.6
Other income	5.9	6.7	3.1	4.4	2.4	2.9	2.1	2.4	6.4	7.3
of which: Income from long-term equity investments	1.8	2.2	0.0	0.1	0.1	0.1	0.3	0.3	2.0	2.5
Total income	106.4	107.2	103.3	104.6	102.5	103.0	102.3	102.5	106.9	107.8
Expenses										
Cost of materials	63.1	62.2	37.4	38.7	45.9	45.5	51.9	51.1	64.6	63.8
Personnel expenses	18.4	19.5	37.6	36.4	32.1	32.4	26.7	27.2	17.2	18.4
Depreciation	3.4	3.8	3.8	3.8	3.1	3.4	3.2	3.4	3.4	3.8
of which: Depreciation of tangible fixed assets	2.9	3.3	3.7	3.8	3.0	3.3	3.0	3.3	2.9	3.3
Interest and similar expenses	1.6	1.8	1.0	1.0	0.7	0.7	0.8	0.8	1.6	1.9
Operating taxes	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	16.1	17.3	19.5	19.5	16.6	16.9	15.8	16.0	16.2	17.4
Total expenses before taxes on income	102.6	104.6	99.4	99.5	98.5	99.0	98.4	98.6	103.1	105.4
Annual result before taxes on income	3.8	2.6	3.9	5.0	4.1	4.0	3.8	4.0	3.8	2.5
Taxes on income	1.0	0.8	1.1	1.3	1.1	1.2	1.1	1.1	1.0	0.8
Annual result	2.8	1.8	2.7	3.7	2.9	2.8	2.8	2.8	2.8	1.7
Profit and loss transfers (parent company)	2.1	2.1	0.1	0.1	0.2	0.4	0.1	0.1	2.4	2.4
Profit and loss transfers (subsidiary)	1.4	0.8	0.1	0.1	0.2	0.1	0.5	0.5	1.5	0.9
Profit for the year	3.5	3.1	2.7	3.7	2.9	3.1	2.3	2.4	3.7	3.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.4	0.9	0.8	0.8	0.9	1.1	1.1	1.4	1.4
Tangible fixed assets	14.2	13.9	33.5	31.7	28.7	28.2	26.1	25.9	13.2	13.0
of which: Land and buildings	4.5	4.6	13.2	12.6	11.6	11.7	10.3	10.3	4.1	4.1
Inventories	14.1	13.1	25.1	25.3	30.9	29.9	28.8	27.6	13.0	12.0
of which: Finished goods and merchandise	4.5	3.9	9.2	9.0	9.0	8.5	8.1	7.7	4.2	3.6
Cash	4.8	6.1	13.0	16.2	11.8	14.7	9.9	11.8	4.4	5.6
Receivables	31.1	29.9	24.6	23.1	23.6	22.0	27.4	26.8	31.4	30.2
Short-term	27.0	26.0	23.5	21.7	22.4	20.9	25.5	24.8	27.2	26.1
of which:										
Trade receivables	5.3	4.7	12.2	10.7	12.6	11.1	12.2	11.1	4.8	4.2
Receivables from affiliated companies	19.8	19.4	6.7	6.5	6.7	6.8	10.5	10.9	20.6	20.1
Long-term	4.1	3.9	1.1	1.5	1.2	1.1	1.9	2.0	4.3	4.0
of which: Loans to affiliated companies	3.7	3.5	0.6	0.9	0.6	0.6	1.4	1.5	3.9	3.7
Securities	2.9	3.0	0.4	0.4	1.0	1.0	0.9	1.0	3.1	3.1
Other long-term equity investments	31.2	32.4	1.9	1.9	2.8	3.0	5.4	5.5	33.2	34.5
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	32.0	31.2	31.4	32.0	39.6	40.1	39.8	40.7	31.4	30.5
Liabilities	50.4	50.9	61.9	61.2	51.8	51.3	48.7	47.3	50.5	51.2
Short-term	37.2	36.7	41.8	39.5	37.8	35.9	37.3	35.7	37.2	36.8
of which:										
Liabilities to banks	1.8	1.9	9.9	8.7	7.8	6.6	6.0	5.2	1.5	1.7
Trade payables	4.8	4.3	8.4	7.6	6.9	6.0	6.6	5.8	4.7	4.1
Liabilities to affiliated companies	24.3	24.8	8.2	7.2	9.2	9.3	13.7	13.7	25.1	25.6
Long-term	13.2	14.2	20.0	21.8	14.0	15.4	11.4	11.7	13.3	14.4
of which:										
Liabilities to banks	3.4	3.5	13.2	15.5	8.7	10.4	6.4	6.9	3.2	3.2
Liabilities to affiliated companies	7.4	7.7	4.2	4.1	3.8	3.6	4.2	3.9	7.7	8.0
Provisions	17.0	17.3	6.6	6.6	8.5	8.5	11.4	11.8	17.5	17.8
of which: Provisions for pensions	8.0	8.4	1.6	1.5	2.7	2.7	4.3	4.5	8.3	8.7
Other ratios	Percentage of sales									
Annual result before taxes on income	3.8	2.6	4.0	5.1	4.1	4.0	3.9	4.0	3.8	2.5
Annual result and depreciation	6.2	5.6	6.6	7.6	6.1	6.3	6.0	6.3	6.3	5.5
Trade receivables	5.9	5.9	8.4	7.8	8.5	8.0	8.5	8.2	5.5	5.6
	Percentage of the balance sheet total									
Sales	90.2	79.6	144.9	136.9	148.3	138.2	143.2	134.9	86.2	75.5
Annual result and interest paid	4.0	2.9	5.5	6.5	5.5	4.9	5.1	4.9	3.9	2.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.9	7.1	17.3	20.1	18.7	19.1	17.1	17.8	8.4	6.5
	Percentage of fixed assets									
Long-term equity and liabilities	100.6	100.4	141.9	153.6	165.7	173.1	158.6	162.5	97.8	97.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	87.9	90.1	88.0	96.5	91.8	100.5	96.1	103.7	87.4	89.1
Cash resources, short-term receivables and inventories	125.8	125.7	148.0	160.5	173.5	183.7	173.3	181.1	122.3	121.7
	Percentage of cost of materials									
Trade payables	8.4	8.6	15.2	14.1	10.1	9.5	8.9	8.5	8.3	8.6
Memo item:										
Balance sheet total in € billion	1 496.83	1 543.22	1.34	1.45	13.95	14.43	89.41	90.55	1 392.14	1 436.79
Sales in € billion	1 350.22	1 228.24	1.94	1.99	20.69	19.94	128.03	122.15	1 199.56	1 084.15
Number of enterprises	13 962	13 962	1 813	1 813	3 772	3 772	5 031	5 031	3 346	3 346

I. Enterprises by economic sector

cont'd: 4. Manufacturing

		cont'd: All legal forms									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Quartile	Cylindered sample 2019/2020									
	value	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	37.2	36.7	22.7	23.3	33.7	32.9	40.6	39.4	46.4	45.8
	50	49.4	48.4	35.5	36.3	44.5	43.7	51.4	50.3	57.5	56.3
	75	61.2	60.3	48.4	48.8	56.3	55.2	61.7	60.8	69.3	68.4
Personnel expenses	25	18.4	18.8	25.9	24.9	23.6	24.0	18.6	19.1	12.9	13.2
	50	27.7	28.3	37.0	36.5	32.6	33.3	26.6	27.2	20.4	21.1
	75	37.4	38.5	47.7	48.1	41.2	42.5	35.0	36.3	28.7	29.9
Depreciation	25	1.2	1.3	1.2	1.2	1.2	1.2	1.3	1.4	1.3	1.4
	50	2.4	2.6	2.6	2.5	2.2	2.4	2.4	2.6	2.4	2.7
	75	4.2	4.5	4.8	5.2	4.0	4.5	4.1	4.5	4.0	4.5
Annual result	25	0.3	0.1	- 0.3	0.3	0.4	0.2	0.3	0.1	0.3	- 0.1
	50	2.6	2.8	2.6	3.6	2.4	2.7	2.5	2.8	2.8	2.7
	75	6.2	6.7	7.6	8.6	5.9	6.3	5.8	6.4	6.6	6.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.2	8.0	6.3	5.9	7.2	7.3	9.1	8.8	9.4	9.3
	50	21.4	20.9	19.3	18.5	20.5	19.8	22.6	22.5	21.1	21.0
	75	39.8	39.2	43.4	42.3	41.2	39.8	39.8	39.9	36.9	36.8
Inventories	25	13.4	12.6	5.9	5.6	13.5	12.8	16.7	15.9	12.7	12.1
	50	26.0	24.7	19.3	17.5	28.5	26.9	28.9	27.3	22.3	21.3
	75	42.3	40.3	39.8	37.4	47.3	45.1	43.3	41.4	35.4	34.2
Equity	25	15.4	16.4	5.4	8.0	14.8	16.2	18.1	18.9	17.7	18.0
	50	34.5	35.6	25.9	29.3	35.3	36.3	35.9	37.6	34.5	35.1
	75	57.1	58.8	54.2	57.1	59.2	60.5	57.7	59.5	55.0	56.9
Short-term liabilities	25	18.2	16.0	18.0	15.5	17.0	14.7	18.3	16.4	19.0	17.2
	50	35.7	32.2	41.7	34.7	35.6	31.2	35.3	32.7	34.3	31.3
	75	58.5	54.7	68.7	62.2	59.1	55.0	58.1	54.4	54.2	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	5.7	5.5	11.8	12.6	9.9	10.3	6.1	5.8	0.2	0.1
	75	25.0	24.9	37.6	39.4	28.7	30.0	24.0	23.6	14.5	13.2
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.2	- 0.1	0.5	0.6	0.4	0.5	0.2	0.5	0.1
	50	3.4	3.6	3.4	4.5	3.4	3.4	3.4	3.6	3.5	3.4
	75	8.0	8.4	9.4	10.4	7.8	8.1	7.7	8.1	8.1	8.1
Annual result and Depreciation	25	2.8	2.7	2.2	3.1	3.0	2.8	2.8	2.6	2.7	2.3
	50	6.5	6.7	6.8	7.9	6.5	6.5	6.2	6.6	6.5	6.6
	75	11.6	12.1	13.4	14.7	11.3	11.9	11.2	11.8	11.6	11.7
Trade receivables	25	3.5	3.1	2.8	2.4	3.8	3.3	3.9	3.5	3.0	2.8
	50	6.9	6.5	6.1	5.6	6.8	6.2	7.3	7.0	6.6	6.5
	75	11.1	10.8	10.9	10.3	10.9	10.3	11.6	11.2	10.7	10.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	1.2	0.9	1.7	1.9	1.3	1.8	1.2	1.8	1.0
	50	5.6	5.6	6.2	7.5	5.6	5.6	5.3	5.3	5.7	5.4
	75	11.6	12.1	15.6	17.2	11.7	12.1	10.8	11.5	11.1	11.0
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	4.2	2.3	- 1.1	- 0.6	3.4	- 0.2	5.3	3.3	5.7	3.6
	50	16.6	16.5	14.1	16.3	16.2	14.7	17.2	18.0	16.7	16.1
	75	39.0	41.8	42.9	46.5	41.6	42.0	39.0	43.2	36.4	37.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	101.0	106.8	80.9	98.1	106.3	115.3	104.9	109.3	99.4	100.5
	50	166.8	177.1	162.6	188.0	186.9	205.2	168.3	176.2	150.1	152.9
	75	329.9	349.5	424.2	462.2	418.3	467.4	310.6	323.4	254.4	256.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	49.6	55.3	39.7	48.7	45.4	51.6	50.0	54.6	58.9	63.1
	50	96.1	108.9	96.3	115.0	95.1	111.7	92.1	102.9	102.6	110.9
	75	209.8	248.1	236.4	304.1	222.6	272.8	197.3	234.9	203.2	228.5
		Percentage of cost of materials									
Trade payables	25	4.2	4.0	4.0	3.7	4.1	3.7	4.3	4.0	4.4	4.2
	50	7.7	7.4	10.1	8.9	7.8	7.4	7.5	7.0	7.5	7.5
	75	13.4	12.6	22.5	18.5	14.2	13.0	12.3	11.5	12.1	11.9

I. Enterprises by economic sector

cont'd: 4 Manufacturing

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 2019/2020									
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	100.0	97.9	98.8	98.7	99.7	99.7	100.2	99.8	100.0
Change in finished goods	0.2	0.0	2.1	1.2	1.3	0.3	0.3	- 0.2	0.2	0.0
Interest and similar income	0.6	0.6	0.2	0.2	0.1	0.1	0.2	0.2	0.6	0.6
Other income	6.4	7.2	3.1	4.6	2.5	2.9	2.2	2.5	6.9	7.8
of which: Income from long-term equity investments	2.0	2.5	0.0	0.1	0.1	0.1	0.3	0.3	2.2	2.8
Total income	107.0	107.8	103.3	104.8	102.6	103.1	102.4	102.7	107.5	108.4
Expenses										
Cost of materials	64.1	63.3	38.0	39.4	46.0	45.5	52.2	51.4	65.6	64.9
Personnel expenses	17.9	19.1	38.7	37.4	32.4	32.8	26.8	27.3	16.8	18.0
Depreciation	3.5	3.8	3.6	3.6	3.1	3.4	3.3	3.5	3.5	3.9
of which: Depreciation of tangible fixed assets	2.9	3.3	3.5	3.5	3.0	3.2	3.0	3.3	2.9	3.3
Interest and similar expenses	1.6	1.9	1.0	0.9	0.7	0.7	0.7	0.8	1.7	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	16.1	17.3	19.6	19.7	16.6	17.0	15.7	15.9	16.1	17.5
Total expenses before taxes on income	103.2	105.5	100.9	101.1	98.9	99.5	98.8	99.0	103.7	106.3
Annual result before taxes on income	3.7	2.3	2.3	3.7	3.7	3.6	3.6	3.7	3.7	2.2
Taxes on income	1.0	0.8	1.1	1.3	1.2	1.2	1.2	1.2	1.0	0.8
Annual result	2.7	1.5	1.2	2.4	2.5	2.3	2.5	2.5	2.7	1.4
Profit and loss transfers (parent company)	2.4	2.5	0.1	0.2	0.0	0.0	0.1	0.1	2.7	2.8
Profit and loss transfers (subsidiary)	1.6	1.0	0.1	0.1	0.2	0.2	0.7	0.7	1.7	1.1
Profit for the year	3.5	3.0	1.3	2.4	2.3	2.2	1.9	1.9	3.7	3.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.4	1.0	0.9	0.8	0.9	1.1	1.1	1.5	1.4
Tangible fixed assets	13.1	12.7	30.3	29.0	27.3	26.9	25.5	25.3	12.3	11.9
of which: Land and buildings	4.1	4.1	10.9	10.7	10.7	10.8	9.9	10.0	3.7	3.7
Inventories	12.9	11.8	25.8	25.7	31.2	30.3	28.1	26.8	11.9	10.8
of which: Finished goods and merchandise	4.3	3.7	9.5	9.3	8.8	8.4	7.6	7.2	4.0	3.4
Cash	4.5	5.7	13.6	16.9	12.4	15.2	9.7	11.4	4.1	5.3
Receivables	30.6	29.8	26.3	24.6	24.1	22.5	28.3	27.8	30.8	29.9
Short-term	26.4	25.8	24.9	22.8	22.8	21.4	26.2	25.6	26.4	25.8
of which:										
Trade receivables	4.7	4.1	12.8	11.1	12.7	11.3	12.0	10.9	4.3	3.7
Receivables from affiliated companies	19.8	19.8	7.2	6.9	6.8	6.9	11.3	11.9	20.4	20.3
Long-term	4.3	4.0	1.3	1.8	1.3	1.1	2.1	2.2	4.4	4.1
of which: Loans to affiliated companies	3.9	3.6	0.8	1.2	0.7	0.7	1.6	1.7	4.1	3.8
Securities	3.2	3.2	0.5	0.4	1.0	1.0	0.9	1.0	3.3	3.4
Other long-term equity investments	34.0	35.1	1.9	1.9	2.7	2.8	6.0	6.1	35.8	37.0
of which: Goodwill	0.5	0.4	0.5	0.4	0.4	0.4	0.7	0.6	0.5	0.4
Capital										
Equity	32.9	31.7	33.2	33.9	42.9	43.3	43.2	44.3	32.2	30.9
Liabilities	49.3	50.4	59.6	58.8	48.1	47.7	44.9	43.3	49.6	50.8
Short-term	35.9	35.8	40.9	38.3	34.9	33.3	34.2	32.5	36.0	36.0
of which:										
Liabilities to banks	1.6	1.7	9.1	8.0	7.4	6.3	5.5	4.9	1.3	1.5
Trade payables	4.7	4.1	8.6	7.9	6.9	6.0	6.7	5.9	4.5	4.0
Liabilities to affiliated companies	23.7	24.8	7.4	6.4	6.6	6.6	11.2	11.2	24.6	25.7
Long-term	13.4	14.5	18.8	20.5	13.2	14.5	10.7	10.8	13.5	14.7
of which:										
Liabilities to banks	3.1	3.1	11.6	14.0	8.1	9.8	5.9	6.4	2.9	2.8
Liabilities to affiliated companies	7.8	8.2	4.3	4.4	3.6	3.3	3.9	3.6	8.1	8.5
Provisions	17.2	17.3	7.0	7.1	8.8	8.8	11.7	12.2	17.5	17.7
of which: Provisions for pensions	8.1	8.4	2.1	1.9	3.0	3.0	4.5	4.7	8.3	8.6
Other ratios	Percentage of sales									
Annual result before taxes on income	3.7	2.3	2.4	3.7	3.7	3.6	3.6	3.7	3.8	2.2
Annual result and depreciation	6.2	5.4	4.9	6.0	5.6	5.7	5.7	5.9	6.2	5.3
Trade receivables	5.6	5.6	9.0	8.2	8.8	8.3	8.7	8.4	5.2	5.3
	Percentage of the balance sheet total									
Sales	85.2	74.1	142.7	135.6	145.5	135.2	138.2	130.2	81.6	70.5
Annual result and interest paid	3.7	2.5	3.2	4.5	4.7	4.1	4.4	4.2	3.6	2.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.4	6.3	13.2	16.6	18.3	18.7	16.9	17.5	8.0	5.8
	Percentage of fixed assets									
Long-term equity and liabilities	98.9	98.5	156.2	167.0	181.4	188.7	165.4	169.3	96.1	95.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	88.5	90.8	95.2	104.2	102.2	111.5	105.9	115.2	87.5	89.4
Cash resources, short-term receivables and inventories	124.6	123.7	158.4	171.3	191.7	202.6	187.9	197.7	120.6	119.4
	Percentage of cost of materials									
Trade payables	8.5	8.7	15.6	14.6	10.2	9.7	9.2	8.8	8.5	8.7
Memo item:										
Balance sheet total in € billion	1 331.51	1 380.17	1.03	1.12	11.22	11.60	69.19	70.17	1 250.07	1 297.27
Sales in € billion	1 134.05	1 023.27	1.48	1.52	16.32	15.68	95.65	91.39	1 020.61	914.67
Number of enterprises	10 700	10 700	1 401	1 401	2 998	2 998	3 780	3 780	2 521	2 521

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	Cylindered sample 2019/2020									
	value	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	37.2	36.7	22.7	23.0	33.7	32.9	41.1	39.7	46.7	46.2
	50	49.6	48.6	35.6	36.9	44.5	43.9	51.8	50.6	58.4	57.1
	75	61.6	60.7	49.0	49.4	56.6	55.4	62.2	61.2	70.1	69.2
Personnel expenses	25	18.6	19.0	27.7	27.1	24.0	24.7	18.7	19.2	12.5	13.0
	50	28.1	28.8	38.7	37.9	33.2	33.9	26.8	27.6	20.1	20.7
	75	37.9	39.0	49.3	49.9	41.4	42.8	35.1	36.6	28.3	29.6
Depreciation	25	1.2	1.3	1.1	1.1	1.1	1.2	1.3	1.4	1.3	1.4
	50	2.3	2.5	2.3	2.4	2.2	2.3	2.4	2.6	2.4	2.6
	75	4.1	4.5	4.6	5.0	3.9	4.4	4.2	4.5	4.1	4.5
Annual result	25	0.2	0.0	- 0.8	0.1	0.3	0.1	0.2	0.0	0.2	- 0.3
	50	2.3	2.5	1.8	2.7	2.2	2.3	2.3	2.5	2.7	2.5
	75	5.7	6.2	5.5	6.7	5.4	5.7	5.7	6.1	6.5	6.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.4	7.3	4.9	4.9	6.6	6.5	8.3	8.0	8.7	8.8
	50	19.7	19.5	16.8	16.0	18.3	17.7	21.7	21.6	19.7	19.8
	75	37.9	37.4	38.3	36.4	38.5	37.5	38.9	39.2	35.5	35.5
Inventories	25	13.2	12.5	6.2	5.6	13.7	13.3	16.0	15.4	12.1	11.6
	50	25.8	24.5	20.2	18.5	29.0	27.3	28.1	26.6	21.8	20.9
	75	42.4	40.4	41.1	39.2	47.8	45.7	42.9	40.8	35.2	34.2
Equity	25	18.8	19.9	7.2	10.2	19.1	20.2	22.1	23.2	19.7	20.1
	50	38.7	39.9	29.1	31.5	39.9	40.8	40.7	42.8	38.2	38.8
	75	61.2	62.8	57.5	59.5	63.1	64.3	62.1	63.7	59.2	60.9
Short-term liabilities	25	16.2	14.2	17.3	14.7	15.1	13.1	16.1	14.3	17.1	15.2
	50	32.3	28.5	40.1	32.6	32.0	27.6	31.3	28.5	30.8	27.8
	75	54.8	50.2	66.7	59.2	54.7	49.6	53.4	49.5	50.3	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	4.2	4.1	8.4	9.1	8.7	9.0	4.3	4.1	0.0	0.0
	75	22.8	23.0	32.6	34.4	26.8	28.3	22.2	21.7	12.1	10.7
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.1	- 0.7	0.2	0.5	0.2	0.3	0.0	0.3	- 0.1
	50	3.1	3.2	2.3	3.4	3.1	3.1	3.1	3.3	3.4	3.3
	75	7.6	7.9	7.2	8.4	7.3	7.5	7.7	7.8	8.0	8.1
Annual result and Depreciation	25	2.5	2.3	1.5	2.3	2.7	2.6	2.5	2.3	2.6	2.1
	50	6.1	6.4	5.7	6.7	6.0	6.1	6.0	6.4	6.6	6.5
	75	11.1	11.6	10.9	12.1	10.7	11.2	11.2	11.7	11.6	11.5
Trade receivables	25	3.6	3.2	3.1	2.4	4.0	3.6	3.9	3.5	2.9	2.7
	50	7.0	6.6	6.5	5.8	7.1	6.5	7.4	7.2	6.5	6.4
	75	11.4	11.0	11.7	10.5	11.4	10.7	11.8	11.6	10.7	10.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.4	0.9	0.0	1.1	1.7	1.1	1.4	0.8	1.6	0.7
	50	5.0	5.0	4.6	6.2	5.1	4.9	4.9	4.7	5.3	5.0
	75	10.4	10.9	11.5	14.0	10.3	10.5	10.0	10.3	10.8	10.3
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	2.8	0.4	- 3.7	- 4.6	1.9	- 3.4	3.7	1.6	4.9	2.4
	50	15.6	14.9	11.2	13.3	15.1	13.4	16.6	16.9	16.7	15.3
	75	39.1	41.3	34.3	41.1	41.1	40.4	40.9	44.5	37.3	37.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	111.0	117.4	92.3	112.1	119.8	129.7	114.8	119.6	104.4	106.1
	50	183.2	192.9	192.2	226.4	213.9	234.5	182.9	188.7	158.8	162.3
	75	369.4	395.8	512.1	544.6	473.3	521.0	347.4	357.1	268.1	272.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	54.4	60.8	42.1	53.3	51.3	57.6	55.1	60.2	61.9	67.9
	50	108.8	125.9	106.0	130.0	108.9	131.6	104.8	120.3	115.5	127.5
	75	242.0	288.6	268.2	352.0	267.5	320.1	229.2	274.8	225.2	262.0
		Percentage of cost of materials									
Trade payables	25	4.3	4.0	4.1	3.8	4.1	3.8	4.3	4.1	4.4	4.3
	50	7.9	7.5	10.6	8.8	7.8	7.5	7.7	7.3	7.6	7.6
	75	13.7	13.0	23.2	19.4	14.4	13.4	12.8	12.0	12.5	12.2

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	99.5	99.4	98.3	99.2	99.9	99.5	100.0	99.1	99.4
Change in finished goods	0.8	0.5	0.6	1.7	0.8	0.1	0.5	0.0	0.9	0.6
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Other income	3.3	4.1	3.2	3.8	2.2	2.7	1.8	2.0	3.6	4.5
of which: Income from long-term equity investments	0.5	0.7	0.1	0.1	0.2	0.2	0.2	0.2	0.6	0.8
Total income	103.5	104.3	103.3	103.9	102.3	102.7	101.9	102.2	103.8	104.7
Expenses										
Cost of materials	57.5	56.6	35.5	36.6	45.4	45.3	51.1	50.3	59.0	58.1
Personnel expenses	21.2	22.0	34.0	33.0	30.8	30.7	26.3	26.7	20.0	20.9
Depreciation	3.0	3.3	4.3	4.5	3.3	3.5	3.0	3.3	3.0	3.3
of which: Depreciation of tangible fixed assets	2.8	3.1	4.3	4.5	3.2	3.4	2.9	3.2	2.7	3.0
Interest and similar expenses	1.2	1.3	1.1	1.1	0.8	0.8	0.8	0.8	1.2	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	16.4	16.8	19.3	19.0	16.3	16.7	15.9	16.1	16.4	17.0
Total expenses before taxes on income	99.3	100.1	94.4	94.4	96.7	97.1	97.4	97.4	99.8	100.7
Annual result before taxes on income	4.2	4.2	8.9	9.5	5.6	5.6	4.6	4.8	4.1	4.1
Taxes on income	0.8	0.8	1.4	1.4	1.0	1.0	0.8	0.9	0.7	0.8
Annual result	3.4	3.4	7.5	8.1	4.6	4.6	3.7	3.9	3.3	3.3
Profit and loss transfers (parent company)	0.4	0.3	0.0	0.0	1.0	1.9	0.1	0.1	0.4	0.3
Profit and loss transfers (subsidiary)	0.1	0.0	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.0
Profit for the year	3.7	3.7	7.4	8.1	5.5	6.5	3.7	3.9	3.6	3.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.1	0.4	0.4	0.7	0.7	0.9	0.9	1.0	1.1
Tangible fixed assets	22.8	23.8	44.2	41.2	34.2	33.5	28.4	27.9	21.8	22.9
of which: Land and buildings	8.4	8.8	20.9	18.8	15.3	15.3	11.4	11.3	7.8	8.3
Inventories	23.4	24.1	22.4	23.8	29.3	28.2	31.2	30.4	22.2	23.1
of which: Finished goods and merchandise	6.0	6.0	8.1	8.2	9.8	9.0	9.9	9.3	5.4	5.4
Cash	7.4	8.9	11.1	13.9	9.7	12.7	10.7	12.9	6.9	8.3
Receivables	34.9	31.0	18.9	18.1	21.6	19.8	24.4	23.3	36.7	32.4
Short-term	32.2	28.0	18.6	17.8	20.8	19.1	23.2	21.9	33.7	29.1
of which:										
Trade receivables	9.6	9.2	10.4	9.5	12.1	10.5	13.0	11.8	9.1	8.8
Receivables from affiliated companies	20.2	15.9	5.0	5.2	6.2	6.3	7.5	7.4	22.3	17.4
Long-term	2.7	3.0	0.2	0.2	0.8	0.7	1.2	1.4	3.0	3.3
of which: Loans to affiliated companies	2.1	2.4	0.0	0.0	0.2	0.2	0.6	0.7	2.4	2.7
Securities	1.0	1.1	0.1	0.2	1.1	1.0	0.9	1.0	1.0	1.1
Other long-term equity investments	9.1	9.7	2.0	1.8	3.1	3.6	3.1	3.2	10.1	10.8
of which: Goodwill	0.2	0.2	1.0	0.8	0.4	0.8	0.2	0.1	0.2	0.2
Capital										
Equity	24.9	26.6	25.4	25.5	25.8	26.8	28.1	28.3	24.4	26.3
Liabilities	59.0	55.9	69.3	69.4	67.0	66.0	61.6	61.2	58.4	54.9
Short-term	47.4	44.1	45.0	43.4	49.6	46.8	47.8	46.7	47.3	43.7
of which:										
Liabilities to banks	3.6	3.6	12.5	10.9	9.5	7.8	7.5	6.4	2.9	3.1
Trade payables	5.9	5.6	7.6	6.6	7.0	5.9	6.6	5.8	5.8	5.5
Liabilities to affiliated companies	28.8	24.6	11.0	9.8	20.1	20.3	22.4	22.3	30.0	25.1
Long-term	11.6	11.8	24.3	26.1	17.5	19.3	13.8	14.5	11.1	11.2
of which:										
Liabilities to banks	6.3	6.9	18.7	20.8	11.1	13.0	7.7	8.4	5.9	6.6
Liabilities to affiliated companies	4.5	4.1	3.8	3.2	4.6	4.7	5.2	5.1	4.3	3.9
Provisions	16.0	17.3	5.2	5.0	7.1	7.1	10.2	10.4	17.0	18.6
of which: Provisions for pensions	7.9	8.8	0.2	0.2	1.5	1.5	3.5	3.5	8.6	9.7
Other Ratios	Percentage of sales									
Annual result before taxes on income	4.2	4.3	9.0	9.6	5.6	5.6	4.6	4.8	4.1	4.1
Annual result and depreciation	6.5	6.8	12.0	12.8	8.0	8.2	6.8	7.2	6.4	6.7
Trade receivables	7.4	7.3	6.8	6.7	7.6	7.0	8.1	7.8	7.2	7.2
	Percentage of the balance sheet total									
Sales	130.8	125.7	152.4	141.2	160.0	150.4	160.2	151.0	126.0	121.5
Annual result and interest paid	6.1	6.0	13.2	13.2	8.7	8.2	7.3	7.1	5.8	5.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.6	13.3	28.7	29.9	19.7	20.3	17.8	18.5	11.8	12.5
	Percentage of fixed assets									
Long-term equity and liabilities	122.0	123.7	106.3	118.2	112.9	120.6	134.4	137.8	120.7	122.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	84.3	84.9	66.3	73.2	61.8	68.4	72.3	76.1	86.5	86.7
Cash resources, short-term receivables and inventories	133.6	139.5	116.1	128.1	120.9	128.7	137.6	141.2	133.4	139.4
	Percentage of cost of materials									
Trade payables	7.8	7.8	13.9	12.5	9.5	8.6	8.0	7.6	7.7	7.8
Memo item:										
Balance sheet total in € billion	165.32	163.05	0.31	0.33	2.73	2.83	20.22	20.37	142.07	139.52
Sales in € billion	216.18	204.97	0.47	0.46	4.37	4.26	32.38	30.76	178.96	169.48
Number of enterprises	3 262	3 262	412	412	774	774	1 251	1 251	825	825

I. Enterprises by economic sector

cont'd: 4 Manufacturing

		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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	37.4	36.6	22.4	23.6	33.5	33.0	39.7	38.4	45.3	44.7
	50	48.8	47.6	35.0	34.1	44.5	43.4	50.4	49.2	55.3	54.3
	75	59.8	59.0	45.2	47.1	55.2	54.9	60.4	59.3	67.2	66.6
Personnel expenses	25	18.0	18.4	21.7	21.3	22.2	21.7	18.3	18.7	13.5	14.4
	50	26.5	26.9	31.4	32.2	30.6	30.6	26.0	26.4	21.2	22.0
	75	35.6	36.5	41.3	41.3	40.2	41.0	34.5	35.7	29.7	30.6
Depreciation	25	1.4	1.5	1.5	1.6	1.4	1.5	1.4	1.5	1.5	1.6
	50	2.6	2.8	3.3	3.2	2.5	2.7	2.4	2.6	2.6	2.9
	75	4.2	4.6	5.5	5.8	4.4	4.6	4.0	4.5	3.9	4.4
Annual result	25	0.8	0.8	2.3	2.7	1.1	0.8	0.8	0.7	0.6	0.4
	50	3.7	4.0	8.1	8.4	4.0	4.1	3.2	3.5	2.9	3.2
	75	7.8	8.4	14.2	15.2	8.1	8.9	6.5	7.3	6.9	6.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	12.0	11.8	12.4	11.2	11.5	11.8	12.4	12.1	12.0	11.7
	50	26.4	25.8	35.0	30.1	29.2	28.5	24.9	25.0	25.3	24.4
	75	44.9	44.1	60.8	58.1	48.2	48.1	42.8	41.9	40.0	39.2
Inventories	25	14.2	13.1	5.0	5.7	12.9	11.5	19.0	17.8	15.0	14.1
	50	26.6	25.1	16.1	13.5	26.6	25.3	30.7	29.6	24.3	22.7
	75	41.8	39.9	35.4	32.6	45.6	41.7	44.2	42.8	35.9	34.0
Equity	25	8.0	8.6	1.4	2.5	6.0	6.0	9.6	10.5	12.2	12.9
	50	22.8	23.5	15.3	16.8	18.0	19.2	23.8	24.8	26.5	27.0
	75	40.2	42.4	42.5	47.5	37.4	39.6	40.0	41.8	42.3	44.2
Short-term liabilities	25	28.0	25.6	22.8	18.8	30.7	26.7	28.5	27.0	27.4	25.5
	50	48.6	44.5	47.6	40.0	51.6	47.7	49.0	45.4	43.9	42.2
	75	67.6	65.1	71.6	69.2	70.9	68.8	67.6	64.8	62.2	61.9
Liabilities to banks	25	0.0	0.0	1.5	2.3	0.0	0.0	0.0	0.0	0.0	0.0
	50	11.3	10.5	25.8	25.8	15.7	15.2	11.3	10.4	3.9	3.8
	75	31.1	30.5	49.7	53.6	36.8	37.9	29.1	28.2	21.0	18.8
		Percentage of sales									
Annual result before taxes on income	25	1.2	1.1	2.9	3.6	1.3	1.1	1.1	1.0	0.8	0.6
	50	4.4	4.8	9.0	9.5	4.7	5.0	3.9	4.2	3.6	3.9
	75	9.2	9.8	16.6	17.0	9.7	10.6	7.7	8.4	8.1	8.1
Annual result and Depreciation	25	3.6	3.8	6.5	7.0	3.8	4.1	3.6	3.7	3.0	3.1
	50	7.4	8.0	12.8	14.1	8.2	8.6	6.8	7.3	6.5	6.9
	75	13.0	13.7	21.2	21.9	13.6	14.2	11.3	12.1	11.6	12.0
Trade receivables	25	3.3	3.0	2.1	2.2	3.2	2.7	3.9	3.5	3.4	3.2
	50	6.4	6.1	5.1	4.9	5.8	5.3	7.1	6.6	7.1	6.7
	75	10.3	10.0	8.6	8.7	9.0	8.6	10.9	10.6	10.6	10.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.2	2.8	5.8	6.1	3.5	2.9	3.0	2.6	2.5	2.1
	50	7.8	8.0	15.8	15.6	8.8	9.2	7.2	7.4	6.5	6.5
	75	14.9	16.1	32.6	32.1	16.7	19.0	13.1	13.7	11.8	12.4
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	8.6	7.8	10.4	8.5	8.4	7.4	9.1	8.1	7.9	7.1
	50	19.1	20.2	26.9	26.5	20.8	20.7	18.5	19.9	17.0	17.8
	75	38.8	43.6	65.7	73.6	42.3	46.8	34.2	40.8	34.2	36.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	74.2	80.2	53.7	68.5	66.3	73.7	78.8	83.9	83.4	83.6
	50	124.7	129.5	106.3	114.4	115.9	125.2	136.2	139.5	129.0	127.6
	75	221.4	231.8	214.3	225.9	226.1	249.7	225.1	237.1	210.3	207.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	39.8	45.2	30.9	38.1	32.5	37.4	40.7	46.5	51.9	54.6
	50	69.3	77.9	67.1	86.1	60.9	70.4	66.9	74.6	81.2	86.5
	75	125.5	143.5	148.0	197.3	115.9	135.3	118.0	135.4	130.6	144.4
		Percentage of cost of materials									
Trade payables	25	4.1	3.8	3.8	3.6	4.0	3.5	4.0	3.9	4.3	4.1
	50	7.3	7.0	9.4	8.9	7.6	7.1	6.9	6.3	7.3	7.2
	75	12.1	11.5	20.7	16.6	13.6	12.0	10.7	10.6	10.8	11.0

I. Enterprises by economic sector

4.a) Manufacture of food products

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	100.0	99.2	99.8	99.7	100.0	100.0	100.0	99.9
Change in finished goods	0.0	0.0	0.0	0.8	0.2	0.3	0.0	0.0	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	1.7	1.8	2.4	6.1	1.7	2.4	1.5	1.7	1.7	1.7
of which: Income from long-term equity investments	0.3	0.3	0.1	0.0	0.0	0.0	0.0	0.1	0.4	0.4
Total income	101.8	101.9	102.6	106.3	101.9	102.6	101.6	101.8	101.9	101.9
Expenses										
Cost of materials	72.0	71.4	40.7	43.6	46.0	44.1	57.7	56.4	73.8	73.3
Personnel expenses	10.7	11.3	31.4	29.3	27.6	27.8	20.3	20.2	9.5	10.1
Depreciation	2.1	2.2	3.3	3.3	3.6	3.6	3.1	3.1	2.0	2.1
of which: Depreciation of tangible fixed assets	2.0	2.1	3.3	3.3	3.4	3.5	3.0	3.1	1.9	2.0
Interest and similar expenses	0.5	0.4	0.9	0.8	0.7	0.7	0.6	0.6	0.5	0.4
Operating taxes	0.0	0.0	0.2	0.3	0.3	0.3	0.0	0.1	0.0	0.0
Other expenses	13.8	14.0	24.0	24.6	20.9	22.2	17.5	17.9	13.3	13.5
Total expenses before taxes on income	99.1	99.4	100.6	101.9	99.1	98.8	99.2	98.2	99.1	99.6
Annual result before taxes on income	2.7	2.4	2.0	4.4	2.8	3.8	2.4	3.5	2.7	2.3
Taxes on income	0.5	0.6	0.8	1.1	0.7	1.0	0.8	1.0	0.4	0.5
Annual result	2.2	1.9	1.2	3.3	2.1	2.8	1.6	2.6	2.3	1.8
Profit and loss transfers (parent company)	0.3	0.3	0.0	0.0	0.0	0.1	0.2	0.2	0.3	0.3
Profit and loss transfers (subsidiary)	0.5	0.2	- 0.2	- 0.1	0.3	0.2	- 0.1	- 0.1	0.6	0.2
Profit for the year	2.0	2.0	1.5	3.4	1.8	2.8	1.9	2.9	2.0	1.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.9	0.3	0.3	2.5	2.3	0.6	0.6	0.9	0.9
Tangible fixed assets	30.9	31.4	34.4	29.0	44.5	44.1	42.9	43.1	29.3	29.9
of which: Land and buildings	11.0	11.2	10.5	8.0	18.8	18.3	15.7	15.6	10.4	10.6
Inventories	16.1	16.0	15.5	14.7	14.4	15.0	15.8	15.6	16.2	16.0
of which: Finished goods and merchandise	8.3	8.2	10.8	10.5	6.4	6.6	7.2	6.9	8.5	8.4
Cash	5.2	6.0	9.9	17.0	7.5	10.2	8.2	8.7	4.8	5.6
Receivables	33.4	32.5	33.5	34.1	28.4	25.8	27.8	27.5	34.1	33.2
Short-term	31.1	30.3	29.1	29.8	27.2	24.5	25.4	25.3	31.9	30.9
of which:										
Trade receivables	13.3	12.4	12.3	11.3	12.1	10.7	13.3	12.6	13.3	12.4
Receivables from affiliated companies	14.6	14.5	8.4	9.2	11.4	9.5	8.4	8.6	15.4	15.3
Long-term	2.2	2.2	4.3	4.3	1.2	1.3	2.4	2.3	2.2	2.2
of which: Loans to affiliated companies	1.7	1.9	0.0	0.4	0.9	0.8	1.6	1.7	1.7	1.9
Securities	1.2	1.3	0.2	0.2	0.7	0.6	0.4	0.5	1.3	1.4
Other long-term equity investments	12.1	11.7	5.7	4.1	1.6	1.5	3.9	3.7	13.2	12.8
of which: Goodwill	0.4	0.4	3.5	2.7	0.4	0.3	1.0	0.9	0.4	0.3
Capital										
Equity	35.9	37.4	21.4	25.1	35.0	36.5	35.5	37.4	36.0	37.4
Liabilities	51.0	49.0	74.8	69.7	59.4	57.1	56.0	53.2	50.3	48.4
Short-term	37.6	35.7	44.7	42.0	35.7	33.2	37.4	35.4	37.6	35.8
of which:										
Liabilities to banks	4.9	4.3	8.3	7.5	8.8	8.4	7.3	6.6	4.6	4.0
Trade payables	10.8	10.0	14.4	13.0	11.5	9.7	10.4	9.3	10.8	10.1
Liabilities to affiliated companies	18.8	18.2	10.3	10.4	9.8	10.0	14.7	15.5	19.3	18.7
Long-term	13.4	13.3	30.1	27.7	23.8	24.0	18.5	17.8	12.7	12.6
of which:										
Liabilities to banks	7.7	8.3	18.6	19.0	12.5	13.7	11.1	11.4	7.3	7.8
Liabilities to affiliated companies	4.8	4.2	5.8	4.3	6.3	4.8	6.5	5.5	4.6	4.0
Provisions	13.1	13.6	3.8	5.1	5.5	6.3	8.6	9.3	13.7	14.2
of which: Provisions for pensions	5.2	5.5	0.5	0.4	1.6	1.7	3.1	3.3	5.5	5.8
Other ratios	Percentage of sales									
Annual result before taxes on income	2.7	2.4	2.0	4.5	2.8	3.8	2.4	3.5	2.7	2.3
Annual result and depreciation	4.4	4.1	4.6	6.6	5.6	6.5	4.7	5.7	4.3	3.9
Trade receivables	6.4	6.0	5.9	6.2	6.6	5.9	6.9	6.5	6.3	5.9
	Percentage of the balance sheet total									
Sales	208.8	206.7	207.9	181.5	183.5	182.2	192.3	194.8	211.1	208.4
Annual result and interest paid	5.7	4.8	4.4	7.5	5.1	6.5	4.2	6.1	5.8	4.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	15.5	15.1	13.8	20.8	17.9	22.1	16.0	20.5	15.4	14.4
	Percentage of fixed assets									
Long-term equity and liabilities	117.7	120.7	115.6	140.3	120.0	125.5	113.8	117.1	118.2	121.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	99.2	104.3	87.2	111.4	97.8	105.2	89.9	96.2	100.3	105.3
Cash resources, short-term receivables and inventories	142.1	149.1	121.9	146.4	138.1	150.6	132.2	140.2	143.3	150.1
	Percentage of cost of materials									
Trade payables	7.2	6.8	17.0	16.2	13.6	12.0	9.4	8.4	7.0	6.6
Memo item:										
Balance sheet total in € billion	52.17	53.57	0.04	0.05	0.53	0.55	5.39	5.51	46.21	47.46
Sales in € billion	108.95	110.71	0.09	0.10	0.97	1.00	10.36	10.74	97.52	98.88
Number of enterprises	1 080	1 080	88	88	179	179	408	408	405	405

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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	40.9	40.7	26.2	26.8	25.2	24.4	39.5	39.4	60.6	60.3
	50	61.3	60.2	38.1	38.7	43.5	41.1	59.2	57.3	72.5	72.4
	75	76.1	75.6	52.2	54.8	60.4	59.1	73.4	71.8	83.2	82.9
Personnel expenses	25	8.4	8.4	19.0	16.2	17.2	15.9	9.9	9.8	5.5	5.6
	50	15.7	15.2	28.1	29.2	28.0	27.4	17.3	17.1	10.0	9.9
	75	27.1	27.5	39.4	39.2	40.1	39.8	28.0	28.1	14.9	14.8
Depreciation	25	1.1	1.1	1.4	1.2	1.4	1.4	1.2	1.2	0.8	0.9
	50	2.2	2.3	2.7	2.7	2.7	2.7	2.5	2.6	1.6	1.7
	75	3.9	4.0	5.1	4.8	4.8	4.6	4.2	4.3	3.0	3.1
Annual result	25	0.2	0.5	- 2.4	0.9	- 0.7	0.1	0.2	0.5	0.5	0.5
	50	1.6	2.3	1.8	4.8	1.5	2.7	1.5	2.3	1.7	2.0
	75	4.1	5.1	6.6	9.8	4.5	6.4	4.1	5.0	3.5	4.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	17.4	16.4	11.5	9.8	20.9	17.8	20.3	19.6	15.2	15.7
	50	35.0	34.2	27.5	19.3	40.6	37.1	37.1	37.1	31.6	32.3
	75	53.9	53.2	51.8	47.8	60.6	59.7	56.6	58.7	49.0	49.5
Inventories	25	5.8	5.8	3.7	3.4	4.2	4.4	5.3	4.8	8.7	8.8
	50	13.7	13.6	8.5	8.6	9.9	10.7	12.5	12.4	15.8	15.5
	75	26.0	25.5	24.9	20.5	22.9	22.8	26.8	26.8	27.3	26.9
Equity	25	12.9	15.1	- 10.4	1.9	8.4	10.7	15.5	17.8	16.2	17.4
	50	31.1	34.3	12.5	17.1	26.0	28.2	33.4	36.5	33.7	35.4
	75	52.9	55.8	40.4	49.8	52.8	56.9	55.2	57.7	51.4	54.4
Short-term liabilities	25	22.8	19.0	20.8	16.0	21.6	18.7	21.1	17.7	25.9	21.8
	50	37.8	33.7	37.6	31.8	36.7	33.4	35.6	31.1	39.9	37.2
	75	61.1	55.8	76.7	77.3	63.4	55.4	57.1	51.4	60.4	57.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.3	0.3	0.0	0.0	0.0	0.0
	50	10.6	9.8	14.8	12.5	16.3	18.6	14.1	12.3	4.5	3.6
	75	30.2	30.0	43.4	50.1	34.2	41.4	32.6	33.2	22.6	21.7
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.7	- 2.5	1.0	- 0.5	0.4	0.3	0.6	0.7	0.7
	50	2.1	2.9	2.3	5.6	2.0	3.4	2.1	3.0	2.1	2.4
	75	5.2	6.3	8.3	11.4	5.8	7.2	5.3	6.8	4.4	5.2
Annual result and depreciation	25	1.9	2.3	0.4	3.2	1.7	3.2	2.2	2.6	1.9	1.9
	50	4.5	5.4	5.2	9.0	5.0	6.6	4.8	5.9	4.0	4.6
	75	8.7	9.9	12.3	15.5	10.6	12.3	9.0	10.3	7.3	7.7
Trade receivables	25	1.5	1.1	0.6	0.5	1.3	1.0	1.5	1.0	1.9	1.7
	50	5.4	4.8	3.1	2.3	4.7	4.0	6.2	5.4	5.6	5.2
	75	10.0	9.2	7.9	6.0	8.5	8.4	10.4	9.4	10.2	9.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	2.2	- 2.8	4.2	- 0.5	1.2	1.8	2.5	2.4	2.2
	50	5.1	6.7	7.8	11.4	4.7	7.9	4.7	6.0	5.6	6.3
	75	10.9	13.6	18.2	29.0	13.6	16.9	10.3	13.5	10.4	10.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.7	7.1	- 0.2	5.6	- 0.6	0.0	7.6	7.3	9.2	8.3
	50	17.7	20.1	21.2	23.9	14.4	19.1	18.1	24.1	18.1	18.0
	75	38.5	43.8	49.1	79.3	36.0	45.4	42.6	45.6	34.2	37.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	75.3	82.6	68.3	75.7	67.6	79.7	75.7	84.5	80.8	87.2
	50	116.5	122.6	118.1	144.4	105.2	116.3	114.7	122.5	120.9	124.3
	75	191.0	197.1	237.1	347.2	174.4	197.1	176.4	188.0	199.6	193.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	51.6	56.1	44.3	46.7	46.4	52.8	49.8	55.0	56.2	61.3
	50	90.2	103.6	99.4	127.5	75.1	95.5	93.8	107.3	91.8	102.0
	75	179.4	204.4	189.1	286.8	202.5	233.9	178.5	212.2	171.8	180.4
		Percentage of cost of materials									
Trade payables	25	5.3	4.4	4.8	3.8	6.8	6.7	6.0	4.9	4.4	3.8
	50	9.1	8.0	11.0	10.0	12.8	10.3	9.5	8.1	7.1	6.6
	75	14.4	12.3	20.0	18.0	19.6	17.7	14.6	12.1	11.3	10.6

I. Enterprises by economic sector

4.b) Manufacture of beverages

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.3	100.1	100.3	99.7	100.4	99.8	100.3	100.4	100.3	100.0
Change in finished goods	- 0.3	- 0.1	- 0.3	0.3	- 0.4	0.2	- 0.3	- 0.4	- 0.3	0.0
Interest and similar income	0.5	0.3	0.2	0.1	0.3	0.2	0.2	0.2	0.5	0.4
Other income	2.1	2.7	2.7	5.9	4.2	4.2	1.9	2.1	2.1	2.7
of which: Income from long-term equity investments	0.3	0.3	0.0	0.0	0.5	0.3	0.1	0.2	0.4	0.3
Total income	102.6	103.0	102.9	106.1	104.5	104.4	102.1	102.3	102.6	103.1
Expenses										
Cost of materials	48.2	49.3	41.4	41.4	40.8	41.2	46.4	46.6	48.6	49.9
Personnel expenses	15.6	17.3	28.0	27.2	24.8	25.1	19.8	20.1	14.7	16.7
Depreciation	5.1	5.5	8.2	8.0	8.0	9.0	6.6	6.9	4.8	5.2
of which: Depreciation of tangible fixed assets	5.0	5.4	8.2	7.9	7.9	8.8	6.4	6.8	4.7	5.1
Interest and similar expenses	0.8	0.8	2.2	2.3	1.1	1.1	1.0	0.8	0.8	0.8
Operating taxes	0.3	0.2	1.8	2.2	1.3	1.2	1.1	0.8	0.1	0.1
Other expenses	25.5	25.2	23.7	25.8	24.0	23.3	23.1	22.9	25.9	25.6
Total expenses before taxes on income	95.4	98.4	105.3	106.7	100.0	100.9	98.0	98.1	94.9	98.4
Annual result before taxes on income	7.1	4.6	- 2.5	- 0.7	4.5	3.5	4.1	4.2	7.7	4.7
Taxes on income	1.3	1.0	- 0.3	0.2	0.8	0.5	1.2	0.9	1.4	1.0
Annual result	5.8	3.6	- 2.2	- 0.9	3.7	3.0	2.9	3.3	6.4	3.7
Profit and loss transfers (parent company)	0.3	- 0.1	0.0	0.0	0.0	0.0	0.2	0.0	0.3	- 0.1
Profit and loss transfers (subsidiary)	1.1	0.9	- 1.6	- 1.1	0.1	0.0	0.1	0.8	1.3	1.0
Profit for the year	5.0	2.5	- 0.6	0.2	3.6	3.0	3.1	2.5	5.4	2.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.3	1.0	1.0	0.5	0.5	1.9	1.8	1.1	1.2
Tangible fixed assets	31.7	33.5	59.4	57.3	51.4	50.4	41.4	42.3	29.7	31.5
of which: Land and buildings	15.4	15.8	28.2	31.9	25.5	25.2	20.3	20.2	14.4	14.7
Inventories	10.3	10.8	18.8	20.2	18.2	18.3	17.2	16.7	9.0	9.5
of which: Finished goods and merchandise	4.8	5.0	12.1	13.4	9.6	9.4	8.4	8.1	4.1	4.4
Cash	6.4	6.3	4.0	5.0	4.3	6.1	10.2	9.6	5.8	5.8
Receivables	35.2	36.7	16.2	16.0	20.0	19.6	25.6	25.5	37.0	39.0
Short-term	33.1	34.4	14.0	14.8	18.2	18.2	23.0	23.0	35.0	36.7
of which:										
Trade receivables	11.8	11.6	6.9	6.4	6.7	5.7	12.4	11.9	11.8	11.7
Receivables from affiliated companies	16.8	16.6	3.6	4.0	7.6	7.9	7.6	7.8	18.5	18.3
Long-term	2.1	2.3	2.3	1.3	1.8	1.5	2.6	2.4	2.0	2.3
of which: Loans to affiliated companies	0.3	0.4	0.2	0.2	0.0	0.0	0.7	0.7	0.3	0.4
Securities	4.7	0.7	0.1	0.1	1.2	1.2	0.4	0.7	5.5	0.7
Other long-term equity investments	10.3	10.6	0.2	0.1	4.2	3.8	2.9	3.0	11.6	12.1
of which: Goodwill	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0
Capital										
Equity	39.9	36.9	20.1	21.6	32.2	33.8	39.1	38.4	40.3	36.8
Liabilities	42.5	43.8	72.3	71.2	55.1	53.8	47.3	48.2	41.4	42.8
Short-term	26.6	26.9	35.6	40.3	29.3	25.5	33.2	32.6	25.5	26.0
of which:										
Liabilities to banks	2.9	2.6	8.9	9.0	9.6	7.8	4.4	4.7	2.5	2.2
Trade payables	9.1	8.8	11.9	11.3	7.4	7.2	13.1	12.1	8.4	8.3
Liabilities to affiliated companies	9.3	9.3	6.8	11.5	4.8	3.9	7.6	8.6	9.6	9.5
Long-term	15.9	16.9	36.6	30.8	25.8	28.3	14.1	15.6	15.9	16.8
of which:										
Liabilities to banks	6.9	8.0	27.8	26.4	16.5	18.5	11.2	12.5	6.0	7.0
Liabilities to affiliated companies	6.1	6.5	6.2	2.0	7.8	8.3	2.1	2.0	6.7	7.3
Provisions	17.5	19.2	7.6	7.2	12.6	12.3	13.6	13.3	18.3	20.4
of which: Provisions for pensions	3.5	4.2	3.6	3.3	2.2	2.5	4.5	4.6	3.4	4.2
Other ratios	Percentage of sales									
Annual result before taxes on income	7.1	4.6	- 2.5	- 0.7	4.5	3.5	4.1	4.1	7.7	4.7
Annual result and depreciation	10.9	9.1	6.0	7.1	11.7	12.0	9.5	10.2	11.1	8.9
Trade receivables	11.1	10.9	7.5	7.2	7.1	6.6	11.6	11.6	11.1	10.9
	Percentage of the balance sheet total									
Sales	106.1	106.4	92.8	88.9	94.9	87.4	107.7	102.2	106.1	107.6
Annual result and interest paid	7.0	4.7	0.0	1.2	4.6	3.6	4.2	4.1	7.5	4.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	21.5	17.0	7.3	8.6	17.4	17.4	20.1	20.0	21.9	16.6
	Percentage of fixed assets									
Long-term equity and liabilities	129.9	121.0	96.1	93.4	101.8	112.8	118.1	118.1	132.8	121.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	148.5	152.4	50.8	49.1	76.8	95.3	101.2	102.3	160.3	164.9
Cash resources, short-term receivables and inventories	187.2	192.4	103.7	99.1	139.0	167.0	153.1	153.5	195.7	201.6
	Percentage of cost of materials									
Trade payables	17.8	16.8	31.1	30.7	19.3	20.1	26.3	25.6	16.4	15.4
Memo item:										
Balance sheet total in € billion	11.86	11.26	0.02	0.02	0.22	0.22	1.58	1.60	10.04	9.42
Sales in € billion	12.58	11.98	0.02	0.02	0.20	0.19	1.70	1.63	10.65	10.13
Number of enterprises	172	172	18	18	32	32	73	73	49	49

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	31.0	30.7	32.6	29.8	29.2	31.4	31.5	30.4	33.6	35.1
	50	44.0	44.5	38.7	39.2	35.2	34.7	43.9	44.0	59.0	58.4
	75	59.9	62.7	46.3	50.0	52.2	50.3	56.2	55.9	75.2	73.1
Personnel expenses	25	10.7	12.1	18.6	16.5	19.1	17.9	13.9	13.7	8.3	7.9
	50	20.0	20.4	25.5	23.1	25.9	26.5	21.9	21.1	10.9	12.6
	75	27.2	28.3	34.2	37.2	29.6	32.8	27.5	28.6	17.6	18.4
Depreciation	25	2.1	2.3	1.8	1.9	3.0	2.9	2.5	2.1	1.6	1.9
	50	5.6	5.5	6.1	6.8	6.2	7.4	6.2	7.1	2.8	3.4
	75	9.5	10.9	12.3	12.2	11.3	13.3	9.7	11.7	7.8	7.4
Annual result	25	0.3	- 0.3	- 0.4	- 4.3	0.4	- 0.3	0.3	0.0	0.9	0.6
	50	2.4	1.8	1.5	- 0.9	2.0	1.5	2.2	1.8	4.6	3.5
	75	5.8	5.8	5.6	4.4	4.3	4.0	4.9	5.9	6.8	6.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	15.5	17.7	8.2	19.5	34.8	33.6	20.6	20.7	11.3	11.9
	50	39.5	39.6	44.3	38.7	47.5	47.2	39.7	41.2	25.9	26.4
	75	57.9	57.5	68.1	68.8	67.7	64.9	54.7	60.7	47.2	45.7
Inventories	25	6.5	6.6	12.1	13.0	6.4	6.9	7.0	6.6	5.2	5.6
	50	12.1	12.6	19.9	19.8	10.6	11.0	11.8	11.6	11.0	12.2
	75	29.3	27.9	33.8	50.4	30.4	29.2	26.7	25.8	26.9	25.0
Equity	25	19.3	18.6	3.1	2.0	5.8	7.3	22.1	21.5	23.3	21.5
	50	33.2	34.7	13.7	12.7	29.1	26.6	34.6	37.1	38.4	40.8
	75	47.9	50.5	44.9	52.1	47.5	54.2	48.4	48.6	47.2	49.2
Short-term liabilities	25	16.1	15.3	14.6	21.9	13.2	11.6	17.8	17.4	19.1	17.1
	50	31.0	28.2	39.2	37.2	30.8	21.9	30.6	27.9	31.1	32.6
	75	50.3	48.0	51.5	53.6	50.5	44.7	51.6	50.4	44.8	43.6
Liabilities to banks	25	0.0	0.0	5.7	9.8	8.9	7.8	0.0	0.0	0.0	0.0
	50	8.9	11.0	28.7	26.5	26.6	28.6	5.0	9.5	4.4	3.8
	75	32.7	31.8	39.2	50.4	42.8	44.8	29.0	31.4	21.3	19.6
		Percentage of sales									
Annual result before taxes on income	25	0.4	- 0.1	- 0.3	- 4.3	0.4	- 0.5	0.5	0.0	1.2	0.9
	50	3.2	2.4	1.6	- 0.9	2.5	2.0	3.0	2.3	6.4	3.8
	75	7.0	7.3	5.6	5.0	5.1	4.5	6.6	7.1	8.1	7.8
Annual result and Depreciation	25	4.3	4.3	1.5	- 1.8	6.4	4.1	4.4	4.7	4.3	4.6
	50	9.3	9.3	5.4	3.5	9.4	9.8	9.6	10.4	9.6	8.4
	75	16.3	16.5	16.0	13.8	17.9	18.2	15.5	16.5	16.3	16.0
Trade receivables	25	4.9	4.2	4.0	2.6	5.1	3.8	5.9	5.2	4.4	4.1
	50	7.7	7.5	6.2	6.6	7.0	6.4	9.0	7.9	8.5	9.3
	75	12.7	12.1	9.4	9.7	8.7	8.2	15.8	14.8	13.8	13.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.4	0.3	0.0	- 1.8	0.8	0.4	0.8	0.1	2.2	1.5
	50	4.5	3.5	4.4	0.4	4.0	2.2	4.1	3.4	5.3	4.7
	75	8.6	8.6	5.9	9.4	6.4	6.1	8.6	8.9	8.9	8.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.9	6.8	3.5	- 2.4	8.6	7.1	6.6	7.5	7.4	8.5
	50	16.8	16.4	10.3	4.4	16.8	14.2	17.4	20.0	17.3	17.6
	75	33.4	34.4	15.7	13.9	31.8	30.0	32.5	37.2	45.6	41.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	82.4	90.9	75.6	76.8	64.3	87.5	90.5	91.1	84.9	99.5
	50	117.7	115.4	129.8	131.5	105.4	109.2	119.1	112.5	119.3	121.6
	75	186.0	167.3	291.0	268.2	138.0	135.9	185.4	167.4	252.4	215.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	54.7	53.2	30.7	37.2	37.1	56.4	58.9	57.4	61.4	72.5
	50	88.3	92.0	57.2	62.3	90.7	101.1	87.4	90.1	111.7	131.2
	75	173.6	198.9	160.6	134.5	166.7	149.3	215.2	199.2	195.8	242.4
		Percentage of cost of materials									
Trade payables	25	8.4	8.2	6.5	8.9	8.9	6.4	8.4	8.2	8.5	8.7
	50	14.0	12.1	16.3	12.3	13.4	10.9	14.4	12.3	12.7	13.3
	75	22.3	20.4	44.7	44.6	23.3	20.8	21.5	20.6	20.4	18.3

I. Enterprises by economic sector

4.c) Manufacture of textiles

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.8	98.8	99.4	99.5	100.6	99.6	101.4	100.3	100.3
Change in finished goods	0.0	- 0.8	1.2	0.6	0.5	- 0.6	0.4	- 1.4	- 0.3	- 0.3
Interest and similar income	0.2	0.2	0.4	0.4	0.1	0.1	0.1	0.1	0.2	0.2
Other income	2.1	2.7	4.1	4.6	2.3	2.7	2.3	4.0	1.8	1.8
of which: Income from long-term equity investments	0.5	0.4	0.0	0.0	0.0	0.0	0.1	0.3	0.7	0.5
Total income	102.2	102.9	104.5	105.1	102.4	102.8	102.4	104.1	102.0	101.9
Expenses										
Cost of materials	58.0	55.5	43.6	42.3	51.3	51.1	54.1	52.8	61.9	58.3
Personnel expenses	21.0	21.8	36.8	34.3	27.4	26.9	25.2	26.2	16.8	17.9
Depreciation	3.1	3.6	2.9	2.6	2.5	2.6	3.6	4.3	2.8	3.3
of which: Depreciation of tangible fixed assets	2.9	3.3	2.3	2.4	2.4	2.5	3.3	4.1	2.7	2.9
Interest and similar expenses	0.7	0.7	1.3	1.3	0.7	0.6	0.9	1.0	0.6	0.6
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1
Other expenses	15.9	17.0	22.5	24.0	17.0	17.6	15.9	17.0	15.8	16.8
Total expenses before taxes on income	98.8	98.8	107.2	104.5	99.0	99.0	99.8	101.4	97.9	96.9
Annual result before taxes on income	3.5	4.1	- 2.7	0.5	3.4	3.8	2.7	2.8	4.1	5.1
Taxes on income	1.0	1.0	0.9	1.0	0.8	0.9	0.9	1.0	1.1	1.1
Annual result	2.5	3.0	- 3.7	- 0.4	2.6	2.9	1.8	1.8	3.0	4.0
Profit and loss transfers (parent company)	0.1	0.1	1.2	2.8	0.0	0.0	0.1	0.2	0.2	0.1
Profit and loss transfers (subsidiary)	0.1	0.7	0.0	0.1	0.4	0.2	0.0	- 0.6	0.1	1.6
Profit for the year	2.5	2.5	- 2.5	2.3	2.2	2.7	1.9	2.5	3.0	2.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.3	1.5	1.6	0.6	0.5	2.5	2.1	0.8	0.9
Tangible fixed assets	26.1	25.1	26.0	25.9	27.1	28.0	26.4	24.8	25.8	25.1
of which: Land and buildings	9.8	9.6	15.8	10.5	12.2	13.7	9.5	9.4	9.6	9.3
Inventories	27.5	25.3	28.4	29.7	35.0	32.3	31.3	28.2	23.7	22.3
of which: Finished goods and merchandise	12.5	11.0	14.2	13.7	16.6	14.6	14.9	12.7	10.2	9.4
Cash	8.1	9.6	13.8	15.1	10.1	13.9	8.7	11.7	7.5	7.4
Receivables	25.7	26.4	27.0	25.4	22.8	21.5	19.8	20.8	30.6	31.2
Short-term	23.8	24.3	22.7	21.7	21.8	21.0	19.1	19.6	27.6	28.3
of which:										
Trade receivables	12.3	11.8	13.2	11.2	11.9	12.3	10.6	9.9	13.6	13.2
Receivables from affiliated companies	9.1	10.3	6.9	8.0	7.3	6.5	5.6	6.9	12.0	13.3
Long-term	1.9	2.1	4.3	3.7	1.0	0.5	0.6	1.2	3.0	2.9
of which: Loans to affiliated companies	1.8	1.9	4.3	3.7	0.9	0.4	0.4	1.0	3.0	2.8
Securities	2.3	2.9	1.4	1.3	2.0	1.4	3.9	4.2	1.0	2.1
Other long-term equity investments	8.5	9.1	0.5	0.5	2.0	2.0	7.1	7.9	10.4	10.9
of which: Goodwill	1.7	1.4	0.0	0.0	0.0	0.0	0.8	0.7	2.7	2.2
Capital										
Equity	45.2	46.1	35.3	34.2	42.4	44.3	42.2	43.6	48.0	48.4
Liabilities	42.0	40.3	57.3	60.3	47.1	45.0	47.6	45.5	36.8	35.7
Short-term	34.1	31.4	41.8	42.1	34.5	28.9	37.7	34.6	31.1	29.1
of which:										
Liabilities to banks	6.0	4.1	7.7	5.8	7.1	5.6	6.7	6.1	5.4	2.4
Trade payables	5.2	4.8	16.4	22.5	8.7	7.2	6.0	5.3	4.1	3.9
Liabilities to affiliated companies	18.6	18.5	7.8	7.0	14.3	12.0	20.9	18.9	17.4	19.1
Long-term	7.9	9.0	15.5	18.2	12.5	16.1	10.0	10.9	5.7	6.6
of which:										
Liabilities to banks	5.1	5.9	2.0	3.5	7.4	11.3	5.7	6.0	4.3	5.3
Liabilities to affiliated companies	2.3	2.5	6.9	9.7	2.6	2.7	3.6	4.3	1.2	1.1
Provisions	12.8	13.5	7.3	5.5	10.5	10.7	10.1	10.8	15.2	16.0
of which: Provisions for pensions	6.8	6.9	3.2	1.3	4.8	4.7	4.7	4.3	8.6	9.1
Other ratios	Percentage of sales									
Annual result before taxes on income	3.5	4.0	- 2.8	0.5	3.4	3.8	2.7	2.7	4.1	5.1
Annual result and depreciation	5.6	6.6	- 0.7	2.2	5.1	5.5	5.5	6.0	5.8	7.3
Trade receivables	8.1	8.4	9.6	9.5	6.8	7.2	7.3	7.3	8.9	9.5
	Percentage of the balance sheet total									
Sales	150.9	139.9	137.3	117.9	174.9	171.3	145.1	135.6	152.9	140.0
Annual result and interest paid	4.8	5.2	- 3.3	1.0	5.8	6.0	3.9	3.6	5.5	6.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	18.1	20.9	- 2.0	5.0	18.8	22.4	16.2	18.2	19.9	22.9
	Percentage of fixed assets									
Long-term equity and liabilities	152.1	156.4	166.6	169.0	184.0	201.7	143.1	149.6	156.0	157.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	95.9	110.2	90.4	90.2	93.3	121.4	74.8	91.2	116.2	126.5
Cash resources, short-term receivables and inventories	176.6	190.9	158.4	160.7	194.6	233.1	157.9	172.7	192.3	203.2
	Percentage of cost of materials									
Trade payables	6.0	6.2	27.1	44.8	9.6	8.3	7.6	7.6	4.3	4.8
Memo item:										
Balance sheet total in € billion	4.65	4.73	0.03	0.03	0.27	0.27	1.91	1.91	2.45	2.52
Sales in € billion	7.01	6.62	0.04	0.04	0.47	0.47	2.77	2.59	3.74	3.53
Number of enterprises	252	252	30	30	78	78	113	113	31	31

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	41.0	40.8	25.5	25.5	34.6	36.1	42.1	42.7	52.5	50.4
	50	52.8	51.2	43.8	42.8	50.0	50.5	53.3	52.7	58.7	56.5
	75	62.4	62.3	53.3	48.4	62.2	63.2	64.6	62.7	70.8	68.0
Personnel expenses	25	18.3	19.0	24.9	23.9	19.7	19.4	18.0	19.2	14.9	12.7
	50	24.6	24.9	34.9	32.4	28.6	26.7	24.3	25.0	17.9	19.3
	75	33.5	34.3	45.5	43.7	35.9	36.7	31.1	34.2	22.6	22.6
Depreciation	25	1.1	1.2	0.6	0.7	0.7	0.9	1.4	1.5	1.3	1.3
	50	2.2	2.2	1.6	2.2	1.5	1.8	2.4	2.7	2.3	2.9
	75	4.0	4.2	4.9	4.0	3.1	3.3	4.2	4.7	4.4	5.1
Annual result	25	- 0.1	- 0.2	- 9.6	- 0.2	0.0	- 0.6	0.1	- 0.2	0.2	0.6
	50	1.8	2.2	1.2	2.4	1.2	2.4	1.9	2.0	2.2	2.1
	75	5.3	5.7	5.7	4.5	5.0	6.5	5.2	5.7	5.3	6.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.2	5.5	4.3	2.7	3.7	3.9	10.5	9.6	5.9	7.0
	50	18.0	16.9	11.9	10.2	16.0	14.9	19.8	19.1	23.1	16.6
	75	34.9	34.0	32.7	27.8	34.8	32.0	35.1	37.1	40.7	36.4
Inventories	25	16.6	16.7	6.6	6.0	17.3	18.1	22.2	19.9	12.3	11.4
	50	35.2	31.5	21.9	26.3	37.4	34.0	35.8	31.7	29.5	25.6
	75	49.4	45.4	51.9	48.0	53.9	50.7	49.4	45.0	43.2	39.7
Equity	25	20.6	22.1	3.5	10.9	18.5	19.7	23.3	25.4	30.1	30.9
	50	38.1	40.6	31.3	39.3	41.4	41.6	37.3	38.1	43.4	45.0
	75	58.9	59.8	72.3	65.6	57.7	60.2	56.9	57.5	56.2	59.6
Short-term liabilities	25	17.6	15.9	11.7	11.1	15.4	16.7	20.4	17.3	20.7	19.1
	50	34.9	28.5	30.9	21.1	34.9	27.8	33.0	31.8	36.6	38.0
	75	56.8	49.9	82.2	47.6	49.2	42.5	56.8	56.7	53.0	51.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	6.4	5.9	0.0	1.2	7.2	8.0	7.7	6.1	0.0	0.0
	75	26.2	24.0	19.6	20.6	27.9	26.6	26.9	24.2	24.2	22.5
		Percentage of sales									
Annual result before taxes on income	25	0.0	0.0	- 9.4	- 0.5	0.1	- 0.1	0.1	- 0.1	0.2	1.0
	50	2.3	2.9	1.9	2.9	1.5	3.1	2.6	2.5	2.7	3.4
	75	7.1	7.1	8.2	6.5	7.0	7.6	6.6	6.8	7.1	7.6
Annual result and depreciation	25	2.0	1.8	- 4.7	1.2	1.1	1.8	2.8	2.3	2.9	2.7
	50	5.3	6.3	6.0	4.8	4.3	5.3	5.6	7.0	6.3	6.6
	75	9.8	10.2	10.5	9.3	8.5	9.9	10.0	11.5	9.7	11.4
Trade receivables	25	2.8	2.8	1.6	1.0	2.5	2.2	3.8	3.3	5.6	4.8
	50	6.1	6.3	3.8	3.2	5.4	6.3	6.5	6.5	7.7	8.3
	75	9.7	10.1	7.3	8.2	9.7	10.1	9.5	9.7	10.4	12.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.8	0.6	- 9.8	0.5	1.0	- 0.2	1.5	0.6	0.7	2.0
	50	4.2	5.4	3.8	7.2	3.9	6.1	4.5	4.8	4.5	4.5
	75	11.1	11.4	17.5	9.9	12.4	14.1	10.4	11.1	8.8	8.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.8	1.5	- 29.5	- 18.4	3.8	1.3	5.8	2.8	7.4	5.8
	50	16.0	16.7	0.7	13.4	13.9	12.8	16.8	17.5	18.4	24.6
	75	36.2	43.1	39.2	41.8	48.2	60.4	38.9	38.7	27.8	37.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	112.1	117.3	48.0	104.8	144.3	165.3	102.0	110.5	120.1	115.7
	50	185.7	200.8	166.1	244.4	244.2	278.1	168.3	171.3	171.5	166.6
	75	342.9	393.6	512.5	452.2	569.6	603.5	276.7	268.5	342.7	335.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	45.1	56.9	24.8	43.1	48.5	78.2	42.6	48.6	52.9	60.5
	50	90.4	110.9	113.4	147.8	108.4	137.3	72.4	86.5	115.1	102.3
	75	196.9	219.7	424.1	436.3	220.7	220.8	161.8	207.9	185.9	186.3
		Percentage of cost of materials									
Trade payables	25	3.6	3.9	5.2	5.3	3.2	3.1	4.0	3.9	2.6	3.3
	50	6.7	7.1	9.4	11.7	7.7	7.7	6.7	6.9	3.9	4.5
	75	11.3	11.1	22.7	25.0	14.5	13.9	10.0	10.0	6.5	6.0

I. Enterprises by economic sector

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

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	101.1	98.0	99.0	98.3	100.7	99.7	101.0	100.1	101.2
Change in finished goods	0.1	- 1.1	2.0	1.0	1.7	- 0.7	0.3	- 1.0	- 0.1	- 1.2
Interest and similar income	0.2	0.2	0.0	0.0	0.1	0.1	0.1	0.1	0.3	0.2
Other income	1.7	1.5	1.7	2.7	1.7	1.8	1.5	1.6	1.8	1.5
of which: Income from long-term equity investments	0.1	0.3	0.0	0.0	0.1	0.0	0.1	0.2	0.2	0.3
Total income	102.0	101.7	101.8	102.7	101.8	101.9	101.6	101.7	102.1	101.7
Expenses										
Cost of materials	59.3	56.1	44.1	44.3	51.4	51.7	59.0	57.0	60.5	56.5
Personnel expenses	16.9	16.7	33.4	31.9	27.8	27.4	18.8	18.8	14.9	14.7
Depreciation	3.5	3.3	3.1	3.1	2.7	2.8	2.6	3.0	3.9	3.5
of which: Depreciation of tangible fixed assets	3.4	3.3	3.1	3.1	2.7	2.7	2.6	3.0	3.7	3.4
Interest and similar expenses	0.7	0.6	1.0	1.0	0.7	0.8	0.7	0.7	0.7	0.6
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1
Other expenses	16.2	16.5	16.8	16.2	15.4	15.1	16.6	16.5	16.1	16.7
Total expenses before taxes on income	96.6	93.3	98.5	96.5	98.2	97.8	97.8	96.1	96.1	92.0
Annual result before taxes on income	5.3	8.4	3.2	6.3	3.6	4.1	3.8	5.5	6.0	9.7
Taxes on income	0.9	1.7	0.7	1.1	1.0	1.1	0.9	1.3	0.9	1.8
Annual result	4.4	6.7	2.5	5.1	2.6	3.0	2.8	4.2	5.1	7.8
Profit and loss transfers (parent company)	0.1	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2
Profit and loss transfers (subsidiary)	0.5	0.9	- 0.1	0.0	0.1	0.0	- 0.3	- 0.3	0.9	1.4
Profit for the year	3.9	5.9	2.6	5.1	2.6	3.0	3.1	4.5	4.3	6.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.5	0.6	0.3	0.4	0.4	0.3	0.7	0.8	0.5	0.5
Tangible fixed assets	39.4	39.9	32.1	30.2	31.4	31.7	34.4	33.7	42.0	42.8
of which: Land and buildings	14.2	13.9	11.8	11.4	14.3	13.7	11.5	11.0	15.1	14.8
Inventories	26.2	22.4	34.5	33.4	39.4	35.2	32.8	29.8	22.5	18.5
of which: Finished goods and merchandise	9.0	7.8	11.9	12.1	12.4	11.5	10.4	9.2	8.2	6.8
Cash	8.0	10.9	8.9	13.6	9.9	12.9	10.2	13.8	7.1	9.7
Receivables	21.4	21.8	21.8	20.7	17.6	18.5	20.0	19.6	22.3	22.8
Short-term	19.5	19.8	21.1	20.0	17.4	18.0	17.9	18.4	20.2	20.4
of which:										
Trade receivables	8.2	7.8	13.0	12.1	10.6	11.0	9.8	9.5	7.4	6.8
Receivables from affiliated companies	8.0	9.1	5.3	5.1	3.8	3.9	5.3	6.0	9.3	10.7
Long-term	1.9	2.0	0.7	0.7	0.2	0.5	2.0	1.2	2.1	2.5
of which: Loans to affiliated companies	1.6	1.4	0.0	0.0	0.0	0.3	1.7	0.8	1.8	1.8
Securities	1.2	1.7	0.3	0.2	0.2	0.2	0.5	0.7	1.5	2.1
Other long-term equity investments	3.0	2.6	1.1	0.5	0.7	0.7	1.2	1.4	3.8	3.2
of which: Goodwill	0.2	0.1	0.1	0.1	0.2	0.2	0.2	0.1	0.2	0.2
Capital										
Equity	36.8	39.1	16.8	18.5	32.4	33.8	31.8	31.6	39.3	42.3
Liabilities	55.3	51.7	77.0	74.9	60.4	58.1	60.7	60.1	52.6	48.0
Short-term	40.1	37.7	54.9	51.4	44.1	39.3	40.5	41.2	39.2	36.2
of which:										
Liabilities to banks	5.4	3.9	14.2	12.2	9.6	8.5	7.3	6.4	4.2	2.5
Trade payables	7.4	6.9	9.2	7.6	7.1	7.0	7.7	7.6	7.3	6.6
Liabilities to affiliated companies	16.6	17.5	5.6	6.4	7.4	6.7	8.1	9.6	20.5	21.3
Long-term	15.2	14.0	22.0	23.5	16.2	18.8	20.2	18.9	13.4	11.8
of which:										
Liabilities to banks	7.9	7.6	15.1	16.9	10.7	14.1	9.2	8.6	7.0	6.3
Liabilities to affiliated companies	6.2	5.7	5.8	5.0	3.8	3.4	7.8	7.8	5.9	5.3
Provisions	7.9	9.2	6.1	6.3	7.1	8.0	7.5	8.2	8.1	9.7
of which: Provisions for pensions	1.9	1.8	1.5	1.1	2.4	2.6	1.8	1.7	1.9	1.7
Other ratios	Percentage of sales									
Annual result before taxes on income	5.3	8.3	3.3	6.3	3.7	4.0	3.8	5.5	6.0	9.5
Annual result and depreciation	7.9	9.9	5.8	8.3	5.5	5.7	5.5	7.2	8.9	11.2
Trade receivables	4.6	4.4	7.6	7.0	6.6	6.7	5.6	5.4	4.1	3.8
	Percentage of the balance sheet total									
Sales	179.1	177.7	170.9	171.9	160.9	164.0	175.4	174.3	182.4	180.3
Annual result and interest paid	9.1	12.8	6.1	10.6	5.5	6.1	6.2	8.6	10.5	14.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	25.6	35.2	13.2	21.0	15.3	17.6	16.6	22.9	30.4	42.0
	Percentage of fixed assets									
Long-term equity and liabilities	117.5	118.3	116.9	134.8	155.5	165.2	139.6	139.5	109.3	110.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	69.1	82.0	54.6	65.4	61.9	78.5	70.3	78.8	70.0	84.1
Cash resources, short-term receivables and inventories	134.4	141.4	117.4	130.4	151.2	168.1	151.3	151.2	127.2	135.2
	Percentage of cost of materials									
Trade payables	6.9	7.0	11.9	9.9	8.5	8.3	7.4	7.8	6.6	6.6
Memo item:										
Balance sheet total in € billion	5.95	6.39	0.08	0.09	0.44	0.45	1.33	1.40	4.10	4.44
Sales in € billion	10.65	11.35	0.14	0.16	0.70	0.75	2.34	2.43	7.47	8.01
Number of enterprises	455	455	143	143	149	149	103	103	60	60

I. Enterprises by economic sector

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

		cont'd: All legal forms									
				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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	41.1	40.0	36.3	33.9	40.9	40.0	51.1	48.5	53.5	49.5
	50	51.9	49.8	42.8	42.6	50.9	49.6	59.4	55.8	59.7	55.9
	75	60.7	59.2	51.9	50.4	58.6	59.1	64.8	62.3	65.3	62.0
Personnel expenses	25	16.3	17.5	25.9	23.4	20.1	20.6	13.5	13.9	10.7	10.7
	50	26.0	25.6	34.1	32.8	28.0	27.8	18.1	18.4	14.1	13.5
	75	35.8	34.7	43.0	40.6	37.4	36.3	25.3	26.1	21.2	20.9
Depreciation	25	1.4	1.4	1.4	1.3	1.4	1.4	1.3	1.4	1.6	1.6
	50	2.4	2.4	2.5	2.5	2.4	2.4	2.1	2.3	2.9	2.9
	75	4.0	3.9	4.3	4.0	3.5	3.6	3.4	3.8	5.0	5.1
Annual result	25	0.4	1.0	- 0.9	0.8	0.6	0.7	0.7	1.5	1.3	2.9
	50	2.4	3.6	1.5	3.6	2.2	2.9	2.8	3.9	4.5	6.4
	75	5.6	7.1	6.8	9.2	4.2	5.3	4.7	7.3	7.0	9.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	11.4	11.4	8.7	8.0	11.7	11.9	13.6	14.3	15.8	18.5
	50	26.8	25.5	24.0	23.3	26.9	24.7	26.3	24.9	40.3	39.4
	75	46.5	43.7	43.3	42.9	40.0	40.0	46.3	43.3	53.3	59.0
Inventories	25	13.1	11.4	9.0	8.3	16.4	14.3	14.1	14.2	13.3	10.6
	50	27.6	24.8	25.3	21.1	32.1	27.5	27.6	26.1	22.3	19.0
	75	49.8	44.4	47.0	48.3	58.0	52.9	49.5	44.4	38.2	31.1
Equity	25	8.3	10.1	- 0.8	2.7	12.8	15.2	12.1	14.7	15.5	20.4
	50	25.5	28.0	14.0	18.5	26.8	30.4	27.7	29.9	35.9	36.1
	75	49.1	52.3	40.2	41.3	49.1	52.0	53.3	55.0	55.3	66.9
Short-term liabilities	25	20.1	17.7	24.3	20.1	20.5	17.8	17.9	17.7	20.8	13.7
	50	41.2	38.4	50.5	43.5	38.8	33.7	34.4	38.6	41.7	43.4
	75	69.2	62.6	78.3	75.3	64.2	56.9	63.0	62.5	58.4	53.6
Liabilities to banks	25	0.7	0.8	4.9	3.0	2.4	2.3	0.0	0.0	0.0	0.0
	50	15.3	14.7	22.5	23.7	19.0	18.7	7.7	7.7	4.2	2.9
	75	32.9	32.0	43.5	42.8	32.0	34.5	25.9	23.7	21.0	16.1
		Percentage of sales									
Annual result before taxes on income	25	0.7	1.2	- 0.9	0.9	0.9	0.9	0.7	2.1	1.5	3.2
	50	3.2	4.5	2.6	4.0	2.6	3.5	3.9	5.0	5.5	7.3
	75	7.0	8.6	8.1	10.1	5.8	6.6	6.0	8.4	8.2	11.8
Annual result and depreciation	25	2.8	4.0	2.0	3.5	3.2	3.6	2.9	4.1	4.4	6.7
	50	5.9	7.4	5.3	7.8	5.5	6.1	6.1	8.1	8.2	9.9
	75	10.5	12.2	12.2	15.0	8.9	9.9	9.1	12.0	11.5	16.0
Trade receivables	25	2.5	2.6	2.5	2.7	3.4	3.1	2.2	2.4	1.2	1.1
	50	5.0	4.7	6.5	5.6	5.3	5.2	4.4	4.0	3.1	2.9
	75	8.9	8.2	10.3	9.5	8.5	7.7	8.6	8.8	5.8	5.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	3.4	0.1	3.1	2.4	2.7	1.9	4.3	4.5	7.3
	50	5.9	8.6	4.8	8.8	5.1	6.4	5.9	8.7	9.4	12.9
	75	12.8	16.5	15.5	19.8	10.2	12.1	11.6	16.3	16.1	20.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.5	6.5	0.3	4.1	4.5	6.3	4.5	7.9	16.5	18.6
	50	16.4	20.5	11.1	16.9	12.1	15.0	18.2	24.8	27.2	42.0
	75	36.3	50.1	30.1	45.4	29.7	40.0	38.7	56.2	56.7	77.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	82.4	92.7	57.7	82.8	103.0	117.0	88.1	86.0	68.8	83.6
	50	149.9	162.9	134.0	157.4	175.6	189.0	151.7	153.2	118.1	118.5
	75	273.6	289.7	251.9	298.4	331.8	325.6	272.1	285.5	210.5	221.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	31.0	41.4	28.5	32.9	33.3	43.0	32.9	46.5	31.8	49.3
	50	65.8	90.0	63.3	90.5	70.3	96.5	72.0	89.5	62.7	73.1
	75	166.8	212.0	161.8	208.0	165.4	206.8	199.8	240.1	148.1	254.0
		Percentage of cost of materials									
Trade payables	25	3.7	3.6	3.7	3.5	3.4	2.9	3.9	4.3	3.8	3.6
	50	6.5	6.6	8.0	8.0	5.7	5.5	6.4	6.6	6.1	6.9
	75	12.5	10.8	22.1	15.0	10.9	9.8	9.6	10.1	9.2	10.1

I. Enterprises by economic sector

4.e) Manufacture of paper and paper products

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.1	100.5	.	.	99.5	100.3	99.8	100.3	100.2	100.5
Change in finished goods	- 0.1	- 0.5	.	.	0.5	- 0.3	0.2	- 0.3	- 0.2	- 0.5
Interest and similar income	0.3	0.3	.	.	0.1	0.1	0.1	0.1	0.3	0.4
Other income	2.5	2.9	.	.	1.9	4.6	1.8	1.9	2.6	3.0
of which: Income from long-term equity investments	0.9	0.6	.	.	0.0	0.0	0.3	0.2	1.0	0.7
Total income	102.7	103.2	.	.	101.9	104.7	101.9	102.0	102.9	103.4
Expenses										
Cost of materials	61.1	58.4	.	.	51.3	50.1	54.6	52.8	62.4	59.7
Personnel expenses	15.8	17.2	.	.	26.4	26.7	23.0	23.7	14.4	15.8
Depreciation	3.5	3.9	.	.	3.9	3.9	3.4	3.6	3.5	4.0
of which: Depreciation of tangible fixed assets	3.3	3.7	.	.	3.8	3.8	3.4	3.5	3.3	3.7
Interest and similar expenses	1.2	1.3	.	.	0.9	0.9	0.7	0.7	1.3	1.4
Operating taxes	0.1	0.1	.	.	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	15.8	17.6	.	.	17.5	19.1	16.9	17.2	15.6	17.7
Total expenses before taxes on income	97.6	98.6	.	.	100.1	100.8	98.7	98.1	97.3	98.7
Annual result before taxes on income	5.2	4.6	.	.	1.9	3.9	3.2	3.9	5.6	4.7
Taxes on income	0.7	0.8	.	.	0.9	1.3	0.8	0.9	0.7	0.7
Annual result	4.5	3.8	.	.	1.0	2.6	2.5	3.0	4.9	4.0
Profit and loss transfers (parent company)	0.3	0.2	.	.	0.1	0.1	0.1	0.3	0.4	0.1
Profit and loss transfers (subsidiary)	2.7	1.7	.	.	0.1	0.2	0.5	0.7	3.1	2.0
Profit for the year	2.2	2.2	.	.	0.9	2.6	2.1	2.6	2.2	2.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.8	.	.	0.4	0.4	0.6	0.7	0.9	0.9
Tangible fixed assets	32.5	35.5	.	.	46.2	42.6	32.4	33.1	32.4	35.8
of which: Land and buildings	10.4	10.4	.	.	18.9	18.5	12.6	11.9	10.0	10.1
Inventories	13.5	13.5	.	.	18.8	17.1	18.9	18.0	12.7	12.8
of which: Finished goods and merchandise	5.7	5.4	.	.	9.0	7.6	10.0	9.3	5.0	4.7
Cash	5.3	5.1	.	.	8.6	12.2	7.2	9.0	4.9	4.5
Receivables	32.8	29.8	.	.	16.9	17.9	25.5	24.4	34.0	30.8
Short-term	30.3	25.9	.	.	16.0	17.5	24.2	22.7	31.3	26.5
of which:										
Trade receivables	7.2	7.1	.	.	8.4	7.3	10.5	10.1	6.7	6.6
Receivables from affiliated companies	20.7	16.5	.	.	5.2	7.5	10.6	9.7	22.3	17.7
Long-term	2.5	3.9	.	.	0.9	0.3	1.3	1.7	2.7	4.3
of which: Loans to affiliated companies	2.3	3.5	.	.	0.0	0.0	1.1	1.2	2.4	3.9
Securities	0.5	0.5	.	.	2.2	2.8	0.3	0.4	0.5	0.5
Other long-term equity investments	14.1	14.4	.	.	6.6	6.6	14.7	14.3	14.1	14.4
of which: Goodwill	0.3	0.2	.	.	0.1	0.0	0.3	0.2	0.3	0.2
Capital										
Equity	38.6	39.4	.	.	33.7	37.2	48.0	47.3	37.3	38.2
Liabilities	48.3	47.2	.	.	58.7	53.4	41.1	41.3	49.2	48.0
Short-term	30.5	27.6	.	.	37.9	33.2	30.2	29.0	30.5	27.3
of which:										
Liabilities to banks	2.6	2.9	.	.	10.7	7.6	5.2	4.3	2.1	2.6
Trade payables	8.0	7.3	.	.	7.1	5.6	6.8	6.7	8.1	7.4
Liabilities to affiliated companies	17.5	15.1	.	.	16.1	16.4	15.6	15.4	17.8	15.1
Long-term	17.8	19.5	.	.	20.7	20.2	10.9	12.3	18.7	20.7
of which:										
Liabilities to banks	7.6	7.6	.	.	15.4	13.8	6.7	7.9	7.7	7.5
Liabilities to affiliated companies	7.1	8.6	.	.	4.5	5.7	3.7	3.5	7.6	9.4
Provisions	13.1	13.3	.	.	7.6	8.6	10.8	11.3	13.5	13.7
of which: Provisions for pensions	7.4	7.8	.	.	3.0	3.2	5.8	5.9	7.7	8.1
Other ratios	Percentage of sales									
Annual result before taxes on income	5.2	4.6	.	.	1.9	3.9	3.2	3.9	5.6	4.7
Annual result and depreciation	8.0	7.7	.	.	4.9	6.5	5.9	6.5	8.4	7.9
Trade receivables	6.0	6.2	.	.	5.0	4.6	7.2	7.1	5.7	6.1
	Percentage of the balance sheet total									
Sales	121.2	114.1	.	.	168.4	157.2	147.2	140.8	117.0	109.6
Annual result and interest paid	6.9	5.8	.	.	3.1	5.5	4.7	5.2	7.3	5.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	17.3	15.8	.	.	14.2	20.2	19.4	21.1	17.1	15.2
	Percentage of fixed assets									
Long-term equity and liabilities	126.6	121.6	.	.	104.8	118.4	131.7	131.4	126.1	120.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	117.2	113.0	.	.	68.6	94.5	104.8	110.0	119.5	113.7
Cash resources, short-term receivables and inventories	161.6	162.0	.	.	118.1	146.1	167.5	172.1	161.2	160.6
	Percentage of cost of materials									
Trade payables	10.8	10.9	.	.	8.2	7.1	8.4	9.0	11.2	11.3
Memo item:										
Balance sheet total in € billion	20.46	20.01	.	.	0.16	0.17	2.58	2.65	17.73	17.19
Sales in € billion	24.80	22.83	.	.	0.26	0.26	3.79	3.73	20.75	18.84
Number of enterprises	287	287	.	.	48	48	139	139	100	100

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	47.9	45.7	.	.	42.2	40.8	47.7	44.8	51.4	49.8
	50	55.6	54.0	.	.	50.0	48.1	54.8	52.2	59.3	56.4
	75	62.7	60.7	.	.	61.4	60.4	61.9	59.3	64.9	62.7
Personnel expenses	25	15.5	15.5	.	.	18.8	18.5	18.8	19.3	11.1	12.7
	50	21.5	22.4	.	.	25.5	26.0	23.5	23.4	16.2	17.8
	75	26.9	27.6	.	.	35.4	34.6	27.9	28.8	22.6	23.5
Depreciation	25	1.7	1.8	.	.	1.3	1.4	1.7	1.8	1.8	2.2
	50	3.0	3.5	.	.	3.0	2.9	3.1	3.4	3.0	3.7
	75	4.6	5.0	.	.	4.6	5.2	4.5	4.8	4.7	5.4
Annual result	25	0.4	0.8	.	.	0.2	1.0	0.2	0.6	0.9	1.1
	50	2.7	3.2	.	.	2.2	3.2	2.0	2.7	3.8	3.8
	75	5.4	6.9	.	.	5.0	7.5	4.8	6.3	7.4	6.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	15.8	14.9	.	.	16.3	12.3	14.7	14.0	17.4	17.9
	50	32.6	32.8	.	.	34.2	32.0	33.8	35.1	30.3	30.7
	75	50.7	50.6	.	.	61.4	58.9	53.7	52.9	46.5	46.2
Inventories	25	11.0	10.5	.	.	9.4	7.6	14.5	15.7	8.4	8.7
	50	19.9	18.5	.	.	17.7	16.1	22.4	20.3	15.6	15.5
	75	30.9	27.9	.	.	32.7	32.2	32.9	30.7	26.5	25.1
Equity	25	17.0	19.8	.	.	13.5	18.8	17.5	22.1	16.6	17.7
	50	37.8	37.2	.	.	37.8	37.5	38.1	37.0	37.2	37.1
	75	58.7	58.8	.	.	55.8	53.9	58.7	55.6	60.0	63.8
Short-term liabilities	25	17.4	14.6	.	.	14.5	11.8	16.5	14.3	18.4	17.4
	50	29.8	27.6	.	.	32.6	27.8	29.5	29.2	28.7	26.5
	75	51.9	46.3	.	.	54.6	42.9	54.4	50.8	46.9	40.8
Liabilities to banks	25	0.0	0.0	.	.	0.6	0.7	0.0	0.0	0.0	0.0
	50	7.3	6.4	.	.	17.8	16.1	8.8	9.2	1.0	0.4
	75	25.7	25.5	.	.	37.8	30.5	23.5	25.2	22.7	19.8
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.9	.	.	0.3	1.2	0.4	0.9	1.1	1.4
	50	3.4	4.1	.	.	2.9	4.6	2.8	3.7	4.7	4.7
	75	6.9	8.1	.	.	6.2	10.2	5.6	7.7	8.5	8.7
Annual result and depreciation	25	3.2	4.0	.	.	2.7	3.8	2.9	3.0	4.1	4.8
	50	7.0	7.5	.	.	6.9	7.4	6.3	7.2	7.7	8.3
	75	11.1	12.0	.	.	10.1	13.3	9.8	11.7	12.8	12.3
Trade receivables	25	2.9	3.0	.	.	2.4	2.3	3.8	3.6	2.1	2.7
	50	6.0	5.6	.	.	4.3	3.9	6.3	5.9	6.2	6.7
	75	9.2	9.0	.	.	6.0	6.0	10.0	9.4	9.5	9.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	2.4	.	.	1.5	3.3	1.7	2.2	3.4	2.6
	50	5.9	6.4	.	.	5.7	7.8	5.1	6.2	7.1	6.5
	75	11.0	11.7	.	.	10.3	15.3	10.8	12.1	12.1	10.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.9	6.2	.	.	6.3	2.4	5.7	5.6	9.5	6.9
	50	18.3	22.5	.	.	15.4	18.8	17.1	24.2	22.5	21.6
	75	43.9	43.0	.	.	47.4	64.8	37.9	40.8	44.8	41.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	94.5	99.4	.	.	87.2	98.8	93.5	101.1	96.9	99.4
	50	143.5	142.5	.	.	112.1	133.9	146.4	149.7	148.6	138.7
	75	221.0	221.6	.	.	242.9	391.2	247.6	242.8	201.5	201.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	53.0	57.2	.	.	40.8	54.0	48.2	54.8	66.1	72.4
	50	105.8	110.7	.	.	89.8	121.6	96.5	110.1	117.1	126.7
	75	203.1	214.4	.	.	187.7	263.5	202.6	212.0	234.7	219.4
		Percentage of cost of materials									
Trade payables	25	3.9	4.1	.	.	2.3	2.9	3.9	4.1	5.0	4.8
	50	7.0	7.5	.	.	4.5	5.6	6.9	7.3	7.9	8.6
	75	12.4	12.8	.	.	10.9	9.3	10.7	12.6	13.9	14.2

I. Enterprises by economic sector

4.f) Printing and reproduction of recorded media

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.2	99.5	100.0	100.0	100.1	99.8	100.1	100.1	100.3
Change in finished goods	0.0	- 0.2	0.5	0.0	0.0	- 0.1	0.2	- 0.1	- 0.1	- 0.3
Interest and similar income	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2
Other income	3.9	4.1	2.7	6.1	2.3	3.4	2.3	3.1	5.3	4.9
of which: Income from long-term equity investments	1.1	1.1	0.0	0.0	0.1	0.1	0.0	0.0	2.0	2.0
Total income	104.0	104.3	102.8	106.3	102.4	103.5	102.4	103.2	105.4	105.1
Expenses										
Cost of materials	55.0	52.9	34.8	37.6	43.4	42.9	49.5	49.0	61.4	58.0
Personnel expenses	22.8	24.1	34.9	34.0	32.3	32.3	28.9	29.4	16.7	18.5
Depreciation	3.8	4.2	4.0	4.2	4.5	5.1	3.9	4.1	3.6	4.2
of which: Depreciation of tangible fixed assets	3.8	4.2	3.9	4.2	4.5	5.1	3.8	4.1	3.6	4.0
Interest and similar expenses	0.8	0.8	1.1	1.1	0.7	0.8	0.6	0.6	0.8	0.9
Operating taxes	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	17.7	18.6	24.1	25.5	19.2	20.0	16.4	17.0	18.0	19.3
Total expenses before taxes on income	100.2	100.7	99.1	102.5	100.2	101.2	99.4	100.2	100.7	100.9
Annual result before taxes on income	3.9	3.6	3.8	3.8	2.2	2.3	3.0	3.0	4.8	4.2
Taxes on income	0.5	0.5	1.0	0.6	0.6	0.8	0.6	0.6	0.4	0.4
Annual result	3.3	3.0	2.8	3.2	1.6	1.5	2.3	2.4	4.4	3.8
Profit and loss transfers (parent company)	0.2	0.1	0.0	0.0	0.0	0.0	0.2	0.1	0.3	0.2
Profit and loss transfers (subsidiary)	1.4	1.2	0.5	1.2	0.0	- 0.3	1.1	1.3	1.8	1.5
Profit for the year	2.2	2.0	2.3	2.0	1.6	1.8	1.4	1.3	2.8	2.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.8	1.7	1.0	1.1	0.7	0.6	1.1	1.0	2.3	2.2
Tangible fixed assets	29.5	28.8	45.0	41.3	47.4	45.9	36.6	35.0	23.6	23.2
of which: Land and buildings	11.3	10.9	23.1	20.7	17.0	16.6	13.4	12.2	9.3	9.4
Inventories	8.9	8.3	11.8	10.3	12.3	11.6	13.8	12.8	6.1	5.6
of which: Finished goods and merchandise	2.9	2.6	6.4	5.5	3.8	3.6	4.2	3.6	2.0	1.9
Cash	9.8	11.8	10.4	15.3	11.7	16.5	9.3	11.2	9.8	11.4
Receivables	34.6	34.5	28.4	29.2	26.2	23.3	32.5	34.2	36.8	36.2
Short-term	31.4	31.3	28.2	29.0	25.5	22.6	30.7	31.9	32.6	32.3
of which:										
Trade receivables	12.2	10.9	16.2	15.6	14.8	13.2	13.1	11.6	11.3	10.2
Receivables from affiliated companies	16.0	16.5	7.9	9.3	6.9	5.6	13.6	15.4	18.4	18.6
Long-term	3.2	3.1	0.1	0.2	0.6	0.7	1.8	2.3	4.2	3.9
of which: Loans to affiliated companies	1.8	1.7	0.1	0.2	0.4	0.4	1.3	1.8	2.2	1.8
Securities	0.4	0.5	0.8	0.3	0.0	0.3	1.0	0.8	0.2	0.4
Other long-term equity investments	14.2	13.6	1.8	1.8	1.1	1.1	5.0	4.4	20.5	20.1
of which: Goodwill	0.6	0.5	1.0	1.0	0.1	0.1	0.3	0.2	0.8	0.7
Capital										
Equity	41.7	42.5	24.4	23.3	34.7	33.2	42.2	42.1	42.6	44.2
Liabilities	45.4	44.0	67.4	69.5	55.8	57.1	45.0	45.5	43.9	41.0
Short-term	34.7	33.8	43.4	43.7	40.0	37.7	30.9	29.6	35.7	35.2
of which:										
Liabilities to banks	6.2	5.3	12.8	10.6	11.5	10.7	7.2	5.9	4.9	4.3
Trade payables	7.9	6.8	10.8	11.0	9.7	8.6	8.5	7.5	7.3	6.2
Liabilities to affiliated companies	16.9	17.5	9.7	12.2	12.0	12.1	9.6	10.1	21.2	22.0
Long-term	10.7	10.2	24.0	25.7	15.8	19.4	14.0	15.9	8.2	5.8
of which:										
Liabilities to banks	7.6	7.9	18.1	19.4	13.1	16.2	10.2	12.5	5.5	4.4
Liabilities to affiliated companies	1.9	1.5	2.8	2.1	1.2	2.0	2.9	2.3	1.5	1.1
Provisions	12.8	13.5	8.0	7.0	9.5	9.6	12.7	12.3	13.4	14.7
of which: Provisions for pensions	5.4	5.9	3.2	3.0	3.9	4.2	4.7	4.9	6.0	6.6
Other ratios	Percentage of sales									
Annual result before taxes on income	3.9	3.6	3.8	3.8	2.2	2.3	3.0	3.0	4.7	4.2
Annual result and depreciation	7.2	7.3	6.8	7.5	6.1	6.6	6.2	6.5	8.0	7.9
Trade receivables	8.0	7.7	8.7	9.2	7.5	7.4	7.2	6.9	8.5	8.4
	Percentage of the balance sheet total									
Sales	152.5	141.0	186.3	170.6	198.1	177.7	181.3	168.7	132.4	121.8
Annual result and interest paid	6.2	5.4	7.4	7.4	4.5	3.9	5.3	5.1	6.9	5.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	22.6	22.4	19.4	20.7	22.6	23.2	23.3	23.6	22.3	21.8
	Percentage of fixed assets									
Long-term equity and liabilities	118.6	123.4	105.8	116.3	109.4	117.8	136.5	146.3	112.4	114.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	119.8	128.7	89.1	101.1	93.2	104.4	131.9	147.4	119.2	125.0
Cash resources, short-term receivables and inventories	145.4	153.3	116.4	124.7	124.0	135.3	176.5	190.6	136.2	141.1
	Percentage of cost of materials									
Trade payables	9.4	9.2	16.5	17.1	11.3	11.2	9.5	9.1	9.0	8.8
Memo item:										
Balance sheet total in € billion	3.81	3.73	0.05	0.05	0.29	0.29	1.12	1.12	2.35	2.27
Sales in € billion	5.82	5.26	0.09	0.09	0.58	0.52	2.03	1.90	3.12	2.76
Number of enterprises	307	307	91	91	105	105	85	85	26	26

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	31.8	32.3	18.4	20.2	37.0	35.7	41.3	39.0	44.9	44.6
	50	43.3	43.2	32.9	35.2	43.3	42.8	50.5	48.8	67.6	63.4
	75	54.3	54.2	42.1	46.4	50.0	50.2	59.1	57.6	73.9	69.3
Personnel expenses	25	20.8	21.0	23.5	22.7	25.3	24.8	21.8	22.3	11.6	11.5
	50	29.9	31.1	34.7	35.1	31.9	31.9	27.4	27.9	15.5	18.1
	75	37.7	38.3	44.5	47.4	38.5	38.9	33.6	33.5	25.1	26.0
Depreciation	25	1.6	1.7	1.2	1.1	1.6	1.6	2.1	2.2	2.8	3.2
	50	3.3	3.6	3.0	2.8	3.4	3.8	3.5	3.6	3.7	4.1
	75	5.7	6.4	5.6	6.5	5.7	6.4	5.7	6.5	5.2	5.7
Annual result	25	- 0.3	- 0.6	- 0.3	- 0.8	0.1	- 0.8	- 0.8	- 0.2	- 0.8	- 0.3
	50	1.3	1.9	1.1	2.4	1.4	1.4	1.0	2.4	1.7	2.7
	75	4.7	5.8	5.9	7.6	3.6	4.2	4.5	5.5	7.2	5.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	13.5	12.1	4.9	4.5	18.1	14.7	21.2	17.6	19.0	15.4
	50	33.1	30.9	24.3	21.9	39.4	37.6	34.7	34.7	29.6	31.8
	75	56.1	54.1	42.9	43.6	61.1	61.7	53.9	53.1	53.1	53.6
Inventories	25	4.2	3.9	1.7	1.0	4.8	4.9	7.0	5.8	4.8	4.1
	50	11.8	10.9	10.4	10.0	11.9	10.0	14.6	12.5	8.6	8.0
	75	19.5	19.0	21.9	17.5	18.1	18.8	23.9	21.5	14.1	12.2
Equity	25	11.0	9.2	- 1.5	1.1	8.0	8.6	17.9	21.9	16.6	15.8
	50	28.4	30.4	23.8	22.4	25.2	24.2	34.2	37.3	28.3	32.2
	75	47.5	49.2	47.7	53.4	46.2	47.5	50.9	49.7	51.5	47.9
Short-term liabilities	25	22.6	19.1	20.4	16.3	24.7	21.6	20.9	17.6	27.3	24.5
	50	39.1	34.7	49.2	40.7	40.3	34.8	32.6	30.7	40.3	41.3
	75	61.7	58.0	78.7	71.5	62.9	57.6	47.4	44.7	59.5	58.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0
	50	15.9	18.8	15.5	19.5	21.3	22.2	13.3	18.6	8.3	3.3
	75	38.4	40.2	40.5	47.6	41.2	45.5	33.6	31.5	26.8	25.3
		Percentage of sales									
Annual result before taxes on income	25	0.1	- 0.3	0.1	- 0.8	0.4	- 0.9	- 0.6	0.0	- 0.8	- 0.1
	50	1.8	2.2	1.6	2.8	2.2	1.9	1.4	2.8	2.0	3.0
	75	5.7	6.7	8.2	8.4	4.7	5.6	6.2	6.1	7.2	6.4
Annual result and depreciation	25	2.3	2.6	1.5	1.4	2.8	3.0	2.1	3.1	2.2	3.6
	50	6.3	6.4	6.9	6.5	6.5	6.0	6.1	6.4	6.4	7.0
	75	10.8	11.7	11.9	13.3	9.4	11.0	10.6	11.2	10.3	12.4
Trade receivables	25	3.7	3.4	3.5	3.5	4.7	4.1	3.3	3.2	3.5	2.0
	50	6.2	6.0	6.3	6.5	6.2	6.2	6.2	5.2	5.4	5.0
	75	9.6	9.2	10.2	10.0	8.6	8.5	9.6	9.1	11.9	10.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.7	0.1	1.2	- 0.6	1.5	0.1	- 0.3	1.4	- 0.9	1.9
	50	4.6	5.0	5.4	6.6	5.0	4.3	4.0	4.4	4.3	4.7
	75	11.0	11.5	17.9	15.1	9.5	11.0	8.5	9.4	10.7	10.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.3	5.4	1.6	- 1.5	10.8	7.2	7.5	9.2	0.1	2.2
	50	16.8	18.9	15.5	13.6	19.1	17.6	16.8	22.5	13.2	19.5
	75	35.9	39.8	43.6	48.8	33.0	37.7	40.4	40.0	24.0	31.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	72.0	80.9	59.0	76.8	64.7	79.2	96.0	98.2	51.1	51.3
	50	118.7	132.0	119.9	145.9	105.1	124.8	130.5	145.1	94.6	87.4
	75	210.6	257.1	278.3	350.9	220.5	278.5	192.8	219.2	120.0	154.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	49.5	61.4	43.0	57.7	46.4	61.4	60.1	72.6	63.9	55.1
	50	94.7	116.6	94.7	126.3	85.3	112.1	107.9	139.7	76.4	78.4
	75	193.7	243.3	215.1	315.6	187.0	219.0	179.6	240.5	130.4	160.4
		Percentage of cost of materials									
Trade payables	25	5.2	4.8	4.3	4.0	6.6	5.9	5.0	4.5	5.8	4.8
	50	9.8	9.3	11.8	10.5	9.5	9.6	9.4	7.9	7.7	7.5
	75	15.8	15.6	24.1	26.4	17.1	14.8	13.5	12.4	14.1	13.4

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	100.5	97.4	96.3	99.8	100.0	99.8	100.0	99.9	100.5
Change in finished goods	0.1	- 0.5	2.6	3.7	0.2	0.0	0.2	0.0	0.1	- 0.5
Interest and similar income	1.3	1.0	0.4	0.3	0.1	0.1	0.3	0.1	1.4	1.1
Other income	9.1	10.6	4.1	3.1	2.7	2.9	1.8	2.0	9.6	11.2
of which: Income from long-term equity investments	4.6	7.4	0.0	0.0	0.3	0.4	0.2	0.2	4.9	7.9
Total income	110.4	111.6	104.5	103.5	102.9	103.1	102.1	102.2	111.0	112.3
Expenses										
Cost of materials	61.2	59.5	34.9	36.9	46.7	45.8	52.0	50.6	61.9	60.2
Personnel expenses	17.5	19.1	31.8	28.7	27.4	26.7	22.1	22.2	17.1	18.9
Depreciation	4.2	5.3	4.2	4.1	3.4	3.9	3.6	3.8	4.3	5.4
of which: Depreciation of tangible fixed assets	3.5	4.8	4.2	4.1	3.3	3.8	3.5	3.7	3.5	4.9
Interest and similar expenses	1.8	2.5	1.1	1.1	0.8	0.8	1.0	1.1	1.8	2.6
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	19.5	18.1	25.7	24.3	19.7	19.4	18.9	18.4	19.5	18.1
Total expenses before taxes on income	104.3	104.6	97.9	95.2	98.2	96.7	97.7	96.2	104.7	105.3
Annual result before taxes on income	6.1	6.9	6.6	8.3	4.7	6.4	4.4	6.0	6.2	7.0
Taxes on income	0.6	0.1	1.7	2.2	1.6	1.8	1.3	1.5	0.6	0.0
Annual result	5.5	6.8	4.9	6.0	3.1	4.6	3.1	4.5	5.7	7.0
Profit and loss transfers (parent company)	3.4	1.0	0.0	0.0	0.1	0.1	0.1	0.2	3.7	1.0
Profit and loss transfers (subsidiary)	3.1	1.4	0.0	- 0.1	0.2	0.3	0.8	1.3	3.3	1.4
Profit for the year	5.8	6.4	4.9	6.1	2.9	4.4	2.5	3.4	6.0	6.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.6	2.0	0.8	0.9	1.0	0.8	1.0	1.0	1.6	2.0
Tangible fixed assets	15.3	15.3	36.4	32.7	36.1	37.4	33.3	33.2	14.6	14.6
of which: Land and buildings	3.3	3.4	15.2	13.7	16.9	17.6	11.6	12.3	3.0	3.1
Inventories	7.9	7.2	20.8	24.0	20.7	19.7	18.0	17.2	7.5	6.8
of which: Finished goods and merchandise	3.3	3.0	10.9	10.6	9.8	9.2	8.1	7.8	3.1	2.9
Cash	3.1	5.1	7.8	10.4	12.7	15.6	9.1	10.4	2.9	4.9
Receivables	32.3	29.7	32.7	30.7	26.3	23.5	28.3	29.1	32.5	29.7
Short-term	30.5	28.4	24.2	15.9	24.4	21.4	26.5	26.5	30.7	28.5
of which:										
Trade receivables	4.6	4.1	8.6	8.2	9.8	8.2	10.4	9.9	4.4	3.9
Receivables from affiliated companies	23.8	22.4	9.1	2.3	11.8	11.1	13.4	14.0	24.2	22.7
Long-term	1.8	1.2	8.5	14.8	1.8	2.1	1.8	2.6	1.8	1.2
of which: Loans to affiliated companies	1.7	1.1	8.1	14.4	0.7	0.6	1.3	1.9	1.7	1.0
Securities	0.4	1.3	0.9	0.8	0.5	0.5	0.8	0.8	0.4	1.4
Other long-term equity investments	39.1	39.2	0.1	0.1	2.2	2.1	9.2	7.7	40.3	40.5
of which: Goodwill	1.3	1.1	0.0	0.0	0.3	0.2	1.0	0.8	1.3	1.2
Capital										
Equity	37.1	37.7	49.9	53.1	46.6	47.2	40.1	41.4	37.0	37.6
Liabilities	51.3	50.0	44.1	40.0	43.3	42.1	45.2	43.4	51.5	50.2
Short-term	35.8	33.5	26.8	25.1	27.4	27.2	32.7	30.0	35.9	33.7
of which:										
Liabilities to banks	1.8	1.9	8.1	9.7	5.9	4.9	4.0	2.9	1.7	1.8
Trade payables	3.8	3.8	5.7	5.2	6.6	5.3	6.3	5.9	3.7	3.7
Liabilities to affiliated companies	28.0	25.4	3.5	2.4	11.4	11.1	18.8	17.7	28.4	25.7
Long-term	15.5	16.4	17.3	14.9	15.9	14.9	12.5	13.4	15.6	16.5
of which:										
Liabilities to banks	2.7	2.8	13.7	11.6	9.0	9.1	4.2	4.5	2.6	2.7
Liabilities to affiliated companies	2.5	2.2	1.0	1.9	3.9	5.1	7.6	8.0	2.3	2.0
Provisions	11.3	12.0	6.0	6.8	10.1	10.6	14.5	15.0	11.2	11.9
of which: Provisions for pensions	6.3	6.8	2.3	2.3	4.6	4.8	7.3	7.5	6.3	6.8
Other ratios	Percentage of sales									
Annual result before taxes on income	6.1	6.9	6.8	8.6	4.7	6.4	4.4	6.0	6.2	7.0
Annual result and depreciation	9.8	12.1	9.4	10.5	6.5	8.5	6.7	8.3	10.0	12.4
Trade receivables	6.6	6.4	8.8	7.8	7.3	6.3	8.2	8.3	6.5	6.2
	Percentage of the balance sheet total									
Sales	69.3	64.0	97.7	104.2	134.7	129.9	126.1	119.5	67.1	61.9
Annual result and interest paid	5.1	5.9	6.1	7.7	5.3	7.1	5.1	6.6	5.1	5.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.3	13.5	21.7	30.1	21.4	29.6	16.7	20.5	11.1	13.3
	Percentage of fixed assets									
Long-term equity and liabilities	101.8	105.4	151.7	145.0	162.4	157.0	131.7	138.9	100.8	104.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	95.0	103.5	122.8	108.1	136.8	136.8	110.5	124.6	94.4	102.7
Cash resources, short-term receivables and inventories	117.0	124.8	200.4	203.7	212.5	209.2	165.6	181.8	115.3	122.8
	Percentage of cost of materials									
Trade payables	8.9	10.0	16.4	13.0	10.5	9.0	9.6	9.7	8.9	10.0
Memo item:										
Balance sheet total in € billion	156.91	158.50	0.04	0.04	0.50	0.52	5.02	5.24	151.36	152.71
Sales in € billion	108.67	101.51	0.04	0.04	0.67	0.67	6.33	6.26	101.63	94.53
Number of enterprises	669	669	33	33	117	117	251	251	268	268

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	41.1	40.5	19.6	20.6	33.5	32.0	38.6	39.0	48.4	48.7
	50	54.3	52.3	32.6	37.7	45.0	45.0	53.2	52.2	59.7	57.3
	75	65.6	63.1	51.2	49.4	58.2	58.5	63.2	61.8	70.7	67.6
Personnel expenses	25	13.2	13.8	20.4	19.3	16.8	16.5	14.3	14.7	11.5	12.6
	50	20.3	20.1	30.8	26.9	26.6	26.4	20.9	21.4	16.7	17.9
	75	28.3	28.1	39.5	34.0	36.4	35.2	28.7	28.1	22.5	23.6
Depreciation	25	1.4	1.5	1.7	1.5	1.6	1.5	1.4	1.4	1.3	1.5
	50	2.6	2.7	2.9	2.5	2.5	2.4	2.4	2.6	2.6	3.0
	75	4.1	4.5	4.3	4.6	4.0	4.4	4.3	4.4	4.0	4.6
Annual result	25	0.5	0.6	0.4	0.1	0.6	1.1	0.5	0.9	0.6	- 0.1
	50	3.3	4.1	2.2	4.6	3.7	4.8	3.6	4.0	3.3	3.6
	75	6.9	8.0	7.2	11.5	7.8	9.1	6.9	8.1	6.5	7.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	12.5	12.5	5.9	6.1	11.4	10.5	13.7	14.2	12.3	12.1
	50	25.1	25.0	25.6	17.6	25.6	25.3	28.3	28.4	22.9	23.9
	75	41.2	40.6	42.0	39.8	46.0	46.0	41.4	40.9	36.6	37.8
Inventories	25	9.6	9.3	6.7	9.3	9.5	10.3	12.0	11.9	9.1	8.5
	50	20.2	19.1	25.4	22.0	26.4	25.1	22.5	21.6	16.9	15.8
	75	32.4	30.6	41.1	34.7	39.5	36.2	35.8	32.0	25.8	24.0
Equity	25	19.7	21.4	7.0	12.4	19.1	20.3	20.7	22.5	20.3	21.5
	50	39.9	40.6	43.8	46.0	46.3	46.1	37.6	39.1	40.3	39.9
	75	62.0	63.3	73.6	75.8	70.8	74.4	59.9	62.8	57.9	58.4
Short-term liabilities	25	12.9	10.8	10.1	10.7	9.8	6.7	13.7	12.4	14.4	11.8
	50	28.8	24.2	25.2	22.5	22.9	19.0	32.5	27.7	27.0	23.5
	75	48.4	44.5	59.6	41.5	46.0	39.9	55.8	53.0	43.0	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	0.2	0.0	11.2	13.4	3.7	5.3	0.6	0.0	0.0	0.0
	75	16.4	15.7	31.4	34.9	25.4	24.0	16.3	14.3	11.9	9.8
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.9	0.5	0.3	0.8	1.3	0.7	1.4	1.1	0.1
	50	4.4	5.2	3.1	7.3	4.7	6.6	4.5	5.2	4.1	4.7
	75	8.8	10.0	8.6	15.7	10.8	11.1	9.0	10.1	8.4	9.1
Annual result and depreciation	25	3.1	4.0	3.7	6.2	3.5	4.7	3.1	4.1	3.0	3.1
	50	7.3	8.5	8.1	10.8	6.9	10.0	7.6	8.5	7.0	7.7
	75	12.9	13.8	12.7	18.2	13.7	15.5	13.1	14.7	12.1	12.5
Trade receivables	25	3.1	2.7	2.8	2.5	3.4	2.7	3.1	2.9	2.9	2.7
	50	6.7	6.4	5.5	5.8	6.4	5.2	7.4	6.8	6.5	6.6
	75	10.5	10.4	15.9	10.9	9.2	8.9	11.1	11.8	10.3	10.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	2.4	1.6	2.4	2.2	3.3	2.3	2.7	2.2	1.7
	50	6.3	7.0	5.4	8.0	7.3	8.3	6.3	7.1	6.1	6.3
	75	11.9	13.9	15.3	22.9	13.4	16.7	12.1	14.3	11.3	11.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.4	4.5	- 1.1	2.0	- 11.7	- 21.2	3.6	8.8	5.6	3.5
	50	17.3	19.8	20.9	28.5	12.6	17.5	19.1	25.2	17.0	16.7
	75	38.0	45.6	71.7	73.4	38.4	43.8	42.7	54.4	34.8	37.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	104.2	107.5	119.5	121.9	117.1	108.3	86.2	104.6	108.5	107.9
	50	158.2	167.6	215.3	241.4	191.1	210.8	153.5	162.6	145.2	156.8
	75	283.1	296.6	502.6	507.3	382.1	441.2	289.3	297.2	237.8	240.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	62.3	70.4	39.1	56.5	57.4	70.1	52.1	63.6	79.5	86.4
	50	127.0	151.5	155.8	171.7	182.2	166.9	108.9	125.3	128.6	148.0
	75	302.0	356.3	352.1	440.7	392.6	717.0	312.3	360.6	251.5	317.4
		Percentage of cost of materials									
Trade payables	25	4.5	4.5	7.5	6.0	4.3	3.8	4.4	4.5	4.5	4.9
	50	8.3	8.1	14.6	10.2	8.1	7.4	7.4	8.0	8.8	9.0
	75	13.4	13.5	28.5	20.5	12.8	11.7	14.5	14.3	12.6	13.2

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.0	99.1	.	.	.	.	99.4	99.4	99.0	99.1
Change in finished goods	1.0	0.9	.	.	.	.	0.6	0.6	1.0	0.9
Interest and similar income	2.3	2.4	.	.	.	.	0.1	0.1	2.3	2.5
Other income	17.7	23.7	.	.	.	.	3.1	4.0	18.0	24.2
of which: Income from long-term equity investments	4.9	2.3	.	.	.	.	0.3	0.5	5.0	2.4
Total income	119.9	126.1	.	.	.	.	103.3	104.1	120.3	126.7
Expenses										
Cost of materials	45.4	47.7	.	.	.	.	40.8	42.2	45.5	47.8
Personnel expenses	19.6	20.4	.	.	.	.	25.9	25.2	19.4	20.3
Depreciation	4.5	3.8	.	.	.	.	3.9	4.1	4.5	3.8
of which: Depreciation of tangible fixed assets	4.1	3.2	.	.	.	.	3.8	4.0	4.1	3.2
Interest and similar expenses	3.6	3.9	.	.	.	.	0.8	0.6	3.6	4.0
Operating taxes	0.0	0.0	.	.	.	.	0.1	0.1	0.0	0.0
Other expenses	35.7	36.6	.	.	.	.	21.4	20.0	36.0	37.0
Total expenses before taxes on income	108.7	112.4	.	.	.	.	92.8	92.2	109.1	112.9
Annual result before taxes on income	11.2	13.7	.	.	.	.	10.4	11.9	11.2	13.8
Taxes on income	1.9	2.7	.	.	.	.	1.9	2.2	1.9	2.7
Annual result	9.3	11.0	.	.	.	.	8.5	9.7	9.3	11.0
Profit and loss transfers (parent company)	7.7	- 4.0	.	.	.	.	- 0.2	- 0.3	7.9	- 4.1
Profit and loss transfers (subsidiary)	6.5	6.8	.	.	.	.	4.0	3.5	6.6	6.9
Profit for the year	10.5	0.1	.	.	.	.	4.3	6.0	10.6	0.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.6	2.9	.	.	.	.	2.4	2.1	2.6	2.9
Tangible fixed assets	5.8	6.3	.	.	.	.	26.8	27.8	5.6	6.2
of which: Land and buildings	1.9	2.1	.	.	.	.	9.3	10.2	1.9	2.0
Inventories	6.0	6.8	.	.	.	.	19.0	20.5	5.9	6.7
of which: Finished goods and merchandise	2.2	2.6	.	.	.	.	9.2	10.2	2.2	2.5
Cash	3.6	3.3	.	.	.	.	14.3	9.7	3.5	3.3
Receivables	35.7	30.7	.	.	.	.	31.7	33.8	35.7	30.7
Short-term	22.5	19.2	.	.	.	.	30.1	31.5	22.5	19.1
of which:										
Trade receivables	1.4	1.3	.	.	.	.	12.1	12.3	1.3	1.2
Receivables from affiliated companies	20.2	16.4	.	.	.	.	15.6	16.6	20.2	16.4
Long-term	13.2	11.5	.	.	.	.	1.6	2.3	13.2	11.6
of which: Loans to affiliated companies	12.1	10.4	.	.	.	.	1.1	1.9	12.2	10.5
Securities	0.4	1.9	.	.	.	.	0.9	1.0	0.4	1.9
Other long-term equity investments	45.8	47.8	.	.	.	.	4.6	4.7	46.1	48.1
of which: Goodwill	1.0	0.9	.	.	.	.	0.2	0.2	1.0	1.0
Capital										
Equity	33.3	32.2	.	.	.	.	49.1	47.6	33.1	32.1
Liabilities	55.9	54.6	.	.	.	.	34.6	34.1	56.0	54.7
Short-term	43.9	41.4	.	.	.	.	21.5	21.8	44.1	41.6
of which:										
Liabilities to banks	0.4	2.1	.	.	.	.	3.0	2.7	0.4	2.1
Trade payables	1.8	2.0	.	.	.	.	5.7	4.7	1.8	2.0
Liabilities to affiliated companies	40.4	35.9	.	.	.	.	10.5	11.5	40.7	36.1
Long-term	12.0	13.1	.	.	.	.	13.1	12.3	12.0	13.1
of which:										
Liabilities to banks	2.8	1.2	.	.	.	.	6.8	6.9	2.8	1.2
Liabilities to affiliated companies	4.5	4.2	.	.	.	.	6.2	5.3	4.5	4.2
Provisions	10.7	13.0	.	.	.	.	16.1	18.1	10.6	13.0
of which: Provisions for pensions	6.0	7.5	.	.	.	.	5.2	5.5	6.0	7.6
Other ratios	Percentage of sales									
Annual result before taxes on income	11.3	13.8	.	.	.	.	10.5	12.0	11.3	13.9
Annual result and depreciation	13.9	14.9	.	.	.	.	12.5	13.9	13.9	14.9
Trade receivables	4.2	3.6	.	.	.	.	12.0	11.7	4.0	3.4
	Percentage of the balance sheet total									
Sales	34.2	36.8	.	.	.	.	100.6	105.3	33.7	36.2
Annual result and interest paid	4.4	5.5	.	.	.	.	9.4	11.0	4.4	5.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.5	8.5	.	.	.	.	34.3	34.2	7.4	8.4
	Percentage of fixed assets									
Long-term equity and liabilities	75.7	76.9	.	.	.	.	185.7	172.4	75.2	76.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	59.8	58.6	.	.	.	.	206.5	189.2	59.2	58.0
Cash resources, short-term receivables and inventories	73.4	75.0	.	.	.	.	294.9	283.1	72.5	74.0
	Percentage of cost of materials									
Trade payables	11.5	11.4	.	.	.	.	13.8	10.4	11.5	11.5
Memo item:										
Balance sheet total in € billion	187.80	183.15	.	.	.	.	1.57	1.57	186.23	181.57
Sales in € billion	64.26	67.42	.	.	.	.	1.58	1.66	62.69	65.76
Number of enterprises	152	152	.	.	.	.	56	56	96	96

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	29.5	30.0	.	.	.	.	25.0	26.0	30.3	30.5
	50	39.3	40.6	.	.	.	.	34.6	37.4	43.2	43.5
	75	54.9	56.5	.	.	.	.	54.1	52.3	59.3	58.4
Personnel expenses	25	14.4	13.4	.	.	.	.	15.1	13.5	14.0	13.3
	50	21.9	21.5	.	.	.	.	26.5	24.9	20.8	21.0
	75	32.6	32.9	.	.	.	.	34.6	35.7	29.4	30.3
Depreciation	25	1.6	1.4	.	.	.	.	1.6	1.4	1.5	1.4
	50	3.2	3.5	.	.	.	.	3.0	3.0	3.3	3.6
	75	5.5	5.9	.	.	.	.	5.2	5.6	6.2	6.3
Annual result	25	2.1	2.4	.	.	.	.	1.4	3.0	2.4	2.3
	50	6.1	6.0	.	.	.	.	5.8	6.7	6.7	5.6
	75	13.6	12.6	.	.	.	.	14.6	13.2	13.4	12.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.6	4.2	.	.	.	.	10.9	9.6	3.3	3.2
	50	18.6	19.7	.	.	.	.	20.6	22.8	17.9	18.4
	75	36.4	37.4	.	.	.	.	40.7	40.1	31.8	32.1
Inventories	25	8.0	9.3	.	.	.	.	13.1	13.1	6.7	7.3
	50	17.4	19.0	.	.	.	.	23.3	23.7	15.4	16.3
	75	28.5	30.2	.	.	.	.	33.0	32.0	27.7	29.6
Equity	25	20.7	19.1	.	.	.	.	24.9	25.3	18.6	17.1
	50	40.1	41.7	.	.	.	.	42.1	44.9	39.8	36.9
	75	66.9	67.4	.	.	.	.	68.2	68.4	63.8	65.5
Short-term liabilities	25	10.0	9.3	.	.	.	.	9.4	8.5	10.8	10.0
	50	22.4	19.5	.	.	.	.	18.8	17.6	24.7	23.3
	75	42.8	41.4	.	.	.	.	43.6	39.8	42.8	42.7
Liabilities to banks	25	0.0	0.0	.	.	.	.	0.0	0.0	0.0	0.0
	50	0.0	0.0	.	.	.	.	3.9	0.8	0.0	0.0
	75	15.0	11.7	.	.	.	.	21.0	20.4	10.2	10.1
		Percentage of sales									
Annual result before taxes on income	25	3.0	3.4	.	.	.	.	1.9	3.3	3.8	3.4
	50	8.1	7.7	.	.	.	.	8.5	9.0	8.0	7.4
	75	15.8	16.1	.	.	.	.	15.7	16.2	15.8	16.1
Annual result and depreciation	25	7.0	6.2	.	.	.	.	4.4	6.7	7.4	6.2
	50	14.1	12.3	.	.	.	.	12.5	12.3	14.7	12.3
	75	21.1	21.3	.	.	.	.	20.7	21.3	21.4	21.3
Trade receivables	25	2.6	2.3	.	.	.	.	5.4	5.0	1.4	1.5
	50	8.7	6.7	.	.	.	.	9.6	9.2	7.2	4.6
	75	12.2	11.3	.	.	.	.	17.2	13.4	11.2	10.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.8	3.3	.	.	.	.	1.8	3.5	3.1	2.9
	50	8.1	7.7	.	.	.	.	9.6	9.7	7.5	6.2
	75	15.1	15.5	.	.	.	.	16.4	17.3	13.5	14.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	7.2	8.4	.	.	.	.	4.4	13.2	9.4	7.9
	50	20.3	23.0	.	.	.	.	24.6	33.1	18.0	18.2
	75	48.8	56.1	.	.	.	.	74.1	135.2	41.3	44.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	101.0	103.0	.	.	.	.	105.7	102.0	96.3	105.7
	50	165.7	166.4	.	.	.	.	159.4	170.7	174.9	165.6
	75	247.7	237.3	.	.	.	.	254.9	251.4	236.5	229.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	73.9	76.9	.	.	.	.	101.8	82.3	70.4	71.7
	50	148.6	164.3	.	.	.	.	173.7	201.0	135.9	145.0
	75	368.9	372.3	.	.	.	.	335.4	379.0	393.5	361.8
		Percentage of cost of materials									
Trade payables	25	6.4	6.2	.	.	.	.	6.4	5.2	6.3	6.3
	50	12.2	11.0	.	.	.	.	10.7	11.0	13.4	11.0
	75	19.0	17.1	.	.	.	.	18.5	15.3	20.0	17.2

I. Enterprises by economic sector

4.i) Manufacture of rubber and plastic products

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	100.2	99.1	100.6	99.7	100.1	99.8	100.3	100.0	100.2
Change in finished goods	0.1	- 0.2	0.9	- 0.6	0.3	- 0.1	0.2	- 0.3	0.0	- 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	2.5	3.0	2.7	3.0	2.5	3.0	1.9	1.8	2.7	3.4
of which: Income from long-term equity investments	0.7	1.2	0.0	0.0	0.2	0.1	0.3	0.2	0.8	1.6
Total income	102.7	103.2	102.9	103.1	102.6	103.1	102.0	101.9	102.9	103.6
Expenses										
Cost of materials	57.6	55.8	37.2	38.6	48.3	47.7	52.5	50.8	59.5	57.6
Personnel expenses	21.7	22.1	37.5	33.2	30.4	30.2	25.1	25.3	20.3	20.7
Depreciation	3.6	3.7	3.7	3.5	3.2	3.5	3.6	3.7	3.6	3.7
of which: Depreciation of tangible fixed assets	3.3	3.4	3.7	3.5	3.1	3.3	3.4	3.6	3.3	3.4
Interest and similar expenses	1.0	0.9	0.9	0.8	0.8	0.7	0.7	0.7	1.0	1.0
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	15.3	16.2	20.2	21.4	16.4	16.4	16.1	16.3	15.0	16.1
Total expenses before taxes on income	99.2	98.7	99.7	97.5	99.1	98.6	98.1	96.9	99.5	99.2
Annual result before taxes on income	3.5	4.5	3.3	5.6	3.5	4.5	3.9	5.0	3.4	4.3
Taxes on income	0.8	0.9	1.1	1.3	1.0	1.1	1.0	1.2	0.7	0.8
Annual result	2.7	3.6	2.1	4.3	2.5	3.5	3.0	3.8	2.7	3.5
Profit and loss transfers (parent company)	0.3	0.2	0.0	0.0	0.0	0.0	0.2	0.2	0.3	0.2
Profit and loss transfers (subsidiary)	0.9	1.0	0.2	0.3	0.2	0.1	0.8	0.9	0.9	1.0
Profit for the year	2.2	2.8	1.9	4.0	2.3	3.3	2.4	3.2	2.1	2.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.1	0.6	0.6	0.6	0.5	1.2	1.2	0.9	1.1
Tangible fixed assets	29.4	29.0	32.3	30.9	33.2	32.5	32.6	32.3	28.4	28.0
of which: Land and buildings	10.3	10.7	10.7	10.5	11.6	12.4	12.4	12.4	9.7	10.2
Inventories	21.4	19.9	21.2	19.2	29.9	28.4	25.4	24.1	20.1	18.6
of which: Finished goods and merchandise	8.9	8.1	9.8	9.3	13.8	12.3	10.3	9.7	8.4	7.6
Cash	5.9	7.8	18.7	21.3	10.0	12.5	8.2	10.7	5.1	6.9
Receivables	29.4	29.9	24.4	24.3	23.3	23.0	26.4	25.2	30.4	31.3
Short-term	26.7	26.4	23.8	23.9	22.1	22.1	24.6	23.4	27.4	27.3
of which:										
Trade receivables	9.4	9.0	9.4	9.4	12.2	11.5	12.1	11.1	8.6	8.4
Receivables from affiliated companies	14.8	15.0	6.6	7.0	6.5	7.0	9.2	9.4	16.5	16.7
Long-term	2.7	3.5	0.5	0.5	1.2	0.9	1.8	1.9	3.0	4.0
of which: Loans to affiliated companies	2.3	3.1	0.0	0.0	0.7	0.7	1.5	1.5	2.6	3.6
Securities	0.4	0.5	1.2	2.3	0.9	1.0	0.5	0.6	0.4	0.4
Other long-term equity investments	12.2	11.5	1.1	1.0	1.7	1.6	5.4	5.5	14.3	13.4
of which: Goodwill	0.5	0.3	0.1	0.1	0.4	0.3	0.4	0.3	0.5	0.3
Capital										
Equity	39.6	41.2	47.9	48.4	37.0	38.8	42.7	44.0	38.8	40.6
Liabilities	45.9	43.6	44.3	43.7	55.4	53.4	48.1	46.4	45.0	42.5
Short-term	32.3	31.0	30.5	28.0	38.3	35.7	34.2	32.1	31.6	30.6
of which:										
Liabilities to banks	5.2	4.1	8.5	6.9	9.3	7.7	8.0	6.4	4.3	3.4
Trade payables	6.6	6.1	8.3	7.1	8.3	7.2	6.9	6.2	6.4	6.0
Liabilities to affiliated companies	15.5	15.9	6.0	5.8	11.0	10.9	13.7	13.7	16.1	16.7
Long-term	13.6	12.6	13.8	15.7	17.2	17.7	13.9	14.3	13.4	12.0
of which:										
Liabilities to banks	8.4	9.0	9.3	12.5	12.2	13.9	9.2	9.4	8.1	8.8
Liabilities to affiliated companies	4.7	3.1	1.9	1.4	4.2	3.0	3.7	3.9	5.0	2.9
Provisions	14.4	15.1	7.8	7.8	7.6	7.7	9.1	9.6	16.1	16.8
of which: Provisions for pensions	7.4	7.6	3.5	3.4	2.9	2.9	3.3	3.4	8.6	8.9
Other ratios	Percentage of sales									
Annual result before taxes on income	3.5	4.5	3.3	5.6	3.5	4.5	4.0	5.0	3.4	4.3
Annual result and depreciation	6.3	7.3	5.9	7.7	5.7	6.9	6.6	7.6	6.3	7.2
Trade receivables	6.3	6.5	6.5	6.1	7.1	7.2	7.5	7.2	5.9	6.3
	Percentage of the balance sheet total									
Sales	149.1	139.0	143.8	154.4	170.4	159.7	162.7	155.5	144.8	134.0
Annual result and interest paid	5.5	6.2	4.4	7.8	5.5	6.7	6.0	7.1	5.4	6.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	17.3	19.8	25.2	39.5	18.3	22.8	21.8	26.0	16.2	18.4
	Percentage of fixed assets									
Long-term equity and liabilities	133.0	135.6	187.1	197.0	154.5	166.4	144.9	149.3	129.6	131.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	101.5	111.0	142.5	164.4	85.5	99.1	96.3	106.8	103.5	112.5
Cash resources, short-term receivables and inventories	167.9	175.3	212.1	233.0	163.7	178.6	170.5	181.8	167.2	173.2
	Percentage of cost of materials									
Trade payables	7.6	7.8	15.4	11.9	10.0	9.4	8.0	7.9	7.5	7.7
Memo item:										
Balance sheet total in € billion	34.15	34.86	0.06	0.06	0.85	0.88	6.90	7.00	26.35	26.93
Sales in € billion	50.91	48.46	0.08	0.09	1.44	1.41	11.22	10.89	38.16	36.07
Number of enterprises	1 003	1 003	74	74	264	264	447	447	218	218

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	42.2	40.3	26.3	29.2	38.6	38.1	43.6	41.9	48.4	46.3
	50	51.2	49.7	38.1	37.2	48.4	46.7	52.4	51.0	56.2	54.2
	75	59.9	58.5	46.7	46.8	56.6	55.7	60.2	58.6	65.4	63.8
Personnel expenses	25	19.1	19.3	26.2	22.6	22.2	22.3	19.5	19.7	15.2	15.2
	50	26.3	26.3	37.5	32.9	29.5	29.6	25.3	25.4	21.9	21.8
	75	34.1	34.2	45.8	46.4	38.3	37.9	32.1	32.9	28.4	28.3
Depreciation	25	1.7	1.7	1.0	0.9	1.4	1.4	1.8	1.8	1.9	2.1
	50	2.8	3.1	2.5	2.7	2.5	2.8	3.0	3.2	2.9	3.1
	75	4.7	5.0	5.1	5.8	4.6	5.0	4.8	5.0	4.5	4.6
Annual result	25	0.3	0.5	- 3.1	0.4	0.2	0.2	0.4	0.6	0.6	0.3
	50	2.5	3.0	1.9	3.6	2.1	2.4	2.5	3.0	2.8	3.7
	75	5.6	6.8	6.5	8.3	5.4	6.0	5.1	6.4	6.2	7.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	15.4	14.9	7.9	7.8	10.9	10.8	18.6	18.1	16.7	16.6
	50	28.8	27.6	23.0	22.1	25.8	23.7	29.7	30.3	31.3	30.6
	75	45.5	45.0	43.9	43.3	43.8	44.0	46.8	46.8	43.0	44.1
Inventories	25	16.4	15.3	10.4	9.4	16.3	16.8	18.4	17.2	13.6	13.0
	50	25.3	23.5	21.7	18.3	27.9	26.3	27.0	25.7	21.2	19.7
	75	37.0	35.2	32.9	31.7	43.6	43.3	37.4	35.7	29.6	28.8
Equity	25	16.8	18.1	15.7	15.1	12.0	14.7	18.4	18.6	21.7	22.2
	50	39.9	40.2	37.3	35.8	34.9	36.3	40.2	42.0	41.5	42.2
	75	62.7	62.6	68.9	72.0	59.5	61.5	62.4	62.3	64.0	63.4
Short-term liabilities	25	16.7	14.7	12.9	8.3	17.2	14.3	17.6	16.0	16.1	15.1
	50	31.8	29.3	36.8	27.4	34.2	30.5	31.3	29.7	27.5	28.0
	75	53.8	50.0	59.4	51.8	56.9	53.3	53.8	50.0	47.4	48.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	10.7	9.8	2.2	4.9	15.6	14.8	12.7	11.2	2.2	3.2
	75	29.4	28.5	35.6	40.1	34.0	32.2	30.1	28.6	20.8	19.6
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.7	- 3.3	0.8	0.3	0.3	0.5	0.8	0.8	0.3
	50	3.2	3.8	2.4	4.2	2.7	2.9	3.4	4.0	3.3	4.7
	75	7.2	8.2	9.3	10.2	6.9	7.6	6.7	7.8	7.4	9.6
Annual result and depreciation	25	3.2	3.6	1.4	3.7	2.8	3.3	3.5	3.7	3.3	3.8
	50	6.6	7.5	7.0	8.1	6.2	6.8	6.8	7.6	7.0	7.8
	75	11.0	12.3	12.9	14.4	10.5	11.5	10.9	12.3	11.7	12.8
Trade receivables	25	3.6	3.2	2.5	1.3	3.4	3.2	3.9	3.5	3.5	3.5
	50	6.4	6.2	4.2	4.7	5.9	5.6	6.6	6.5	6.7	6.5
	75	9.7	9.5	8.7	8.1	9.0	8.8	9.9	9.5	10.1	10.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	2.2	- 2.3	2.4	1.8	1.6	2.0	2.3	2.3	2.5
	50	5.6	6.3	5.2	7.4	5.2	5.1	5.7	6.3	5.9	7.1
	75	11.0	12.6	11.9	15.8	11.8	13.0	10.2	11.9	11.0	13.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.3	5.5	- 9.6	- 17.3	3.0	3.0	6.4	6.2	8.0	8.7
	50	19.3	21.3	13.0	16.3	17.0	16.4	20.4	22.3	21.3	27.0
	75	40.3	49.5	37.3	53.0	41.2	41.4	39.4	50.5	43.2	55.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.3	105.2	98.6	102.1	95.3	109.4	100.6	105.7	103.5	98.9
	50	147.2	158.7	179.9	200.2	160.7	192.3	143.8	152.2	137.7	141.3
	75	252.2	269.3	488.0	511.9	352.9	426.5	234.7	240.5	199.4	195.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	47.0	57.2	49.5	64.5	42.8	51.2	46.1	55.2	59.6	64.1
	50	97.6	111.5	131.4	159.6	87.4	108.2	90.0	107.3	109.1	115.3
	75	208.8	246.1	378.7	457.1	208.2	271.7	192.1	210.6	221.2	242.5
		Percentage of cost of materials									
Trade payables	25	3.7	3.8	2.6	3.2	3.9	3.7	3.8	3.9	3.8	4.4
	50	7.0	6.8	6.8	6.4	7.7	7.1	6.6	6.4	7.4	7.7
	75	12.2	11.6	21.1	15.3	14.4	13.2	11.3	10.6	11.4	11.8

I. Enterprises by economic sector

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

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	99.9	98.9	101.6	98.6	100.6	99.7	100.4	99.1	99.7
Change in finished goods	0.8	0.1	1.1	- 1.6	1.4	- 0.6	0.3	- 0.4	0.9	0.3
Interest and similar income	0.4	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.5	0.4
Other income	4.4	4.4	2.7	4.5	2.8	2.5	2.5	2.8	5.1	5.0
of which: Income from long-term equity investments	1.4	1.9	0.5	0.8	0.3	0.3	0.6	0.7	1.8	2.4
Total income	104.8	104.7	102.8	104.6	102.9	102.6	102.6	102.9	105.6	105.4
Expenses										
Cost of materials	50.3	49.6	38.9	38.1	50.1	49.5	51.0	50.6	50.1	49.3
Personnel expenses	22.2	22.9	32.5	32.0	26.5	26.1	24.6	24.4	21.2	22.2
Depreciation	4.1	4.1	3.7	3.8	3.3	3.6	4.1	4.1	4.1	4.2
of which: Depreciation of tangible fixed assets	3.8	3.8	3.6	3.7	3.2	3.5	4.0	4.0	3.8	3.8
Interest and similar expenses	1.7	1.7	1.2	1.0	0.6	0.5	0.8	0.8	2.1	2.0
Operating taxes	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	20.9	19.3	21.0	21.1	17.7	17.6	17.4	17.5	22.2	20.0
Total expenses before taxes on income	99.3	97.7	97.4	96.2	98.3	97.5	98.0	97.5	99.7	97.7
Annual result before taxes on income	5.5	7.0	5.4	8.4	4.6	5.1	4.6	5.4	5.9	7.6
Taxes on income	1.1	1.1	1.2	1.5	0.9	1.1	1.1	1.1	1.1	1.1
Annual result	4.5	5.9	4.3	6.9	3.7	4.0	3.5	4.3	4.8	6.5
Profit and loss transfers (parent company)	0.7	1.1	0.0	0.0	- 0.1	- 0.1	0.1	0.1	0.9	1.4
Profit and loss transfers (subsidiary)	2.0	2.1	0.0	0.1	0.3	0.4	0.8	0.9	2.4	2.5
Profit for the year	3.2	4.9	4.3	6.8	3.3	3.5	2.9	3.5	3.2	5.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.5	0.2	0.5	0.6	0.7	0.8	0.7	0.5	0.5
Tangible fixed assets	26.7	26.9	33.6	31.6	35.1	34.5	36.2	36.2	24.7	25.1
of which: Land and buildings	9.7	9.1	9.6	8.0	13.7	12.9	13.1	13.1	8.9	8.4
Inventories	14.8	14.3	27.0	23.1	27.3	25.7	22.5	21.1	13.0	12.8
of which: Finished goods and merchandise	6.5	6.0	11.6	11.0	11.1	10.6	9.6	9.0	5.9	5.4
Cash	7.1	8.5	16.9	21.3	12.9	16.5	9.2	10.8	6.5	7.8
Receivables	29.2	28.5	18.5	19.8	20.9	18.9	21.6	21.0	30.8	30.1
Short-term	26.5	26.7	17.6	18.9	19.5	17.8	20.6	20.0	27.8	28.1
of which:										
Trade receivables	4.8	4.0	9.5	9.7	10.6	9.9	8.2	7.1	4.0	3.3
Receivables from affiliated companies	20.0	18.9	4.2	5.0	5.9	5.4	10.0	10.5	22.2	20.7
Long-term	2.6	1.8	0.8	0.9	1.5	1.1	1.0	1.1	3.0	2.0
of which: Loans to affiliated companies	2.5	1.7	0.4	0.3	0.9	0.7	0.5	0.6	2.9	1.9
Securities	0.7	0.6	0.0	0.0	1.9	2.2	0.9	1.1	0.6	0.5
Other long-term equity investments	20.8	20.4	3.4	3.1	0.9	1.2	8.2	8.6	23.7	23.0
of which: Goodwill	0.3	0.3	0.0	0.0	0.2	0.1	0.1	0.1	0.4	0.3
Capital										
Equity	42.6	42.6	24.4	26.4	36.7	38.3	40.1	42.8	43.2	42.8
Liabilities	37.7	37.4	68.5	66.5	52.1	50.0	47.1	43.9	35.5	35.9
Short-term	27.8	28.5	43.8	39.6	35.9	33.5	33.9	32.6	26.4	27.7
of which:										
Liabilities to banks	2.4	1.9	8.5	5.7	5.5	5.0	4.4	4.6	1.9	1.3
Trade payables	4.6	4.1	6.9	6.8	6.9	6.0	5.3	4.7	4.4	4.0
Liabilities to affiliated companies	15.0	14.8	13.8	13.0	11.7	11.6	16.3	16.3	14.8	14.6
Long-term	9.9	8.9	24.7	26.9	16.2	16.5	13.2	11.3	9.0	8.2
of which:										
Liabilities to banks	4.7	4.6	13.4	16.9	9.3	9.6	6.7	6.3	4.2	4.1
Liabilities to affiliated companies	4.9	4.1	6.4	4.1	6.1	6.0	5.7	4.3	4.7	4.0
Provisions	19.7	19.9	7.0	7.1	11.2	11.7	12.7	13.3	21.3	21.3
of which: Provisions for pensions	10.9	11.2	1.0	1.0	3.2	3.1	4.4	4.6	12.3	12.6
Other ratios	Percentage of sales									
Annual result before taxes on income	5.6	7.0	5.5	8.3	4.6	5.1	4.6	5.4	5.9	7.7
Annual result and depreciation	8.6	10.0	8.0	10.6	7.1	7.5	7.7	8.3	9.0	10.7
Trade receivables	5.1	4.4	7.7	8.3	7.2	6.6	5.8	5.0	4.8	4.1
	Percentage of the balance sheet total									
Sales	94.0	92.0	123.8	117.2	147.7	150.5	142.9	143.5	83.6	81.4
Annual result and interest paid	5.9	7.0	6.8	9.1	6.4	6.8	6.2	7.2	5.8	6.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.0	18.9	17.0	23.6	20.7	25.1	21.6	25.6	14.9	17.6
	Percentage of fixed assets									
Long-term equity and liabilities	123.8	125.4	132.0	150.2	145.3	151.5	123.5	123.9	123.4	125.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	122.1	124.3	78.9	101.6	94.2	106.8	89.2	95.7	130.9	130.8
Cash resources, short-term receivables and inventories	175.1	174.5	140.5	159.9	170.2	183.6	155.6	160.5	179.9	177.0
	Percentage of cost of materials									
Trade payables	9.6	9.0	14.2	15.4	9.2	8.1	7.3	6.5	10.3	9.8
Memo item:										
Balance sheet total in € billion	26.31	27.48	0.06	0.06	0.68	0.69	3.87	3.88	21.72	22.86
Sales in € billion	24.74	25.27	0.07	0.07	1.00	1.04	5.52	5.56	18.15	18.60
Number of enterprises	592	592	61	61	183	183	229	229	119	119

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	38.7	38.2	23.1	26.1	37.4	38.0	41.2	40.6	42.2	39.7
	50	48.5	48.0	37.2	37.4	48.1	47.5	50.1	49.7	50.3	48.9
	75	60.3	59.7	46.5	48.7	61.7	61.8	61.0	59.5	60.5	60.5
Personnel expenses	25	16.5	16.6	16.9	16.2	17.6	16.7	17.1	17.5	15.9	16.2
	50	24.0	23.6	31.3	31.2	26.7	26.2	24.1	23.3	21.5	20.5
	75	32.5	32.7	43.4	40.6	35.5	35.6	31.0	31.8	26.6	25.7
Depreciation	25	1.7	1.7	1.5	1.5	1.4	1.3	1.9	1.9	2.2	2.2
	50	3.1	3.2	2.6	2.5	2.7	2.9	3.5	3.7	3.5	3.5
	75	5.2	5.3	5.6	5.7	4.6	4.8	5.5	5.4	5.2	5.3
Annual result	25	0.6	1.1	0.5	1.2	0.7	1.0	1.0	1.4	0.3	1.1
	50	3.7	4.5	3.5	5.6	2.8	3.7	3.7	4.6	4.6	5.4
	75	7.3	8.4	10.3	10.0	6.8	7.4	6.5	7.7	9.0	10.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	16.1	14.9	8.1	5.5	9.5	14.3	20.3	20.2	17.4	17.1
	50	32.5	31.7	25.8	20.7	31.4	29.9	38.9	37.4	30.1	30.6
	75	49.9	50.4	47.4	44.2	47.7	47.0	54.5	54.6	45.4	45.7
Inventories	25	10.3	9.9	6.1	5.0	8.1	8.9	13.8	13.4	9.9	8.7
	50	19.5	18.1	22.6	16.4	20.0	18.0	22.0	20.5	15.1	14.5
	75	33.7	31.0	35.0	35.0	41.0	39.2	31.6	29.9	25.5	24.8
Equity	25	14.2	15.7	2.7	5.1	8.6	10.3	14.5	16.2	23.7	22.9
	50	33.1	35.0	20.7	23.9	30.0	33.1	34.5	36.7	38.4	39.1
	75	55.1	57.8	42.5	46.8	56.8	58.5	55.7	60.0	55.8	57.4
Short-term liabilities	25	18.0	16.3	26.2	20.5	16.7	15.3	17.9	15.9	14.7	16.0
	50	34.3	31.8	43.6	39.1	37.1	32.3	34.8	33.5	27.5	27.6
	75	58.1	54.1	68.0	63.4	64.0	58.0	55.8	54.6	46.6	47.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.8	3.5	12.3	14.9	7.9	8.0	2.4	2.1	0.1	0.0
	75	20.7	19.7	39.2	40.9	29.5	27.6	18.0	15.3	10.6	9.2
		Percentage of sales									
Annual result before taxes on income	25	1.0	1.5	0.7	1.3	0.9	1.4	1.3	1.9	0.4	1.5
	50	4.6	5.4	4.7	6.4	4.1	4.5	4.8	5.4	6.2	6.6
	75	9.1	10.1	12.6	12.5	8.5	9.1	8.6	9.4	10.8	11.9
Annual result and depreciation	25	4.0	4.5	3.6	4.5	3.8	3.9	4.5	4.4	3.8	5.5
	50	8.2	9.1	7.8	8.8	7.7	8.5	8.3	9.2	9.1	11.1
	75	13.5	14.3	15.3	17.7	12.5	12.2	13.0	13.8	15.2	15.8
Trade receivables	25	2.2	1.8	2.3	2.7	2.9	2.2	2.2	1.5	1.3	1.1
	50	4.7	3.9	5.8	5.4	5.2	4.8	4.4	3.3	3.7	3.2
	75	8.1	7.6	8.3	9.5	8.6	8.1	7.6	7.4	7.4	6.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.9	2.6	4.1	2.2	2.8	2.8	3.1	1.9	3.1
	50	7.1	8.6	8.2	9.2	7.2	7.5	6.9	9.0	6.7	7.4
	75	13.2	16.1	13.4	19.2	12.9	14.9	13.2	16.6	14.5	14.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.6	5.8	4.1	6.0	5.1	2.7	10.8	9.5	6.3	6.1
	50	21.9	22.5	16.9	19.4	20.3	19.8	25.5	29.6	22.5	20.9
	75	49.3	53.1	39.4	47.3	49.4	51.5	52.4	57.1	40.6	50.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	83.4	87.8	76.4	99.3	91.4	98.1	71.9	79.6	89.5	82.7
	50	131.1	139.6	150.0	186.2	138.0	167.1	129.1	129.5	121.2	121.4
	75	213.3	219.5	347.8	375.0	238.7	284.2	190.9	203.4	181.0	173.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	43.3	52.7	31.6	50.0	41.2	52.4	40.0	51.6	63.7	59.1
	50	91.0	102.8	64.5	100.0	92.4	109.6	83.6	92.2	119.1	106.6
	75	189.0	241.8	165.5	214.5	217.7	265.6	165.8	231.9	217.5	264.6
		Percentage of cost of materials									
Trade payables	25	3.8	3.2	3.1	3.7	3.4	2.8	3.7	2.9	5.4	4.2
	50	7.0	6.4	9.2	7.2	6.8	5.7	6.4	5.4	8.2	7.6
	75	12.2	11.0	22.1	14.4	11.5	10.8	10.1	9.9	13.6	12.4

I. Enterprises by economic sector

4.k) Manufacture of basic metals

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.8	100.5	101.7	99.2	100.2	100.4	100.0	101.3	100.9	100.4
Change in finished goods	- 0.8	- 0.5	- 1.7	0.8	- 0.2	- 0.4	0.0	- 1.3	- 0.9	- 0.4
Interest and similar income	0.2	0.2	0.4	0.3	0.2	0.2	0.1	0.2	0.2	0.2
Other income	2.5	2.4	1.9	2.3	2.4	1.9	1.7	1.8	2.6	2.4
of which: Income from long-term equity investments	0.4	0.5	0.0	0.0	0.0	0.0	0.2	0.1	0.4	0.5
Total income	102.7	102.6	102.3	102.6	102.6	102.1	101.8	102.0	102.8	102.7
Expenses										
Cost of materials	75.0	75.2	35.1	35.3	46.8	45.1	58.2	57.0	76.5	76.8
Personnel expenses	14.5	14.7	39.8	35.7	33.8	34.3	24.8	26.0	13.6	13.7
Depreciation	2.9	3.0	3.6	3.8	2.9	3.2	2.9	3.6	2.9	3.0
of which: Depreciation of tangible fixed assets	2.7	2.7	3.6	3.8	2.8	3.1	2.7	3.1	2.7	2.7
Interest and similar expenses	1.0	1.0	0.9	0.9	0.7	0.8	0.8	0.9	1.0	1.0
Operating taxes	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1
Other expenses	8.9	9.2	18.9	19.7	16.3	18.1	13.1	14.2	8.5	8.7
Total expenses before taxes on income	102.4	103.1	98.3	95.4	100.6	101.6	100.0	101.7	102.6	103.2
Annual result before taxes on income	0.3	- 0.5	3.9	7.2	2.0	0.5	1.9	0.3	0.2	- 0.6
Taxes on income	0.4	0.4	1.7	1.9	1.0	0.9	0.7	0.7	0.4	0.4
Annual result	- 0.1	- 0.9	2.2	5.3	1.0	- 0.4	1.2	- 0.4	- 0.2	- 0.9
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	0.2	0.7	0.1	0.1	0.0	0.0
Profit and loss transfers (subsidiary)	- 0.5	- 0.6	0.0	0.2	0.2	0.2	0.2	- 0.1	- 0.5	- 0.6
Profit for the year	0.3	- 0.3	2.2	5.1	1.0	0.1	1.1	- 0.2	0.2	- 0.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.6	0.2	0.1	0.5	0.5	0.5	0.5	0.6	0.6
Tangible fixed assets	28.3	28.3	33.1	32.4	30.0	29.0	28.3	28.6	28.2	28.3
of which: Land and buildings	8.0	8.5	9.4	8.6	10.9	11.2	11.1	11.3	7.7	8.2
Inventories	25.4	24.5	20.8	18.3	27.4	26.9	29.0	26.9	25.1	24.3
of which: Finished goods and merchandise	7.7	7.4	10.9	8.4	10.3	10.9	10.6	9.6	7.5	7.2
Cash	5.0	5.9	11.8	16.5	9.5	12.1	11.4	13.5	4.4	5.2
Receivables	27.0	26.1	33.1	31.9	24.3	23.0	24.8	24.1	27.2	26.3
Short-term	23.7	22.9	31.6	30.4	22.2	21.1	22.3	21.0	23.8	23.1
of which:										
Trade receivables	8.0	7.4	9.6	9.0	11.1	8.8	10.1	8.7	7.8	7.3
Receivables from affiliated companies	13.4	13.5	16.3	16.1	7.1	8.7	9.4	9.4	13.8	13.8
Long-term	3.4	3.2	1.6	1.5	2.2	1.9	2.5	3.1	3.4	3.2
of which: Loans to affiliated companies	2.2	2.0	1.6	1.5	1.5	1.7	1.9	2.6	2.2	2.0
Securities	0.9	0.9	0.0	0.0	1.5	1.7	1.0	1.1	0.9	0.9
Other long-term equity investments	12.7	13.5	0.5	0.5	6.2	6.4	4.6	5.0	13.4	14.2
of which: Goodwill	0.1	0.1	0.2	0.2	0.3	0.3	0.3	0.3	0.1	0.1
Capital										
Equity	37.7	37.0	42.6	44.9	42.5	39.8	42.6	42.2	37.3	36.6
Liabilities	42.4	42.3	51.5	48.9	46.4	48.0	46.3	46.1	42.1	42.0
Short-term	31.9	29.5	36.8	31.9	31.5	30.3	32.7	32.7	31.9	29.2
of which:										
Liabilities to banks	5.4	3.0	11.1	7.2	9.2	7.4	6.1	5.3	5.3	2.8
Trade payables	8.8	8.8	12.2	10.5	7.3	5.5	7.3	6.2	9.0	9.0
Liabilities to affiliated companies	14.4	13.8	1.9	3.8	7.0	9.2	14.7	16.4	14.4	13.7
Long-term	10.5	12.8	14.7	17.0	15.0	17.6	13.6	13.4	10.2	12.7
of which:										
Liabilities to banks	5.4	7.7	5.5	9.9	9.9	12.7	5.5	6.3	5.4	7.8
Liabilities to affiliated companies	4.4	4.6	3.5	4.5	3.8	3.9	7.1	6.0	4.2	4.5
Provisions	19.8	20.7	5.8	6.2	11.0	12.2	11.1	11.6	20.6	21.4
of which: Provisions for pensions	10.8	11.5	1.7	1.6	4.6	4.8	5.8	6.2	11.2	11.9
Other ratios	Percentage of sales									
Annual result before taxes on income	0.3	- 0.5	3.9	7.3	2.0	0.5	1.9	0.3	0.2	- 0.6
Annual result and depreciation	2.8	2.1	5.7	9.2	3.9	2.8	4.1	3.1	2.7	2.0
Trade receivables	4.9	5.0	6.4	6.6	7.1	6.2	6.2	6.0	4.8	4.9
	Percentage of the balance sheet total									
Sales	161.1	147.0	150.1	135.4	155.9	141.7	161.2	144.8	161.2	147.2
Annual result and interest paid	1.4	0.2	4.5	8.5	2.7	0.5	3.2	0.7	1.2	0.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.9	5.4	18.7	32.2	12.7	8.1	14.4	10.2	7.4	5.1
	Percentage of fixed assets									
Long-term equity and liabilities	129.0	131.8	166.3	184.0	156.4	161.3	172.4	164.7	126.2	129.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	90.0	97.9	117.7	147.1	102.7	112.0	105.6	108.0	88.6	96.9
Cash resources, short-term receivables and inventories	169.5	180.9	174.1	204.4	189.6	200.6	194.3	190.5	167.3	179.9
	Percentage of cost of materials									
Trade payables	7.4	8.0	23.6	21.9	10.0	8.6	7.8	7.7	7.3	8.0
Memo item:										
Balance sheet total in € billion	44.21	43.40	0.02	0.03	0.32	0.32	3.17	3.06	40.70	40.00
Sales in € billion	71.23	63.80	0.04	0.04	0.49	0.45	5.11	4.43	65.60	58.89
Number of enterprises	460	460	28	28	79	79	175	175	178	178

I. Enterprises by economic sector

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

		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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	45.2	44.0	22.0	23.4	33.5	31.9	45.4	44.1	57.1	55.7
	50	58.3	57.7	35.6	35.0	45.7	43.7	56.8	55.0	69.0	66.9
	75	72.2	71.2	49.1	47.2	56.7	55.3	68.1	69.3	79.0	77.2
Personnel expenses	25	15.2	16.0	31.9	26.4	24.3	26.0	17.5	18.1	11.1	12.0
	50	23.3	23.9	39.1	35.3	34.0	35.9	24.2	25.3	18.0	18.5
	75	34.0	35.8	50.6	44.7	41.9	43.6	34.0	35.6	24.7	25.6
Depreciation	25	1.4	1.5	0.9	1.1	1.6	1.3	1.2	1.3	1.6	1.8
	50	2.6	2.8	2.5	2.9	2.6	2.7	2.3	2.5	2.6	3.0
	75	4.1	4.8	5.3	5.7	3.8	4.5	3.7	4.4	4.3	4.9
Annual result	25	- 1.4	- 2.7	- 1.2	0.8	- 2.2	- 2.7	- 0.9	- 3.0	- 1.1	- 2.8
	50	1.3	0.8	2.4	3.7	1.2	1.1	1.6	0.7	1.1	0.2
	75	3.6	3.4	5.6	10.9	4.3	3.9	3.5	3.6	3.1	2.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	15.5	16.0	9.4	9.2	11.4	10.4	12.7	12.7	20.0	19.7
	50	29.5	29.2	26.6	22.3	31.3	30.2	28.2	27.4	31.0	30.4
	75	42.7	43.3	42.4	50.9	41.0	43.3	44.6	44.1	42.6	42.2
Inventories	25	16.7	15.5	7.9	5.4	12.5	11.4	18.3	17.6	17.4	17.5
	50	28.4	25.6	18.9	12.4	25.6	24.0	31.6	27.7	28.2	26.2
	75	42.0	39.9	37.7	33.4	45.1	41.5	43.3	41.5	40.1	37.0
Equity	25	16.8	17.7	8.2	10.6	17.5	22.5	21.0	19.5	16.2	16.5
	50	37.0	37.9	22.7	31.4	43.9	40.9	41.1	41.2	34.7	35.0
	75	57.9	58.8	51.3	54.4	59.9	62.1	63.2	62.1	49.9	53.3
Short-term liabilities	25	16.9	15.3	22.5	16.9	16.3	13.1	14.7	13.6	18.6	18.7
	50	33.0	28.9	45.2	36.8	30.9	24.6	29.7	28.1	34.1	32.3
	75	53.4	52.9	72.5	57.0	54.9	47.3	52.3	51.9	52.0	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	6.3	5.8	6.5	8.7	17.0	16.8	4.4	3.8	5.0	4.6
	75	24.2	23.7	34.7	26.2	35.5	40.5	22.5	21.8	19.6	20.1
		Percentage of sales									
Annual result before taxes on income	25	- 1.4	- 2.7	- 1.2	1.0	- 2.0	- 2.7	- 0.8	- 3.0	- 1.0	- 2.8
	50	1.7	1.1	2.8	4.5	1.4	1.6	1.9	1.1	1.4	0.4
	75	4.6	4.3	8.7	12.9	6.1	4.5	5.1	5.1	3.4	2.6
Annual result and depreciation	25	1.2	0.6	1.8	4.0	0.2	- 0.1	1.4	0.1	1.2	0.8
	50	4.0	4.1	7.0	9.4	3.6	4.4	4.0	4.2	4.0	3.2
	75	8.1	7.7	12.7	17.0	9.1	8.1	8.1	8.0	7.2	6.6
Trade receivables	25	2.5	2.4	3.5	1.8	3.2	2.8	2.6	2.4	1.6	2.1
	50	5.5	5.1	6.2	6.9	6.0	4.8	5.4	5.0	4.8	5.1
	75	9.1	9.3	8.3	10.4	9.1	8.4	9.0	8.9	9.5	10.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	- 0.9	- 2.6	0.3	3.9	- 2.1	- 2.5	- 0.8	- 4.9	- 0.8	- 2.7
	50	3.8	2.8	5.9	7.3	3.9	3.5	4.0	2.3	3.0	2.0
	75	8.2	7.5	14.1	19.2	9.0	8.4	8.1	8.2	7.2	5.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	1.1	- 1.4	- 21.1	- 0.6	- 6.5	- 6.7	1.4	- 5.0	4.9	1.8
	50	13.3	11.4	7.7	13.6	11.6	10.9	14.9	12.9	13.4	9.5
	75	27.7	29.0	28.1	62.9	30.9	28.5	27.8	31.4	26.7	25.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	101.6	100.6	79.5	92.2	99.4	120.6	114.8	107.6	97.5	93.9
	50	147.5	150.2	140.3	151.0	160.3	178.2	158.1	167.9	131.1	135.9
	75	246.5	263.3	333.6	490.3	290.6	317.2	305.6	297.8	193.3	194.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	44.6	47.3	40.3	37.9	46.0	63.7	43.7	45.6	46.4	46.3
	50	83.1	96.3	84.7	109.2	105.1	139.4	81.1	94.0	81.5	87.9
	75	196.0	220.3	168.7	289.1	262.7	244.4	278.0	290.4	164.6	174.5
		Percentage of cost of materials									
Trade payables	25	4.1	3.8	7.2	7.6	4.6	3.4	4.1	4.1	3.5	3.6
	50	7.2	7.0	17.9	15.3	8.3	6.6	7.1	6.7	6.8	7.0
	75	12.0	12.0	37.2	31.8	15.9	12.1	10.9	11.9	10.5	10.8

I. Enterprises by economic sector

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

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	100.0	97.4	98.4	99.0	100.2	99.2	100.1	99.2	100.0
Change in finished goods	0.8	0.0	2.6	1.6	1.0	- 0.2	0.8	- 0.1	0.8	0.0
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.3	0.3
Other income	2.7	3.3	3.4	4.1	2.2	2.8	1.9	2.0	3.2	3.9
of which: Income from long-term equity investments	0.5	0.9	0.0	0.0	0.2	0.2	0.2	0.2	0.7	1.4
Total income	103.0	103.5	103.5	104.2	102.3	102.9	102.1	102.2	103.5	104.2
Expenses										
Cost of materials	53.7	52.6	33.7	34.4	43.1	42.3	51.8	50.7	56.3	55.1
Personnel expenses	26.6	27.2	40.2	39.7	34.0	34.7	28.3	29.0	24.6	25.1
Depreciation	3.8	4.1	4.6	4.7	3.7	4.1	3.5	3.8	3.9	4.2
of which: Depreciation of tangible fixed assets	3.3	3.6	4.4	4.7	3.6	4.0	3.2	3.5	3.2	3.5
Interest and similar expenses	0.9	1.0	1.0	1.1	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	14.7	15.4	19.1	19.0	16.8	17.6	14.4	15.0	14.4	15.2
Total expenses before taxes on income	99.8	100.3	98.7	99.0	98.4	99.6	98.8	99.2	100.4	100.9
Annual result before taxes on income	3.2	3.2	4.8	5.2	3.9	3.3	3.3	3.0	3.1	3.3
Taxes on income	0.8	0.8	1.1	1.2	1.1	1.1	1.0	1.0	0.6	0.7
Annual result	2.5	2.4	3.7	4.0	2.8	2.2	2.3	2.0	2.5	2.6
Profit and loss transfers (parent company)	0.2	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.3	0.1
Profit and loss transfers (subsidiary)	0.9	0.7	0.2	0.2	0.2	0.3	0.3	0.2	1.2	0.9
Profit for the year	1.8	1.8	3.5	3.8	2.7	2.0	2.0	1.9	1.6	1.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.1	0.5	0.4	0.5	0.6	0.8	0.8	1.1	1.3
Tangible fixed assets	24.7	24.3	40.6	39.7	33.9	32.9	27.2	26.6	22.5	22.3
of which: Land and buildings	9.0	9.0	16.6	15.9	12.4	12.4	9.7	9.7	8.2	8.2
Inventories	29.8	28.9	25.0	25.0	29.1	28.3	33.4	32.2	28.5	27.7
of which: Finished goods and merchandise	7.1	6.6	6.0	5.9	6.6	6.2	7.7	7.2	6.9	6.5
Cash	6.7	8.3	11.9	13.4	10.9	13.6	9.2	11.2	5.2	6.5
Receivables	27.6	27.1	19.5	18.5	21.1	20.1	24.5	23.8	29.7	29.2
Short-term	25.6	24.9	18.9	17.7	20.0	19.2	22.5	21.7	27.5	26.9
of which:										
Trade receivables	8.8	8.2	10.3	8.6	10.9	9.7	11.8	10.7	7.4	7.1
Receivables from affiliated companies	14.5	14.4	4.5	4.9	5.9	6.3	8.1	8.4	18.1	17.8
Long-term	2.0	2.1	0.6	0.8	1.1	0.9	1.9	2.1	2.2	2.3
of which: Loans to affiliated companies	1.6	1.7	0.0	0.2	0.6	0.5	1.3	1.5	1.9	1.9
Securities	1.5	1.5	0.3	0.2	1.0	1.0	0.8	0.9	1.9	1.9
Other long-term equity investments	8.4	8.5	1.7	2.2	3.0	3.2	4.0	4.1	10.8	10.9
of which: Goodwill	0.3	0.2	0.4	0.4	0.2	0.3	0.4	0.3	0.2	0.2
Capital										
Equity	34.7	34.8	30.9	30.7	38.2	38.1	38.7	39.6	32.7	32.6
Liabilities	53.3	52.5	63.0	63.1	54.6	54.7	51.6	50.3	53.7	52.9
Short-term	41.5	41.0	42.6	39.2	39.7	38.3	40.9	38.7	41.8	42.2
of which:										
Liabilities to banks	5.3	4.8	10.8	9.3	8.1	6.9	7.5	6.4	4.0	3.8
Trade payables	5.9	5.3	7.3	5.9	6.6	5.3	6.3	5.7	5.7	5.2
Liabilities to affiliated companies	14.5	14.4	7.2	5.4	9.9	10.3	11.7	11.4	16.1	16.2
Long-term	11.8	11.5	20.4	23.9	14.8	16.4	10.7	11.6	11.8	10.8
of which:										
Liabilities to banks	7.2	6.8	15.5	19.9	9.7	11.6	7.0	7.7	6.9	5.8
Liabilities to affiliated companies	3.3	3.1	3.0	2.6	3.8	3.6	2.5	2.6	3.6	3.3
Provisions	12.0	12.7	6.0	6.1	7.2	7.1	9.7	10.0	13.5	14.4
of which: Provisions for pensions	5.5	5.8	1.6	1.5	2.1	2.2	3.8	4.0	6.7	6.9
Other ratios	Percentage of sales									
Annual result before taxes on income	3.3	3.2	4.9	5.3	4.0	3.3	3.3	3.0	3.1	3.3
Annual result and depreciation	6.3	6.5	8.5	8.9	6.6	6.3	5.8	5.8	6.5	6.8
Trade receivables	7.0	7.0	7.6	6.9	7.5	7.3	8.2	8.1	6.3	6.5
	Percentage of the balance sheet total									
Sales	126.7	116.5	135.3	124.2	145.1	132.8	144.0	132.2	117.7	108.4
Annual result and interest paid	4.4	4.0	6.6	6.4	5.2	4.0	4.4	3.6	4.3	4.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.6	13.2	20.0	19.8	18.8	17.3	16.0	15.5	12.3	12.1
	Percentage of fixed assets									
Long-term equity and liabilities	140.5	142.0	121.8	129.8	140.3	148.1	155.5	162.7	135.3	134.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	79.2	83.3	72.6	79.7	78.5	86.2	78.6	86.6	79.6	81.8
Cash resources, short-term receivables and inventories	151.1	153.9	131.2	143.4	151.8	160.0	160.1	170.0	147.8	147.5
	Percentage of cost of materials									
Trade payables	8.6	8.7	15.5	13.5	10.5	9.5	8.4	8.5	8.5	8.7
Memo item:										
Balance sheet total in € billion	51.68	51.99	0.41	0.44	3.55	3.62	13.72	13.73	34.00	34.21
Sales in € billion	65.50	60.60	0.55	0.54	5.16	4.81	19.76	18.14	40.04	37.10
Number of enterprises	2 554	2 554	495	495	963	963	807	807	289	289

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	31.8	30.9	19.5	18.3	30.0	29.2	40.1	38.5	45.0	44.7
	50	44.3	43.2	30.7	29.7	41.2	40.1	50.8	49.6	54.9	54.0
	75	56.4	55.0	42.7	42.5	52.5	50.8	61.4	60.0	65.3	64.5
Personnel expenses	25	23.7	24.2	30.9	31.6	26.5	27.6	20.9	21.4	18.1	17.9
	50	32.6	33.6	40.3	41.0	35.2	36.3	29.2	29.7	25.0	26.0
	75	40.9	42.4	49.3	50.5	43.0	44.4	36.6	38.1	32.2	33.0
Depreciation	25	1.4	1.5	1.4	1.4	1.3	1.5	1.5	1.5	1.6	1.9
	50	2.7	3.0	3.0	3.2	2.6	2.9	2.6	3.0	2.9	3.3
	75	4.7	5.4	5.5	6.0	4.8	5.5	4.4	5.0	4.9	5.1
Annual result	25	0.3	- 0.1	0.1	0.3	0.5	- 0.6	0.3	- 0.1	0.1	- 0.2
	50	2.4	2.6	2.9	3.4	2.4	2.4	2.3	2.5	2.2	2.5
	75	5.8	6.3	7.6	8.7	6.0	6.0	5.0	5.7	5.3	6.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	11.0	10.5	9.0	10.3	10.0	9.7	11.8	11.3	13.2	12.7
	50	25.6	25.1	26.5	25.8	25.2	24.2	26.0	25.6	25.2	25.6
	75	45.4	44.7	54.2	51.3	47.7	48.0	41.6	40.7	41.0	41.5
Inventories	25	14.0	12.9	4.4	4.2	12.5	11.4	20.3	18.4	19.0	18.0
	50	27.7	25.7	16.5	14.8	27.0	25.2	32.9	31.4	27.0	25.8
	75	45.2	42.4	37.8	34.0	46.4	43.7	46.3	44.7	42.0	37.2
Equity	25	13.7	15.2	6.8	8.8	14.0	14.9	18.1	19.4	17.0	18.4
	50	32.8	33.7	26.6	27.9	32.8	34.1	35.4	37.4	32.9	33.6
	75	56.5	58.1	57.7	61.2	57.6	58.3	54.8	57.5	53.8	55.5
Short-term liabilities	25	18.6	16.0	17.4	13.2	17.9	15.1	19.5	18.1	20.8	17.9
	50	38.9	34.2	39.8	30.1	38.2	34.0	40.1	35.8	37.0	35.0
	75	62.2	57.0	64.7	56.2	62.5	58.3	61.5	55.6	57.6	54.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	10.4	10.0	15.1	15.9	10.2	10.6	10.5	9.2	2.6	1.8
	75	29.7	30.8	41.1	47.2	29.2	31.8	28.8	28.9	21.1	18.0
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.0	0.2	0.4	0.7	- 0.5	0.4	0.0	0.2	0.0
	50	3.3	3.3	4.0	4.4	3.3	3.1	3.2	3.2	2.9	3.1
	75	7.8	8.0	9.4	10.7	8.0	7.9	6.9	7.3	6.4	7.4
Annual result and depreciation	25	3.1	2.8	3.5	3.9	3.2	2.4	2.9	2.7	3.0	3.1
	50	6.8	6.7	8.1	8.6	7.0	6.6	6.2	6.2	6.3	6.8
	75	12.0	12.1	15.5	16.2	12.3	12.3	10.4	10.7	10.4	11.2
Trade receivables	25	3.5	3.2	3.2	2.4	3.6	3.3	4.1	3.7	2.7	3.0
	50	6.6	6.0	5.9	5.1	6.5	5.8	7.1	6.9	6.2	6.1
	75	10.4	10.0	10.0	9.2	9.8	9.3	11.1	10.7	10.0	10.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	0.8	1.5	1.6	2.0	0.4	1.5	0.8	1.4	0.4
	50	5.4	5.3	6.7	6.7	5.6	5.2	4.9	4.6	4.8	5.0
	75	11.2	11.6	14.7	16.1	11.0	11.1	9.9	10.0	9.7	10.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.5	1.9	1.3	0.4	4.5	- 1.3	5.5	3.9	6.8	3.8
	50	16.5	15.7	15.6	16.5	17.3	13.9	15.9	16.1	16.0	17.7
	75	38.6	40.4	41.3	45.3	40.3	40.7	36.7	39.1	34.2	38.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.1	106.0	80.5	93.9	102.5	107.8	110.9	115.2	98.6	97.6
	50	158.6	169.4	147.5	164.2	163.9	173.5	161.8	174.4	146.1	148.3
	75	297.1	322.1	335.7	386.3	337.0	357.9	266.1	282.8	219.6	233.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	40.5	46.2	39.9	47.6	39.9	44.5	40.3	45.6	46.4	50.7
	50	80.8	92.4	91.1	110.6	81.1	92.3	77.0	86.0	79.9	86.5
	75	188.2	237.9	224.9	350.0	197.5	241.6	169.6	199.6	166.3	181.0
		Percentage of cost of materials									
Trade payables	25	4.1	3.9	3.9	3.4	4.1	3.9	4.0	3.9	4.6	4.2
	50	7.8	7.5	10.0	8.2	7.9	7.7	7.2	7.2	7.1	7.2
	75	13.8	13.3	22.1	18.0	13.9	13.7	11.9	11.6	11.0	11.5

I. Enterprises by economic sector

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

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.3	99.6	97.6	95.5	98.7	100.1	98.9	99.9	99.4	99.6
Change in finished goods	0.7	0.4	2.4	4.5	1.3	- 0.1	1.1	0.1	0.6	0.4
Interest and similar income	0.8	0.8	0.1	0.2	0.2	0.2	0.2	0.2	0.9	0.9
Other income	19.7	13.8	4.6	5.0	3.1	3.4	3.6	3.5	21.8	15.3
of which: Income from long-term equity investments	4.6	7.3	0.1	0.2	0.1	0.2	0.8	0.6	5.1	8.3
Total income	120.5	114.7	104.7	105.2	103.3	103.5	103.8	103.6	122.7	116.2
Expenses										
Cost of materials	53.4	52.2	34.3	35.1	43.5	44.2	47.2	46.9	54.3	53.0
Personnel expenses	27.1	27.9	42.9	41.8	34.5	34.7	30.4	31.3	26.5	27.4
Depreciation	3.4	5.4	3.7	3.6	2.9	2.9	3.3	3.4	3.4	5.7
of which: Depreciation of tangible fixed assets	3.0	3.0	3.7	3.6	2.5	2.7	3.0	3.3	3.0	3.0
Interest and similar expenses	3.0	3.2	1.1	1.1	0.8	0.8	0.8	0.9	3.3	3.6
Operating taxes	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.0
Other expenses	14.9	18.1	19.3	18.6	14.8	14.9	14.6	14.7	14.9	18.5
Total expenses before taxes on income	101.8	106.9	101.3	100.3	96.6	97.6	96.4	97.2	102.6	108.2
Annual result before taxes on income	18.6	7.8	3.4	5.0	6.7	6.0	7.4	6.4	20.2	8.0
Taxes on income	2.6	0.9	1.7	1.5	2.0	1.8	1.9	1.6	2.7	0.7
Annual result	16.1	6.9	1.7	3.5	4.8	4.1	5.4	4.8	17.5	7.2
Profit and loss transfers (parent company)	0.4	2.8	0.8	1.1	0.0	- 0.1	0.1	0.0	0.5	3.2
Profit and loss transfers (subsidiary)	1.5	0.9	0.8	1.0	0.5	0.3	1.3	1.7	1.5	0.8
Profit for the year	15.0	8.8	1.7	3.7	4.3	3.8	4.2	3.1	16.5	9.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.6	2.7	2.4	1.2	1.8	1.5	1.5	0.7	0.5
Tangible fixed assets	6.3	5.8	28.9	26.3	19.2	19.0	20.2	19.6	5.6	5.1
of which: Land and buildings	2.1	2.1	13.2	12.6	10.1	10.0	9.0	9.1	1.8	1.7
Inventories	11.6	7.8	23.6	26.3	32.4	30.9	28.2	27.6	10.8	6.8
of which: Finished goods and merchandise	5.4	2.4	12.7	11.8	10.3	10.2	6.4	6.2	5.3	2.2
Cash	5.4	7.9	15.7	20.5	15.4	18.5	12.6	14.2	5.0	7.6
Receivables	24.3	23.0	25.6	21.4	25.6	23.9	29.2	28.3	24.1	22.7
Short-term	21.6	19.7	23.9	20.3	25.1	23.4	27.7	26.2	21.3	19.4
of which:										
Trade receivables	4.1	3.7	13.5	9.9	13.9	12.2	12.0	10.8	3.7	3.3
Receivables from affiliated companies	16.2	14.2	6.1	5.6	8.2	8.5	13.1	13.1	16.4	14.3
Long-term	2.7	3.2	1.7	1.1	0.5	0.5	1.6	2.1	2.8	3.3
of which: Loans to affiliated companies	2.5	3.0	1.6	1.1	0.2	0.1	1.4	1.8	2.6	3.0
Securities	6.1	4.9	0.0	0.0	2.2	1.8	1.7	1.9	6.3	5.1
Other long-term equity investments	45.1	49.6	2.8	2.4	3.4	3.7	5.9	6.4	47.1	51.8
of which: Goodwill	0.2	0.2	1.6	1.3	0.7	0.6	0.6	0.5	0.2	0.2
Capital										
Equity	35.3	28.9	38.0	39.4	49.4	49.6	47.9	47.4	34.7	27.9
Liabilities	47.6	55.1	54.4	52.8	39.7	39.8	39.0	39.6	48.0	55.9
Short-term	38.2	42.1	31.7	33.2	26.6	24.5	29.8	30.4	38.7	42.8
of which:										
Liabilities to banks	0.8	0.7	5.2	7.3	6.9	5.4	5.2	4.2	0.6	0.6
Trade payables	2.8	2.7	6.9	5.2	5.4	5.1	5.2	4.4	2.7	2.6
Liabilities to affiliated companies	26.3	35.6	9.1	6.9	5.6	5.3	12.0	13.5	27.0	36.8
Long-term	9.4	12.9	22.7	19.6	13.1	15.3	9.2	9.2	9.4	13.1
of which:										
Liabilities to banks	1.2	1.4	14.0	14.1	6.6	8.5	5.0	5.2	1.0	1.1
Liabilities to affiliated companies	7.2	8.2	5.2	4.6	4.6	5.2	3.6	3.4	7.4	8.4
Provisions	16.6	15.6	7.1	7.3	10.4	10.2	12.2	12.4	16.9	15.8
of which: Provisions for pensions	10.2	10.0	0.8	1.1	3.7	3.6	4.3	4.5	10.5	10.3
Other ratios	Percentage of sales									
Annual result before taxes on income	18.8	7.8	3.5	5.2	6.8	6.0	7.5	6.4	20.3	8.0
Annual result and depreciation	19.6	12.4	5.5	7.4	7.8	7.0	8.8	8.2	21.1	13.0
Trade receivables	8.2	8.1	10.2	8.0	10.2	9.7	9.8	9.4	7.9	7.9
	Percentage of the balance sheet total									
Sales	50.5	45.2	132.7	123.3	136.3	125.7	122.8	115.2	46.8	41.6
Annual result and interest paid	9.7	4.6	3.7	5.8	7.7	6.2	7.8	6.5	9.8	4.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.7	8.9	15.8	22.9	30.1	27.6	27.5	24.8	16.4	8.4
	Percentage of fixed assets									
Long-term equity and liabilities	92.6	82.6	170.6	186.8	260.5	263.0	203.3	197.6	89.8	79.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	75.1	69.1	125.0	122.8	156.1	173.3	137.4	134.4	72.7	66.6
Cash resources, short-term receivables and inventories	105.6	87.7	199.5	202.0	277.9	299.1	231.9	225.1	100.6	82.6
	Percentage of cost of materials									
Trade payables	10.4	11.2	14.8	11.5	8.9	9.3	8.8	8.2	10.6	11.6
Memo item:										
Balance sheet total in € billion	171.84	174.91	0.09	0.10	1.04	1.08	7.07	7.29	163.65	166.44
Sales in € billion	86.76	79.07	0.12	0.12	1.41	1.35	8.68	8.41	76.56	69.19
Number of enterprises	963	963	100	100	259	259	360	360	244	244

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	33.3	32.5	20.5	18.3	32.1	32.1	34.5	33.4	37.8	38.2
	50	44.6	44.3	29.9	31.5	41.8	41.6	46.1	45.0	48.2	47.1
	75	58.1	57.0	46.2	47.8	55.9	56.4	59.1	58.5	62.6	59.9
Personnel expenses	25	22.4	23.3	31.6	28.9	24.8	25.6	22.7	23.1	18.7	19.4
	50	31.2	32.5	41.5	42.1	35.0	35.9	30.0	31.6	25.5	27.6
	75	40.7	43.4	52.0	52.7	43.2	46.5	39.8	42.6	34.6	36.9
Depreciation	25	1.2	1.3	1.2	1.2	0.9	0.9	1.3	1.3	1.6	1.7
	50	2.2	2.4	2.5	2.1	1.7	1.9	2.4	2.5	2.5	2.9
	75	3.8	4.2	4.1	4.4	3.1	3.7	4.0	4.2	3.8	4.6
Annual result	25	0.9	0.4	0.0	0.8	1.0	0.5	1.5	0.5	0.6	0.2
	50	3.8	3.6	3.7	4.7	3.4	3.1	4.2	3.9	3.9	3.5
	75	8.8	8.6	10.6	9.6	7.4	8.4	8.9	9.0	9.3	8.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.6	4.2	2.3	2.1	3.4	3.1	5.1	5.0	6.7	6.6
	50	12.5	12.6	10.4	8.4	9.4	8.3	14.6	14.6	14.0	14.9
	75	26.9	26.7	28.6	28.1	23.4	23.4	28.8	29.2	26.7	25.9
Inventories	25	16.3	16.0	5.5	5.4	16.6	17.3	19.0	18.1	15.0	14.5
	50	28.0	27.3	21.9	21.6	35.7	33.1	30.4	29.2	23.3	22.7
	75	42.4	42.3	37.1	41.3	52.2	50.6	44.4	44.9	32.7	33.6
Equity	25	23.3	24.6	16.0	21.3	29.1	30.0	24.5	25.3	18.9	17.9
	50	44.2	44.7	38.0	37.9	46.9	47.5	46.1	46.4	38.9	40.9
	75	66.3	67.3	67.0	60.6	72.4	70.9	66.7	68.2	61.1	61.7
Short-term liabilities	25	12.4	11.6	13.3	17.0	10.5	10.2	11.6	11.6	14.1	11.8
	50	27.2	24.6	29.6	31.5	24.8	19.7	26.9	26.2	28.2	23.9
	75	49.2	45.2	54.1	52.2	45.9	42.7	48.8	47.1	51.8	45.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	1.8	1.1	1.7	3.9	5.3	6.2	2.2	0.4	0.0	0.0
	75	17.8	19.4	21.5	31.4	25.3	26.4	18.6	18.4	9.5	10.8
		Percentage of sales									
Annual result before taxes on income	25	1.3	0.7	0.3	1.0	1.3	0.8	1.8	0.7	1.0	0.5
	50	5.1	4.7	5.1	5.4	4.7	4.3	5.7	5.2	5.4	4.3
	75	11.4	11.0	14.6	11.1	10.2	11.0	11.8	11.2	11.3	10.5
Annual result and depreciation	25	3.6	3.1	2.0	3.1	3.3	2.7	4.1	3.2	3.8	3.1
	50	8.3	8.1	8.5	8.9	7.3	6.9	8.9	8.9	8.3	7.9
	75	14.7	14.4	16.3	15.3	13.5	14.2	14.6	15.2	15.3	14.3
Trade receivables	25	4.2	3.7	2.9	2.6	4.9	4.7	4.5	4.0	3.4	2.8
	50	8.0	7.5	7.6	5.4	7.9	7.7	8.6	7.9	7.6	7.4
	75	13.0	12.4	14.5	10.1	13.2	12.5	13.1	13.0	12.6	12.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.7	1.9	1.5	3.0	3.3	1.8	2.8	1.9	2.3	1.4
	50	7.2	6.2	8.4	8.3	7.3	5.8	7.1	6.0	6.9	6.1
	75	14.3	12.8	21.8	15.0	12.5	12.0	14.3	12.2	14.6	12.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.1	- 2.6	- 12.5	- 46.9	0.8	- 12.1	4.7	0.3	6.0	2.8
	50	20.8	16.6	16.3	10.1	19.3	13.4	22.4	21.0	19.2	15.9
	75	54.8	48.9	56.5	42.3	56.3	46.9	55.0	54.7	48.2	43.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	136.7	137.8	126.7	117.5	173.6	191.6	143.9	140.7	109.5	120.9
	50	251.4	255.3	262.9	242.9	402.0	393.6	240.7	241.2	198.9	211.1
	75	550.3	577.0	862.5	975.8	903.5	915.8	474.5	527.3	347.6	353.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	68.6	76.7	67.7	71.3	67.7	91.4	67.8	68.5	71.3	82.5
	50	140.1	159.4	145.1	139.5	159.8	193.5	133.7	142.1	137.5	163.1
	75	358.4	389.7	375.8	309.9	459.9	449.0	351.9	392.2	298.2	334.4
		Percentage of cost of materials									
Trade payables	25	4.3	4.0	3.5	4.0	4.5	3.6	4.2	4.0	4.5	4.3
	50	7.6	7.1	10.4	8.6	7.4	6.8	7.5	6.8	7.6	7.3
	75	12.6	12.3	18.5	18.1	12.3	12.7	12.3	11.7	12.4	11.3

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	97.7	97.6	98.8	100.0	97.3	99.9	99.3	101.0	97.4	97.1
Change in finished goods	2.3	2.4	1.2	0.0	2.7	0.1	0.7	- 1.0	2.6	2.9
Interest and similar income	0.3	0.2	0.0	0.0	0.1	0.1	0.1	0.1	0.3	0.2
Other income	3.8	4.0	3.7	4.7	1.9	2.4	2.0	2.6	4.2	4.2
of which: Income from long-term equity investments	1.1	1.1	0.0	0.0	0.1	0.1	0.3	0.3	1.2	1.3
Total income	104.1	104.2	103.8	104.7	102.0	102.5	102.1	102.8	104.5	104.4
Expenses										
Cost of materials	61.0	60.3	47.3	47.1	49.4	50.0	53.7	53.6	62.4	61.5
Personnel expenses	22.0	22.4	32.7	34.7	32.8	32.6	27.7	28.1	20.9	21.3
Depreciation	2.7	2.9	3.3	3.1	2.0	2.1	2.5	2.5	2.7	2.9
of which: Depreciation of tangible fixed assets	2.5	2.6	3.3	3.1	2.0	2.1	2.3	2.4	2.5	2.7
Interest and similar expenses	1.0	1.0	0.7	0.8	0.7	0.6	0.6	0.6	1.0	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	13.7	14.1	15.8	16.5	13.1	12.7	13.5	13.5	13.7	14.2
Total expenses before taxes on income	100.3	100.7	99.9	102.3	98.1	98.1	98.0	98.3	100.7	101.1
Annual result before taxes on income	3.8	3.5	3.9	2.4	3.9	4.4	4.1	4.5	3.8	3.3
Taxes on income	0.8	0.7	1.0	0.9	1.2	1.3	1.2	1.2	0.7	0.6
Annual result	3.0	2.8	2.9	1.5	2.7	3.1	3.0	3.3	3.0	2.7
Profit and loss transfers (parent company)	0.4	0.2	- 0.1	0.0	0.0	0.0	0.0	0.0	0.4	0.3
Profit and loss transfers (subsidiary)	1.8	1.0	0.0	0.0	0.0	- 0.2	0.3	0.1	2.1	1.2
Profit for the year	1.5	2.0	2.8	1.5	2.7	3.3	2.7	3.3	1.3	1.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.8	2.4	1.5	1.2	1.3	1.1	1.1	0.8	0.7
Tangible fixed assets	15.9	15.6	22.6	23.7	17.8	18.0	19.3	18.9	15.5	15.2
of which: Land and buildings	5.7	5.8	3.2	4.9	7.8	7.9	8.5	8.8	5.4	5.4
Inventories	25.6	26.1	30.1	28.3	36.5	36.1	31.7	28.8	24.7	25.6
of which: Finished goods and merchandise	5.4	4.8	9.4	9.6	9.3	9.2	8.1	7.4	5.0	4.5
Cash	5.8	7.4	16.3	18.5	12.8	15.0	10.3	14.0	5.2	6.6
Receivables	36.0	34.8	25.3	25.0	28.6	26.6	31.0	30.2	36.7	35.5
Short-term	33.6	32.2	25.1	25.0	28.0	26.0	29.4	28.8	34.2	32.7
of which:										
Trade receivables	8.3	7.3	16.7	16.1	17.1	16.1	14.2	13.1	7.5	6.5
Receivables from affiliated companies	23.4	22.8	4.6	5.0	8.3	7.3	13.1	13.2	24.9	24.2
Long-term	2.4	2.6	0.3	0.1	0.6	0.6	1.6	1.4	2.5	2.8
of which: Loans to affiliated companies	1.5	1.9	0.1	0.0	0.4	0.4	1.2	1.1	1.5	2.0
Securities	1.1	1.1	0.9	1.0	0.4	0.3	0.3	0.4	1.2	1.2
Other long-term equity investments	14.4	13.9	1.3	1.0	2.3	2.4	5.9	6.1	15.7	15.0
of which: Goodwill	1.8	1.7	0.9	0.7	0.1	0.1	0.2	0.2	2.1	1.9
Capital										
Equity	33.7	33.7	30.0	34.8	37.9	39.5	42.5	45.9	32.6	32.2
Liabilities	47.6	48.6	61.1	58.4	52.3	50.6	46.6	43.1	47.6	49.2
Short-term	41.2	41.5	40.7	41.9	42.3	39.8	38.1	34.4	41.5	42.4
of which:										
Liabilities to banks	2.0	2.4	8.7	9.4	8.7	6.9	5.9	5.1	1.4	2.1
Trade payables	6.7	5.9	10.3	8.9	8.0	7.8	6.3	5.5	6.7	5.9
Liabilities to affiliated companies	19.1	17.7	7.6	12.7	9.3	9.3	15.4	14.3	19.8	18.2
Long-term	6.4	7.1	20.4	16.5	10.0	10.8	8.4	8.7	6.1	6.8
of which:										
Liabilities to banks	3.3	3.3	8.2	8.8	6.1	7.1	4.5	5.8	3.2	3.0
Liabilities to affiliated companies	2.3	3.1	4.1	5.9	3.0	2.5	3.5	2.5	2.2	3.2
Provisions	18.2	17.3	8.7	6.7	9.7	9.8	10.8	10.9	19.3	18.2
of which: Provisions for pensions	8.9	8.6	1.7	0.5	2.8	2.6	3.6	3.8	9.6	9.3
Other ratios	Percentage of sales									
Annual result before taxes on income	3.9	3.6	3.9	2.4	4.0	4.4	4.2	4.4	3.9	3.4
Annual result and depreciation	5.8	5.8	6.2	4.7	4.9	5.2	5.5	5.8	5.9	5.8
Trade receivables	7.2	7.0	8.8	8.7	11.3	10.9	10.0	9.7	6.6	6.5
	Percentage of the balance sheet total									
Sales	116.1	105.0	190.2	184.8	150.4	148.3	142.6	135.8	112.3	100.7
Annual result and interest paid	4.7	4.1	7.0	4.2	5.2	5.6	5.2	5.3	4.7	3.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.2	10.3	22.1	18.4	14.8	16.9	16.6	19.4	10.7	9.5
	Percentage of fixed assets									
Long-term equity and liabilities	142.8	146.7	189.9	189.3	228.3	235.1	195.1	210.9	137.0	139.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	96.5	96.3	101.8	103.6	96.6	103.1	104.8	125.3	95.6	93.4
Cash resources, short-term receivables and inventories	158.7	159.1	175.7	171.2	182.8	193.6	187.9	209.2	155.1	153.9
	Percentage of cost of materials									
Trade payables	9.2	9.1	11.4	10.2	10.5	10.5	8.2	7.7	9.3	9.3
Memo item										
Balance sheet total in € billion	39.11	41.31	0.04	0.04	0.60	0.63	4.07	4.17	34.40	36.47
Sales in € billion	45.39	43.38	0.08	0.08	0.90	0.93	5.80	5.66	38.61	36.71
Number of enterprises	655	655	73	73	166	166	230	230	186	186

I. Enterprises by economic sector

cont'd: 4.n) Manufacture of electrical 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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	42.0	40.8	31.9	34.3	40.2	39.1	42.4	40.9	45.7	44.2
	50	52.7	51.9	48.1	49.0	49.7	49.1	53.1	53.3	55.9	55.4
	75	63.2	61.9	60.0	58.3	57.6	57.3	64.0	63.4	68.9	69.7
Personnel expenses	25	20.1	20.3	19.1	20.2	25.7	26.1	20.5	20.8	16.2	16.2
	50	28.4	29.2	31.5	31.7	32.5	33.8	28.4	29.7	24.3	24.2
	75	37.4	38.2	42.7	46.0	40.6	42.4	37.3	37.5	31.3	32.9
Depreciation	25	0.9	1.0	0.8	0.8	0.8	0.9	0.9	1.0	1.3	1.4
	50	1.8	2.0	1.8	2.0	1.6	1.4	1.8	2.0	2.1	2.3
	75	3.1	3.4	3.2	3.8	2.5	2.7	3.1	3.4	3.3	3.5
Annual result	25	0.4	0.3	0.1	- 0.3	0.2	0.6	0.7	0.5	0.0	0.2
	50	2.9	2.9	3.0	3.3	2.4	3.0	2.9	2.4	3.1	3.1
	75	6.3	7.1	6.8	8.0	5.5	5.6	6.3	6.6	6.8	7.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.3	5.0	3.2	4.4	4.0	3.4	5.5	5.4	7.5	7.0
	50	12.0	13.0	10.1	8.8	9.8	11.5	14.1	14.2	14.3	14.1
	75	26.8	25.6	23.6	23.6	24.6	23.7	27.9	26.8	27.2	26.5
Inventories	25	18.8	16.9	16.2	9.6	22.8	20.6	20.4	19.8	15.8	14.3
	50	30.4	28.9	27.6	26.0	36.5	38.2	34.2	31.3	23.7	22.8
	75	46.4	43.4	52.1	50.2	54.9	51.9	45.2	42.3	35.9	35.0
Equity	25	17.2	18.2	5.5	5.4	12.6	15.4	20.7	23.1	19.1	18.2
	50	36.8	38.9	29.4	35.3	37.8	37.6	39.8	42.8	34.5	35.3
	75	58.0	62.0	56.8	69.5	62.3	60.5	60.3	64.5	51.6	53.2
Short-term liabilities	25	17.2	15.0	23.5	14.8	18.0	16.8	17.1	14.4	16.4	14.5
	50	34.5	31.4	47.3	31.8	35.4	33.5	34.7	28.9	30.6	29.0
	75	57.1	54.5	74.3	62.5	58.2	55.4	57.7	53.6	50.2	51.6
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	1.3	1.2	0.4	2.8	4.8	5.5	2.8	2.6	0.0	0.0
	75	17.5	18.6	22.1	27.3	21.9	22.1	17.5	20.5	6.6	8.7
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.5	0.3	- 0.3	0.4	1.0	1.0	0.6	0.1	0.2
	50	3.7	3.7	3.5	4.2	3.3	4.0	4.1	3.3	3.5	3.8
	75	8.4	8.9	7.8	8.8	7.9	8.5	8.6	8.9	9.3	9.0
Annual result and depreciation	25	2.4	2.5	1.4	1.3	2.3	2.3	2.7	2.7	2.4	2.8
	50	5.8	6.1	5.5	6.0	5.6	5.9	6.0	6.0	5.7	6.5
	75	11.3	11.3	11.9	12.1	10.2	10.4	11.0	11.3	11.8	11.4
Trade receivables	25	4.5	3.7	4.0	3.3	4.9	4.0	5.3	5.0	3.3	2.6
	50	8.0	7.9	6.3	6.7	8.5	8.2	8.6	8.8	7.2	6.7
	75	12.0	12.6	10.0	11.9	13.3	13.0	12.5	12.7	11.2	11.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	1.4	1.5	0.0	2.0	1.6	2.2	1.7	1.5	1.2
	50	6.0	5.9	6.4	6.9	5.4	5.9	5.7	5.2	6.7	6.2
	75	11.7	11.8	16.1	17.7	12.1	12.4	10.7	10.2	11.2	10.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.2	2.0	0.5	1.0	1.3	- 1.9	5.6	4.1	2.1	3.2
	50	15.2	15.4	13.0	19.2	13.5	14.2	17.7	19.2	15.1	14.5
	75	38.8	42.4	52.2	44.1	38.8	51.5	43.3	46.0	30.9	32.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	133.7	136.6	74.2	121.9	165.6	178.8	133.4	136.6	122.3	116.7
	50	232.0	246.2	287.6	283.5	309.8	344.4	237.5	255.3	201.8	189.1
	75	515.4	536.3	651.2	687.7	761.8	833.1	534.2	572.0	359.7	345.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	54.3	64.0	37.3	53.1	49.6	52.7	53.0	61.9	73.2	81.4
	50	113.6	128.2	108.8	119.6	100.8	122.0	109.3	125.7	134.8	143.6
	75	260.7	316.6	248.8	352.0	265.8	311.8	232.4	342.4	270.2	282.2
		Percentage of cost of materials									
Trade payables	25	3.6	3.6	3.8	3.6	4.2	3.6	3.3	3.4	3.6	3.6
	50	6.9	6.7	8.1	8.3	6.9	7.4	7.0	6.0	6.2	6.7
	75	12.6	11.4	16.7	14.7	13.6	13.8	12.0	9.5	11.0	10.9

I. Enterprises by economic sector

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

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.1	100.2	98.0	97.4	97.2	98.3	100.2	100.0	100.2	100.4
Change in finished goods	- 0.1	- 0.2	2.0	2.6	2.8	1.7	- 0.2	0.0	- 0.2	- 0.4
Interest and similar income	0.2	0.4	0.1	0.2	0.1	0.1	0.2	0.2	0.3	0.4
Other income	3.6	4.1	3.2	5.1	2.2	2.9	2.2	2.7	3.8	4.4
of which: Income from long-term equity investments	1.1	0.9	0.0	0.0	0.1	0.1	0.3	0.2	1.2	1.1
Total income	103.8	104.5	103.3	105.3	102.3	103.1	102.4	102.9	104.1	104.8
Expenses										
Cost of materials	55.1	54.3	38.3	41.1	45.8	45.5	49.4	48.9	56.4	55.6
Personnel expenses	25.7	27.1	38.6	38.0	34.2	35.2	31.0	32.5	24.4	25.8
Depreciation	2.8	3.3	3.3	3.4	2.5	2.8	2.7	3.1	2.9	3.3
of which: Depreciation of tangible fixed assets	2.4	2.8	3.3	3.3	2.4	2.7	2.4	2.8	2.4	2.8
Interest and similar expenses	1.4	1.8	1.0	1.0	0.7	0.7	0.8	0.9	1.5	2.0
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0
Other expenses	15.2	16.0	18.8	18.1	14.9	14.9	14.7	14.8	15.2	16.3
Total expenses before taxes on income	100.2	102.5	100.2	101.6	98.1	99.2	98.7	100.2	100.6	103.0
Annual result before taxes on income	3.6	2.0	3.1	3.6	4.2	3.8	3.7	2.7	3.5	1.8
Taxes on income	1.1	1.0	1.1	1.5	1.1	1.1	1.1	1.2	1.1	1.0
Annual result	2.5	1.0	2.0	2.1	3.0	2.7	2.7	1.5	2.5	0.8
Profit and loss transfers (parent company)	0.1	0.6	0.1	0.2	0.0	0.0	0.2	0.1	0.1	0.8
Profit and loss transfers (subsidiary)	1.2	0.7	0.3	0.1	0.3	0.2	0.5	0.1	1.4	0.8
Profit for the year	1.4	1.0	1.8	2.2	2.8	2.5	2.4	1.5	1.2	0.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.9	1.1	0.9	0.8	0.8	1.0	1.0	0.9	0.9
Tangible fixed assets	12.8	12.6	26.8	24.8	19.9	19.7	17.7	17.3	12.0	11.9
of which: Land and buildings	5.8	5.9	12.7	12.2	8.4	8.6	8.1	8.1	5.5	5.5
Inventories	25.7	24.5	28.8	30.5	38.9	38.4	36.5	35.5	24.1	22.8
of which: Finished goods and merchandise	4.7	4.6	8.4	8.4	7.0	6.6	5.4	5.4	4.5	4.5
Cash	6.7	8.0	13.4	16.7	12.7	15.1	11.1	13.2	6.0	7.2
Receivables	27.6	26.2	27.7	25.1	23.9	21.7	28.1	26.9	27.5	26.2
Short-term	25.4	23.8	27.1	23.5	22.9	20.8	26.4	25.3	25.4	23.7
of which:										
Trade receivables	8.1	7.5	14.5	12.1	14.6	12.1	13.9	11.9	7.3	6.8
Receivables from affiliated companies	15.6	14.2	8.0	7.5	5.3	5.6	10.1	10.9	16.5	14.8
Long-term	2.1	2.4	0.6	1.6	0.9	0.9	1.8	1.6	2.2	2.5
of which: Loans to affiliated companies	1.6	2.0	0.2	1.2	0.5	0.6	1.1	1.0	1.7	2.2
Securities	2.7	0.9	0.7	0.5	1.0	1.0	1.2	1.3	3.0	0.9
Other long-term equity investments	23.2	26.5	1.0	1.0	2.4	3.0	4.0	4.3	26.2	29.8
of which: Goodwill	0.4	0.4	0.3	0.3	0.5	0.9	0.5	0.5	0.4	0.3
Capital										
Equity	29.7	29.0	33.0	32.4	38.4	38.8	35.9	37.1	28.7	27.8
Liabilities	54.8	54.4	60.3	60.7	52.7	52.8	52.1	50.7	55.1	54.9
Short-term	37.1	34.3	43.0	42.3	43.1	41.7	43.7	42.2	36.1	33.1
of which:										
Liabilities to banks	2.4	1.9	11.1	9.1	7.1	6.2	5.3	5.0	1.9	1.4
Trade payables	5.0	4.3	7.6	6.8	6.2	5.3	5.7	4.7	4.9	4.2
Liabilities to affiliated companies	16.1	14.5	7.7	6.7	7.4	6.9	13.0	12.4	16.7	14.9
Long-term	17.7	20.2	17.3	18.4	9.6	11.1	8.4	8.5	19.0	21.9
of which:										
Liabilities to banks	4.3	5.6	11.7	14.1	6.1	7.7	4.2	4.8	4.2	5.6
Liabilities to affiliated companies	12.8	14.0	4.5	3.4	2.1	1.9	3.6	3.1	14.3	15.7
Provisions	15.3	16.3	6.7	6.8	8.8	8.2	11.9	12.1	15.9	17.0
of which: Provisions for pensions	7.3	8.1	1.5	1.8	2.7	2.5	3.9	4.0	7.8	8.7
Other ratios	Percentage of sales									
Annual result before taxes on income	3.6	2.0	3.2	3.7	4.3	3.9	3.7	2.7	3.5	1.8
Annual result and depreciation	5.4	4.2	5.4	5.7	5.6	5.6	5.3	4.6	5.4	4.1
Trade receivables	8.5	8.8	11.0	9.8	10.6	9.8	10.8	10.3	8.0	8.4
	Percentage of the balance sheet total									
Sales	95.5	85.4	131.7	123.7	138.2	124.0	128.5	116.2	90.4	80.6
Annual result and interest paid	3.8	2.3	4.0	3.9	5.3	4.3	4.5	2.8	3.6	2.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.1	5.7	13.4	13.8	16.0	15.1	12.9	10.7	7.4	5.1
	Percentage of fixed assets									
Long-term equity and liabilities	136.9	133.6	176.0	185.9	206.1	210.5	192.9	200.0	131.8	128.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	91.7	94.3	95.9	96.1	83.6	87.0	87.2	92.9	92.6	94.7
Cash resources, short-term receivables and inventories	161.0	165.7	162.8	168.1	173.8	179.0	170.7	177.1	159.2	163.5
	Percentage of cost of materials									
Trade payables	9.5	9.3	14.8	13.1	9.5	9.2	9.0	8.2	9.6	9.5
Memo item:										
Balance sheet total in € billion	173.24	175.98	0.21	0.22	2.85	2.98	19.60	19.64	150.58	153.14
Sales in € billion	165.47	150.23	0.27	0.27	3.94	3.70	25.19	22.83	136.07	123.42
Number of enterprises	2 526	2 526	242	242	694	694	971	971	619	619

I. Enterprises by economic sector

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

		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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	37.9	37.5	27.0	27.1	34.0	33.4	39.8	38.7	44.1	42.7
	50	47.7	46.7	37.9	40.3	44.0	43.4	48.3	46.7	53.6	52.7
	75	57.7	56.6	52.4	51.0	54.9	54.3	56.9	56.4	61.7	61.2
Personnel expenses	25	23.4	24.5	25.0	26.2	25.4	26.7	24.4	25.5	19.7	20.8
	50	31.5	32.8	36.8	36.4	35.1	36.5	31.6	33.0	27.1	28.4
	75	39.4	41.3	49.0	49.4	42.6	46.0	38.4	40.9	34.0	36.2
Depreciation	25	1.1	1.3	0.9	1.1	1.1	1.2	1.2	1.3	1.1	1.3
	50	2.0	2.2	2.1	2.1	2.0	2.2	2.0	2.3	2.0	2.3
	75	3.4	3.9	4.3	4.9	3.3	3.8	3.3	3.9	3.4	3.7
Annual result	25	0.5	- 0.7	0.1	- 0.5	0.7	0.0	0.4	- 1.6	0.5	- 0.8
	50	3.0	2.6	2.8	2.6	2.9	2.6	2.8	2.4	3.8	3.3
	75	6.8	6.6	6.6	7.2	6.4	6.2	6.6	6.3	7.9	7.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.5	5.4	3.5	3.9	5.4	5.4	5.9	5.6	5.8	5.6
	50	13.6	13.7	14.0	12.9	13.6	13.8	14.0	14.0	13.1	13.6
	75	27.6	27.9	32.0	32.6	30.9	31.7	27.3	27.9	23.8	23.8
Inventories	25	21.6	20.3	13.4	10.9	20.4	19.4	24.5	22.8	20.3	19.1
	50	34.6	33.1	28.5	27.7	35.7	33.6	36.7	34.9	31.5	30.4
	75	49.2	48.2	48.9	48.2	52.7	53.0	49.5	47.5	45.4	44.3
Equity	25	15.9	16.0	8.1	7.9	16.1	16.3	16.8	16.6	17.8	18.3
	50	32.9	34.1	26.5	28.5	34.5	35.6	33.1	34.1	31.2	34.0
	75	54.7	56.7	50.6	53.2	58.8	59.5	52.7	54.9	55.1	56.6
Short-term liabilities	25	21.4	19.2	19.4	18.0	19.4	17.0	22.5	21.2	21.6	18.8
	50	40.9	37.2	48.1	40.9	40.6	36.3	40.9	36.9	38.8	35.7
	75	61.9	59.7	72.6	67.9	61.3	60.1	62.3	59.4	58.4	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	3.1	2.8	10.6	7.8	6.5	7.1	4.1	3.6	0.0	0.0
	75	19.3	19.4	36.0	38.0	22.3	25.9	19.1	20.0	8.0	7.3
		Percentage of sales									
Annual result before taxes on income	25	0.6	- 0.5	0.3	0.0	0.8	0.1	0.5	- 1.5	0.8	- 0.4
	50	4.1	3.4	3.2	3.3	4.0	3.5	3.7	3.1	5.0	4.1
	75	8.7	8.3	9.0	9.2	8.5	8.0	8.3	8.0	9.4	8.8
Annual result and depreciation	25	2.8	1.8	2.0	1.9	3.0	2.4	2.5	1.2	3.0	2.1
	50	6.6	6.2	5.8	6.2	6.7	6.1	6.1	5.9	7.5	7.0
	75	11.4	11.3	12.1	11.8	11.1	11.3	11.0	10.7	12.0	11.5
Trade receivables	25	5.0	4.6	3.7	2.5	4.9	4.5	5.6	5.4	4.6	4.4
	50	8.6	8.1	7.4	7.0	8.3	7.7	9.5	8.8	7.8	7.7
	75	13.6	12.9	14.9	12.1	13.9	12.3	13.8	13.4	12.7	12.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	0.2	1.1	0.7	1.9	0.7	1.7	- 0.7	1.9	0.2
	50	5.4	4.4	5.2	5.2	5.5	4.6	5.1	4.1	5.8	4.9
	75	11.1	10.0	11.9	13.3	11.7	10.6	10.6	9.3	11.1	10.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.0	- 0.5	0.7	0.1	4.4	- 0.7	3.9	- 1.8	4.7	0.6
	50	14.5	12.5	11.6	12.5	14.9	12.5	14.4	12.1	16.0	13.7
	75	36.0	34.4	33.6	40.4	44.1	35.5	32.7	34.2	36.3	32.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	121.4	128.4	93.4	106.3	130.2	140.0	126.8	134.0	117.4	118.8
	50	208.0	217.9	217.7	214.9	233.1	248.2	206.1	216.2	187.0	185.8
	75	405.1	439.3	608.3	567.3	477.7	530.8	389.7	409.9	321.2	325.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	51.7	54.3	36.3	44.6	46.4	46.8	54.1	56.1	58.0	62.9
	50	90.4	99.0	89.3	93.7	89.3	99.5	85.6	96.6	96.5	103.9
	75	181.2	213.8	224.8	223.0	197.4	248.0	168.0	185.8	175.0	212.6
		Percentage of cost of materials									
Trade payables	25	4.2	3.9	4.1	4.4	3.7	3.4	4.4	4.0	4.3	4.0
	50	7.3	7.0	10.5	9.3	7.1	7.2	7.5	6.9	7.1	6.7
	75	12.6	11.7	24.0	19.0	13.4	12.6	12.0	10.9	10.8	10.7

I. Enterprises by economic sector

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

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	100.0	99.8	100.3	97.8	99.7	99.8	100.2	99.8	100.0
Change in finished goods	0.2	0.0	0.2	- 0.3	2.2	0.3	0.2	- 0.2	0.2	0.0
Interest and similar income	0.5	0.5	0.5	0.5	0.0	0.1	0.2	0.2	0.5	0.5
Other income	5.3	7.0	3.0	22.8	2.6	2.7	2.0	2.1	5.3	7.1
of which: Income from long-term equity investments	1.7	2.2	0.0	0.0	0.0	0.0	0.4	0.6	1.7	2.2
Total income	105.8	107.5	103.6	123.3	102.6	102.8	102.2	102.3	105.8	107.6
Expenses										
Cost of materials	70.4	70.9	39.6	57.6	49.7	48.3	55.9	56.2	70.6	71.1
Personnel expenses	15.2	16.2	39.6	34.7	31.7	31.9	25.7	26.4	15.0	16.0
Depreciation	4.1	4.1	2.3	2.4	2.7	3.0	3.0	3.5	4.1	4.1
of which: Depreciation of tangible fixed assets	3.1	3.6	2.3	2.4	2.7	2.9	2.9	3.2	3.1	3.6
Interest and similar expenses	1.7	2.1	1.0	1.0	0.7	0.7	0.7	0.8	1.7	2.1
Operating taxes	0.0	0.0	0.1	0.6	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	15.5	15.9	16.8	18.9	15.2	16.1	12.9	12.9	15.5	15.9
Total expenses before taxes on income	106.9	109.2	99.6	115.0	100.0	100.0	98.4	99.9	107.1	109.3
Annual result before taxes on income	- 1.2	- 1.6	4.0	8.3	2.6	2.8	3.8	2.4	- 1.2	- 1.7
Taxes on income	1.0	0.7	0.3	1.8	0.7	0.9	0.8	0.8	1.0	0.7
Annual result	- 2.1	- 2.3	3.7	6.5	1.9	1.9	3.0	1.6	- 2.2	- 2.4
Profit and loss transfers (parent company)	5.2	8.1	0.0	0.0	0.0	0.0	0.1	0.1	5.3	8.2
Profit and loss transfers (subsidiary)	0.5	0.5	0.5	- 1.1	0.5	0.3	0.8	0.3	0.5	0.5
Profit for the year	2.5	5.2	3.1	7.6	1.4	1.6	2.3	1.3	2.5	5.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.6	1.3	0.3	0.1	0.7	0.8	0.9	1.2	1.6	1.3
Tangible fixed assets	11.5	10.4	31.7	25.9	20.9	20.9	25.3	24.9	11.4	10.3
of which: Land and buildings	3.0	3.0	21.9	16.7	8.4	8.3	8.3	8.5	3.0	2.9
Inventories	7.0	6.3	18.1	15.9	30.5	31.1	26.5	24.9	6.8	6.2
of which: Finished goods and merchandise	3.3	2.8	14.8	13.0	9.1	8.2	6.1	5.3	3.3	2.8
Cash	4.6	5.7	12.9	21.9	10.7	12.1	8.0	10.1	4.6	5.7
Receivables	31.5	32.1	36.3	34.3	33.5	31.5	34.2	33.6	31.5	32.1
Short-term	28.6	29.5	36.3	34.3	33.0	31.0	29.7	28.9	28.6	29.5
of which:										
Trade receivables	2.8	2.3	6.3	6.5	12.8	11.3	12.7	12.3	2.7	2.2
Receivables from affiliated companies	23.7	25.6	28.2	25.0	17.6	17.1	14.3	14.2	23.8	25.7
Long-term	2.9	2.6	0.0	0.0	0.5	0.4	4.5	4.7	2.9	2.6
of which: Loans to affiliated companies	2.9	2.6	0.0	0.0	0.2	0.0	4.1	4.4	2.9	2.6
Securities	6.0	6.1	0.0	0.0	0.1	0.2	0.4	0.4	6.0	6.1
Other long-term equity investments	37.7	38.0	0.0	0.0	3.1	3.0	4.4	4.6	37.9	38.2
of which: Goodwill	0.1	0.1	0.0	0.0	1.3	1.2	0.0	0.0	0.1	0.1
Capital										
Equity	26.1	26.6	27.4	27.3	46.4	47.5	40.4	40.0	25.9	26.5
Liabilities	49.2	50.3	63.1	62.1	47.0	45.6	48.9	49.6	49.2	50.3
Short-term	33.9	35.1	44.7	47.0	32.3	31.7	35.6	34.7	33.9	35.1
of which:										
Liabilities to banks	1.0	1.3	7.7	5.4	6.6	6.6	7.4	6.5	0.9	1.3
Trade payables	4.3	3.6	8.4	9.4	7.6	7.0	9.0	8.7	4.3	3.6
Liabilities to affiliated companies	26.8	28.4	22.3	19.4	11.0	9.9	12.0	12.2	26.9	28.5
Long-term	15.3	15.2	18.4	15.1	14.7	14.0	13.3	14.9	15.3	15.2
of which:										
Liabilities to banks	2.2	2.3	12.7	9.9	4.5	5.2	8.0	9.0	2.1	2.2
Liabilities to affiliated companies	12.5	12.3	3.1	3.3	8.2	7.0	4.4	4.9	12.5	12.4
Provisions	23.2	21.6	9.4	10.6	6.6	6.9	10.4	10.2	23.3	21.7
of which: Provisions for pensions	8.5	8.2	4.8	3.5	1.3	1.8	3.2	3.4	8.6	8.3
Other ratios	Percentage of sales									
Annual result before taxes on income	- 1.2	- 1.6	4.0	8.2	2.7	2.8	3.8	2.4	- 1.2	- 1.7
Annual result and depreciation	1.9	1.7	6.0	8.8	4.7	5.0	6.0	5.1	1.9	1.7
Trade receivables	3.1	3.3	3.6	4.9	8.9	8.2	7.9	8.7	3.1	3.3
	Percentage of the balance sheet total									
Sales	87.8	68.1	173.5	133.3	143.1	138.1	160.8	142.7	87.3	67.6
Annual result and interest paid	- 0.4	- 0.1	8.1	9.9	3.7	3.6	6.0	3.4	- 0.4	- 0.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	2.5	1.7	17.5	23.2	15.7	17.0	18.7	14.5	2.4	1.7
	Percentage of fixed assets									
Long-term equity and liabilities	85.5	87.5	157.9	176.0	247.2	251.0	161.6	163.9	85.2	87.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	101.7	103.6	110.1	119.4	135.5	136.2	106.7	113.4	101.7	103.6
Cash resources, short-term receivables and inventories	122.3	121.6	150.6	153.3	230.0	234.6	181.1	185.2	121.9	121.2
	Percentage of cost of materials									
Trade payables	7.0	7.5	12.2	12.2	10.4	10.4	10.0	10.9	7.0	7.5
Memo item:										
Balance sheet total in € billion	384.65	424.73	0.01	0.01	0.26	0.26	2.43	2.47	381.95	421.98
Sales in € billion	337.56	289.07	0.01	0.01	0.38	0.36	3.91	3.53	333.26	285.17
Number of enterprises	409	409	13	13	62	62	130	130	204	204

I. Enterprises by economic sector

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

		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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	50.6	49.9	39.7	33.5	44.9	38.1	49.8	47.2	54.9	55.1
	50	59.9	60.0	49.6	50.1	54.6	53.7	56.0	57.1	64.5	63.9
	75	69.0	68.6	53.2	65.2	64.7	61.8	64.4	65.3	72.0	71.6
Personnel expenses	25	16.6	17.3	21.3	22.3	21.6	21.0	18.5	18.6	14.2	15.1
	50	23.3	24.5	29.1	32.7	29.0	30.1	24.6	25.4	20.6	22.3
	75	31.2	32.7	35.0	38.0	37.7	37.1	32.5	34.5	26.5	29.1
Depreciation	25	1.2	1.4	0.2	0.8	0.8	0.9	1.2	1.2	1.5	1.8
	50	2.4	2.8	1.3	1.2	1.4	1.7	2.4	2.6	2.8	3.4
	75	4.2	5.0	3.5	3.3	2.6	2.9	3.9	4.4	4.7	5.5
Annual result	25	- 1.0	- 2.8	- 1.8	0.4	0.4	0.7	0.0	- 2.5	- 2.7	- 4.9
	50	1.5	0.9	2.3	3.5	1.6	2.3	1.5	1.0	1.2	0.2
	75	4.6	4.2	5.9	10.3	4.6	5.0	5.2	5.1	3.6	2.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.4	8.5	3.2	3.3	4.2	5.0	8.7	8.5	10.3	10.0
	50	18.6	18.6	12.6	14.2	13.9	16.0	17.6	18.1	20.0	19.2
	75	31.8	30.8	35.7	30.5	33.4	32.8	35.9	34.2	29.0	29.6
Inventories	25	12.5	11.3	0.0	0.0	23.4	19.3	16.2	15.5	10.8	10.2
	50	24.2	22.2	19.3	19.6	37.7	37.3	28.2	26.5	17.7	17.6
	75	40.2	38.5	29.3	34.8	51.7	54.0	47.9	39.6	32.9	32.4
Equity	25	15.0	14.9	- 5.5	- 11.2	11.9	12.8	18.8	18.1	15.7	13.7
	50	31.1	31.1	4.1	17.3	35.1	38.5	38.7	35.4	29.8	27.7
	75	54.2	53.9	31.8	22.3	63.2	61.2	56.0	56.9	50.4	49.5
Short-term liabilities	25	19.9	19.9	20.9	32.0	19.9	18.3	19.3	19.4	20.1	20.0
	50	34.6	33.8	40.6	38.3	38.5	32.5	34.7	34.4	33.8	32.3
	75	56.4	53.3	85.5	90.7	59.7	53.9	59.3	53.4	51.3	50.5
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	2.6	2.3	23.1	14.5	7.1	6.1	7.6	7.9	0.1	0.0
	75	24.4	22.5	40.3	36.6	26.5	24.8	30.4	28.1	16.2	12.9
		Percentage of sales									
Annual result before taxes on income	25	- 1.0	- 2.9	- 1.8	0.4	0.6	0.9	0.0	- 2.5	- 2.7	- 5.1
	50	1.9	1.4	2.3	3.4	2.2	3.2	2.2	1.4	1.6	0.5
	75	5.6	5.3	8.7	11.6	5.6	7.1	6.9	6.5	4.9	3.2
Annual result and depreciation	25	1.8	0.9	- 0.5	3.3	3.0	3.1	2.3	1.5	0.3	- 0.7
	50	4.6	4.3	2.9	7.0	4.7	6.1	5.6	4.7	4.3	3.7
	75	8.6	8.4	13.2	14.3	7.6	10.3	9.7	8.7	8.4	7.7
Trade receivables	25	4.2	4.0	2.0	2.2	4.8	3.1	4.4	5.1	4.2	4.6
	50	7.3	7.7	3.9	2.7	7.2	5.4	7.7	8.0	7.3	7.9
	75	10.2	11.0	6.0	7.0	12.9	10.6	10.1	11.6	10.2	11.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	- 0.3	- 2.3	- 4.7	0.6	2.4	1.7	1.1	- 1.9	- 2.8	- 4.0
	50	4.0	3.0	7.9	8.1	5.0	5.9	4.7	3.3	2.7	1.8
	75	8.9	8.0	21.4	26.5	8.8	9.5	10.0	8.7	7.7	6.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.6	- 2.2	- 1.0	6.2	1.9	1.9	6.7	0.2	- 0.3	- 3.6
	50	11.8	8.8	12.1	12.4	11.5	13.1	14.0	8.5	11.0	7.9
	75	29.2	26.4	35.8	81.8	19.8	33.8	34.7	29.7	28.0	20.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	96.6	98.3	- 73.6	20.7	115.7	122.1	112.0	106.1	92.7	91.2
	50	163.9	168.7	71.9	131.0	232.0	244.3	193.2	194.2	144.4	147.3
	75	301.1	311.3	223.8	292.7	547.2	657.9	365.2	410.9	216.2	217.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	57.5	60.7	40.3	34.7	44.0	40.2	51.3	50.8	66.7	69.7
	50	99.5	110.8	68.6	105.6	93.7	123.6	100.3	95.6	101.1	118.8
	75	188.0	207.6	344.2	250.4	207.7	238.2	176.7	239.5	184.9	200.2
		Percentage of cost of materials									
Trade payables	25	5.5	5.2	2.4	2.2	5.7	4.4	5.6	5.0	5.4	6.3
	50	8.9	9.4	10.7	15.1	9.3	7.6	8.8	9.3	8.8	9.5
	75	13.9	15.6	18.6	22.7	16.3	13.7	13.4	15.9	13.3	15.0

I. Enterprises by economic sector

4.q) Manufacture of other transport equipment

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	98.3	100.6	96.2	94.9	101.3	96.3	98.2	98.8	98.3	100.6
Change in finished goods	1.7	- 0.6	3.8	5.1	- 1.3	3.7	1.8	1.2	1.7	- 0.6
Interest and similar income	0.3	0.5	0.0	0.1	0.1	0.1	0.1	0.1	0.4	0.5
Other income	4.9	6.1	4.2	3.0	5.4	3.0	1.7	2.2	5.0	6.3
of which: Income from long-term equity investments	0.8	0.8	0.0	0.0	0.0	0.4	0.0	0.1	0.8	0.8
Total income	105.3	106.6	104.2	103.1	105.4	103.2	101.8	102.3	105.4	106.8
Expenses										
Cost of materials	60.6	62.0	49.8	55.6	52.9	51.7	57.1	56.0	60.7	62.3
Personnel expenses	22.1	24.5	32.1	27.7	26.8	26.7	25.6	26.3	22.0	24.5
Depreciation	2.8	2.9	2.7	3.3	2.4	2.6	3.5	2.7	2.8	2.9
of which: Depreciation of tangible fixed assets	2.0	2.7	2.7	3.3	2.3	2.5	2.0	2.3	1.9	2.7
Interest and similar expenses	2.4	2.1	1.7	1.3	0.9	0.8	0.8	1.0	2.5	2.2
Operating taxes	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.1	0.0	0.0
Other expenses	16.1	23.1	20.8	19.0	15.3	16.0	15.7	15.0	16.1	23.4
Total expenses before taxes on income	104.0	114.6	107.2	106.9	98.3	97.7	102.7	101.1	104.1	115.2
Annual result before taxes on income	1.2	- 8.0	- 3.0	- 3.9	7.1	5.4	- 0.9	1.2	1.3	- 8.4
Taxes on income	1.3	- 0.1	1.0	0.9	2.2	1.9	1.2	1.2	1.3	- 0.2
Annual result	- 0.1	- 7.9	- 4.0	- 4.8	4.9	3.5	- 2.2	0.0	0.0	- 8.2
Profit and loss transfers (parent company)	0.4	0.2	0.0	0.0	0.0	0.0	0.1	- 0.1	0.4	0.2
Profit and loss transfers (subsidiary)	0.0	- 2.8	0.0	0.1	0.0	0.0	- 0.1	0.5	0.0	- 2.9
Profit for the year	0.3	- 4.9	- 4.0	- 4.9	4.9	3.5	- 2.0	- 0.6	0.4	- 5.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.5	2.4	1.9	2.4	0.7	2.0	1.2	1.2	2.5	2.4
Tangible fixed assets	9.1	9.3	17.0	12.3	18.3	22.8	19.3	19.8	8.9	9.1
of which: Land and buildings	2.4	2.5	7.3	5.4	9.8	8.7	9.3	9.9	2.2	2.3
Inventories	40.7	42.1	50.0	50.8	35.0	30.2	42.0	40.3	40.7	42.2
of which: Finished goods and merchandise	2.3	2.1	19.7	23.5	15.5	12.2	7.0	6.3	2.1	1.9
Cash	2.0	4.2	13.9	17.9	23.0	26.3	8.6	13.0	1.8	3.9
Receivables	33.4	28.8	16.1	16.0	19.7	15.6	26.3	22.9	33.5	28.9
Short-term	32.9	28.3	16.1	14.6	19.4	15.1	25.4	22.2	33.0	28.4
of which:										
Trade receivables	7.4	6.2	8.7	7.9	13.0	8.5	13.5	11.0	7.2	6.1
Receivables from affiliated companies	23.2	20.3	2.6	4.1	3.7	4.2	9.6	9.0	23.5	20.5
Long-term	0.5	0.5	0.0	1.4	0.3	0.5	0.9	0.7	0.5	0.5
of which: Loans to affiliated companies	0.2	0.2	0.0	0.0	0.1	0.0	0.6	0.2	0.2	0.2
Securities	0.3	0.2	0.0	0.0	0.0	0.0	0.0	0.1	0.3	0.2
Other long-term equity investments	12.0	12.9	0.3	0.3	2.9	2.8	2.2	2.4	12.2	13.2
of which: Goodwill	0.1	0.1	0.0	0.0	0.1	0.0	0.1	0.1	0.1	0.1
Capital										
Equity	14.0	9.9	12.2	- 6.5	50.9	49.1	26.0	25.0	13.7	9.4
Liabilities	63.9	65.4	83.1	101.7	42.0	44.0	58.3	58.2	64.0	65.6
Short-term	54.8	55.7	67.6	47.1	27.2	26.8	47.3	46.5	55.0	56.0
of which:										
Liabilities to banks	0.7	1.4	12.5	14.4	6.3	4.3	4.6	7.6	0.6	1.3
Trade payables	9.5	6.0	8.5	11.6	5.5	5.3	9.8	7.8	9.5	6.0
Liabilities to affiliated companies	10.3	11.6	10.6	2.5	6.9	7.5	16.0	12.8	10.2	11.6
Long-term	9.1	9.7	15.5	54.6	14.8	17.2	10.9	11.7	9.1	9.6
of which:										
Liabilities to banks	3.2	3.9	8.8	14.1	9.3	13.1	5.4	5.7	3.1	3.8
Liabilities to affiliated companies	4.2	4.1	5.0	39.2	3.9	2.5	5.4	5.8	4.2	4.0
Provisions	22.0	24.7	3.9	4.3	6.9	6.9	15.5	16.7	22.2	25.0
of which: Provisions for pensions	8.3	9.6	0.0	0.0	0.2	0.1	3.9	3.8	8.4	9.8
Other ratios	Percentage of sales									
Annual result before taxes on income	1.2	- 8.0	- 3.1	- 4.1	7.0	5.6	- 1.0	1.2	1.3	- 8.3
Annual result and depreciation	2.7	- 5.0	- 1.3	- 1.6	7.3	6.3	1.3	2.8	2.8	- 5.3
Trade receivables	8.2	8.1	6.6	6.5	10.4	8.5	9.5	8.3	8.1	8.1
	Percentage of the balance sheet total									
Sales	90.2	76.7	132.0	122.3	125.6	100.0	141.4	132.7	89.1	75.5
Annual result and interest paid	2.1	- 4.4	- 3.1	- 4.6	7.2	4.5	- 2.0	1.4	2.2	- 4.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	2.9	- 4.5	- 2.3	- 2.2	35.0	25.8	2.9	6.0	2.9	- 4.6
	Percentage of fixed assets									
Long-term equity and liabilities	129.5	115.3	144.0	295.8	296.4	236.3	173.2	168.2	128.3	113.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	63.7	58.2	44.3	69.0	155.9	154.7	71.9	75.9	63.4	57.8
Cash resources, short-term receivables and inventories	138.0	133.8	118.3	176.8	284.4	267.3	160.7	162.6	137.4	133.2
	Percentage of cost of materials									
Trade payables	17.1	12.7	12.5	16.2	8.4	9.8	12.0	10.4	17.3	12.8
Memo item:										
Balance sheet total in € billion	47.97	46.83	0.01	0.02	0.12	0.15	0.88	0.89	46.95	45.77
Sales in € billion	43.27	35.93	0.02	0.02	0.15	0.15	1.25	1.18	41.85	34.58
Number of enterprises	141	141	16	16	28	28	44	44	53	53

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	43.1	43.4	27.4	31.8	37.7	35.1	45.0	43.3	47.1	50.0
	50	57.2	58.1	52.0	54.0	51.5	50.4	58.2	55.8	58.5	60.9
	75	72.0	68.0	65.2	66.1	67.7	64.5	73.1	68.8	75.6	75.4
Personnel expenses	25	13.6	13.2	15.8	15.4	15.6	18.9	11.0	12.2	13.6	12.6
	50	25.1	27.3	37.8	36.3	25.9	28.4	25.5	24.2	21.1	23.1
	75	35.1	37.6	50.7	48.7	37.3	35.6	35.3	39.1	32.0	34.3
Depreciation	25	0.9	1.0	1.1	0.9	0.9	0.8	0.6	0.8	0.9	1.0
	50	1.5	1.9	2.0	1.6	1.7	2.0	1.6	2.0	1.5	1.7
	75	3.1	3.4	3.2	4.4	3.7	3.6	2.8	3.2	2.7	3.6
Annual result	25	- 0.1	- 3.5	0.5	- 0.9	1.8	1.9	- 3.6	- 1.8	0.0	- 8.7
	50	2.3	1.9	2.6	2.6	3.0	3.8	1.0	1.5	3.1	0.4
	75	6.1	7.4	8.0	9.5	10.0	10.7	4.5	4.2	5.6	6.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.1	4.1	3.7	3.2	4.0	3.8	3.5	4.6	6.4	6.4
	50	9.6	9.9	8.7	8.0	8.4	8.9	12.0	11.9	9.2	9.9
	75	21.6	20.8	20.8	13.8	20.4	20.3	26.9	27.7	14.4	18.6
Inventories	25	26.1	23.9	28.4	22.9	22.1	18.8	28.7	23.8	29.5	29.1
	50	45.3	41.9	50.6	44.6	42.5	38.2	42.1	37.2	49.9	47.8
	75	63.3	63.0	67.7	61.6	64.8	59.2	58.9	61.4	62.6	64.7
Equity	25	5.1	3.4	- 8.4	- 0.4	27.5	23.5	3.6	3.3	4.3	1.5
	50	24.6	22.1	24.0	20.0	50.5	46.6	19.6	20.5	16.5	14.0
	75	46.7	48.4	33.5	49.4	76.0	74.6	49.3	54.4	28.2	27.5
Short-term liabilities	25	23.8	21.8	42.7	26.2	15.4	10.9	23.8	22.3	31.7	29.8
	50	48.9	43.8	67.3	53.7	26.9	30.5	49.3	43.8	57.8	54.9
	75	69.2	71.7	88.8	76.5	43.8	45.5	84.0	74.3	68.7	72.8
Liabilities to banks	25	0.0	0.0	0.0	5.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	1.3	21.8	16.9	4.0	7.8	0.0	1.9	0.0	0.0
	75	15.2	17.0	35.0	34.3	20.9	26.1	14.7	16.2	3.9	6.1
		Percentage of sales									
Annual result before taxes on income	25	0.0	- 3.9	0.6	- 0.9	2.1	2.7	- 3.7	- 1.4	0.0	- 9.0
	50	3.4	2.5	2.7	3.3	4.4	5.2	1.1	1.7	4.0	0.5
	75	7.7	9.2	9.6	11.4	12.0	14.7	7.0	5.3	7.7	8.1
Annual result and depreciation	25	0.7	- 0.2	2.3	1.1	4.6	5.0	0.1	0.0	0.7	- 5.2
	50	5.8	4.5	6.6	7.2	7.9	8.9	3.0	3.5	5.3	1.2
	75	10.3	12.4	11.3	14.4	15.1	15.6	8.8	8.4	9.4	9.4
Trade receivables	25	3.6	2.5	0.9	0.7	4.1	2.4	4.2	2.5	3.9	3.3
	50	8.4	6.0	3.5	3.3	7.4	5.8	8.1	6.8	10.0	8.7
	75	14.6	12.4	12.6	10.2	10.5	11.8	14.4	12.5	18.9	12.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.3	- 1.6	2.0	0.0	2.1	2.4	- 4.3	0.0	0.2	- 5.9
	50	4.7	3.6	6.7	8.1	6.8	7.2	3.4	4.0	4.0	1.4
	75	10.9	13.1	13.3	17.8	17.7	20.0	7.0	8.3	10.5	9.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 2.2	- 5.4	- 17.8	- 8.7	- 24.5	- 10.8	0.3	- 0.7	0.3	- 10.6
	50	7.9	6.7	7.3	12.3	12.2	11.2	7.5	9.2	7.8	0.6
	75	26.0	27.8	33.6	32.5	26.6	63.0	23.5	29.9	24.6	13.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.9	103.9	56.4	110.0	227.0	179.3	71.3	98.1	84.3	74.6
	50	214.4	208.3	138.9	190.0	417.0	353.2	201.9	208.3	156.9	145.3
	75	506.4	480.7	279.3	677.8	1 065.8	981.8	458.1	366.7	441.0	361.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	36.8	33.9	20.4	26.4	57.4	66.0	37.1	36.0	35.0	30.1
	50	62.1	78.9	39.2	54.1	125.1	108.5	64.8	78.9	55.4	62.5
	75	178.1	191.9	84.4	201.3	270.3	292.9	160.5	195.1	165.5	134.8
		Percentage of cost of materials									
Trade payables	25	5.3	3.9	7.0	2.9	3.4	3.6	6.6	3.8	8.2	4.4
	50	10.7	8.8	10.6	13.2	6.5	7.9	11.4	9.4	11.1	8.7
	75	19.1	14.4	28.3	37.1	17.0	13.0	18.9	13.8	19.2	14.0

I. Enterprises by economic sector

4.r) Manufacture of furniture

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.3	100.1	96.5	101.6	99.9	100.0	99.2	100.0	99.3	100.1
Change in finished goods	0.7	- 0.1	3.5	- 1.6	0.1	0.0	0.8	0.0	0.7	- 0.1
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.2
Other income	2.0	1.7	2.4	3.2	3.3	4.6	1.6	1.7	2.1	1.6
of which: Income from long-term equity investments	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.2
Total income	102.1	101.9	102.5	103.3	103.4	104.6	101.7	101.7	102.2	101.8
Expenses										
Cost of materials	54.3	52.9	40.5	39.4	47.3	45.8	53.6	53.4	54.9	53.1
Personnel expenses	22.2	22.1	37.1	36.3	33.0	32.3	24.5	23.7	21.0	21.0
Depreciation	2.5	2.7	2.9	3.1	2.6	2.7	2.3	2.4	2.6	2.8
of which: Depreciation of tangible fixed assets	2.4	2.6	2.9	3.0	2.5	2.6	2.3	2.4	2.5	2.7
Interest and similar expenses	0.5	0.5	0.9	0.8	0.7	0.6	0.6	0.6	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	17.5	17.6	17.8	18.1	17.7	18.5	18.4	18.2	17.2	17.3
Total expenses before taxes on income	97.2	95.9	99.3	97.8	101.4	100.0	99.5	98.5	96.2	94.9
Annual result before taxes on income	5.0	6.0	3.1	5.5	2.0	4.6	2.2	3.3	6.0	6.9
Taxes on income	0.8	0.9	1.0	1.5	1.1	1.6	0.6	0.9	0.9	0.9
Annual result	4.1	5.0	2.1	4.0	0.9	3.0	1.6	2.4	5.1	6.0
Profit and loss transfers (parent company)	0.7	0.9	0.0	0.0	13.9	26.9	0.0	0.0	0.4	0.1
Profit and loss transfers (subsidiary)	0.4	1.2	0.0	0.1	- 0.5	0.0	0.2	0.4	0.5	1.5
Profit for the year	4.5	4.8	2.1	3.9	15.3	30.0	1.4	1.9	5.0	4.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.9	1.8	0.6	1.5	1.7	2.0	1.2	1.1	2.1	1.9
Tangible fixed assets	31.9	32.2	32.7	31.5	30.7	29.2	25.6	25.1	33.6	34.0
of which: Land and buildings	12.1	13.4	11.6	10.4	13.8	13.2	11.4	10.7	12.2	14.0
Inventories	17.6	17.1	31.2	26.4	32.0	30.6	28.0	26.9	14.4	14.2
of which: Finished goods and merchandise	3.1	3.5	5.8	5.3	7.8	7.7	7.8	7.6	1.7	2.4
Cash	15.6	18.5	13.3	17.1	15.0	18.1	13.8	15.8	16.1	19.2
Receivables	26.6	24.6	20.7	22.4	18.9	18.2	25.7	26.1	27.2	24.5
Short-term	24.9	23.2	20.6	22.3	18.5	17.7	25.4	25.7	25.1	22.9
of which:										
Trade receivables	14.2	12.9	12.7	13.2	11.8	10.2	15.9	16.4	13.9	12.2
Receivables from affiliated companies	7.4	7.6	3.6	5.0	1.7	2.4	4.3	4.7	8.4	8.4
Long-term	1.7	1.4	0.1	0.1	0.4	0.5	0.3	0.4	2.1	1.7
of which: Loans to affiliated companies	1.4	1.1	0.0	0.0	0.4	0.4	0.2	0.1	1.8	1.4
Securities	1.1	1.0	0.4	0.3	0.4	0.6	0.2	0.3	1.3	1.1
Other long-term equity investments	4.8	4.5	0.2	0.2	0.3	0.3	5.1	4.3	5.0	4.7
of which: Goodwill	0.9	0.7	0.0	0.0	0.0	0.0	4.0	3.3	0.1	0.1
Capital										
Equity	38.5	38.2	25.8	27.9	26.3	28.2	32.2	32.6	40.7	40.0
Liabilities	44.6	44.8	68.4	65.6	65.2	62.7	55.4	54.1	40.9	41.8
Short-term	35.6	36.0	48.8	43.8	44.6	49.8	38.1	35.8	34.5	35.5
of which:										
Liabilities to banks	3.4	2.8	8.5	7.2	10.2	8.4	5.0	4.1	2.8	2.3
Trade payables	6.3	6.5	9.5	12.8	8.8	7.5	7.2	6.8	6.0	6.3
Liabilities to affiliated companies	17.1	17.9	6.5	3.1	6.8	13.9	15.5	15.4	17.9	18.8
Long-term	9.0	8.8	19.6	21.8	20.6	13.0	17.3	18.3	6.4	6.3
of which:										
Liabilities to banks	5.9	6.1	10.5	12.0	11.8	11.9	11.7	13.4	4.2	4.2
Liabilities to affiliated companies	2.4	2.0	6.1	7.0	7.7	0.4	3.6	3.1	1.8	1.8
Provisions	16.9	17.0	5.7	6.4	8.2	8.9	12.4	13.3	18.4	18.2
of which: Provisions for pensions	4.2	4.2	0.9	0.6	2.3	2.4	2.1	2.2	4.8	4.8
Other ratios	Percentage of sales									
Annual result before taxes on income	5.0	6.0	3.2	5.4	2.0	4.6	2.2	3.3	6.0	6.9
Annual result and depreciation	6.7	7.7	5.2	7.0	3.5	5.7	3.9	4.8	7.7	8.8
Trade receivables	8.1	7.9	7.3	7.3	6.1	5.4	7.7	7.9	8.4	8.0
	Percentage of the balance sheet total									
Sales	174.7	164.0	173.5	180.3	194.2	189.3	206.6	207.9	166.1	152.6
Annual result and interest paid	8.2	9.1	5.4	8.6	3.1	6.9	4.5	6.1	9.3	9.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	25.5	29.3	14.8	23.0	11.5	20.3	15.1	19.3	29.6	32.7
	Percentage of fixed assets									
Long-term equity and liabilities	126.4	127.0	136.3	150.2	146.9	134.6	159.1	169.7	119.6	119.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	115.4	117.2	69.5	89.9	75.2	72.3	102.7	115.8	121.2	120.0
Cash resources, short-term receivables and inventories	164.9	164.6	133.5	150.1	146.8	133.9	176.2	191.0	163.0	159.9
	Percentage of cost of materials									
Trade payables	6.6	7.5	13.0	18.3	9.6	8.6	6.5	6.1	6.5	7.8
Memo item:										
Balance sheet total in € billion	5.33	5.66	0.03	0.03	0.15	0.16	1.02	1.05	4.12	4.42
Sales in € billion	9.31	9.27	0.05	0.05	0.30	0.30	2.11	2.18	6.85	6.75
Number of enterprises	237	237	50	50	58	58	85	85	44	44

I. Enterprises by economic sector

cont'd: 4.r) Manufacture of furniture

		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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	39.6	40.3	29.8	30.1	37.8	35.6	45.7	45.4	46.6	46.0
	50	49.0	48.5	37.6	37.3	46.6	44.0	53.4	53.1	54.9	54.1
	75	58.0	58.1	48.6	48.8	54.1	53.4	59.2	59.4	64.8	63.0
Personnel expenses	25	20.5	19.8	31.1	28.9	25.3	23.1	19.7	19.8	13.6	14.2
	50	27.9	27.9	38.1	38.0	33.0	32.2	24.4	23.1	21.0	21.7
	75	36.8	37.2	45.4	45.3	40.5	39.8	31.1	30.4	30.2	29.4
Depreciation	25	1.0	1.1	1.3	1.5	1.0	1.1	0.9	1.0	1.1	1.1
	50	2.1	2.1	2.6	2.4	2.0	2.0	1.8	1.9	2.2	2.1
	75	3.3	3.4	4.6	4.3	3.5	3.5	2.8	3.2	3.2	3.4
Annual result	25	0.2	0.6	- 1.1	1.0	0.3	1.1	0.4	0.5	0.8	0.0
	50	2.1	3.5	0.9	3.7	2.7	3.3	1.6	2.8	3.3	4.6
	75	4.8	6.4	6.0	8.5	4.1	6.2	4.5	5.1	7.6	7.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.0	8.7	10.4	12.0	8.0	8.0	9.4	9.7	10.1	8.8
	50	22.5	20.2	25.0	23.0	19.3	16.1	21.0	19.7	23.5	22.7
	75	38.2	35.6	38.7	38.0	40.3	33.5	38.1	34.9	35.1	34.9
Inventories	25	15.9	13.3	11.2	11.4	20.2	12.9	18.4	18.3	11.5	10.1
	50	24.7	23.5	30.0	19.4	31.6	27.3	24.3	28.4	17.1	17.3
	75	42.0	37.7	53.3	35.9	42.6	44.1	46.8	42.1	27.3	25.3
Equity	25	8.2	11.6	- 3.6	6.1	9.4	13.8	10.8	13.4	10.1	10.8
	50	27.0	29.4	21.4	23.8	24.9	31.5	30.8	30.6	31.3	35.5
	75	52.1	51.2	36.2	43.6	55.6	51.9	53.4	52.2	55.2	55.2
Short-term liabilities	25	23.1	21.1	36.1	32.2	24.1	23.1	21.0	19.6	20.6	18.6
	50	41.7	40.5	52.1	48.0	39.9	40.9	37.8	36.5	35.5	36.3
	75	67.3	62.2	93.4	64.9	63.1	62.7	63.2	57.3	61.3	63.9
Liabilities to banks	25	0.0	0.0	1.4	1.1	0.0	0.1	0.0	0.0	0.0	0.0
	50	9.5	9.7	18.3	17.0	9.3	7.3	8.8	12.6	2.2	2.9
	75	25.6	24.9	32.6	39.0	29.0	27.2	23.0	21.7	15.2	11.9
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.9	- 0.7	1.1	0.5	1.6	0.4	0.8	1.4	0.0
	50	2.6	4.4	1.1	4.5	3.9	4.8	2.2	3.8	4.4	5.4
	75	6.5	7.9	7.3	8.6	5.3	8.4	5.7	6.5	9.0	9.2
Annual result and depreciation	25	2.0	3.0	0.8	3.4	2.9	3.9	2.3	2.7	3.8	1.8
	50	5.3	6.9	3.8	7.3	5.4	7.7	4.2	5.7	7.2	7.9
	75	9.4	10.8	10.2	13.4	7.9	10.9	7.4	8.3	11.0	11.8
Trade receivables	25	3.2	3.2	2.8	4.1	2.9	2.9	2.5	2.5	5.1	4.9
	50	6.1	6.3	5.2	6.8	5.1	4.5	6.4	7.0	7.0	7.1
	75	9.6	9.4	7.7	9.3	9.1	7.9	11.5	11.3	9.7	9.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	2.5	- 0.9	4.0	1.6	3.5	1.6	2.0	2.4	1.4
	50	5.7	8.6	4.3	9.8	5.9	8.7	5.2	7.0	8.7	10.0
	75	12.8	14.8	10.0	17.6	12.0	13.9	11.9	13.5	16.5	14.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.9	5.8	- 10.7	13.1	4.7	3.8	5.7	8.2	9.1	3.6
	50	15.5	20.9	6.3	26.8	13.9	19.2	16.1	19.8	23.2	22.0
	75	40.0	65.8	29.1	78.6	36.8	67.1	41.0	50.8	45.5	57.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	84.3	97.1	43.3	99.1	107.3	107.8	98.1	102.6	86.6	77.8
	50	151.3	179.9	126.5	181.1	181.3	203.4	170.1	185.4	116.0	127.6
	75	332.8	353.3	193.4	267.9	535.3	459.0	365.9	388.0	270.6	282.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	46.7	58.6	32.1	52.9	45.7	45.9	54.6	60.9	69.2	71.4
	50	91.5	107.8	53.5	99.1	99.8	115.0	94.7	112.3	115.3	126.0
	75	174.7	199.2	107.8	157.4	167.1	201.0	182.9	212.5	215.8	236.0
		Percentage of cost of materials									
Trade payables	25	3.8	3.5	6.6	5.1	3.6	2.9	3.5	3.2	3.8	4.3
	50	7.0	6.9	10.5	8.3	6.7	6.5	5.8	5.5	7.1	7.5
	75	11.9	10.2	22.9	18.6	14.5	11.5	8.9	9.0	9.1	9.2

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.0	98.9	99.2	100.0	98.9	99.7	99.1	99.2	98.9	98.7
Change in finished goods	1.0	1.1	0.8	0.0	1.1	0.3	0.9	0.8	1.1	1.3
Interest and similar income	0.6	0.5	0.2	0.1	0.2	0.3	0.4	0.3	0.7	0.6
Other income	4.1	4.4	2.9	4.1	3.9	3.4	3.0	3.0	4.4	4.8
of which: Income from long-term equity investments	1.3	1.4	0.1	0.1	0.2	0.1	0.3	0.2	1.7	1.8
Total income	104.7	104.9	103.1	104.2	104.1	103.6	103.3	103.3	105.1	105.4
Expenses										
Cost of materials	46.5	47.0	29.3	31.3	40.1	39.8	44.2	44.7	47.6	48.2
Personnel expenses	25.7	25.4	41.8	40.1	34.8	35.5	31.3	29.6	23.5	23.5
Depreciation	5.4	5.1	3.7	3.9	3.1	3.6	3.7	3.5	6.1	5.7
of which: Depreciation of tangible fixed assets	4.7	4.6	3.6	3.8	2.8	3.1	3.1	3.2	5.2	5.1
Interest and similar expenses	1.8	1.7	0.9	0.9	0.7	0.7	1.0	0.9	2.1	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	18.0	17.7	21.0	21.3	18.0	17.9	18.9	17.7	17.7	17.7
Total expenses before taxes on income	97.4	97.0	96.8	97.4	96.8	97.5	99.0	96.5	97.0	97.1
Annual result before taxes on income	7.3	7.9	6.3	6.8	7.3	6.1	4.3	6.8	8.1	8.4
Taxes on income	1.2	1.4	1.7	1.8	1.5	1.8	1.2	1.5	1.2	1.3
Annual result	6.1	6.5	4.6	4.9	5.8	4.3	3.1	5.3	6.9	7.0
Profit and loss transfers (parent company)	1.3	0.8	0.0	0.0	0.1	0.1	0.1	0.1	1.7	1.0
Profit and loss transfers (subsidiary)	3.4	4.0	- 0.4	- 1.0	0.3	- 0.1	0.6	1.9	4.3	4.9
Profit for the year	4.0	3.3	5.0	6.0	5.6	4.5	2.6	3.5	4.3	3.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.6	1.7	1.5	1.4	1.2	1.1	1.3	1.8	1.7	1.8
Tangible fixed assets	21.0	20.3	23.0	21.5	21.6	22.0	20.6	20.2	21.0	20.2
of which: Land and buildings	6.2	6.7	5.3	5.9	8.9	10.3	8.1	7.9	5.7	6.3
Inventories	16.5	16.3	24.3	25.4	31.5	30.2	25.5	24.9	14.2	14.1
of which: Finished goods and merchandise	8.5	8.3	16.3	16.8	14.3	13.7	12.8	12.2	7.5	7.3
Cash	5.9	6.9	15.6	19.3	12.5	15.5	7.4	10.1	5.3	6.0
Receivables	37.9	38.3	26.8	24.4	24.5	22.6	36.9	34.8	38.6	39.6
Short-term	29.7	31.2	25.4	23.9	21.2	19.4	32.7	31.5	29.4	31.6
of which:										
Trade receivables	6.6	6.2	13.3	11.1	12.4	10.9	10.3	10.0	5.7	5.2
Receivables from affiliated companies	21.4	23.0	9.0	9.1	6.2	6.1	19.2	18.0	22.5	24.7
Long-term	8.2	7.1	1.4	0.5	3.3	3.2	4.1	3.2	9.2	8.0
of which: Loans to affiliated companies	7.7	6.7	1.1	0.4	2.5	2.4	2.7	2.7	8.8	7.7
Securities	1.3	1.3	0.4	0.4	0.7	0.9	0.9	0.5	1.4	1.4
Other long-term equity investments	15.5	14.9	7.6	7.0	7.5	7.5	7.0	7.4	17.4	16.7
of which: Goodwill	0.4	0.3	1.6	1.3	0.8	1.3	0.8	0.7	0.3	0.2
Capital										
Equity	33.5	34.2	33.0	37.6	47.5	46.6	43.7	44.7	31.1	31.7
Liabilities	49.5	48.6	59.4	53.5	43.9	44.7	42.2	40.0	51.0	50.4
Short-term	33.2	31.4	36.5	31.6	31.8	29.0	31.7	28.7	33.6	32.0
of which:										
Liabilities to banks	4.5	2.7	7.2	7.1	8.0	5.5	5.3	4.0	4.2	2.3
Trade payables	3.4	2.9	6.6	4.4	5.1	4.3	5.2	4.1	2.9	2.6
Liabilities to affiliated companies	22.3	23.0	14.2	12.2	11.7	12.8	15.8	15.6	23.9	24.9
Long-term	16.2	17.2	22.9	21.9	12.2	15.7	10.5	11.3	17.4	18.4
of which:										
Liabilities to banks	11.8	8.8	10.1	10.1	7.7	10.3	5.5	5.8	13.1	9.4
Liabilities to affiliated companies	3.3	7.3	7.8	6.8	3.2	4.1	3.9	4.2	3.2	8.1
Provisions	16.1	16.3	7.5	8.7	8.0	8.2	13.7	14.9	16.9	17.0
of which: Provisions for pensions	10.4	10.6	2.3	2.0	2.5	2.5	6.8	7.6	11.4	11.5
Other ratios	Percentage of sales									
Annual result before taxes on income	7.3	8.0	6.4	6.8	7.4	6.1	4.4	6.9	8.2	8.5
Annual result and depreciation	11.6	11.8	8.4	8.8	9.0	7.9	6.8	8.9	13.1	12.9
Trade receivables	7.4	7.3	8.7	7.5	9.0	8.7	8.6	8.5	6.9	6.8
	Percentage of the balance sheet total									
Sales	90.3	84.8	153.1	146.5	137.6	125.2	120.3	117.0	82.7	76.9
Annual result and interest paid	7.2	7.1	8.5	8.5	9.0	6.3	5.0	7.4	7.5	7.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	17.3	17.0	24.9	30.0	30.9	26.2	16.7	23.1	17.1	15.9
	Percentage of fixed assets									
Long-term equity and liabilities	126.8	137.4	173.2	203.6	183.6	190.8	179.7	192.2	118.6	128.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	107.6	121.9	113.3	138.0	107.5	122.3	126.9	145.1	104.1	117.8
Cash resources, short-term receivables and inventories	157.1	173.7	179.9	218.4	206.7	226.4	207.4	232.0	146.3	161.8
	Percentage of cost of materials									
Trade payables	7.9	7.2	14.5	9.7	9.2	8.7	9.6	7.8	7.4	7.0
Memo item:										
Balance sheet total in € billion	21.90	22.98	0.07	0.08	0.62	0.66	3.40	3.60	17.80	18.64
Sales in € billion	19.78	19.48	0.11	0.11	0.86	0.83	4.09	4.21	14.72	14.33
Number of enterprises	490	490	116	116	148	148	155	155	71	71

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	26.6	25.9	13.9	14.2	28.6	28.7	34.3	34.3	32.7	32.3
	50	38.9	38.9	23.1	22.5	39.3	39.6	42.0	41.8	42.4	45.2
	75	51.2	50.8	40.1	39.3	49.5	48.7	56.9	54.7	51.8	52.2
Personnel expenses	25	22.6	22.4	26.7	29.1	26.0	27.5	21.3	20.5	17.4	19.0
	50	32.8	32.8	43.5	41.6	34.5	35.2	31.7	30.4	23.7	23.9
	75	43.6	43.4	58.7	57.3	43.0	42.9	40.1	39.2	31.1	32.7
Depreciation	25	1.4	1.5	1.5	1.7	1.1	1.3	1.5	1.5	1.5	1.9
	50	2.5	2.7	2.8	3.3	2.0	2.2	2.6	2.9	2.5	3.1
	75	4.9	5.2	5.8	5.9	3.7	4.7	4.9	4.9	6.0	5.9
Annual result	25	0.8	1.1	- 1.1	1.6	1.4	1.2	0.6	0.7	2.8	3.0
	50	3.9	4.3	3.1	4.9	4.3	3.4	3.1	4.2	6.3	6.3
	75	8.8	9.9	11.8	12.0	7.8	8.1	7.2	8.6	16.4	13.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.7	6.8	7.7	6.8	6.1	5.8	7.7	6.8	9.3	8.6
	50	16.9	16.6	17.9	18.0	15.3	14.8	19.7	19.5	15.5	15.7
	75	31.5	31.7	39.9	35.3	31.7	31.8	30.5	31.2	25.7	26.9
Inventories	25	12.9	12.7	7.5	7.3	17.1	16.6	16.7	17.2	9.6	9.0
	50	25.7	25.3	19.8	18.7	34.5	31.3	28.5	28.7	18.4	17.3
	75	41.2	39.6	30.4	36.5	51.6	49.8	42.2	39.3	30.4	28.1
Equity	25	16.9	18.0	6.8	12.9	20.9	21.0	20.4	22.4	16.5	17.0
	50	40.2	40.8	32.2	37.3	46.9	45.6	40.1	41.7	34.3	37.4
	75	64.4	65.5	64.9	69.8	66.3	65.4	64.4	64.7	57.5	56.7
Short-term liabilities	25	12.5	10.0	12.2	9.1	10.3	9.4	14.0	10.4	15.1	17.5
	50	28.4	24.2	29.1	23.5	25.0	20.5	32.1	26.2	30.0	27.1
	75	51.4	49.3	49.6	47.4	48.4	46.4	58.1	53.6	47.9	48.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	4.8	4.2	8.7	8.8	8.7	14.0	2.5	1.5	0.0	0.0
	75	24.5	23.6	34.7	37.4	25.6	29.2	18.2	17.7	6.3	6.5
		Percentage of sales									
Annual result before taxes on income	25	1.1	1.5	- 1.0	1.9	1.6	1.6	1.1	0.9	3.8	3.4
	50	5.1	5.7	4.6	6.5	5.6	4.4	3.8	5.4	8.6	8.1
	75	11.6	12.9	15.0	14.4	10.5	11.7	8.9	11.7	17.1	15.3
Annual result and depreciation	25	3.8	4.8	3.0	6.4	4.2	4.4	3.2	3.2	6.7	6.7
	50	8.4	9.6	8.0	11.0	8.2	7.3	7.6	9.5	13.2	12.1
	75	15.1	16.4	17.2	19.6	13.5	14.2	12.3	14.8	22.3	21.5
Trade receivables	25	3.4	3.2	2.7	2.7	4.3	4.1	3.1	2.6	4.8	3.2
	50	7.5	7.3	7.0	6.5	7.4	7.1	7.5	7.5	8.4	8.7
	75	12.1	11.4	11.5	10.8	11.3	11.5	12.2	11.9	13.2	12.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.8	2.9	- 0.4	3.9	3.9	3.1	2.1	2.1	4.2	3.4
	50	7.1	8.0	7.7	11.8	7.7	6.8	5.3	7.0	8.4	8.8
	75	14.7	15.2	19.9	19.8	13.8	13.6	10.9	13.1	18.9	17.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.2	5.6	- 2.3	- 4.9	6.4	4.9	6.2	5.5	6.8	7.8
	50	21.0	23.7	17.3	24.6	25.9	24.2	17.0	21.5	23.9	25.5
	75	54.5	54.3	58.8	64.1	55.8	52.3	50.8	49.3	50.4	52.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	116.3	125.0	106.7	116.6	133.9	144.8	110.5	126.7	113.1	109.3
	50	206.1	223.3	207.5	227.6	241.8	276.5	203.6	221.7	169.2	176.5
	75	398.4	461.7	474.3	481.3	648.6	676.4	328.1	394.4	308.1	298.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	60.8	71.3	64.2	65.0	57.5	76.2	57.4	66.4	87.5	78.9
	50	125.5	154.8	144.8	209.8	137.5	167.2	108.5	147.5	126.4	119.9
	75	301.1	397.8	386.5	556.0	272.1	425.6	301.1	351.4	234.2	295.3
		Percentage of cost of materials									
Trade payables	25	4.1	3.8	4.8	3.8	3.6	3.4	4.8	3.8	3.5	4.5
	50	8.3	7.3	10.2	8.1	8.1	7.4	7.6	6.3	7.9	7.8
	75	15.5	12.7	26.1	16.8	14.1	12.4	13.8	11.4	12.9	10.9

I. Enterprises by economic sector

4.t) Repair and installation of 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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	91.8	91.5	98.5	98.2	100.8	100.1	97.6	100.6	88.7	87.2
Change in finished goods	8.2	8.5	1.5	1.8	- 0.8	- 0.1	2.4	- 0.6	11.3	12.8
Interest and similar income	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.1
Other income	2.2	2.8	3.2	4.0	2.4	2.8	2.2	2.4	2.1	2.9
of which: Income from long-term equity investments	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.3	0.0	0.0
Total income	102.3	102.9	103.3	104.2	102.6	102.9	102.3	102.5	102.3	102.9
Expenses										
Cost of materials	59.6	58.2	39.6	41.0	46.1	44.4	45.8	44.1	66.5	65.0
Personnel expenses	26.0	27.7	36.9	36.1	33.6	35.0	34.1	35.4	22.1	24.0
Depreciation	1.6	1.9	2.2	2.3	2.5	2.7	2.1	3.0	1.4	1.5
of which: Depreciation of tangible fixed assets	1.4	1.6	2.1	2.3	2.2	2.6	1.8	2.3	1.2	1.3
Interest and similar expenses	0.7	0.7	0.4	0.4	0.6	0.6	0.8	0.8	0.7	0.7
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.2	0.1	0.1	0.0	0.0
Other expenses	12.3	13.0	18.1	17.1	16.6	16.5	15.5	15.8	10.6	11.5
Total expenses before taxes on income	100.3	101.6	97.3	97.0	99.5	99.4	98.3	99.2	101.2	102.7
Annual result before taxes on income	2.0	1.3	6.0	7.1	3.1	3.6	4.0	3.3	1.1	0.2
Taxes on income	0.8	0.6	1.6	1.7	1.0	1.3	1.1	1.2	0.6	0.3
Annual result	1.2	0.7	4.4	5.4	2.1	2.3	2.9	2.1	0.4	- 0.1
Profit and loss transfers (parent company)	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0
Profit and loss transfers (subsidiary)	- 0.3	- 0.4	0.0	0.2	0.1	0.0	1.0	0.5	- 0.8	- 0.8
Profit for the year	1.6	1.1	4.4	5.2	2.0	2.3	1.9	1.6	1.4	0.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.7	0.1	0.1	0.4	0.5	1.7	0.9	0.5	0.7
Tangible fixed assets	15.0	15.8	20.8	21.9	20.5	19.8	13.1	13.7	15.2	16.1
of which: Land and buildings	5.9	6.4	6.4	7.2	7.4	7.2	6.4	6.7	5.6	6.2
Inventories	37.2	36.1	18.1	20.9	29.5	28.2	29.5	29.2	41.6	40.3
of which: Finished goods and merchandise	8.3	4.7	5.1	5.2	6.7	6.5	2.7	3.0	10.9	5.2
Cash	6.6	7.7	19.5	23.1	15.0	20.7	11.5	10.5	3.4	4.7
Receivables	34.8	34.8	39.7	32.0	29.8	26.2	34.4	36.3	35.4	35.1
Short-term	33.8	33.7	39.7	31.5	27.7	24.1	31.6	33.6	35.3	34.8
of which:										
Trade receivables	10.3	10.4	18.5	17.0	19.3	16.2	13.4	12.5	7.9	8.7
Receivables from affiliated companies	20.5	20.4	13.6	9.4	5.2	4.8	12.9	15.6	25.5	24.4
Long-term	1.0	1.1	0.1	0.5	2.2	2.1	2.8	2.7	0.1	0.3
of which: Loans to affiliated companies	0.8	0.8	0.0	0.5	0.7	0.6	2.7	2.4	0.1	0.1
Securities	0.1	0.1	0.1	0.1	0.9	1.4	0.2	0.1	0.0	0.0
Other long-term equity investments	5.1	4.6	0.9	1.0	3.4	2.8	9.0	8.9	3.7	3.0
of which: Goodwill	0.7	0.6	0.7	0.6	2.1	1.5	1.6	1.4	0.1	0.1
Capital										
Equity	28.5	27.4	39.8	40.1	40.6	38.5	32.4	30.0	25.4	24.8
Liabilities	52.1	51.1	53.2	53.7	50.7	53.1	49.7	50.6	53.2	51.1
Short-term	38.2	38.2	44.5	40.4	42.8	41.7	41.5	43.9	36.3	35.3
of which:										
Liabilities to banks	2.6	2.3	6.8	4.0	6.5	5.1	2.4	2.6	2.2	1.9
Trade payables	5.6	5.5	10.3	9.7	7.5	7.4	5.8	5.3	5.2	5.3
Liabilities to affiliated companies	14.1	15.5	9.2	6.1	8.9	9.3	12.6	16.8	15.4	15.8
Long-term	13.8	12.9	8.7	13.2	7.9	11.4	8.2	6.7	16.9	15.7
of which:										
Liabilities to banks	4.0	3.5	5.9	8.2	5.0	6.7	2.5	2.7	4.5	3.4
Liabilities to affiliated companies	9.0	8.5	1.9	2.3	2.1	4.1	3.4	1.6	12.3	12.1
Provisions	18.8	20.7	6.8	6.0	8.6	8.4	17.9	19.2	20.5	23.1
of which: Provisions for pensions	7.9	8.7	0.2	0.3	1.2	1.2	8.7	9.0	8.5	9.6
Other ratios	Percentage of sales									
Annual result before taxes on income	2.2	1.4	6.1	7.3	3.1	3.6	4.1	3.3	1.2	0.3
Annual result and depreciation	3.1	2.9	6.7	7.8	4.6	5.0	5.1	5.0	2.0	1.6
Trade receivables	7.2	7.5	10.3	10.1	12.4	11.0	9.8	9.3	5.5	6.2
	Percentage of the balance sheet total									
Sales	143.4	139.4	179.5	168.1	156.2	146.5	137.0	134.4	144.0	140.2
Annual result and interest paid	3.0	2.2	8.8	10.0	4.2	4.2	5.3	3.9	1.8	1.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	6.8	6.2	29.4	35.7	16.0	18.1	12.4	11.4	4.1	3.2
	Percentage of fixed assets									
Long-term equity and liabilities	227.9	220.9	221.3	225.9	187.1	202.8	183.2	174.7	259.7	249.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	105.8	108.5	133.0	135.0	101.6	110.6	103.9	100.6	106.7	111.7
Cash resources, short-term receivables and inventories	203.1	202.8	173.7	186.6	170.5	178.2	174.9	167.1	221.4	225.7
	Percentage of cost of materials									
Trade payables	6.0	6.2	14.3	13.9	10.6	11.3	9.1	8.9	4.8	5.1
Memo item:										
Balance sheet total in € billion	5.52	5.46	0.07	0.08	0.38	0.38	1.50	1.52	3.58	3.48
Sales in € billion	7.91	7.61	0.12	0.13	0.59	0.56	2.05	2.04	5.15	4.88
Number of enterprises	358	358	126	126	123	123	89	89	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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured ...										
Ratios	... %	had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	29.0	29.8	21.7	23.7	30.0	31.6	36.8	32.8	41.1	43.5
	50	43.9	41.7	34.9	36.5	43.8	42.8	48.9	44.0	51.5	53.4
	75	57.2	56.3	49.3	51.0	61.0	54.7	57.9	59.3	71.1	70.5
Personnel expenses	25	22.8	23.9	25.9	26.2	22.8	23.3	20.4	23.7	15.4	17.0
	50	34.0	34.8	36.2	37.8	33.9	34.1	31.2	32.1	31.2	30.6
	75	46.3	47.5	48.8	49.8	47.6	47.0	43.7	46.1	37.8	38.3
Depreciation	25	0.8	0.8	0.8	0.8	0.9	1.0	0.7	0.7	0.5	0.7
	50	1.6	1.5	1.6	1.6	1.7	1.6	1.4	1.4	1.3	1.3
	75	2.7	2.9	3.0	3.2	2.7	3.0	2.2	2.7	2.3	2.3
Annual result	25	0.5	0.3	0.4	0.6	0.7	0.2	0.6	0.1	- 2.8	- 3.0
	50	2.6	2.9	3.3	4.5	2.1	2.0	2.6	2.9	0.8	1.3
	75	6.4	6.5	8.2	7.6	5.7	5.7	6.6	5.6	4.3	4.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.7	3.7	2.6	2.5	5.4	5.4	3.9	3.8	1.7	2.3
	50	10.7	10.4	11.1	10.7	11.7	13.1	8.2	8.8	9.9	10.7
	75	25.6	28.3	31.3	37.9	31.2	28.9	21.8	18.5	22.0	21.8
Inventories	25	4.5	6.1	1.6	1.7	7.6	8.2	11.1	9.9	19.8	22.9
	50	17.5	17.1	8.6	9.2	20.7	20.4	25.3	21.1	32.8	31.1
	75	36.9	35.7	23.5	22.9	38.3	35.7	47.1	45.6	54.9	51.9
Equity	25	12.3	13.8	14.8	16.9	17.7	13.5	9.1	11.5	12.7	13.5
	50	32.1	33.2	31.3	33.5	35.2	39.4	28.1	25.5	19.9	18.9
	75	55.3	54.4	55.6	57.9	56.6	56.8	57.2	53.5	34.8	33.3
Short-term liabilities	25	19.1	18.8	21.7	18.8	18.0	18.5	18.1	19.6	24.3	24.5
	50	42.9	37.8	43.7	38.9	42.2	37.3	42.4	43.1	46.7	42.0
	75	66.2	61.6	67.4	61.6	62.0	58.4	69.2	62.4	62.5	69.7
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	0.8	1.8	0.5	3.6	9.1	7.5	0.0	0.0	2.0	3.3
	75	20.0	20.9	28.6	26.0	24.9	26.5	3.8	4.7	20.9	11.8
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.5	0.6	0.9	0.9	0.3	0.8	0.2	- 2.6	- 3.1
	50	3.4	3.7	3.9	5.6	3.2	2.8	4.0	3.9	0.9	1.4
	75	8.4	8.3	11.3	10.8	7.8	7.0	7.8	7.2	5.5	5.1
Annual result and depreciation	25	2.4	2.0	3.0	3.0	2.7	2.0	2.5	2.0	- 0.4	- 2.0
	50	5.9	6.0	6.8	7.2	5.8	5.0	5.4	5.1	2.5	2.4
	75	10.7	10.6	12.9	13.4	10.3	10.0	10.5	9.8	7.3	7.0
Trade receivables	25	4.7	3.8	3.7	3.1	5.9	5.2	5.7	4.6	3.7	2.7
	50	9.9	8.4	7.8	7.2	11.0	8.6	10.7	9.2	6.4	7.1
	75	14.7	14.5	13.7	12.4	16.4	15.5	14.7	15.1	13.5	13.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	1.6	2.2	2.3	2.3	1.2	2.4	1.1	- 2.7	- 3.6
	50	6.1	6.0	8.7	8.7	5.3	4.3	6.3	5.5	2.6	4.2
	75	14.2	14.3	22.4	21.0	12.0	12.2	13.3	11.9	6.5	6.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	1.7	- 6.1	- 3.0	- 24.2	2.0	- 9.5	2.0	0.0	- 1.9	- 5.2
	50	15.8	11.3	20.7	13.8	19.0	12.4	11.2	7.7	8.4	8.6
	75	45.5	36.6	56.0	47.2	50.9	39.1	30.6	33.5	13.2	14.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	114.4	119.3	92.4	118.9	123.6	129.0	114.9	108.5	125.2	147.0
	50	229.4	232.4	247.0	252.6	212.0	243.6	229.4	208.6	282.0	231.6
	75	533.9	542.9	585.7	678.4	440.5	514.2	555.6	531.4	466.5	450.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	62.5	67.7	68.5	65.2	61.6	69.8	56.9	67.7	71.9	63.2
	50	121.1	139.5	150.7	160.2	110.1	137.0	120.6	128.5	87.8	92.8
	75	275.7	290.7	290.9	308.3	305.8	298.8	280.1	268.4	144.3	183.8
		Percentage of cost of materials									
Trade payables	25	4.4	4.6	3.4	4.2	4.4	5.0	5.3	4.9	3.5	3.6
	50	8.5	8.5	10.9	10.0	7.4	8.5	8.3	7.3	8.3	9.0
	75	15.2	15.5	22.5	25.3	14.5	13.6	12.0	12.0	12.6	13.7

I. Enterprises by economic sector

5. Electricity, gas, steam and air conditioning supply

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.7	100.0	100.0	100.1	99.7	99.2	99.4	99.8	99.7
Change in finished goods	0.3	0.3	0.0	0.0	- 0.1	0.3	0.8	0.6	0.2	0.3
Interest and similar income	0.2	0.2	0.8	0.8	0.2	0.2	0.3	0.3	0.2	0.2
Other income	2.7	2.2	6.0	6.0	3.2	4.5	3.5	3.8	2.7	2.1
of which: Income from long-term equity investments	0.3	0.4	0.8	0.8	0.4	0.5	0.7	0.8	0.3	0.4
Total income	102.9	102.4	106.7	106.8	103.5	104.7	103.7	104.1	102.9	102.3
Expenses										
Cost of materials	90.3	89.0	18.7	19.4	46.1	45.6	68.6	68.3	91.2	89.9
Personnel expenses	3.2	3.6	3.3	3.2	6.0	6.3	10.6	10.8	3.0	3.4
Depreciation	2.1	2.6	35.3	35.1	20.6	21.3	7.2	7.1	1.9	2.4
of which: Depreciation of tangible fixed assets	2.0	2.4	35.2	35.0	20.3	21.3	7.0	7.0	1.7	2.1
Interest and similar expenses	1.1	1.2	11.2	9.7	6.1	5.5	1.3	1.3	1.0	1.1
Operating taxes	0.0	0.0	0.0	0.1	0.1	0.2	0.2	0.2	0.0	0.0
Other expenses	3.6	3.6	19.3	19.2	14.0	14.2	9.1	9.2	3.4	3.4
Total expenses before taxes on income	100.5	100.0	87.8	86.7	92.9	93.0	97.0	96.8	100.6	100.1
Annual result before taxes on income	2.5	2.4	18.9	20.1	10.5	11.7	6.8	7.3	2.3	2.1
Taxes on income	0.4	0.4	3.5	3.2	2.4	2.5	1.8	1.9	0.3	0.4
Annual result	2.1	1.9	15.4	16.9	8.1	9.3	5.0	5.4	2.0	1.8
Profit and loss transfers (parent company)	0.4	0.4	0.4	0.4	0.4	0.3	1.3	0.9	0.4	0.4
Profit and loss transfers (subsidiary)	1.5	1.4	1.0	1.2	0.6	0.4	2.3	2.1	1.5	1.3
Profit for the year	1.0	1.0	14.9	16.1	7.9	9.2	3.9	4.2	0.9	0.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.7	0.4	0.4	0.5	0.5	0.8	0.8	0.7	0.7
Tangible fixed assets	38.9	38.8	76.0	75.0	75.4	74.8	58.7	59.5	36.3	36.3
of which: Land and buildings	4.6	4.3	3.1	3.1	5.3	5.8	8.0	8.1	4.4	4.0
Inventories	2.4	2.1	0.4	0.5	1.3	1.5	1.6	1.5	2.6	2.2
of which: Finished goods and merchandise	1.0	0.8	0.1	0.1	0.2	0.1	0.1	0.1	1.1	0.8
Cash	3.1	2.5	9.1	9.6	8.2	8.2	7.9	7.9	2.6	2.0
Receivables	34.7	36.2	9.3	9.7	8.8	9.1	20.5	19.5	36.6	38.1
Short-term	29.5	30.3	6.9	7.2	8.0	8.4	19.1	16.9	31.0	32.0
of which:										
Trade receivables	10.6	10.7	1.8	1.4	3.1	3.0	7.8	6.7	11.1	11.2
Receivables from affiliated companies	14.8	15.5	3.7	4.2	3.3	3.6	8.7	7.6	15.6	16.4
Long-term	5.1	5.8	2.4	2.5	0.8	0.8	1.4	2.6	5.5	6.2
of which: Loans to affiliated companies	5.0	5.7	2.2	2.3	0.7	0.6	1.1	2.3	5.4	6.0
Securities	3.0	2.7	0.1	0.1	0.2	0.2	0.7	0.7	3.2	2.9
Other long-term equity investments	16.6	16.4	3.1	3.2	4.2	4.2	9.5	9.8	17.5	17.3
of which: Goodwill	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Capital										
Equity	32.5	34.3	27.9	29.3	29.2	31.4	46.5	47.1	31.7	33.6
Liabilities	40.7	39.3	68.9	67.2	67.1	64.5	44.1	43.5	39.5	38.2
Short-term	24.2	23.4	20.2	22.5	21.3	22.6	22.7	22.7	24.4	23.4
of which:										
Liabilities to banks	1.8	2.3	12.4	13.8	11.1	12.1	3.5	4.0	1.4	1.8
Trade payables	5.3	4.4	1.3	1.2	2.4	2.0	4.7	4.3	5.5	4.5
Liabilities to affiliated companies	12.9	12.3	5.1	5.5	5.8	6.2	7.2	7.6	13.6	12.8
Long-term	16.5	16.0	48.7	44.7	45.8	41.9	21.4	20.8	15.1	14.8
of which:										
Liabilities to banks	8.7	8.2	45.1	41.3	37.5	34.3	15.8	15.9	7.1	6.7
Liabilities to affiliated companies	5.9	6.1	2.7	2.4	7.2	6.5	5.0	4.4	5.9	6.2
Provisions	25.5	25.2	2.4	2.7	3.1	3.5	8.4	8.4	27.4	27.0
of which: Provisions for pensions	5.4	5.6	0.0	0.0	0.3	0.3	2.1	2.1	5.8	6.0
Other ratios	Percentage of sales									
Annual result before taxes on income	2.5	2.4	18.9	20.1	10.5	11.8	6.8	7.3	2.3	2.2
Annual result and depreciation	4.2	4.6	50.8	52.0	28.7	30.7	12.2	12.6	3.9	4.1
Trade receivables	6.7	7.5	10.3	7.8	10.7	9.6	11.4	9.9	6.5	7.4
	Percentage of the balance sheet total									
Sales	159.1	142.3	17.1	18.0	29.4	30.8	68.4	67.6	170.0	151.1
Annual result and interest paid	5.0	4.4	4.5	4.8	4.2	4.6	4.3	4.6	5.1	4.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.4	10.3	13.8	15.3	13.4	15.7	18.3	18.9	10.0	9.7
	Percentage of fixed assets									
Long-term equity and liabilities	85.1	87.0	93.6	91.1	92.9	91.6	98.6	95.6	83.7	86.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	136.6	141.8	79.8	74.6	76.3	73.6	119.2	109.3	139.5	146.1
Cash resources, short-term receivables and inventories	146.7	150.9	82.0	76.6	82.5	80.4	126.1	116.1	150.0	155.5
	Percentage of cost of materials									
Trade payables	3.7	3.5	40.3	32.9	17.8	13.9	9.9	9.2	3.5	3.3
Memo item:										
Balance sheet total in € billion	338.13	353.68	3.58	3.48	7.61	7.37	20.37	20.96	306.58	321.87
Sales in € billion	537.85	503.27	0.61	0.63	2.23	2.27	13.93	14.17	521.07	486.20
Number of enterprises	2 345	2 345	737	737	484	484	539	539	585	585

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	4.8	5.4	0.0	0.0	3.0	3.6	59.1	58.7	64.7	64.2
	50	58.1	58.0	0.9	1.1	41.3	38.9	68.5	68.4	74.5	74.7
	75	75.3	75.1	21.8	23.2	68.7	68.1	79.5	80.0	86.7	86.8
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	2.1	2.1	1.8	1.9
	50	1.5	1.6	0.0	0.0	0.0	0.0	9.3	9.8	8.4	8.5
	75	11.1	11.3	0.0	0.0	5.9	6.3	14.6	15.2	13.2	13.6
Depreciation	25	3.8	3.9	22.6	22.5	6.0	5.8	3.2	3.2	0.8	1.0
	50	8.8	9.2	38.7	38.2	17.3	17.9	6.2	6.2	4.2	4.4
	75	37.1	37.0	47.8	48.0	41.7	41.6	8.7	9.2	6.5	6.7
Annual result	25	1.4	1.8	3.6	5.8	0.9	1.7	1.4	1.4	1.0	1.0
	50	6.4	6.7	17.1	17.6	7.5	8.0	4.9	4.9	3.9	4.1
	75	16.4	17.0	29.6	31.4	18.1	18.8	8.6	8.5	7.6	7.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	41.3	41.1	60.5	55.7	44.2	44.0	34.0	36.8	8.1	7.4
	50	70.0	70.9	79.1	77.4	76.3	75.5	67.7	68.6	54.7	57.1
	75	83.3	83.7	88.2	87.5	86.2	85.7	78.8	80.2	73.4	75.3
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.1
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.6	0.6	0.9	0.9
	75	1.1	1.1	0.0	0.0	1.0	1.1	1.2	1.3	1.8	1.8
Equity	25	16.5	18.1	12.2	12.9	10.0	12.2	31.7	32.3	21.9	23.5
	50	35.4	36.6	26.1	28.5	29.1	30.2	45.2	46.6	37.7	39.0
	75	53.2	54.2	46.0	47.1	54.4	54.7	61.2	60.7	50.3	50.7
Short-term liabilities	25	9.6	9.8	7.2	7.6	8.5	8.9	12.9	12.8	14.0	12.9
	50	17.5	17.5	11.9	13.4	16.4	15.9	18.9	18.8	21.6	21.3
	75	34.1	34.8	32.2	33.3	35.5	39.5	32.7	32.2	36.1	35.3
Liabilities to banks	25	0.0	0.0	19.3	8.3	0.0	0.0	0.0	0.0	0.0	0.0
	50	22.2	21.1	57.5	54.5	33.5	31.7	14.3	14.2	1.7	2.4
	75	55.4	52.2	73.6	70.5	68.6	66.1	30.0	31.0	23.9	24.6
		Percentage of sales									
Annual result before taxes on income	25	2.0	2.4	5.0	6.9	1.1	2.5	2.0	1.9	1.3	1.2
	50	8.1	8.4	20.5	21.2	9.4	10.5	6.2	6.4	4.8	4.9
	75	19.7	20.2	35.4	36.4	22.2	23.8	10.7	10.6	9.5	9.3
Annual result and depreciation	25	8.7	9.3	41.6	46.1	11.4	12.8	7.6	7.5	2.9	3.2
	50	18.4	19.6	63.4	64.1	27.1	31.0	12.8	13.0	10.0	10.1
	75	60.3	61.9	72.7	74.3	62.8	63.9	18.3	18.9	15.9	15.9
Trade receivables	25	2.9	2.3	1.8	1.4	2.9	2.0	6.0	4.9	5.0	4.6
	50	8.9	7.8	4.6	4.1	9.8	7.9	10.2	9.1	9.0	8.4
	75	13.5	11.5	13.2	10.0	13.8	11.5	13.8	12.3	12.8	11.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.5	2.5	2.7	2.9	2.2	2.4	2.4	2.3	2.5	2.4
	50	5.0	5.1	5.0	5.4	4.6	4.6	5.1	4.9	5.5	5.2
	75	8.3	8.3	8.2	8.8	7.2	7.5	8.4	8.1	8.8	8.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.7	9.0	8.9	9.0	7.0	8.9	11.5	10.9	8.7	7.7
	50	16.6	17.3	15.2	15.6	13.3	15.9	21.3	21.4	17.3	16.9
	75	29.5	31.5	26.4	31.0	25.9	29.8	37.5	38.2	28.6	26.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	84.7	83.3	84.4	79.9	87.8	87.1	86.5	85.7	79.0	81.5
	50	99.1	98.3	102.0	102.0	102.3	100.8	97.9	96.8	94.1	93.2
	75	114.8	115.3	117.5	118.6	115.3	115.5	111.7	112.0	109.7	109.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	67.6	64.1	49.2	40.8	56.5	54.4	76.1	72.6	79.1	76.6
	50	115.1	116.4	119.8	122.8	114.9	112.9	114.8	114.6	114.1	112.5
	75	200.7	203.9	254.1	262.6	193.0	200.4	185.1	178.7	182.5	190.5
		Percentage of cost of materials									
Trade payables	25	3.6	3.5	1.5	2.0	4.0	4.0	5.2	4.6	3.1	2.8
	50	8.6	8.0	13.6	14.3	10.5	9.1	8.8	8.2	7.0	6.4
	75	15.5	14.8	49.6	43.6	21.3	21.5	13.4	12.2	10.7	10.2

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	99.4	98.5	97.9	99.2	99.5	99.5	99.9	99.4	99.2
Change in finished goods	0.6	0.6	1.5	2.1	0.8	0.5	0.5	0.1	0.6	0.8
Interest and similar income	0.4	1.1	0.1	0.1	0.3	0.3	0.3	0.3	0.4	1.4
Other income	4.2	4.2	3.0	3.5	4.3	4.6	5.6	5.4	3.7	3.8
of which: Income from long-term equity investments	0.8	0.9	0.1	0.0	0.8	1.2	0.7	0.7	0.8	1.0
Total income	104.5	105.3	103.1	103.6	104.6	105.0	105.9	105.7	104.0	105.2
Expenses										
Cost of materials	58.7	58.0	29.4	29.4	41.6	40.9	52.8	52.3	62.5	61.9
Personnel expenses	18.5	18.8	31.9	31.3	23.7	23.8	19.8	20.1	17.5	17.8
Depreciation	7.5	7.6	9.0	8.5	8.8	8.8	8.3	8.3	7.1	7.2
of which: Depreciation of tangible fixed assets	7.4	7.4	8.9	8.3	8.6	8.7	8.1	8.2	7.0	7.1
Interest and similar expenses	2.8	3.3	1.5	1.4	1.6	1.4	2.1	2.2	3.1	3.9
Operating taxes	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1
Other expenses	11.4	11.6	27.9	26.7	21.8	21.2	14.7	15.0	9.1	9.4
Total expenses before taxes on income	99.0	99.4	99.9	97.5	97.6	96.2	97.9	98.2	99.5	100.2
Annual result before taxes on income	5.6	5.9	3.2	6.0	7.0	8.7	8.0	7.5	4.6	5.0
Taxes on income	1.2	1.3	1.6	1.6	1.6	2.1	1.9	1.8	0.9	1.0
Annual result	4.4	4.6	1.6	4.4	5.3	6.7	6.1	5.6	3.7	4.0
Profit and loss transfers (parent company)	0.7	0.7	0.4	0.1	0.1	- 0.2	0.2	0.2	0.9	0.9
Profit and loss transfers (subsidiary)	1.3	1.6	- 0.7	0.3	0.7	0.6	1.7	1.8	1.2	1.6
Profit for the year	3.7	3.7	2.7	4.3	4.7	5.8	4.5	4.1	3.3	3.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.6	0.4	0.4	0.4	0.4	0.8	0.7	0.6	0.6
Tangible fixed assets	71.0	70.7	60.2	56.3	65.8	66.8	68.7	68.8	72.2	71.8
of which: Land and buildings	15.0	14.5	16.0	14.5	9.9	9.3	16.3	15.1	14.9	14.7
Inventories	2.1	2.2	4.7	6.2	3.4	3.4	2.2	2.1	1.9	2.1
of which: Finished goods and merchandise	0.7	0.7	1.6	1.3	1.2	1.1	0.7	0.7	0.7	0.7
Cash	4.6	4.7	12.4	13.6	7.4	8.3	7.0	7.0	3.5	3.6
Receivables	14.2	14.3	19.9	21.4	17.9	15.5	16.6	17.1	13.0	13.3
Short-term	11.3	11.5	19.4	21.0	15.7	15.0	11.8	12.3	10.7	10.9
of which:										
Trade receivables	4.0	3.9	6.6	7.5	5.5	5.4	5.0	5.1	3.5	3.4
Receivables from affiliated companies	6.0	6.5	10.0	10.4	6.5	6.5	5.4	5.7	6.2	6.8
Long-term	2.9	2.9	0.5	0.3	2.2	0.6	4.8	4.9	2.3	2.4
of which: Loans to affiliated companies	1.1	1.1	0.1	0.1	1.9	0.2	0.7	0.8	1.2	1.2
Securities	1.6	1.5	0.1	0.2	0.2	0.6	0.7	0.4	2.0	1.9
Other long-term equity investments	5.7	5.7	1.9	1.6	4.6	4.7	4.0	3.7	6.4	6.4
of which: Goodwill	0.1	0.1	0.2	0.1	0.4	0.3	0.0	0.0	0.2	0.1
Capital										
Equity	37.8	37.2	43.1	42.6	39.7	40.6	44.6	44.6	35.3	34.4
Liabilities	47.8	48.3	49.2	49.6	49.4	48.6	39.2	39.2	50.7	51.3
Short-term	15.3	16.4	25.4	26.1	22.1	20.8	14.1	15.3	15.1	16.4
of which:										
Liabilities to banks	5.0	4.7	8.0	6.8	7.5	6.3	3.8	4.5	5.2	4.6
Trade payables	3.0	3.0	4.6	3.9	3.8	3.4	3.6	3.5	2.8	2.8
Liabilities to affiliated companies	5.7	6.9	6.4	8.1	6.3	6.8	4.5	4.8	6.0	7.7
Long-term	32.5	31.9	23.8	23.6	27.4	27.8	25.1	23.9	35.6	34.9
of which:										
Liabilities to banks	27.3	26.6	18.8	16.9	24.0	24.7	18.9	17.8	30.5	29.8
Liabilities to affiliated companies	3.2	3.0	3.5	4.6	2.8	2.5	4.7	4.1	2.7	2.6
Provisions	12.8	13.0	7.7	7.7	9.1	9.0	13.4	13.6	12.9	13.2
of which: Provisions for pensions	3.4	3.5	1.1	1.0	0.7	0.7	0.8	0.9	4.5	4.6
Other ratios	Percentage of sales									
Annual result before taxes on income	5.6	5.9	3.2	6.2	7.0	8.8	8.0	7.5	4.6	5.1
Annual result and depreciation	11.9	12.2	10.7	13.2	14.2	15.5	14.4	14.0	10.8	11.3
Trade receivables	7.2	7.3	8.8	10.0	9.2	9.2	8.6	8.8	6.6	6.5
	Percentage of the balance sheet total									
Sales	55.3	53.9	75.0	75.0	59.9	58.6	58.2	58.2	53.8	52.0
Annual result and interest paid	4.0	4.3	2.4	4.4	4.2	4.8	4.8	4.6	3.7	4.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.5	11.4	18.1	22.6	16.1	17.8	17.4	16.8	9.5	9.5
	Percentage of fixed assets									
Long-term equity and liabilities	90.2	89.4	107.6	114.1	92.6	95.1	89.5	88.5	90.2	89.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	104.2	99.5	125.2	132.8	105.0	113.6	134.1	126.6	94.3	89.1
Cash resources, short-term receivables and inventories	117.9	113.0	143.7	156.4	120.3	130.0	149.9	140.4	107.1	102.2
	Percentage of cost of materials									
Trade payables	9.3	9.5	20.8	17.1	15.3	14.1	11.5	11.4	8.3	8.7
Memo item:										
Balance sheet total in € billion	56.36	58.60	0.21	0.23	3.01	3.24	13.64	13.95	39.49	41.18
Sales in € billion	31.14	31.59	0.16	0.17	1.81	1.90	7.94	8.12	21.23	21.40
Number of enterprises	992	992	173	173	346	346	345	345	128	128

I. Enterprises by economic sector

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

		cont'd: All legal forms									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Quartile value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	25.0	24.5	8.6	7.7	22.0	22.2	33.4	33.2	32.8	30.3
	50	41.2	41.1	25.0	24.1	37.7	37.1	49.6	48.7	47.9	47.8
	75	60.4	60.5	48.4	43.1	56.2	55.6	66.8	65.7	79.5	78.8
Personnel expenses	25	11.3	11.4	13.7	13.2	13.5	14.1	10.7	10.4	7.3	8.0
	50	22.3	22.4	28.5	30.1	23.9	23.8	19.3	18.9	21.0	20.2
	75	32.7	33.5	46.0	46.1	33.5	33.7	28.4	29.2	29.9	30.1
Depreciation	25	2.5	2.7	1.2	1.1	3.3	3.3	2.8	3.1	1.7	2.3
	50	6.3	6.3	6.0	5.6	6.4	6.5	6.2	6.2	6.5	6.7
	75	11.5	11.5	11.3	11.4	11.4	11.5	11.3	10.8	12.6	12.8
Annual result	25	0.6	1.3	0.1	0.4	0.6	1.5	1.5	1.6	0.3	0.7
	50	3.6	4.5	2.2	4.5	3.3	4.5	4.4	4.5	3.6	4.0
	75	8.6	9.3	6.7	10.0	8.5	9.2	9.1	9.2	9.3	9.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	25.2	24.7	8.7	7.5	27.3	26.4	29.9	31.8	19.7	16.8
	50	50.4	50.0	38.9	38.1	52.3	52.6	53.9	52.8	47.7	46.6
	75	74.6	73.8	67.0	63.7	75.0	73.5	76.8	77.1	80.6	82.2
Inventories	25	0.1	0.1	0.0	0.0	0.1	0.0	0.2	0.2	0.2	0.1
	50	1.0	0.9	0.6	0.5	1.2	1.1	1.0	0.9	1.3	1.1
	75	6.9	5.9	8.3	6.3	7.0	5.9	5.7	5.1	6.5	6.7
Equity	25	16.8	17.3	10.3	11.7	15.0	17.4	20.4	20.0	16.9	17.7
	50	34.9	35.3	29.5	29.5	34.2	35.9	38.3	39.3	34.1	32.1
	75	54.4	56.6	53.1	60.8	51.0	54.0	58.9	61.1	45.9	45.3
Short-term liabilities	25	11.4	11.2	15.0	13.1	13.0	12.5	9.9	10.5	8.2	7.3
	50	25.5	24.1	32.6	27.8	28.2	26.5	21.1	21.6	23.4	21.7
	75	48.0	46.3	60.5	53.6	51.7	47.7	39.2	42.4	43.8	43.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	15.5	14.0	13.4	8.0	20.0	18.5	11.6	12.4	12.5	8.9
	75	37.2	34.7	38.7	32.8	40.0	39.7	33.4	33.0	35.7	33.0
		Percentage of sales									
Annual result before taxes on income	25	1.0	1.7	0.1	0.6	1.0	2.1	2.2	1.9	0.6	1.3
	50	4.8	5.7	3.0	5.7	4.5	6.0	5.7	5.9	5.2	5.0
	75	11.4	12.0	9.5	12.6	11.6	11.2	12.3	12.4	11.0	10.2
Annual result and depreciation	25	5.6	6.9	2.6	5.4	6.2	7.6	6.7	7.1	3.3	4.3
	50	12.9	13.9	10.4	13.3	13.4	13.9	13.5	14.0	13.7	14.8
	75	22.4	22.5	21.5	20.6	21.5	21.8	23.2	22.6	24.2	25.7
Trade receivables	25	4.2	4.0	3.4	2.7	4.8	4.7	4.4	4.3	2.0	2.1
	50	7.8	7.8	7.5	6.9	8.0	8.2	7.9	8.2	7.2	6.9
	75	12.2	11.9	12.3	12.9	11.8	12.1	12.6	11.9	11.7	11.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	2.1	0.9	1.7	1.9	2.3	2.1	2.2	1.5	1.8
	50	4.9	5.8	4.6	6.7	4.7	6.5	5.5	5.7	4.0	4.1
	75	10.7	12.3	10.7	17.3	10.4	12.3	11.2	11.5	8.5	9.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	7.9	7.7	- 4.3	- 4.0	8.3	9.1	9.8	9.3	7.1	7.4
	50	19.4	21.5	13.9	19.3	21.8	23.9	23.7	23.4	13.4	13.3
	75	42.6	45.9	35.4	48.0	48.1	55.4	49.1	47.8	23.6	28.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	77.3	77.5	69.7	84.2	76.6	77.9	79.8	75.3	79.1	70.7
	50	100.2	101.8	114.7	120.8	101.8	103.8	98.5	99.4	95.7	93.1
	75	148.9	156.5	249.4	252.0	146.5	166.7	138.9	136.4	135.9	138.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	59.4	65.8	54.7	73.4	55.9	58.1	69.8	69.3	45.7	42.4
	50	118.7	125.0	133.0	155.9	111.8	121.6	127.6	126.9	103.8	109.2
	75	235.4	259.7	312.5	377.3	207.4	264.3	242.3	237.8	204.4	210.9
		Percentage of cost of materials									
Trade payables	25	7.1	6.9	8.0	4.5	7.1	7.1	7.5	7.7	5.2	6.3
	50	12.7	11.8	18.0	12.8	13.8	12.8	11.7	11.2	10.0	10.4
	75	22.2	20.1	44.5	29.6	25.2	22.9	18.3	17.6	16.6	15.8

I. Enterprises by economic sector

7. Construction

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	95.1	104.3	96.9	99.7	95.8	102.7	95.7	104.1	94.6	105.0
Change in finished goods	4.9	- 4.3	3.1	0.3	4.2	- 2.7	4.3	- 4.1	5.4	- 5.0
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.3
Other income	2.5	2.5	2.7	2.8	2.1	2.1	2.1	2.1	2.8	2.9
of which: Income from long-term equity investments	0.4	0.4	0.0	0.0	0.1	0.1	0.3	0.3	0.5	0.6
Total income	102.7	102.7	102.8	102.9	102.2	102.2	102.2	102.3	103.1	103.1
Expenses										
Cost of materials	62.0	60.6	41.9	43.3	51.3	50.9	59.4	58.2	66.7	64.9
Personnel expenses	22.2	22.0	36.1	33.9	29.4	28.7	23.0	22.7	19.6	19.5
Depreciation	2.1	2.3	2.8	2.7	2.3	2.3	2.1	2.2	2.0	2.4
of which: Depreciation of tangible fixed assets	1.8	1.8	2.7	2.7	2.1	2.2	1.9	1.9	1.6	1.7
Interest and similar expenses	0.6	0.6	0.6	0.6	0.5	0.4	0.6	0.5	0.6	0.6
Operating taxes	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	10.2	10.1	15.2	14.2	12.7	12.4	10.6	10.5	9.1	9.0
Total expenses before taxes on income	97.1	95.5	96.7	94.9	96.3	94.8	95.8	94.3	98.0	96.5
Annual result before taxes on income	5.6	7.2	6.1	8.0	5.9	7.4	6.4	8.0	5.0	6.7
Taxes on income	1.2	1.6	1.4	1.7	1.5	1.8	1.5	1.9	1.0	1.3
Annual result	4.4	5.6	4.7	6.4	4.4	5.6	4.9	6.1	4.0	5.3
Profit and loss transfers (parent company)	0.1	0.3	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.6
Profit and loss transfers (subsidiary)	0.7	0.9	0.0	0.1	0.2	0.2	0.5	0.6	0.9	1.3
Profit for the year	3.8	5.0	4.7	6.3	4.3	5.4	4.5	5.6	3.2	4.6
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	0.2	0.2	0.2
Tangible fixed assets	10.4	10.9	22.4	21.8	15.4	15.9	12.3	12.8	8.7	9.0
of which: Land and buildings	4.4	4.6	6.8	6.7	5.5	5.4	5.2	5.2	3.9	4.2
Inventories	54.1	49.3	35.0	31.7	47.6	43.0	53.9	49.3	55.4	50.6
of which: Finished goods and merchandise	2.3	2.7	3.9	3.9	2.6	2.8	3.2	3.4	1.8	2.3
Cash	10.7	13.0	15.7	18.7	14.2	17.2	12.5	15.1	9.2	11.4
Receivables	20.1	21.9	24.8	25.8	21.1	22.1	19.2	20.5	20.3	22.4
Short-term	19.1	20.7	24.3	25.3	20.6	21.6	18.5	19.8	19.0	20.9
of which:										
Trade receivables	8.1	8.6	14.8	15.9	12.9	13.9	10.1	10.6	6.5	6.8
Receivables from affiliated companies	8.8	9.8	4.2	4.4	4.2	4.1	6.1	6.6	10.7	12.2
Long-term	1.0	1.2	0.5	0.5	0.5	0.5	0.7	0.7	1.2	1.5
of which: Loans to affiliated companies	0.7	0.9	0.2	0.1	0.2	0.2	0.4	0.3	1.0	1.3
Securities	0.4	0.5	0.4	0.4	0.5	0.6	0.4	0.5	0.4	0.5
Other long-term equity investments	4.0	4.0	0.8	0.7	0.6	0.6	1.3	1.5	5.7	5.7
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	17.3	19.7	23.4	26.5	21.8	24.8	19.2	21.8	15.7	18.0
Liabilities	73.3	69.6	68.7	65.2	70.5	66.6	71.7	68.1	74.5	70.8
Short-term	67.5	63.9	55.0	50.3	62.8	57.9	65.2	61.1	69.4	66.3
of which:										
Liabilities to banks	3.4	3.3	8.3	7.3	6.9	6.1	5.5	5.0	1.9	2.1
Trade payables	5.7	5.4	9.0	8.5	6.9	6.7	5.6	5.5	5.4	5.1
Liabilities to affiliated companies	7.6	8.1	3.7	3.4	4.1	4.2	5.6	6.0	9.1	9.6
Long-term	5.8	5.7	13.8	14.9	7.7	8.6	6.5	7.0	5.1	4.5
of which:										
Liabilities to banks	3.9	3.8	10.0	11.2	5.1	6.3	4.9	5.5	3.1	2.6
Liabilities to affiliated companies	1.5	1.3	2.1	2.1	1.7	1.5	1.1	1.0	1.6	1.4
Provisions	9.3	10.6	7.8	8.2	7.6	8.5	9.0	10.1	9.6	11.1
of which: Provisions for pensions	1.5	1.5	1.6	1.5	1.2	1.2	1.2	1.2	1.6	1.7
Other ratios	Percentage of sales									
Annual result before taxes on income	5.9	6.9	6.3	8.1	6.2	7.2	6.7	7.7	5.3	6.3
Annual result and depreciation	6.8	7.6	7.8	9.1	7.0	7.7	7.4	8.0	6.4	7.3
Trade receivables	9.3	8.5	9.2	9.5	10.1	9.7	10.3	9.6	8.5	7.7
	Percentage of the balance sheet total									
Sales	87.7	100.7	160.3	166.6	127.6	143.6	97.5	111.3	76.3	88.5
Annual result and interest paid	4.6	6.0	8.9	11.6	6.5	8.4	5.6	7.1	3.8	5.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.3	11.4	20.4	27.7	13.9	19.0	10.5	14.1	6.5	9.2
	Percentage of fixed assets									
Long-term equity and liabilities	156.4	164.3	160.5	182.9	182.4	198.7	184.0	195.9	141.2	145.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	44.4	53.4	73.1	88.0	55.9	67.7	47.9	57.6	41.1	49.3
Cash resources, short-term receivables and inventories	124.6	130.6	136.9	151.0	131.8	141.8	130.6	138.3	121.0	125.7
	Percentage of cost of materials									
Trade payables	9.9	9.2	12.9	11.7	10.2	9.4	9.3	8.9	10.1	9.3
Memo item:										
Balance sheet total in € billion	110.37	111.79	1.43	1.62	9.40	9.68	30.75	31.06	68.80	69.43
Sales in € billion	96.78	112.60	2.28	2.70	11.99	13.90	29.99	34.57	52.52	61.43
Number of enterprises	7 010	7 010	2 479	2 479	2 705	2 705	1 445	1 445	381	381

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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	36.1	35.8	28.4	29.1	38.4	37.9	46.6	45.3	55.3	54.2
	50	47.9	47.7	39.6	39.5	48.2	48.1	57.0	55.9	66.1	62.5
	75	61.5	60.6	50.9	51.3	60.8	60.5	70.2	68.3	75.9	74.6
Personnel expenses	25	20.2	19.9	25.6	24.2	22.0	21.5	15.2	15.4	11.8	11.6
	50	30.7	30.0	36.7	35.5	31.4	30.9	24.0	23.8	19.9	20.2
	75	40.5	39.6	47.3	45.4	39.6	38.8	32.7	31.9	27.1	27.6
Depreciation	25	0.8	0.9	1.1	1.1	0.8	0.8	0.6	0.6	0.6	0.6
	50	1.7	1.7	2.1	2.0	1.5	1.5	1.4	1.4	1.4	1.5
	75	3.1	3.1	3.6	3.5	2.7	2.8	2.8	2.9	2.8	2.9
Annual result	25	1.2	2.0	0.7	1.8	1.3	1.8	1.8	2.4	1.8	2.5
	50	3.6	4.9	3.5	5.4	3.4	4.6	3.9	5.1	3.5	5.0
	75	7.4	9.2	8.6	10.9	6.8	8.5	7.0	8.9	6.4	7.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.5	3.8	5.5	6.0	3.6	4.0	2.2	2.4	1.6	1.4
	50	10.3	10.9	15.3	15.2	9.7	10.6	7.1	7.7	5.6	6.0
	75	23.1	23.3	32.1	31.8	21.4	22.1	16.0	17.1	11.3	12.6
Inventories	25	11.3	8.5	3.9	2.7	13.6	11.0	32.1	24.1	45.3	37.0
	50	38.0	29.6	18.1	13.7	40.5	32.0	54.1	45.9	59.7	52.3
	75	63.0	54.5	45.2	35.3	64.8	55.4	70.8	63.7	73.6	69.0
Equity	25	6.2	8.8	3.1	7.5	7.3	9.9	7.0	9.3	5.8	7.0
	50	18.4	22.5	21.9	26.5	19.2	23.5	16.2	19.3	12.5	14.4
	75	38.9	43.6	46.0	51.3	39.2	43.9	31.6	35.5	23.9	28.2
Short-term liabilities	25	36.9	30.1	26.8	22.2	37.3	30.6	50.6	42.9	57.4	51.3
	50	61.9	53.8	52.3	43.7	62.8	54.4	67.7	62.0	71.9	67.6
	75	80.3	74.5	78.4	70.1	80.4	74.1	80.9	76.6	84.0	80.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.9	3.7	9.1	8.7	4.2	4.4	0.8	0.5	0.1	0.0
	75	17.8	18.6	29.1	29.8	16.3	17.0	8.1	8.3	3.7	3.2
		Percentage of sales									
Annual result before taxes on income	25	1.7	2.6	1.1	2.4	1.8	2.4	2.6	3.2	2.5	3.1
	50	5.0	6.3	4.7	6.7	4.8	5.9	5.4	6.4	5.4	6.0
	75	10.0	11.7	11.5	13.7	9.4	11.0	9.6	11.3	8.7	9.9
Annual result and depreciation	25	3.7	4.5	3.2	4.6	3.7	4.2	4.3	4.7	3.8	4.7
	50	7.4	8.5	7.5	9.4	7.2	8.1	7.7	8.4	7.3	7.6
	75	12.9	14.5	14.8	16.7	12.3	13.4	12.3	13.7	12.4	11.9
Trade receivables	25	4.0	4.0	3.3	3.3	4.3	4.4	4.8	4.7	4.6	3.9
	50	7.9	7.7	6.8	7.2	8.1	8.0	8.9	8.3	8.6	7.0
	75	13.1	12.7	12.1	12.5	13.5	12.7	13.7	13.0	12.8	11.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	3.8	2.5	4.6	2.7	3.7	2.7	3.6	2.0	3.0
	50	6.2	8.8	8.3	11.9	6.2	8.5	5.2	7.3	4.1	5.7
	75	13.5	18.0	19.9	25.6	12.9	16.8	9.6	13.0	6.9	9.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.6	6.1	2.8	4.0	5.0	6.3	5.4	7.6	4.3	6.2
	50	13.9	19.5	17.1	23.4	14.0	19.6	12.6	17.2	9.0	12.9
	75	37.6	50.7	53.7	68.1	38.6	52.9	24.9	38.8	16.3	24.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	99.6	113.6	80.5	103.5	111.1	123.1	114.5	119.4	90.5	96.3
	50	210.3	235.7	177.1	216.7	227.3	257.0	231.1	244.9	175.3	177.7
	75	500.0	566.7	427.9	517.8	534.4	603.1	555.7	625.8	461.8	481.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	31.8	43.9	40.0	55.9	30.5	43.9	28.5	37.4	25.8	34.2
	50	65.8	87.4	89.9	122.4	67.4	87.5	50.4	64.3	40.6	51.7
	75	145.4	190.2	215.0	278.8	142.8	181.7	91.4	121.5	65.0	86.8
		Percentage of cost of materials									
Trade payables	25	4.6	4.3	3.9	3.6	4.6	4.3	5.1	5.1	5.6	5.0
	50	8.4	7.8	9.0	8.1	8.1	7.6	8.1	7.7	8.6	7.8
	75	14.7	13.1	19.2	15.8	13.8	12.8	12.1	11.5	12.4	11.1

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	95.4	104.0	97.0	99.3	95.5	102.7	96.0	102.8	95.0	105.4
Change in finished goods	4.6	- 4.0	3.0	0.7	4.5	- 2.7	4.0	- 2.8	5.0	- 5.4
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.3
Other income	2.5	2.8	2.7	2.9	2.0	2.1	2.0	2.1	2.9	3.3
of which: Income from long-term equity investments	0.4	0.5	0.0	0.0	0.1	0.1	0.3	0.3	0.6	0.7
Total income	102.8	103.0	102.8	103.0	102.1	102.2	102.2	102.2	103.2	103.6
Expenses										
Cost of materials	62.6	61.1	42.7	44.2	51.8	51.4	60.2	59.1	67.4	65.6
Personnel expenses	22.1	22.0	37.3	35.1	29.5	28.8	22.4	22.2	19.5	19.6
Depreciation	2.0	2.3	2.6	2.5	2.1	2.2	2.0	2.1	2.0	2.4
of which: Depreciation of tangible fixed assets	1.7	1.8	2.5	2.5	2.0	2.0	1.8	1.9	1.6	1.7
Interest and similar expenses	0.6	0.6	0.6	0.5	0.5	0.4	0.6	0.5	0.7	0.7
Operating taxes	0.1	0.0	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	10.1	10.0	15.0	14.2	12.7	12.4	10.7	10.5	8.8	8.9
Total expenses before taxes on income	97.4	96.1	98.4	96.6	96.7	95.2	96.0	94.5	98.4	97.2
Annual result before taxes on income	5.3	6.9	4.5	6.3	5.5	7.0	6.2	7.7	4.8	6.4
Taxes on income	1.4	1.7	1.3	1.6	1.6	2.0	1.7	2.1	1.1	1.4
Annual result	4.0	5.2	3.1	4.7	3.9	5.0	4.5	5.6	3.7	5.0
Profit and loss transfers (parent company)	0.1	0.4	0.0	0.0	0.0	0.0	0.2	0.0	0.1	0.8
Profit and loss transfers (subsidiary)	0.9	1.2	0.0	0.1	0.2	0.3	0.7	0.7	1.2	1.8
Profit for the year	3.2	4.4	3.1	4.6	3.7	4.8	4.0	4.9	2.6	3.9
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	0.2	0.2	0.2
Tangible fixed assets	10.3	10.7	20.0	19.6	14.5	14.9	12.6	12.9	8.4	8.9
of which: Land and buildings	4.5	4.7	5.6	5.6	5.0	4.9	5.6	5.6	3.9	4.2
Inventories	53.5	49.0	35.6	32.5	47.8	43.2	52.8	49.0	55.1	50.4
of which: Finished goods and merchandise	2.4	3.0	4.2	4.2	2.5	2.7	3.0	3.1	2.1	2.9
Cash	10.2	12.2	16.8	19.7	14.7	17.7	12.8	15.0	8.2	10.0
Receivables	20.7	22.6	25.5	26.2	21.4	22.3	19.6	20.7	21.0	23.3
Short-term	19.7	21.2	24.9	25.6	20.9	21.8	19.0	19.9	19.7	21.6
of which:										
Trade receivables	7.8	8.3	15.2	16.0	12.8	13.8	10.1	10.5	5.8	6.3
Receivables from affiliated companies	9.7	10.6	4.1	4.5	4.3	4.1	6.4	6.9	12.1	13.4
Long-term	1.0	1.3	0.5	0.5	0.5	0.6	0.7	0.8	1.3	1.7
of which: Loans to affiliated companies	0.8	1.1	0.2	0.1	0.2	0.3	0.3	0.4	1.1	1.5
Securities	0.4	0.5	0.5	0.5	0.5	0.7	0.4	0.5	0.3	0.4
Other long-term equity investments	4.7	4.6	0.9	0.7	0.6	0.7	1.4	1.5	6.8	6.7
of which: Goodwill	0.1	0.1	0.3	0.2	0.1	0.1	0.2	0.2	0.1	0.1
Capital										
Equity	19.3	21.9	26.5	29.4	24.3	27.4	22.2	24.9	17.1	19.6
Liabilities	71.2	67.2	65.4	62.0	68.0	63.9	68.5	64.9	72.9	68.8
Short-term	64.9	61.2	53.0	48.2	60.9	56.0	61.5	57.7	67.2	63.9
of which:										
Liabilities to banks	3.4	3.3	7.3	6.1	6.7	5.9	5.9	5.5	1.8	1.9
Trade payables	5.7	5.5	9.1	8.6	6.8	6.6	5.7	5.5	5.5	5.2
Liabilities to affiliated companies	7.2	7.5	3.1	2.6	3.2	2.9	4.3	4.4	9.1	9.7
Long-term	6.3	6.0	12.3	13.8	7.1	7.9	6.9	7.2	5.7	5.0
of which:										
Liabilities to banks	4.0	4.0	8.6	10.2	4.6	5.6	5.5	6.0	3.2	2.6
Liabilities to affiliated companies	1.7	1.4	1.8	1.8	1.6	1.4	1.0	0.7	2.0	1.6
Provisions	9.4	10.8	8.0	8.5	7.6	8.6	9.2	10.2	9.9	11.4
of which: Provisions for pensions	1.7	1.7	1.9	1.8	1.4	1.4	1.5	1.5	1.8	1.9
Other ratios	Percentage of sales									
Annual result before taxes on income	5.6	6.6	4.6	6.4	5.7	6.8	6.4	7.5	5.1	6.1
Annual result and depreciation	6.3	7.1	5.9	7.2	6.3	7.0	6.8	7.5	6.0	7.0
Trade receivables	9.0	8.4	9.6	9.8	10.2	9.8	10.4	9.8	7.8	7.3
	Percentage of the balance sheet total									
Sales	86.5	98.4	158.6	163.1	125.4	141.4	97.0	107.3	74.6	86.3
Annual result and interest paid	4.1	5.4	6.1	8.6	5.7	7.5	5.1	6.4	3.4	4.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.7	10.7	16.5	23.2	12.9	18.1	10.1	13.4	6.0	8.5
	Percentage of fixed assets									
Long-term equity and liabilities	167.8	174.7	186.2	211.5	205.4	221.8	205.0	216.2	147.3	150.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	46.3	55.3	79.0	94.6	58.9	71.1	52.0	61.1	41.8	50.0
Cash resources, short-term receivables and inventories	128.8	135.4	146.1	162.0	137.4	148.3	137.9	146.1	123.8	128.9
	Percentage of cost of materials									
Trade payables	10.1	9.5	13.1	11.8	10.0	9.4	9.3	9.0	10.5	9.7
Memo item:										
Balance sheet total in € billion	83.57	84.65	1.13	1.30	7.66	7.92	22.84	23.43	51.94	52.00
Sales in € billion	72.27	83.32	1.80	2.12	9.60	11.20	22.15	25.15	38.72	44.85
Number of enterprises	5 419	5 419	1 893	1 893	2 180	2 180	1 075	1 075	271	271

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	36.4	36.2	29.2	29.7	38.5	38.1	47.1	45.9	55.3	54.5
	50	48.2	48.2	40.0	40.2	48.4	48.3	58.2	57.2	65.5	61.7
	75	62.3	61.3	51.9	52.3	61.4	60.7	71.8	69.4	77.0	75.9
Personnel expenses	25	20.7	20.4	27.8	26.6	22.0	21.7	14.2	14.5	11.1	10.4
	50	31.6	30.7	38.7	37.7	31.6	31.1	23.2	23.2	20.3	20.9
	75	41.7	40.6	48.8	47.6	40.0	39.2	32.2	31.5	27.5	27.9
Depreciation	25	0.8	0.8	1.0	1.0	0.8	0.8	0.6	0.6	0.5	0.5
	50	1.6	1.6	1.9	1.9	1.5	1.5	1.3	1.3	1.3	1.3
	75	2.9	2.9	3.4	3.2	2.6	2.6	2.6	2.7	2.7	2.8
Annual result	25	1.0	1.6	0.4	1.3	1.1	1.6	1.5	2.1	1.8	2.4
	50	3.0	4.1	2.4	3.9	3.0	4.0	3.6	4.6	3.4	4.7
	75	6.1	7.8	5.9	7.7	6.0	7.7	6.5	8.4	6.2	7.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.2	3.5	5.0	5.2	3.3	3.7	2.0	2.2	1.2	1.1
	50	9.4	9.9	13.2	13.0	9.2	10.0	6.1	6.9	4.7	5.2
	75	21.1	21.7	27.5	27.5	19.8	20.9	14.6	15.9	10.3	11.0
Inventories	25	11.3	8.5	4.3	3.0	13.3	10.7	31.3	23.1	43.5	35.6
	50	37.6	29.8	18.9	14.6	39.9	32.2	53.7	45.9	58.8	52.6
	75	63.2	54.7	46.1	36.8	65.2	55.5	70.5	63.8	75.1	71.1
Equity	25	9.1	12.6	6.8	11.9	10.4	13.5	10.0	12.8	7.0	7.8
	50	22.2	26.7	25.5	30.6	22.9	27.6	19.5	23.0	14.2	16.1
	75	42.6	47.4	48.1	53.8	43.2	48.3	35.9	39.3	26.8	30.8
Short-term liabilities	25	33.9	27.8	25.4	21.1	34.2	28.2	46.7	38.7	53.1	48.1
	50	58.1	50.2	49.6	41.1	58.5	51.1	64.5	57.8	68.5	65.3
	75	77.8	71.1	75.1	65.9	78.3	70.6	78.4	73.5	81.4	79.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.2	3.0	7.1	6.8	3.8	3.6	0.8	0.5	0.0	0.0
	75	16.0	16.4	25.2	25.1	14.3	15.7	7.9	8.0	3.0	2.2
		Percentage of sales									
Annual result before taxes on income	25	1.4	2.1	0.5	1.7	1.6	2.1	2.4	2.9	2.4	3.0
	50	4.2	5.5	3.4	5.2	4.3	5.4	5.3	6.3	5.2	5.8
	75	8.7	10.3	8.0	9.9	8.7	10.4	9.4	10.8	8.5	9.4
Annual result and depreciation	25	3.2	4.0	2.6	3.9	3.4	3.7	3.9	4.4	3.7	4.4
	50	6.5	7.7	5.9	7.5	6.6	7.5	7.3	8.2	7.1	7.6
	75	11.4	12.8	11.1	12.8	11.4	12.5	11.9	13.4	12.2	11.4
Trade receivables	25	4.1	4.1	3.6	3.6	4.5	4.4	4.7	4.7	4.0	3.5
	50	8.0	7.9	7.2	7.4	8.2	8.1	8.8	8.2	8.0	6.4
	75	13.3	12.9	12.6	12.8	13.8	12.9	13.8	13.1	12.4	11.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	3.3	1.8	3.5	2.4	3.4	2.4	3.2	2.0	2.7
	50	5.3	7.5	6.0	9.2	5.5	7.5	4.8	6.3	4.0	5.4
	75	11.2	14.9	13.6	18.6	11.3	14.7	9.0	11.9	6.4	9.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.5	4.6	- 0.2	1.5	4.2	5.1	5.0	6.7	4.2	5.6
	50	12.4	17.0	12.6	18.1	13.0	17.5	12.3	16.2	9.2	12.4
	75	34.4	47.7	40.7	53.4	37.6	52.8	26.2	39.3	16.1	24.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	124.0	145.2	103.9	134.1	137.4	155.9	144.4	151.4	106.4	106.8
	50	253.4	287.6	227.2	271.9	267.1	307.9	278.8	292.5	222.2	209.9
	75	575.6	652.0	507.0	589.0	609.9	680.4	657.6	785.9	531.5	555.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	33.9	46.9	44.3	63.0	31.9	46.7	30.1	38.5	25.8	34.3
	50	72.4	96.8	103.3	135.9	73.5	96.2	53.7	68.4	43.5	53.7
	75	164.5	215.5	239.6	313.9	160.9	210.2	101.0	138.5	70.7	93.8
		Percentage of cost of materials									
Trade payables	25	4.6	4.3	3.9	3.6	4.6	4.2	5.0	4.9	5.1	4.7
	50	8.3	7.9	9.0	8.2	8.1	7.6	8.0	7.7	8.6	7.7
	75	14.7	13.2	18.9	15.8	13.7	12.8	12.3	11.6	12.9	12.1

I. Enterprises by economic sector

cont'd: 7 Construction

	Non-corporations									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	94.2	105.0	96.7	101.0	97.1	103.1	94.8	107.7	93.3	104.0
Change in finished goods	5.8	- 5.0	3.3	- 1.0	2.9	- 3.1	5.2	- 7.7	6.7	- 4.0
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.0	0.1	0.1	0.2	0.2
Other income	2.3	1.9	2.7	2.7	2.2	2.2	2.2	2.2	2.4	1.7
of which: Income from long-term equity investments	0.3	0.3	0.0	0.0	0.2	0.2	0.3	0.3	0.4	0.3
Total income	102.5	102.1	102.8	102.8	102.3	102.3	102.4	102.3	102.6	102.0
Expenses										
Cost of materials	60.2	58.9	38.9	39.8	48.9	48.6	57.2	55.7	64.6	63.0
Personnel expenses	22.5	21.9	31.5	29.6	29.3	28.5	24.5	24.2	19.9	19.2
Depreciation	2.3	2.5	3.6	3.6	2.8	2.8	2.5	2.5	2.0	2.5
of which: Depreciation of tangible fixed assets	2.0	2.0	3.5	3.5	2.6	2.6	2.1	2.2	1.7	1.7
Interest and similar expenses	0.5	0.5	0.8	0.7	0.5	0.5	0.5	0.5	0.5	0.5
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	10.6	10.1	15.8	14.6	12.8	12.6	10.5	10.5	10.0	9.3
Total expenses before taxes on income	96.1	94.0	90.7	88.5	94.5	93.1	95.3	93.4	97.0	94.6
Annual result before taxes on income	6.4	8.1	12.1	14.3	7.8	9.2	7.1	8.8	5.6	7.3
Taxes on income	0.9	1.2	1.5	1.7	1.1	1.3	1.0	1.3	0.7	1.1
Annual result	5.6	6.9	10.6	12.6	6.6	7.9	6.0	7.5	5.0	6.2
Profit and loss transfers (parent company)	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0
Profit and loss transfers (subsidiary)	0.0	0.0	- 0.1	0.0	0.0	0.0	0.1	0.1	0.0	0.0
Profit for the year	5.6	6.9	10.7	12.6	6.5	7.8	6.0	7.4	5.1	6.2
Balance Sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2
Tangible fixed assets	10.9	11.3	31.6	30.9	19.7	20.5	11.5	12.4	9.4	9.5
of which: Land and buildings	4.2	4.4	11.5	11.1	7.5	7.6	4.0	4.1	3.9	4.1
Inventories	55.9	50.2	33.0	28.3	47.0	41.8	57.0	50.3	56.7	51.4
of which: Finished goods and merchandise	2.0	1.8	2.9	2.4	2.9	3.2	3.7	4.4	1.1	0.5
Cash	12.2	15.5	11.3	14.6	12.2	15.1	11.7	15.3	12.4	15.6
Receivables	18.3	20.0	22.2	24.3	19.8	21.2	18.0	19.9	18.2	19.8
Short-term	17.3	19.1	21.9	24.0	19.4	20.9	17.2	19.4	17.0	18.6
of which:										
Trade receivables	9.2	9.5	13.1	15.4	13.2	14.4	9.9	11.0	8.4	8.2
Receivables from affiliated companies	5.9	7.4	4.5	3.9	3.7	4.0	5.2	5.6	6.5	8.6
Long-term	1.0	0.9	0.3	0.3	0.4	0.3	0.8	0.5	1.2	1.1
of which: Loans to affiliated companies	0.5	0.4	0.0	0.0	0.0	0.1	0.6	0.2	0.5	0.6
Securities	0.5	0.7	0.1	0.1	0.3	0.3	0.2	0.3	0.7	0.9
Other long-term equity investments	1.9	2.0	0.7	0.8	0.4	0.5	1.2	1.4	2.3	2.5
of which: Goodwill	0.1	0.1	0.3	0.5	0.1	0.1	0.0	0.0	0.1	0.1
Capital										
Equity	11.1	12.9	11.4	14.5	11.1	13.1	10.4	12.2	11.4	13.1
Liabilities	80.2	77.0	81.8	78.3	81.4	78.7	81.2	77.7	79.5	76.5
Short-term	75.7	72.3	62.4	58.6	71.2	66.5	76.0	71.6	76.3	73.4
of which:										
Liabilities to banks	3.4	3.3	12.1	11.9	8.0	7.0	4.4	3.6	2.3	2.6
Trade payables	5.4	5.0	8.3	8.2	7.5	7.0	5.5	5.4	5.2	4.6
Liabilities to affiliated companies	8.9	9.9	6.2	6.7	8.2	9.7	9.5	11.0	8.8	9.5
Long-term	4.4	4.8	19.4	19.6	10.2	12.1	5.2	6.2	3.2	3.1
of which:										
Liabilities to banks	3.3	3.5	15.3	15.4	7.0	9.2	3.4	3.8	2.7	2.5
Liabilities to affiliated companies	0.8	1.0	3.1	3.4	2.2	1.8	1.3	1.8	0.3	0.5
Provisions	8.6	10.0	6.7	7.2	7.5	8.2	8.4	10.1	8.9	10.2
of which: Provisions for pensions	0.9	0.9	0.1	0.1	0.5	0.5	0.4	0.5	1.1	1.1
Other Ratios	Percentage of sales									
Annual result before taxes on income	6.8	7.7	12.5	14.2	8.0	8.9	7.5	8.2	6.0	7.1
Annual result and depreciation	8.3	9.0	14.7	16.0	9.7	10.3	9.0	9.3	7.5	8.4
Trade receivables	10.1	8.8	7.8	8.5	9.6	9.4	9.9	8.9	10.3	8.6
	Percentage of the balance sheet total									
Sales	91.5	107.9	166.8	181.1	137.5	153.3	99.2	123.4	81.8	95.1
Annual result and interest paid	5.9	7.6	19.7	23.8	10.2	12.4	6.8	9.2	4.8	6.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.9	13.6	31.7	40.8	17.4	22.0	11.4	15.9	8.0	11.2
	Percentage of fixed assets									
Long-term equity and liabilities	115.7	126.5	94.1	106.3	104.7	119.2	117.6	129.4	117.5	127.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	39.3	48.4	53.4	66.1	44.6	54.4	38.3	48.8	39.1	47.4
Cash resources, short-term receivables and inventories	113.1	117.9	106.3	114.4	110.6	117.2	113.3	119.1	113.4	117.5
	Percentage of cost of materials									
Trade payables	9.3	8.3	12.4	11.4	10.8	9.7	9.2	8.5	9.1	8.0
Memo item										
Balance sheet total in € billion	26.80	27.14	0.29	0.32	1.74	1.76	7.91	7.63	16.86	17.43
Sales in € billion	24.52	29.28	0.49	0.58	2.39	2.70	7.84	9.42	13.80	16.58
Number of enterprises	1 591	1 591	586	586	525	525	370	370	110	110

I. Enterprises by economic sector

cont'd: 7 Construction

		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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	35.3	34.7	26.3	26.5	37.3	37.1	44.8	43.7	54.8	53.1
	50	46.6	46.2	38.3	37.7	47.7	46.9	54.1	52.6	67.1	64.4
	75	59.4	58.0	47.6	47.8	58.8	58.2	66.5	63.8	74.8	72.9
Personnel expenses	25	18.8	18.7	19.8	19.1	21.6	20.9	18.3	18.2	13.5	12.7
	50	28.1	27.7	30.2	28.7	30.2	29.6	26.6	25.3	19.7	19.3
	75	37.1	36.0	40.0	38.5	37.7	36.9	33.3	33.6	26.1	26.3
Depreciation	25	1.1	1.1	1.5	1.5	1.0	1.0	0.8	0.9	0.8	0.9
	50	2.1	2.1	2.6	2.6	1.7	1.8	1.7	1.8	1.6	1.7
	75	3.7	3.7	4.3	4.3	3.2	3.3	3.4	3.5	3.0	3.4
Annual result	25	3.1	4.3	5.7	7.4	2.9	3.8	2.5	3.5	1.8	3.0
	50	6.7	8.4	10.6	13.3	5.7	7.1	4.8	6.2	4.5	5.6
	75	12.1	14.9	17.7	19.8	9.9	11.8	8.4	11.0	7.2	9.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.1	6.0	9.6	11.8	4.8	5.6	2.8	3.1	2.5	3.3
	50	14.0	15.2	24.4	23.6	12.7	13.9	8.8	10.1	7.1	8.4
	75	30.4	31.3	49.0	47.3	26.6	28.1	17.9	19.2	15.6	14.8
Inventories	25	10.7	8.2	2.9	2.2	15.9	11.8	35.5	28.0	47.4	39.4
	50	39.3	29.5	15.7	11.3	42.4	31.8	56.6	45.7	61.0	51.6
	75	62.1	54.2	42.3	30.8	63.8	54.9	72.2	63.5	72.5	66.4
Equity	25	1.1	1.9	- 2.6	0.4	1.2	1.9	2.7	3.3	3.1	5.6
	50	7.2	9.4	7.9	12.9	6.4	7.6	7.7	9.6	7.4	10.3
	75	22.0	26.2	32.8	40.5	18.1	20.2	17.8	20.0	16.3	19.1
Short-term liabilities	25	50.1	42.4	34.1	27.4	54.3	46.2	64.2	56.4	67.0	59.2
	50	73.0	67.1	63.8	55.2	74.4	70.8	77.1	72.5	81.3	73.2
	75	86.7	82.1	86.0	79.9	87.5	82.4	86.1	82.7	87.9	83.7
Liabilities to banks	25	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	6.8	6.6	19.8	19.5	7.5	7.8	0.9	0.6	1.2	1.3
	75	25.4	26.0	46.8	44.4	22.7	24.9	8.7	8.9	4.9	4.0
		Percentage of sales									
Annual result before taxes on income	25	3.8	4.9	6.7	8.5	3.6	4.2	3.2	3.8	2.6	3.3
	50	8.3	9.6	12.1	15.3	7.1	7.9	6.1	7.0	5.6	6.2
	75	14.2	16.4	21.0	22.8	12.1	13.3	10.3	12.0	9.2	11.6
Annual result and depreciation	25	6.3	7.0	9.5	11.3	5.5	6.0	5.5	5.9	4.1	4.9
	50	11.2	12.4	15.7	18.2	9.7	10.9	8.6	9.6	7.7	8.5
	75	17.9	19.6	25.2	27.1	15.1	16.3	13.4	14.3	12.6	13.8
Trade receivables	25	3.6	3.8	2.5	2.7	3.6	4.0	5.4	4.8	6.1	5.0
	50	7.3	7.2	5.6	6.2	7.4	7.1	9.0	8.6	10.2	7.7
	75	12.4	11.7	10.3	10.9	12.6	11.7	13.6	12.4	13.9	11.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.9	7.3	12.2	14.7	4.9	6.8	3.5	5.2	2.0	3.6
	50	11.7	15.6	25.4	33.3	10.7	14.9	6.5	9.5	5.0	6.4
	75	26.1	33.3	51.7	58.2	20.8	26.2	11.5	16.5	8.5	11.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.1	11.8	15.7	18.4	8.0	10.8	6.6	10.2	4.3	6.9
	50	20.4	27.4	38.0	48.2	19.1	26.7	13.8	20.1	8.5	13.9
	75	50.5	64.3	93.3	117.8	40.3	54.2	23.9	37.5	18.5	26.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	46.8	55.5	27.1	40.7	48.6	55.9	66.1	63.1	67.0	71.5
	50	104.2	116.2	96.5	110.8	102.9	109.9	125.4	137.1	113.6	128.6
	75	230.8	253.8	184.7	217.7	238.0	263.8	295.2	323.3	203.9	229.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	26.8	37.7	32.2	43.6	25.1	36.9	25.6	36.3	25.6	32.8
	50	49.5	66.1	64.2	84.3	49.4	65.9	44.0	53.9	35.4	48.9
	75	92.9	115.6	133.8	179.3	89.0	105.4	71.5	88.5	54.9	72.8
		Percentage of cost of materials									
Trade payables	25	4.7	4.5	3.9	3.5	4.6	4.5	5.5	5.5	5.9	5.6
	50	8.5	7.8	9.0	7.8	8.2	7.7	8.4	7.8	8.5	7.8
	75	14.6	12.9	20.4	15.6	14.0	12.9	11.7	11.4	11.1	9.8

I. Enterprises by economic sector

7.a) Construction of buildings

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	93.1	106.0	94.6	97.7	94.9	107.6	93.7	107.7	92.7	105.3
Change in finished goods	6.9	- 6.0	5.4	2.3	5.1	- 7.6	6.3	- 7.7	7.3	- 5.3
Interest and similar income	0.3	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.3	0.2
Other income	2.4	2.6	3.3	2.8	2.2	2.0	2.2	2.3	2.6	2.7
of which: Income from long-term equity investments	0.5	0.4	0.0	0.0	0.2	0.1	0.5	0.5	0.5	0.4
Total income	102.7	102.8	103.5	102.9	102.3	102.2	102.4	102.5	102.9	102.9
Expenses										
Cost of materials	71.7	69.8	50.3	52.7	61.7	61.2	69.1	67.4	73.7	71.7
Personnel expenses	15.5	15.3	29.5	26.8	22.5	21.3	16.6	16.3	14.4	14.2
Depreciation	1.6	2.0	2.7	2.6	1.8	1.9	1.8	1.8	1.5	2.0
of which: Depreciation of tangible fixed assets	1.3	1.3	2.7	2.5	1.7	1.8	1.4	1.5	1.2	1.2
Interest and similar expenses	0.6	0.6	0.9	0.8	0.7	0.7	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	8.0	8.1	14.0	12.4	10.1	10.0	7.8	8.0	7.8	7.9
Total expenses before taxes on income	97.5	95.9	97.7	95.4	96.9	95.1	96.2	94.4	98.1	96.5
Annual result before taxes on income	5.2	6.9	5.8	7.5	5.4	7.0	6.2	8.1	4.8	6.4
Taxes on income	1.1	1.3	1.2	1.5	1.3	1.7	1.5	1.8	0.9	1.1
Annual result	4.1	5.6	4.6	6.0	4.0	5.4	4.7	6.3	3.9	5.3
Profit and loss transfers (parent company)	0.2	0.1	0.0	0.0	0.1	0.1	0.3	0.0	0.1	0.1
Profit and loss transfers (subsidiary)	0.7	1.1	0.1	0.3	0.2	0.2	0.3	0.4	0.8	1.5
Profit for the year	3.7	4.5	4.5	5.7	3.9	5.3	4.7	6.0	3.2	3.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Tangible fixed assets	9.3	9.8	24.7	23.1	15.7	17.2	11.9	12.4	7.9	8.3
of which: Land and buildings	5.8	6.0	15.4	14.3	10.2	10.9	7.9	7.9	4.7	5.0
Inventories	60.9	56.2	40.4	39.4	53.2	47.9	57.9	53.0	62.7	57.9
of which: Finished goods and merchandise	2.9	3.9	5.8	6.4	3.7	3.9	4.3	5.3	2.4	3.4
Cash	10.8	12.9	13.2	16.8	13.3	16.2	12.6	15.2	10.0	11.9
Receivables	16.4	18.3	19.8	19.1	16.7	17.2	15.6	17.0	16.6	18.8
Short-term	15.0	16.7	19.3	18.9	16.2	16.7	14.9	16.3	14.9	16.8
of which:										
Trade receivables	5.1	5.7	8.7	9.5	6.7	8.3	6.2	6.7	4.6	5.1
Receivables from affiliated companies	8.1	9.1	4.3	4.6	5.5	4.4	6.6	7.2	8.8	10.1
Long-term	1.4	1.6	0.5	0.2	0.4	0.5	0.7	0.7	1.6	2.0
of which: Loans to affiliated companies	1.1	1.4	0.3	0.0	0.1	0.2	0.5	0.3	1.4	1.8
Securities	0.3	0.5	0.4	0.3	0.3	0.5	0.2	0.4	0.4	0.5
Other long-term equity investments	2.0	2.1	0.9	0.8	0.4	0.6	1.5	1.7	2.3	2.3
of which: Goodwill	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1
Capital										
Equity	14.4	16.7	19.9	22.3	16.6	20.5	17.2	20.5	13.2	15.2
Liabilities	77.7	73.8	74.3	72.0	77.5	72.4	74.6	70.0	78.8	75.2
Short-term	70.4	66.9	53.6	50.2	67.4	60.9	66.2	60.5	72.2	69.5
of which:										
Liabilities to banks	4.5	4.6	9.3	8.9	12.1	11.3	8.7	8.5	2.4	2.8
Trade payables	5.3	5.1	7.8	7.5	5.3	5.7	4.6	4.9	5.5	5.2
Liabilities to affiliated companies	6.8	7.3	3.4	2.9	5.2	4.5	5.8	6.1	7.3	8.0
Long-term	7.3	7.0	20.7	21.8	10.0	11.6	8.4	9.5	6.6	5.7
of which:										
Liabilities to banks	5.0	4.8	13.7	14.9	6.6	8.8	7.1	7.9	4.2	3.4
Liabilities to affiliated companies	1.7	1.5	3.7	3.8	2.1	1.4	1.0	1.1	1.9	1.6
Provisions	7.9	9.4	5.7	5.6	5.9	7.0	8.2	9.5	7.9	9.5
of which: Provisions for pensions	0.8	0.9	0.9	0.9	0.9	0.9	0.8	0.9	0.8	0.9
Other ratios	Percentage of sales									
Annual result before taxes on income	5.6	6.5	6.1	7.7	5.6	6.5	6.6	7.6	5.2	6.1
Annual result and depreciation	6.2	7.1	7.7	8.8	6.1	6.8	6.9	7.5	5.9	7.0
Trade receivables	7.0	6.4	8.6	8.9	7.5	7.3	7.9	6.8	6.6	6.1
	Percentage of the balance sheet total									
Sales	73.0	88.5	100.8	105.8	89.0	114.5	78.9	97.9	69.6	83.5
Annual result and interest paid	3.7	5.2	5.9	7.4	4.5	6.5	4.6	6.4	3.4	4.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	6.0	9.0	11.7	15.2	7.8	12.2	7.8	11.5	5.3	8.0
	Percentage of fixed assets									
Long-term equity and liabilities	174.4	178.8	156.5	183.9	165.0	178.3	185.8	205.4	170.9	168.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	37.0	44.8	60.9	71.4	44.2	54.6	41.8	52.6	34.9	41.9
Cash resources, short-term receivables and inventories	123.6	128.8	136.2	149.8	123.1	133.3	129.4	140.2	121.7	125.1
	Percentage of cost of materials									
Trade payables	9.4	8.8	14.5	13.1	9.1	8.8	8.0	8.0	10.0	9.1
Memo item;										
Balance sheet total in € billion	59.99	59.83	0.31	0.36	2.92	2.81	14.57	14.12	42.19	42.54
Sales in € billion	43.77	52.94	0.31	0.38	2.60	3.21	11.49	13.82	29.37	35.52
Number of enterprises	1 638	1 638	332	332	585	585	525	525	196	196

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	48.0	47.2	29.3	30.3	45.5	45.4	57.4	54.3	63.8	61.2
	50	63.5	61.0	44.9	46.2	60.1	59.2	69.0	65.9	73.9	72.5
	75	76.7	75.0	64.9	62.8	74.9	73.4	79.2	77.7	80.5	79.5
Personnel expenses	25	10.0	9.6	14.5	13.3	10.6	9.9	9.3	8.9	8.2	8.5
	50	20.3	19.8	33.5	30.6	23.0	22.6	16.4	16.4	13.6	13.3
	75	32.5	31.3	45.4	43.5	35.1	33.3	24.8	24.3	20.2	21.0
Depreciation	25	0.5	0.5	0.7	0.7	0.5	0.5	0.4	0.5	0.3	0.3
	50	1.3	1.3	1.7	1.7	1.2	1.2	1.2	1.2	1.2	1.3
	75	2.5	2.6	3.5	3.5	2.3	2.4	2.4	2.4	2.3	2.5
Annual result	25	1.1	2.0	0.4	1.7	0.9	1.6	1.4	2.2	1.8	2.6
	50	3.1	4.8	3.5	5.1	2.9	4.2	3.1	5.1	3.7	5.1
	75	6.7	9.0	8.6	11.3	6.1	8.4	6.4	9.0	6.6	7.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.8	1.9	2.8	2.9	2.2	2.5	1.3	1.4	0.7	0.6
	50	7.3	8.4	13.6	12.4	7.8	9.4	6.5	7.2	4.0	4.5
	75	17.1	19.4	32.7	35.5	16.9	20.6	13.1	15.8	9.7	11.1
Inventories	25	29.1	17.8	2.5	0.8	27.7	17.4	44.5	33.3	52.3	43.3
	50	57.5	44.7	25.2	11.7	56.9	43.2	60.8	52.2	68.3	60.6
	75	74.5	65.5	62.2	46.0	74.3	63.4	76.0	69.0	79.8	75.8
Equity	25	4.7	6.8	2.5	5.2	4.6	7.3	5.3	7.5	5.0	6.6
	50	12.5	17.0	15.0	21.9	12.8	17.6	12.5	17.0	10.0	11.4
	75	28.9	34.4	40.5	48.1	29.5	35.6	26.7	31.6	17.3	23.9
Short-term liabilities	25	49.1	39.3	28.7	19.8	47.4	36.8	55.7	45.3	63.0	57.1
	50	71.3	61.9	57.6	45.2	73.7	61.5	72.1	63.5	77.3	72.4
	75	85.2	79.4	84.5	74.1	86.9	79.7	83.1	78.9	85.5	83.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	2.9	2.8	8.4	7.5	4.5	4.9	1.2	1.0	0.2	0.1
	75	16.8	18.2	27.8	28.8	18.8	22.0	10.9	12.3	5.3	3.9
		Percentage of sales									
Annual result before taxes on income	25	1.6	2.5	0.7	2.4	1.5	2.1	2.1	2.8	2.3	3.2
	50	4.5	5.9	4.6	6.6	3.9	5.2	4.6	6.1	5.4	6.1
	75	9.3	10.7	12.0	13.8	8.7	9.6	9.0	10.7	8.7	9.6
Annual result and depreciation	25	3.2	4.0	2.5	4.1	2.9	3.4	3.7	4.1	3.7	4.8
	50	6.5	7.6	7.1	9.0	5.7	7.0	6.5	7.6	7.1	7.5
	75	11.7	13.0	15.5	16.0	10.7	12.0	11.3	12.9	12.0	11.8
Trade receivables	25	2.3	2.3	1.4	1.7	1.9	2.0	2.9	2.6	3.1	2.6
	50	5.3	5.3	4.6	5.7	5.2	5.1	6.0	5.3	5.9	5.4
	75	10.2	9.7	10.0	11.7	10.0	9.8	10.6	9.4	10.4	8.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	3.0	1.5	3.4	1.8	2.9	2.0	3.0	2.0	2.9
	50	4.2	6.6	6.3	8.5	4.3	7.0	4.0	6.3	3.6	5.3
	75	9.1	13.5	14.2	21.1	9.8	15.2	7.3	11.6	6.0	8.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.1	5.3	1.5	3.2	2.8	5.0	3.8	6.1	3.8	6.1
	50	8.6	14.3	11.3	17.4	9.1	14.6	8.2	14.3	7.8	10.8
	75	20.8	37.9	36.2	52.4	22.9	47.2	17.1	32.5	14.0	21.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	94.9	105.3	81.5	88.1	96.1	108.2	111.9	112.5	90.2	95.7
	50	200.8	232.9	167.1	211.9	206.5	241.9	223.5	246.2	194.7	180.6
	75	541.8	613.8	501.0	600.0	600.0	653.5	518.4	619.6	498.5	535.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	22.2	33.6	30.6	43.2	20.2	32.5	23.0	32.8	22.0	29.7
	50	42.0	63.4	70.1	109.4	40.2	67.4	39.7	55.8	32.4	42.8
	75	91.9	126.3	183.1	277.8	101.1	135.8	67.7	100.8	52.0	67.0
		Percentage of cost of materials									
Trade payables	25	4.1	4.1	3.1	3.4	3.9	3.8	4.5	4.6	4.9	4.8
	50	7.3	7.2	7.5	8.0	6.8	6.8	7.3	7.2	8.2	7.7
	75	12.3	11.9	18.5	16.3	12.5	12.4	10.2	10.3	11.7	11.1

I. Enterprises by economic sector

7.b) Civil engineering

	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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	96.0	105.3	95.9	100.1	94.9	100.1	97.0	103.3	95.7	107.1
Change in finished goods	4.0	- 5.3	4.1	- 0.1	5.1	- 0.1	3.0	- 3.3	4.3	- 7.1
Interest and similar income	0.2	0.2	0.3	0.2	0.1	0.1	0.1	0.1	0.3	0.3
Other income	3.0	3.1	3.1	2.9	2.3	2.3	2.6	2.2	3.3	3.7
of which: Income from long-term equity investments	0.6	1.0	0.1	0.0	0.1	0.1	0.4	0.3	0.8	1.5
Total income	103.2	103.4	103.4	103.1	102.4	102.4	102.7	102.4	103.6	104.0
Expenses										
Cost of materials	53.2	51.5	33.4	35.1	42.0	41.5	49.4	48.5	56.7	54.5
Personnel expenses	28.3	28.0	39.7	37.5	33.2	32.2	29.0	28.0	27.2	27.4
Depreciation	3.2	3.4	4.7	4.7	3.7	3.9	3.1	3.1	3.2	3.4
of which: Depreciation of tangible fixed assets	3.0	3.1	4.7	4.7	3.7	3.7	2.9	2.9	2.9	3.0
Interest and similar expenses	0.6	0.5	0.8	0.7	0.4	0.4	0.6	0.5	0.6	0.6
Operating taxes	0.1	0.1	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	11.7	11.4	18.9	17.2	15.9	15.8	12.7	12.5	10.5	10.2
Total expenses before taxes on income	97.1	94.9	97.8	95.5	95.5	93.9	94.9	92.6	98.3	96.2
Annual result before taxes on income	6.2	8.4	5.6	7.6	6.9	8.5	7.8	9.8	5.3	7.8
Taxes on income	1.5	2.1	1.4	1.8	1.8	2.2	1.7	2.2	1.3	2.0
Annual result	4.7	6.3	4.2	5.8	5.1	6.4	6.1	7.6	3.9	5.7
Profit and loss transfers (parent company)	0.2	1.3	0.0	0.0	0.0	0.0	0.1	0.1	0.3	2.0
Profit and loss transfers (subsidiary)	0.7	0.7	- 0.1	0.1	0.0	0.3	0.7	1.0	0.8	0.7
Profit for the year	4.2	6.9	4.3	5.7	5.1	6.1	5.4	6.7	3.4	7.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Tangible fixed assets	13.6	14.3	36.1	36.7	21.7	21.1	16.2	16.9	11.8	12.5
of which: Land and buildings	3.3	3.4	10.9	9.7	2.4	2.2	2.9	3.1	3.4	3.6
Inventories	44.9	38.9	24.6	21.4	43.4	40.3	48.9	43.7	43.7	37.0
of which: Finished goods and merchandise	1.6	1.2	0.6	0.8	1.7	2.6	4.2	2.9	0.6	0.4
Cash	9.9	12.8	14.5	15.8	13.3	15.5	12.8	14.6	8.5	11.8
Receivables	21.4	23.8	23.8	24.8	19.5	20.9	20.6	23.0	21.9	24.3
Short-term	20.9	23.2	23.8	24.6	18.9	20.5	20.0	22.3	21.4	23.8
of which:										
Trade receivables	9.2	9.9	12.5	13.3	12.8	13.9	11.8	12.9	7.8	8.3
Receivables from affiliated companies	9.1	10.8	5.8	6.4	3.0	3.5	5.7	6.4	10.9	13.2
Long-term	0.5	0.6	0.0	0.1	0.6	0.4	0.6	0.6	0.5	0.5
of which: Loans to affiliated companies	0.2	0.3	0.0	0.0	0.2	0.2	0.4	0.4	0.2	0.3
Securities	0.5	0.6	0.0	0.0	0.6	0.7	0.5	0.6	0.5	0.6
Other long-term equity investments	9.4	9.4	0.4	0.8	1.2	1.1	0.8	0.9	13.4	13.5
of which: Goodwill	0.0	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.1
Capital										
Equity	20.3	23.4	30.6	33.6	22.6	25.2	20.9	23.3	19.9	23.2
Liabilities	69.2	64.8	62.7	59.3	69.8	66.4	69.8	66.1	68.9	64.2
Short-term	65.8	61.5	51.8	47.5	61.5	58.1	64.7	60.7	66.7	62.2
of which:										
Liabilities to banks	1.4	1.2	8.9	8.1	4.6	4.2	2.2	1.9	0.8	0.6
Trade payables	4.8	4.6	6.3	6.7	6.4	5.7	5.1	4.9	4.6	4.4
Liabilities to affiliated companies	11.3	12.0	7.0	7.5	4.8	4.9	5.2	5.5	14.2	15.2
Long-term	3.4	3.4	10.9	11.9	8.2	8.3	5.1	5.5	2.2	2.0
of which:										
Liabilities to banks	2.3	2.3	9.1	10.2	4.7	5.1	3.9	4.3	1.4	1.2
Liabilities to affiliated companies	0.7	0.7	0.9	0.8	2.4	2.3	0.8	0.8	0.5	0.6
Provisions	10.4	11.7	6.7	7.0	7.5	8.2	9.3	10.5	11.1	12.5
of which: Provisions for pensions	1.9	1.9	0.5	0.4	1.1	1.1	1.6	1.6	2.1	2.2
Other ratios	Percentage of sales									
Annual result before taxes on income	6.4	8.0	5.9	7.6	7.3	8.5	8.1	9.4	5.5	7.3
Annual result and depreciation	8.2	9.2	9.4	10.5	9.3	10.2	9.5	10.3	7.5	8.5
Trade receivables	10.9	10.3	9.4	9.2	10.8	11.0	12.2	11.9	10.4	9.4
	Percentage of the balance sheet total									
Sales	83.8	96.0	132.2	144.0	118.6	126.6	96.5	107.9	75.7	88.3
Annual result and interest paid	4.6	6.3	6.9	9.4	7.0	8.6	6.6	8.4	3.6	5.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.9	13.9	22.5	29.9	17.3	21.8	13.8	18.0	7.9	11.6
	Percentage of fixed assets									
Long-term equity and liabilities	107.4	116.6	114.2	121.5	134.8	150.1	154.5	161.6	93.0	101.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	47.3	59.2	74.0	85.2	52.9	62.5	51.2	61.5	45.3	57.9
Cash resources, short-term receivables and inventories	115.5	122.4	121.6	130.3	123.5	131.9	126.7	133.5	110.8	117.3
	Percentage of cost of materials									
Trade payables	10.4	9.8	13.6	13.2	12.1	10.9	10.3	9.7	10.2	9.7
Memo item										
Balance sheet total in € billion	23.48	23.93	0.10	0.11	1.37	1.48	6.05	6.26	15.96	16.09
Sales in € billion	19.68	22.99	0.13	0.15	1.62	1.88	5.84	6.75	12.08	14.21
Number of enterprises	796	796	117	117	328	328	263	263	88	88

I. Enterprises by economic sector

cont'd: 7.b) Civil engineering

		cont'd: All legal forms									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Quartile value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	33.0	32.3	18.9	19.3	30.3	29.3	38.9	37.6	48.6	46.7
	50	43.1	43.1	31.3	31.8	39.5	39.5	47.2	46.6	57.7	55.2
	75	54.4	53.7	40.4	42.9	48.5	49.0	55.7	56.8	65.2	62.0
Personnel expenses	25	25.0	24.0	29.2	28.4	26.9	25.9	23.9	23.7	21.1	21.4
	50	32.2	31.0	40.3	40.1	34.8	33.8	29.7	28.9	24.9	25.1
	75	39.8	39.1	52.0	49.1	42.3	40.0	36.1	35.6	30.0	30.9
Depreciation	25	1.4	1.5	1.5	1.6	1.5	1.6	1.2	1.2	1.3	1.5
	50	3.1	3.1	3.5	3.6	3.4	3.4	2.8	2.8	2.7	3.0
	75	4.9	5.0	5.9	6.2	5.3	5.4	4.4	4.5	3.9	4.2
Annual result	25	1.8	2.5	0.7	1.8	1.8	1.8	2.7	3.1	2.2	3.2
	50	4.2	5.6	2.8	5.5	4.1	4.9	5.0	6.2	3.6	5.2
	75	7.7	9.6	6.8	8.4	7.4	9.7	8.3	9.6	6.5	9.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.5	7.0	10.6	11.3	8.1	8.1	4.8	4.9	4.6	5.3
	50	16.5	16.8	26.8	29.2	19.2	20.3	13.5	14.1	9.1	10.8
	75	28.7	29.4	48.5	44.9	32.5	33.9	22.9	23.8	17.1	18.5
Inventories	25	10.9	9.5	0.0	0.0	8.4	8.6	25.9	18.4	45.0	31.7
	50	38.0	30.8	9.4	4.2	33.6	26.1	43.9	38.0	55.0	46.1
	75	59.6	53.1	27.7	28.9	56.2	50.2	64.6	58.1	65.0	58.7
Equity	25	8.2	9.8	13.9	11.3	9.2	10.6	8.5	9.6	6.7	7.1
	50	19.0	23.3	32.7	38.4	19.8	25.0	18.7	20.6	13.4	15.5
	75	39.1	44.3	53.6	57.4	41.5	46.9	36.9	40.2	22.3	28.3
Short-term liabilities	25	38.2	30.1	24.7	17.0	35.6	27.7	46.0	37.4	62.0	54.6
	50	61.4	55.2	43.9	40.6	58.1	51.4	64.4	58.4	72.9	67.7
	75	78.7	74.6	73.1	60.9	77.9	74.3	79.3	75.3	81.2	78.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.8	3.5	7.5	9.3	7.3	6.4	1.7	1.4	0.8	0.5
	75	12.9	13.3	28.7	28.7	18.6	17.3	8.2	8.9	4.7	3.9
		Percentage of sales									
Annual result before taxes on income	25	2.6	3.2	1.1	2.1	2.4	2.2	3.7	4.1	3.1	3.6
	50	5.9	7.1	4.5	7.4	5.6	6.6	7.0	8.1	5.8	6.6
	75	10.5	12.5	9.3	10.7	10.6	13.0	11.5	13.2	8.9	11.4
Annual result and depreciation	25	5.5	6.5	3.6	5.6	5.5	5.8	6.4	7.2	5.1	5.3
	50	9.8	10.7	8.8	10.9	10.0	10.5	10.3	10.9	9.8	9.5
	75	14.8	16.6	13.3	16.1	15.3	17.7	15.3	17.2	13.0	14.4
Trade receivables	25	5.4	5.5	2.5	3.1	4.9	5.5	6.6	6.7	7.5	5.9
	50	9.5	9.3	7.1	7.1	9.2	9.0	10.6	10.2	10.8	9.7
	75	14.9	14.5	11.9	12.1	14.2	14.0	15.9	15.2	16.2	15.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.0	3.4	1.7	4.0	3.2	3.1	3.6	4.0	1.9	2.8
	50	6.0	7.9	6.5	10.7	6.2	7.9	6.3	7.8	4.2	6.5
	75	11.8	15.7	13.9	18.7	12.5	16.2	10.9	14.2	6.9	11.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.6	8.2	- 0.2	4.3	7.0	7.9	8.5	9.8	4.5	7.7
	50	15.7	20.7	16.2	24.0	17.8	21.2	16.4	21.4	9.4	14.9
	75	35.7	47.7	49.1	73.1	42.9	65.7	33.4	41.0	17.7	28.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	89.1	97.5	80.5	100.0	87.2	94.7	102.1	107.6	79.0	80.2
	50	149.9	164.2	139.4	155.0	145.8	161.3	175.7	188.6	125.5	137.4
	75	277.9	296.7	314.0	287.6	255.3	299.1	311.1	340.7	193.1	191.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	32.5	41.9	49.1	55.4	33.6	43.0	32.5	40.3	28.1	37.4
	50	62.9	79.7	118.4	146.6	72.1	88.4	57.6	69.5	41.5	52.8
	75	132.3	175.3	257.5	304.0	139.9	190.5	109.3	139.1	61.3	80.2
		Percentage of cost of materials									
Trade payables	25	5.7	5.3	4.4	4.6	5.7	4.7	5.7	5.8	6.6	5.8
	50	9.0	8.3	10.4	9.5	8.8	8.3	8.9	8.3	8.9	7.7
	75	14.9	13.6	20.6	21.4	15.7	14.4	12.4	11.7	12.4	10.7

I. Enterprises by economic sector

7.c) Specialised construction activities

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	97.3	101.4	97.4	100.0	96.3	101.6	96.8	101.1	98.5	101.8
Change in finished goods	2.7	- 1.4	2.6	0.0	3.7	- 1.6	3.2	- 1.1	1.5	- 1.8
Interest and similar income	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.3
Other income	2.1	2.2	2.6	2.8	2.0	2.1	1.7	1.8	2.7	2.5
of which: Income from long-term equity investments	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.2	0.2
Total income	102.3	102.3	102.7	102.9	102.1	102.2	101.8	101.9	103.0	102.8
Expenses										
Cost of materials	53.9	53.2	41.0	42.2	49.7	49.3	54.9	54.3	57.9	57.0
Personnel expenses	27.8	27.6	36.9	35.0	31.0	30.5	26.2	26.2	25.7	25.8
Depreciation	2.1	2.2	2.7	2.6	2.1	2.1	2.0	2.1	2.1	2.3
of which: Depreciation of tangible fixed assets	1.8	1.8	2.6	2.6	2.0	2.0	1.8	1.9	1.5	1.5
Interest and similar expenses	0.5	0.5	0.6	0.5	0.4	0.4	0.4	0.3	0.7	0.8
Operating taxes	0.0	0.0	0.2	0.1	0.1	0.1	0.1	0.1	- 0.2	- 0.2
Other expenses	12.3	12.0	15.1	14.4	12.9	12.5	12.3	11.9	11.4	11.1
Total expenses before taxes on income	96.6	95.5	96.5	94.8	96.2	94.9	95.8	94.9	97.6	96.7
Annual result before taxes on income	5.8	6.8	6.2	8.2	5.9	7.3	6.0	7.0	5.4	6.0
Taxes on income	1.3	1.6	1.4	1.7	1.5	1.8	1.4	1.8	1.0	1.2
Annual result	4.5	5.3	4.8	6.5	4.4	5.5	4.5	5.3	4.4	4.8
Profit and loss transfers (parent company)	- 0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	- 0.3	0.3
Profit and loss transfers (subsidiary)	0.6	0.7	0.0	0.0	0.2	0.2	0.6	0.6	1.1	1.4
Profit for the year	3.8	4.6	4.8	6.5	4.2	5.3	4.0	4.7	3.0	3.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.4	0.5
Tangible fixed assets	10.1	10.2	20.4	20.1	13.6	13.8	10.6	10.8	6.9	6.9
of which: Land and buildings	2.4	2.6	3.8	4.0	3.6	3.5	2.7	2.9	1.5	1.7
Inventories	46.8	43.7	34.4	30.2	45.6	41.1	51.2	47.8	44.5	42.3
of which: Finished goods and merchandise	1.5	1.4	3.6	3.4	2.1	2.2	0.9	1.2	1.4	0.9
Cash	11.0	13.4	16.5	19.6	15.0	18.2	12.2	15.1	7.4	8.7
Receivables	27.3	28.0	26.4	28.0	24.0	25.0	23.5	23.8	32.5	33.7
Short-term	26.6	27.2	25.9	27.4	23.6	24.5	22.8	22.9	31.7	32.7
of which:										
Trade receivables	13.9	13.8	16.8	18.2	16.4	16.8	14.6	14.5	11.8	11.1
Receivables from affiliated companies	10.1	10.6	4.0	4.1	3.7	4.1	5.8	5.8	17.8	19.2
Long-term	0.7	0.9	0.5	0.6	0.5	0.6	0.7	0.8	0.8	1.0
of which: Loans to affiliated companies	0.3	0.5	0.2	0.1	0.2	0.2	0.3	0.3	0.5	0.8
Securities	0.5	0.5	0.5	0.5	0.6	0.6	0.5	0.5	0.4	0.3
Other long-term equity investments	3.7	3.5	0.8	0.7	0.6	0.5	1.4	1.5	7.5	7.3
of which: Goodwill	0.3	0.3	0.3	0.3	0.2	0.2	0.4	0.4	0.2	0.2
Capital										
Equity	21.3	23.0	23.8	27.1	24.6	26.9	21.1	22.5	19.7	21.2
Liabilities	67.2	64.5	67.6	63.6	66.7	63.6	68.8	66.6	66.0	63.0
Short-term	62.5	59.5	55.7	50.6	60.4	56.4	64.2	62.1	62.5	59.3
of which:										
Liabilities to banks	2.8	2.4	7.9	6.7	4.6	4.0	2.7	2.2	1.6	1.4
Trade payables	7.3	6.6	9.6	9.0	8.1	7.5	7.4	6.6	6.5	5.8
Liabilities to affiliated companies	6.2	6.3	3.6	3.2	3.2	3.8	5.6	6.3	8.6	7.8
Long-term	4.7	5.0	11.9	13.1	6.3	7.2	4.6	4.5	3.5	3.7
of which:										
Liabilities to banks	2.6	3.1	8.9	10.2	4.3	5.3	2.5	2.9	1.2	1.4
Liabilities to affiliated companies	1.5	1.2	1.6	1.7	1.3	1.3	1.4	0.9	1.7	1.5
Provisions	11.3	12.2	8.5	9.1	8.6	9.4	10.0	10.8	14.1	15.4
of which: Provisions for pensions	2.4	2.5	1.8	1.8	1.4	1.4	1.5	1.5	3.9	4.1
Other ratios	Percentage of sales									
Annual result before taxes on income	5.9	6.8	6.3	8.2	6.1	7.2	6.2	7.0	5.5	5.9
Annual result and depreciation	6.8	7.3	7.7	9.1	6.7	7.5	6.8	7.3	6.6	7.0
Trade receivables	11.2	10.6	9.3	9.7	10.8	10.3	11.6	11.1	11.4	10.3
	Percentage of the balance sheet total									
Sales	123.9	130.9	181.2	187.9	152.1	163.4	125.0	131.0	103.9	108.5
Annual result and interest paid	6.4	7.4	10.0	13.1	7.6	9.4	6.3	7.3	5.5	6.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.4	15.1	23.2	32.0	17.0	22.2	12.7	15.4	9.4	10.8
	Percentage of fixed assets									
Long-term equity and liabilities	189.8	202.3	169.2	192.4	213.8	231.7	204.8	209.9	169.7	183.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	60.5	68.8	76.5	93.5	64.3	76.5	54.9	61.8	62.8	70.1
Cash resources, short-term receivables and inventories	135.4	142.2	138.3	153.2	139.7	149.4	134.6	138.7	133.9	141.4
	Percentage of cost of materials									
Trade payables	10.6	9.6	12.6	11.3	10.3	9.5	10.5	9.4	10.6	9.5
Memo item:										
Balance sheet total in € billion	26.89	28.02	1.02	1.15	5.11	5.39	10.13	10.68	10.64	10.79
Sales in € billion	33.33	36.67	1.84	2.16	7.77	8.81	12.66	13.99	11.06	11.71
Number of enterprises	4 576	4 576	2 030	2 030	1 792	1 792	657	657	97	97

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	34.5	34.2	28.9	29.6	38.3	37.8	44.7	43.8	48.1	47.8
	50	45.4	45.3	39.5	39.3	47.7	47.3	54.2	52.6	56.9	57.0
	75	56.4	56.1	49.6	50.3	58.7	57.7	64.5	63.6	69.1	67.1
Personnel expenses	25	23.6	23.3	26.4	25.9	23.8	23.5	18.6	19.3	17.0	18.6
	50	33.1	32.5	37.0	35.9	32.3	32.0	26.4	26.5	26.5	26.5
	75	42.6	41.3	47.3	45.3	40.2	39.5	34.9	34.7	33.1	31.5
Depreciation	25	0.9	0.9	1.1	1.1	0.8	0.9	0.6	0.6	0.7	0.7
	50	1.7	1.7	2.1	2.0	1.5	1.5	1.3	1.3	1.2	1.2
	75	2.9	2.9	3.5	3.4	2.4	2.4	2.5	2.6	2.0	2.2
Annual result	25	1.2	1.9	0.8	1.9	1.3	1.9	1.9	2.3	1.3	2.1
	50	3.6	4.9	3.6	5.4	3.5	4.6	4.0	4.6	3.4	4.6
	75	7.6	9.1	8.7	11.0	6.8	8.3	6.8	8.1	6.2	7.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.9	4.3	6.0	6.3	3.7	4.1	2.3	2.5	1.7	1.7
	50	10.8	11.1	15.3	15.0	9.2	9.8	5.7	6.2	4.7	5.2
	75	23.7	23.3	31.2	30.0	19.4	20.5	13.5	14.0	9.3	9.7
Inventories	25	9.0	7.1	4.5	3.2	13.1	10.3	25.9	21.4	28.3	26.6
	50	30.7	24.1	18.4	14.5	37.4	30.7	50.4	43.2	50.6	42.4
	75	57.2	48.8	43.2	34.9	62.0	52.6	67.6	62.6	67.3	63.7
Equity	25	6.9	9.9	2.9	8.1	8.6	10.9	8.4	10.7	7.7	9.8
	50	21.0	25.1	22.2	26.6	21.7	25.6	18.7	21.1	19.5	20.3
	75	42.5	46.8	46.1	51.1	41.7	46.3	33.4	36.7	35.1	38.6
Short-term liabilities	25	33.3	27.7	26.7	22.6	35.6	30.4	49.1	42.8	40.5	39.5
	50	58.0	50.7	51.9	43.7	60.2	52.4	65.4	61.7	60.2	56.7
	75	78.0	72.2	77.4	69.2	78.0	72.2	79.0	75.5	75.9	73.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	4.3	4.1	9.3	8.7	3.8	3.6	0.1	0.0	0.0	0.0
	75	19.4	19.9	29.4	29.8	15.0	16.2	6.6	6.5	1.4	0.7
		Percentage of sales									
Annual result before taxes on income	25	1.7	2.6	1.1	2.4	1.9	2.5	2.7	3.1	1.9	2.9
	50	5.0	6.3	4.8	6.7	4.9	6.0	5.7	6.3	5.1	5.7
	75	10.2	11.7	11.6	13.9	9.4	11.0	9.4	10.5	8.1	8.6
Annual result and depreciation	25	3.6	4.5	3.3	4.7	3.7	4.2	4.2	4.5	3.4	4.2
	50	7.3	8.5	7.5	9.4	7.0	8.0	7.6	8.1	6.5	6.7
	75	12.9	14.6	14.7	16.9	12.1	13.2	11.5	12.9	10.3	11.0
Trade receivables	25	4.7	4.6	3.6	3.6	5.3	5.3	6.6	6.6	7.6	5.3
	50	8.4	8.3	7.1	7.3	8.8	8.6	10.3	9.6	10.8	9.8
	75	13.5	13.2	12.5	12.7	14.0	13.1	14.9	14.5	16.4	14.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.0	4.2	2.9	5.0	3.0	4.1	3.1	3.8	2.2	3.6
	50	7.3	9.9	8.9	12.5	6.8	9.1	6.0	7.6	5.6	5.7
	75	15.9	20.2	21.7	27.0	13.9	17.5	11.0	13.5	8.5	10.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.1	6.1	3.3	4.1	5.5	6.5	6.5	8.5	5.0	6.1
	50	16.4	21.7	18.3	24.2	15.9	20.9	14.5	18.6	12.8	15.6
	75	45.5	58.0	58.0	71.4	43.3	55.2	31.1	42.0	24.4	29.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	105.1	122.4	80.4	106.1	125.9	141.1	125.9	135.0	117.9	135.2
	50	230.5	261.8	182.3	223.2	257.5	290.7	283.8	301.6	262.6	286.3
	75	527.0	600.0	427.1	520.0	573.8	645.2	675.2	720.3	625.1	606.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	37.8	49.9	42.3	57.7	35.8	49.0	32.7	39.7	40.4	49.3
	50	77.8	98.8	91.8	122.8	74.8	95.1	57.2	72.6	66.9	80.4
	75	171.2	218.9	217.4	277.6	157.8	197.1	105.9	134.7	116.3	130.2
		Percentage of cost of materials									
Trade payables	25	4.7	4.3	4.0	3.6	4.7	4.4	5.8	5.1	6.2	5.0
	50	8.8	7.9	9.1	8.1	8.3	7.7	9.0	8.1	8.9	8.0
	75	15.6	13.6	19.1	15.6	13.8	12.7	13.5	12.6	12.9	12.6

I. Enterprises by economic sector

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

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.7	99.7	99.8	100.0	100.0	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.3	0.3	0.2	0.0	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	1.6	1.6	2.3	3.0	1.6	2.0	1.2	1.4	1.6	1.6
of which: Income from long-term equity investments	0.4	0.3	0.1	0.0	0.1	0.1	0.1	0.2	0.5	0.3
Total income	101.7	101.7	102.4	103.1	101.7	102.0	101.3	101.5	101.8	101.7
Expenses										
Cost of materials	81.3	80.8	57.7	58.3	68.7	68.3	74.6	74.1	82.5	82.0
Personnel expenses	7.1	7.1	21.0	19.6	15.3	14.9	11.6	11.5	6.3	6.3
Depreciation	0.9	1.0	1.9	2.0	1.6	1.6	1.3	1.3	0.9	1.0
of which: Depreciation of tangible fixed assets	0.8	0.9	1.9	1.8	1.5	1.5	1.2	1.2	0.8	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	0.1	0.0	0.0
Other expenses	9.4	9.7	16.9	16.5	12.0	12.1	10.2	10.2	9.3	9.5
Total expenses before taxes on income	99.1	99.0	98.3	97.1	98.2	97.4	98.2	97.6	99.2	99.2
Annual result before taxes on income	2.6	2.7	4.1	6.1	3.5	4.6	3.1	3.9	2.6	2.5
Taxes on income	0.5	0.6	0.9	1.2	0.9	1.1	0.8	0.9	0.5	0.5
Annual result	2.1	2.1	3.2	4.9	2.6	3.5	2.3	3.0	2.1	2.0
Profit and loss transfers (parent company)	0.2	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.4
Profit and loss transfers (subsidiary)	0.7	0.8	0.1	0.1	0.1	0.2	0.3	0.4	0.8	0.9
Profit for the year	1.6	1.7	3.1	4.8	2.5	3.4	2.0	2.6	1.5	1.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.3	1.4	0.8	0.8	0.6	0.7	0.7	0.7	1.3	1.5
Tangible fixed assets	13.5	13.2	20.9	19.9	18.8	18.2	16.6	16.3	12.9	12.6
of which: Land and buildings	6.9	6.9	8.1	7.3	8.1	7.9	7.6	7.6	6.8	6.7
Inventories	23.4	22.2	29.8	28.2	36.1	34.1	34.2	32.5	21.6	20.5
of which: Finished goods and merchandise	20.7	19.5	25.8	24.2	31.5	29.8	30.9	29.1	19.0	17.9
Cash	7.1	8.6	15.8	19.3	12.8	16.3	10.5	13.1	6.4	7.8
Receivables	40.5	39.8	29.4	28.9	28.3	27.3	33.3	32.5	41.8	41.1
Short-term	38.4	37.9	28.4	28.0	27.4	26.4	32.0	31.3	39.6	39.1
of which:										
Trade receivables	13.7	12.6	13.9	13.8	15.5	14.4	17.0	15.9	13.2	12.1
Receivables from affiliated companies	20.1	20.7	7.4	7.5	6.8	6.8	10.1	10.6	21.8	22.4
Long-term	2.0	1.9	1.0	0.9	0.9	0.9	1.3	1.3	2.2	2.0
of which: Loans to affiliated companies	1.7	1.6	0.4	0.4	0.5	0.5	0.8	0.8	1.8	1.7
Securities	0.6	1.3	0.5	0.5	0.6	0.7	0.7	0.8	0.6	1.4
Other long-term equity investments	13.2	13.1	2.1	1.8	2.3	2.3	3.5	3.7	14.8	14.6
of which: Goodwill	0.4	0.4	0.9	0.7	0.5	0.5	0.5	0.5	0.4	0.3
Capital										
Equity	33.1	33.5	28.4	31.3	35.3	37.1	36.4	38.3	32.6	32.8
Liabilities	55.6	54.8	64.1	60.8	57.5	55.2	55.0	52.3	55.6	55.0
Short-term	47.6	45.9	46.6	42.3	45.3	42.0	46.4	42.8	47.9	46.5
of which:										
Liabilities to banks	6.7	5.4	11.0	9.0	12.3	10.5	12.9	10.4	5.7	4.5
Trade payables	13.8	13.2	14.5	13.1	14.0	12.6	12.1	11.0	14.0	13.4
Liabilities to affiliated companies	20.5	20.5	8.1	7.4	10.1	10.1	14.7	14.4	21.6	21.6
Long-term	8.0	8.8	17.5	18.5	12.2	13.3	8.6	9.5	7.7	8.6
of which:										
Liabilities to banks	4.7	5.0	10.3	12.0	8.0	9.5	5.7	6.5	4.4	4.7
Liabilities to affiliated companies	1.9	1.9	4.1	3.7	2.7	2.3	2.2	2.3	1.9	1.8
Provisions	10.4	10.7	7.0	7.4	6.9	7.4	8.2	9.0	10.8	11.0
of which: Provisions for pensions	2.7	2.8	2.0	1.9	2.2	2.1	2.5	2.6	2.7	2.8
Other ratios	Percentage of sales									
Annual result before taxes on income	2.6	2.7	4.1	6.1	3.5	4.6	3.1	3.9	2.6	2.5
Annual result and depreciation	3.1	3.2	5.1	6.9	4.2	5.1	3.6	4.3	3.0	3.0
Trade receivables	5.3	5.0	6.5	6.6	6.8	6.5	7.1	6.7	5.0	4.8
	Percentage of the balance sheet total									
Sales	258.9	249.5	212.8	210.8	226.6	221.8	240.1	237.5	262.5	252.0
Annual result and interest paid	6.3	6.0	8.2	11.6	7.1	8.9	6.7	8.0	6.2	5.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.3	13.6	19.5	29.3	18.3	24.4	16.5	21.0	12.7	12.5
	Percentage of fixed assets									
Long-term equity and liabilities	144.5	151.1	190.9	219.5	215.7	233.6	211.7	225.7	136.6	142.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	96.0	101.9	95.2	112.3	89.1	102.3	92.6	104.7	96.6	101.5
Cash resources, short-term receivables and inventories	145.2	150.2	159.1	179.1	168.8	183.6	166.3	180.6	141.8	145.6
	Percentage of cost of materials									
Trade payables	6.5	6.5	11.8	10.7	9.0	8.3	6.8	6.3	6.5	6.5
Memo item:										
Balance sheet total in € billion	428.55	447.36	1.24	1.36	11.17	11.78	48.03	49.02	368.12	385.20
Sales in € billion	1 109.71	1 116.21	2.63	2.87	25.32	26.13	115.34	116.44	966.43	970.77
Number of enterprises	15 766	15 766	2 845	2 845	4 883	4 883	4 871	4 871	3 167	3 167

I. Enterprises by economic sector

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

		cont'd: All legal forms									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Quartile value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	59.4	59.1	40.5	40.7	57.6	57.1	66.7	66.4	72.0	71.7
	50	73.7	73.5	57.8	58.6	71.1	70.9	76.9	76.7	81.3	81.1
	75	83.5	83.3	71.6	72.0	80.2	79.9	85.0	84.6	90.4	90.1
Personnel expenses	25	6.1	5.9	9.4	8.9	8.2	8.1	5.8	5.7	3.0	3.1
	50	11.7	11.4	18.7	17.7	13.8	13.6	10.4	10.2	7.6	7.6
	75	18.8	18.5	29.8	29.5	20.9	20.6	15.6	15.7	12.6	12.4
Depreciation	25	0.3	0.3	0.4	0.4	0.4	0.4	0.3	0.3	0.2	0.2
	50	0.9	0.9	1.1	1.1	1.0	1.0	0.8	0.8	0.7	0.7
	75	1.7	1.8	2.5	2.6	1.9	2.0	1.5	1.6	1.3	1.4
Annual result	25	0.4	0.7	0.2	0.9	0.5	0.9	0.5	0.7	0.4	0.4
	50	1.8	2.4	2.5	3.9	1.9	2.7	1.7	2.1	1.3	1.6
	75	4.1	5.2	6.8	8.7	4.4	5.5	3.6	4.4	3.0	3.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.3	2.2	1.6	1.5	2.7	2.6	2.6	2.5	1.8	1.7
	50	9.1	8.9	8.2	7.6	9.3	8.8	9.2	9.4	9.2	9.4
	75	24.0	23.4	23.9	21.8	25.0	23.7	22.9	23.4	24.4	24.1
Inventories	25	12.8	11.9	4.9	4.8	14.8	14.3	15.9	14.7	12.0	11.4
	50	31.7	29.9	23.8	21.7	34.5	32.0	35.1	33.3	27.9	26.8
	75	52.3	49.9	50.8	47.9	55.3	52.3	53.6	50.7	46.6	45.0
Equity	25	11.9	14.2	3.1	7.6	11.5	14.1	15.1	17.1	13.6	15.2
	50	29.2	31.9	24.0	28.5	28.7	32.1	31.7	34.3	28.0	30.4
	75	51.2	54.0	53.5	56.3	52.4	55.5	52.6	55.7	46.0	48.5
Short-term liabilities	25	26.7	23.0	21.7	17.5	24.9	21.6	27.7	23.9	33.6	29.4
	50	48.5	43.2	45.2	38.5	47.0	41.4	48.5	43.4	52.5	49.0
	75	71.0	66.2	75.3	67.3	70.5	64.9	69.9	64.9	71.2	68.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	7.3	6.4	5.2	5.0	10.4	10.9	9.3	7.8	1.5	0.5
	75	31.5	29.8	33.8	32.9	34.1	33.7	32.3	29.5	23.8	20.0
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.9	0.3	1.2	0.7	1.2	0.7	1.0	0.6	0.6
	50	2.3	3.0	3.1	4.7	2.6	3.5	2.3	2.8	1.7	2.1
	75	5.3	6.6	8.3	10.4	5.6	7.0	4.7	5.6	3.8	4.4
Annual result and depreciation	25	1.5	1.9	1.4	2.6	1.7	2.3	1.6	1.9	1.2	1.3
	50	3.5	4.3	4.9	6.7	4.0	4.9	3.4	4.0	2.7	3.0
	75	6.9	8.3	10.8	13.0	7.4	8.9	6.2	7.1	5.0	5.6
Trade receivables	25	2.3	2.0	1.0	0.9	2.3	2.0	3.0	2.6	2.3	2.1
	50	5.1	4.7	4.0	3.7	5.0	4.6	5.6	5.1	5.2	4.8
	75	8.9	8.5	8.6	8.5	8.7	8.3	9.2	8.7	9.1	8.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.5	3.1	1.8	3.4	2.8	3.6	2.8	3.2	2.3	2.4
	50	6.2	7.8	7.5	10.8	6.5	8.5	6.0	7.3	5.2	5.9
	75	12.6	15.5	18.8	24.2	13.2	16.4	11.6	13.8	10.0	11.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.3	4.7	- 4.8	- 0.2	3.8	4.5	5.6	5.6	5.5	5.7
	50	14.1	17.7	12.6	18.8	14.3	18.5	15.1	18.2	13.2	15.6
	75	35.4	45.6	44.2	59.3	37.8	49.7	34.7	43.9	29.0	35.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	111.5	125.5	92.8	113.6	120.6	138.1	121.1	136.3	103.1	109.1
	50	248.5	281.8	242.0	300.9	283.1	326.9	266.5	289.8	200.5	211.2
	75	743.0	835.1	798.0	1 016.7	805.1	943.4	771.5	810.4	569.6	608.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	45.2	54.6	42.9	57.5	41.7	51.7	46.1	54.7	50.7	56.5
	50	90.4	104.6	98.7	119.8	85.8	104.7	90.0	104.1	91.9	98.0
	75	173.7	209.0	224.3	291.7	176.9	218.9	168.0	198.6	146.6	166.6
		Percentage of cost of materials									
Trade payables	25	2.3	2.1	2.9	2.6	2.8	2.4	2.2	2.0	1.7	1.6
	50	5.8	5.3	7.6	6.9	6.5	5.9	5.1	4.8	4.7	4.5
	75	11.2	10.2	17.2	14.5	12.5	11.4	9.6	8.8	8.4	8.4

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.7	99.7	99.8	100.0	100.0	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.3	0.3	0.2	0.0	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	1.8	1.7	2.2	3.1	1.7	2.0	1.3	1.5	1.9	1.8
of which: Income from long-term equity investments	0.5	0.3	0.0	0.0	0.1	0.1	0.1	0.1	0.5	0.3
Total income	102.0	101.8	102.3	103.2	101.8	102.1	101.4	101.6	102.0	101.9
Expenses										
Cost of materials	81.8	81.2	56.8	57.6	68.4	67.9	74.8	74.2	83.2	82.6
Personnel expenses	6.7	6.7	22.9	21.2	15.9	15.4	11.5	11.4	5.7	5.8
Depreciation	0.9	1.0	1.8	1.9	1.5	1.6	1.3	1.3	0.8	0.9
of which: Depreciation of tangible fixed assets	0.8	0.8	1.8	1.7	1.4	1.4	1.1	1.2	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	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1
Other expenses	9.4	9.7	17.4	17.0	12.3	12.4	10.4	10.5	9.1	9.5
Total expenses before taxes on income	99.1	99.0	99.7	98.4	98.6	97.8	98.4	97.8	99.2	99.2
Annual result before taxes on income	2.9	2.8	2.6	4.9	3.2	4.3	3.0	3.7	2.8	2.7
Taxes on income	0.6	0.7	0.9	1.2	1.0	1.2	0.9	1.0	0.5	0.6
Annual result	2.3	2.2	1.7	3.7	2.2	3.1	2.1	2.7	2.3	2.1
Profit and loss transfers (parent company)	0.1	0.4	0.0	0.0	0.0	0.1	0.0	0.0	0.2	0.4
Profit and loss transfers (subsidiary)	1.0	1.1	0.1	0.1	0.2	0.2	0.5	0.5	1.1	1.2
Profit for the year	1.4	1.5	1.6	3.6	2.0	2.9	1.7	2.2	1.4	1.3
Balance Sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.6	0.9	0.8	0.7	0.8	0.8	0.8	1.5	1.7
Tangible fixed assets	11.0	10.7	17.6	16.8	16.8	16.4	14.7	14.5	10.2	10.0
of which: Land and buildings	5.5	5.5	6.0	5.2	6.6	6.6	6.1	6.0	5.4	5.4
Inventories	23.5	22.3	30.2	28.4	35.5	33.5	33.8	32.1	21.7	20.6
of which: Finished goods and merchandise	20.3	19.1	25.6	23.9	30.3	28.5	30.3	28.5	18.6	17.5
Cash	7.3	9.0	17.0	20.2	13.9	17.6	10.8	13.4	6.6	8.1
Receivables	42.5	41.4	31.2	30.8	29.8	28.5	35.3	34.4	43.9	42.8
Short-term	41.0	39.8	30.1	29.8	28.8	27.6	33.9	33.0	42.4	41.1
of which:										
Trade receivables	14.8	13.5	14.6	14.5	16.1	14.8	17.4	16.3	14.5	13.1
Receivables from affiliated companies	22.3	22.6	7.8	8.1	7.4	7.2	11.5	11.9	24.3	24.6
Long-term	1.5	1.6	1.1	1.0	1.0	0.9	1.4	1.4	1.5	1.6
of which: Loans to affiliated companies	1.2	1.3	0.6	0.5	0.5	0.6	0.9	0.9	1.3	1.4
Securities	0.7	1.5	0.6	0.6	0.7	0.8	0.5	0.7	0.7	1.7
Other long-term equity investments	13.2	13.0	1.8	1.6	2.0	2.0	3.7	3.9	14.8	14.6
of which: Goodwill	0.5	0.4	0.9	0.8	0.3	0.3	0.6	0.6	0.4	0.4
Capital										
Equity	35.1	35.4	30.9	34.1	39.5	41.4	39.8	41.8	34.4	34.4
Liabilities	52.2	51.5	61.1	57.4	52.3	49.9	50.6	47.7	52.4	52.0
Short-term	45.7	44.4	45.1	40.5	41.7	38.1	42.9	39.3	46.2	45.3
of which:										
Liabilities to banks	6.2	5.1	9.1	7.3	11.0	9.1	11.8	9.7	5.3	4.3
Trade payables	12.3	11.7	14.3	12.8	13.7	12.2	12.2	11.0	12.2	11.8
Liabilities to affiliated companies	20.7	20.5	7.9	7.1	8.0	7.8	12.3	11.7	22.2	22.1
Long-term	6.5	7.1	16.0	16.9	10.6	11.8	7.7	8.4	6.1	6.7
of which:										
Liabilities to banks	3.2	3.3	8.4	10.3	6.5	8.1	4.9	5.5	2.9	2.8
Liabilities to affiliated companies	2.0	1.9	4.5	3.7	2.7	2.2	2.0	2.1	1.9	1.8
Provisions	11.6	11.8	7.5	8.0	7.8	8.3	9.2	10.1	12.0	12.1
of which: Provisions for pensions	3.1	3.2	2.6	2.5	2.8	2.7	3.0	3.1	3.2	3.2
Other Ratios	Percentage of sales									
Annual result before taxes on income	2.9	2.8	2.6	4.9	3.2	4.3	3.0	3.7	2.8	2.7
Annual result and depreciation	3.2	3.2	3.6	5.6	3.7	4.6	3.4	4.0	3.1	3.0
Trade receivables	6.0	5.8	7.0	7.0	7.2	6.8	7.4	7.0	5.8	5.6
	Percentage of the balance sheet total									
Sales	245.7	234.4	208.5	206.6	222.3	216.8	234.5	231.1	248.0	235.5
Annual result and interest paid	6.4	5.9	5.0	8.9	6.0	7.6	6.0	7.1	6.4	5.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.5	13.4	14.3	25.2	17.8	24.6	16.2	20.6	13.1	12.4
	Percentage of fixed assets									
Long-term equity and liabilities	163.5	167.9	227.8	259.4	252.5	271.7	242.4	256.0	153.4	156.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	106.0	110.4	105.0	124.1	103.2	119.3	104.8	118.8	106.2	109.2
Cash resources, short-term receivables and inventories	157.4	160.6	171.8	194.3	188.3	207.1	183.5	200.4	153.2	154.7
	Percentage of cost of materials									
Trade payables	6.1	6.2	12.0	10.8	9.0	8.3	7.0	6.4	5.9	6.1
Memo item										
Balance sheet total in € billion	311.70	326.66	0.94	1.04	8.29	8.80	35.95	36.83	266.52	279.99
Sales in € billion	765.74	765.60	1.95	2.15	18.43	19.07	84.31	85.09	661.05	659.28
Number of enterprises	11 506	11 506	2 114	2 114	3 547	3 547	3 556	3 556	2 289	2 289

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		Enterprises with sales of ... € million Less than 2		2 but less than 10		10 but less than 50		50 and more	
		Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	58.7	58.6	39.9	40.3	56.5	56.1	66.3	66.1	72.2	71.9
	50	73.6	73.3	57.1	57.9	70.4	70.4	77.3	77.2	82.7	82.6
	75	84.1	83.9	71.0	71.1	80.6	80.2	85.7	85.2	91.1	90.7
Personnel expenses	25	6.0	5.9	10.8	10.4	8.4	8.3	5.6	5.6	2.8	2.9
	50	11.9	11.6	20.7	19.6	14.3	14.0	10.2	10.1	6.8	6.8
	75	19.8	19.4	31.7	31.6	22.0	21.7	15.6	15.7	12.1	12.0
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	0.8	0.6	0.6
	75	1.7	1.7	2.4	2.4	1.8	1.9	1.5	1.5	1.3	1.4
Annual result	25	0.3	0.5	- 0.3	0.5	0.4	0.6	0.4	0.6	0.3	0.3
	50	1.4	2.0	1.6	3.0	1.5	2.2	1.5	1.9	1.2	1.4
	75	3.6	4.5	4.9	6.8	3.6	4.8	3.4	4.0	2.9	3.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.8	1.7	1.2	1.1	2.3	2.2	2.0	1.9	1.2	1.1
	50	7.5	7.2	7.0	6.5	7.9	7.4	7.5	7.6	7.2	7.1
	75	20.4	20.0	20.4	19.1	20.8	20.4	19.7	19.6	20.5	20.8
Inventories	25	11.6	10.9	4.1	4.0	14.1	12.9	15.6	14.3	10.3	9.8
	50	31.5	29.5	23.3	21.0	34.0	31.5	35.3	33.2	27.8	26.7
	75	52.5	50.2	51.2	48.1	55.0	51.9	53.9	51.6	46.9	45.6
Equity	25	14.9	17.8	5.2	10.3	15.7	18.6	18.7	21.6	15.4	17.1
	50	32.9	35.8	27.4	32.7	33.8	37.5	35.6	38.7	30.8	32.6
	75	55.2	58.4	55.6	58.9	57.0	60.0	56.9	60.0	50.2	52.9
Short-term liabilities	25	23.9	20.4	20.2	16.2	22.2	18.8	24.5	20.6	29.7	26.5
	50	44.5	38.7	42.9	35.8	42.5	36.7	44.5	38.6	48.6	44.6
	75	68.0	62.3	73.1	64.3	67.0	59.5	66.6	61.1	68.9	66.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	4.3	3.6	1.6	1.8	6.9	7.2	6.2	5.0	0.3	0.0
	75	27.1	25.9	26.5	26.3	28.5	28.6	29.0	26.8	20.8	17.9
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.7	- 0.2	0.7	0.5	0.9	0.6	0.8	0.5	0.5
	50	2.0	2.7	2.1	3.7	2.1	3.0	2.1	2.6	1.7	1.9
	75	4.8	6.0	6.2	8.7	5.0	6.4	4.6	5.4	3.8	4.3
Annual result and Depreciation	25	1.3	1.7	0.8	1.9	1.4	1.9	1.4	1.8	1.1	1.1
	50	3.2	3.9	3.8	5.3	3.4	4.4	3.2	3.7	2.5	2.8
	75	6.3	7.7	8.3	10.7	6.5	8.1	6.1	6.9	4.9	5.4
Trade receivables	25	2.5	2.2	1.3	1.2	2.5	2.3	3.1	2.7	2.6	2.3
	50	5.3	4.9	4.5	4.2	5.3	4.8	5.8	5.4	5.5	5.0
	75	9.6	9.1	9.3	9.1	9.4	8.8	9.8	9.2	10.0	9.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	2.6	0.5	2.5	2.3	2.9	2.4	2.8	2.1	2.1
	50	5.2	6.6	5.4	8.4	5.4	7.0	5.3	6.4	4.6	5.3
	75	10.7	13.2	12.7	17.9	10.7	13.7	10.4	12.3	9.4	10.5
		Percentage of liabilities and provisions less cash									
Annual result and Depreciation	25	2.7	2.8	- 9.5	- 4.5	2.3	2.3	4.4	4.1	4.9	4.7
	50	12.4	15.7	8.3	14.7	12.4	15.7	14.4	17.2	12.4	14.3
	75	33.3	43.6	32.8	48.1	35.3	47.9	35.6	44.6	28.9	34.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	136.6	155.1	111.3	146.1	149.6	172.0	152.6	166.9	124.2	127.7
	50	310.0	348.0	290.7	363.3	353.8	398.6	335.0	361.0	236.4	258.0
	75	915.6	1 051.0	931.9	1 192.9	992.9	1 164.2	948.8	1 050.6	742.1	795.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	51.2	62.6	48.7	65.5	49.0	61.6	51.9	62.4	55.7	61.8
	50	102.9	120.7	108.9	138.0	100.1	123.7	103.6	120.4	101.5	109.4
	75	202.5	244.4	260.0	327.6	211.1	257.1	196.3	235.6	169.2	192.2
		Percentage of cost of materials									
Trade payables	25	2.2	2.0	3.0	2.6	2.7	2.3	2.1	1.9	1.4	1.3
	50	5.7	5.2	7.8	7.0	6.5	5.8	5.2	4.7	4.2	4.0
	75	11.4	10.2	17.2	14.6	12.8	11.5	9.9	9.0	8.1	7.9

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.9	99.8	99.9	100.1	100.0	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.1	0.2	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	1.1	1.2	2.6	2.8	1.4	1.9	1.0	1.2	1.1	1.2
of which: Income from long-term equity investments	0.3	0.3	0.2	0.1	0.1	0.1	0.2	0.2	0.3	0.3
Total income	101.2	101.3	102.6	102.9	101.4	101.9	101.1	101.3	101.2	101.3
Expenses										
Cost of materials	80.1	80.0	60.1	60.4	69.7	69.2	74.3	73.8	81.0	81.0
Personnel expenses	7.9	7.9	15.7	14.8	13.6	13.4	11.8	11.6	7.4	7.4
Depreciation	1.0	1.1	2.3	2.2	1.6	1.7	1.3	1.4	1.0	1.1
of which: Depreciation of tangible fixed assets	1.0	1.0	2.2	2.1	1.5	1.6	1.3	1.3	0.9	0.9
Interest and similar expenses	0.3	0.3	0.8	0.7	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	9.6	9.5	15.4	15.0	11.4	11.4	9.6	9.5	9.6	9.5
Total expenses before taxes on income	99.0	98.9	94.3	93.2	97.0	96.4	97.6	96.9	99.2	99.2
Annual result before taxes on income	2.1	2.4	8.3	9.6	4.5	5.5	3.5	4.4	1.9	2.1
Taxes on income	0.3	0.4	1.0	1.2	0.7	0.8	0.6	0.7	0.3	0.4
Annual result	1.8	2.0	7.3	8.5	3.8	4.7	2.9	3.7	1.6	1.7
Profit and loss transfers (parent company)	0.2	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.3
Profit and loss transfers (subsidiary)	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2
Profit for the year	1.9	2.1	7.3	8.5	3.7	4.7	2.9	3.7	1.7	1.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.9	0.6	0.5	0.5	0.5	0.6	0.6	0.9	0.9
Tangible fixed assets	20.3	19.9	31.1	29.6	24.4	23.6	22.3	22.0	19.9	19.6
of which: Land and buildings	10.6	10.5	14.6	14.2	12.4	12.0	12.1	12.2	10.4	10.3
Inventories	23.3	21.9	28.5	27.5	37.7	36.1	35.2	33.8	21.4	20.1
of which: Finished goods and merchandise	21.8	20.5	26.3	24.9	35.0	33.7	32.7	31.2	20.1	18.9
Cash	6.5	7.6	11.8	16.3	9.4	12.3	9.7	12.1	6.0	6.9
Receivables	35.2	35.5	23.8	22.7	23.9	23.6	27.4	27.0	36.4	36.8
Short-term	31.7	32.7	23.1	22.0	23.1	22.9	26.5	26.1	32.5	33.8
of which:										
Trade receivables	10.6	10.0	11.7	11.5	13.7	13.3	15.9	15.0	9.9	9.4
Receivables from affiliated companies	14.0	15.3	6.2	5.2	5.3	5.4	6.0	6.6	15.3	16.7
Long-term	3.5	2.8	0.7	0.7	0.7	0.7	0.9	0.8	3.9	3.1
of which: Loans to affiliated companies	2.9	2.3	0.0	0.0	0.3	0.3	0.5	0.5	3.3	2.5
Securities	0.3	0.6	0.2	0.2	0.4	0.5	1.3	1.1	0.2	0.6
Other long-term equity investments	13.3	13.3	3.2	2.4	3.2	3.0	3.1	3.2	14.8	14.8
of which: Goodwill	0.3	0.3	0.9	0.7	1.1	1.0	0.3	0.3	0.3	0.2
Capital										
Equity	27.6	28.3	20.5	22.3	23.3	24.4	26.4	27.7	27.9	28.5
Liabilities	64.7	63.6	73.6	71.9	72.4	70.9	68.3	66.3	64.1	63.0
Short-term	52.7	50.0	51.2	48.0	55.5	53.3	56.7	53.3	52.1	49.6
of which:										
Liabilities to banks	8.1	6.1	17.0	14.3	16.2	14.7	16.4	12.7	6.8	5.1
Trade payables	17.8	17.1	15.2	14.0	14.8	13.6	12.0	11.2	18.5	17.8
Liabilities to affiliated companies	20.0	20.4	8.9	8.3	16.3	17.1	22.0	22.6	19.9	20.3
Long-term	12.1	13.5	22.3	23.9	16.8	17.6	11.6	13.0	12.0	13.5
of which:										
Liabilities to banks	8.6	9.8	16.1	17.8	12.5	13.7	8.1	9.3	8.5	9.8
Liabilities to affiliated companies	1.8	1.8	2.6	3.5	2.8	2.6	2.6	2.8	1.7	1.7
Provisions	7.3	7.7	5.3	5.3	4.1	4.5	5.1	5.8	7.6	8.0
of which: Provisions for pensions	1.5	1.6	0.1	0.1	0.6	0.6	1.1	1.1	1.6	1.7
Other ratios	Percentage of sales									
Annual result before taxes on income	2.1	2.4	8.3	9.7	4.5	5.5	3.5	4.4	1.9	2.1
Annual result and depreciation	2.8	3.1	9.6	10.7	5.4	6.4	4.2	5.1	2.6	2.8
Trade receivables	3.6	3.5	5.2	5.1	5.7	5.6	6.2	5.8	3.3	3.2
	Percentage of the balance sheet total									
Sales	294.4	290.5	226.3	224.5	239.1	236.4	256.9	257.1	300.6	296.1
Annual result and interest paid	6.2	6.6	18.3	20.6	10.4	12.5	8.7	10.6	5.7	5.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.7	14.0	32.0	39.2	19.1	24.1	17.1	21.7	11.9	12.9
	Percentage of fixed assets									
Long-term equity and liabilities	108.2	117.5	120.5	139.1	139.6	151.4	142.3	155.1	104.7	113.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	72.8	81.5	68.4	80.1	58.7	66.3	65.3	73.1	74.2	83.0
Cash resources, short-term receivables and inventories	117.0	125.2	124.1	137.4	126.6	134.0	127.3	136.5	115.3	123.5
	Percentage of cost of materials									
Trade payables	7.5	7.3	11.1	10.3	8.9	8.3	6.3	5.9	7.6	7.4
Memo item:										
Balance sheet total in € billion	116.85	120.70	0.30	0.32	2.88	2.98	12.08	12.19	101.60	105.20
Sales in € billion	343.97	350.61	0.68	0.72	6.88	7.06	31.03	31.35	305.38	311.49
Number of enterprises	4 260	4 260	731	731	1 336	1 336	1 315	1 315	878	878

I. Enterprises by economic sector

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

		cont'd: Non-corporations									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Quartile value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	60.8	60.6	42.4	43.6	59.7	58.6	67.7	67.2	71.8	71.3
	50	73.9	73.9	60.3	61.4	72.3	71.9	76.1	75.7	78.6	77.9
	75	81.6	81.5	73.1	73.7	79.2	79.1	83.6	83.1	88.0	87.4
Personnel expenses	25	6.3	6.1	6.5	6.1	7.8	7.6	6.3	6.0	4.0	4.1
	50	11.4	10.9	13.6	12.4	12.5	12.2	10.9	10.5	9.4	9.3
	75	16.9	16.5	21.9	21.5	18.1	17.9	15.8	15.6	13.4	13.5
Depreciation	25	0.5	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.4	0.4
	50	1.1	1.1	1.4	1.3	1.2	1.1	1.0	1.0	0.9	1.0
	75	1.9	2.0	3.2	3.1	2.1	2.2	1.7	1.7	1.5	1.5
Annual result	25	1.0	1.4	2.8	3.4	1.4	2.1	0.9	1.2	0.5	0.7
	50	2.7	3.5	6.3	7.8	3.3	4.3	2.2	2.9	1.5	2.0
	75	5.8	7.0	12.6	14.6	6.2	7.3	4.2	5.2	3.3	4.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.6	4.5	3.6	3.1	4.6	4.3	5.1	4.9	5.1	4.9
	50	15.2	14.6	12.8	13.6	15.1	14.2	15.3	14.7	16.4	16.6
	75	33.0	32.3	39.8	37.6	33.6	32.4	31.2	31.3	31.4	30.6
Inventories	25	14.9	14.3	7.6	6.9	17.4	16.5	17.2	15.8	15.4	14.3
	50	32.3	30.8	25.4	23.7	35.4	33.4	34.6	33.4	28.2	26.9
	75	51.7	49.3	49.3	47.7	55.7	53.6	52.4	49.2	45.7	44.3
Equity	25	6.2	7.1	- 0.7	1.6	4.8	5.5	8.7	8.9	10.6	11.6
	50	20.1	22.2	16.6	19.9	18.3	19.9	21.2	23.4	22.9	24.8
	75	38.2	40.2	43.6	46.4	36.1	38.3	39.5	41.2	36.2	38.1
Short-term liabilities	25	37.4	33.4	27.1	22.6	35.8	31.5	40.0	35.5	44.9	41.9
	50	58.1	54.1	53.1	48.3	58.4	54.6	58.0	54.1	60.2	55.7
	75	77.6	73.1	82.3	74.4	78.2	73.1	78.1	73.6	75.1	71.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.9	0.8	0.0	0.0	0.0	0.0
	50	17.0	15.1	19.1	19.9	22.9	23.6	17.7	14.6	7.3	4.4
	75	41.8	40.3	54.4	48.5	48.4	46.6	40.0	37.4	29.5	24.5
		Percentage of sales									
Annual result before taxes on income	25	1.2	1.7	2.9	3.8	1.7	2.4	1.1	1.5	0.7	0.9
	50	3.2	4.1	7.1	8.7	3.9	4.9	2.7	3.4	1.9	2.5
	75	6.7	8.1	14.4	16.4	7.2	8.5	4.9	6.2	4.0	4.8
Annual result and depreciation	25	2.3	2.8	4.6	5.7	3.0	3.6	2.2	2.6	1.5	1.8
	50	4.6	5.5	9.7	11.1	5.6	6.5	3.9	4.7	3.0	3.5
	75	8.5	10.0	17.3	19.4	8.9	10.4	6.5	7.7	5.4	6.3
Trade receivables	25	1.7	1.5	0.5	0.3	1.6	1.4	3.0	2.5	1.6	1.5
	50	4.5	4.1	2.9	2.5	4.3	4.0	5.1	4.7	4.5	4.4
	75	7.5	7.2	6.6	6.6	7.5	7.0	7.9	7.6	7.2	7.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.4	5.5	7.3	10.2	5.2	6.7	4.1	5.0	3.1	3.6
	50	9.5	11.8	21.5	24.3	11.1	13.3	8.1	10.0	6.6	8.3
	75	19.1	22.7	42.7	47.6	20.6	23.7	14.3	18.0	11.3	14.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.0	9.7	10.0	9.6	8.7	10.9	8.1	9.6	7.2	8.4
	50	19.0	23.2	32.0	35.8	19.8	25.7	16.7	20.7	14.9	18.6
	75	39.6	50.1	84.4	93.6	41.2	54.0	33.2	42.7	29.0	37.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	75.9	86.0	52.1	70.1	80.5	92.0	82.9	90.1	75.5	81.4
	50	144.6	161.6	132.4	157.1	152.8	177.2	155.5	169.4	121.7	132.2
	75	364.9	419.6	487.5	546.7	400.0	484.5	369.8	417.4	267.0	300.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	35.6	42.1	32.9	40.7	31.4	36.3	37.3	43.1	43.7	49.9
	50	64.5	74.3	71.3	85.1	58.6	69.0	65.2	74.3	69.7	75.4
	75	111.5	125.3	144.6	183.3	108.3	123.5	108.0	120.7	102.6	109.5
		Percentage of cost of materials									
Trade payables	25	2.7	2.5	2.7	2.5	3.0	2.8	2.3	2.1	2.7	2.7
	50	5.9	5.7	7.4	6.3	6.6	6.4	5.0	4.9	5.8	5.8
	75	10.8	10.2	17.1	14.1	11.8	11.4	9.0	8.5	9.5	9.2

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
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	1.3	1.4	1.9	2.8	1.3	1.4	0.7	0.8	1.4	1.4
of which: Income from long-term equity investments	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.1
Total income	101.3	101.4	102.0	102.9	101.4	101.5	100.8	100.9	101.4	101.5
Expenses										
Cost of materials	83.5	83.1	55.5	56.1	73.0	72.9	80.1	80.2	84.6	84.2
Personnel expenses	7.0	7.1	23.3	22.6	14.1	13.8	10.1	10.0	6.0	6.2
Depreciation	0.8	0.9	2.5	2.4	1.7	1.8	1.2	1.2	0.7	0.7
of which: Depreciation of tangible fixed assets	0.7	0.8	2.5	2.4	1.7	1.7	1.1	1.1	0.6	0.7
Interest and similar expenses	0.4	0.4	0.9	0.8	0.6	0.6	0.4	0.4	0.3	0.4
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	8.1	8.1	15.8	15.6	9.1	8.8	7.0	6.7	8.2	8.3
Total expenses before taxes on income	99.7	99.6	98.1	97.7	98.6	98.1	99.0	98.5	99.9	99.8
Annual result before taxes on income	1.6	1.9	3.8	5.3	2.8	3.4	1.8	2.3	1.5	1.7
Taxes on income	0.4	0.5	0.8	1.0	0.7	0.8	0.5	0.6	0.3	0.4
Annual result	1.3	1.4	3.0	4.3	2.1	2.7	1.3	1.8	1.2	1.3
Profit and loss transfers (parent company)	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Profit and loss transfers (subsidiary)	0.4	0.4	0.1	0.1	0.1	0.1	0.2	0.3	0.5	0.4
Profit for the year	0.9	1.1	3.0	4.3	2.0	2.5	1.1	1.5	0.8	0.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.4	0.3
Tangible fixed assets	15.2	14.7	35.0	33.5	24.6	24.0	20.1	19.9	13.6	13.2
of which: Land and buildings	6.8	7.0	17.4	16.9	8.9	9.0	7.1	7.6	6.5	6.8
Inventories	38.1	34.4	28.4	26.4	42.8	40.5	49.2	46.2	35.8	32.0
of which: Finished goods and merchandise	37.0	33.5	25.2	23.3	39.9	38.0	47.7	44.5	34.9	31.3
Cash	4.8	8.7	11.0	14.8	8.9	12.1	5.7	8.5	4.4	8.5
Receivables	36.6	36.9	23.7	23.3	21.5	21.1	22.9	23.3	40.1	40.3
Short-term	35.8	36.3	22.4	22.1	20.9	20.4	22.2	22.7	39.3	39.6
of which:										
Trade receivables	10.9	9.9	10.5	9.9	10.3	10.0	11.7	10.8	10.8	9.8
Receivables from affiliated companies	20.5	22.2	6.4	6.6	5.9	5.5	5.8	7.0	24.3	26.0
Long-term	0.8	0.7	1.3	1.2	0.6	0.7	0.6	0.6	0.8	0.7
of which: Loans to affiliated companies	0.6	0.5	0.8	0.8	0.4	0.5	0.4	0.4	0.7	0.5
Securities	0.2	0.3	0.1	0.2	0.1	0.1	0.3	0.3	0.2	0.3
Other long-term equity investments	4.5	4.4	0.8	0.7	1.5	1.5	1.4	1.5	5.2	5.2
of which: Goodwill	1.0	0.9	0.3	0.3	0.4	0.4	0.3	0.2	1.2	1.0
Capital										
Equity	20.9	22.1	26.4	29.4	26.8	29.6	24.3	27.3	19.9	20.8
Liabilities	65.4	64.5	68.4	64.8	68.1	64.9	70.5	66.7	64.3	64.0
Short-term	58.3	57.2	45.7	41.9	54.7	50.0	62.6	57.0	57.7	57.7
of which:										
Liabilities to banks	21.2	17.0	16.0	14.1	25.0	22.4	33.2	26.7	18.7	14.9
Trade payables	9.8	9.1	10.5	8.8	14.6	12.8	13.1	12.3	8.9	8.3
Liabilities to affiliated companies	21.4	25.0	7.3	7.4	7.6	7.3	9.8	10.5	24.5	28.6
Long-term	7.1	7.3	22.6	22.9	13.4	14.9	7.9	9.7	6.5	6.4
of which:										
Liabilities to banks	4.3	4.4	14.4	16.2	8.6	10.7	5.2	7.0	3.9	3.5
Liabilities to affiliated companies	2.3	2.4	3.7	3.7	3.1	2.8	1.8	1.7	2.3	2.4
Provisions	13.3	12.9	5.1	5.6	4.9	5.4	5.1	5.9	15.4	14.6
of which: Provisions for pensions	1.6	1.6	1.0	1.0	1.5	1.5	1.1	1.1	1.7	1.8
Other ratios	Percentage of sales									
Annual result before taxes on income	1.6	1.9	3.8	5.3	2.8	3.4	1.8	2.3	1.5	1.7
Annual result and depreciation	2.1	2.3	5.5	6.7	3.9	4.5	2.5	3.0	1.9	2.0
Trade receivables	4.0	3.8	5.0	4.8	4.4	4.2	4.5	4.1	3.8	3.7
	Percentage of the balance sheet total									
Sales	276.8	263.7	209.9	207.7	235.6	238.7	257.1	265.0	283.1	265.1
Annual result and interest paid	4.5	4.7	8.2	10.6	6.5	7.7	4.5	5.9	4.4	4.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.8	8.6	18.4	25.0	14.2	18.3	9.3	12.3	7.1	7.5
	Percentage of fixed assets									
Long-term equity and liabilities	141.4	153.5	133.5	148.1	154.3	173.3	147.4	170.8	139.3	148.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	69.8	78.9	73.1	88.1	54.5	65.3	44.9	55.0	75.8	83.8
Cash resources, short-term receivables and inventories	135.2	139.1	135.2	151.1	132.8	146.3	123.4	135.9	137.8	139.3
	Percentage of cost of materials									
Trade payables	4.2	4.1	9.0	7.6	8.5	7.4	6.3	5.8	3.7	3.7
Memo item:										
Balance sheet total in € billion	47.06	47.95	0.22	0.24	1.92	1.93	7.31	7.11	37.60	38.68
Sales in € billion	130.26	126.47	0.47	0.50	4.52	4.60	18.80	18.83	106.48	102.53
Number of enterprises	2 629	2 629	482	482	877	877	766	766	504	504

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	65.5	65.2	36.4	35.6	64.2	63.9	77.2	77.1	77.1	77.2
	50	79.0	79.0	53.2	52.3	76.8	77.0	82.5	82.2	83.3	83.3
	75	85.2	85.1	71.2	72.4	83.2	83.2	86.5	86.3	87.4	87.5
Personnel expenses	25	6.4	6.3	11.4	10.7	7.4	7.1	6.0	5.9	5.2	5.4
	50	10.8	10.7	21.8	23.3	11.9	11.8	9.0	9.1	8.5	8.5
	75	18.1	18.3	33.7	35.3	19.2	19.3	12.5	12.5	12.4	12.2
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	1.7	1.6	1.2	1.3	0.9	1.0	0.8	0.8
	75	1.9	2.0	3.3	3.3	2.1	2.3	1.6	1.6	1.4	1.5
Annual result	25	0.3	0.5	0.2	0.6	0.5	0.7	0.3	0.4	0.3	0.3
	50	1.3	1.7	2.4	3.1	1.5	2.0	1.0	1.4	1.0	1.2
	75	3.0	3.6	6.3	7.6	3.6	4.3	2.1	2.7	2.0	2.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.0	6.3	5.1	6.4	5.6	5.9	6.6	7.0	5.8	5.7
	50	16.1	16.0	19.1	17.8	17.0	17.1	15.2	15.5	14.0	14.7
	75	29.6	29.3	39.9	38.6	33.4	31.9	25.3	25.9	26.8	26.4
Inventories	25	25.6	24.8	6.5	6.2	26.4	24.3	41.2	38.5	32.9	31.0
	50	47.0	44.4	21.8	21.1	45.8	43.4	54.3	50.0	49.2	47.2
	75	62.6	59.3	50.7	47.1	65.8	61.3	65.2	61.4	60.8	58.8
Equity	25	7.5	9.4	5.4	7.6	7.6	10.4	7.9	9.5	7.9	8.8
	50	19.8	23.1	22.8	24.2	20.8	24.7	18.8	22.7	18.2	20.2
	75	37.6	42.1	48.0	50.7	41.7	47.0	34.8	39.2	30.1	33.3
Short-term liabilities	25	35.4	31.0	19.8	16.8	31.0	27.7	48.8	39.9	49.9	43.7
	50	62.0	55.6	44.9	37.8	58.8	52.1	68.2	61.4	66.3	61.9
	75	80.2	75.4	74.6	68.2	78.8	72.5	82.5	77.8	81.0	77.6
Liabilities to banks	25	3.4	2.3	0.0	0.0	5.7	5.3	8.9	6.3	3.6	2.0
	50	31.1	27.4	16.6	18.1	28.7	27.4	39.1	33.5	34.1	25.9
	75	57.2	52.2	47.1	49.0	56.2	52.9	62.7	56.5	54.2	47.4
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.7	0.4	0.7	0.6	1.0	0.4	0.6	0.5	0.4
	50	1.7	2.2	2.9	3.8	2.0	2.6	1.3	1.8	1.3	1.6
	75	3.7	4.6	7.4	8.7	4.4	5.3	2.8	3.5	2.6	2.9
Annual result and depreciation	25	1.4	1.8	1.9	2.6	1.7	2.4	1.4	1.7	1.2	1.3
	50	3.0	3.5	5.1	6.2	3.5	4.2	2.5	3.0	2.3	2.4
	75	5.5	6.3	11.5	11.5	6.5	7.3	4.0	4.7	3.7	4.1
Trade receivables	25	1.9	1.8	1.1	0.9	1.6	1.5	2.2	2.0	2.5	2.2
	50	3.5	3.3	3.2	2.8	3.1	3.1	3.6	3.2	4.0	3.9
	75	5.9	5.5	7.1	6.3	5.6	5.5	5.4	5.2	6.0	5.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.3	2.8	2.2	3.2	2.9	3.5	2.0	2.6	2.0	2.1
	50	4.9	6.1	8.0	9.4	5.7	7.2	4.2	5.3	4.0	4.7
	75	9.5	11.4	17.0	20.6	10.4	12.4	7.1	9.1	7.1	7.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.5	5.7	2.4	4.6	5.0	7.4	4.6	5.6	4.3	4.4
	50	10.4	14.0	15.2	19.9	12.4	17.5	9.0	12.4	8.7	10.5
	75	23.7	30.8	45.9	50.0	28.7	35.6	17.7	25.3	16.4	18.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	74.1	88.6	76.1	92.2	84.9	102.7	69.0	82.5	69.4	73.9
	50	149.2	176.6	149.8	191.8	168.7	198.6	144.8	171.6	127.7	141.6
	75	381.6	438.1	398.2	473.9	509.2	553.4	355.8	420.0	278.8	324.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	25.4	30.5	34.1	44.0	23.7	30.8	22.7	27.6	27.9	29.5
	50	43.4	53.8	85.5	98.9	45.2	57.7	34.9	44.6	41.1	46.0
	75	98.4	117.7	189.4	245.2	106.2	130.8	65.1	82.1	73.1	84.2
		Percentage of cost of materials									
Trade payables	25	1.3	1.3	2.2	2.0	1.4	1.3	1.2	1.2	1.2	1.2
	50	4.7	4.2	5.8	5.7	5.2	4.2	3.6	3.3	4.4	4.1
	75	10.8	9.8	12.9	11.5	11.9	10.7	9.8	8.6	8.8	8.6

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.9	99.9	100.0	100.0	100.0	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.1	0.1	0.0	0.0	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	1.4	1.4	1.7	2.8	1.4	1.4	0.7	0.8	1.5	1.5
of which: Income from long-term equity investments	0.1	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1
Total income	101.4	101.5	101.8	102.9	101.5	101.5	100.7	100.8	101.5	101.6
Expenses										
Cost of materials	84.4	84.0	53.8	54.3	72.2	72.4	80.0	80.0	85.6	85.2
Personnel expenses	6.2	6.3	25.6	25.0	15.1	14.7	10.2	10.0	5.1	5.4
Depreciation	0.7	0.7	2.2	2.1	1.7	1.7	1.2	1.2	0.6	0.6
of which: Depreciation of tangible fixed assets	0.7	0.7	2.1	2.1	1.7	1.7	1.1	1.1	0.6	0.6
Interest and similar expenses	0.3	0.4	0.8	0.7	0.6	0.5	0.4	0.4	0.3	0.3
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	8.2	8.2	16.4	16.4	9.4	9.1	7.2	6.9	8.3	8.4
Total expenses before taxes on income	99.9	99.7	98.9	98.7	99.1	98.6	99.0	98.5	100.0	100.0
Annual result before taxes on income	1.5	1.8	2.8	4.2	2.4	2.9	1.7	2.3	1.5	1.6
Taxes on income	0.4	0.5	0.8	1.0	0.7	0.8	0.5	0.6	0.3	0.4
Annual result	1.2	1.3	2.0	3.2	1.7	2.1	1.2	1.7	1.2	1.2
Profit and loss transfers (parent company)	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Profit and loss transfers (subsidiary)	0.5	0.4	0.1	0.2	0.1	0.2	0.3	0.4	0.5	0.4
Profit for the year	0.7	0.9	2.0	3.1	1.5	1.9	0.9	1.3	0.6	0.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.3	0.3	0.4	0.4	0.3	0.3	0.2	0.2	0.4	0.4
Tangible fixed assets	13.1	12.5	27.2	26.2	22.9	22.4	18.4	17.8	11.7	11.2
of which: Land and buildings	5.6	5.8	11.3	10.5	7.8	8.0	5.6	5.8	5.4	5.7
Inventories	36.8	33.0	30.8	28.0	43.4	41.0	48.8	45.9	34.5	30.6
of which: Finished goods and merchandise	35.7	32.1	27.0	24.1	40.1	38.2	47.2	44.0	33.6	29.9
Cash	4.7	9.1	12.5	16.9	9.2	12.5	6.1	9.0	4.3	8.9
Receivables	39.9	40.1	27.3	26.7	22.5	22.2	24.2	24.9	43.4	43.4
Short-term	39.1	39.4	25.7	25.2	21.8	21.3	23.5	24.3	42.7	42.8
of which:										
Trade receivables	10.8	9.7	11.7	10.7	10.3	10.2	11.8	11.1	10.7	9.5
Receivables from affiliated companies	23.9	25.6	7.2	7.7	6.1	5.5	6.7	8.1	27.8	29.4
Long-term	0.8	0.6	1.7	1.5	0.7	0.9	0.7	0.6	0.8	0.6
of which: Loans to affiliated companies	0.7	0.5	1.2	1.2	0.5	0.6	0.5	0.4	0.7	0.5
Securities	0.1	0.1	0.1	0.4	0.1	0.1	0.4	0.4	0.1	0.1
Other long-term equity investments	4.7	4.6	0.9	0.8	1.2	1.2	1.6	1.7	5.4	5.2
of which: Goodwill	1.1	1.0	0.4	0.4	0.5	0.4	0.3	0.3	1.3	1.2
Capital										
Equity	21.3	22.6	29.0	32.5	29.8	33.0	26.9	30.2	19.9	20.9
Liabilities	63.0	62.4	64.9	60.8	64.6	60.8	67.4	63.2	62.1	62.3
Short-term	56.4	56.0	46.1	42.8	51.3	46.2	60.3	54.9	56.0	56.6
of which:										
Liabilities to banks	18.9	15.3	15.1	12.9	22.3	19.6	31.4	25.3	16.5	13.5
Trade payables	9.0	8.1	10.4	9.3	14.2	12.7	12.6	11.9	8.1	7.3
Liabilities to affiliated companies	22.7	26.6	8.1	8.7	7.2	6.5	9.6	10.2	25.8	30.3
Long-term	6.5	6.4	18.8	18.0	13.3	14.6	7.1	8.3	6.1	5.6
of which:										
Liabilities to banks	3.8	3.6	11.4	12.3	8.5	10.3	4.4	5.8	3.4	2.9
Liabilities to affiliated companies	2.3	2.3	5.0	3.4	3.2	2.9	1.8	1.6	2.3	2.4
Provisions	15.2	14.5	6.0	6.6	5.5	6.1	5.5	6.4	17.4	16.2
of which: Provisions for pensions	1.8	1.9	1.5	1.5	1.8	1.9	1.4	1.4	1.9	2.0
Other ratios	Percentage of sales									
Annual result before taxes on income	1.5	1.8	2.8	4.2	2.4	2.9	1.7	2.3	1.5	1.6
Annual result and depreciation	1.9	2.1	4.1	5.3	3.4	3.8	2.4	2.8	1.8	1.9
Trade receivables	3.8	3.6	5.4	5.1	4.4	4.3	4.6	4.2	3.7	3.5
	Percentage of the balance sheet total									
Sales	283.2	266.0	217.4	211.3	234.5	238.8	255.9	263.3	290.5	267.9
Annual result and interest paid	4.3	4.5	6.1	8.3	5.3	6.3	4.1	5.4	4.3	4.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.3	8.0	15.4	22.1	13.1	16.9	9.1	12.3	6.8	7.1
	Percentage of fixed assets									
Long-term equity and liabilities	155.9	169.7	163.0	178.7	178.5	199.9	166.6	194.8	152.2	163.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	77.7	86.8	83.0	98.6	60.7	73.4	49.4	60.9	83.8	91.3
Cash resources, short-term receivables and inventories	143.0	145.7	149.9	164.0	145.3	162.2	130.3	144.4	145.3	145.3
	Percentage of cost of materials									
Trade payables	3.8	3.6	8.9	8.1	8.4	7.3	6.2	5.7	3.3	3.2
Memo item:										
Balance sheet total in € billion	37.97	39.07	0.15	0.16	1.39	1.39	5.45	5.31	30.98	32.21
Sales in € billion	107.55	103.93	0.33	0.34	3.25	3.31	13.96	13.99	90.01	86.28
Number of enterprises	1 894	1 894	333	333	629	629	559	559	373	373

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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	64.0	64.6	35.3	33.6	61.8	62.7	77.3	77.3	78.8	78.6
	50	79.1	79.2	52.0	50.8	76.6	76.8	82.5	82.3	83.8	83.8
	75	85.2	85.2	69.0	69.5	82.8	82.7	86.5	86.3	88.1	87.9
Personnel expenses	25	6.6	6.6	14.5	13.7	8.2	8.2	6.0	6.0	4.8	4.8
	50	11.0	10.9	25.2	24.9	12.9	12.7	8.9	9.1	7.8	7.8
	75	18.8	18.7	37.3	38.0	21.1	20.6	12.3	12.5	11.5	11.6
Depreciation	25	0.5	0.5	0.7	0.6	0.6	0.6	0.5	0.5	0.4	0.4
	50	1.0	1.1	1.5	1.5	1.2	1.3	0.9	0.9	0.7	0.7
	75	1.9	1.9	2.9	3.1	2.1	2.2	1.5	1.6	1.3	1.4
Annual result	25	0.2	0.3	- 0.3	0.2	0.3	0.5	0.2	0.3	0.2	0.2
	50	1.0	1.4	1.5	2.0	1.2	1.6	0.9	1.2	0.9	1.0
	75	2.4	3.0	4.0	5.1	2.7	3.4	1.9	2.5	2.0	2.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.3	5.7	4.8	5.5	5.3	5.6	6.0	6.7	4.9	5.3
	50	14.4	14.2	16.5	15.4	15.3	15.5	13.9	13.9	12.7	12.7
	75	26.4	25.6	30.8	31.2	28.8	27.0	23.6	23.9	24.4	23.7
Inventories	25	26.0	25.0	6.5	6.4	26.0	24.6	41.3	39.4	33.1	30.3
	50	48.1	45.4	22.2	21.4	46.4	44.0	54.6	50.7	49.6	48.5
	75	63.2	60.4	51.0	46.5	66.7	61.1	65.7	63.2	62.4	60.4
Equity	25	9.5	11.8	6.0	9.2	10.4	13.8	11.2	13.9	8.2	9.0
	50	22.9	26.0	23.7	27.2	25.9	28.4	22.1	25.6	19.5	22.2
	75	40.9	46.6	49.0	54.2	47.1	52.0	37.5	43.4	31.6	37.4
Short-term liabilities	25	33.1	29.6	19.3	16.2	27.8	24.1	46.4	37.7	46.7	41.0
	50	59.9	52.3	43.2	36.2	54.7	46.0	65.4	57.8	65.1	60.0
	75	77.9	72.5	74.5	67.5	75.3	69.1	79.7	74.3	79.2	77.7
Liabilities to banks	25	0.4	0.0	0.0	0.0	2.9	1.6	6.3	3.5	0.8	0.1
	50	26.0	23.5	11.8	11.8	23.4	23.7	35.6	28.6	27.5	21.5
	75	53.8	49.1	41.7	42.0	51.4	47.7	60.9	54.0	54.0	47.2
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.5	- 0.1	0.3	0.5	0.7	0.3	0.5	0.4	0.4
	50	1.4	1.8	1.9	2.8	1.6	2.1	1.2	1.7	1.3	1.4
	75	3.1	3.9	5.1	6.6	3.5	4.6	2.6	3.3	2.6	2.8
Annual result and depreciation	25	1.3	1.5	1.3	1.7	1.4	1.9	1.2	1.5	1.1	1.1
	50	2.7	3.2	3.9	4.7	2.9	3.7	2.3	2.9	2.2	2.3
	75	4.9	5.6	8.9	9.5	5.8	6.4	3.8	4.4	3.6	4.0
Trade receivables	25	2.0	1.8	1.3	1.1	1.8	1.8	2.2	1.9	2.3	2.1
	50	3.5	3.4	3.6	3.3	3.4	3.3	3.7	3.3	3.9	3.7
	75	6.0	5.8	7.8	7.0	5.7	5.8	5.5	5.4	5.9	5.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	2.3	0.9	2.0	2.5	2.9	1.8	2.3	1.9	2.0
	50	4.2	5.2	6.1	7.0	4.6	5.9	3.8	4.7	3.7	4.1
	75	8.2	9.6	13.4	14.4	8.7	10.3	6.3	8.2	6.6	7.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.6	4.7	- 1.3	0.0	3.6	5.7	4.4	5.4	3.9	3.2
	50	9.6	12.5	10.7	14.1	11.1	15.4	8.9	11.9	8.5	10.3
	75	22.3	29.6	33.3	39.4	26.3	33.9	18.5	26.9	17.0	18.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	92.1	107.6	94.3	106.4	99.9	124.4	88.7	104.1	79.7	86.7
	50	181.1	213.1	182.8	252.7	197.8	238.8	181.5	216.3	151.0	171.2
	75	438.6	497.9	420.0	544.4	585.3	593.3	410.8	453.3	324.1	395.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	27.6	33.7	38.8	50.7	26.2	36.1	25.1	29.9	29.1	31.2
	50	48.3	61.4	98.9	116.1	51.1	69.0	38.4	49.3	43.4	48.0
	75	111.6	142.0	227.8	281.6	123.7	165.8	73.2	93.4	86.9	102.7
		Percentage of cost of materials									
Trade payables	25	1.3	1.2	2.4	2.3	1.3	1.3	1.1	1.1	1.2	1.0
	50	4.5	4.0	5.9	6.4	5.4	4.1	3.1	3.2	3.4	3.3
	75	10.6	9.8	12.6	12.4	11.8	10.5	9.7	8.4	8.6	8.5

I. Enterprises by economic sector

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

	Non-corporations									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.9	99.9	99.8	100.0	99.9	99.9	100.0	100.0
Change in finished goods	0.0	0.0	0.1	0.1	0.2	0.0	0.1	0.1	0.0	0.0
Interest and similar income	0.0	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1
Other income	0.9	1.0	2.4	3.0	1.0	1.4	0.8	0.9	0.9	0.9
of which: Income from long-term equity investments	0.2	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.2	0.1
Total income	100.9	101.0	102.4	103.1	101.1	101.4	100.8	101.0	100.9	101.0
Expenses										
Cost of materials	78.9	78.9	59.3	60.0	74.9	74.2	80.6	80.8	78.9	78.9
Personnel expenses	10.8	10.8	18.0	17.3	11.7	11.6	10.1	9.9	10.9	10.9
Depreciation	1.2	1.4	3.2	3.1	1.8	2.0	1.2	1.2	1.2	1.4
of which: Depreciation of tangible fixed assets	1.1	1.1	3.2	3.0	1.7	1.9	1.2	1.2	1.1	1.0
Interest and similar expenses	0.4	0.4	1.1	1.0	0.7	0.7	0.5	0.5	0.4	0.4
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	7.4	7.3	14.4	14.0	8.1	8.1	6.3	6.0	7.5	7.5
Total expenses before taxes on income	98.9	98.9	96.3	95.4	97.2	96.7	98.8	98.5	99.1	99.2
Annual result before taxes on income	2.0	2.2	6.2	7.6	3.8	4.7	2.0	2.5	1.9	1.8
Taxes on income	0.4	0.4	0.8	0.8	0.5	0.6	0.3	0.4	0.3	0.4
Annual result	1.7	1.8	5.4	6.8	3.3	4.1	1.7	2.1	1.5	1.4
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3
Profit and loss transfers (subsidiary)	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2
Profit for the year	1.8	1.9	5.4	6.8	3.3	4.1	1.7	2.1	1.7	1.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3
Tangible fixed assets	23.9	24.2	51.3	49.1	29.2	28.3	25.0	26.0	22.8	23.0
of which: Land and buildings	11.9	12.5	30.2	30.2	11.6	11.6	11.7	12.9	11.7	12.2
Inventories	43.4	40.6	23.3	23.1	41.2	39.1	50.2	47.0	41.9	39.2
of which: Finished goods and merchandise	42.4	39.6	21.4	21.6	39.5	37.5	49.1	45.7	41.0	38.3
Cash	5.0	6.9	7.9	10.4	7.9	11.2	4.6	7.2	4.9	6.4
Receivables	22.8	23.1	16.1	16.2	18.7	18.3	18.9	18.3	24.3	25.0
Short-term	22.0	22.2	15.6	15.4	18.5	18.3	18.5	17.9	23.3	23.9
of which:										
Trade receivables	11.4	10.9	8.0	8.1	10.1	9.8	11.2	10.0	11.6	11.2
Receivables from affiliated companies	6.5	7.4	4.8	4.2	5.1	5.3	3.1	3.7	7.7	8.7
Long-term	0.8	0.9	0.5	0.7	0.1	0.1	0.4	0.4	1.0	1.1
of which: Loans to affiliated companies	0.4	0.4	0.0	0.0	0.0	0.0	0.1	0.2	0.5	0.5
Securities	0.7	0.8	0.0	0.0	0.1	0.1	0.0	0.1	0.9	1.1
Other long-term equity investments	3.7	3.9	0.5	0.5	2.3	2.6	0.9	0.9	4.6	4.8
of which: Goodwill	0.5	0.4	0.2	0.1	0.2	0.5	0.2	0.2	0.6	0.5
Capital										
Equity	19.1	20.1	20.8	23.0	19.2	20.9	16.7	18.7	19.8	20.4
Liabilities	75.6	73.7	75.7	73.1	77.2	75.2	79.4	76.9	74.4	72.7
Short-term	66.2	62.4	45.1	40.1	63.6	59.6	69.3	63.2	65.8	62.7
of which:										
Liabilities to banks	30.9	24.4	17.9	16.6	32.1	29.5	38.5	31.1	28.8	22.3
Trade payables	13.0	13.1	10.6	8.0	15.6	13.1	14.4	13.6	12.4	13.0
Liabilities to affiliated companies	16.0	17.8	5.4	4.8	8.8	9.5	10.3	11.2	18.4	20.4
Long-term	9.3	11.3	30.6	33.1	13.6	15.6	10.1	13.6	8.6	10.0
of which:										
Liabilities to banks	6.4	7.8	20.6	24.5	8.9	11.8	7.4	10.6	5.8	6.5
Liabilities to affiliated companies	2.2	2.7	1.0	4.5	2.9	2.7	1.9	2.2	2.3	2.9
Provisions	5.2	6.1	3.3	3.7	3.3	3.6	3.8	4.3	5.8	6.8
of which: Provisions for pensions	0.7	0.7	0.0	0.0	0.6	0.6	0.4	0.3	0.8	0.8
Other ratios	Percentage of sales									
Annual result before taxes on income	2.0	2.2	6.2	7.6	3.8	4.7	2.1	2.5	1.9	1.8
Annual result and depreciation	2.9	3.1	8.6	9.8	5.1	6.1	2.9	3.4	2.7	2.8
Trade receivables	4.6	4.3	4.1	4.1	4.2	4.1	4.3	3.7	4.7	4.5
	Percentage of the balance sheet total									
Sales	250.0	253.8	194.2	200.2	238.6	238.4	260.5	270.2	248.6	251.2
Annual result and interest paid	5.3	5.6	12.6	15.5	9.6	11.3	5.9	7.1	4.8	4.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.7	10.9	23.5	29.5	16.6	21.4	9.6	12.2	9.0	9.6
	Percentage of fixed assets									
Long-term equity and liabilities	101.4	109.4	98.0	111.2	104.6	119.3	102.2	118.1	101.0	106.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	41.8	47.9	52.1	64.4	41.6	49.4	33.3	39.8	44.2	49.9
Cash resources, short-term receivables and inventories	107.3	113.0	103.7	122.1	106.4	114.9	105.8	114.2	107.9	112.4
	Percentage of cost of materials									
Trade payables	6.6	6.5	9.2	6.6	8.7	7.4	6.8	6.2	6.3	6.6
Memo item:										
Balance sheet total in € billion	9.09	8.88	0.07	0.08	0.53	0.54	1.86	1.79	6.62	6.47
Sales in € billion	22.71	22.54	0.14	0.16	1.27	1.30	4.84	4.84	16.46	16.25
Number of enterprises	735	735	149	149	248	248	207	207	131	131

I. Enterprises by economic sector

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

		cont'd: Non-corporations									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Quartile value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	66.9	67.1	39.8	37.6	67.9	66.9	77.0	76.7	72.3	72.7
	50	78.8	78.5	55.9	57.5	78.1	77.4	82.5	82.1	80.3	80.5
	75	85.0	84.7	77.6	76.5	85.4	84.7	86.4	86.4	85.7	85.9
Personnel expenses	25	5.9	5.6	5.9	5.9	4.4	4.0	6.1	5.5	7.2	7.5
	50	10.0	10.0	16.8	17.6	9.2	9.6	9.4	9.2	10.2	10.2
	75	16.6	16.9	27.5	28.4	16.6	17.3	12.8	12.7	14.0	14.6
Depreciation	25	0.6	0.6	0.8	0.8	0.6	0.6	0.5	0.6	0.5	0.5
	50	1.2	1.3	1.9	2.0	1.3	1.4	1.0	1.1	1.0	1.0
	75	2.1	2.2	3.8	4.1	2.3	2.4	1.7	1.7	1.5	1.5
Annual result	25	0.9	1.2	2.1	3.1	1.4	2.0	0.7	0.8	0.6	0.6
	50	2.2	2.8	5.3	6.3	2.9	3.4	1.4	2.0	1.3	1.4
	75	4.4	5.3	10.6	10.5	5.4	5.7	2.7	3.1	2.2	2.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.1	8.8	7.9	10.8	6.9	8.0	8.8	8.6	9.8	9.3
	50	22.7	24.1	27.6	28.1	25.3	24.7	20.3	20.9	22.7	23.0
	75	40.3	39.2	60.0	62.5	42.8	40.8	32.7	34.9	33.9	34.6
Inventories	25	25.4	24.3	7.0	6.2	27.9	24.3	40.3	36.8	32.1	31.8
	50	44.4	41.8	21.5	20.7	42.2	40.0	52.7	47.3	47.9	44.3
	75	60.6	56.9	48.2	47.8	63.1	61.5	63.4	58.1	57.0	55.5
Equity	25	4.4	5.1	4.7	2.9	3.3	5.3	3.8	4.3	7.2	7.6
	50	12.9	14.2	19.9	15.7	12.5	14.7	10.1	11.3	14.0	16.7
	75	27.5	29.4	40.9	40.4	27.1	30.0	23.5	26.6	24.4	26.9
Short-term liabilities	25	44.4	39.4	20.1	17.9	42.1	37.7	59.4	48.1	56.4	52.3
	50	69.7	64.2	49.3	40.7	69.7	64.6	77.2	71.4	69.7	65.8
	75	84.9	80.2	75.7	69.9	86.0	81.6	88.2	84.2	82.6	77.5
Liabilities to banks	25	14.0	12.9	2.0	1.5	16.1	14.9	22.0	13.8	24.2	14.3
	50	40.7	39.1	26.4	36.8	40.6	39.9	48.1	43.2	39.8	33.4
	75	63.7	60.1	61.8	63.3	65.2	62.5	66.3	60.6	54.3	47.7
		Percentage of sales									
Annual result before taxes on income	25	1.1	1.4	2.2	3.4	1.6	2.3	0.8	1.0	0.7	0.9
	50	2.6	3.2	5.8	6.9	3.4	3.9	1.6	2.3	1.5	1.8
	75	5.2	6.1	12.0	12.2	6.5	6.6	3.2	3.7	2.7	3.0
Annual result and depreciation	25	2.2	2.6	3.6	5.7	2.9	3.5	1.7	2.0	1.7	1.7
	50	3.9	4.6	8.8	9.7	4.8	5.7	3.0	3.2	2.6	2.8
	75	7.3	8.1	16.3	15.7	8.1	8.9	4.3	5.1	3.9	4.4
Trade receivables	25	1.6	1.6	0.9	0.6	1.2	1.2	2.0	2.0	3.1	2.9
	50	3.3	3.1	2.7	2.1	2.7	2.8	3.4	3.0	4.3	4.2
	75	5.5	5.0	5.1	4.3	5.2	5.0	5.3	4.7	6.2	5.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.0	4.8	6.8	8.2	5.7	6.9	3.2	3.9	2.8	3.2
	50	7.4	9.0	15.2	17.1	9.5	11.3	5.3	7.0	4.7	5.5
	75	14.4	16.1	31.6	33.8	15.6	18.0	8.7	10.8	7.3	8.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.8	9.1	11.3	14.0	9.1	12.1	5.4	7.0	6.1	5.7
	50	12.8	16.5	26.9	34.3	15.8	21.5	9.3	12.9	9.4	10.9
	75	26.9	33.1	78.0	73.9	34.4	39.6	17.5	22.3	14.1	16.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	47.5	60.1	54.4	63.2	42.2	61.1	44.6	52.5	55.4	60.3
	50	91.6	107.9	98.9	111.5	110.5	134.2	77.5	97.3	82.1	91.2
	75	212.5	251.5	238.4	272.0	300.0	389.9	192.4	219.0	147.2	175.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	21.2	25.9	28.0	31.4	18.6	23.8	19.6	23.9	25.8	28.4
	50	34.2	42.5	58.0	73.2	32.9	39.9	28.9	38.0	34.8	41.0
	75	65.2	77.4	147.5	139.2	64.2	81.3	49.3	63.3	52.0	57.6
		Percentage of cost of materials									
Trade payables	25	1.7	1.4	1.9	1.3	1.6	1.3	1.7	1.3	1.5	2.0
	50	5.2	4.8	5.1	5.0	4.8	4.2	5.0	4.5	5.7	6.1
	75	11.2	9.7	13.2	10.5	12.2	11.2	10.2	9.0	9.4	8.7

I. Enterprises by economic sector

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

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.7	99.5	99.8	100.0	100.0	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.3	0.5	0.2	0.0	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	1.7	1.7	2.5	3.2	1.8	2.2	1.3	1.5	1.8	1.7
of which: Income from long-term equity investments	0.5	0.3	0.1	0.1	0.1	0.1	0.1	0.2	0.6	0.4
Total income	101.8	101.8	102.6	103.3	101.9	102.3	101.5	101.6	101.9	101.8
Expenses										
Cost of materials	84.4	84.1	59.3	60.0	70.0	69.4	75.5	74.9	85.9	85.6
Personnel expenses	5.7	5.8	20.2	19.1	14.7	14.4	11.1	11.1	4.8	4.9
Depreciation	0.8	0.9	1.8	1.9	1.5	1.6	1.2	1.3	0.7	0.9
of which: Depreciation of tangible fixed assets	0.7	0.8	1.7	1.8	1.4	1.4	1.1	1.1	0.7	0.7
Interest and similar expenses	0.3	0.3	0.6	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	0.1	0.0	0.0
Other expenses	7.6	7.8	16.0	15.6	11.5	11.6	9.7	9.7	7.2	7.4
Total expenses before taxes on income	98.9	98.9	98.2	97.3	98.2	97.5	98.0	97.4	99.0	99.1
Annual result before taxes on income	3.0	2.9	4.5	6.0	3.7	4.7	3.4	4.1	2.9	2.6
Taxes on income	0.5	0.6	1.1	1.2	1.0	1.2	0.9	1.0	0.5	0.5
Annual result	2.4	2.3	3.4	4.8	2.7	3.6	2.6	3.1	2.4	2.1
Profit and loss transfers (parent company)	0.2	0.5	0.0	0.0	0.0	0.1	0.0	0.0	0.2	0.5
Profit and loss transfers (subsidiary)	0.9	1.0	0.2	0.1	0.2	0.2	0.4	0.4	0.9	1.1
Profit for the year	1.8	1.8	3.2	4.7	2.6	3.5	2.2	2.7	1.7	1.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.3	1.6	0.9	0.9	0.8	0.8	0.8	0.8	1.4	1.7
Tangible fixed assets	11.1	11.0	17.7	17.3	16.4	16.2	15.0	14.9	10.5	10.3
of which: Land and buildings	6.0	6.0	6.2	5.7	7.3	7.2	7.0	7.0	5.9	5.8
Inventories	20.3	19.4	26.1	25.4	33.4	31.7	31.2	29.9	18.5	17.7
of which: Finished goods and merchandise	16.9	16.0	21.8	20.7	28.0	26.6	27.4	26.0	15.2	14.3
Cash	6.4	7.4	17.7	20.0	14.0	17.0	11.0	13.4	5.6	6.4
Receivables	44.6	44.0	33.7	32.9	31.6	30.4	37.0	35.8	46.0	45.4
Short-term	42.8	42.1	32.7	32.0	30.5	29.4	35.7	34.5	44.0	43.4
of which:										
Trade receivables	16.2	15.0	16.0	15.8	18.1	16.8	19.5	18.3	15.8	14.5
Receivables from affiliated companies	21.8	22.3	9.3	9.4	7.5	7.4	11.4	11.7	23.6	24.1
Long-term	1.8	1.9	1.0	1.0	1.1	1.0	1.3	1.3	1.9	2.0
of which: Loans to affiliated companies	1.5	1.6	0.5	0.5	0.5	0.6	0.8	0.9	1.7	1.7
Securities	0.7	1.2	0.6	0.6	0.8	1.0	0.8	0.8	0.7	1.3
Other long-term equity investments	15.1	14.9	2.6	2.2	2.5	2.5	3.9	4.0	17.0	16.7
of which: Goodwill	0.3	0.2	0.8	0.7	0.3	0.3	0.5	0.5	0.3	0.2
Capital										
Equity	35.3	35.7	33.8	36.1	39.6	41.2	39.4	41.0	34.7	34.8
Liabilities	53.6	52.8	58.0	55.7	52.8	50.7	51.4	49.0	53.9	53.3
Short-term	45.6	43.9	44.3	40.3	42.1	39.2	43.1	40.1	46.0	44.6
of which:										
Liabilities to banks	5.3	4.3	9.5	7.6	9.7	8.2	9.5	7.9	4.7	3.8
Trade payables	13.1	12.4	14.2	12.8	12.8	11.5	11.8	10.7	13.2	12.7
Liabilities to affiliated companies	20.7	20.4	9.0	7.9	10.9	10.8	15.6	15.1	21.6	21.4
Long-term	8.0	8.9	13.7	15.4	10.7	11.5	8.2	8.9	7.9	8.8
of which:										
Liabilities to banks	4.8	5.0	8.1	9.7	6.7	8.0	5.2	5.8	4.7	4.8
Liabilities to affiliated companies	1.9	1.9	3.3	3.3	2.6	2.1	2.3	2.4	1.8	1.8
Provisions	10.1	10.3	7.7	7.8	7.4	7.8	9.0	9.8	10.3	10.5
of which: Provisions for pensions	3.0	3.1	2.5	2.5	2.6	2.5	3.0	3.1	3.0	3.1
Other ratios	Percentage of sales									
Annual result before taxes on income	3.0	2.9	4.5	6.1	3.7	4.7	3.4	4.1	2.9	2.6
Annual result and depreciation	3.2	3.2	5.2	6.8	4.2	5.1	3.8	4.4	3.2	3.0
Trade receivables	6.5	6.2	8.3	8.3	8.3	8.0	8.2	7.9	6.3	6.0
	Percentage of the balance sheet total									
Sales	249.4	240.1	193.9	191.2	217.2	210.2	237.3	232.5	252.0	242.0
Annual result and interest paid	6.8	6.2	7.8	10.4	7.0	8.5	7.1	8.2	6.8	5.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.9	13.6	21.0	29.5	19.7	25.8	18.2	22.4	13.3	12.4
	Percentage of fixed assets									
Long-term equity and liabilities	156.2	160.5	223.3	250.4	248.9	262.9	237.7	247.9	147.1	150.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	108.4	113.2	114.5	130.1	106.5	119.5	109.2	120.8	108.3	112.2
Cash resources, short-term receivables and inventories	153.0	157.4	173.4	193.0	185.9	200.3	181.5	195.3	148.6	151.9
	Percentage of cost of materials									
Trade payables	6.2	6.2	12.3	11.1	8.4	7.9	6.6	6.1	6.1	6.1
Memo item:										
Balance sheet total in € billion	305.26	316.24	0.61	0.65	6.99	7.34	34.60	35.36	263.07	272.89
Sales in € billion	761.43	759.35	1.18	1.25	15.19	15.43	82.11	82.21	662.95	660.45
Number of enterprises	9 650	9 650	1 237	1 237	2 795	2 795	3 429	3 429	2 189	2 189

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	64.3	63.9	41.3	42.2	60.8	60.1	67.9	67.5	73.8	73.6
	50	75.3	75.1	60.8	61.5	72.0	71.6	76.6	76.4	83.2	83.0
	75	85.3	84.8	74.3	74.4	80.8	80.4	85.6	84.8	92.4	91.9
Personnel expenses	25	5.0	5.0	7.8	7.7	7.7	7.5	5.4	5.4	2.3	2.4
	50	10.6	10.4	16.8	16.6	13.3	13.1	10.1	10.0	6.0	6.1
	75	17.1	17.0	28.8	28.0	20.3	20.1	15.3	15.4	11.3	11.3
Depreciation	25	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2
	50	0.7	0.8	0.9	1.0	0.8	0.9	0.7	0.8	0.5	0.5
	75	1.5	1.6	2.4	2.3	1.7	1.8	1.4	1.5	1.2	1.3
Annual result	25	0.5	0.7	0.2	0.8	0.5	0.8	0.6	0.8	0.4	0.5
	50	1.8	2.3	2.4	3.6	1.9	2.7	1.9	2.3	1.4	1.6
	75	4.1	5.0	6.7	8.6	4.3	5.4	3.9	4.6	3.3	3.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.5	1.5	0.8	0.7	1.8	1.8	2.0	1.9	1.0	1.0
	50	7.0	6.7	5.5	5.1	7.3	6.8	7.4	7.3	6.3	6.3
	75	20.2	20.1	18.1	17.1	20.2	20.0	20.7	21.0	20.6	20.5
Inventories	25	9.5	9.0	0.9	1.0	10.9	10.2	12.9	12.3	8.7	8.2
	50	27.7	26.0	18.5	16.1	30.0	28.4	30.5	28.9	23.5	22.9
	75	47.2	45.3	43.4	42.4	50.8	48.3	48.8	46.9	41.4	39.6
Equity	25	15.5	17.6	6.1	10.3	15.3	17.2	18.6	20.5	15.9	17.4
	50	33.2	35.7	29.1	33.5	33.5	37.2	35.3	37.8	31.4	32.6
	75	54.9	58.1	60.3	62.6	57.2	60.6	55.9	58.8	48.8	51.1
Short-term liabilities	25	24.9	21.6	19.2	15.0	21.9	18.8	25.3	22.0	31.6	27.9
	50	45.5	40.6	43.2	37.2	43.7	38.0	45.1	39.9	48.9	46.1
	75	67.3	63.4	74.8	66.9	67.4	62.1	65.6	61.2	68.1	65.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.3	2.4	0.2	0.0	5.2	5.4	5.3	3.6	0.1	0.0
	75	24.6	23.0	25.0	23.3	27.5	27.7	25.4	23.8	18.0	15.3
		Percentage of sales									
Annual result before taxes on income	25	0.7	1.0	0.3	1.0	0.7	1.1	0.9	1.1	0.6	0.7
	50	2.4	3.0	3.0	4.5	2.6	3.5	2.5	3.0	1.9	2.2
	75	5.4	6.5	8.3	10.5	5.6	7.0	5.1	6.0	4.2	4.7
Annual result and depreciation	25	1.5	1.8	1.2	2.2	1.6	2.2	1.7	2.0	1.2	1.2
	50	3.5	4.2	4.7	6.3	3.9	4.8	3.5	4.1	2.7	3.0
	75	6.9	8.1	10.7	13.1	7.3	8.9	6.5	7.4	5.3	6.0
Trade receivables	25	3.6	3.2	2.3	2.0	3.6	3.2	4.0	3.6	3.7	3.2
	50	6.4	5.9	5.5	5.1	6.2	5.7	6.8	6.1	6.5	6.1
	75	10.4	10.1	10.8	10.7	10.5	10.2	10.3	9.9	10.4	10.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	3.1	1.6	2.8	2.5	3.3	3.0	3.4	2.5	2.6
	50	6.2	7.5	6.5	9.1	6.2	8.0	6.6	7.6	5.6	6.1
	75	12.4	14.6	16.0	21.6	12.8	15.5	12.1	14.2	10.8	12.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.1	3.9	- 8.9	- 5.1	2.4	2.3	6.1	5.5	5.8	6.0
	50	14.4	17.6	10.0	15.3	13.5	16.7	16.7	19.7	14.1	16.5
	75	36.4	45.6	37.1	51.6	38.6	49.0	38.4	47.5	31.5	37.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	136.9	148.9	109.9	134.5	145.4	166.7	149.9	158.8	123.7	127.7
	50	314.8	342.2	325.8	401.7	360.9	406.4	321.6	336.0	246.0	263.6
	75	964.9	1 084.1	1 055.9	1 386.2	1 079.7	1 282.8	955.1	1 028.4	806.3	824.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	60.2	70.0	56.9	73.0	55.3	66.5	61.3	70.0	67.3	72.1
	50	106.3	120.6	119.6	144.8	105.4	125.0	106.6	119.4	103.0	110.1
	75	199.5	236.6	279.5	346.7	219.3	264.5	194.4	228.9	162.9	184.0
		Percentage of cost of materials									
Trade payables	25	2.2	2.0	2.5	2.2	2.6	2.4	2.2	2.0	1.6	1.5
	50	5.2	4.9	7.7	6.4	6.0	5.4	4.9	4.6	4.3	4.1
	75	10.0	9.1	17.8	15.0	12.0	10.9	9.0	8.3	7.5	7.5

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.6	99.5	99.7	100.0	100.1	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.4	0.5	0.3	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	2.0	1.9	2.4	3.2	1.8	2.1	1.4	1.6	2.1	1.9
of which: Income from long-term equity investments	0.6	0.3	0.0	0.1	0.1	0.1	0.2	0.2	0.7	0.4
Total income	102.2	102.0	102.5	103.3	101.9	102.2	101.6	101.7	102.2	102.0
Expenses										
Cost of materials	83.5	83.1	59.3	60.2	69.7	69.2	75.4	74.9	85.0	84.6
Personnel expenses	6.0	6.1	21.5	20.2	15.2	14.8	11.1	11.2	5.1	5.2
Depreciation	0.8	1.0	1.7	1.8	1.5	1.6	1.2	1.3	0.7	0.9
of which: Depreciation of tangible fixed assets	0.7	0.8	1.6	1.7	1.3	1.4	1.0	1.1	0.6	0.7
Interest and similar expenses	0.3	0.3	0.6	0.5	0.5	0.4	0.4	0.4	0.3	0.3
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.1
Other expenses	8.2	8.5	16.1	15.5	11.5	11.6	10.0	10.0	7.9	8.2
Total expenses before taxes on income	98.9	99.0	99.3	98.3	98.4	97.7	98.2	97.8	99.0	99.2
Annual result before taxes on income	3.3	3.0	3.2	5.0	3.5	4.5	3.4	3.9	3.2	2.8
Taxes on income	0.6	0.7	1.0	1.2	1.0	1.3	1.0	1.1	0.6	0.6
Annual result	2.6	2.3	2.2	3.8	2.4	3.3	2.4	2.8	2.7	2.2
Profit and loss transfers (parent company)	0.2	0.5	0.0	0.0	0.1	0.1	0.1	0.0	0.2	0.6
Profit and loss transfers (subsidiary)	1.1	1.3	0.2	0.2	0.2	0.2	0.5	0.5	1.3	1.5
Profit for the year	1.7	1.5	2.0	3.7	2.3	3.1	2.0	2.3	1.6	1.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.8	0.9	0.9	0.8	0.9	0.8	0.8	1.6	2.0
Tangible fixed assets	8.7	8.5	15.6	15.4	15.2	15.1	13.4	13.4	7.8	7.7
of which: Land and buildings	4.2	4.2	5.4	4.7	6.5	6.5	5.8	5.9	3.9	3.9
Inventories	20.7	19.8	26.4	25.7	33.1	31.3	30.5	29.1	19.1	18.3
of which: Finished goods and merchandise	16.8	15.9	21.7	20.6	27.1	25.7	26.5	25.0	15.2	14.4
Cash	6.8	7.8	18.9	20.7	14.9	18.1	11.4	13.7	6.0	6.7
Receivables	45.6	44.7	35.0	34.3	32.4	30.9	38.8	37.5	46.9	46.0
Short-term	44.3	43.3	33.9	33.2	31.4	29.9	37.3	36.0	45.6	44.6
of which:										
Trade receivables	16.8	15.5	16.4	16.1	18.3	16.8	19.7	18.3	16.4	15.1
Receivables from affiliated companies	24.0	24.5	9.9	10.0	8.0	7.8	12.9	13.2	25.9	26.4
Long-term	1.3	1.4	1.1	1.1	1.0	1.0	1.4	1.5	1.3	1.4
of which: Loans to affiliated companies	1.0	1.1	0.6	0.6	0.5	0.6	0.9	0.9	1.0	1.1
Securities	0.8	1.5	0.7	0.7	0.9	1.0	0.6	0.7	0.8	1.6
Other long-term equity investments	15.5	15.3	1.9	1.8	2.3	2.3	4.2	4.4	17.3	17.1
of which: Goodwill	0.3	0.3	0.7	0.7	0.3	0.3	0.6	0.6	0.3	0.2
Capital										
Equity	36.9	37.0	36.6	39.0	43.4	45.1	42.7	44.3	35.9	35.8
Liabilities	50.6	49.9	54.9	52.1	48.1	46.0	46.9	44.5	51.1	50.7
Short-term	44.2	42.9	42.4	37.8	38.5	35.3	39.5	36.5	44.9	43.9
of which:										
Liabilities to banks	4.7	3.8	7.6	5.9	8.8	7.1	8.3	7.2	4.1	3.3
Trade payables	11.7	11.1	14.6	12.7	12.6	11.4	11.9	10.7	11.6	11.2
Liabilities to affiliated companies	21.4	21.0	7.8	6.8	8.2	7.9	12.9	12.2	22.9	22.5
Long-term	6.4	7.0	12.6	14.3	9.6	10.8	7.4	7.9	6.2	6.8
of which:										
Liabilities to banks	3.1	2.9	6.8	8.5	5.9	7.4	4.6	5.1	2.8	2.5
Liabilities to affiliated companies	1.8	1.8	3.3	3.2	2.5	2.0	2.1	2.2	1.8	1.7
Provisions	11.3	11.6	8.0	8.4	8.3	8.7	10.1	10.9	11.6	11.8
of which: Provisions for pensions	3.5	3.6	3.0	3.0	3.1	3.0	3.5	3.6	3.5	3.7
Other ratios	Percentage of sales									
Annual result before taxes on income	3.3	3.0	3.2	5.1	3.5	4.5	3.4	3.9	3.2	2.8
Annual result and depreciation	3.4	3.3	3.9	5.7	3.9	4.8	3.6	4.1	3.4	3.1
Trade receivables	7.2	6.9	8.5	8.4	8.5	8.1	8.6	8.2	7.0	6.7
	Percentage of the balance sheet total									
Sales	234.9	224.7	193.6	192.1	214.7	207.5	229.6	223.7	236.3	225.3
Annual result and interest paid	6.9	5.9	5.4	8.5	6.3	7.7	6.5	7.2	7.0	5.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	14.4	13.4	16.9	27.2	20.2	27.2	18.2	21.9	13.8	12.3
	Percentage of fixed assets									
Long-term equity and liabilities	171.4	173.5	263.8	290.8	283.1	297.9	266.4	273.3	160.4	161.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	116.1	119.7	125.4	143.9	121.1	137.6	123.9	137.2	115.1	117.4
Cash resources, short-term receivables and inventories	162.9	165.9	187.7	212.0	206.9	226.4	201.1	216.8	157.5	159.0
	Percentage of cost of materials									
Trade payables	5.9	6.0	12.6	10.9	8.4	7.9	6.9	6.4	5.8	5.9
Memo item:										
Balance sheet total in € billion	236.05	244.63	0.50	0.54	5.48	5.78	26.61	27.26	203.46	211.05
Sales in € billion	554.52	549.59	0.96	1.04	11.77	12.00	61.10	60.97	480.69	475.58
Number of enterprises	7 391	7 391	1 012	1 012	2 190	2 190	2 553	2 553	1 636	1 636

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	63.3	63.1	41.8	42.5	60.2	59.6	67.4	67.1	73.8	73.7
	50	75.3	75.0	60.9	61.1	71.5	71.2	76.9	76.8	84.1	83.8
	75	85.7	85.3	74.4	74.7	81.2	80.6	86.2	85.9	92.6	92.1
Personnel expenses	25	5.0	5.0	9.0	8.6	7.9	7.7	5.2	5.3	2.3	2.4
	50	10.7	10.6	18.4	17.8	13.8	13.6	10.0	9.9	5.7	5.6
	75	17.8	17.8	30.3	29.7	20.9	20.7	15.4	15.6	10.8	10.9
Depreciation	25	0.2	0.2	0.2	0.3	0.3	0.3	0.2	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	0.5
	75	1.5	1.5	2.2	2.1	1.6	1.8	1.4	1.4	1.1	1.2
Annual result	25	0.4	0.6	0.0	0.6	0.4	0.7	0.5	0.7	0.4	0.4
	50	1.6	2.1	1.8	3.1	1.6	2.4	1.7	2.0	1.3	1.4
	75	3.8	4.5	5.4	7.2	3.8	4.9	3.7	4.2	3.1	3.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.2	1.1	0.6	0.6	1.6	1.6	1.5	1.4	0.8	0.8
	50	5.7	5.5	4.9	4.5	6.3	6.0	6.1	5.9	4.8	4.9
	75	17.4	17.7	16.2	14.5	17.1	17.3	17.7	18.0	18.0	18.1
Inventories	25	8.9	8.4	0.7	0.9	10.8	9.7	12.1	11.6	8.0	6.9
	50	27.2	25.5	18.9	16.2	29.2	27.9	30.1	28.3	23.3	22.6
	75	47.3	45.5	44.3	43.4	50.8	48.2	49.1	47.0	41.4	39.9
Equity	25	18.4	21.0	7.9	13.3	19.1	21.6	22.1	24.5	18.0	19.6
	50	37.0	40.1	32.0	37.3	38.0	41.4	39.3	42.0	33.4	35.2
	75	58.2	61.5	62.5	64.8	60.3	62.7	60.1	62.3	52.4	55.5
Short-term liabilities	25	22.1	18.7	18.1	13.9	19.6	16.5	22.2	18.8	28.6	24.9
	50	41.6	36.3	41.2	34.0	39.7	33.9	40.4	35.6	45.5	41.8
	75	64.2	59.2	73.3	63.8	63.8	56.0	61.8	56.9	65.3	63.7
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	1.4	0.9	0.0	0.0	3.9	4.0	2.9	1.8	0.0	0.0
	75	21.0	20.1	19.7	19.0	24.4	24.5	21.8	21.0	15.5	12.6
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.8	0.1	0.8	0.5	0.9	0.8	1.0	0.6	0.6
	50	2.2	2.8	2.4	3.8	2.3	3.1	2.3	2.8	1.8	2.0
	75	5.1	6.1	7.0	9.1	5.3	6.6	5.1	5.7	4.0	4.4
Annual result and depreciation	25	1.3	1.6	0.9	1.8	1.4	1.9	1.5	1.8	1.1	1.1
	50	3.2	3.9	3.9	5.3	3.5	4.5	3.4	3.8	2.5	2.8
	75	6.5	7.7	8.6	11.2	6.9	8.4	6.5	7.2	5.0	5.5
Trade receivables	25	3.7	3.2	2.4	2.1	3.7	3.2	4.0	3.5	3.8	3.2
	50	6.6	6.1	5.8	5.3	6.3	5.9	7.0	6.4	7.0	6.3
	75	11.0	10.6	11.2	11.1	10.7	10.5	10.8	10.4	11.4	10.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.7	0.8	2.4	2.2	2.9	2.6	3.0	2.2	2.2
	50	5.5	6.6	5.3	7.8	5.5	7.0	6.0	6.8	4.9	5.4
	75	11.0	13.1	12.4	18.1	11.0	13.9	11.2	12.5	9.9	10.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.8	2.4	- 14.8	- 7.3	1.0	0.1	4.6	3.3	5.0	5.0
	50	13.3	16.0	7.8	13.7	12.3	14.9	16.1	18.3	12.9	14.9
	75	35.3	44.8	31.1	47.1	37.8	48.2	40.3	48.6	30.7	36.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	163.9	179.1	127.9	173.8	180.6	209.4	178.3	188.9	143.2	145.3
	50	377.2	410.9	366.8	489.6	430.6	483.3	399.9	405.8	290.2	302.3
	75	1 168.4	1 311.4	1 146.4	1 615.4	1 281.3	1 465.2	1 168.4	1 247.6	1 003.9	1 037.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	66.7	77.7	60.6	78.3	61.3	76.8	69.8	78.7	73.3	77.5
	50	119.2	136.3	126.0	157.8	120.0	141.6	120.5	136.4	114.0	123.0
	75	227.6	274.7	323.7	369.8	247.7	305.7	224.2	271.1	187.8	212.6
		Percentage of cost of materials									
Trade payables	25	2.1	1.9	2.7	2.1	2.7	2.4	2.2	2.0	1.4	1.2
	50	5.2	4.8	7.8	6.5	6.1	5.4	5.0	4.6	3.9	3.6
	75	10.5	9.2	17.3	14.3	12.3	11.1	9.3	8.6	7.5	7.2

I. Enterprises by economic sector

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

	Non-corporations									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.8	99.8	100.0	100.2	100.0	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.2	0.2	0.0	- 0.2	0.0	0.0	0.0	0.0
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	0.9	1.1	3.0	3.1	1.8	2.3	1.0	1.1	0.8	1.1
of which: Income from long-term equity investments	0.2	0.3	0.5	0.1	0.1	0.1	0.1	0.2	0.2	0.4
Total income	101.0	101.2	103.2	103.2	101.9	102.4	101.1	101.2	100.9	101.1
Expenses										
Cost of materials	86.8	86.6	59.4	59.0	70.8	70.1	75.9	75.1	88.3	88.3
Personnel expenses	5.0	5.0	14.6	14.1	12.8	12.8	10.9	10.8	4.2	4.2
Depreciation	0.8	0.9	2.5	2.6	1.5	1.6	1.3	1.3	0.8	0.8
of which: Depreciation of tangible fixed assets	0.7	0.8	2.4	2.5	1.4	1.5	1.2	1.2	0.7	0.7
Interest and similar expenses	0.3	0.3	0.9	0.8	0.6	0.6	0.5	0.4	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	5.9	5.9	15.6	15.7	11.6	11.6	9.0	8.9	5.4	5.4
Total expenses before taxes on income	98.8	98.7	93.1	92.4	97.5	96.9	97.5	96.5	99.0	98.9
Annual result before taxes on income	2.2	2.5	10.0	10.8	4.4	5.5	3.6	4.7	2.0	2.2
Taxes on income	0.3	0.3	1.3	1.4	0.7	0.9	0.6	0.7	0.2	0.3
Annual result	1.9	2.2	8.7	9.4	3.7	4.6	3.0	4.0	1.7	1.9
Profit and loss transfers (parent company)	0.1	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.3
Profit and loss transfers (subsidiary)	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0
Profit for the year	2.0	2.5	8.7	9.4	3.6	4.6	3.0	4.0	1.8	2.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.5	0.6	0.8	0.8	0.7	0.6	0.7	0.7	0.5	0.6
Tangible fixed assets	19.5	19.3	26.8	26.3	20.7	20.3	20.0	19.7	19.4	19.2
of which: Land and buildings	12.2	12.1	10.0	10.0	10.5	10.1	10.9	10.7	12.4	12.3
Inventories	19.1	18.1	24.7	23.8	34.8	33.1	33.5	32.5	16.8	15.8
of which: Finished goods and merchandise	17.2	16.3	22.6	21.3	31.2	29.9	30.5	29.4	15.0	14.2
Cash	5.1	6.2	12.7	16.8	11.0	13.1	9.6	12.2	4.3	5.3
Receivables	41.2	41.5	27.6	26.9	28.4	28.5	31.1	30.3	42.9	43.3
Short-term	37.5	37.9	27.0	26.5	27.3	27.4	30.1	29.5	38.7	39.2
of which:										
Trade receivables	14.2	13.3	14.3	14.5	17.3	16.8	19.0	18.1	13.4	12.6
Receivables from affiliated companies	14.6	14.9	7.0	6.7	5.9	6.2	6.5	6.8	15.9	16.2
Long-term	3.7	3.7	0.6	0.4	1.1	1.1	1.0	0.9	4.2	4.1
of which: Loans to affiliated companies	3.5	3.4	0.0	0.0	0.5	0.6	0.6	0.6	4.0	3.9
Securities	0.4	0.4	0.3	0.3	0.7	0.8	1.7	1.3	0.2	0.2
Other long-term equity investments	13.9	13.6	6.0	4.2	3.2	3.0	3.0	2.9	15.7	15.3
of which: Goodwill	0.2	0.2	0.9	0.7	0.5	0.4	0.1	0.1	0.2	0.2
Capital										
Equity	30.2	31.2	21.5	22.4	26.0	26.8	28.4	29.7	30.6	31.5
Liabilities	63.8	62.7	71.8	72.5	69.6	68.3	66.2	64.2	63.3	62.3
Short-term	50.3	47.6	53.0	52.1	55.1	53.8	55.2	52.0	49.5	46.8
of which:										
Liabilities to banks	7.6	6.1	18.4	15.5	12.9	12.0	13.5	10.1	6.7	5.4
Trade payables	17.8	17.0	12.5	13.2	13.4	12.2	11.5	10.9	18.8	17.9
Liabilities to affiliated companies	18.2	18.4	14.4	13.0	20.8	21.6	24.4	25.0	17.3	17.4
Long-term	13.5	15.1	18.8	20.3	14.4	14.4	11.0	12.2	13.8	15.5
of which:										
Liabilities to banks	10.6	12.1	14.3	15.1	9.7	10.2	7.3	8.2	11.1	12.7
Liabilities to affiliated companies	2.2	2.3	3.4	3.9	2.9	2.4	2.9	3.2	2.1	2.1
Provisions	5.8	5.9	6.5	5.0	4.3	4.7	5.3	6.1	5.9	5.9
of which: Provisions for pensions	1.1	1.2	0.2	0.2	0.7	0.7	1.4	1.4	1.1	1.2
Other ratios	Percentage of sales									
Annual result before taxes on income	2.2	2.5	10.0	10.8	4.4	5.5	3.6	4.7	2.0	2.2
Annual result and depreciation	2.7	3.1	11.2	12.0	5.2	6.2	4.3	5.3	2.5	2.7
Trade receivables	4.7	4.5	7.3	7.8	7.7	7.6	7.2	6.9	4.4	4.2
	Percentage of the balance sheet total									
Sales	298.9	292.9	195.3	187.0	226.4	219.9	263.2	262.1	305.7	299.0
Annual result and interest paid	6.5	7.2	18.7	19.2	9.7	11.5	9.1	11.5	6.0	6.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.5	14.3	33.4	36.8	18.6	22.8	18.1	23.9	11.6	12.9
	Percentage of fixed assets									
Long-term equity and liabilities	118.8	127.6	118.6	135.6	155.6	163.1	161.5	176.6	114.5	123.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	85.2	93.4	75.7	83.5	69.4	75.5	74.0	82.1	87.3	95.6
Cash resources, short-term receivables and inventories	123.2	131.4	122.3	129.1	132.5	137.0	134.7	144.5	121.2	129.3
	Percentage of cost of materials									
Trade payables	6.9	6.7	10.8	12.0	8.3	7.9	5.7	5.5	7.0	6.8
Memo item:										
Balance sheet total in € billion	69.22	71.62	0.11	0.12	1.51	1.56	7.98	8.10	59.61	61.84
Sales in € billion	206.92	209.76	0.22	0.22	3.42	3.43	21.02	21.23	182.26	184.87
Number of enterprises	2 259	2 259	225	225	605	605	876	876	553	553

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	66.9	66.5	38.5	39.8	62.4	61.8	69.6	68.8	73.7	73.3
	50	75.5	75.4	60.8	62.7	72.9	72.5	75.9	75.6	80.6	80.2
	75	83.8	83.3	73.8	73.6	79.8	79.6	83.3	82.7	91.7	90.9
Personnel expenses	25	4.9	5.1	3.9	4.3	6.9	6.9	6.0	5.8	2.5	2.6
	50	10.2	10.0	11.1	9.9	12.0	11.7	10.5	10.3	7.3	7.6
	75	15.2	15.1	20.9	19.6	17.3	17.5	15.1	15.0	12.2	12.1
Depreciation	25	0.4	0.4	0.5	0.5	0.5	0.5	0.4	0.5	0.3	0.3
	50	0.9	0.9	1.5	1.2	1.0	1.0	1.0	0.9	0.7	0.7
	75	1.7	1.7	4.0	4.0	1.9	1.9	1.6	1.6	1.3	1.3
Annual result	25	0.9	1.3	2.6	3.1	1.1	1.8	0.9	1.3	0.7	0.9
	50	2.5	3.3	6.6	8.5	3.1	3.9	2.3	3.1	1.8	2.4
	75	5.3	6.6	13.1	15.1	5.8	7.1	4.2	5.5	4.2	5.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.5	3.3	2.2	2.0	3.3	3.0	4.1	4.2	3.3	3.1
	50	12.3	12.1	8.9	8.2	12.1	11.5	13.6	13.4	11.3	11.5
	75	28.8	28.1	35.4	32.6	30.0	30.7	29.4	28.5	26.4	25.7
Inventories	25	11.9	11.4	1.3	1.3	12.6	12.2	15.4	13.8	12.1	11.4
	50	28.9	27.3	16.8	15.6	32.9	29.8	31.5	30.4	23.8	23.5
	75	46.9	45.1	40.1	36.2	50.6	48.9	48.4	46.7	41.3	39.0
Equity	25	9.0	9.8	0.2	2.1	6.5	7.1	12.1	12.0	11.3	12.3
	50	23.2	24.1	17.2	18.9	19.9	20.8	25.4	26.3	24.8	25.7
	75	41.1	42.1	47.6	46.4	39.9	41.0	42.6	43.8	39.0	39.9
Short-term liabilities	25	38.2	34.7	27.7	24.4	36.6	32.2	38.8	34.8	42.3	40.2
	50	56.4	53.3	52.9	52.7	57.8	54.9	55.7	51.8	57.4	54.7
	75	74.9	72.6	84.8	77.1	78.2	73.6	73.0	70.9	73.7	71.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	12.0	10.1	16.0	15.6	15.0	14.7	13.1	11.0	7.4	5.6
	75	33.7	31.9	50.0	45.1	38.0	38.0	33.4	30.9	24.8	22.2
		Percentage of sales									
Annual result before taxes on income	25	1.2	1.6	2.9	3.3	1.4	2.2	1.2	1.6	0.8	1.1
	50	3.0	3.9	7.6	9.3	3.6	4.5	2.8	3.6	2.2	2.8
	75	6.2	7.7	15.4	17.4	6.7	8.5	5.0	6.5	4.8	5.9
Annual result and depreciation	25	2.2	2.6	4.6	5.8	2.5	3.3	2.2	2.7	1.5	1.7
	50	4.3	5.1	11.3	12.1	5.1	6.0	3.9	4.8	3.2	3.8
	75	7.8	9.3	19.1	20.3	8.7	10.5	6.5	8.0	6.2	7.2
Trade receivables	25	3.5	3.2	2.0	1.5	3.5	3.1	4.0	3.6	3.4	3.3
	50	5.9	5.4	4.4	4.5	6.1	5.4	6.1	5.5	5.7	5.5
	75	8.7	8.5	8.0	8.9	9.2	9.4	8.7	8.5	8.4	8.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.2	5.3	5.3	7.8	4.3	5.9	4.4	5.7	3.8	4.5
	50	8.9	11.1	17.5	20.4	9.8	11.6	8.6	10.9	7.5	9.1
	75	17.1	20.7	48.6	45.1	18.7	21.9	14.3	18.7	13.6	16.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.1	9.0	6.2	3.6	6.2	8.2	9.3	10.1	8.2	9.1
	50	18.3	22.1	30.9	26.5	17.4	22.6	18.8	22.3	16.3	19.9
	75	38.5	47.4	100.0	67.1	40.6	53.1	35.3	45.9	33.0	41.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	92.1	99.0	61.4	70.1	85.0	92.0	97.9	105.8	93.2	100.2
	50	174.1	186.5	141.9	172.0	178.7	198.0	180.6	199.7	161.9	165.9
	75	453.7	499.9	494.0	672.9	509.1	608.5	460.0	480.6	367.6	392.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	48.5	54.8	39.4	46.2	42.7	47.3	48.4	54.2	56.7	62.8
	50	77.2	86.3	85.9	103.6	69.6	82.9	76.6	83.9	83.8	87.4
	75	123.4	134.6	163.6	229.0	130.4	137.6	120.4	132.5	113.9	118.9
		Percentage of cost of materials									
Trade payables	25	2.3	2.3	1.8	2.5	2.5	2.4	2.1	2.1	2.6	2.6
	50	5.2	5.1	7.3	6.3	5.9	5.4	4.8	4.5	5.2	5.2
	75	8.8	8.6	19.6	17.1	11.0	10.3	8.1	7.6	7.6	8.0

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.9	99.7	99.9	99.8	100.0	100.0	99.9	99.9	99.9
Change in finished goods	0.1	0.1	0.3	0.1	0.2	0.0	0.0	0.1	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	1.3	1.3	2.2	2.9	1.4	1.8	1.2	1.6	1.3	1.3
of which: Income from long-term equity investments	0.3	0.2	0.0	0.0	0.1	0.1	0.2	0.2	0.3	0.2
Total income	101.5	101.5	102.3	103.0	101.5	101.9	101.3	101.7	101.5	101.4
Expenses										
Cost of materials	69.1	68.9	56.7	57.4	61.9	61.7	62.4	62.2	69.9	69.7
Personnel expenses	11.7	11.4	20.9	18.8	17.9	16.8	16.2	15.2	11.2	10.9
Depreciation	1.4	1.4	1.8	1.8	1.6	1.6	1.8	1.7	1.4	1.4
of which: Depreciation of tangible fixed assets	1.3	1.3	1.8	1.7	1.5	1.5	1.7	1.6	1.3	1.3
Interest and similar expenses	0.3	0.3	0.7	0.6	0.5	0.4	0.5	0.5	0.3	0.3
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0
Other expenses	16.7	16.8	18.4	18.0	15.9	16.1	17.2	17.4	16.7	16.7
Total expenses before taxes on income	99.3	98.8	98.5	96.6	97.9	96.7	98.1	97.0	99.5	99.0
Annual result before taxes on income	2.1	2.7	3.8	6.4	3.6	5.2	3.2	4.7	2.0	2.4
Taxes on income	0.5	0.7	0.8	1.2	0.9	1.2	0.8	1.2	0.5	0.6
Annual result	1.6	2.0	3.0	5.3	2.7	4.0	2.4	3.6	1.5	1.8
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2
Profit and loss transfers (subsidiary)	0.5	0.5	0.0	0.0	0.1	0.1	0.4	0.5	0.5	0.6
Profit for the year	1.3	1.6	3.0	5.2	2.6	3.9	1.9	3.1	1.2	1.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.7	1.5	1.0	0.8	0.6	0.6	1.0	0.9	1.8	1.6
Tangible fixed assets	22.1	20.8	18.0	16.4	21.3	19.6	22.0	20.4	22.1	20.9
of which: Land and buildings	10.6	10.1	5.7	4.8	9.9	9.2	11.4	10.8	10.5	10.1
Inventories	26.9	25.6	36.0	33.2	38.5	36.4	33.1	32.0	25.9	24.6
of which: Finished goods and merchandise	26.1	24.8	32.0	29.5	35.4	33.2	30.5	29.3	25.4	24.1
Cash	11.1	13.1	15.4	20.6	12.2	17.3	13.7	16.4	10.8	12.6
Receivables	26.4	25.6	26.2	26.1	23.9	22.8	24.9	24.7	26.6	25.7
Short-term	22.8	22.9	25.4	25.4	23.1	22.1	23.3	23.2	22.7	22.8
of which:										
Trade receivables	5.2	4.8	12.6	13.1	11.7	10.6	9.5	9.0	4.6	4.2
Receivables from affiliated companies	12.6	13.4	5.2	5.1	5.5	5.8	8.1	8.2	13.3	14.2
Long-term	3.6	2.7	0.9	0.7	0.8	0.7	1.7	1.6	3.9	2.9
of which: Loans to affiliated companies	2.7	2.0	0.0	0.1	0.3	0.3	1.1	0.9	3.0	2.2
Securities	0.4	2.2	0.6	0.5	0.5	0.5	0.7	1.0	0.4	2.3
Other long-term equity investments	10.9	10.9	2.1	1.8	2.4	2.3	4.1	4.2	11.8	11.8
of which: Goodwill	0.6	0.5	1.3	1.1	1.2	1.0	1.0	0.9	0.5	0.4
Capital										
Equity	31.4	31.9	21.3	25.6	29.2	30.7	34.2	35.7	31.3	31.6
Liabilities	57.8	56.7	71.0	66.0	63.2	61.0	57.3	54.8	57.6	56.6
Short-term	49.3	47.1	50.3	45.1	47.0	43.9	45.4	42.1	49.7	47.7
of which:										
Liabilities to banks	3.1	2.5	10.6	8.3	9.7	8.3	8.2	6.4	2.4	1.9
Trade payables	19.1	18.2	17.2	15.8	17.2	15.5	12.8	11.3	19.7	18.9
Liabilities to affiliated companies	19.1	18.3	7.1	6.6	10.0	10.3	15.9	15.1	19.8	18.9
Long-term	8.5	9.6	20.7	20.9	16.1	17.1	11.9	12.7	7.9	9.0
of which:										
Liabilities to banks	4.6	5.5	11.3	13.2	11.6	13.0	8.8	9.5	3.9	4.8
Liabilities to affiliated companies	1.7	1.5	5.5	4.3	2.9	2.5	1.9	1.9	1.7	1.4
Provisions	10.0	10.7	6.9	7.7	6.9	7.6	7.3	8.3	10.4	11.0
of which: Provisions for pensions	2.2	2.2	1.7	1.6	1.8	1.6	1.6	1.6	2.3	2.2
Other ratios	Percentage of sales									
Annual result before taxes on income	2.1	2.7	3.8	6.4	3.6	5.2	3.2	4.7	2.0	2.4
Annual result and depreciation	3.0	3.4	4.8	7.0	4.3	5.6	4.1	5.3	2.9	3.2
Trade receivables	1.8	1.7	5.2	5.4	4.7	4.3	4.0	3.8	1.6	1.5
	Percentage of the balance sheet total									
Sales	286.0	277.0	242.6	239.9	248.0	242.7	235.7	234.9	292.1	282.2
Annual result and interest paid	5.4	6.4	8.9	14.0	8.0	10.8	6.7	9.5	5.2	5.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	15.0	17.2	18.4	31.3	18.4	26.2	18.8	26.0	14.6	16.2
	Percentage of fixed assets									
Long-term equity and liabilities	109.4	120.8	196.1	240.2	185.4	209.4	163.8	181.3	103.9	114.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	69.2	80.2	81.3	102.3	75.2	89.8	82.3	94.8	67.9	78.6
Cash resources, short-term receivables and inventories	123.8	134.6	152.9	175.9	157.1	172.7	155.1	170.9	120.0	130.3
	Percentage of cost of materials									
Trade payables	9.6	9.5	12.5	11.5	11.2	10.3	8.7	7.7	9.6	9.6
Memo item:										
Balance sheet total in € billion	76.23	83.16	0.41	0.47	2.26	2.51	6.12	6.56	67.45	73.63
Sales in € billion	218.02	230.40	0.98	1.12	5.61	6.09	14.42	15.40	197.01	207.79
Number of enterprises	3 487	3 487	1 126	1 126	1 211	1 211	676	676	474	474

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	49.2	49.3	43.0	43.0	51.3	51.8	50.1	50.3	53.8	53.8
	50	61.2	61.1	56.5	57.4	62.4	61.5	63.4	63.2	69.7	68.9
	75	74.2	74.3	68.4	68.5	74.2	74.8	76.6	76.9	78.4	76.8
Personnel expenses	25	9.6	9.3	10.6	10.1	10.8	10.1	8.3	7.7	7.6	7.8
	50	15.6	14.9	18.6	17.2	16.3	15.2	14.2	13.8	12.4	11.9
	75	23.5	22.9	28.7	27.5	23.1	22.6	21.1	20.9	17.3	17.0
Depreciation	25	0.5	0.5	0.4	0.4	0.5	0.5	0.5	0.5	0.7	0.7
	50	1.2	1.1	1.2	1.1	1.1	1.1	1.1	1.1	1.3	1.3
	75	2.2	2.2	2.4	2.5	2.0	2.1	2.2	2.3	1.9	1.9
Annual result	25	0.4	0.9	0.2	1.3	0.7	1.1	0.5	0.9	0.2	0.3
	50	2.1	3.3	2.7	4.4	2.4	3.7	2.0	2.7	1.2	2.0
	75	5.1	6.8	7.1	9.5	5.2	6.6	4.3	5.4	2.9	3.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.3	3.1	1.9	1.9	3.9	3.6	3.5	3.3	7.1	6.4
	50	10.9	10.2	8.3	7.6	10.9	9.9	11.1	10.8	19.6	18.5
	75	27.6	25.2	22.8	20.5	26.0	23.7	27.7	26.6	36.4	34.7
Inventories	25	14.7	14.1	10.1	9.8	17.6	17.2	15.7	14.4	15.2	14.9
	50	32.2	30.1	30.3	27.6	34.5	32.4	34.0	32.5	26.8	26.8
	75	54.5	51.7	57.1	53.5	58.0	53.9	52.2	49.8	42.5	42.0
Equity	25	6.7	9.6	0.4	5.1	7.8	9.3	12.2	14.8	13.8	17.0
	50	25.3	29.4	20.3	26.0	25.4	28.2	29.8	33.0	27.5	32.2
	75	48.7	50.3	49.9	50.5	46.8	48.9	50.7	54.1	48.4	48.8
Short-term liabilities	25	26.8	23.2	24.3	21.2	28.0	24.5	26.6	22.6	29.4	27.1
	50	48.2	42.4	47.6	39.9	47.6	43.3	46.9	40.7	51.2	46.6
	75	71.0	64.7	75.9	68.2	70.0	63.9	68.5	61.7	69.9	65.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	6.9	6.9	7.0	7.4	12.1	12.1	9.3	7.9	0.0	0.0
	75	29.6	29.3	35.4	33.8	33.9	34.6	28.1	26.0	10.0	7.2
		Percentage of sales									
Annual result before taxes on income	25	0.6	1.3	0.2	1.7	1.0	1.5	0.7	1.3	0.3	0.5
	50	2.7	4.2	3.3	5.4	3.1	4.5	2.7	3.6	1.7	2.5
	75	6.3	8.4	8.5	11.2	6.4	8.4	5.6	6.7	3.7	4.8
Annual result and depreciation	25	1.8	2.6	1.5	3.1	2.1	2.8	1.9	2.5	1.3	1.8
	50	4.3	5.7	5.0	7.3	4.6	6.0	4.2	5.1	3.1	3.8
	75	8.0	10.3	10.9	13.7	8.0	10.0	7.5	8.9	5.4	6.4
Trade receivables	25	0.4	0.3	0.3	0.3	0.5	0.5	0.7	0.6	0.1	0.1
	50	2.3	2.2	2.6	2.6	2.8	2.6	2.6	2.3	0.8	0.9
	75	6.3	6.1	6.9	7.0	6.9	6.5	6.3	5.7	3.4	3.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	3.8	1.8	4.5	3.3	4.4	2.8	3.5	1.3	1.9
	50	7.6	10.9	8.9	13.2	8.2	11.8	6.8	9.6	5.7	8.2
	75	16.1	21.2	23.2	28.5	16.5	21.3	13.4	18.5	10.0	13.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.1	5.0	- 3.6	0.7	6.2	6.5	6.4	6.1	6.6	7.4
	50	17.5	24.5	14.9	24.6	19.3	25.5	17.9	23.5	18.0	24.0
	75	45.0	62.5	52.8	76.8	44.1	63.0	43.9	58.4	34.0	46.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	95.0	111.6	86.7	107.7	111.4	127.0	103.3	116.4	66.3	81.5
	50	207.0	241.5	237.9	300.0	221.8	269.6	217.7	250.0	132.9	146.5
	75	562.7	690.1	762.9	967.9	581.4	706.3	603.3	680.2	254.4	298.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	38.4	49.8	35.6	50.0	36.7	48.4	43.2	54.6	43.1	49.1
	50	77.6	96.0	80.9	103.8	76.4	94.2	80.1	100.4	72.7	79.3
	75	151.7	193.5	186.0	254.3	137.5	181.9	149.5	187.1	124.0	144.5
		Percentage of cost of materials									
Trade payables	25	4.0	3.8	3.7	3.5	4.5	4.3	4.0	3.6	3.3	3.3
	50	8.1	7.4	8.6	7.6	8.3	7.8	7.4	6.7	7.9	7.7
	75	13.9	13.0	18.5	15.5	13.6	12.7	12.6	10.8	12.3	12.1

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.9	99.7	100.0	99.8	99.9	100.1	99.9	99.9	99.9
Change in finished goods	0.1	0.1	0.3	0.0	0.2	0.1	- 0.1	0.1	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	1.3	1.3	2.2	3.1	1.7	2.1	1.2	1.7	1.2	1.2
of which: Income from long-term equity investments	0.2	0.2	0.0	0.0	0.1	0.1	0.1	0.2	0.2	0.2
Total income	101.4	101.4	102.3	103.2	101.8	102.1	101.3	101.7	101.4	101.3
Expenses										
Cost of materials	70.0	69.2	54.7	55.5	60.0	59.7	62.6	62.0	71.3	70.5
Personnel expenses	10.7	10.2	23.5	20.9	19.1	17.7	15.6	14.4	9.8	9.4
Depreciation	1.5	1.3	1.9	1.8	1.5	1.5	1.8	1.6	1.4	1.3
of which: Depreciation of tangible fixed assets	1.3	1.3	1.8	1.7	1.5	1.4	1.7	1.5	1.3	1.2
Interest and similar expenses	0.3	0.3	0.7	0.6	0.5	0.4	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	16.7	17.1	19.8	19.4	17.9	18.1	18.3	18.5	16.5	16.9
Total expenses before taxes on income	99.2	98.2	100.6	98.3	99.0	97.5	98.7	97.0	99.2	98.4
Annual result before taxes on income	2.2	3.2	1.7	4.9	2.8	4.7	2.6	4.7	2.1	2.9
Taxes on income	0.6	0.8	0.7	1.2	1.0	1.4	0.9	1.3	0.6	0.7
Annual result	1.6	2.4	1.0	3.7	1.8	3.3	1.7	3.4	1.5	2.2
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Profit and loss transfers (subsidiary)	0.7	0.6	- 0.1	0.1	0.2	0.2	0.7	0.7	0.7	0.7
Profit for the year	0.8	1.7	1.0	3.7	1.7	3.1	1.0	2.7	0.8	1.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.8	1.4	1.2	0.9	0.8	0.8	1.3	1.1	1.9	1.4
Tangible fixed assets	23.2	21.4	16.0	14.7	17.3	15.9	18.5	16.9	24.1	22.2
of which: Land and buildings	13.8	12.7	4.2	3.5	6.1	5.7	8.3	7.6	14.8	13.7
Inventories	27.9	26.6	36.3	33.0	37.2	34.7	35.5	34.2	26.5	25.4
of which: Finished goods and merchandise	26.9	25.6	31.7	29.1	33.2	30.5	32.6	31.0	25.9	24.8
Cash	12.9	15.8	16.2	21.0	14.8	20.2	13.3	16.8	12.8	15.4
Receivables	25.6	23.8	26.8	27.4	26.8	25.3	27.1	26.4	25.4	23.4
Short-term	22.1	20.1	26.0	26.7	25.9	24.5	25.1	24.5	21.5	19.3
of which:										
Trade receivables	6.4	5.6	13.1	13.9	13.0	11.2	10.1	9.6	5.6	4.8
Receivables from affiliated companies	10.4	9.3	4.7	5.3	6.2	6.8	8.9	8.3	10.8	9.6
Long-term	3.6	3.7	0.8	0.6	0.9	0.8	2.0	1.8	3.9	4.1
of which: Loans to affiliated companies	3.1	3.3	0.1	0.1	0.5	0.4	1.5	1.2	3.5	3.7
Securities	0.8	3.3	0.7	0.6	0.7	0.7	0.6	0.8	0.8	3.7
Other long-term equity investments	7.2	7.3	2.1	1.7	1.7	1.8	3.2	3.4	8.0	8.0
of which: Goodwill	0.7	0.5	1.3	1.1	0.5	0.4	1.0	0.8	0.7	0.5
Capital										
Equity	38.1	38.4	22.2	27.0	34.0	35.2	38.1	40.0	38.4	38.4
Liabilities	51.5	50.7	69.8	64.2	56.6	54.6	52.1	49.1	51.1	50.6
Short-term	44.8	42.7	49.1	43.5	44.6	41.5	41.8	37.9	45.1	43.3
of which:										
Liabilities to banks	2.7	2.9	8.7	7.0	8.4	7.3	8.1	5.9	1.8	2.4
Trade payables	19.4	18.3	15.9	14.8	17.5	15.0	13.3	11.6	20.3	19.3
Liabilities to affiliated companies	13.9	12.3	7.6	6.8	8.2	8.5	11.7	10.8	14.5	12.7
Long-term	6.8	8.0	20.8	20.7	12.0	13.1	10.3	11.2	6.0	7.3
of which:										
Liabilities to banks	3.7	4.8	9.7	12.1	6.7	8.7	7.3	8.0	3.0	4.2
Liabilities to affiliated companies	2.5	2.0	6.6	5.0	3.0	2.2	1.5	1.7	2.6	2.0
Provisions	9.6	10.2	7.4	8.1	8.4	9.1	8.5	9.7	9.8	10.3
of which: Provisions for pensions	2.0	1.8	2.4	2.1	2.6	2.3	2.1	2.0	2.0	1.8
Other ratios	Percentage of sales									
Annual result before taxes on income	2.2	3.2	1.7	4.9	2.8	4.7	2.6	4.7	2.1	2.9
Annual result and depreciation	3.0	3.7	2.8	5.5	3.4	4.8	3.5	5.0	3.0	3.5
Trade receivables	2.3	2.1	5.7	6.1	5.4	4.9	4.3	4.0	2.0	1.8
	Percentage of the balance sheet total									
Sales	275.1	260.9	229.3	227.4	239.6	230.9	238.1	238.0	281.6	265.2
Annual result and interest paid	5.0	7.0	3.8	9.8	5.5	8.6	5.0	9.0	5.0	6.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.9	21.1	10.5	24.2	15.8	25.0	17.0	27.7	17.0	20.1
	Percentage of fixed assets									
Long-term equity and liabilities	129.8	141.3	219.6	270.1	227.9	255.5	200.6	226.7	121.3	131.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	79.3	90.7	86.1	109.8	91.2	108.1	92.8	110.3	77.2	87.8
Cash resources, short-term receivables and inventories	141.6	153.1	160.0	185.6	174.4	191.7	177.7	200.6	135.9	146.3
	Percentage of cost of materials									
Trade payables	10.1	10.1	12.6	11.7	12.1	10.9	9.0	7.9	10.1	10.3
Memo item:										
Balance sheet total in € billion	37.68	42.96	0.29	0.34	1.42	1.63	3.89	4.26	32.08	36.73
Sales in € billion	103.68	112.08	0.66	0.77	3.41	3.76	9.25	10.13	90.35	97.42
Number of enterprises	2 221	2 221	769	769	728	728	444	444	280	280

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	47.1	47.0	40.9	41.0	48.3	49.2	49.6	49.9	52.8	52.7
	50	59.6	59.7	53.9	54.9	60.1	59.8	62.9	62.7	68.8	68.4
	75	72.2	72.2	66.1	65.8	72.3	72.3	76.6	76.6	77.7	77.5
Personnel expenses	25	9.9	9.5	13.0	12.0	11.1	10.2	8.1	7.4	6.4	5.9
	50	17.3	16.3	22.0	19.9	17.7	16.6	14.2	13.8	12.5	12.0
	75	25.9	24.8	31.0	30.8	25.7	25.0	21.0	20.4	17.4	17.1
Depreciation	25	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.5	0.6
	50	1.1	1.1	1.2	1.1	1.0	1.0	1.0	0.9	1.2	1.2
	75	2.1	2.1	2.4	2.5	1.9	1.9	2.1	2.2	2.1	2.0
Annual result	25	0.2	0.6	- 0.9	0.7	0.3	0.7	0.3	0.7	0.3	0.2
	50	1.5	2.6	1.4	3.2	1.6	2.7	1.7	2.3	1.3	2.0
	75	3.7	5.7	4.4	7.1	3.6	5.5	3.5	5.1	3.2	4.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.5	2.3	1.4	1.3	3.1	2.8	2.6	2.4	4.5	4.0
	50	8.5	7.7	6.7	6.2	8.3	7.2	8.5	7.8	14.8	13.9
	75	22.3	20.3	20.0	17.7	20.9	19.3	22.9	21.0	29.3	30.0
Inventories	25	13.7	12.9	8.9	8.4	17.3	15.8	18.0	15.8	11.9	13.6
	50	32.7	30.2	29.4	27.3	35.2	32.2	37.0	35.2	25.7	26.7
	75	54.9	51.8	57.7	53.9	56.6	52.2	55.1	51.6	42.9	43.4
Equity	25	9.9	13.6	2.7	8.1	11.6	14.2	16.5	20.7	16.4	18.5
	50	29.4	33.5	23.5	29.4	29.3	33.1	34.2	37.9	34.5	34.4
	75	53.4	55.1	52.1	52.0	53.2	55.6	55.0	58.4	54.8	54.9
Short-term liabilities	25	24.1	20.7	23.2	20.1	26.3	21.4	24.1	19.9	24.5	22.0
	50	43.4	38.1	43.8	38.0	43.8	39.3	43.7	36.9	42.5	38.4
	75	68.1	60.4	72.2	63.7	68.7	60.0	65.0	57.2	65.0	63.4
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	4.0	3.9	4.2	4.5	5.7	6.4	6.2	5.4	0.0	0.0
	75	24.1	23.7	27.2	28.9	25.2	24.8	24.3	22.4	11.3	9.8
		Percentage of sales									
Annual result before taxes on income	25	0.2	0.9	- 0.9	0.9	0.5	0.9	0.4	1.0	0.4	0.5
	50	2.0	3.5	1.8	4.1	2.2	3.7	2.3	3.2	1.9	2.8
	75	5.0	7.4	5.7	8.8	4.9	7.4	5.0	6.5	3.9	5.3
Annual result and depreciation	25	1.3	2.1	0.5	2.2	1.5	2.1	1.5	2.1	1.4	1.7
	50	3.6	5.0	3.6	5.8	3.6	4.9	3.6	4.8	3.3	4.2
	75	6.7	9.3	7.5	10.7	6.4	9.0	6.8	8.7	5.6	6.8
Trade receivables	25	0.5	0.6	0.5	0.6	0.6	0.7	0.8	0.7	0.3	0.2
	50	2.7	2.6	3.1	3.1	3.0	2.8	2.7	2.5	1.6	1.4
	75	6.8	6.5	7.5	7.5	7.4	7.2	6.4	5.8	4.2	3.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	3.0	- 0.2	3.1	2.2	3.2	2.0	3.1	1.8	1.5
	50	5.5	8.8	5.2	10.0	5.6	8.8	5.6	8.1	5.4	7.4
	75	11.7	16.9	12.9	18.7	11.4	16.4	11.2	16.7	10.1	14.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	0.6	1.7	- 9.8	- 3.3	2.8	2.6	3.5	3.4	7.8	4.8
	50	13.6	18.9	8.3	16.1	14.4	20.0	15.7	21.4	18.3	21.9
	75	38.5	59.1	34.2	56.2	39.6	62.0	43.9	59.6	38.9	55.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	122.0	144.9	111.5	149.2	143.8	157.9	129.4	159.8	97.3	109.8
	50	257.6	319.6	281.0	356.4	304.5	353.8	277.0	337.0	177.5	189.7
	75	737.1	931.1	926.8	1 204.0	724.7	962.2	771.7	878.5	368.0	389.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	43.8	59.2	37.3	57.5	44.8	59.5	47.9	63.9	49.6	55.1
	50	91.7	116.3	93.8	122.3	90.7	114.6	92.6	121.0	92.4	105.2
	75	185.3	231.8	215.1	279.3	173.0	220.8	176.0	221.0	169.7	195.1
		Percentage of cost of materials									
Trade payables	25	3.8	3.7	3.7	3.7	4.3	4.1	4.2	3.7	3.0	2.9
	50	8.0	7.1	8.7	7.7	8.0	7.2	7.6	6.7	6.5	6.6
	75	14.9	13.8	19.0	15.9	14.8	13.9	13.3	11.3	13.1	13.2

I. Enterprises by economic sector

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

	Non-corporations									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	99.9	99.7	99.9	100.0	100.0	99.9	100.0	100.0
Change in finished goods	0.0	0.0	0.1	0.3	0.1	0.0	0.0	0.1	0.0	0.0
Interest and similar income	0.2	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.2	0.1
Other income	1.4	1.4	2.3	2.6	1.0	1.5	1.2	1.6	1.4	1.4
of which: Income from long-term equity investments	0.3	0.2	0.0	0.0	0.0	0.0	0.4	0.3	0.3	0.2
Total income	101.6	101.5	102.4	102.6	101.0	101.5	101.3	101.7	101.6	101.5
Expenses										
Cost of materials	68.3	68.6	60.9	61.5	65.0	65.1	61.9	62.5	68.7	69.0
Personnel expenses	12.7	12.5	15.4	14.1	16.1	15.4	17.3	16.5	12.4	12.2
Depreciation	1.4	1.5	1.7	1.7	1.7	1.7	1.8	1.9	1.3	1.5
of which: Depreciation of tangible fixed assets	1.4	1.4	1.7	1.5	1.6	1.6	1.7	1.7	1.3	1.4
Interest and similar expenses	0.3	0.3	0.6	0.5	0.5	0.4	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	16.8	16.4	15.6	14.9	12.8	12.8	15.3	15.4	16.9	16.6
Total expenses before taxes on income	99.5	99.4	94.3	92.8	96.1	95.4	97.0	96.9	99.7	99.6
Annual result before taxes on income	2.1	2.2	8.1	9.8	4.9	6.1	4.3	4.8	1.9	1.9
Taxes on income	0.4	0.5	0.9	1.2	0.8	0.9	0.7	0.8	0.4	0.5
Annual result	1.7	1.6	7.2	8.7	4.2	5.2	3.6	4.0	1.5	1.4
Profit and loss transfers (parent company)	0.4	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.3
Profit and loss transfers (subsidiary)	0.4	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.5
Profit for the year	1.7	1.5	7.2	8.6	4.2	5.2	3.5	4.0	1.5	1.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.7	1.6	0.6	0.5	0.3	0.4	0.5	0.5	1.8	1.7
Tangible fixed assets	21.0	20.1	22.9	20.7	28.1	26.5	28.2	26.7	20.3	19.5
of which: Land and buildings	7.5	7.3	9.3	8.1	16.3	15.6	16.9	16.7	6.6	6.6
Inventories	25.9	24.5	35.3	33.7	40.9	39.6	28.8	28.0	25.4	23.9
of which: Finished goods and merchandise	25.3	23.9	32.8	30.4	39.1	38.1	27.0	26.2	24.9	23.4
Cash	9.3	10.1	13.3	19.4	7.7	11.8	14.4	15.5	9.0	9.7
Receivables	27.2	27.5	24.9	22.9	19.0	18.2	21.1	21.8	27.8	28.1
Short-term	23.5	25.8	23.9	21.9	18.5	17.7	20.1	20.7	23.8	26.3
of which:										
Trade receivables	4.0	4.0	11.5	10.9	9.5	9.3	8.4	8.0	3.6	3.6
Receivables from affiliated companies	14.8	17.8	6.3	4.5	4.4	3.9	6.5	8.0	15.6	18.8
Long-term	3.7	1.7	0.9	0.9	0.4	0.5	1.0	1.1	3.9	1.7
of which: Loans to affiliated companies	2.4	0.6	0.0	0.0	0.1	0.1	0.4	0.4	2.5	0.6
Securities	0.1	1.0	0.2	0.3	0.2	0.1	0.9	1.3	0.0	1.0
Other long-term equity investments	14.4	14.7	2.2	1.9	3.6	3.1	5.6	5.8	15.2	15.6
of which: Goodwill	0.5	0.4	1.3	1.0	2.6	2.2	1.0	1.1	0.4	0.3
Capital										
Equity	24.8	25.0	19.3	21.7	21.2	22.2	27.3	27.7	24.8	24.9
Liabilities	63.9	63.0	73.9	70.6	74.4	72.8	66.2	65.3	63.5	62.6
Short-term	53.8	51.8	53.2	49.2	51.1	48.4	51.7	50.0	54.0	52.0
of which:										
Liabilities to banks	3.5	2.1	15.2	11.8	12.0	10.2	8.4	7.4	2.9	1.5
Trade payables	18.7	18.1	20.5	18.5	16.9	16.4	11.8	10.6	19.2	18.6
Liabilities to affiliated companies	24.1	24.6	5.9	6.3	12.9	13.7	23.1	22.9	24.5	25.0
Long-term	10.2	11.3	20.7	21.4	23.2	24.4	14.6	15.4	9.6	10.7
of which:										
Liabilities to banks	5.5	6.2	15.0	16.1	19.8	20.8	11.5	12.2	4.7	5.4
Liabilities to affiliated companies	1.0	0.9	2.8	2.6	2.7	2.9	2.4	2.2	0.8	0.8
Provisions	10.4	11.2	5.5	6.5	4.3	4.7	5.3	5.8	10.8	11.7
of which: Provisions for pensions	2.4	2.5	0.0	0.0	0.4	0.4	0.8	0.8	2.5	2.7
Other ratios	Percentage of sales									
Annual result before taxes on income	2.1	2.2	8.1	9.9	4.9	6.1	4.3	4.8	1.9	1.9
Annual result and depreciation	3.0	3.2	8.9	10.3	5.8	6.9	5.4	5.9	2.9	2.9
Trade receivables	1.4	1.4	4.2	4.0	3.6	3.5	3.6	3.5	1.2	1.2
	Percentage of the balance sheet total									
Sales	296.6	294.3	275.9	273.4	262.3	264.4	231.5	229.2	301.6	299.1
Annual result and interest paid	5.8	5.7	21.4	25.1	12.2	15.0	9.7	10.5	5.4	5.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.7	14.3	36.3	48.0	21.5	27.8	21.4	23.7	13.0	13.4
	Percentage of fixed assets									
Long-term equity and liabilities	91.7	101.3	150.5	179.0	138.0	154.1	118.9	125.1	89.3	98.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	61.1	70.9	70.2	84.5	51.4	61.0	67.4	73.1	60.9	71.0
Cash resources, short-term receivables and inventories	109.3	118.3	136.5	152.9	131.4	142.7	123.3	129.2	107.9	117.0
	Percentage of cost of materials									
Trade payables	9.2	9.0	12.2	11.0	9.9	9.5	8.2	7.4	9.3	9.0
Memo item:										
Balance sheet total in € billion	38.55	40.21	0.12	0.13	0.84	0.88	2.23	2.30	35.36	36.90
Sales in € billion	114.35	118.32	0.32	0.35	2.20	2.33	5.17	5.27	106.66	110.36
Number of enterprises	1 266	1 266	357	357	483	483	232	232	194	194

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	52.8	53.1	48.3	48.3	55.5	55.4	50.8	51.3	55.5	55.8
	50	64.6	64.9	60.6	61.5	65.9	66.3	65.3	65.7	73.2	73.0
	75	75.8	76.1	72.0	72.4	75.4	75.9	76.6	77.3	78.5	76.7
Personnel expenses	25	9.4	9.0	8.7	7.9	10.4	9.9	9.0	8.4	9.3	9.3
	50	13.7	13.3	13.5	12.4	14.7	13.8	14.4	13.8	12.3	11.5
	75	19.6	19.4	20.3	19.6	19.4	19.1	21.5	21.9	17.3	16.7
Depreciation	25	0.6	0.6	0.5	0.5	0.6	0.6	0.7	0.7	0.9	0.9
	50	1.3	1.2	1.2	1.2	1.3	1.2	1.2	1.2	1.3	1.3
	75	2.2	2.3	2.4	2.6	2.3	2.3	2.2	2.5	1.7	1.9
Annual result	25	1.3	1.9	3.2	3.8	1.8	2.5	1.2	1.3	0.1	0.3
	50	3.8	4.6	6.8	8.0	4.2	5.1	2.9	3.5	1.2	1.7
	75	7.2	8.8	13.2	15.5	7.0	8.0	5.5	6.3	2.4	3.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.8	5.5	3.9	3.4	5.8	5.3	7.8	6.7	12.8	11.7
	50	16.7	15.2	11.6	11.6	15.7	14.0	17.9	16.6	29.0	25.5
	75	35.8	33.9	32.4	29.8	33.0	30.3	37.1	35.4	40.4	38.6
Inventories	25	15.8	15.9	13.3	13.8	18.2	17.9	12.9	12.7	21.5	18.4
	50	31.7	29.9	31.7	28.6	34.1	32.5	28.5	27.2	28.6	27.1
	75	54.1	51.6	54.2	51.8	59.9	56.3	45.5	44.8	41.4	39.8
Equity	25	3.6	5.0	- 6.5	0.0	2.8	2.7	7.9	7.9	12.8	14.8
	50	19.4	23.1	14.1	20.7	19.4	21.5	19.3	21.8	24.2	28.5
	75	37.7	41.0	42.7	47.7	35.9	38.1	39.2	41.4	35.8	39.8
Short-term liabilities	25	33.7	29.5	29.3	24.1	33.3	29.8	32.7	30.9	48.2	41.2
	50	55.9	50.0	55.6	48.2	54.1	48.7	53.5	49.2	60.1	54.3
	75	75.2	68.7	84.5	72.9	71.9	67.2	76.2	69.2	71.3	67.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	2.7	2.7	0.0	0.0	0.0	0.0
	50	15.4	13.7	17.3	18.6	23.9	25.0	16.3	14.0	0.0	0.0
	75	40.9	38.8	52.1	45.4	49.9	47.5	34.2	32.7	8.7	3.9
		Percentage of sales									
Annual result before taxes on income	25	1.6	2.2	3.4	4.4	2.2	2.8	1.5	1.5	0.2	0.5
	50	4.5	5.4	7.5	9.2	4.8	5.8	3.6	4.2	1.5	2.2
	75	8.2	10.0	14.7	17.6	7.9	9.4	6.7	7.4	3.2	4.0
Annual result and depreciation	25	3.0	3.7	4.9	5.6	3.5	4.5	2.8	3.0	1.2	1.8
	50	6.1	6.8	9.2	11.3	6.3	7.3	5.4	5.5	3.0	3.7
	75	10.2	12.0	17.0	20.0	9.4	11.0	8.2	9.4	4.7	5.5
Trade receivables	25	0.2	0.2	0.0	0.0	0.4	0.3	0.5	0.4	0.1	0.1
	50	1.6	1.5	1.5	1.3	2.5	2.3	2.1	1.8	0.4	0.4
	75	5.7	5.5	6.0	5.9	6.3	6.1	6.1	5.6	1.6	1.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	5.5	7.4	10.7	14.0	6.9	9.0	4.6	5.5	0.8	2.2
	50	12.9	16.4	26.0	30.0	14.4	17.9	10.1	12.2	5.9	9.0
	75	27.2	32.4	45.5	52.8	25.3	29.9	18.4	23.0	9.8	13.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	10.4	12.3	11.8	14.4	11.4	13.2	9.8	11.6	6.2	9.8
	50	24.8	31.7	34.7	42.4	26.1	32.6	22.0	25.9	17.8	25.4
	75	53.2	67.6	82.7	112.6	48.2	65.0	44.2	57.0	30.1	38.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	67.5	83.3	48.4	75.0	94.7	107.3	83.6	88.5	46.4	58.2
	50	133.4	160.1	144.6	188.0	154.9	187.7	124.3	141.5	83.4	102.2
	75	327.3	393.0	526.1	583.9	346.4	447.7	318.0	382.5	165.7	191.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	32.1	37.9	33.9	41.2	29.3	35.3	35.5	42.1	31.7	37.4
	50	59.7	70.9	67.7	80.7	58.1	70.0	58.4	69.2	58.8	66.5
	75	106.7	130.1	128.6	181.8	104.6	123.7	106.7	121.6	86.2	99.4
		Percentage of cost of materials									
Trade payables	25	4.2	3.8	3.7	3.2	4.8	4.6	3.6	3.3	4.6	3.9
	50	8.7	7.9	8.4	7.2	9.0	8.6	7.2	6.6	10.0	9.6
	75	12.4	11.9	17.2	14.1	12.3	11.9	11.3	10.3	12.0	11.6

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	98.9	99.8	100.0	100.0	100.0	99.9	99.9	99.0	98.6
Change in finished goods	0.8	1.1	0.2	0.0	0.0	0.0	0.1	0.1	1.0	1.4
Interest and similar income	0.4	0.4	0.2	0.1	0.2	0.2	0.2	0.2	0.5	0.4
Other income	5.7	11.0	5.6	7.8	5.7	5.8	4.2	5.3	6.0	12.3
of which: Income from long-term equity investments	1.0	0.7	0.0	0.0	0.4	0.5	0.7	0.8	1.1	0.7
Total income	106.1	111.3	105.7	107.9	105.8	106.0	104.3	105.5	106.4	112.7
Expenses										
Cost of materials	55.8	58.4	19.9	19.9	31.3	31.1	48.7	48.8	58.4	61.9
Personnel expenses	26.2	29.4	34.4	34.8	32.7	33.3	28.4	29.2	25.4	29.2
Depreciation	5.1	6.6	8.5	8.9	6.4	6.7	5.6	5.8	4.9	6.7
of which: Depreciation of tangible fixed assets	4.9	6.1	8.5	8.9	6.2	6.5	5.1	5.5	4.8	6.2
Interest and similar expenses	1.7	2.6	1.3	1.3	0.9	0.9	0.9	0.9	1.8	3.1
Operating taxes	0.1	0.2	0.4	0.4	0.3	0.3	0.2	0.2	0.1	0.1
Other expenses	14.7	16.9	36.1	36.5	30.9	30.8	19.4	19.7	13.0	15.5
Total expenses before taxes on income	103.5	114.0	100.6	101.8	102.5	103.0	103.2	104.6	103.7	116.4
Annual result before taxes on income	2.6	- 2.7	5.2	6.1	3.4	3.0	1.2	0.9	2.8	- 3.7
Taxes on income	0.6	- 0.2	1.0	1.2	0.9	0.9	0.8	0.8	0.6	- 0.4
Annual result	2.0	- 2.6	4.2	4.9	2.4	2.1	0.3	0.1	2.2	- 3.3
Profit and loss transfers (parent company)	1.5	1.4	0.1	0.3	0.0	0.1	0.0	0.0	1.9	1.7
Profit and loss transfers (subsidiary)	0.5	- 2.5	- 0.3	- 0.6	- 0.2	- 0.6	- 1.0	- 1.2	0.8	- 2.9
Profit for the year	3.0	1.4	4.5	5.7	2.7	2.7	1.3	1.3	3.3	1.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.6	0.5	0.5	1.2	1.2	1.6	1.6	0.6	0.5
Tangible fixed assets	49.5	47.1	60.7	58.6	53.4	51.7	54.6	53.9	48.9	46.3
of which: Land and buildings	17.6	16.8	18.6	18.0	18.4	17.8	19.3	18.6	17.4	16.6
Inventories	3.6	3.6	1.3	1.3	1.8	1.9	2.1	2.1	3.8	3.8
of which: Finished goods and merchandise	2.3	2.4	0.5	0.5	0.6	0.6	0.5	0.4	2.5	2.6
Cash	3.5	4.5	10.8	11.5	10.1	11.0	7.1	8.0	2.9	4.0
Receivables	27.0	26.8	22.7	24.0	28.2	28.4	28.3	28.0	26.9	26.7
Short-term	20.5	21.1	22.1	23.5	26.3	26.6	26.0	25.8	19.8	20.6
of which:										
Trade receivables	5.0	4.4	10.6	11.2	12.3	11.9	11.2	10.4	4.3	3.6
Receivables from affiliated companies	13.0	14.5	6.6	7.0	10.4	10.8	11.8	12.3	13.2	14.8
Long-term	6.5	5.7	0.6	0.5	1.8	1.8	2.2	2.2	7.0	6.1
of which: Loans to affiliated companies	6.3	5.5	0.2	0.2	1.4	1.4	1.3	1.3	7.0	6.0
Securities	1.0	3.1	0.1	0.1	1.2	1.1	0.8	0.9	1.1	3.3
Other long-term equity investments	14.4	13.9	3.2	3.1	3.5	4.2	5.2	5.1	15.6	15.0
of which: Goodwill	0.6	0.6	0.3	0.2	0.2	0.2	0.2	0.2	0.7	0.6
Capital										
Equity	37.2	34.0	31.8	32.8	36.2	35.9	38.6	38.6	37.1	33.6
Liabilities	49.2	52.2	63.4	62.2	55.6	55.6	51.3	50.7	48.8	52.2
Short-term	24.7	24.0	33.4	32.9	34.4	32.7	29.9	29.7	23.9	23.2
of which:										
Liabilities to banks	2.7	3.1	11.5	10.9	9.8	9.1	5.9	4.6	2.1	2.8
Trade payables	4.5	4.4	6.4	6.2	8.0	7.6	7.6	7.0	4.1	4.0
Liabilities to affiliated companies	13.8	12.7	7.8	7.5	7.3	8.6	11.8	12.5	14.2	12.8
Long-term	24.5	28.2	30.1	29.4	21.3	22.9	21.4	21.1	24.9	29.0
of which:										
Liabilities to banks	9.2	10.3	24.0	24.2	17.3	18.0	13.6	14.3	8.5	9.7
Liabilities to affiliated companies	7.8	8.4	4.0	3.3	2.6	2.3	5.3	4.2	8.2	9.0
Provisions	12.9	13.1	4.5	4.8	7.8	8.1	9.1	9.8	13.4	13.6
of which: Provisions for pensions	4.3	4.9	1.0	1.0	2.5	2.5	2.9	3.0	4.5	5.2
Other ratios	Percentage of sales									
Annual result before taxes on income	2.6	- 2.7	5.2	6.1	3.4	3.0	1.2	0.9	2.8	- 3.8
Annual result and depreciation	7.1	4.1	12.7	13.8	8.8	8.8	5.9	5.8	7.2	3.4
Trade receivables	6.7	7.0	9.7	10.8	8.9	9.2	9.4	9.2	6.1	6.5
	Percentage of the balance sheet total									
Sales	75.8	62.2	109.8	103.7	138.0	129.8	119.3	112.8	69.9	55.8
Annual result and interest paid	2.8	0.1	6.0	6.4	4.6	3.8	1.5	1.1	2.8	- 0.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.1	4.1	24.3	25.7	22.6	21.5	13.0	12.3	8.4	3.0
	Percentage of fixed assets									
Long-term equity and liabilities	92.2	98.9	96.7	100.3	98.2	102.3	97.8	98.6	91.6	98.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	99.1	117.5	98.7	106.6	106.4	115.2	111.1	114.5	97.4	118.0
Cash resources, short-term receivables and inventories	113.7	132.6	102.6	110.4	111.7	121.0	117.9	121.4	113.3	134.4
	Percentage of cost of materials									
Trade payables	10.6	11.8	29.2	29.9	18.4	18.8	13.1	12.6	10.0	11.5
Memo item:										
Balance sheet total in € billion	219.55	237.38	0.77	0.82	4.91	5.09	18.63	19.21	195.24	212.25
Sales in € billion	166.38	147.66	0.85	0.85	6.77	6.61	22.22	21.68	136.54	118.51
Number of enterprises	3 539	3 539	874	874	1 314	1 314	964	964	387	387

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	4.2	4.7	0.0	0.0	4.5	4.2	25.0	23.6	42.5	43.5
	50	28.7	28.4	4.0	5.3	22.4	21.5	46.8	47.0	66.1	66.8
	75	59.7	59.9	27.4	27.0	47.1	46.5	71.0	71.5	81.6	82.4
Personnel expenses	25	16.6	17.1	19.9	19.9	21.9	21.7	13.8	14.3	9.4	9.8
	50	29.5	30.2	32.4	33.5	32.0	32.5	25.6	26.5	17.7	18.0
	75	41.2	42.8	45.2	46.0	42.1	43.7	37.9	39.5	31.7	34.5
Depreciation	25	1.0	1.1	1.5	1.7	1.3	1.4	0.7	0.8	0.5	0.5
	50	3.8	4.0	5.3	5.8	4.4	4.7	2.8	3.0	1.8	1.8
	75	8.8	9.4	11.2	12.3	9.1	9.5	7.5	7.7	6.1	6.8
Annual result	25	0.1	0.3	0.0	0.7	0.1	0.4	0.1	0.1	- 0.2	- 0.4
	50	2.0	2.4	3.3	4.1	1.9	2.5	1.5	1.7	1.4	1.4
	75	5.2	5.8	10.5	11.4	4.9	5.7	3.8	4.1	3.6	3.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	10.5	10.2	12.6	13.5	15.3	13.7	7.7	7.6	7.0	6.3
	50	40.6	39.5	45.9	45.9	47.5	45.2	33.2	32.8	24.2	23.5
	75	67.9	66.5	73.5	72.9	69.6	68.0	61.1	60.0	59.6	56.2
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.2	0.2	0.0	0.0	0.3	0.3	0.6	0.6	0.7	0.7
	75	1.9	1.8	0.5	0.4	1.9	1.8	2.2	2.3	2.8	2.6
Equity	25	7.9	9.2	3.6	5.1	8.0	9.0	10.9	12.0	10.7	11.3
	50	24.1	25.4	20.8	23.5	22.5	24.5	27.7	28.3	24.5	25.5
	75	45.4	47.2	44.6	48.2	44.5	45.3	47.5	47.7	46.2	47.4
Short-term liabilities	25	20.7	18.3	17.4	15.2	21.9	19.1	21.9	19.9	19.3	18.3
	50	39.5	36.6	40.3	33.9	39.5	37.3	39.3	37.5	37.6	38.0
	75	64.7	60.5	70.1	61.7	64.4	61.9	62.2	59.5	62.5	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	13.0	14.3	22.6	24.3	22.3	22.8	4.8	5.9	0.1	0.0
	75	43.1	43.9	57.1	56.0	47.9	49.2	30.2	31.2	14.9	14.9
		Percentage of sales									
Annual result before taxes on income	25	0.2	0.4	0.2	1.0	0.2	0.6	0.2	0.2	0.0	- 0.4
	50	2.5	3.0	4.2	5.4	2.4	3.2	2.1	2.3	1.9	1.9
	75	6.6	7.3	12.7	13.1	6.3	7.3	4.8	5.1	4.8	4.5
Annual result and depreciation	25	2.4	2.8	4.1	5.7	3.0	3.9	1.8	2.0	1.0	0.9
	50	7.3	7.9	11.9	12.5	7.8	8.8	5.4	5.9	4.0	3.8
	75	14.6	15.5	22.6	24.4	14.5	15.6	11.1	11.2	9.4	8.7
Trade receivables	25	3.9	3.6	3.4	3.4	4.5	4.2	4.1	3.5	3.3	3.1
	50	7.9	7.8	6.9	7.3	8.1	7.8	8.3	8.1	8.4	8.1
	75	11.8	11.6	12.0	11.6	11.5	11.3	12.0	11.7	12.4	12.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.1	1.6	1.0	2.2	1.5	2.2	1.0	1.0	0.4	0.1
	50	5.4	6.1	7.1	8.6	5.5	6.6	4.5	4.9	4.5	4.2
	75	12.1	13.4	17.6	20.8	12.0	13.4	10.5	10.7	8.8	9.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	7.3	7.0	5.5	7.7	9.4	8.8	7.1	6.8	4.9	2.9
	50	21.9	23.5	24.3	27.0	23.6	25.6	21.6	21.6	15.8	15.7
	75	45.0	48.6	54.8	60.8	46.1	49.4	42.6	45.5	31.8	34.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	69.3	74.5	53.8	67.8	68.7	72.6	77.8	80.8	75.5	77.8
	50	104.7	112.6	101.0	112.0	102.5	111.4	111.0	115.9	107.9	110.6
	75	190.3	214.7	187.4	192.4	177.0	196.9	208.4	239.7	213.5	223.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	68.2	76.2	52.8	65.1	62.2	71.4	84.3	84.2	87.0	92.2
	50	119.0	133.2	112.3	136.7	110.8	126.2	126.4	139.2	130.0	137.1
	75	204.5	242.5	222.7	296.2	197.5	234.9	208.5	232.1	198.5	216.6
		Percentage of cost of materials									
Trade payables	25	7.4	7.5	8.5	8.4	9.1	8.9	6.8	6.5	5.8	5.8
	50	13.9	13.8	25.0	25.0	17.1	16.7	11.4	11.4	9.8	9.6
	75	33.0	32.1	89.0	79.3	44.8	42.4	18.7	18.3	15.4	14.0

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.0	98.7	99.7	99.9	100.0	100.0	99.9	99.9	98.9	98.4
Change in finished goods	1.0	1.3	0.3	0.1	0.0	0.0	0.1	0.1	1.1	1.6
Interest and similar income	0.5	0.4	0.2	0.1	0.2	0.2	0.2	0.2	0.5	0.5
Other income	6.1	12.3	5.8	7.7	5.8	6.0	4.4	5.5	6.3	13.8
of which: Income from long-term equity investments	1.1	0.8	0.0	0.0	0.5	0.6	0.8	0.9	1.2	0.8
Total income	106.5	112.7	106.0	107.9	106.0	106.2	104.6	105.7	106.8	114.2
Expenses										
Cost of materials	55.6	58.6	23.9	24.0	33.6	33.3	49.7	49.6	57.5	61.6
Personnel expenses	27.0	30.9	36.1	36.2	33.4	33.8	28.9	29.7	26.4	30.9
Depreciation	5.2	7.0	7.0	7.3	5.8	6.1	5.2	5.6	5.2	7.3
of which: Depreciation of tangible fixed assets	5.1	6.5	6.9	7.2	5.6	5.9	5.0	5.4	5.1	6.8
Interest and similar expenses	1.8	3.0	1.1	1.0	0.8	0.8	0.8	0.8	2.0	3.5
Operating taxes	0.1	0.2	0.4	0.4	0.2	0.2	0.2	0.2	0.1	0.1
Other expenses	14.3	16.9	35.5	35.6	29.9	29.9	19.0	19.4	12.8	15.7
Total expenses before taxes on income	104.0	116.5	103.9	104.4	103.6	104.1	103.7	105.4	104.0	119.1
Annual result before taxes on income	2.5	- 3.8	2.1	3.4	2.4	2.0	0.9	0.3	2.8	- 4.8
Taxes on income	0.6	- 0.3	0.9	1.2	0.9	1.0	0.8	0.8	0.6	- 0.6
Annual result	1.9	- 3.5	1.1	2.2	1.5	1.1	0.1	- 0.5	2.2	- 4.3
Profit and loss transfers (parent company)	1.8	1.6	0.1	0.4	0.1	0.1	0.0	- 0.1	2.1	1.9
Profit and loss transfers (subsidiary)	0.6	- 3.0	- 0.4	- 0.8	- 0.2	- 0.8	- 1.1	- 1.4	0.9	- 3.4
Profit for the year	3.1	1.0	1.7	3.4	1.8	2.0	1.2	0.8	3.5	1.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.6	0.6	0.7	0.6	0.6	1.0	1.0	0.6	0.5
Tangible fixed assets	49.2	46.7	56.5	54.5	52.5	50.4	52.6	52.1	48.8	46.2
of which: Land and buildings	17.4	16.6	20.5	19.6	20.0	19.1	19.3	18.4	17.2	16.4
Inventories	3.7	3.7	1.5	1.5	1.9	2.0	2.2	2.2	3.9	3.8
of which: Finished goods and merchandise	2.4	2.5	0.6	0.5	0.6	0.7	0.6	0.4	2.6	2.7
Cash	3.3	4.4	11.4	12.1	10.1	11.2	7.0	7.8	2.8	4.0
Receivables	26.9	26.6	25.3	26.9	29.0	29.1	29.8	29.5	26.6	26.3
Short-term	20.1	20.7	25.0	26.5	27.6	27.9	27.3	27.0	19.3	20.1
of which:										
Trade receivables	4.3	3.6	12.3	12.3	13.0	12.5	10.7	10.1	3.6	3.0
Receivables from affiliated companies	13.4	14.8	7.8	8.6	10.6	11.2	13.3	13.7	13.5	15.0
Long-term	6.8	5.9	0.4	0.3	1.3	1.2	2.6	2.5	7.3	6.3
of which: Loans to affiliated companies	6.7	5.8	0.1	0.1	0.8	0.7	1.5	1.5	7.2	6.2
Securities	1.1	3.3	0.1	0.1	1.6	1.5	0.9	1.0	1.1	3.5
Other long-term equity investments	14.9	14.4	3.8	3.6	3.8	4.8	6.0	5.9	15.9	15.3
of which: Goodwill	0.6	0.6	0.3	0.3	0.2	0.2	0.3	0.3	0.7	0.6
Capital										
Equity	37.9	34.5	35.6	37.7	41.1	40.3	41.2	41.3	37.5	33.8
Liabilities	48.3	51.6	58.5	56.1	49.9	50.5	48.3	47.7	48.3	51.9
Short-term	23.8	23.1	32.3	32.1	31.6	31.5	27.2	27.7	23.3	22.6
of which:										
Liabilities to banks	2.4	2.9	9.3	9.4	9.4	8.5	4.3	4.0	2.1	2.7
Trade payables	4.0	3.9	7.2	7.2	8.5	8.1	7.6	7.3	3.6	3.6
Liabilities to affiliated companies	13.9	12.7	7.8	7.4	7.1	8.4	11.0	12.1	14.3	12.8
Long-term	24.6	28.5	26.2	24.0	18.2	19.0	21.1	20.0	25.0	29.4
of which:										
Liabilities to banks	8.8	10.1	19.1	18.6	14.1	15.5	11.9	12.3	8.5	9.8
Liabilities to affiliated companies	7.8	8.5	4.5	3.9	2.6	2.2	6.2	4.7	8.0	8.9
Provisions	13.1	13.3	5.6	5.9	8.6	8.9	10.1	10.7	13.4	13.6
of which: Provisions for pensions	4.4	5.0	1.6	1.6	3.0	2.9	3.3	3.4	4.6	5.2
Other ratios	Percentage of sales									
Annual result before taxes on income	2.6	- 3.9	2.1	3.4	2.4	2.0	0.9	0.3	2.8	- 4.9
Annual result and depreciation	7.2	3.6	8.1	9.5	7.2	7.2	5.2	5.1	7.5	3.1
Trade receivables	6.2	6.5	10.8	11.1	9.2	9.5	9.0	8.9	5.6	6.0
	Percentage of the balance sheet total									
Sales	69.5	55.8	114.2	111.0	141.0	131.4	119.4	113.2	64.0	49.9
Annual result and interest paid	2.6	- 0.3	2.5	3.6	3.1	2.4	1.0	0.3	2.7	- 0.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.5	3.3	17.5	21.0	20.9	19.5	12.1	11.4	8.1	2.5
	Percentage of fixed assets									
Long-term equity and liabilities	92.8	99.7	103.1	107.0	104.3	106.7	104.1	103.5	91.8	99.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	100.7	120.3	112.6	120.5	119.7	124.6	126.3	126.2	97.7	119.6
Cash resources, short-term receivables and inventories	116.2	136.3	117.3	125.0	125.7	131.0	134.4	134.0	114.3	136.7
	Percentage of cost of materials									
Trade payables	10.2	11.8	26.2	26.9	17.8	18.4	12.8	13.0	9.6	11.4
Memo item:										
Balance sheet total in € billion	206.42	223.97	0.50	0.53	3.54	3.74	15.11	15.65	187.28	204.05
Sales in € billion	143.55	125.04	0.57	0.59	4.99	4.91	18.04	17.72	119.95	101.82
Number of enterprises	2 665	2 665	586	586	969	969	790	790	320	320

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	6.9	7.5	0.0	0.1	5.0	5.0	26.3	25.7	42.1	43.7
	50	33.4	33.2	7.8	8.0	24.9	24.3	47.7	49.6	66.9	67.9
	75	64.3	65.0	35.8	35.0	51.5	50.7	72.4	72.4	82.1	82.8
Personnel expenses	25	15.9	16.5	20.9	21.4	21.6	21.3	13.6	13.9	9.7	9.8
	50	29.6	30.3	33.5	35.1	32.4	32.9	25.7	26.7	17.5	17.9
	75	42.9	44.1	47.4	49.7	44.0	44.9	38.7	40.5	32.3	35.9
Depreciation	25	0.8	0.9	0.9	1.1	1.0	1.1	0.7	0.7	0.5	0.5
	50	3.0	3.2	3.9	4.1	3.5	3.6	2.5	2.7	1.7	1.8
	75	8.0	8.4	9.7	10.3	8.3	8.8	7.0	7.4	6.7	7.5
Annual result	25	- 0.1	0.1	- 1.2	0.1	0.0	0.2	0.1	0.0	- 0.4	- 0.9
	50	1.4	1.8	1.8	3.0	1.4	1.8	1.2	1.6	1.3	1.1
	75	4.0	4.4	6.2	7.3	4.0	4.3	3.4	3.7	3.4	3.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.9	7.7	6.4	6.8	10.8	10.1	7.2	6.8	5.7	4.6
	50	33.9	32.9	35.1	35.2	38.8	37.0	31.7	30.5	23.2	22.1
	75	63.0	61.3	65.9	63.7	65.4	63.4	59.5	58.6	59.8	57.3
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.2	0.2	0.0	0.0	0.2	0.2	0.5	0.6	0.6	0.6
	75	2.0	1.8	0.6	0.6	2.0	1.8	2.2	2.3	2.7	2.5
Equity	25	11.0	12.4	9.0	10.9	10.5	12.0	12.4	14.3	11.6	12.2
	50	28.3	29.2	27.2	30.3	27.4	28.3	30.7	30.9	26.6	27.6
	75	48.2	50.6	49.5	52.6	47.2	50.0	49.6	50.1	48.1	52.3
Short-term liabilities	25	19.9	17.9	17.9	16.1	21.0	18.6	19.9	18.8	17.8	17.4
	50	38.3	34.9	40.5	33.8	39.1	35.5	37.1	35.2	35.1	34.0
	75	63.0	58.0	67.8	58.6	63.9	61.2	60.4	56.8	57.8	55.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	7.1	8.0	11.6	14.1	15.0	16.7	2.9	3.0	0.0	0.0
	75	35.7	36.9	42.9	45.2	42.0	42.8	26.4	27.6	14.5	14.7
		Percentage of sales									
Annual result before taxes on income	25	0.0	0.2	- 1.0	0.2	0.1	0.3	0.1	0.1	- 0.4	- 1.2
	50	1.9	2.4	2.3	3.5	2.0	2.5	1.8	2.1	1.8	1.6
	75	5.3	5.8	8.1	9.2	5.3	5.9	4.6	4.9	4.8	4.5
Annual result and depreciation	25	1.7	2.2	1.8	3.3	2.2	2.9	1.5	1.7	0.9	0.6
	50	5.9	6.5	8.0	9.7	6.4	7.2	5.1	5.3	3.6	3.4
	75	12.4	12.8	16.6	17.6	12.9	13.4	10.3	10.5	9.4	8.4
Trade receivables	25	4.0	3.6	3.8	3.8	4.5	4.0	3.7	3.3	3.1	2.9
	50	8.1	8.0	7.7	7.8	8.2	8.1	8.2	8.1	8.2	7.6
	75	12.3	11.9	12.9	12.5	11.8	11.6	12.2	11.8	12.2	12.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.5	1.0	- 0.4	0.9	0.8	1.6	0.7	0.8	0.0	- 0.4
	50	4.1	5.0	4.4	6.4	4.2	5.3	3.9	4.7	4.2	4.0
	75	10.3	11.2	12.5	14.3	9.9	11.2	9.8	9.8	8.5	8.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.9	4.2	0.0	2.0	7.3	6.2	5.5	4.8	4.1	1.7
	50	19.5	20.9	17.1	22.1	21.6	22.8	20.6	20.9	15.4	15.0
	75	42.9	46.8	45.5	54.2	43.8	47.7	43.6	46.6	33.0	36.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	75.7	83.7	66.3	81.4	72.2	82.0	84.0	85.3	83.3	83.8
	50	114.7	123.4	113.4	126.0	112.5	123.4	120.0	124.3	110.4	115.6
	75	231.3	263.8	249.0	269.6	220.3	250.6	233.6	271.7	242.1	251.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	78.5	88.7	66.6	83.6	71.4	81.7	90.2	93.2	93.5	101.2
	50	134.1	147.9	127.6	153.4	128.0	138.6	136.6	150.2	144.9	144.8
	75	229.2	263.0	259.5	325.8	222.8	259.4	226.2	248.2	216.1	226.9
		Percentage of cost of materials									
Trade payables	25	7.1	7.3	7.4	8.1	8.8	8.6	6.7	6.5	5.8	5.5
	50	13.2	13.2	22.2	22.7	15.9	16.0	11.3	11.4	9.9	9.6
	75	28.2	27.9	70.8	70.8	40.7	39.1	18.3	18.0	16.0	14.7

I. Enterprises by economic sector

cont'd: 9. Transportation and storage

	Non-corporations									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.2	99.8	99.8	100.1	100.0	99.9	99.8	100.0	100.3	99.8
Change in finished goods	- 0.2	0.2	0.2	- 0.1	0.0	0.1	0.2	0.0	- 0.3	0.2
Interest and similar income	0.1	0.1	0.1	0.2	0.1	0.2	0.1	0.1	0.1	0.1
Other income	3.6	3.6	5.2	7.8	5.2	5.4	3.1	4.5	3.5	3.1
of which: Income from long-term equity investments	0.1	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.2
Total income	103.6	103.7	105.3	108.0	105.3	105.6	103.1	104.6	103.6	103.2
Expenses										
Cost of materials	57.5	57.2	11.7	11.1	24.9	24.9	44.3	44.8	65.1	64.1
Personnel expenses	21.0	21.1	31.1	31.8	30.7	31.6	26.6	27.2	18.4	18.4
Depreciation	4.1	4.0	11.6	12.5	8.0	8.5	7.2	6.4	2.8	2.8
of which: Depreciation of tangible fixed assets	3.7	3.8	11.6	12.5	7.8	8.4	5.5	6.2	2.7	2.6
Interest and similar expenses	0.7	0.7	1.6	1.8	1.3	1.2	1.3	1.3	0.5	0.5
Operating taxes	0.1	0.1	0.4	0.4	0.3	0.4	0.2	0.2	0.1	0.1
Other expenses	17.2	17.1	37.3	38.4	33.9	33.3	21.1	21.2	14.1	14.1
Total expenses before taxes on income	100.7	100.2	93.8	96.1	99.1	99.9	100.7	101.1	100.9	100.1
Annual result before taxes on income	3.0	3.5	11.5	11.9	6.1	5.7	2.4	3.5	2.6	3.1
Taxes on income	0.7	0.7	1.1	1.2	0.9	0.8	0.8	0.7	0.6	0.7
Annual result	2.2	2.8	10.3	10.7	5.2	4.9	1.5	2.8	2.0	2.4
Profit and loss transfers (parent company)	0.1	0.3	0.0	0.0	0.0	- 0.1	0.1	0.1	0.1	0.4
Profit and loss transfers (subsidiary)	- 0.1	- 0.1	0.0	0.0	0.0	- 0.1	- 0.3	- 0.5	0.0	0.0
Profit for the year	2.4	3.2	10.3	10.7	5.2	4.9	2.0	3.3	2.1	2.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.1	2.1	0.2	0.3	2.9	2.8	4.4	4.2	1.0	1.1
Tangible fixed assets	55.4	53.7	68.1	66.0	55.7	55.2	63.2	61.9	51.4	49.4
of which: Land and buildings	20.4	19.7	15.0	15.2	14.0	14.4	19.1	19.5	22.2	20.8
Inventories	2.1	2.4	0.9	0.9	1.6	1.6	1.3	1.5	2.6	2.9
of which: Finished goods and merchandise	0.6	0.6	0.4	0.4	0.6	0.4	0.3	0.3	0.7	0.7
Cash	6.1	5.9	9.6	10.5	10.1	10.6	7.5	8.6	4.6	3.8
Receivables	28.3	30.0	18.0	19.0	26.2	26.4	21.5	21.2	32.1	34.8
Short-term	27.0	28.3	17.0	18.1	23.0	23.0	20.8	20.3	30.7	33.1
of which:										
Trade receivables	16.8	16.2	7.6	9.3	10.7	10.3	13.1	11.9	19.8	19.4
Receivables from affiliated companies	7.6	9.0	4.5	4.1	10.1	9.7	5.6	6.2	8.2	10.2
Long-term	1.4	1.6	1.0	0.9	3.1	3.4	0.7	0.9	1.4	1.7
of which: Loans to affiliated companies	1.0	1.2	0.2	0.2	3.0	3.2	0.3	0.3	1.1	1.3
Securities	0.1	0.2	0.1	0.1	0.1	0.1	0.2	0.6	0.1	0.1
Other long-term equity investments	5.3	5.2	2.1	2.3	2.8	2.7	1.5	1.6	7.5	7.3
of which: Goodwill	0.5	0.4	0.2	0.2	0.2	0.3	0.0	0.1	0.7	0.6
Capital										
Equity	26.9	26.7	24.9	23.9	23.5	23.9	27.4	27.1	27.4	27.1
Liabilities	62.5	62.0	72.3	73.1	70.6	69.8	64.3	64.1	59.9	59.4
Short-term	39.2	38.5	35.2	34.2	41.4	36.2	41.6	38.1	37.9	39.2
of which:										
Liabilities to banks	7.4	5.7	15.7	13.8	10.7	10.8	13.1	6.8	4.0	4.2
Trade payables	13.2	11.9	5.0	4.5	6.7	6.3	7.8	5.5	16.9	15.8
Liabilities to affiliated companies	12.6	13.5	7.6	7.8	7.9	9.2	15.4	14.2	12.4	14.2
Long-term	23.2	23.5	37.1	38.9	29.2	33.5	22.7	26.0	22.0	20.2
of which:										
Liabilities to banks	14.0	14.9	32.7	34.3	25.5	25.2	20.5	23.0	8.4	9.0
Liabilities to affiliated companies	8.6	7.1	3.2	2.3	2.5	2.5	1.5	1.7	12.9	10.4
Provisions	9.5	10.3	2.6	2.8	5.5	5.8	5.2	5.9	12.4	13.2
of which: Provisions for pensions	2.5	2.6	0.0	0.0	1.3	1.3	1.1	1.2	3.4	3.5
Other ratios	Percentage of sales									
Annual result before taxes on income	3.0	3.5	11.5	11.9	6.1	5.7	2.4	3.5	2.6	3.1
Annual result and depreciation	6.4	6.8	22.0	23.2	13.2	13.4	8.8	9.1	4.7	5.3
Trade receivables	9.7	9.6	7.5	10.3	8.2	8.2	11.0	10.7	9.5	9.5
	Percentage of the balance sheet total									
Sales	173.9	168.6	101.8	90.8	130.3	125.5	118.5	111.1	208.4	203.5
Annual result and interest paid	5.1	5.9	12.2	11.3	8.4	7.7	3.4	4.6	5.1	6.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.5	16.9	34.1	32.1	26.0	25.6	16.0	15.8	14.6	15.5
	Percentage of fixed assets									
Long-term equity and liabilities	82.0	84.1	86.8	90.3	83.6	91.4	73.3	78.9	85.9	85.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	84.3	89.3	75.6	83.4	80.1	92.6	68.4	77.0	93.1	94.1
Cash resources, short-term receivables and inventories	89.7	95.4	78.2	86.1	84.0	97.1	71.5	81.0	99.9	101.6
	Percentage of cost of materials									
Trade payables	13.2	12.3	41.5	44.4	20.7	20.1	14.9	11.1	12.5	12.1
Memo item:										
Balance sheet total in € billion	13.13	13.41	0.28	0.30	1.37	1.35	3.52	3.56	7.96	8.20
Sales in € billion	22.84	22.62	0.28	0.27	1.78	1.70	4.18	3.95	16.60	16.69
Number of enterprises	874	874	288	288	345	345	174	174	67	67

I. Enterprises by economic sector

cont'd: 9. Transportation and storage

		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 2019/2020 2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Ratios	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	0.8	0.9	0.0	0.0	3.3	2.7	14.6	14.7	44.5	42.9
	50	15.8	15.1	1.7	1.3	18.5	16.6	39.9	38.1	62.7	61.0
	75	42.4	42.9	12.4	13.6	37.8	38.9	61.0	60.5	77.3	76.0
Personnel expenses	25	18.7	18.5	18.2	18.0	22.5	22.2	16.4	15.9	7.9	10.2
	50	28.8	30.2	30.3	31.9	30.6	32.0	25.4	25.9	18.6	18.3
	75	37.8	39.9	40.3	42.3	39.5	40.1	34.3	36.5	27.7	29.8
Depreciation	25	2.3	2.5	3.7	4.5	3.6	3.3	1.0	1.1	0.7	0.7
	50	6.1	6.6	8.4	9.4	6.6	6.8	3.8	4.1	2.1	2.0
	75	11.0	12.1	13.7	17.9	10.5	11.1	8.3	8.8	4.2	4.1
Annual result	25	1.4	1.7	3.4	3.3	1.4	1.9	0.7	0.7	0.4	0.8
	50	4.1	5.0	8.7	10.4	3.8	4.9	2.4	2.6	2.0	2.2
	75	9.7	11.1	18.1	16.8	7.4	9.0	5.0	5.4	3.7	4.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	28.7	29.8	36.8	39.0	41.6	40.8	13.5	13.4	10.8	10.8
	50	58.5	57.0	67.9	64.0	64.3	61.1	45.6	42.7	33.2	33.7
	75	77.4	75.5	81.9	80.5	77.1	74.5	68.0	69.8	53.9	53.3
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.1	0.2	0.3
	50	0.3	0.3	0.0	0.0	0.5	0.6	1.0	0.8	0.9	1.0
	75	1.6	1.6	0.4	0.3	1.8	1.8	2.2	2.3	3.7	3.0
Equity	25	2.3	2.3	- 1.1	0.0	1.7	2.3	6.9	5.6	8.9	9.2
	50	13.4	14.5	9.1	12.6	13.3	14.0	14.9	15.6	18.4	17.3
	75	30.9	31.2	34.4	34.0	28.6	30.8	32.8	30.5	29.5	28.8
Short-term liabilities	25	23.5	20.7	16.7	15.2	22.9	21.5	29.2	27.0	32.8	31.8
	50	42.0	42.1	40.0	34.9	40.4	41.6	45.8	48.0	54.6	54.6
	75	69.3	67.4	74.3	69.6	67.3	64.8	66.9	69.5	70.8	69.8
Liabilities to banks	25	3.7	5.1	15.5	17.7	12.2	13.8	0.0	0.0	0.0	0.0
	50	35.8	34.1	50.0	49.3	41.6	39.0	17.9	23.6	4.6	3.6
	75	63.8	62.3	76.4	74.0	64.6	65.7	43.6	45.1	16.9	17.1
		Percentage of sales									
Annual result before taxes on income	25	1.8	2.0	3.8	3.9	1.7	2.4	1.0	1.0	0.7	1.0
	50	4.8	5.8	9.8	11.5	4.5	5.8	3.2	3.2	2.6	2.6
	75	11.5	12.8	20.2	18.5	8.7	10.2	6.1	6.6	4.6	5.8
Annual result and depreciation	25	6.5	6.9	12.2	12.9	7.3	7.9	3.4	3.9	2.4	2.0
	50	12.6	13.3	21.3	23.1	12.5	13.3	7.9	8.0	4.7	5.4
	75	22.3	24.2	32.1	34.8	18.8	21.0	13.1	14.4	8.7	9.3
Trade receivables	25	3.8	3.8	3.0	3.0	4.4	4.4	5.0	4.4	4.3	4.0
	50	7.3	7.3	6.0	6.6	7.4	7.1	8.6	8.1	9.8	9.7
	75	10.6	10.7	9.2	10.0	10.5	10.6	11.3	10.9	12.8	12.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.2	4.2	5.9	5.8	4.3	5.2	3.1	2.8	2.3	3.1
	50	9.5	10.4	15.1	15.9	9.2	10.9	7.1	6.9	6.4	7.5
	75	18.5	20.7	30.9	31.0	17.8	19.2	11.7	13.4	11.2	12.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	15.2	14.9	19.8	20.5	15.2	15.4	11.1	13.2	11.4	12.5
	50	28.6	30.0	35.0	35.6	30.1	31.2	23.5	24.3	17.2	19.6
	75	52.2	51.7	72.7	73.7	50.5	51.7	38.4	43.6	23.4	31.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	50.4	53.0	36.2	45.2	50.7	58.6	64.1	51.9	52.9	53.0
	50	85.8	90.6	84.7	94.1	84.6	90.3	92.5	89.1	86.2	79.6
	75	116.3	126.7	114.8	129.0	110.6	124.1	130.9	134.5	127.5	132.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	48.3	50.6	40.5	39.8	45.5	51.7	59.3	61.8	73.8	74.5
	50	86.4	94.7	80.3	100.3	80.7	91.2	99.6	95.0	105.8	96.7
	75	137.6	163.1	157.9	232.7	127.1	158.4	138.5	143.9	130.0	151.2
		Percentage of cost of materials									
Trade payables	25	8.6	8.3	11.0	9.5	10.1	10.2	7.6	6.7	6.8	6.7
	50	17.7	16.4	39.6	35.8	21.4	21.9	12.4	11.3	9.6	9.7
	75	55.6	50.2	134.2	92.3	57.3	54.1	21.3	20.0	12.0	12.7

I. Enterprises by economic sector

9.a) Land transport and transport via pipelines

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.3	99.4	99.9	100.0	100.1	99.9	99.8	99.9	99.1	99.2
Change in finished goods	0.7	0.6	0.1	0.0	- 0.1	0.1	0.2	0.1	0.9	0.8
Interest and similar income	0.2	0.2	0.2	0.1	0.1	0.1	0.3	0.2	0.2	0.2
Other income	5.9	10.1	7.3	10.8	6.5	7.7	7.2	9.0	5.5	10.6
of which: Income from long-term equity investments	0.4	0.6	0.0	0.0	0.2	0.2	0.4	0.3	0.4	0.7
Total income	106.1	110.2	107.5	110.9	106.6	107.7	107.5	109.2	105.7	110.7
Expenses										
Cost of materials	52.4	58.3	15.8	15.0	25.2	24.2	44.7	45.0	56.9	65.5
Personnel expenses	30.9	35.5	36.4	36.9	37.2	38.5	37.0	38.8	28.9	34.3
Depreciation	8.0	10.0	9.4	10.2	8.0	8.5	8.1	8.8	8.0	10.4
of which: Depreciation of tangible fixed assets	7.9	9.4	9.4	10.2	7.9	8.4	8.0	8.5	7.9	9.7
Interest and similar expenses	1.3	1.5	1.2	1.2	0.8	0.8	1.0	1.0	1.4	1.7
Operating taxes	0.1	0.1	0.4	0.4	0.3	0.3	0.3	0.3	0.1	0.1
Other expenses	14.2	16.1	40.8	41.5	33.4	33.3	19.6	19.7	11.0	13.2
Total expenses before taxes on income	106.9	121.5	104.0	105.3	104.7	105.7	110.6	113.6	106.3	125.3
Annual result before taxes on income	- 0.8	- 11.3	3.5	5.6	1.9	2.0	- 3.1	- 4.4	- 0.6	- 14.5
Taxes on income	0.6	0.6	0.8	1.0	0.8	0.8	0.7	0.6	0.6	0.6
Annual result	- 1.5	- 11.9	2.7	4.5	1.1	1.2	- 3.8	- 5.0	- 1.2	- 15.2
Profit and loss transfers (parent company)	0.3	- 0.5	0.0	0.0	0.0	0.1	- 0.2	- 0.3	0.5	- 0.7
Profit and loss transfers (subsidiary)	- 1.7	- 13.0	- 1.2	- 1.5	- 1.1	- 1.2	- 5.4	- 5.7	- 0.9	- 16.1
Profit for the year	0.5	0.5	3.9	6.1	2.2	2.4	1.3	0.4	0.2	0.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.5	0.9	0.9	0.4	0.4	0.5	0.5	0.6	0.5
Tangible fixed assets	68.4	65.1	61.8	60.6	60.7	58.6	62.1	61.9	69.7	65.8
of which: Land and buildings	12.0	13.0	8.1	7.6	12.6	11.4	11.6	11.3	12.1	13.3
Inventories	3.0	3.3	1.0	1.1	2.2	2.2	2.3	2.3	3.1	3.5
of which: Finished goods and merchandise	0.1	0.6	0.3	0.4	0.5	0.4	0.2	0.2	0.1	0.6
Cash	3.0	2.9	10.7	12.0	10.0	11.7	6.9	7.2	2.0	1.9
Receivables	15.5	18.9	23.0	23.0	23.9	24.0	22.2	22.2	14.0	18.2
Short-term	14.7	18.1	22.8	22.9	23.5	23.5	19.9	20.0	13.5	17.6
of which:										
Trade receivables	4.5	3.8	11.4	9.9	11.7	11.3	6.8	6.1	3.8	3.1
Receivables from affiliated companies	7.6	11.9	6.3	7.3	7.1	7.3	9.2	10.3	7.4	12.4
Long-term	0.8	0.8	0.2	0.2	0.5	0.5	2.3	2.2	0.6	0.6
of which: Loans to affiliated companies	0.5	0.5	0.0	0.0	0.2	0.2	0.7	0.7	0.5	0.5
Securities	1.5	1.8	0.1	0.1	0.2	0.3	1.8	1.8	1.5	1.8
Other long-term equity investments	7.9	7.3	1.5	1.4	2.1	2.3	3.8	3.7	8.9	8.1
of which: Goodwill	0.0	0.0	0.3	0.3	0.2	0.2	0.2	0.2	0.0	0.0
Capital										
Equity	42.2	38.9	27.6	29.5	34.3	34.2	41.8	40.0	42.6	39.0
Liabilities	43.3	46.3	66.7	64.7	59.0	58.8	46.9	48.4	41.9	45.4
Short-term	19.8	19.4	35.2	32.6	33.1	31.9	25.2	25.9	18.4	17.8
of which:										
Liabilities to banks	3.1	2.8	15.6	14.0	13.0	12.1	4.6	4.5	2.4	2.1
Trade payables	4.3	4.3	6.4	5.8	7.8	7.3	5.6	5.2	3.9	4.1
Liabilities to affiliated companies	8.7	8.8	4.4	4.2	5.1	5.8	10.4	10.4	8.7	8.7
Long-term	23.5	26.9	31.6	32.1	25.8	26.9	21.7	22.5	23.6	27.5
of which:										
Liabilities to banks	10.9	11.1	26.4	28.6	23.1	24.5	14.7	15.7	9.7	9.8
Liabilities to affiliated companies	11.2	14.2	2.5	2.0	1.7	1.2	5.6	5.3	12.5	16.1
Provisions	13.1	13.5	5.4	5.6	6.5	6.7	10.7	11.1	13.8	14.1
of which: Provisions for pensions	4.4	4.2	1.1	1.1	1.9	2.0	4.3	4.2	4.5	4.3
Other ratios	Percentage of sales									
Annual result before taxes on income	- 0.8	- 11.4	3.5	5.6	1.9	2.0	- 3.1	- 4.4	- 0.6	- 14.7
Annual result and depreciation	6.6	- 2.0	12.1	14.7	9.0	9.7	4.2	3.8	6.8	- 4.8
Trade receivables	6.2	6.4	8.8	8.6	8.0	8.4	7.4	7.1	5.7	6.0
	Percentage of the balance sheet total									
Sales	72.2	58.9	128.9	116.1	145.6	135.1	91.2	86.5	65.9	51.6
Annual result and interest paid	- 0.1	- 6.2	5.0	6.7	2.7	2.7	- 2.6	- 3.5	0.1	- 7.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.7	- 2.0	25.3	29.3	23.5	24.3	7.5	6.2	8.1	- 4.2
	Percentage of fixed assets									
Long-term equity and liabilities	88.8	93.1	93.5	99.5	97.5	101.8	96.4	95.4	87.4	92.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	90.5	110.1	95.4	107.2	101.3	110.5	106.9	105.6	86.2	111.1
Cash resources, short-term receivables and inventories	105.5	127.1	98.4	110.5	108.0	117.6	116.0	114.5	103.2	130.7
	Percentage of cost of materials									
Trade payables	11.2	12.6	31.4	33.3	21.2	22.4	13.7	13.5	10.3	12.0
Memo item:										
Balance sheet total in € billion	53.33	58.67	0.33	0.35	1.73	1.81	6.95	7.26	44.33	49.24
Sales in € billion	38.49	34.56	0.42	0.41	2.51	2.44	6.34	6.28	29.21	25.42
Number of enterprises	1 319	1 319	416	416	522	522	281	281	100	100

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	1.3	1.2	0.0	0.0	2.7	1.9	24.8	23.5	37.0	41.0
	50	19.6	18.8	2.0	1.9	18.2	16.0	41.5	40.4	61.2	61.7
	75	43.8	44.2	17.8	16.1	35.1	35.5	59.6	59.1	75.1	75.5
Personnel expenses	25	24.7	24.7	25.3	24.8	26.3	26.8	23.0	23.8	13.7	14.2
	50	34.0	35.0	34.3	35.0	35.3	36.6	33.7	34.9	25.2	28.8
	75	45.9	48.6	44.0	46.9	46.5	48.9	47.6	49.5	55.1	59.5
Depreciation	25	2.8	3.0	3.4	3.9	3.0	3.0	2.2	2.7	1.9	1.8
	50	6.7	7.2	8.0	8.9	6.5	6.9	6.0	6.1	5.7	5.9
	75	11.2	12.5	12.3	13.9	10.8	11.7	10.6	11.3	11.2	13.5
Annual result	25	0.0	0.2	0.0	1.1	0.3	0.7	- 1.4	- 1.0	- 8.4	- 19.1
	50	2.1	2.7	3.5	4.9	2.0	2.6	1.0	1.5	0.9	0.8
	75	5.2	6.5	9.8	12.1	4.8	6.0	3.3	4.1	3.5	3.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	30.5	29.8	33.9	32.8	31.2	30.7	23.6	26.9	19.0	17.1
	50	56.5	54.8	60.5	58.7	57.8	55.2	51.1	49.1	55.6	54.2
	75	74.3	73.2	78.0	76.6	73.1	71.1	69.5	70.4	75.0	74.5
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.6	0.5
	50	0.5	0.5	0.0	0.0	0.6	0.6	1.2	1.1	2.0	2.0
	75	2.2	2.0	0.7	0.5	2.2	1.9	2.8	2.9	4.0	4.7
Equity	25	7.3	8.3	0.9	2.4	8.0	10.2	13.2	13.9	13.0	12.2
	50	22.3	23.7	16.2	17.2	22.5	24.1	28.9	29.5	26.4	27.2
	75	43.2	44.6	35.9	37.8	42.6	43.5	51.1	51.8	47.7	54.2
Short-term liabilities	25	17.9	16.2	17.4	15.1	21.0	18.9	17.0	16.3	12.3	11.0
	50	34.7	31.7	37.9	32.7	37.3	35.0	30.5	27.7	22.9	22.0
	75	59.7	56.1	70.6	61.6	59.5	54.7	53.6	51.1	49.5	39.4
Liabilities to banks	25	3.6	4.1	9.5	13.1	9.5	8.6	0.0	0.0	0.0	0.0
	50	29.6	30.5	43.0	45.2	35.5	35.5	13.3	17.0	9.8	8.7
	75	55.5	55.3	69.7	66.9	57.1	56.8	38.9	40.7	29.6	28.3
		Percentage of sales									
Annual result before taxes on income	25	0.1	0.4	0.3	1.3	0.5	0.9	- 0.9	- 1.1	- 8.5	- 19.2
	50	2.7	3.4	4.3	6.0	2.7	3.4	1.5	2.1	1.3	1.1
	75	6.6	7.9	11.6	13.5	6.0	7.1	4.2	5.1	5.1	5.0
Annual result and depreciation	25	4.0	5.0	5.5	8.3	4.8	5.5	2.1	3.3	- 2.8	- 10.0
	50	9.6	10.7	13.6	15.7	9.4	10.5	7.0	7.7	4.5	4.5
	75	16.7	18.7	22.1	25.8	15.9	17.6	12.5	13.2	12.0	10.8
Trade receivables	25	3.8	3.4	3.8	3.6	4.3	4.2	3.2	2.4	2.3	1.9
	50	7.1	7.1	6.9	7.1	7.7	7.5	6.8	6.5	5.4	4.5
	75	10.4	10.5	10.3	10.6	10.6	10.8	10.3	10.5	8.5	9.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.8	1.3	1.0	2.8	1.9	2.6	- 0.6	- 0.7	- 6.2	- 8.6
	50	5.1	6.2	7.1	9.2	5.5	6.8	3.2	4.1	2.5	1.4
	75	11.8	13.3	17.9	21.0	11.9	13.0	7.1	8.4	7.3	6.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	9.3	11.7	10.3	17.1	12.5	14.7	5.9	7.4	- 4.2	- 9.6
	50	24.0	27.1	28.7	30.6	25.2	29.7	21.0	22.4	9.3	9.7
	75	46.3	50.0	53.8	60.9	45.5	49.1	39.2	43.7	31.9	33.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	66.4	70.4	49.7	56.3	66.7	70.4	82.9	79.9	68.9	78.5
	50	97.2	102.4	91.5	99.7	95.6	103.9	103.7	104.9	97.0	97.7
	75	137.5	149.4	128.6	146.3	140.6	156.8	148.3	150.2	119.7	123.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	59.9	66.2	49.2	52.6	57.7	65.0	77.4	80.7	77.1	83.8
	50	105.9	122.2	93.3	114.8	98.0	115.6	122.8	134.9	122.2	133.7
	75	189.9	236.1	188.6	262.5	180.4	224.0	215.2	242.6	182.1	226.9
		Percentage of cost of materials									
Trade payables	25	8.4	8.0	9.8	9.1	10.1	10.1	6.8	6.5	6.2	5.9
	50	16.9	16.8	32.9	31.7	20.4	21.5	11.8	12.1	10.9	9.5
	75	49.1	50.1	159.0	120.9	67.6	61.7	22.1	22.3	19.9	19.1

I. Enterprises by economic sector

9.b) Warehousing and support activities for transportation

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	98.6	98.2	99.6	99.9	99.9	100.0	100.0	100.0	98.1	97.6
Change in finished goods	1.4	1.8	0.4	0.1	0.1	0.0	0.0	0.0	1.9	2.4
Interest and similar income	0.3	0.2	0.1	0.2	0.2	0.2	0.1	0.1	0.3	0.2
Other income	4.2	4.0	3.5	4.2	4.4	4.4	2.3	3.0	4.7	4.2
of which: Income from long-term equity investments	0.8	0.4	0.0	0.0	0.5	0.6	0.3	0.3	0.9	0.4
Total income	104.5	104.1	103.6	104.4	104.6	104.6	102.5	103.1	105.0	104.4
Expenses										
Cost of materials	53.5	54.7	23.9	24.7	33.9	33.6	50.0	49.6	55.9	57.7
Personnel expenses	25.2	26.2	31.8	31.8	30.4	30.8	25.1	25.3	24.8	26.1
Depreciation	4.9	5.2	7.3	7.5	5.1	5.4	4.2	4.5	5.0	5.3
of which: Depreciation of tangible fixed assets	4.7	4.9	7.2	7.4	4.9	5.2	4.0	4.3	4.8	5.0
Interest and similar expenses	1.2	1.4	1.2	1.2	0.9	0.9	0.8	0.8	1.3	1.5
Operating taxes	0.2	0.1	0.4	0.4	0.3	0.3	0.2	0.2	0.1	0.1
Other expenses	15.5	16.2	32.8	32.5	30.1	30.1	19.5	20.2	13.4	14.2
Total expenses before taxes on income	100.4	103.8	97.3	98.1	100.7	101.0	99.7	100.6	100.5	104.9
Annual result before taxes on income	4.1	0.3	6.3	6.2	3.8	3.6	2.8	2.5	4.5	- 0.5
Taxes on income	0.9	0.3	1.3	1.5	1.0	1.0	0.9	0.9	0.9	0.1
Annual result	3.2	0.0	5.0	4.7	2.9	2.6	1.9	1.5	3.6	- 0.6
Profit and loss transfers (parent company)	0.2	0.0	0.3	0.6	0.1	0.0	0.1	0.1	0.2	- 0.1
Profit and loss transfers (subsidiary)	1.7	0.8	0.7	0.5	0.4	- 0.3	0.3	0.0	2.2	1.0
Profit for the year	1.7	- 0.8	4.5	4.8	2.5	2.9	1.6	1.7	1.7	- 1.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.9	0.2	0.3	1.7	1.6	2.6	2.5	0.7	0.7
Tangible fixed assets	62.9	61.3	58.4	56.3	48.9	47.9	51.5	50.3	65.2	63.4
of which: Land and buildings	36.3	34.1	30.8	29.8	24.0	23.6	25.8	25.0	38.3	35.8
Inventories	6.8	6.8	1.5	1.4	1.6	1.8	1.9	1.9	7.7	7.7
of which: Finished goods and merchandise	5.9	6.0	0.7	0.7	0.7	0.9	0.8	0.6	6.9	6.9
Cash	3.4	4.9	11.3	11.4	10.1	10.9	6.9	8.3	2.6	4.1
Receivables	18.6	19.1	23.4	25.6	31.5	31.7	32.1	31.6	16.1	16.8
Short-term	17.3	17.5	22.5	24.8	29.3	29.6	29.7	29.3	15.0	15.4
of which:										
Trade receivables	7.7	7.1	10.7	13.0	13.6	13.0	14.0	13.3	6.6	6.0
Receivables from affiliated companies	7.5	7.9	7.0	6.8	12.6	13.2	13.1	13.2	6.5	6.9
Long-term	1.3	1.5	0.9	0.8	2.1	2.1	2.4	2.3	1.1	1.4
of which: Loans to affiliated companies	1.1	1.3	0.3	0.3	1.5	1.6	1.9	1.8	1.0	1.3
Securities	1.6	1.5	0.1	0.1	2.0	1.9	0.2	0.4	1.9	1.7
Other long-term equity investments	5.5	5.2	4.5	4.3	3.7	3.8	4.5	4.5	5.7	5.4
of which: Goodwill	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.2	0.4	0.3
Capital										
Equity	38.0	34.3	34.4	34.4	35.1	35.6	38.0	39.2	38.1	33.5
Liabilities	51.1	54.2	61.0	60.9	55.3	54.2	52.1	50.3	50.7	54.7
Short-term	22.4	21.9	33.7	34.3	37.3	33.8	30.2	30.0	20.6	20.3
of which:										
Liabilities to banks	2.8	3.3	8.6	8.3	8.2	7.4	5.3	4.7	2.2	3.0
Trade payables	5.9	5.8	6.7	6.8	8.5	8.0	8.9	8.6	5.4	5.3
Liabilities to affiliated companies	10.1	9.5	11.0	10.8	8.9	9.7	12.0	12.7	9.9	9.0
Long-term	28.7	32.3	27.3	26.5	17.9	20.4	21.9	20.3	30.1	34.4
of which:										
Liabilities to banks	11.4	13.2	20.3	19.8	13.7	14.3	13.4	12.9	11.0	13.2
Liabilities to affiliated companies	11.9	12.7	5.3	4.4	2.6	2.4	4.9	3.8	13.2	14.4
Provisions	10.0	10.8	4.2	4.5	9.2	9.7	8.7	9.4	10.3	11.1
of which: Provisions for pensions	3.0	3.5	1.1	1.1	3.2	3.2	2.2	2.3	3.2	3.7
Other ratios	Percentage of sales									
Annual result before taxes on income	4.2	0.3	6.3	6.2	3.8	3.6	2.8	2.5	4.6	- 0.5
Annual result and depreciation	8.2	5.3	12.3	12.2	8.0	8.0	6.1	6.1	8.8	4.8
Trade receivables	8.7	8.7	11.0	13.6	9.7	9.7	9.8	9.8	8.3	8.3
	Percentage of the balance sheet total									
Sales	89.3	82.0	97.0	95.7	140.5	133.6	142.4	135.4	79.5	72.6
Annual result and interest paid	4.0	1.1	6.0	5.7	5.3	4.6	3.7	3.1	4.0	0.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.5	7.1	21.9	21.6	20.5	20.0	15.7	15.6	11.8	5.6
	Percentage of fixed assets									
Long-term equity and liabilities	98.0	101.0	98.2	100.3	96.3	103.5	101.6	103.5	97.6	100.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	97.5	107.4	100.2	105.4	105.8	120.0	121.4	126.9	91.8	102.6
Cash resources, short-term receivables and inventories	127.6	138.4	104.7	109.6	110.2	125.3	127.8	133.1	129.0	140.6
	Percentage of cost of materials									
Trade payables	12.3	12.6	29.0	28.7	17.9	17.8	12.5	12.8	11.9	12.3
Memo item:										
Balance sheet total in € billion	83.28	88.02	0.38	0.40	2.70	2.77	10.17	10.41	70.04	74.44
Sales in € billion	74.35	72.19	0.36	0.39	3.79	3.70	14.49	14.09	55.71	54.02
Number of enterprises	1 997	1 997	399	399	711	711	625	625	262	262

I. Enterprises by economic sector

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

		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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	7.5	8.3	0.0	0.2	5.7	6.2	25.5	23.5	43.8	43.1
	50	35.3	35.3	7.8	8.7	25.5	24.8	49.4	49.8	67.1	67.0
	75	66.2	67.2	36.6	39.7	52.5	54.0	74.2	73.9	82.4	82.6
Personnel expenses	25	13.1	13.2	13.5	13.8	17.6	18.5	11.8	11.6	8.4	9.4
	50	26.5	26.9	30.0	31.2	30.7	30.8	22.5	22.8	17.4	17.6
	75	37.9	38.7	45.7	44.3	40.0	40.5	33.3	34.8	28.6	31.4
Depreciation	25	0.7	0.7	0.7	0.8	0.9	1.0	0.6	0.6	0.5	0.5
	50	2.3	2.6	3.0	3.4	3.0	3.3	2.0	2.0	1.3	1.4
	75	6.6	6.8	8.8	8.9	7.4	7.5	5.2	5.4	4.4	4.4
Annual result	25	0.1	0.3	0.0	0.6	0.0	0.3	0.3	0.3	0.2	0.1
	50	1.9	2.2	3.3	3.7	1.7	2.2	1.7	1.8	1.6	1.6
	75	4.8	5.2	10.6	10.1	4.7	5.5	3.9	4.1	3.5	3.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.1	6.3	3.7	5.0	9.0	8.8	5.6	5.6	5.6	4.3
	50	28.5	27.8	28.1	30.6	36.6	35.2	24.4	24.6	17.6	19.4
	75	60.5	58.4	63.9	61.2	65.4	63.5	56.0	54.7	44.7	47.0
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.1	0.1	0.0	0.0	0.1	0.1	0.4	0.4	0.4	0.5
	75	1.6	1.6	0.2	0.3	1.8	1.7	1.9	1.9	1.6	1.7
Equity	25	8.9	9.7	7.5	10.3	7.9	7.8	10.2	11.8	10.7	11.4
	50	24.7	26.2	27.5	30.0	22.0	24.4	26.6	28.3	24.5	25.3
	75	46.4	49.0	52.1	56.0	44.2	46.4	46.4	47.7	45.9	47.5
Short-term liabilities	25	22.7	19.9	17.9	16.2	23.2	19.6	23.6	21.8	24.2	24.0
	50	42.9	40.0	43.7	36.1	40.9	39.2	43.3	41.1	44.0	44.4
	75	66.3	63.5	70.8	61.3	67.6	65.9	64.5	61.7	65.6	63.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.8	4.5	4.4	6.9	11.5	13.8	2.2	2.3	0.0	0.0
	75	33.0	32.8	37.1	39.2	42.7	41.0	27.4	27.7	11.5	9.6
		Percentage of sales									
Annual result before taxes on income	25	0.2	0.5	0.2	0.7	0.1	0.4	0.5	0.5	0.3	0.1
	50	2.4	2.8	4.1	4.8	2.2	3.1	2.3	2.4	2.0	2.2
	75	6.3	6.5	13.0	11.9	6.2	7.1	5.0	5.2	4.8	4.5
Annual result and depreciation	25	2.0	2.3	2.1	3.4	2.4	3.0	1.8	1.9	1.5	1.3
	50	6.1	6.4	9.5	10.1	6.9	7.4	5.0	5.2	3.7	3.9
	75	12.8	12.7	22.9	20.9	13.2	14.0	10.2	9.9	8.6	7.8
Trade receivables	25	4.5	4.4	2.8	3.3	5.0	4.7	5.0	5.1	4.3	4.0
	50	8.6	8.5	7.4	7.9	8.3	8.2	9.1	8.6	9.8	9.7
	75	12.9	12.4	13.7	13.0	12.4	11.6	12.7	12.4	13.4	13.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.3	1.7	0.8	1.7	1.3	2.1	1.7	1.6	1.3	1.1
	50	5.6	6.0	7.1	7.6	5.4	6.4	5.4	5.6	5.1	5.0
	75	12.0	13.2	17.3	18.3	11.9	13.6	11.2	11.7	9.3	10.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.7	5.7	0.8	0.8	7.8	6.2	8.2	7.3	8.2	5.0
	50	21.0	21.8	19.6	22.1	23.7	23.3	22.2	21.7	16.2	17.5
	75	45.0	47.8	58.2	58.8	47.8	50.7	43.2	46.6	32.0	35.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	71.0	78.7	61.5	82.3	69.1	74.6	76.1	82.7	80.4	78.1
	50	113.6	122.8	114.5	128.2	108.1	117.9	116.1	126.0	119.0	126.9
	75	250.0	285.6	280.0	300.0	222.5	255.5	243.0	314.1	271.7	276.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	76.2	84.1	66.6	78.9	67.3	77.5	87.0	87.8	91.7	94.1
	50	127.1	140.3	135.2	150.8	118.2	134.4	127.5	141.2	138.3	138.9
	75	211.3	246.8	259.2	323.2	203.2	246.2	208.0	234.9	202.3	208.6
		Percentage of cost of materials									
Trade payables	25	7.5	7.6	8.3	8.0	8.7	8.8	7.2	6.9	6.3	6.3
	50	13.3	13.2	21.7	23.3	16.2	15.8	11.5	11.4	9.8	9.9
	75	26.5	26.6	62.0	69.0	39.5	36.8	18.6	17.8	14.2	13.5

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	99.9	100.0	100.0	100.0	100.0	100.0	99.8	100.0	99.9
Change in finished goods	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.1
Interest and similar income	0.2	0.3	0.1	0.2	0.1	0.2	0.1	0.2	0.2	0.4
Other income	2.7	12.3	3.1	20.1	2.8	18.7	2.9	15.2	2.6	7.2
of which: Income from long-term equity investments	0.2	0.2	0.0	0.0	0.1	0.1	0.1	0.2	0.3	0.3
Total income	102.9	112.6	103.2	120.2	103.0	118.9	102.9	115.4	102.8	107.6
Expenses										
Cost of materials	29.2	31.2	24.2	25.0	23.3	24.8	28.8	32.0	31.9	33.5
Personnel expenses	32.5	43.0	35.9	40.9	32.8	41.8	34.9	45.2	30.6	42.1
Depreciation	3.1	5.8	3.6	5.2	3.4	5.5	3.3	5.6	2.9	6.1
of which: Depreciation of tangible fixed assets	2.9	5.0	3.5	5.1	3.3	5.5	3.2	5.3	2.6	4.6
Interest and similar expenses	0.5	1.0	0.8	1.1	0.7	1.1	0.7	1.3	0.3	0.7
Operating taxes	0.1	0.3	0.2	0.2	0.2	0.3	0.2	0.3	0.1	0.2
Other expenses	33.6	42.6	32.3	40.2	37.7	47.7	32.7	40.3	33.0	42.7
Total expenses before taxes on income	99.2	123.8	97.0	112.6	98.0	121.3	100.6	124.6	98.8	125.3
Annual result before taxes on income	3.7	- 11.2	6.2	7.7	4.9	- 2.4	2.3	- 9.2	4.0	- 17.7
Taxes on income	0.9	0.2	1.5	1.9	1.2	1.0	0.9	0.5	0.7	- 0.5
Annual result	2.9	- 11.4	4.7	5.8	3.8	- 3.4	1.5	- 9.7	3.3	- 17.2
Profit and loss transfers (parent company)	0.1	- 0.2	0.0	0.0	0.1	0.1	0.1	- 0.3	0.1	- 0.3
Profit and loss transfers (subsidiary)	1.4	- 5.7	- 0.1	- 0.4	0.9	- 2.5	0.8	- 5.1	2.0	- 7.9
Profit for the year	1.6	- 5.9	4.8	6.2	2.9	- 0.9	0.8	- 4.9	1.3	- 9.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.0	1.7	0.4	0.3	1.1	0.9	3.1	2.6	1.6	1.4
Tangible fixed assets	40.0	37.3	54.3	46.9	48.5	44.2	46.1	42.9	28.9	27.3
of which: Land and buildings	22.5	21.3	31.9	27.3	28.6	26.8	29.8	28.2	11.7	11.3
Inventories	2.8	2.5	3.2	2.3	3.1	2.9	2.4	2.3	3.0	2.4
of which: Finished goods and merchandise	1.4	1.1	2.4	1.8	1.4	1.1	1.1	0.9	1.7	1.2
Cash	12.4	10.6	15.1	15.9	13.9	11.2	14.9	10.5	8.9	9.7
Receivables	33.2	38.9	23.7	31.8	27.9	36.1	24.2	32.9	45.2	46.8
Short-term	28.3	33.9	23.2	31.4	25.6	34.6	22.6	31.3	35.6	36.3
of which:										
Trade receivables	9.0	5.2	5.6	3.7	5.7	2.4	5.8	3.1	13.9	8.7
Receivables from affiliated companies	14.3	17.9	8.5	8.6	13.9	17.6	13.0	17.7	16.4	19.5
Long-term	4.8	5.0	0.5	0.3	2.3	1.5	1.6	1.6	9.6	10.4
of which: Loans to affiliated companies	4.4	4.4	0.3	0.2	1.2	0.2	1.1	1.2	9.4	9.9
Securities	0.5	0.5	0.0	0.0	0.5	0.4	1.0	0.9	0.1	0.1
Other long-term equity investments	8.0	7.6	2.5	2.0	4.1	3.5	7.0	6.6	11.3	11.2
of which: Goodwill	1.8	1.6	2.1	1.6	2.4	1.9	1.1	1.0	2.2	2.1
Capital										
Equity	31.5	23.5	26.5	27.0	27.1	23.9	31.0	25.0	34.5	21.4
Liabilities	54.7	64.0	66.6	66.4	62.9	67.3	58.5	65.4	46.0	60.8
Short-term	36.5	40.3	36.0	33.0	37.3	40.4	34.8	37.9	37.9	43.6
of which:										
Liabilities to banks	3.7	4.9	7.3	7.3	6.2	7.2	4.5	4.5	1.3	3.9
Trade payables	10.5	9.3	9.1	8.3	7.9	7.0	7.0	8.2	15.2	11.6
Liabilities to affiliated companies	13.9	18.9	7.7	8.0	14.4	17.3	15.1	18.1	13.3	21.8
Long-term	18.2	23.7	30.7	33.4	25.6	26.9	23.7	27.5	8.2	17.2
of which:										
Liabilities to banks	11.3	14.9	22.3	26.8	19.6	21.1	14.0	17.1	3.7	8.3
Liabilities to affiliated companies	5.3	7.4	4.5	2.8	4.7	4.4	7.7	8.9	3.4	7.9
Provisions	12.7	11.5	6.4	6.1	8.9	8.1	9.6	8.6	18.2	16.5
of which: Provisions for pensions	1.2	1.3	0.4	0.3	0.7	0.6	1.0	1.0	1.8	2.0
Other ratios	Percentage of sales									
Annual result before taxes on income	3.7	- 11.2	6.2	7.7	4.9	- 2.4	2.3	- 9.2	4.0	- 17.7
Annual result and depreciation	6.0	- 5.6	8.3	11.0	7.2	2.1	4.8	- 4.2	6.1	- 11.1
Trade receivables	4.4	4.3	2.7	3.0	3.1	2.2	3.5	3.1	5.6	6.0
	Percentage of the balance sheet total									
Sales	204.9	119.8	204.0	124.3	186.6	107.9	166.3	100.4	250.1	143.4
Annual result and interest paid	6.9	- 12.5	11.2	8.5	8.4	- 2.5	3.6	- 8.5	8.9	- 23.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	21.8	- 10.2	28.8	24.0	22.7	3.5	14.7	- 6.5	27.1	- 23.1
	Percentage of fixed assets									
Long-term equity and liabilities	91.9	93.3	99.8	122.3	94.6	101.6	94.9	98.3	86.4	80.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	111.6	110.5	106.6	143.3	106.2	113.6	108.1	110.9	117.6	105.6
Cash resources, short-term receivables and inventories	119.2	116.6	115.4	150.2	114.5	120.8	114.9	117.1	125.5	111.0
	Percentage of cost of materials									
Trade payables	17.5	25.0	18.5	26.8	18.2	26.1	14.6	25.6	19.0	24.1
Memo item:										
Balance sheet total in € billion	5.85	6.13	0.26	0.31	1.04	1.10	2.23	2.32	2.33	2.40
Sales in € billion	12.00	7.35	0.54	0.38	1.93	1.19	3.70	2.33	5.82	3.44
Number of enterprises	1 030	1 030	508	508	344	344	150	150	28	28

I. Enterprises by economic sector

cont'd: 10. Accommodation and food 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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	15.4	15.6	17.4	16.1	14.1	13.7	17.7	15.8	21.6	25.8
	50	25.5	25.3	25.8	25.3	23.7	23.5	27.5	27.1	31.5	33.1
	75	31.6	32.2	31.8	31.8	29.5	29.2	36.5	37.3	41.6	38.6
Personnel expenses	25	26.7	32.0	27.5	29.6	26.6	33.5	25.6	35.1	24.0	33.0
	50	34.5	39.9	34.9	38.8	34.3	40.0	33.9	42.9	32.1	42.2
	75	41.9	51.8	43.0	51.6	40.4	51.4	42.8	53.5	39.0	49.0
Depreciation	25	1.1	1.8	1.4	2.0	1.0	1.7	0.6	1.3	0.9	1.7
	50	2.6	3.9	2.7	3.8	2.5	4.2	2.2	3.7	2.3	3.0
	75	4.9	7.8	4.8	7.6	4.9	7.9	5.0	8.4	3.5	6.9
Annual result	25	0.0	- 5.4	- 0.2	- 0.6	0.3	- 10.4	- 0.6	- 21.8	- 0.7	- 24.3
	50	3.0	3.6	3.8	7.0	2.9	2.5	1.2	- 0.5	0.9	- 4.3
	75	8.2	11.8	9.7	15.7	7.8	8.6	5.1	3.6	4.5	0.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	11.3	9.4	14.7	11.0	8.5	7.1	7.1	7.7	10.0	10.7
	50	31.4	24.7	34.8	26.8	27.1	23.4	30.4	22.1	18.7	22.8
	75	59.6	50.5	63.6	51.2	56.4	48.2	57.0	53.0	37.0	42.3
Inventories	25	1.0	0.6	0.8	0.5	1.1	0.7	1.1	0.7	1.5	1.4
	50	2.7	2.0	2.8	2.1	2.5	1.8	2.6	2.1	3.8	3.7
	75	6.0	4.4	6.7	4.5	5.4	3.8	5.0	4.6	6.4	6.3
Equity	25	1.3	1.7	- 8.4	0.0	3.3	3.0	1.6	0.6	6.5	1.4
	50	21.3	20.3	20.4	22.7	24.8	21.7	16.5	16.9	20.2	13.8
	75	47.4	47.2	47.8	49.2	50.9	48.2	36.2	36.5	32.1	26.1
Short-term liabilities	25	22.5	17.4	21.5	15.4	23.0	18.7	22.2	23.0	25.5	30.7
	50	40.3	35.5	44.2	33.6	35.5	34.5	44.1	41.0	47.2	43.3
	75	70.6	69.0	78.4	69.2	59.9	65.2	69.2	73.7	62.9	77.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.6	9.0	5.3	13.8	0.0	4.3	0.0	0.0	0.0	0.0
	75	32.5	42.9	38.1	48.9	31.3	39.9	24.4	27.7	4.2	21.6
		Percentage of sales									
Annual result before taxes on income	25	0.1	- 5.7	0.1	- 0.3	0.5	- 10.5	- 0.4	- 24.7	- 0.4	- 28.3
	50	3.8	4.3	4.6	8.7	3.6	3.2	2.0	- 0.3	1.5	- 4.3
	75	10.5	14.0	12.2	18.8	10.2	10.6	6.5	3.8	6.0	0.7
Annual result and depreciation	25	2.3	- 0.7	2.6	4.0	3.0	- 6.0	1.4	- 17.8	1.3	- 20.4
	50	6.9	9.2	8.0	13.4	6.9	7.7	4.8	1.4	3.2	- 2.0
	75	14.3	19.7	16.2	23.4	13.9	16.1	9.8	11.0	9.6	2.5
Trade receivables	25	0.2	0.0	0.0	0.0	0.6	0.2	0.8	0.3	1.3	0.5
	50	1.3	0.6	0.5	0.3	2.2	0.8	2.7	1.1	4.2	3.1
	75	3.7	2.2	2.5	1.5	3.9	2.3	5.0	2.9	9.1	8.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.0	- 6.2	1.3	0.7	1.5	- 11.6	- 0.1	- 19.3	- 1.4	- 28.9
	50	9.3	5.9	12.7	13.6	9.0	3.9	4.9	- 0.4	4.0	- 12.8
	75	22.3	21.8	28.1	30.3	19.8	16.3	12.0	6.2	11.8	3.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.5	- 13.3	- 0.9	- 0.8	5.3	- 23.9	5.8	- 20.3	6.2	- 30.0
	50	22.7	15.2	25.1	27.0	23.6	12.4	20.2	5.5	16.3	- 15.9
	75	62.6	54.6	76.8	70.3	65.2	44.7	39.3	22.6	28.0	10.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	45.5	61.1	29.8	67.7	60.5	70.8	42.4	34.3	51.7	18.4
	50	101.7	125.4	101.9	142.0	109.6	129.6	95.7	102.0	80.6	81.9
	75	213.0	292.6	200.8	312.5	269.9	321.2	197.8	185.6	103.4	119.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	55.6	76.1	46.2	78.5	61.0	76.7	71.1	72.2	77.9	71.7
	50	110.6	147.2	106.8	161.9	123.6	144.9	112.7	123.4	103.9	102.7
	75	219.8	309.5	221.7	349.5	232.6	326.5	199.5	228.9	145.5	189.3
		Percentage of cost of materials									
Trade payables	25	7.4	6.1	6.1	4.3	9.2	8.0	8.3	8.0	12.9	9.0
	50	12.9	13.0	10.8	11.5	15.2	15.0	12.7	14.2	16.9	15.1
	75	26.1	33.1	24.4	29.6	30.0	34.5	25.6	41.4	25.2	40.2

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.5	98.2	98.6	98.7	98.6	99.3	99.4	99.8	99.6
Change in finished goods	0.3	0.5	1.8	1.4	1.3	1.4	0.7	0.6	0.2	0.4
Interest and similar income	0.7	0.7	0.2	0.2	0.2	0.2	0.3	0.3	0.8	0.8
Other income	6.5	8.9	4.5	4.9	3.5	3.1	3.3	3.2	7.0	9.8
of which: Income from long-term equity investments	2.0	1.7	0.6	0.2	0.6	0.4	0.5	0.4	2.2	1.9
Total income	107.2	109.6	104.7	105.1	103.6	103.3	103.6	103.5	107.8	110.6
Expenses										
Cost of materials	45.5	45.7	28.6	28.3	32.1	31.6	36.2	36.1	47.2	47.5
Personnel expenses	23.7	24.4	44.8	44.9	42.5	42.3	37.0	37.6	21.3	22.0
Depreciation	8.8	8.6	3.8	3.8	3.5	3.6	4.3	4.3	9.6	9.3
of which: Depreciation of tangible fixed assets	8.4	8.2	3.5	3.7	3.3	3.4	3.8	3.9	9.2	9.0
Interest and similar expenses	2.4	2.5	0.7	0.8	0.6	0.6	0.8	0.8	2.7	2.8
Operating taxes	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Other expenses	20.7	20.7	21.8	21.2	18.7	17.5	19.9	18.9	20.9	21.0
Total expenses before taxes on income	101.3	102.0	99.7	99.1	97.6	95.6	98.2	97.8	101.8	102.8
Annual result before taxes on income	6.0	7.6	4.9	6.0	6.0	7.7	5.3	5.7	6.0	7.8
Taxes on income	1.4	1.5	1.9	2.0	1.7	2.0	1.7	1.6	1.4	1.4
Annual result	4.5	6.1	3.0	4.0	4.3	5.7	3.6	4.1	4.7	6.4
Profit and loss transfers (parent company)	0.7	0.5	0.0	0.3	0.2	0.0	0.5	0.5	0.8	0.5
Profit and loss transfers (subsidiary)	2.5	1.1	- 0.2	0.1	1.3	1.1	2.0	2.4	2.6	1.0
Profit for the year	2.8	5.5	3.3	4.2	3.3	4.6	2.1	2.2	2.9	6.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	5.6	6.5	3.9	3.5	3.7	3.2	4.3	4.2	5.7	6.6
Tangible fixed assets	13.1	13.2	18.0	18.6	17.5	17.8	14.0	13.8	13.0	13.2
of which: Land and buildings	3.0	3.1	4.1	4.2	4.4	4.5	3.2	3.0	3.0	3.1
Inventories	1.4	1.5	7.7	6.6	7.2	6.7	5.4	5.5	1.2	1.3
of which: Finished goods and merchandise	0.5	0.6	2.3	2.0	2.5	2.2	1.7	1.5	0.5	0.5
Cash	3.1	4.0	24.9	27.6	21.4	23.6	14.5	17.0	2.4	3.2
Receivables	29.8	27.5	39.0	36.4	41.8	40.4	44.1	42.4	29.0	26.7
Short-term	17.5	17.9	38.0	35.2	40.0	38.7	41.5	39.7	16.2	16.7
of which:										
Trade receivables	4.3	4.2	18.4	16.4	20.8	18.7	16.1	14.9	3.6	3.6
Receivables from affiliated companies	11.6	12.4	12.7	12.1	14.5	14.9	22.0	21.4	11.1	11.9
Long-term	12.3	9.6	1.0	1.2	1.8	1.7	2.6	2.6	12.9	10.0
of which: Loans to affiliated companies	10.1	7.1	0.2	0.4	1.1	0.8	2.1	2.0	10.5	7.4
Securities	0.9	0.9	1.0	1.3	1.4	1.2	2.0	2.2	0.9	0.9
Other long-term equity investments	44.5	44.9	3.9	4.8	5.2	5.2	13.7	12.9	46.3	46.8
of which: Goodwill	0.9	0.8	0.8	0.5	1.0	0.8	2.6	2.4	0.8	0.7
Capital										
Equity	34.8	34.7	36.0	37.4	34.1	36.4	34.1	34.6	34.9	34.6
Liabilities	54.1	53.6	50.9	50.1	48.8	45.4	44.4	43.2	54.6	54.2
Short-term	27.3	24.7	36.7	35.5	37.6	34.6	34.4	33.1	26.9	24.2
of which:										
Liabilities to banks	1.5	1.2	4.1	4.0	4.2	4.2	3.8	3.5	1.4	1.1
Trade payables	3.6	3.5	9.0	8.2	9.1	7.8	6.6	6.1	3.4	3.3
Liabilities to affiliated companies	18.1	16.3	10.5	11.4	13.4	11.6	16.8	16.3	18.2	16.4
Long-term	26.8	28.9	14.1	14.6	11.2	10.8	10.0	10.0	27.7	30.0
of which:										
Liabilities to banks	3.0	2.5	6.6	8.9	5.8	6.2	3.9	3.6	3.0	2.4
Liabilities to affiliated companies	18.6	20.1	4.9	4.0	3.5	3.1	5.2	5.4	19.3	20.9
Provisions	9.5	10.1	10.2	10.2	12.1	12.9	16.1	16.9	9.2	9.7
of which: Provisions for pensions	4.0	4.2	1.8	1.7	2.0	2.0	4.7	4.7	4.0	4.2
Other ratios	Percentage of sales									
Annual result before taxes on income	6.0	7.6	5.0	6.1	6.1	7.8	5.4	5.7	6.1	7.9
Annual result and depreciation	13.4	14.7	6.9	7.9	8.0	9.4	8.0	8.4	14.3	15.8
Trade receivables	9.0	8.8	11.9	11.5	13.1	12.1	12.9	12.2	8.3	8.2
	Percentage of the balance sheet total									
Sales	48.4	48.4	154.8	142.3	159.0	154.5	124.9	121.9	43.9	43.9
Annual result and interest paid	3.4	4.2	5.9	6.9	7.9	9.9	5.6	5.9	3.3	4.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.4	11.6	27.5	32.2	28.5	36.2	19.5	21.2	10.0	11.1
	Percentage of fixed assets									
Long-term equity and liabilities	86.1	90.4	193.1	189.1	162.1	171.4	135.6	140.3	84.8	89.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	75.8	89.4	173.7	180.0	164.4	181.5	164.4	172.8	69.5	82.6
Cash resources, short-term receivables and inventories	81.0	95.5	194.7	198.4	183.6	201.0	180.1	189.3	73.9	87.9
	Percentage of cost of materials									
Trade payables	16.3	15.7	20.0	20.0	17.6	15.7	14.4	13.8	16.5	15.8
Memo item:										
Balance sheet total in € billion	314.38	321.22	0.43	0.50	2.24	2.42	13.70	14.67	298.01	303.63
Sales in € billion	152.09	155.62	0.66	0.72	3.56	3.74	17.11	17.89	130.76	133.28
Number of enterprises	2 709	2 709	890	890	713	713	756	756	350	350

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	9.7	9.6	2.7	3.0	11.2	10.6	14.8	14.9	23.9	23.5
	50	29.3	28.8	21.5	21.5	28.2	26.6	32.2	31.7	42.8	42.9
	75	50.0	49.7	43.0	42.5	48.9	49.0	53.4	52.5	61.4	62.1
Personnel expenses	25	22.2	22.7	24.2	25.3	26.4	26.4	22.0	22.7	14.1	14.1
	50	39.3	39.8	43.2	43.3	43.1	43.8	36.6	37.5	28.5	28.8
	75	57.4	57.9	63.3	63.1	59.5	59.8	54.1	54.3	44.7	45.3
Depreciation	25	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.8	0.7
	50	1.8	1.7	1.9	1.7	1.5	1.4	1.8	1.9	2.2	2.3
	75	4.0	4.3	3.7	3.8	3.3	3.1	4.6	5.3	5.7	5.8
Annual result	25	0.5	0.9	0.0	1.0	0.8	1.4	0.7	0.6	0.5	0.7
	50	3.8	4.7	4.1	6.0	3.9	5.0	3.9	4.4	3.0	3.6
	75	9.6	11.1	11.9	13.6	8.6	10.4	8.8	9.9	6.9	8.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.4	1.3	1.1	1.1	1.7	1.6	1.4	1.2	1.8	1.6
	50	4.9	4.6	5.2	5.0	4.9	4.8	4.3	4.0	5.6	5.0
	75	14.2	13.5	16.0	14.4	13.5	12.1	12.8	12.3	16.4	14.8
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	0.3	0.0	0.0	0.9	0.8	0.7	0.5	0.9	0.6
	75	7.2	5.8	6.0	4.4	8.9	7.0	5.8	5.8	7.3	6.0
Equity	25	11.1	13.2	6.4	11.0	13.5	16.2	13.1	13.2	9.3	11.5
	50	33.9	35.2	36.5	39.7	34.6	38.3	34.3	32.5	28.1	27.4
	75	57.1	57.7	65.9	66.8	55.6	59.0	53.5	53.2	45.9	46.2
Short-term liabilities	25	14.9	13.5	13.6	11.5	17.0	14.5	14.7	14.6	14.8	14.1
	50	32.2	28.7	31.2	27.5	35.1	28.6	31.4	29.3	30.1	30.4
	75	56.7	53.3	66.0	58.0	58.2	51.7	52.6	52.3	50.6	51.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	6.1	7.7	11.8	13.2	9.8	13.3	2.8	3.0	0.1	0.0
		Percentage of sales									
Annual result before taxes on income	25	0.8	1.3	0.1	1.4	1.2	1.9	1.1	0.9	0.7	1.1
	50	5.1	6.3	5.8	7.8	5.1	6.5	5.3	5.6	4.0	4.6
	75	12.3	13.9	15.4	17.5	11.5	13.8	11.6	12.6	8.8	10.4
Annual result and depreciation	25	3.0	3.9	1.9	3.6	3.1	3.9	3.6	4.1	3.3	3.9
	50	8.2	9.7	8.4	10.9	7.9	9.3	8.6	9.4	7.7	8.6
	75	16.6	18.4	19.4	21.4	15.4	18.2	15.8	16.7	14.8	15.7
Trade receivables	25	4.2	3.9	3.6	3.7	5.6	4.7	4.7	4.0	3.3	3.2
	50	9.7	9.0	8.6	8.2	10.3	9.7	11.0	10.0	9.5	8.1
	75	16.4	15.4	14.6	14.8	16.9	15.5	17.0	15.8	16.2	15.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	2.5	0.7	2.5	2.7	3.7	2.4	1.9	1.8	2.0
	50	8.4	9.8	9.8	12.8	9.6	10.8	8.1	7.8	6.1	6.1
	75	19.5	21.8	24.9	29.4	20.9	23.3	15.8	17.2	13.1	14.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 6.5	- 7.4	- 43.9	- 52.7	- 14.3	- 11.7	5.8	3.4	8.0	7.8
	50	18.8	20.2	9.0	12.1	18.9	23.2	24.6	23.6	22.0	21.3
	75	60.0	67.9	61.0	69.9	65.8	91.2	60.8	62.8	43.4	49.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	95.8	99.1	96.8	110.3	99.8	104.8	98.8	99.7	84.2	90.1
	50	237.3	252.9	297.4	335.3	304.4	320.8	207.5	213.9	147.3	163.1
	75	789.3	887.5	1 019.7	1 128.6	945.6	1 044.4	629.9	681.3	430.5	513.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	104.1	114.9	95.1	116.6	104.6	118.1	110.1	114.8	106.4	104.9
	50	196.8	225.1	201.8	249.4	201.2	237.4	193.8	206.0	177.9	182.2
	75	450.8	509.7	547.0	650.7	446.4	505.7	418.4	435.7	376.7	401.1
		Percentage of cost of materials									
Trade payables	25	5.8	5.0	4.8	4.4	7.4	6.6	5.8	4.5	4.6	4.2
	50	12.1	11.2	12.2	11.9	13.6	12.7	12.2	10.4	9.5	8.7
	75	24.4	22.8	31.3	31.4	26.8	23.2	22.5	19.5	18.0	15.9

I. Enterprises by economic sector

11.a) Publishing activities

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	98.8	100.1	99.3	100.1	100.0	100.1	100.0	100.0
Change in finished goods	0.0	0.0	1.2	- 0.1	0.7	- 0.1	0.0	- 0.1	0.0	0.0
Interest and similar income	0.8	0.7	0.4	0.2	0.3	0.3	0.3	0.3	1.0	0.9
Other income	5.5	7.7	1.6	3.9	2.7	5.7	3.7	4.3	6.3	9.1
of which: Income from long-term equity investments	1.6	2.1	0.0	0.0	0.1	2.7	1.5	1.7	1.7	2.2
Total income	106.3	108.4	102.0	104.2	103.0	106.0	103.9	104.6	107.4	110.0
Expenses										
Cost of materials	40.6	39.1	35.9	34.1	35.1	33.6	36.6	36.1	42.4	40.5
Personnel expenses	26.6	25.2	32.3	33.5	35.4	37.3	26.1	26.5	26.3	24.0
Depreciation	3.6	3.3	2.0	2.2	3.5	3.4	3.7	3.3	3.6	3.4
of which: Depreciation of tangible fixed assets	2.6	2.5	1.8	2.2	2.6	2.8	2.8	2.7	2.5	2.3
Interest and similar expenses	1.4	1.4	0.8	1.0	0.5	0.6	0.8	0.6	1.7	1.7
Operating taxes	0.1	0.1	0.0	0.1	0.0	0.0	0.1	0.1	0.2	0.1
Other expenses	30.4	30.2	28.3	30.1	25.5	24.4	28.6	28.9	31.3	31.0
Total expenses before taxes on income	102.7	99.3	99.2	100.9	100.1	99.3	96.0	95.5	105.4	100.7
Annual result before taxes on income	3.5	9.1	2.7	3.3	2.8	6.7	8.0	9.1	2.0	9.3
Taxes on income	1.4	2.1	1.4	1.8	1.5	1.6	2.0	1.7	1.2	2.2
Annual result	2.1	7.1	1.3	1.5	1.3	5.2	6.0	7.4	0.7	7.1
Profit and loss transfers (parent company)	4.2	- 0.2	0.0	0.0	2.0	0.6	0.2	0.3	5.8	- 0.5
Profit and loss transfers (subsidiary)	1.1	1.5	0.2	0.2	0.4	0.5	2.7	2.6	0.5	1.1
Profit for the year	5.3	5.3	1.2	1.4	2.9	5.3	3.6	5.1	6.0	5.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.4	2.9	3.3	4.2	4.0	3.9	3.4	1.2	1.1
Tangible fixed assets	6.2	3.7	10.7	9.3	6.0	5.4	9.0	8.2	5.8	3.1
of which: Land and buildings	2.7	2.2	5.6	3.8	3.2	2.9	6.2	5.8	2.3	1.8
Inventories	3.1	2.7	19.6	17.9	12.2	11.2	8.3	7.5	2.2	1.8
of which: Finished goods and merchandise	1.7	1.5	16.2	15.3	10.4	9.5	6.4	5.9	0.9	0.8
Cash	5.7	6.8	16.9	23.3	26.2	23.6	18.5	19.3	3.7	4.9
Receivables	20.2	20.6	45.7	43.0	37.4	43.0	29.7	32.3	18.7	18.7
Short-term	14.5	14.9	45.7	43.0	36.6	40.2	28.9	31.4	12.2	12.3
of which:										
Trade receivables	4.4	4.0	15.9	14.4	16.7	16.0	14.3	14.5	3.0	2.4
Receivables from affiliated companies	8.4	9.8	23.5	22.8	16.5	20.3	11.5	13.9	7.8	9.1
Long-term	5.7	5.7	0.1	0.1	0.7	2.8	0.8	0.9	6.4	6.4
of which: Loans to affiliated companies	5.6	5.5	0.0	0.0	0.4	2.2	0.6	0.4	6.3	6.2
Securities	5.3	5.6	0.4	0.5	0.3	0.3	6.9	7.2	5.2	5.5
Other long-term equity investments	57.6	58.8	2.8	2.1	12.6	11.4	23.1	21.6	62.8	64.6
of which: Goodwill	1.0	0.9	0.7	0.6	6.5	5.5	7.5	6.9	0.1	0.1
Capital										
Equity	39.3	39.8	37.0	32.3	46.6	44.5	43.1	43.4	38.7	39.3
Liabilities	48.1	47.0	51.6	56.8	38.0	39.3	37.2	34.8	49.6	48.7
Short-term	32.0	33.3	40.4	43.2	30.2	33.7	30.7	30.7	32.1	33.6
of which:										
Liabilities to banks	1.9	0.7	6.3	5.2	4.2	4.8	2.3	2.2	1.9	0.4
Trade payables	2.2	1.9	7.6	6.2	9.0	8.4	5.3	5.4	1.7	1.3
Liabilities to affiliated companies	25.2	28.9	17.7	21.4	10.9	13.7	18.9	19.0	26.3	30.4
Long-term	16.1	13.7	11.1	13.6	7.8	5.6	6.5	4.1	17.5	15.1
of which:										
Liabilities to banks	15.7	13.2	5.8	8.9	2.2	2.7	5.1	3.4	17.3	14.7
Liabilities to affiliated companies	0.3	0.4	1.3	1.5	4.9	2.6	0.8	0.2	0.2	0.3
Provisions	11.2	11.6	6.9	7.0	11.9	12.8	16.7	18.8	10.5	10.6
of which: Provisions for pensions	6.0	6.2	1.6	1.6	1.5	1.5	8.0	8.2	5.8	6.0
Other ratios	Percentage of sales									
Annual result before taxes on income	3.5	9.1	2.8	3.3	2.8	6.7	8.0	9.1	2.0	9.3
Annual result and depreciation	5.7	10.4	3.3	3.7	4.8	8.5	9.7	10.7	4.4	10.4
Trade receivables	8.7	7.9	11.2	11.5	11.9	11.9	12.0	12.6	7.2	5.9
	Percentage of the balance sheet total									
Sales	51.1	50.5	142.9	125.3	140.4	134.4	118.7	115.3	41.0	40.5
Annual result and interest paid	1.8	4.3	3.1	3.2	2.6	7.7	8.1	9.3	1.0	3.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	5.3	9.8	10.4	10.4	25.1	35.9	30.1	33.0	3.1	7.6
	Percentage of fixed assets									
Long-term equity and liabilities	80.8	79.6	294.8	311.2	235.3	216.0	135.0	138.4	76.4	75.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	64.1	66.2	154.6	153.6	208.2	189.4	158.3	168.5	50.3	51.7
Cash resources, short-term receivables and inventories	73.7	74.1	203.2	195.1	248.5	222.6	185.2	193.0	57.3	57.1
	Percentage of cost of materials									
Trade payables	10.8	9.5	14.7	14.6	18.1	18.5	12.2	13.1	10.1	7.9
Memo item:										
Balance sheet total in € billion	12.93	12.77	0.02	0.03	0.19	0.19	1.41	1.44	11.31	11.11
Sales in € billion	6.61	6.45	0.03	0.03	0.26	0.25	1.68	1.66	4.63	4.50
Number of enterprises	196	196	46	46	50	50	61	61	39	39

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	21.9	19.5	20.0	11.5	21.0	18.0	24.2	21.8	25.9	24.2
	50	35.9	34.7	35.1	36.4	30.7	28.9	35.9	34.3	46.1	46.3
	75	51.1	50.7	51.0	51.9	52.3	51.6	45.3	43.3	62.2	59.3
Personnel expenses	25	17.5	18.0	16.8	19.6	19.4	20.2	19.4	17.7	12.3	13.3
	50	28.1	28.2	30.8	31.6	32.2	34.2	28.2	29.3	22.5	21.5
	75	39.9	41.6	42.4	50.1	51.1	52.1	34.4	35.8	36.1	36.7
Depreciation	25	0.7	0.6	0.4	0.5	0.7	0.5	0.6	0.7	1.3	0.9
	50	1.6	1.5	1.1	1.6	1.5	1.3	1.6	1.7	2.8	2.7
	75	3.7	3.9	2.6	3.1	2.9	2.1	4.0	3.8	5.1	5.2
Annual result	25	0.2	0.8	- 4.6	- 0.2	- 0.4	0.1	2.7	3.0	0.3	1.4
	50	4.1	4.9	2.4	2.9	4.4	3.4	5.5	7.8	2.2	4.4
	75	8.4	10.7	6.7	9.4	9.8	9.6	11.2	12.4	6.2	14.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.8	0.9	0.0	0.2	0.7	0.7	0.9	0.9	2.3	1.7
	50	3.4	3.0	2.1	3.6	2.2	2.0	2.7	2.9	5.1	4.8
	75	10.9	10.1	17.1	14.4	11.0	8.5	8.7	8.6	10.8	9.2
Inventories	25	0.1	0.0	0.0	0.0	0.0	0.0	0.3	0.1	0.2	0.1
	50	1.8	1.7	2.4	3.2	2.6	1.2	1.8	1.9	0.9	0.8
	75	13.6	11.2	18.3	11.7	18.1	15.1	16.5	18.3	8.6	6.8
Equity	25	12.9	13.8	6.3	0.9	15.2	16.3	17.5	20.4	18.7	19.8
	50	38.9	38.7	29.2	16.0	42.2	45.6	34.4	33.9	40.2	44.0
	75	61.7	60.0	66.9	71.6	66.5	60.9	56.9	59.6	57.2	56.3
Short-term liabilities	25	14.9	13.6	18.9	14.9	14.9	14.3	15.7	16.5	10.8	9.0
	50	32.0	30.3	32.5	39.1	31.1	33.2	33.7	28.8	30.0	27.1
	75	53.4	52.8	69.7	82.7	56.3	53.0	46.0	49.5	40.7	40.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	5.0	4.5	20.5	31.8	3.7	6.2	0.3	0.9	7.5	2.9
		Percentage of sales									
Annual result before taxes on income	25	0.4	1.2	- 4.8	- 0.2	0.0	0.3	3.2	4.0	0.4	1.4
	50	5.4	5.9	3.9	3.2	6.0	4.2	6.7	10.4	3.0	5.6
	75	11.2	14.2	8.1	13.0	11.2	12.5	14.1	15.1	8.2	17.6
Annual result and depreciation	25	2.2	3.1	- 4.4	- 0.2	1.1	1.7	5.3	5.1	2.1	3.9
	50	7.2	8.4	5.0	4.2	7.3	7.8	8.9	12.1	6.8	8.4
	75	14.5	16.9	11.4	15.5	12.9	14.1	16.7	17.9	11.8	18.5
Trade receivables	25	3.8	3.3	4.3	3.4	6.2	4.7	3.4	3.2	3.5	3.1
	50	7.7	7.4	9.1	8.5	10.7	9.3	7.6	7.5	5.4	4.3
	75	16.6	14.9	16.5	14.9	18.2	15.2	16.8	17.0	10.9	8.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.8	2.4	- 3.0	- 0.2	0.0	1.5	4.0	4.6	1.4	2.2
	50	8.0	7.7	4.8	4.6	9.8	7.9	10.7	8.9	4.3	7.5
	75	15.5	19.2	15.0	19.0	17.4	21.0	16.9	22.7	12.2	14.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 4.2	2.0	- 14.5	- 23.5	- 35.6	2.0	7.2	8.0	6.5	9.9
	50	16.6	18.8	9.6	13.3	4.4	11.5	25.0	23.8	22.7	21.0
	75	46.8	45.7	33.0	30.8	32.1	73.3	57.9	45.7	46.4	57.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.8	102.6	68.3	75.1	178.8	158.6	115.2	115.7	83.5	87.7
	50	221.2	227.4	297.0	314.2	455.3	372.1	193.9	206.6	125.6	126.3
	75	844.0	822.7	1 143.6	1 118.2	1 459.0	1 717.9	321.0	453.1	256.4	487.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	95.3	104.9	63.2	76.7	127.5	112.7	107.2	116.1	95.2	93.0
	50	176.4	200.6	183.8	154.4	235.8	216.9	190.6	208.4	162.2	218.1
	75	438.7	516.8	373.1	525.6	510.9	621.1	369.1	440.8	513.0	526.1
		Percentage of cost of materials									
Trade payables	25	4.9	4.2	5.5	4.0	6.7	6.0	4.7	4.3	3.8	3.1
	50	10.7	11.3	10.4	14.7	12.8	13.5	10.0	8.5	8.1	7.7
	75	21.9	22.2	27.4	24.7	24.0	22.9	18.6	19.5	21.9	16.8

I. Enterprises by economic sector

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

	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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	98.8	95.1	98.7	99.4	100.9	99.7	97.7	100.0	99.0
Change in finished goods	0.1	1.2	4.9	1.3	0.6	- 0.9	0.3	2.3	0.0	1.0
Interest and similar income	0.5	0.3	0.2	0.2	0.1	0.2	0.2	0.2	0.5	0.4
Other income	4.5	4.1	3.8	7.1	4.2	7.7	6.0	5.7	4.3	3.7
of which: Income from long-term equity investments	0.4	0.4	0.0	0.0	0.5	0.7	0.5	0.3	0.4	0.4
Total income	104.9	104.4	103.9	107.3	104.3	107.9	106.1	105.9	104.8	104.1
Expenses										
Cost of materials	62.1	61.4	35.7	32.4	46.3	44.3	52.6	48.7	64.0	63.8
Personnel expenses	15.6	15.1	30.0	31.9	26.7	27.9	22.5	23.0	14.3	13.6
Depreciation	2.2	3.4	8.3	7.6	3.0	3.4	5.3	6.2	1.7	2.9
of which: Depreciation of tangible fixed assets	2.1	3.1	6.1	6.7	3.0	3.3	4.7	5.2	1.7	2.8
Interest and similar expenses	1.1	0.9	0.5	0.5	0.8	1.1	0.9	0.9	1.1	0.9
Operating taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other expenses	16.6	16.8	24.6	28.7	19.8	19.9	16.6	14.8	16.5	16.9
Total expenses before taxes on income	97.7	97.6	99.2	101.2	96.7	96.6	98.0	93.5	97.6	98.1
Annual result before taxes on income	7.3	6.9	4.8	6.1	7.6	11.3	8.2	12.4	7.1	6.0
Taxes on income	0.6	0.8	1.5	1.5	1.6	2.0	1.2	1.6	0.5	0.7
Annual result	6.7	6.0	3.3	4.6	6.0	9.3	7.0	10.8	6.7	5.3
Profit and loss transfers (parent company)	4.3	2.4	0.0	0.0	0.0	0.0	0.0	0.2	5.0	2.8
Profit and loss transfers (subsidiary)	11.4	3.9	0.3	0.2	1.3	2.7	6.2	7.6	12.5	3.4
Profit for the year	- 0.5	4.5	3.0	4.4	4.7	6.6	0.8	3.3	- 0.8	4.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.6	2.6	7.7	7.6	3.2	3.3	6.5	6.6	2.2	2.1
Tangible fixed assets	7.7	9.1	16.9	16.1	13.6	11.3	14.0	12.5	7.0	8.6
of which: Land and buildings	3.5	3.9	7.7	7.0	6.1	4.9	2.7	2.4	3.6	4.0
Inventories	6.0	6.4	16.3	12.9	14.8	10.0	8.7	10.2	5.6	5.9
of which: Finished goods and merchandise	3.4	3.2	0.2	1.0	4.6	3.4	1.8	1.5	3.6	3.4
Cash	6.7	7.9	22.7	24.1	18.0	17.6	14.2	16.1	5.8	6.7
Receivables	54.8	50.0	26.2	28.0	42.8	42.9	46.9	44.5	55.9	50.9
Short-term	47.2	42.1	26.0	27.8	40.4	40.4	44.4	41.3	47.6	42.3
of which:										
Trade receivables	9.8	9.7	11.7	14.9	21.7	19.9	18.6	16.0	8.8	8.7
Receivables from affiliated companies	35.8	30.8	9.4	8.1	13.2	15.2	19.4	19.1	37.8	32.6
Long-term	7.7	7.9	0.2	0.1	2.5	2.5	2.4	3.1	8.3	8.6
of which: Loans to affiliated companies	0.2	0.3	0.0	0.0	0.6	1.0	1.5	2.0	0.0	0.0
Securities	9.8	10.5	0.5	0.8	0.1	0.2	2.6	3.6	10.6	11.6
Other long-term equity investments	12.0	13.1	7.6	8.0	7.0	14.4	6.6	6.3	12.6	13.9
of which: Goodwill	0.0	0.0	0.1	0.1	0.0	0.7	0.0	0.0	0.0	0.0
Capital										
Equity	13.7	14.6	34.5	40.4	26.1	28.7	18.1	22.0	13.0	13.4
Liabilities	51.1	45.8	57.8	51.8	60.0	56.0	58.6	52.8	50.2	44.8
Short-term	46.3	34.0	45.9	43.6	50.8	42.6	44.6	41.5	46.4	32.9
of which:										
Liabilities to banks	1.3	2.0	2.8	3.6	4.3	5.3	10.6	9.7	0.4	1.0
Trade payables	4.5	4.8	10.8	11.1	11.6	8.9	7.3	6.1	4.1	4.6
Liabilities to affiliated companies	37.3	23.5	8.5	6.1	18.1	14.6	15.2	13.6	39.8	24.9
Long-term	4.7	11.9	11.8	8.2	9.3	13.3	14.0	11.3	3.7	11.9
of which:										
Liabilities to banks	0.6	0.4	4.1	6.1	2.6	8.9	0.9	0.9	0.5	0.2
Liabilities to affiliated companies	1.6	8.8	6.1	1.4	1.7	3.1	12.7	9.7	0.5	8.9
Provisions	30.6	34.1	6.9	6.9	13.4	14.6	22.2	24.8	31.8	35.7
of which: Provisions for pensions	19.9	22.4	1.3	1.4	5.2	4.8	3.2	3.2	21.8	25.0
Other ratios	Percentage of sales									
Annual result before taxes on income	7.3	6.9	5.0	6.2	7.6	11.2	8.2	12.7	7.1	6.0
Annual result and depreciation	8.9	9.5	12.2	12.4	9.1	12.6	12.4	17.4	8.4	8.3
Trade receivables	11.8	10.9	10.0	13.3	15.1	17.5	16.2	15.2	11.1	10.1
	Percentage of the balance sheet total									
Sales	83.0	88.7	116.8	111.7	143.7	113.7	114.3	105.3	79.0	86.2
Annual result and interest paid	6.4	6.2	4.6	5.8	9.8	11.7	9.1	12.6	6.2	5.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.3	10.9	33.3	38.8	23.3	26.7	20.9	29.5	8.2	8.9
	Percentage of fixed assets									
Long-term equity and liabilities	96.2	113.3	147.3	155.2	155.0	148.6	109.7	113.8	94.5	112.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	116.3	147.3	107.1	120.2	115.2	136.5	131.4	138.1	115.0	149.1
Cash resources, short-term receivables and inventories	129.3	166.3	142.6	149.7	144.4	159.9	150.8	162.7	127.0	167.0
	Percentage of cost of materials									
Trade payables	8.7	8.8	24.7	30.2	17.4	17.7	12.2	11.6	8.0	8.3
Memo item:										
Balance sheet total in € billion	10.99	10.44	0.04	0.04	0.14	0.16	0.95	1.07	9.86	9.17
Sales in € billion	9.12	9.26	0.05	0.05	0.20	0.18	1.09	1.13	7.79	7.90
Number of enterprises	170	170	57	57	38	38	49	49	26	26

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	23.8	22.0	4.4	2.1	34.2	34.1	33.5	33.2	46.7	45.3
	50	46.3	43.7	29.4	27.9	52.3	49.2	50.9	47.0	60.2	58.1
	75	62.2	60.0	48.5	41.9	65.9	61.0	65.5	61.0	77.3	71.2
Personnel expenses	25	10.1	12.6	14.0	18.7	14.8	18.0	8.2	9.7	4.6	5.2
	50	21.1	24.4	28.3	30.9	23.8	26.5	20.5	19.6	9.6	10.6
	75	36.0	38.5	45.3	43.1	35.9	34.0	30.9	33.3	23.0	21.7
Depreciation	25	0.3	0.3	0.8	1.1	0.3	0.3	0.2	0.2	0.1	0.2
	50	1.8	2.1	3.3	2.9	1.0	1.3	1.4	2.0	0.5	0.5
	75	4.7	5.9	6.5	6.6	3.0	3.8	4.2	7.8	3.2	4.3
Annual result	25	0.1	0.7	- 0.4	0.9	1.0	0.9	0.1	- 0.2	0.1	- 1.7
	50	3.0	4.1	3.8	4.9	3.2	5.6	2.4	3.5	3.6	3.0
	75	10.8	13.5	14.0	15.9	9.0	13.0	6.2	11.6	12.6	13.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.6	0.6	1.9	1.5	0.6	0.4	0.6	0.5	0.3	0.2
	50	4.9	3.9	8.7	9.5	4.3	3.4	2.6	2.1	1.9	2.1
	75	17.9	17.1	28.2	25.4	13.0	10.5	15.1	18.6	9.7	10.4
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.9	0.5	0.2	0.2	5.2	1.1	0.9	0.8	0.6	0.1
	75	19.2	13.9	22.4	15.5	21.7	17.4	14.3	12.8	13.4	6.2
Equity	25	4.6	5.7	3.2	4.4	6.1	10.6	2.5	6.4	5.1	4.3
	50	17.9	22.7	19.8	31.0	19.7	25.4	17.0	22.8	8.5	9.9
	75	45.7	46.5	57.3	55.8	47.2	48.2	41.5	40.1	26.0	29.4
Short-term liabilities	25	25.0	21.5	26.3	24.7	33.3	23.6	26.1	27.5	9.1	7.4
	50	48.9	46.5	51.2	53.6	55.2	39.3	47.0	44.4	38.5	49.9
	75	76.7	68.4	86.1	76.1	73.3	73.1	68.7	67.1	68.1	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	0.0	0.0	0.2	1.1	0.0	2.8	0.0	0.0	0.0	0.0
	75	8.6	15.2	16.5	17.1	14.7	19.9	3.0	6.5	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	0.4	1.1	- 0.1	1.8	1.4	1.6	0.5	0.5	0.2	- 0.5
	50	4.4	5.7	5.9	5.4	4.4	7.1	3.6	4.3	4.8	5.5
	75	13.9	16.9	16.7	19.6	11.0	18.4	7.5	11.6	14.2	14.3
Annual result and depreciation	25	2.4	3.8	3.0	5.2	1.9	3.1	2.6	4.4	0.9	0.1
	50	6.9	9.0	12.7	13.6	5.8	8.3	6.7	10.7	6.2	6.7
	75	21.1	22.0	22.2	27.5	16.6	20.8	22.5	21.5	15.7	15.9
Trade receivables	25	2.9	2.8	2.7	1.3	4.4	3.9	5.5	3.9	1.0	1.4
	50	8.3	8.1	6.4	7.6	10.4	8.6	8.0	8.1	9.0	7.8
	75	16.9	18.0	13.3	14.1	23.5	20.9	17.7	17.5	16.2	13.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.7	2.3	0.3	3.0	2.5	2.5	0.8	1.9	0.7	- 0.3
	50	7.2	7.8	7.8	8.1	7.4	8.7	6.6	7.9	7.0	3.5
	75	15.7	20.6	26.2	27.0	15.1	20.1	14.1	17.1	16.7	17.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	1.1	- 0.1	- 25.7	- 13.4	3.3	- 5.3	10.7	4.4	1.6	- 0.1
	50	13.9	14.3	6.6	12.6	18.2	9.9	19.8	26.0	11.1	11.1
	75	48.1	49.9	49.9	49.9	59.0	58.2	51.8	52.1	33.7	30.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	64.7	66.8	42.5	61.3	73.8	79.1	86.6	63.7	96.1	78.5
	50	161.5	154.6	130.4	153.9	183.6	273.3	132.6	134.4	196.9	202.8
	75	514.1	757.9	312.0	533.3	756.5	1 163.0	566.8	956.5	481.4	535.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	69.2	76.6	47.2	69.5	60.5	69.9	78.0	81.2	78.7	98.1
	50	127.1	144.1	131.5	139.9	115.8	153.7	123.4	133.2	157.3	148.2
	75	240.9	314.8	213.2	290.4	217.3	353.4	236.0	262.6	598.3	614.5
		Percentage of cost of materials									
Trade payables	25	4.7	4.0	8.1	3.1	7.1	7.3	4.2	3.6	3.0	3.0
	50	10.8	10.0	17.0	12.4	11.7	13.8	9.8	8.7	5.9	6.8
	75	28.2	18.2	41.2	23.6	22.9	26.9	21.9	15.1	9.8	12.7

I. Enterprises by economic sector

11.c) Telecommunications

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.7	98.3	97.2	99.2	98.5	98.7	99.3	99.7	99.7
Change in finished goods	0.3	0.3	1.7	2.8	0.8	1.5	1.3	0.7	0.3	0.3
Interest and similar income	1.2	1.3	0.1	0.1	0.2	0.2	0.3	0.2	1.3	1.4
Other income	8.2	14.6	2.6	2.3	4.8	3.9	3.3	2.8	8.4	15.1
of which: Income from long-term equity investments	0.8	0.6	0.0	0.0	0.2	0.7	0.2	0.0	0.8	0.7
Total income	109.4	116.0	102.8	102.4	105.0	104.1	103.6	103.0	109.7	116.5
Expenses										
Cost of materials	42.5	42.7	38.4	38.5	43.1	44.0	45.2	45.1	42.4	42.6
Personnel expenses	14.7	15.8	27.0	26.8	27.7	27.8	28.1	27.3	14.2	15.3
Depreciation	16.4	15.6	9.2	8.8	6.8	7.0	7.2	6.9	16.8	16.0
of which: Depreciation of tangible fixed assets	16.3	15.6	8.4	8.6	6.8	6.9	7.0	6.8	16.6	15.9
Interest and similar expenses	4.9	5.3	1.2	1.0	1.2	1.4	1.4	1.2	5.0	5.5
Operating taxes	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Other expenses	26.8	28.0	27.5	26.2	19.2	15.7	17.1	16.8	27.2	28.5
Total expenses before taxes on income	105.3	107.5	103.3	101.4	97.9	95.9	99.1	97.4	105.6	107.9
Annual result before taxes on income	4.1	8.4	- 0.6	1.0	7.0	8.2	4.6	5.6	4.1	8.5
Taxes on income	1.2	0.9	0.7	2.1	0.1	2.1	1.5	2.1	1.1	0.9
Annual result	3.0	7.5	- 1.2	- 1.1	7.0	6.1	3.0	3.6	2.9	7.6
Profit and loss transfers (parent company)	- 0.1	0.3	0.0	0.0	0.0	0.0	0.1	0.0	- 0.1	0.3
Profit and loss transfers (subsidiary)	0.9	0.8	- 3.0	- 2.8	3.8	2.5	1.7	1.5	0.9	0.8
Profit for the year	1.9	7.0	1.8	1.7	3.2	3.6	1.4	2.1	1.9	7.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	7.0	8.4	1.0	1.0	2.4	1.9	2.1	2.3	7.0	8.5
Tangible fixed assets	15.9	16.1	56.0	61.2	49.0	56.5	43.9	44.6	15.6	15.7
of which: Land and buildings	3.1	3.1	9.1	10.8	1.0	1.0	2.5	2.5	3.1	3.2
Inventories	0.4	0.5	2.0	2.5	3.4	3.7	6.5	6.2	0.4	0.5
of which: Finished goods and merchandise	0.3	0.4	0.4	0.6	0.6	0.7	1.6	0.6	0.3	0.4
Cash	1.0	1.5	13.7	11.4	10.4	10.9	10.0	12.0	0.9	1.4
Receivables	28.5	25.1	26.6	23.4	30.4	22.7	31.2	29.7	28.5	25.0
Short-term	9.7	10.7	26.3	22.1	30.0	22.3	30.0	26.4	9.5	10.6
of which:										
Trade receivables	2.5	2.6	5.7	4.4	10.5	8.7	9.8	8.9	2.4	2.5
Receivables from affiliated companies	6.2	7.3	18.0	15.0	16.6	7.2	18.5	15.2	6.1	7.2
Long-term	18.8	14.3	0.4	1.3	0.4	0.4	1.2	3.3	19.0	14.5
of which: Loans to affiliated companies	15.7	10.9	0.3	0.3	0.0	0.0	1.0	2.8	15.9	10.9
Securities	0.0	0.0	0.0	0.0	0.3	0.5	0.1	0.1	0.0	0.0
Other long-term equity investments	46.4	47.6	0.1	0.1	1.8	1.4	4.2	3.2	46.8	48.1
of which: Goodwill	0.6	0.5	0.0	0.0	0.2	0.1	0.1	0.7	0.6	0.5
Capital										
Equity	38.7	38.6	46.9	53.1	31.8	41.4	34.4	34.4	38.7	38.6
Liabilities	55.6	55.6	45.1	43.4	60.1	48.7	50.8	50.6	55.6	55.7
Short-term	20.5	17.8	29.4	29.9	41.5	32.6	36.0	37.5	20.3	17.6
of which:										
Liabilities to banks	1.3	1.0	1.5	1.4	3.3	2.1	8.3	10.1	1.2	0.9
Trade payables	3.2	3.2	4.4	6.3	6.3	5.2	5.1	4.4	3.1	3.2
Liabilities to affiliated companies	12.7	10.8	20.7	20.0	19.7	15.9	16.4	16.3	12.6	10.7
Long-term	35.1	37.8	15.7	13.5	18.5	16.0	14.7	13.2	35.3	38.1
of which:										
Liabilities to banks	2.2	1.7	10.0	8.7	8.1	6.8	7.8	7.1	2.1	1.7
Liabilities to affiliated companies	28.9	30.8	5.4	4.8	10.0	9.1	6.2	5.4	29.1	31.0
Provisions	5.2	5.2	4.8	3.2	5.2	5.6	12.2	12.2	5.2	5.2
of which: Provisions for pensions	1.3	1.3	0.6	0.6	0.1	0.2	3.8	3.9	1.2	1.3
Other ratios	Percentage of sales									
Annual result before taxes on income	4.1	8.5	- 0.6	1.0	7.1	8.3	4.6	5.7	4.1	8.6
Annual result and depreciation	19.4	23.2	8.1	7.9	13.9	13.3	10.4	10.6	19.8	23.7
Trade receivables	8.8	9.3	9.4	7.8	12.2	10.3	9.7	8.8	8.8	9.3
	Percentage of the balance sheet total									
Sales	28.3	28.0	60.6	55.6	85.6	84.7	101.1	101.2	27.6	27.2
Annual result and interest paid	2.2	3.6	0.0	- 0.1	7.0	6.4	4.6	4.9	2.2	3.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.1	10.8	12.5	12.4	20.5	23.6	18.9	20.0	9.0	10.7
	Percentage of fixed assets									
Long-term equity and liabilities	85.2	89.9	110.1	105.7	94.4	95.6	103.0	96.3	85.1	89.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	52.2	69.0	135.9	111.9	98.2	103.1	111.3	102.8	51.1	68.2
Cash resources, short-term receivables and inventories	54.4	72.0	142.6	120.2	106.3	114.5	129.3	119.3	53.0	70.9
	Percentage of cost of materials									
Trade payables	26.1	26.5	18.4	28.5	17.1	13.8	11.0	9.6	26.6	27.2
Memo item:										
Balance sheet total in € billion	188.64	193.12	0.06	0.07	0.26	0.29	1.59	1.74	186.73	191.01
Sales in € billion	53.48	54.01	0.04	0.04	0.22	0.25	1.61	1.77	51.61	51.96
Number of enterprises	180	180	41	41	42	42	66	66	31	31

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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	28.9	27.3	16.4	16.9	24.0	25.9	32.8	33.1	34.6	34.6
	50	44.4	44.1	36.8	36.9	44.6	39.1	44.6	44.9	48.6	50.3
	75	61.0	58.3	56.1	53.8	63.2	58.2	59.0	58.3	65.6	68.9
Personnel expenses	25	7.3	7.3	0.0	0.0	13.6	16.4	13.5	12.4	4.7	5.1
	50	22.1	23.4	26.0	30.3	27.2	28.1	23.2	24.9	14.1	13.9
	75	35.6	36.4	42.9	46.3	44.9	41.6	35.5	35.3	23.0	23.1
Depreciation	25	1.1	1.1	1.1	0.9	0.8	0.8	0.6	1.3	5.8	4.9
	50	4.9	4.8	3.1	2.8	2.3	2.7	5.1	5.6	8.8	9.4
	75	11.7	10.6	11.5	7.5	8.4	7.9	10.2	9.9	21.4	19.7
Annual result	25	0.3	0.7	- 6.7	0.2	1.4	2.7	0.3	0.3	0.2	0.7
	50	4.0	4.8	4.2	5.2	4.8	6.0	4.5	4.6	2.8	2.5
	75	10.4	11.4	10.7	12.6	13.3	15.7	9.6	10.8	5.8	6.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.1	3.3	3.1	1.4	1.8	4.9	3.9	3.4	5.9	7.3
	50	16.4	20.3	12.6	12.5	12.2	13.5	18.3	26.4	26.8	26.0
	75	56.0	59.6	52.2	74.0	50.4	68.4	59.1	56.0	57.5	58.7
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.2	0.1	0.0	0.0	0.6	1.9	0.3	0.7	0.3	0.2
	75	4.0	3.9	1.3	1.5	7.9	8.0	5.6	6.0	2.2	2.2
Equity	25	11.1	15.4	4.6	15.3	9.3	17.4	13.3	12.4	18.7	19.9
	50	34.3	36.6	41.2	41.4	35.2	42.1	29.0	30.0	34.8	34.1
	75	54.5	57.6	74.8	75.0	57.0	65.4	51.2	49.6	50.1	50.6
Short-term liabilities	25	13.8	13.3	14.8	10.5	19.5	16.2	11.1	14.6	14.2	10.2
	50	32.4	28.4	32.0	26.7	35.6	28.0	33.8	30.5	26.0	23.6
	75	61.0	54.1	73.8	60.8	59.8	54.9	62.2	53.9	56.4	48.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	7.1	9.9	0.0	1.1	10.6	14.1	11.9	22.0	0.0	3.0
		Percentage of sales									
Annual result before taxes on income	25	0.6	1.1	- 6.7	0.2	1.4	4.2	1.1	0.9	0.3	0.7
	50	5.1	5.6	6.0	5.6	6.4	7.6	5.9	5.4	3.0	3.4
	75	13.0	14.8	14.6	17.3	18.4	19.8	12.7	14.9	7.2	7.2
Annual result and depreciation	25	3.9	5.2	- 6.7	3.0	4.8	6.7	3.8	4.6	7.6	6.7
	50	12.2	12.7	9.6	7.4	15.5	16.7	11.0	12.9	14.3	12.8
	75	23.4	25.1	28.9	21.3	22.7	26.8	22.6	21.9	22.9	21.8
Trade receivables	25	4.3	3.5	4.5	4.1	5.6	3.1	2.9	2.7	4.2	5.2
	50	9.2	8.7	8.6	8.4	9.2	8.5	10.1	8.6	9.2	9.7
	75	14.7	13.7	12.5	11.4	15.0	13.3	14.7	14.3	16.0	14.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.5	1.6	- 3.0	0.0	2.4	3.0	2.0	0.7	0.9	2.4
	50	6.4	6.6	6.3	9.7	9.0	11.2	8.0	6.2	4.1	3.2
	75	17.2	16.8	18.2	18.6	29.6	24.8	17.7	16.2	7.7	6.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.3	2.4	- 24.4	- 21.7	- 0.6	- 18.6	5.9	5.8	14.3	17.4
	50	20.6	21.6	2.6	8.2	15.7	19.3	28.1	29.9	26.6	25.8
	75	51.7	53.1	85.4	48.0	38.4	83.9	52.7	53.1	43.5	42.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	72.2	77.6	73.4	77.6	67.0	96.5	72.3	65.4	64.3	80.9
	50	111.3	122.0	131.4	160.9	172.3	177.0	104.7	106.5	98.5	98.6
	75	323.1	320.0	609.1	807.1	401.4	401.7	235.7	227.4	209.3	209.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	76.4	72.0	76.4	75.1	76.4	84.3	81.6	61.0	57.2	77.6
	50	139.1	140.6	145.8	127.9	140.9	146.0	145.0	145.7	109.1	120.0
	75	311.8	317.8	575.0	755.6	309.4	283.6	280.6	315.3	206.8	264.1
		Percentage of cost of materials									
Trade payables	25	5.2	4.1	4.2	4.3	6.1	5.1	3.6	3.1	8.1	7.2
	50	10.7	8.6	10.5	12.7	11.7	8.9	9.8	6.7	14.3	10.2
	75	20.3	20.5	19.6	33.8	21.3	24.4	16.9	14.5	22.4	21.0

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	99.5	98.4	98.5	98.6	98.4	99.3	99.5	99.8	99.5
Change in finished goods	0.4	0.5	1.6	1.5	1.4	1.6	0.7	0.5	0.2	0.5
Interest and similar income	0.4	0.3	0.2	0.1	0.1	0.2	0.3	0.3	0.4	0.3
Other income	5.7	5.9	4.9	5.0	3.4	2.6	3.0	2.9	6.4	6.6
of which: Income from long-term equity investments	2.9	2.4	0.7	0.2	0.7	0.2	0.4	0.3	3.5	3.0
Total income	106.1	106.2	105.0	105.2	103.5	102.8	103.3	103.2	106.8	107.0
Expenses										
Cost of materials	46.1	46.4	26.8	27.0	30.0	29.7	33.6	33.8	49.4	49.8
Personnel expenses	30.1	30.8	48.2	47.7	45.4	44.8	40.7	41.6	27.3	27.9
Depreciation	5.1	5.1	3.1	3.3	3.3	3.3	4.0	4.0	5.4	5.4
of which: Depreciation of tangible fixed assets	4.6	4.6	3.0	3.2	3.1	3.2	3.4	3.6	4.9	4.9
Interest and similar expenses	1.1	1.1	0.7	0.8	0.5	0.5	0.7	0.7	1.2	1.1
Operating taxes	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Other expenses	16.5	15.8	20.7	19.8	18.0	16.9	19.4	18.3	15.8	15.2
Total expenses before taxes on income	98.9	99.2	99.6	98.7	97.4	95.2	98.5	98.5	99.1	99.5
Annual result before taxes on income	7.2	7.0	5.5	6.5	6.1	7.5	4.8	4.7	7.7	7.4
Taxes on income	1.7	1.8	2.0	2.1	1.8	2.0	1.7	1.6	1.7	1.9
Annual result	5.5	5.2	3.4	4.4	4.3	5.5	3.1	3.1	6.0	5.6
Profit and loss transfers (parent company)	0.6	0.5	0.0	0.4	0.1	0.0	0.6	0.7	0.7	0.5
Profit and loss transfers (subsidiary)	2.6	1.0	- 0.1	0.3	1.2	0.9	1.6	2.1	2.9	0.8
Profit for the year	3.5	4.7	3.5	4.5	3.2	4.5	2.1	1.7	3.8	5.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	3.9	3.8	4.0	3.5	3.9	3.3	4.5	4.3	3.8	3.7
Tangible fixed assets	9.1	9.6	11.5	11.3	14.3	13.4	9.8	9.5	9.0	9.5
of which: Land and buildings	2.7	3.0	2.5	2.7	4.9	5.2	3.0	2.8	2.6	2.9
Inventories	2.5	2.7	6.7	5.8	6.6	6.5	4.5	4.6	2.2	2.4
of which: Finished goods and merchandise	0.5	0.5	1.9	1.5	1.7	1.6	1.1	1.1	0.4	0.4
Cash	6.3	7.8	28.0	31.5	22.9	26.3	14.7	17.6	5.1	6.3
Receivables	30.6	30.6	42.6	39.4	44.0	42.8	48.0	45.7	28.4	28.7
Short-term	29.0	29.1	41.3	38.0	41.9	41.1	44.9	43.0	27.0	27.3
of which:										
Trade receivables	7.1	6.8	22.0	19.0	22.8	20.5	17.2	15.8	5.7	5.4
Receivables from affiliated companies	19.4	20.1	11.3	11.3	14.1	15.5	24.3	23.7	19.0	19.8
Long-term	1.6	1.6	1.3	1.4	2.1	1.7	3.1	2.7	1.5	1.4
of which: Loans to affiliated companies	1.2	1.1	0.3	0.5	1.3	0.7	2.6	2.1	1.1	1.0
Securities	1.1	1.1	1.4	1.6	1.7	1.4	1.5	1.7	1.0	1.1
Other long-term equity investments	42.9	41.4	4.2	5.6	4.7	4.3	14.5	14.1	46.8	45.3
of which: Goodwill	1.5	1.2	1.0	0.7	0.6	0.4	2.6	2.3	1.4	1.1
Capital										
Equity	29.4	28.9	34.1	34.3	33.7	35.3	34.3	34.7	28.8	28.1
Liabilities	52.6	51.5	51.0	50.7	47.3	44.5	43.0	42.1	53.7	52.8
Short-term	37.4	35.5	36.8	35.0	36.7	34.3	33.6	31.9	37.8	35.9
of which:										
Liabilities to banks	1.9	1.7	4.7	4.5	4.4	4.4	2.6	2.0	1.8	1.7
Trade payables	4.6	4.1	9.8	8.4	9.3	8.0	6.9	6.5	4.2	3.7
Liabilities to affiliated companies	25.2	24.4	8.4	9.6	12.3	10.4	16.7	16.3	26.4	25.6
Long-term	15.2	16.1	14.2	15.7	10.6	10.2	9.3	10.1	15.9	16.9
of which:										
Liabilities to banks	3.3	2.8	6.4	9.3	6.1	6.2	3.3	3.2	3.3	2.6
Liabilities to affiliated companies	3.6	3.9	4.8	4.3	2.4	2.2	4.9	5.7	3.5	3.7
Provisions	15.0	16.4	11.9	12.2	13.1	14.0	16.1	16.6	14.9	16.5
of which: Provisions for pensions	7.0	7.5	2.1	2.0	2.1	2.0	4.5	4.5	7.4	8.0
Other ratios	Percentage of sales									
Annual result before taxes on income	7.2	7.0	5.5	6.6	6.2	7.6	4.9	4.7	7.7	7.5
Annual result and depreciation	10.6	10.3	6.6	7.8	7.8	8.9	7.1	7.1	11.4	11.0
Trade receivables	8.7	8.3	12.3	11.6	13.1	12.0	13.1	12.4	7.7	7.3
	Percentage of the balance sheet total									
Sales	81.4	81.9	179.1	163.9	173.8	171.8	130.7	128.1	74.1	74.6
Annual result and interest paid	5.4	5.1	7.5	8.7	8.5	10.5	5.0	4.9	5.4	5.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.4	13.3	31.3	37.5	31.0	40.0	18.3	19.1	12.8	12.5
	Percentage of fixed assets									
Long-term equity and liabilities	88.7	92.0	239.3	235.5	176.6	201.1	146.5	155.7	84.5	87.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	95.5	105.4	192.0	202.4	177.6	198.1	178.7	191.6	85.7	94.6
Cash resources, short-term receivables and inventories	102.3	112.9	210.2	218.9	195.5	216.9	192.0	205.9	91.7	101.2
	Percentage of cost of materials									
Trade payables	12.1	10.7	20.0	18.6	17.6	15.4	15.6	15.0	11.4	10.0
Memo item:										
Balance sheet total in € billion	101.81	104.89	0.30	0.36	1.65	1.78	9.75	10.41	90.10	92.34
Sales in € billion	82.88	85.90	0.54	0.60	2.88	3.05	12.74	13.33	66.72	68.91
Number of enterprises	2 163	2 163	746	746	583	583	580	580	254	254

I. Enterprises by economic sector

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

		cont'd: All legal forms									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Quartile value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	7.5	7.3	1.7	2.5	9.1	8.3	11.3	11.0	20.3	19.9
	50	25.8	25.2	17.8	18.6	25.7	23.6	26.7	27.8	38.2	38.1
	75	46.3	46.7	40.5	41.4	45.4	44.3	51.4	51.4	59.2	59.9
Personnel expenses	25	26.7	27.3	28.3	28.2	29.6	29.8	26.1	26.8	19.6	19.3
	50	43.7	43.9	47.5	45.6	47.2	47.5	42.0	42.6	34.8	35.2
	75	60.1	60.9	65.2	65.1	61.5	61.7	56.6	58.1	48.7	50.2
Depreciation	25	0.7	0.7	0.7	0.7	0.8	0.7	0.7	0.7	0.8	0.8
	50	1.7	1.6	1.8	1.6	1.5	1.4	1.8	1.8	2.1	2.1
	75	3.6	3.7	3.4	3.5	3.1	3.0	4.1	4.6	4.5	4.8
Annual result	25	0.6	0.9	0.2	1.2	0.8	1.5	0.7	0.6	0.5	0.7
	50	3.8	4.7	4.2	6.2	3.8	4.8	3.9	4.2	3.1	3.5
	75	9.5	10.9	12.2	13.8	8.0	10.0	8.7	9.0	7.0	8.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.5	1.4	1.1	1.2	1.9	1.8	1.4	1.3	1.8	1.8
	50	4.7	4.4	4.8	4.6	5.0	4.8	4.1	3.8	5.3	4.9
	75	13.0	12.2	13.8	13.5	12.8	11.1	11.2	10.9	13.1	12.4
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.3	0.2	0.0	0.0	0.7	0.6	0.6	0.4	1.0	0.7
	75	6.3	5.0	5.4	3.7	8.1	6.0	5.0	4.5	7.6	6.3
Equity	25	11.8	13.7	8.7	13.6	14.0	16.3	13.9	13.2	9.7	11.8
	50	34.5	36.1	37.7	41.4	34.6	38.4	35.7	33.4	27.6	25.8
	75	57.6	58.3	66.2	66.7	55.5	58.7	54.6	54.5	45.4	44.8
Short-term liabilities	25	14.7	13.2	13.1	11.3	15.7	14.3	14.8	14.0	16.1	15.4
	50	30.7	27.7	30.2	25.8	33.9	27.3	29.7	28.0	30.3	31.7
	75	55.6	52.1	63.9	55.0	57.2	50.4	51.4	51.8	50.9	51.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	5.8	7.6	11.7	12.2	10.2	12.5	2.2	2.0	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	0.9	1.3	0.3	1.5	1.2	2.0	0.9	0.8	1.0	1.2
	50	5.2	6.4	5.9	8.1	5.1	6.5	5.2	5.5	4.2	4.5
	75	12.5	13.8	15.9	17.6	11.4	13.2	11.2	11.5	9.2	10.4
Annual result and depreciation	25	3.1	3.9	2.1	3.9	3.3	4.1	3.5	3.8	3.7	3.9
	50	8.2	9.6	8.5	11.1	7.9	9.3	8.7	9.0	7.6	8.4
	75	16.1	17.9	19.4	21.2	14.8	17.0	15.1	15.6	13.9	15.2
Trade receivables	25	4.4	4.2	3.6	3.7	5.6	4.7	5.2	4.3	3.1	3.4
	50	10.0	9.3	8.7	8.2	10.5	9.8	11.5	10.3	10.3	8.6
	75	16.5	15.5	14.7	15.2	16.4	15.4	17.3	15.8	17.2	16.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.3	2.7	1.4	3.1	3.1	4.1	2.4	1.9	2.0	2.0
	50	8.8	10.4	10.5	13.9	9.8	10.9	7.8	7.9	6.5	6.6
	75	20.3	22.5	25.3	30.2	21.1	24.7	15.8	17.2	14.3	14.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 12.1	- 12.1	- 50.8	- 56.4	- 16.2	- 14.4	5.1	2.7	8.0	6.9
	50	19.4	21.1	9.5	12.4	20.9	25.7	24.2	23.3	23.5	21.6
	75	62.1	73.5	62.5	80.3	72.5	97.3	61.8	64.6	48.9	54.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	101.9	108.9	107.0	127.5	104.7	114.1	103.7	110.7	86.3	92.5
	50	265.4	279.9	337.3	379.3	317.4	336.2	231.2	237.3	167.8	185.1
	75	838.9	936.0	1 080.0	1 176.5	941.5	1 044.4	673.9	775.0	453.8	572.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	110.8	126.9	103.5	129.8	108.5	129.5	116.9	123.7	114.3	110.6
	50	210.5	241.7	223.6	280.9	209.6	243.0	207.6	228.4	196.4	187.7
	75	473.2	521.6	565.4	673.9	461.7	518.7	443.1	461.7	360.9	362.4
		Percentage of cost of materials									
Trade payables	25	6.0	5.3	4.6	4.6	7.6	6.7	6.5	4.8	4.6	4.6
	50	12.6	11.4	12.6	11.5	13.9	13.1	13.4	11.1	9.6	8.8
	75	25.0	23.3	31.8	31.5	28.1	23.2	23.3	20.4	18.2	16.1

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	98.9	99.3	101.6	100.2	99.7	100.4	100.2	100.1	98.6	99.1
Change in finished goods	1.1	0.7	- 1.6	- 0.2	0.3	- 0.4	- 0.2	- 0.1	1.4	0.9
Interest and similar income	0.8	0.7	0.4	0.4	0.8	0.8	0.8	0.8	0.8	0.7
Other income	7.7	9.0	5.4	6.3	8.6	9.1	6.6	7.8	7.9	9.3
of which: Income from long-term equity investments	1.6	2.3	0.9	1.1	2.8	3.1	1.5	2.2	1.6	2.3
Total income	108.5	109.7	105.8	106.7	109.4	109.9	107.4	108.6	108.7	110.0
Expenses										
Cost of materials	43.9	43.2	20.0	21.3	25.2	27.1	38.6	38.8	46.5	45.5
Personnel expenses	10.7	10.6	28.5	29.1	13.2	13.4	14.3	14.6	9.4	9.3
Depreciation	16.7	17.1	7.8	7.5	17.2	17.1	15.4	15.6	17.1	17.6
of which: Depreciation of tangible fixed assets	16.4	16.7	7.7	7.4	17.0	16.9	15.1	15.2	16.8	17.2
Interest and similar expenses	8.1	7.6	3.0	2.6	7.4	6.9	7.7	6.8	8.3	7.9
Operating taxes	1.2	1.1	0.6	0.5	1.0	0.9	1.0	1.0	1.3	1.2
Other expenses	11.0	11.3	26.7	25.9	21.8	21.1	14.1	14.2	9.5	9.8
Total expenses before taxes on income	91.6	90.9	86.6	87.0	85.8	86.5	91.1	90.9	92.2	91.3
Annual result before taxes on income	16.8	18.8	19.2	19.7	23.7	23.4	16.3	17.7	16.5	18.7
Taxes on income	1.8	2.0	2.8	3.0	3.0	3.1	2.0	2.1	1.7	1.9
Annual result	15.0	16.8	16.4	16.7	20.7	20.3	14.4	15.6	14.8	16.8
Profit and loss transfers (parent company)	1.0	0.9	0.0	0.0	0.1	0.2	0.4	0.7	1.2	1.0
Profit and loss transfers (subsidiary)	2.9	3.3	1.4	1.2	2.0	1.6	1.7	1.7	3.2	3.7
Profit for the year	13.2	14.5	15.0	15.5	18.8	19.0	13.0	14.5	12.8	14.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.1	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Tangible fixed assets	79.8	79.8	65.3	63.1	78.0	77.1	78.6	78.1	80.1	80.2
of which: Land and buildings	74.7	74.6	57.2	54.4	72.0	70.6	72.8	71.0	75.2	75.3
Inventories	3.6	3.6	3.8	4.0	3.6	3.6	3.8	3.5	3.6	3.6
of which: Finished goods and merchandise	0.6	0.6	1.5	1.7	1.4	1.5	0.9	0.6	0.5	0.5
Cash	3.5	3.5	11.6	13.0	6.0	6.6	5.7	5.7	3.1	3.0
Receivables	7.3	7.3	15.8	16.4	9.4	9.4	8.9	9.5	6.9	6.9
Short-term	5.7	5.4	15.0	15.4	8.6	8.6	8.1	8.5	5.2	4.8
of which:										
Trade receivables	0.5	0.5	3.9	4.1	1.1	1.2	1.1	1.3	0.4	0.4
Receivables from affiliated companies	4.2	4.0	6.9	6.7	5.3	5.2	5.5	5.7	4.0	3.7
Long-term	1.6	1.9	0.9	1.0	0.8	0.8	0.8	1.0	1.7	2.1
of which: Loans to affiliated companies	1.3	1.5	0.3	0.4	0.5	0.5	0.6	0.8	1.4	1.7
Securities	0.4	0.3	0.3	0.4	0.4	0.4	0.3	0.3	0.4	0.3
Other long-term equity investments	5.3	5.3	2.7	2.7	2.4	2.6	2.3	2.5	5.8	5.8
of which: Goodwill	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Capital										
Equity	37.9	38.1	31.7	33.7	28.5	29.4	32.8	33.9	39.0	39.0
Liabilities	58.8	58.7	64.1	61.8	67.6	66.8	63.2	61.9	57.8	57.9
Short-term	18.4	18.7	35.0	33.9	32.1	32.4	24.8	24.7	16.8	17.2
of which:										
Liabilities to banks	5.0	5.3	10.4	9.4	12.3	12.3	8.0	7.7	4.3	4.6
Trade payables	1.0	1.0	2.1	2.7	1.1	1.3	1.2	1.2	1.0	0.9
Liabilities to affiliated companies	7.8	7.6	13.5	13.7	12.2	12.5	10.9	11.1	7.1	6.9
Long-term	40.4	40.0	29.0	27.9	35.5	34.4	38.3	37.2	41.0	40.7
of which:										
Liabilities to banks	33.0	33.1	21.6	21.3	29.0	27.8	32.1	31.3	33.3	33.6
Liabilities to affiliated companies	3.7	3.8	5.0	4.4	5.0	4.9	4.5	4.1	3.6	3.7
Provisions	2.6	2.6	3.5	3.8	1.9	2.0	2.2	2.4	2.7	2.6
of which: Provisions for pensions	0.8	0.8	0.4	0.4	0.5	0.5	0.7	0.7	0.8	0.8
Other ratios	Percentage of sales									
Annual result before taxes on income	17.0	18.9	18.9	19.6	23.7	23.3	16.3	17.6	16.7	18.9
Annual result and depreciation	32.1	34.2	23.9	24.1	38.0	37.2	29.8	31.2	32.4	34.8
Trade receivables	3.6	3.5	7.0	7.4	5.3	5.8	5.5	6.6	3.1	2.6
	Percentage of the balance sheet total									
Sales	14.8	14.7	55.4	55.4	20.1	20.1	19.1	19.1	13.8	13.6
Annual result and interest paid	3.5	3.6	10.6	10.7	5.7	5.5	4.2	4.3	3.2	3.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.1	8.6	23.3	25.1	11.6	11.7	9.2	9.8	7.7	8.2
	Percentage of fixed assets									
Long-term equity and liabilities	91.1	90.4	88.3	92.5	79.1	79.5	87.5	87.6	92.0	91.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	51.1	48.6	76.1	84.5	45.9	47.5	56.0	58.2	50.2	46.4
Cash resources, short-term receivables and inventories	70.7	67.6	86.9	96.2	57.1	58.7	71.4	72.4	71.4	67.1
	Percentage of cost of materials									
Trade payables	15.3	15.6	19.6	23.0	22.4	24.8	16.6	16.3	14.8	15.1
Memo item:										
Balance sheet total in € billion	371.63	386.32	1.75	1.82	12.81	13.16	43.61	44.84	313.46	326.51
Sales in € billion	55.15	56.64	0.97	1.01	2.57	2.65	8.32	8.55	43.29	44.43
Number of enterprises	7 956	7 956	2 067	2 067	2 580	2 580	1 954	1 954	1 355	1 355

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	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	25.5
	50	3.8	4.4	0.0	0.0	0.0	0.0	20.6	21.2	44.7	44.2
	75	42.0	41.3	8.6	9.2	16.6	17.6	47.5	46.9	53.8	53.5
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	0.5	0.4	8.6	8.7
	75	11.6	11.8	25.0	25.7	4.4	4.8	11.7	11.7	12.6	12.7
Depreciation	25	10.7	11.0	1.9	2.0	14.0	14.3	14.7	15.0	14.2	14.4
	50	19.4	19.8	10.9	10.6	23.3	24.0	21.7	22.1	18.3	18.7
	75	31.1	31.9	26.0	25.8	36.6	37.8	32.7	33.9	24.6	25.0
Annual result	25	3.5	4.0	2.9	4.0	3.3	3.4	2.5	3.0	5.0	5.3
	50	15.7	16.4	19.3	20.8	20.5	21.2	13.3	14.6	11.5	11.7
	75	37.1	37.4	44.1	44.7	41.5	42.0	31.4	31.6	22.3	22.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	58.6	57.6	13.4	12.8	68.8	67.7	74.3	73.1	79.8	79.8
	50	87.2	86.9	64.7	61.5	89.9	89.2	88.9	88.8	89.5	89.8
	75	95.2	94.9	91.7	90.6	97.4	97.4	95.5	95.0	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	2.6	0.0	0.0	0.0	0.0	4.0	3.8	4.5	4.5
Equity	25	5.1	6.4	5.0	7.6	2.1	2.5	3.9	5.2	22.7	22.9
	50	28.7	30.1	30.5	33.0	19.1	20.7	28.5	30.4	37.2	37.7
	75	55.3	56.8	64.0	65.2	51.4	51.9	52.8	54.0	54.0	54.5
Short-term liabilities	25	6.5	6.4	6.5	6.0	5.7	5.6	6.6	6.6	7.1	7.2
	50	13.5	13.5	21.7	20.5	17.6	18.4	11.4	10.9	9.6	9.7
	75	47.0	46.7	58.5	56.3	57.0	56.4	38.3	38.0	19.1	20.9
Liabilities to banks	25	1.9	1.8	0.0	0.0	7.9	6.8	14.0	12.4	18.9	18.7
	50	34.7	33.6	10.6	11.0	38.9	36.5	39.9	38.9	41.5	41.0
	75	59.9	58.3	50.0	48.1	66.8	65.5	61.6	60.2	56.6	55.9
		Percentage of sales									
Annual result before taxes on income	25	4.2	4.6	4.1	5.1	4.1	4.2	3.0	3.7	5.8	6.0
	50	17.7	18.5	22.0	23.8	22.9	23.5	14.5	16.5	12.5	12.9
	75	41.2	41.9	48.9	49.8	46.8	47.5	35.0	34.9	25.3	24.5
Annual result and depreciation	25	23.2	23.8	12.1	13.7	30.0	31.7	24.8	25.9	24.1	24.6
	50	42.3	43.9	41.4	44.6	54.7	55.2	40.7	42.1	32.3	32.4
	75	70.5	71.7	72.3	73.1	77.6	77.2	66.0	69.1	48.6	48.8
Trade receivables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3
	50	0.4	0.4	0.0	0.0	0.0	0.0	0.6	0.7	0.7	0.7
	75	2.4	2.7	5.0	5.2	2.2	2.3	2.2	2.4	1.6	1.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	2.0	2.7	3.1	2.0	2.0	1.7	1.7	1.9	1.8
	50	3.9	3.9	7.2	7.8	4.3	4.3	3.3	3.2	2.8	2.7
	75	7.8	8.0	16.3	17.1	7.9	7.7	5.6	5.6	4.0	3.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.5	3.6	0.6	0.8	3.4	3.6	3.8	3.9	4.6	4.7
	50	8.4	8.7	12.5	13.5	8.4	8.9	7.7	8.2	7.4	7.5
	75	19.6	20.7	36.8	43.1	20.0	20.9	14.6	15.5	12.3	12.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	66.0	65.8	60.0	63.5	51.4	48.3	69.9	72.0	91.3	90.0
	50	97.0	97.1	99.8	101.8	92.3	91.8	97.2	97.5	98.1	97.9
	75	109.9	111.2	177.5	192.8	108.0	108.3	105.0	105.4	103.4	102.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	13.5	14.2	20.9	25.0	6.6	7.5	13.2	14.2	22.1	19.5
	50	54.6	57.2	103.1	116.8	40.2	39.7	50.9	54.8	47.8	47.5
	75	181.2	205.7	388.9	466.7	179.6	189.4	132.6	139.3	107.1	103.8
		Percentage of cost of materials									
Trade payables	25	2.9	3.2	0.0	0.1	0.0	0.2	4.0	4.1	7.1	6.8
	50	9.8	10.2	8.0	9.1	6.2	6.8	10.2	10.4	12.1	12.3
	75	23.2	25.0	38.0	46.6	20.4	24.8	20.5	23.2	22.0	22.4

I. Enterprises by economic sector

cont'd: 12. Real estate activities

	Corporations									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	98.8	99.2	101.4	100.5	99.2	100.6	99.6	100.0	98.6	98.9
Change in finished goods	1.2	0.8	- 1.4	- 0.5	0.8	- 0.6	0.4	0.0	1.4	1.1
Interest and similar income	0.7	0.7	0.3	0.3	0.7	0.7	0.6	0.8	0.8	0.7
Other income	7.1	7.6	4.1	5.3	6.1	6.9	5.4	6.5	7.4	7.8
of which: Income from long-term equity investments	1.0	1.3	0.4	0.6	1.0	1.6	1.1	1.7	1.0	1.2
Total income	107.8	108.3	104.4	105.6	106.8	107.6	106.1	107.3	108.2	108.5
Expenses										
Cost of materials	48.7	48.4	22.5	24.4	32.2	34.8	45.7	45.8	50.4	49.9
Personnel expenses	11.7	11.7	35.9	36.2	19.1	19.5	15.7	16.1	10.3	10.1
Depreciation	14.8	15.2	4.6	4.5	10.8	10.6	12.3	12.3	15.6	16.1
of which: Depreciation of tangible fixed assets	14.5	14.8	4.5	4.4	10.7	10.5	12.1	12.0	15.3	15.7
Interest and similar expenses	7.6	7.1	1.8	1.5	5.5	5.1	6.2	5.4	8.1	7.6
Operating taxes	1.2	1.1	0.4	0.3	0.8	0.7	0.9	0.9	1.3	1.2
Other expenses	9.4	9.2	27.2	25.8	23.0	21.6	12.9	13.3	7.9	7.7
Total expenses before taxes on income	93.4	92.7	92.4	92.8	91.4	92.3	93.7	93.8	93.5	92.5
Annual result before taxes on income	14.4	15.6	12.0	12.9	15.4	15.3	12.4	13.5	14.7	16.0
Taxes on income	1.7	1.8	2.6	2.8	2.9	2.9	1.8	1.8	1.6	1.7
Annual result	12.7	13.7	9.4	10.0	12.5	12.5	10.6	11.6	13.1	14.2
Profit and loss transfers (parent company)	1.2	1.0	0.0	0.1	0.1	0.4	0.1	0.5	1.4	1.1
Profit and loss transfers (subsidiary)	3.4	3.0	1.7	1.5	3.1	1.8	2.2	2.1	3.7	3.3
Profit for the year	10.5	11.7	7.6	8.6	9.6	11.1	8.6	9.9	10.9	12.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.1	0.1	0.4	0.4	0.1	0.1	0.1	0.1	0.1	0.1
Tangible fixed assets	78.8	78.9	55.1	53.2	72.2	71.1	77.3	76.9	79.2	79.4
of which: Land and buildings	74.3	74.3	47.8	45.4	68.3	66.9	73.8	73.4	74.6	74.7
Inventories	4.3	4.3	6.9	6.7	6.0	6.1	5.1	4.7	4.2	4.2
of which: Finished goods and merchandise	0.7	0.7	2.7	2.8	2.4	2.6	1.0	0.7	0.6	0.6
Cash	3.7	3.5	15.0	16.4	7.5	8.2	6.5	6.5	3.2	3.1
Receivables	6.9	6.9	20.1	20.8	11.8	12.1	8.5	9.1	6.6	6.4
Short-term	5.1	4.7	19.2	19.7	11.0	11.1	7.9	8.2	4.6	4.1
of which:										
Trade receivables	0.6	0.5	6.8	6.7	1.8	2.0	1.3	1.5	0.4	0.4
Receivables from affiliated companies	3.6	3.3	6.8	6.6	6.3	6.1	5.0	5.1	3.4	3.0
Long-term	1.8	2.2	0.9	1.1	0.9	1.0	0.7	0.9	2.0	2.3
of which: Loans to affiliated companies	1.6	1.9	0.3	0.4	0.5	0.7	0.5	0.7	1.7	2.0
Securities	0.3	0.3	0.4	0.4	0.3	0.4	0.4	0.4	0.3	0.3
Other long-term equity investments	5.8	6.0	1.7	1.8	1.8	1.9	1.9	2.1	6.3	6.5
of which: Goodwill	0.0	0.0	0.2	0.1	0.0	0.1	0.1	0.0	0.0	0.0
Capital										
Equity	37.9	38.7	32.5	35.6	32.2	33.3	37.7	38.9	38.0	38.8
Liabilities	59.0	58.2	61.5	58.1	64.6	63.4	59.3	57.7	58.8	58.1
Short-term	16.8	16.2	33.7	30.6	27.5	26.9	21.3	20.2	16.0	15.5
of which:										
Liabilities to banks	4.7	4.7	9.3	8.0	10.0	9.5	7.5	6.7	4.3	4.4
Trade payables	1.1	1.1	3.1	4.0	1.4	1.7	1.3	1.3	1.0	1.0
Liabilities to affiliated companies	5.9	5.6	10.4	9.7	8.7	8.9	7.2	6.9	5.6	5.4
Long-term	42.2	42.0	27.7	27.5	37.0	36.5	38.0	37.5	42.9	42.6
of which:										
Liabilities to banks	34.9	35.0	19.8	20.4	30.8	29.8	32.7	32.5	35.3	35.5
Liabilities to affiliated companies	3.5	3.5	4.8	4.2	4.6	4.7	3.5	3.3	3.5	3.5
Provisions	2.8	2.8	5.6	6.0	2.8	2.9	2.7	3.0	2.8	2.7
of which: Provisions for pensions	1.0	1.0	0.7	0.8	1.0	1.0	0.9	0.9	1.0	1.0
Other ratios	Percentage of sales									
Annual result before taxes on income	14.6	15.7	11.9	12.8	15.5	15.2	12.4	13.5	14.9	16.1
Annual result and depreciation	27.8	29.2	13.8	14.5	23.6	23.0	22.9	23.9	29.1	30.6
Trade receivables	3.7	3.4	8.2	8.3	6.8	7.5	5.8	7.0	3.2	2.5
	Percentage of the balance sheet total									
Sales	15.4	15.3	82.0	81.1	26.1	26.4	22.0	22.1	14.2	14.1
Annual result and interest paid	3.2	3.2	9.0	9.3	4.7	4.6	3.7	3.8	3.1	3.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.3	7.7	21.6	24.4	10.2	10.4	9.0	9.7	7.0	7.4
	Percentage of fixed assets									
Long-term equity and liabilities	93.5	93.6	104.7	112.8	93.3	95.2	95.5	96.5	93.3	93.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	53.0	51.5	102.1	118.8	67.7	72.3	67.9	73.5	50.0	47.2
Cash resources, short-term receivables and inventories	78.7	78.0	122.7	140.6	89.4	94.9	92.0	96.9	76.1	74.3
	Percentage of cost of materials									
Trade payables	14.3	14.1	17.1	20.5	16.8	18.6	13.1	12.4	14.4	14.2
Memo item:										
Balance sheet total in € billion	283.52	292.82	0.83	0.89	5.66	5.91	27.09	27.93	249.94	258.09
Sales in € billion	43.66	44.88	0.68	0.72	1.48	1.56	5.95	6.18	35.55	36.43
Number of enterprises	4 386	4 386	1 094	1 094	1 099	1 099	1 149	1 149	1 044	1 044

I. Enterprises by economic sector

cont'd: 12 Real estate activities

		cont'd: Corporations									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Quartile value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	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	5.9	7.3	39.5	39.3
	50	29.7	29.7	0.0	0.3	4.7	5.7	41.7	41.2	47.6	47.6
	75	50.4	50.4	22.1	21.6	40.8	40.8	53.5	52.7	55.6	55.5
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.6	2.7
	50	8.6	8.8	12.4	14.9	0.8	1.3	8.6	8.6	10.2	10.2
	75	16.1	16.7	47.0	49.1	13.3	13.9	14.0	14.3	13.5	13.6
Depreciation	25	6.9	7.2	1.0	1.1	9.0	9.1	12.8	13.4	13.8	14.1
	50	16.4	16.8	4.0	4.4	18.2	18.9	18.8	19.3	17.3	17.6
	75	23.8	24.2	16.8	17.5	28.6	28.9	25.2	26.2	21.5	21.9
Annual result	25	2.3	2.9	0.7	2.0	1.4	1.5	2.2	3.1	5.1	5.3
	50	11.0	11.2	8.7	10.0	14.1	14.5	11.1	11.2	10.3	10.8
	75	24.0	24.7	25.9	29.0	32.0	32.7	21.8	23.2	17.3	18.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	44.1	43.3	4.8	5.2	57.5	53.9	73.2	72.4	81.0	81.5
	50	85.2	84.7	34.2	31.2	85.5	84.1	87.5	87.6	89.4	89.7
	75	93.0	92.6	84.8	82.4	96.1	95.7	92.8	92.5	92.8	92.9
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.5	2.5
	50	0.5	0.5	0.0	0.0	0.0	0.0	2.9	2.8	3.7	3.7
	75	4.4	4.4	0.0	0.0	3.0	2.6	5.0	4.9	4.8	4.8
Equity	25	11.9	14.8	6.3	12.3	4.9	6.1	13.1	16.0	25.5	25.7
	50	34.9	36.7	34.1	39.3	24.1	27.1	37.1	39.4	37.8	38.4
	75	57.8	59.5	66.5	68.6	56.3	59.2	56.8	57.9	53.2	54.1
Short-term liabilities	25	6.8	6.7	6.8	6.1	5.0	4.7	7.1	7.0	7.5	7.5
	50	10.8	10.7	20.2	17.8	11.4	11.4	10.1	9.8	9.4	9.4
	75	34.5	31.7	56.5	48.9	45.5	44.1	24.8	22.2	14.2	14.1
Liabilities to banks	25	1.8	2.2	0.0	0.0	5.8	5.3	17.9	16.5	25.0	24.3
	50	35.2	34.1	0.0	1.7	39.3	36.4	40.2	39.1	43.2	42.8
	75	57.8	56.7	40.5	41.4	66.2	64.9	59.5	58.4	56.7	56.1
		Percentage of sales									
Annual result before taxes on income	25	2.8	3.4	0.8	2.5	1.9	1.8	2.5	3.6	5.6	5.9
	50	12.3	12.8	10.8	12.6	17.1	16.5	12.1	12.2	11.4	11.3
	75	28.0	28.3	30.8	34.6	38.1	38.4	24.9	25.9	19.0	19.8
Annual result and depreciation	25	15.8	16.9	5.1	7.0	17.7	16.9	20.4	22.2	23.0	23.9
	50	30.3	31.1	19.3	20.5	36.9	38.5	31.4	32.7	29.9	30.3
	75	49.9	51.0	48.3	50.4	63.9	65.9	48.0	50.2	37.3	39.0
Trade receivables	25	0.0	0.1	0.0	0.0	0.0	0.0	0.2	0.2	0.3	0.3
	50	0.7	0.8	1.1	1.6	0.5	0.6	0.8	0.8	0.7	0.7
	75	3.1	3.5	8.8	9.4	3.5	3.7	2.3	2.5	1.5	1.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	1.7	1.6	2.4	1.6	1.5	1.6	1.6	1.9	1.8
	50	3.2	3.3	5.8	7.0	3.8	3.7	2.9	2.9	2.7	2.6
	75	6.1	6.4	15.6	16.1	6.6	6.5	4.7	4.8	3.7	3.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.2	3.2	- 9.1	- 14.3	2.4	2.5	4.2	4.2	4.9	5.0
	50	7.6	7.9	8.3	8.4	7.2	7.4	7.9	8.4	7.4	7.5
	75	16.4	17.5	34.0	40.0	16.5	18.8	14.6	15.9	11.5	11.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	88.1	89.5	78.4	84.8	79.0	77.6	90.5	92.2	94.3	94.1
	50	99.6	99.8	115.6	123.3	99.8	99.7	99.3	99.7	98.5	98.2
	75	118.6	122.2	331.2	360.0	123.3	124.2	108.3	108.8	103.1	102.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	24.2	25.0	40.4	48.6	15.4	15.7	23.6	26.3	24.6	22.3
	50	69.4	71.9	148.4	191.2	72.1	75.4	62.5	67.3	47.5	46.6
	75	212.2	246.5	523.5	612.8	278.7	303.4	148.4	154.2	92.5	89.3
		Percentage of cost of materials									
Trade payables	25	4.7	4.9	1.1	1.1	2.4	2.4	5.5	5.3	7.4	7.1
	50	10.6	10.7	9.8	10.3	8.1	8.6	10.3	10.4	12.1	12.4
	75	22.0	22.7	40.1	47.5	23.3	24.7	17.4	18.3	21.6	21.2

I. Enterprises by economic sector

cont'd: 12. Real estate activities

	Non-corporations									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.3	99.8	102.0	99.5	100.3	100.1	101.6	100.5	98.4	99.6
Change in finished goods	0.7	0.2	- 2.0	0.5	- 0.3	- 0.1	- 1.6	- 0.5	1.6	0.4
Interest and similar income	0.9	0.7	0.7	0.7	0.9	1.0	1.1	0.9	0.8	0.6
Other income	10.1	14.5	8.3	8.5	12.1	12.2	9.7	11.1	10.1	16.0
of which: Income from long-term equity investments	4.0	6.3	1.9	2.2	5.2	5.1	2.5	3.4	4.4	7.4
Total income	111.0	115.2	109.0	109.2	113.0	113.2	110.8	112.1	110.9	116.6
Expenses										
Cost of materials	25.7	23.2	14.1	13.5	15.6	16.2	20.3	20.4	29.0	25.3
Personnel expenses	6.7	6.7	11.0	11.7	5.2	4.7	10.5	10.6	5.7	5.6
Depreciation	24.0	24.5	15.4	14.9	25.9	26.2	23.6	24.3	24.1	24.6
of which: Depreciation of tangible fixed assets	23.5	24.0	15.2	14.7	25.6	26.0	23.1	23.8	23.6	24.1
Interest and similar expenses	10.0	9.4	5.8	5.3	10.1	9.5	11.5	10.5	9.6	9.2
Operating taxes	1.1	1.1	1.0	1.0	1.3	1.3	1.2	1.1	1.1	1.1
Other expenses	17.3	19.2	25.5	26.3	20.1	20.3	17.1	16.6	16.7	19.5
Total expenses before taxes on income	84.8	84.0	72.9	72.8	78.1	78.2	84.2	83.5	86.3	85.4
Annual result before taxes on income	26.2	31.2	36.2	36.5	35.0	35.0	26.5	28.6	24.6	31.3
Taxes on income	2.2	2.6	3.2	3.4	3.1	3.4	2.5	2.8	1.9	2.4
Annual result	24.0	28.6	33.0	33.1	31.9	31.5	24.0	25.9	22.6	28.8
Profit and loss transfers (parent company)	0.4	0.6	0.0	0.0	0.0	0.0	0.9	1.1	0.3	0.6
Profit and loss transfers (subsidiary)	1.1	4.2	0.5	0.5	0.5	1.2	0.6	0.7	1.3	5.7
Profit for the year	23.4	25.1	32.5	32.5	31.3	30.3	24.3	26.3	21.6	23.7
balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2
Tangible fixed assets	82.7	82.4	74.5	72.5	82.6	82.1	80.8	80.0	83.4	83.2
of which: Land and buildings	76.1	75.2	65.5	63.0	75.0	73.7	71.2	67.2	77.7	77.6
Inventories	1.4	1.2	0.9	1.4	1.7	1.6	1.7	1.5	1.3	1.1
of which: Finished goods and merchandise	0.3	0.3	0.4	0.5	0.6	0.6	0.6	0.5	0.2	0.2
Cash	3.0	3.2	8.5	9.8	4.7	5.3	4.5	4.5	2.3	2.6
Receivables	8.5	8.8	12.0	12.2	7.5	7.3	9.6	10.3	8.2	8.6
Short-term	7.7	7.8	11.1	11.4	6.8	6.6	8.4	9.0	7.6	7.5
of which:										
Trade receivables	0.4	0.5	1.3	1.6	0.5	0.5	0.7	0.8	0.3	0.4
Receivables from affiliated companies	6.3	6.1	7.0	6.7	4.6	4.4	6.4	6.8	6.4	6.1
Long-term	0.8	1.0	0.9	0.8	0.7	0.7	1.1	1.3	0.7	1.0
of which: Loans to affiliated companies	0.4	0.5	0.2	0.3	0.4	0.4	0.8	0.9	0.4	0.4
Securities	0.5	0.5	0.2	0.3	0.4	0.4	0.2	0.2	0.6	0.5
Other long-term equity investments	3.5	3.3	3.5	3.5	2.9	3.1	3.1	3.1	3.7	3.4
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	36.0	31.0	31.9	25.6	26.2	24.9	25.5	42.8	39.7
Liabilities	58.3	60.2	66.4	65.3	70.1	69.5	69.5	68.8	53.9	57.0
Short-term	23.7	26.4	36.2	37.0	35.8	36.8	30.6	32.2	20.3	23.6
of which:										
Liabilities to banks	5.9	7.0	11.4	10.8	14.1	14.5	8.9	9.4	4.1	5.5
Trade payables	0.8	0.8	1.2	1.4	0.9	1.1	1.0	1.1	0.7	0.7
Liabilities to affiliated companies	13.9	13.8	16.3	17.5	15.0	15.5	17.0	18.0	12.9	12.5
Long-term	34.6	33.9	30.2	28.3	34.3	32.7	38.9	36.6	33.6	33.4
of which:										
Liabilities to banks	26.7	26.9	23.2	22.2	27.5	26.1	31.0	29.3	25.5	26.5
Liabilities to affiliated companies	4.4	4.5	5.2	4.6	5.3	5.1	6.1	5.5	3.9	4.2
Provisions	2.0	2.1	1.6	1.8	1.1	1.4	1.4	1.4	2.3	2.3
of which: Provisions for pensions	0.3	0.3	0.1	0.1	0.1	0.1	0.3	0.3	0.4	0.4
Other ratios	Percentage of sales									
Annual result before taxes on income	26.4	31.2	35.5	36.6	34.9	34.9	26.1	28.5	24.9	31.4
Annual result and depreciation	48.3	53.1	47.4	48.3	57.5	57.7	46.9	49.9	47.5	53.6
Trade receivables	3.3	3.9	4.0	5.2	3.3	3.3	4.9	5.8	2.8	3.4
	Percentage of the balance sheet total									
Sales	13.0	12.6	31.5	30.9	15.3	15.0	14.3	14.1	12.2	11.7
Annual result and interest paid	4.5	4.8	12.0	11.9	6.4	6.2	5.0	5.1	4.0	4.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.7	11.0	24.7	25.6	12.6	12.7	9.5	10.0	10.5	10.9
	Percentage of fixed assets									
Long-term equity and liabilities	83.5	80.5	77.5	78.2	69.4	68.4	75.2	73.6	87.2	83.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	46.7	43.0	54.4	57.5	32.7	32.7	42.5	42.4	50.9	44.5
Cash resources, short-term receivables and inventories	52.5	47.7	57.0	61.2	37.5	37.2	48.0	47.0	57.1	49.3
	Percentage of cost of materials									
Trade payables	22.6	27.0	28.6	34.1	38.4	43.8	36.4	38.9	18.5	22.6
Memo item:										
balance sheet total in € billion	88.11	93.50	0.92	0.93	7.15	7.24	16.52	16.91	63.52	68.42
Sales in € billion	11.49	11.76	0.29	0.29	1.09	1.09	2.37	2.38	7.74	8.01
Number of enterprises	3 570	3 570	973	973	1 481	1 481	805	805	311	311

I. Enterprises by economic sector

cont'd: 12 Real estate activities

		cont'd: Non-corporations									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Quartile value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	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	1.3	1.8	17.4	16.6
	75	9.1	9.4	0.0	0.0	6.1	6.9	15.4	18.8	34.2	33.4
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	0.4	0.4	0.8	1.0	0.0	0.0	0.7	0.5	1.6	1.8
Depreciation	25	15.1	15.1	7.2	6.5	17.1	17.5	19.4	19.5	17.8	18.1
	50	26.0	26.4	19.1	18.8	28.3	28.4	28.5	30.4	26.2	27.6
	75	40.5	41.8	33.7	34.0	43.3	43.8	43.3	45.2	38.9	40.3
Annual result	25	7.2	7.5	13.6	13.5	6.1	6.0	3.7	2.7	4.2	5.7
	50	27.7	28.4	35.9	36.7	27.3	27.8	20.8	22.2	24.2	24.5
	75	47.5	48.4	55.1	57.0	47.5	47.2	41.8	40.7	38.7	42.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	68.6	67.1	45.5	44.0	74.8	74.4	75.8	74.1	72.0	72.6
	50	90.2	89.7	80.5	77.1	92.7	92.3	93.0	92.5	90.7	90.4
	75	97.4	97.2	94.5	93.7	98.2	98.2	98.1	97.8	96.3	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	0.4	0.5
Equity	25	1.3	1.4	3.0	3.6	0.9	0.8	0.3	0.3	7.9	7.2
	50	19.2	20.0	25.9	27.8	15.0	16.5	13.4	14.0	34.2	29.8
	75	50.8	51.0	60.5	61.2	46.2	46.4	41.2	44.5	61.2	61.4
Short-term liabilities	25	5.6	5.8	6.3	5.8	6.6	6.8	5.1	5.5	3.7	3.7
	50	22.5	23.9	23.9	25.5	25.6	26.6	21.0	21.0	13.2	18.3
	75	57.5	58.6	60.7	62.2	60.9	63.2	54.6	56.2	38.6	40.5
Liabilities to banks	25	2.0	1.2	0.0	0.0	9.0	8.3	7.5	6.6	0.0	0.0
	50	34.1	32.9	22.9	22.1	38.4	36.6	39.4	38.2	28.3	29.9
	75	63.9	61.5	56.0	53.8	67.8	66.2	66.8	64.9	56.3	55.7
		Percentage of sales									
Annual result before taxes on income	25	8.2	8.5	14.8	15.2	6.9	7.5	4.1	3.9	7.7	7.8
	50	30.0	30.5	38.3	39.5	30.1	29.8	23.5	24.6	26.5	27.2
	75	52.1	52.5	59.4	60.6	51.9	51.6	45.2	43.6	42.0	43.9
Annual result and depreciation	25	40.5	42.7	37.6	40.4	43.6	45.3	40.6	42.1	36.5	37.4
	50	62.6	63.4	65.1	65.9	65.0	64.6	58.9	60.8	56.1	57.3
	75	81.2	81.7	83.8	83.7	82.1	82.2	78.7	79.0	77.4	76.6
Trade receivables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.7	0.9
	75	1.6	1.7	1.5	1.2	1.1	1.1	1.9	2.4	2.1	3.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	2.4	3.9	3.9	2.4	2.4	2.0	1.9	1.7	1.7
	50	5.1	5.0	8.4	8.7	4.9	4.8	3.9	3.8	3.3	3.2
	75	9.3	9.5	16.8	18.0	8.7	8.4	6.4	6.4	5.6	5.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.9	4.0	5.0	5.4	4.0	4.1	3.4	3.6	3.4	3.5
	50	9.9	10.2	15.7	17.0	9.8	9.9	7.6	7.7	7.1	7.8
	75	23.3	24.4	41.6	46.6	22.1	22.2	14.5	14.7	18.2	17.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	45.8	42.6	50.1	47.8	37.4	32.9	45.2	42.3	64.4	61.8
	50	86.0	85.7	89.5	91.3	81.4	80.5	85.5	85.2	93.8	92.0
	75	103.4	103.0	113.4	118.3	100.9	100.4	101.2	101.4	104.3	104.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	6.5	7.1	11.9	13.6	4.1	4.1	6.1	5.6	11.3	10.0
	50	35.0	36.3	58.8	64.3	25.6	25.8	29.3	31.7	53.0	56.0
	75	146.3	153.3	224.1	281.4	115.4	119.0	110.5	113.4	165.9	193.0
		Percentage of cost of materials									
Trade payables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	4.5	4.0
	50	6.5	7.3	3.5	6.9	2.0	3.8	8.6	10.4	11.3	11.8
	75	27.8	32.4	31.1	33.3	18.7	25.0	46.6	44.3	26.3	36.3

I. Enterprises by economic sector

13. Business services*

	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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	100.4	98.7	98.6	98.5	99.1	98.8	99.2	99.5	101.0
Change in finished goods	0.8	- 0.4	1.3	1.4	1.5	0.9	1.2	0.8	0.5	- 1.0
Interest and similar income	0.3	0.3	0.3	0.2	0.2	0.3	0.2	0.2	0.3	0.3
Other income	4.4	5.8	8.7	9.8	4.7	5.9	4.2	5.7	4.3	5.7
of which: Income from long-term equity investments	0.5	0.8	0.4	0.4	0.4	0.5	0.3	0.3	0.6	1.1
Total income	104.7	106.1	109.0	110.0	104.9	106.2	104.4	105.9	104.6	106.0
Expenses										
Cost of materials	41.2	38.1	24.7	24.6	32.0	31.8	33.2	31.9	45.3	41.5
Personnel expenses	36.5	39.7	44.7	44.7	42.7	43.2	42.9	45.1	33.5	37.2
Depreciation	4.1	4.9	6.7	7.7	4.6	4.9	3.8	4.4	4.1	5.0
of which: Depreciation of tangible fixed assets	3.9	4.5	6.6	7.0	4.4	4.6	3.6	4.1	3.8	4.5
Interest and similar expenses	1.1	1.2	1.1	1.2	0.7	0.8	0.7	0.7	1.3	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	17.6	18.7	24.2	23.4	19.3	19.3	18.7	19.1	16.9	18.3
Total expenses before taxes on income	100.6	102.7	101.6	101.8	99.3	100.1	99.5	101.2	101.1	103.5
Annual result before taxes on income	4.1	3.4	7.4	8.2	5.6	6.1	4.9	4.7	3.5	2.5
Taxes on income	1.0	1.3	2.1	2.3	1.7	1.8	1.4	1.6	0.7	1.1
Annual result	3.1	2.2	5.3	5.9	3.9	4.2	3.5	3.1	2.8	1.5
Profit and loss transfers (parent company)	0.1	0.0	0.1	0.2	0.1	0.2	0.1	0.1	0.1	0.0
Profit and loss transfers (subsidiary)	1.2	0.9	- 0.1	- 0.1	0.6	0.5	1.1	1.4	1.3	0.8
Profit for the year	2.1	1.3	5.5	6.3	3.4	3.9	2.5	1.8	1.7	0.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.1	0.8	0.7	1.6	1.6	1.1	1.2	1.1	1.0
Tangible fixed assets	25.5	25.8	38.5	37.6	27.5	25.2	24.3	24.0	25.3	26.1
of which: Land and buildings	7.8	8.0	12.4	12.3	7.4	6.3	7.9	7.8	7.6	8.2
Inventories	16.2	15.1	10.0	10.8	18.0	17.9	17.9	17.9	15.7	14.0
of which: Finished goods and merchandise	2.3	2.1	1.6	1.6	2.2	2.0	1.6	1.6	2.5	2.2
Cash	10.0	11.8	17.8	19.8	15.6	17.2	14.3	14.8	7.8	9.9
Receivables	36.1	35.2	27.8	25.9	31.6	31.4	36.5	35.5	36.7	35.8
Short-term	33.1	32.1	27.2	25.1	29.6	29.4	34.3	33.8	33.3	32.1
of which:										
Trade receivables	13.1	11.8	11.6	10.9	13.9	12.8	14.4	12.4	12.7	11.5
Receivables from affiliated companies	15.3	15.6	9.2	8.1	11.6	12.1	15.9	16.9	15.6	15.8
Long-term	3.0	3.0	0.7	0.8	2.0	2.0	2.2	1.7	3.4	3.7
of which: Loans to affiliated companies	1.7	1.9	0.2	0.2	1.3	1.6	1.3	1.3	2.0	2.3
Securities	2.2	2.3	1.2	1.5	1.5	1.8	0.9	1.3	2.7	2.7
Other long-term equity investments	8.2	8.0	3.3	3.0	3.6	4.2	4.1	4.5	10.1	9.8
of which: Goodwill	1.4	1.3	0.8	0.6	0.4	0.4	0.8	0.7	1.7	1.6
Capital										
Equity	33.3	33.7	33.0	33.7	32.9	32.3	33.4	33.4	33.4	34.0
Liabilities	47.7	46.0	58.8	57.9	56.8	56.7	52.7	51.8	44.8	42.5
Short-term	39.9	37.6	40.3	38.5	42.7	42.6	42.5	42.2	38.8	35.5
of which:										
Liabilities to banks	2.9	2.7	9.3	8.6	6.3	6.0	3.3	3.9	2.2	1.8
Trade payables	5.0	4.3	6.3	5.2	6.0	5.3	5.7	5.0	4.7	3.9
Liabilities to affiliated companies	13.1	12.7	8.5	8.3	9.1	9.8	11.7	11.6	14.1	13.6
Long-term	7.8	8.4	18.5	19.4	14.1	14.1	10.2	9.6	6.0	7.0
of which:										
Liabilities to banks	4.1	4.8	13.6	14.6	9.2	10.5	6.2	5.9	2.6	3.5
Liabilities to affiliated companies	2.5	2.8	3.2	3.1	3.8	2.4	3.4	3.0	2.0	2.8
Provisions	18.2	19.5	7.5	7.7	9.8	10.2	12.8	13.7	21.1	22.8
of which: Provisions for pensions	7.2	7.9	1.4	1.3	2.7	2.8	3.0	3.5	9.2	10.2
Other ratios	Percentage of sales									
Annual result before taxes on income	4.1	3.4	7.5	8.4	5.7	6.1	5.0	4.7	3.6	2.5
Annual result and depreciation	7.3	7.1	12.2	13.9	8.6	9.3	7.5	7.6	7.0	6.4
Trade receivables	11.0	10.8	11.2	11.3	11.9	11.6	11.5	10.8	10.8	10.6
	Percentage of the balance sheet total									
Sales	119.2	109.5	103.2	96.6	116.9	110.7	124.5	114.5	118.3	108.1
Annual result and interest paid	5.0	3.7	6.7	6.9	5.5	5.6	5.3	4.4	4.8	3.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	15.3	14.2	25.6	28.8	19.6	20.3	17.8	16.7	14.0	12.4
	Percentage of fixed assets									
Long-term equity and liabilities	123.4	126.9	120.2	126.1	138.8	142.7	144.7	143.9	116.9	121.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	110.1	119.1	112.4	117.9	106.5	110.2	115.4	116.0	108.7	121.5
Cash resources, short-term receivables and inventories	150.9	159.3	137.2	146.0	148.6	152.3	157.6	158.5	149.2	161.0
	Percentage of cost of materials									
Trade payables	10.2	10.3	24.6	21.6	15.9	15.1	13.6	13.7	8.7	8.8
Memo item:										
Balance sheet total in € billion	99.09	99.57	2.03	2.21	7.24	7.59	21.51	22.14	68.32	67.62
Sales in € billion	118.16	109.02	2.09	2.14	8.46	8.40	26.78	25.34	80.83	73.13
Number of enterprises	6 133	6 133	2 822	2 822	1 776	1 776	1 169	1 169	366	366

* 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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured ...										
Ratios	... %	had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	1.8	1.9	0.0	0.0	5.6	5.8	7.7	7.4	12.2	12.2
	50	18.0	17.6	8.8	8.8	23.2	22.2	26.4	25.7	37.0	36.8
	75	44.3	44.1	34.3	33.2	50.9	49.6	51.7	52.0	67.9	68.9
Personnel expenses	25	18.5	19.7	15.8	17.1	21.9	22.6	20.9	21.9	9.7	10.4
	50	41.0	42.6	41.1	42.3	41.2	42.4	42.6	45.7	35.5	37.9
	75	62.1	63.6	62.2	63.6	62.7	63.8	62.4	64.3	57.6	58.1
Depreciation	25	0.6	0.6	0.7	0.8	0.5	0.6	0.5	0.5	0.4	0.4
	50	1.7	1.8	2.2	2.5	1.5	1.5	1.3	1.4	1.3	1.5
	75	4.7	5.1	6.5	6.7	3.6	4.0	3.4	3.6	3.7	4.0
Annual result	25	0.5	0.6	0.3	1.3	0.7	0.6	0.4	0.0	0.2	0.0
	50	3.6	4.2	4.8	6.1	3.3	3.6	2.7	2.7	2.4	2.1
	75	9.5	10.7	13.2	15.7	7.5	8.6	6.5	7.0	6.2	6.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.8	1.7	1.9	1.8	2.1	2.0	1.6	1.6	1.3	1.1
	50	8.1	7.9	10.3	9.9	7.9	7.6	6.4	6.2	4.1	4.2
	75	31.6	30.6	39.7	39.9	27.2	26.6	24.1	22.6	16.4	20.4
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0
	50	0.8	0.6	0.0	0.0	2.5	2.0	2.2	1.7	2.4	2.3
	75	13.5	11.6	8.2	7.0	21.1	17.8	17.4	14.9	14.4	13.7
Equity	25	9.1	10.9	8.1	12.2	10.3	10.5	9.2	10.0	8.9	9.6
	50	27.8	30.7	31.5	35.5	25.7	27.3	26.2	28.2	23.0	22.9
	75	53.3	54.6	60.0	61.1	50.0	50.7	47.5	49.8	43.0	43.0
Short-term liabilities	25	18.2	16.3	13.8	12.7	22.3	19.3	21.1	19.5	21.3	20.4
	50	40.0	35.3	36.6	31.2	43.5	39.2	40.3	38.3	41.5	38.9
	75	68.1	62.4	67.8	60.0	70.7	65.2	65.4	62.7	64.8	62.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.7	1.1	0.0	0.0	0.0	0.0
	75	17.9	19.9	27.6	28.3	19.0	23.3	5.5	5.9	0.1	0.1
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.8	0.5	1.6	1.0	0.9	0.7	0.1	0.3	0.1
	50	4.8	5.5	6.4	7.8	4.4	4.8	3.7	3.7	3.2	3.0
	75	12.4	13.9	17.2	19.9	10.2	11.4	8.9	8.8	8.2	8.4
Annual result and depreciation	25	2.5	2.9	2.8	4.4	2.6	2.7	2.0	1.5	1.7	1.3
	50	8.2	9.0	10.4	12.5	7.6	8.1	6.0	6.1	5.4	5.1
	75	18.5	20.4	26.3	29.8	15.6	16.6	13.1	12.9	12.1	11.3
Trade receivables	25	2.7	2.7	1.8	1.8	4.3	4.0	2.9	2.6	3.2	3.5
	50	8.5	8.3	7.4	7.4	9.3	8.9	9.4	8.8	10.1	9.1
	75	15.4	14.5	14.9	14.3	15.6	14.5	15.8	14.3	16.3	14.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	2.0	1.7	2.9	2.3	2.0	1.6	0.7	1.3	0.8
	50	7.1	7.9	8.5	9.9	6.9	7.6	5.7	5.9	6.1	5.4
	75	16.7	18.4	21.4	23.3	14.9	16.4	13.2	13.5	11.6	11.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	0.3	- 2.1	- 11.0	- 13.7	3.0	- 0.5	3.4	0.7	4.1	3.3
	50	17.5	18.5	17.0	21.5	18.7	18.0	17.7	17.7	14.8	13.1
	75	52.0	56.6	59.9	66.7	50.5	53.6	47.4	48.1	37.5	39.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	86.1	97.4	73.7	92.3	96.2	104.4	99.4	100.6	86.4	95.8
	50	186.9	212.2	167.9	209.7	215.6	229.4	203.4	211.5	157.4	166.3
	75	599.7	676.0	615.5	738.0	660.8	731.1	574.5	591.6	383.0	415.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	71.0	83.6	65.2	83.1	69.5	79.7	82.1	87.8	88.3	95.3
	50	149.5	165.6	157.4	180.3	136.8	151.4	149.9	165.5	151.1	153.1
	75	333.0	385.2	413.2	488.8	285.2	337.2	294.7	337.0	294.8	303.0
		Percentage of cost of materials									
Trade payables	25	4.8	4.6	3.8	3.6	5.7	5.4	5.3	5.3	3.9	3.4
	50	12.4	11.3	13.9	12.9	12.7	11.7	11.3	10.5	9.0	8.3
	75	29.2	26.5	41.7	34.8	27.6	24.9	21.5	20.3	18.5	17.4

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* 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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	100.3	99.7	99.6	99.9	99.7	99.4	99.8	99.2	100.5
Change in finished goods	0.8	- 0.3	0.3	0.4	0.1	0.3	0.6	0.2	0.8	- 0.5
Interest and similar income	0.4	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.5	0.3
Other income	3.2	3.4	6.3	8.0	4.4	7.1	4.2	2.4	2.8	3.2
of which: Income from long-term equity investments	0.5	0.6	0.6	0.6	0.7	1.4	0.3	0.2	0.6	0.6
Total income	103.6	103.7	106.6	108.2	104.7	107.4	104.5	102.7	103.3	103.6
Expenses										
Cost of materials	22.3	21.6	16.8	16.0	23.9	24.2	25.4	24.1	21.6	21.0
Personnel expenses	52.1	53.1	49.6	50.5	46.7	47.4	46.1	48.6	54.1	54.7
Depreciation	1.3	1.4	3.5	3.4	1.9	3.7	1.9	1.9	1.0	1.1
of which: Depreciation of tangible fixed assets	1.1	1.3	3.2	3.0	1.8	2.1	1.5	1.6	0.9	1.1
Interest and similar expenses	2.4	1.8	0.7	0.7	0.6	0.6	0.5	0.5	3.0	2.2
Operating taxes	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.0
Other expenses	21.8	20.8	25.4	25.2	23.3	21.3	23.3	21.0	21.3	20.6
Total expenses before taxes on income	100.0	98.8	96.1	95.8	96.5	97.3	97.2	96.2	101.0	99.6
Annual result before taxes on income	3.6	4.9	10.5	12.4	8.3	10.1	7.3	6.4	2.2	4.0
Taxes on income	1.1	1.4	2.6	3.1	2.3	2.6	1.9	1.7	0.7	1.2
Annual result	2.6	3.5	7.9	9.3	6.0	7.5	5.4	4.8	1.5	2.7
Profit and loss transfers (parent company)	0.2	0.2	0.2	0.4	- 0.3	- 0.2	0.2	0.3	0.3	0.2
Profit and loss transfers (subsidiary)	0.6	1.1	0.4	0.4	1.1	1.0	0.8	1.9	0.6	0.9
Profit for the year	2.2	2.6	7.8	9.3	4.6	6.4	4.8	3.2	1.2	2.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.7	1.1	1.1	1.6	1.2	1.3	1.2	0.6	0.5
Tangible fixed assets	5.8	6.0	17.4	17.4	7.3	6.7	9.9	10.2	4.2	4.4
of which: Land and buildings	2.0	2.0	9.6	9.9	2.5	2.0	5.2	5.4	0.8	0.8
Inventories	11.2	10.3	5.3	5.5	7.1	6.6	7.7	8.0	12.6	11.4
of which: Finished goods and merchandise	0.4	0.4	1.1	1.0	2.5	2.5	0.9	0.9	0.1	0.1
Cash	16.7	22.1	24.5	28.9	19.6	24.7	23.0	21.2	14.6	21.9
Receivables	48.5	44.3	42.0	37.9	52.0	46.5	47.7	47.3	48.7	43.5
Short-term	46.7	42.2	41.3	36.8	48.8	45.1	45.0	44.6	47.2	41.6
of which:										
Trade receivables	29.2	25.0	17.4	15.6	23.7	19.9	21.4	18.7	32.0	27.5
Receivables from affiliated companies	13.9	13.2	11.8	11.4	20.2	20.2	18.6	19.2	12.3	11.1
Long-term	1.7	2.0	0.7	1.0	3.2	1.5	2.7	2.7	1.4	1.9
of which: Loans to affiliated companies	0.9	1.2	0.3	0.3	2.1	0.5	1.9	2.0	0.6	1.1
Securities	7.5	7.4	1.4	1.9	0.4	0.6	2.4	4.0	9.5	9.1
Other long-term equity investments	8.2	7.9	7.3	6.4	10.9	12.6	5.9	6.2	8.7	8.0
of which: Goodwill	0.8	0.7	3.7	2.7	1.5	1.8	0.5	0.5	0.7	0.5
Capital										
Equity	17.8	17.6	39.0	41.5	37.8	35.9	35.7	35.2	10.9	10.6
Liabilities	34.5	33.6	49.3	46.2	47.2	47.3	40.4	40.9	31.5	30.0
Short-term	29.8	28.3	33.8	30.1	37.3	35.6	32.7	33.0	28.3	26.4
of which:										
Liabilities to banks	1.3	0.9	6.8	5.7	3.0	4.9	1.4	0.9	0.9	0.4
Trade payables	4.5	4.0	7.4	6.5	7.8	6.3	6.9	6.2	3.5	3.1
Liabilities to affiliated companies	8.3	8.3	7.3	5.4	13.7	13.5	10.5	10.9	7.4	7.3
Long-term	4.7	5.3	15.5	16.1	9.9	11.7	7.8	8.0	3.2	3.7
of which:										
Liabilities to banks	1.9	2.1	8.9	10.9	7.8	8.7	2.3	3.1	1.2	0.9
Liabilities to affiliated companies	1.4	1.9	4.2	3.6	1.1	1.3	4.9	4.3	0.3	1.3
Provisions	46.8	47.9	11.1	11.6	13.7	15.0	22.7	22.7	56.9	58.7
of which: Provisions for pensions	21.6	22.9	1.8	1.8	1.9	1.8	4.3	4.4	28.3	30.3
Other ratios	Percentage of sales									
Annual result before taxes on income	3.7	4.9	10.5	12.4	8.3	10.2	7.4	6.5	2.2	4.0
Annual result and depreciation	3.9	4.9	11.4	12.7	7.9	11.2	7.3	6.7	2.5	3.8
Trade receivables	18.5	16.2	12.7	11.9	14.8	13.8	14.6	13.3	19.9	17.2
	Percentage of the balance sheet total									
Sales	157.7	154.4	137.2	131.2	159.9	144.1	146.6	140.6	161.2	159.8
Annual result and interest paid	7.9	8.1	12.0	13.2	10.5	11.7	8.8	7.5	7.3	7.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.3	12.6	43.0	56.4	29.6	41.1	26.1	21.7	5.4	9.0
	Percentage of fixed assets									
Long-term equity and liabilities	189.0	195.8	207.1	222.1	213.4	221.2	222.9	203.2	178.4	190.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	215.5	229.5	196.8	221.8	183.6	196.4	210.6	202.2	220.8	242.6
Cash resources, short-term receivables and inventories	253.1	265.9	212.6	240.2	202.7	215.0	234.1	226.5	265.4	285.8
	Percentage of cost of materials									
Trade payables	12.6	12.0	32.2	31.0	20.4	18.1	18.3	18.3	9.9	9.4
Memo item:										
Balance sheet total in € billion	12.39	12.91	0.29	0.32	0.66	0.75	2.41	2.52	9.02	9.31
Sales in € billion	19.54	19.94	0.40	0.43	1.06	1.09	3.54	3.55	14.54	14.88
Number of enterprises	1 130	1 130	664	664	246	246	157	157	63	63

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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	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	0.7	0.8	3.5	3.0	7.1	6.1
	50	5.8	6.1	0.9	1.2	12.5	12.5	19.5	16.3	18.8	18.8
	75	29.0	26.6	16.8	16.6	37.2	35.6	41.7	39.9	42.3	39.7
Personnel expenses	25	27.6	28.4	23.6	25.0	33.0	31.9	31.7	35.2	36.3	38.0
	50	50.0	50.3	49.4	49.5	50.9	50.8	49.1	52.0	50.1	52.6
	75	63.9	66.8	65.9	67.9	62.5	65.1	60.8	63.6	68.0	69.2
Depreciation	25	0.4	0.4	0.5	0.6	0.4	0.4	0.4	0.3	0.3	0.2
	50	1.2	1.3	1.6	1.8	1.0	1.0	0.8	0.9	0.7	0.8
	75	3.1	3.2	4.2	4.4	2.5	2.1	1.8	2.0	1.7	1.7
Annual result	25	0.7	1.6	0.4	2.0	1.6	1.6	0.7	0.8	0.4	0.4
	50	5.0	6.1	6.1	7.9	5.0	5.5	4.1	3.4	3.2	3.0
	75	12.2	15.1	17.4	20.2	10.2	11.9	6.6	7.8	6.2	6.9
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.0	1.0	0.6	1.0	1.2	1.0	1.0	0.8	1.1	1.0
	50	3.7	3.6	4.8	4.6	3.5	3.4	2.6	2.5	2.5	2.6
	75	12.0	11.0	16.5	16.1	9.9	8.9	6.0	5.3	5.0	4.8
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.3
	50	0.0	0.0	0.0	0.0	0.6	0.4	0.8	0.6	2.1	2.4
	75	4.9	4.2	2.5	2.0	6.9	7.4	8.9	7.4	11.0	12.0
Equity	25	13.5	16.2	14.2	20.2	16.0	14.3	10.1	12.5	9.1	9.3
	50	36.2	38.4	42.1	46.1	32.6	32.3	25.1	29.4	23.3	24.8
	75	61.5	61.8	67.7	68.5	56.8	54.9	51.0	49.6	38.3	39.5
Short-term liabilities	25	13.6	11.5	11.4	9.7	18.8	14.8	15.9	15.2	18.2	16.1
	50	28.9	26.1	26.3	23.7	32.9	29.9	33.1	31.5	27.5	26.5
	75	53.9	50.5	52.6	47.8	60.6	54.8	58.9	53.6	46.4	42.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	10.2	12.7	15.5	18.8	9.6	15.2	0.0	0.0	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	1.0	1.9	0.5	2.6	2.2	2.1	1.2	1.2	0.7	1.1
	50	7.0	8.0	8.4	10.3	7.1	7.8	5.4	4.9	5.0	4.6
	75	16.3	19.5	21.6	25.9	14.8	16.5	9.2	10.4	9.0	10.2
Annual result and depreciation	25	2.9	4.0	2.9	5.1	4.2	4.1	2.6	2.4	2.1	2.3
	50	9.1	10.8	11.1	14.1	8.9	11.1	6.9	6.4	6.7	5.3
	75	20.0	22.8	26.0	30.0	16.7	18.8	11.3	12.1	10.4	11.3
Trade receivables	25	3.7	3.5	2.5	2.4	5.6	4.9	4.8	4.1	10.3	9.9
	50	11.3	10.1	9.8	8.8	13.1	11.5	12.9	10.8	16.5	14.6
	75	19.4	17.4	17.7	15.7	21.0	19.1	21.1	18.9	22.6	20.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.7	4.0	2.0	4.4	5.0	5.1	2.4	2.1	3.0	3.3
	50	9.8	11.1	10.2	12.5	11.3	12.0	7.1	7.6	7.4	7.3
	75	22.0	25.5	23.8	28.0	22.3	23.8	18.7	17.8	11.1	14.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 12.7	- 17.7	- 29.3	- 42.3	0.1	- 9.6	3.9	1.9	4.2	6.3
	50	17.2	20.4	12.6	20.4	26.0	25.7	19.6	20.0	15.2	13.4
	75	74.2	73.3	78.6	81.3	87.4	81.4	49.3	63.9	42.8	35.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	122.7	134.7	104.1	129.1	135.3	159.2	141.5	138.1	155.0	155.5
	50	336.7	365.7	319.0	350.3	410.2	470.8	339.9	357.0	277.8	314.2
	75	1 112.8	1 181.3	1 113.3	1 300.0	1 100.0	1 173.2	1 285.8	1 225.0	566.0	722.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	123.5	135.5	116.2	135.5	119.8	130.8	130.7	133.2	151.2	161.2
	50	243.4	279.5	266.7	300.6	218.1	238.7	222.1	232.5	274.1	287.4
	75	525.0	583.6	620.0	720.7	388.1	493.1	446.2	478.0	419.3	478.1
		Percentage of cost of materials									
Trade payables	25	4.5	4.6	2.9	3.1	7.2	6.3	5.3	6.6	3.2	2.9
	50	15.3	13.8	16.8	15.4	15.9	13.4	14.0	14.7	8.2	7.4
	75	39.9	34.5	52.4	45.6	36.7	34.7	26.7	25.3	17.6	14.6

I. Enterprises by economic sector

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

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	97.1	100.4	95.8	95.2	95.6	95.8	96.3	97.5	97.7	102.6
Change in finished goods	2.9	- 0.4	4.2	4.8	4.4	4.2	3.7	2.5	2.3	- 2.6
Interest and similar income	0.3	0.2	0.3	0.2	0.2	0.2	0.1	0.2	0.3	0.3
Other income	2.9	4.5	4.7	5.2	3.6	3.2	2.5	2.7	3.0	5.5
of which: Income from long-term equity investments	0.6	0.6	0.4	0.4	0.3	0.3	0.4	0.3	0.7	0.7
Total income	103.2	104.7	105.0	105.4	103.8	103.4	102.6	102.9	103.3	105.7
Expenses										
Cost of materials	40.9	41.5	27.3	29.3	35.3	35.7	36.7	36.9	44.1	45.0
Personnel expenses	38.7	38.3	45.4	43.9	41.5	41.3	40.7	41.4	37.1	36.2
Depreciation	3.2	3.4	2.6	2.6	2.7	2.5	2.3	2.3	3.7	4.1
of which: Depreciation of tangible fixed assets	2.7	2.9	2.5	2.5	2.2	2.3	2.0	2.1	3.0	3.3
Interest and similar expenses	1.0	1.0	0.8	0.9	0.6	0.6	0.5	0.5	1.3	1.2
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	14.7	16.1	19.3	18.1	16.9	16.7	16.3	16.8	13.6	15.6
Total expenses before taxes on income	98.5	100.4	95.5	94.9	97.1	97.0	96.7	98.0	99.7	102.2
Annual result before taxes on income	4.7	4.3	9.5	10.6	6.7	6.4	5.9	4.9	3.6	3.5
Taxes on income	1.6	1.4	2.3	2.6	2.0	1.9	1.7	1.6	1.4	1.1
Annual result	3.1	3.0	7.1	8.0	4.7	4.5	4.3	3.4	2.2	2.3
Profit and loss transfers (parent company)	0.0	0.1	0.1	0.2	0.1	0.2	0.1	0.2	0.0	0.1
Profit and loss transfers (subsidiary)	0.7	0.6	0.6	0.5	0.7	0.7	1.0	0.7	0.5	0.5
Profit for the year	2.5	2.5	6.7	7.6	4.1	3.9	3.4	2.9	1.7	1.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.3	0.6	0.6	0.8	0.9	0.8	0.9	1.8	1.6
Tangible fixed assets	13.1	13.3	17.5	15.9	14.1	14.3	10.1	10.3	14.0	14.3
of which: Land and buildings	2.8	3.8	8.0	7.2	5.6	5.5	3.9	3.8	1.9	3.4
Inventories	33.9	31.7	30.9	33.0	40.8	41.2	40.7	39.6	30.5	27.4
of which: Finished goods and merchandise	1.0	0.9	1.7	1.6	2.6	2.1	1.4	1.2	0.6	0.5
Cash	9.4	10.9	19.0	19.9	14.2	15.4	13.2	14.0	7.3	8.9
Receivables	29.2	30.4	27.6	26.7	26.2	24.5	30.3	29.6	29.1	31.6
Short-term	27.7	28.7	26.4	25.1	25.6	24.2	28.2	27.5	27.8	29.8
of which:										
Trade receivables	11.0	9.3	15.3	14.2	12.7	11.1	13.8	11.4	9.6	8.1
Receivables from affiliated companies	14.9	16.8	6.9	7.2	9.6	9.3	12.1	13.6	16.8	19.2
Long-term	1.5	1.7	1.2	1.5	0.7	0.4	2.1	2.0	1.3	1.7
of which: Loans to affiliated companies	1.0	1.1	0.6	0.5	0.2	0.2	1.7	1.7	0.8	1.1
Securities	1.5	1.5	0.7	0.6	1.7	1.5	0.6	1.1	1.8	1.7
Other long-term equity investments	11.1	10.4	3.0	2.6	1.5	1.6	3.9	4.1	15.1	14.2
of which: Goodwill	3.8	3.3	0.5	0.4	0.2	0.2	0.5	0.5	5.5	4.9
Capital										
Equity	28.5	28.6	27.7	28.8	24.0	23.7	24.9	25.1	30.3	30.6
Liabilities	56.2	54.6	62.6	61.9	65.6	65.7	63.4	62.6	52.2	49.8
Short-term	50.6	48.4	52.9	48.0	57.9	57.8	58.7	57.5	46.7	43.7
of which:										
Liabilities to banks	1.2	1.3	6.0	3.2	3.3	3.0	1.6	1.8	0.7	0.8
Trade payables	4.9	4.2	6.9	5.6	5.1	4.5	4.8	4.3	4.8	4.2
Liabilities to affiliated companies	9.1	8.1	7.3	7.6	9.1	8.6	9.2	8.3	9.1	8.0
Long-term	5.5	6.2	9.8	13.9	7.7	8.0	4.7	5.1	5.4	6.1
of which:										
Liabilities to banks	3.1	3.4	5.4	8.2	3.6	4.2	2.7	3.5	3.2	3.1
Liabilities to affiliated companies	1.8	2.2	2.6	3.7	3.1	2.5	1.9	1.4	1.6	2.3
Provisions	15.0	16.5	9.2	9.0	10.3	10.5	11.4	12.0	17.1	19.2
of which: Provisions for pensions	5.9	6.2	1.9	1.7	2.7	2.7	2.7	2.9	7.6	8.1
Other ratios	Percentage of sales									
Annual result before taxes on income	4.8	4.3	9.9	11.1	7.0	6.7	6.2	5.1	3.7	3.4
Annual result and depreciation	6.5	6.3	10.2	11.1	7.7	7.3	6.9	5.8	6.1	6.3
Trade receivables	12.6	10.6	13.4	13.3	13.5	12.3	13.6	11.8	12.0	9.7
	Percentage of the balance sheet total									
Sales	87.2	87.7	114.9	106.4	93.9	90.9	101.2	96.4	80.6	83.4
Annual result and interest paid	3.7	3.4	9.5	10.0	5.2	4.9	5.1	3.9	2.9	2.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.2	9.2	22.0	23.0	11.7	10.9	11.2	9.1	7.8	8.7
	Percentage of fixed assets									
Long-term equity and liabilities	143.6	148.9	174.5	213.3	187.9	189.5	188.8	183.9	131.4	137.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	74.9	83.3	86.7	94.8	69.6	69.4	71.1	73.0	77.2	90.7
Cash resources, short-term receivables and inventories	141.8	148.8	145.0	163.6	140.1	140.8	140.4	141.8	142.5	153.3
	Percentage of cost of materials									
Trade payables	13.3	11.7	21.0	17.0	14.7	13.2	12.6	11.7	13.2	11.4
Memo item:										
Balance sheet total in € billion	27.29	27.66	0.40	0.47	2.24	2.41	6.63	6.90	18.02	17.88
Sales in € billion	23.79	24.25	0.46	0.50	2.10	2.19	6.70	6.65	14.52	14.91
Number of enterprises	1 398	1 398	550	550	453	453	303	303	92	92

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	7.4	7.5	1.3	1.8	10.7	9.6	15.4	15.3	15.2	14.1
	50	24.6	23.3	14.1	14.9	28.5	26.7	29.6	29.9	37.9	36.7
	75	52.0	50.9	41.5	39.3	59.6	57.9	53.8	53.4	73.2	71.1
Personnel expenses	25	23.5	24.2	26.3	26.5	23.0	24.1	23.3	24.6	14.9	14.0
	50	44.6	45.7	47.9	48.5	43.6	44.6	43.5	44.4	38.4	38.3
	75	60.2	61.2	63.6	63.1	59.5	60.2	56.9	57.6	56.7	56.4
Depreciation	25	0.7	0.7	0.7	0.8	0.6	0.7	0.7	0.6	0.9	0.7
	50	1.6	1.6	1.8	1.8	1.4	1.5	1.4	1.4	2.0	2.1
	75	3.2	3.1	3.6	3.6	2.6	2.7	3.1	2.9	3.5	3.8
Annual result	25	0.9	0.9	0.9	1.4	1.2	1.1	0.7	- 0.1	0.2	0.3
	50	4.1	4.5	5.0	5.9	4.2	4.5	3.1	3.1	2.8	2.4
	75	9.3	10.3	11.7	13.6	8.1	8.8	7.8	7.7	7.4	7.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.5	1.5	1.5	1.4	1.8	1.8	1.2	1.1	1.1	1.1
	50	5.4	5.3	6.5	6.1	5.3	5.2	5.3	4.9	2.9	3.2
	75	16.4	16.0	18.9	17.2	12.7	13.3	19.1	18.9	11.1	10.4
Inventories	25	1.1	0.8	0.0	0.0	4.0	2.8	3.1	2.3	4.4	3.1
	50	15.0	13.2	9.0	7.1	21.4	20.5	19.1	16.3	15.6	21.0
	75	48.5	43.5	35.5	31.6	59.9	54.1	52.9	52.3	44.1	40.3
Equity	25	9.5	10.8	10.0	13.0	9.9	9.8	7.6	9.4	12.0	11.7
	50	27.0	29.5	31.5	36.7	25.6	27.0	23.8	24.9	24.4	22.9
	75	53.2	55.2	60.8	64.3	51.7	51.1	45.5	47.3	44.5	45.9
Short-term liabilities	25	20.2	17.4	15.3	13.4	24.8	19.8	22.8	21.3	17.9	18.4
	50	47.5	41.1	42.6	33.3	50.6	47.0	49.9	46.3	42.8	45.9
	75	75.0	70.5	72.8	65.8	78.1	74.9	75.2	71.5	71.8	67.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	7.6	8.5	10.8	10.5	9.2	10.8	2.8	3.5	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	1.3	1.2	1.0	2.1	1.7	1.5	1.2	- 0.2	0.4	0.8
	50	5.9	6.0	7.1	8.1	6.4	5.7	4.4	4.4	4.3	3.4
	75	13.0	13.6	16.6	18.6	11.8	12.4	11.2	9.9	9.5	8.1
Annual result and depreciation	25	3.1	3.3	3.5	4.4	3.5	3.4	2.7	1.1	2.1	2.1
	50	8.3	8.5	10.1	11.1	8.3	8.1	7.1	6.9	6.5	5.7
	75	16.5	16.6	21.1	23.1	15.2	14.6	13.3	12.7	11.9	10.3
Trade receivables	25	4.7	4.5	3.4	3.4	5.3	4.9	6.1	5.8	4.7	5.0
	50	10.6	9.9	9.9	9.3	10.4	10.0	11.4	10.3	10.7	9.0
	75	18.0	16.9	17.7	17.7	18.2	17.2	18.7	16.1	17.2	14.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	1.8	2.0	3.2	2.4	2.2	1.1	0.3	0.8	1.0
	50	6.5	7.2	8.9	10.4	6.5	6.8	5.2	5.1	4.7	4.2
	75	16.3	17.2	23.1	24.5	12.6	15.2	12.2	12.4	10.4	8.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	0.7	- 1.6	- 15.7	- 22.7	2.7	1.2	2.1	- 0.7	1.8	2.6
	50	12.1	12.5	11.2	13.6	13.6	13.2	11.3	10.8	11.2	11.1
	75	39.8	45.3	49.4	58.6	42.1	44.0	35.1	39.1	25.7	26.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	115.4	129.8	104.4	135.8	132.1	146.4	117.3	125.0	107.5	113.0
	50	261.6	289.1	282.6	341.0	298.4	328.1	232.8	230.7	177.8	195.8
	75	711.5	803.0	784.2	966.7	828.7	897.5	563.4	564.2	382.3	475.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	51.9	60.5	58.9	79.1	45.1	50.9	52.2	57.2	61.0	61.7
	50	119.9	138.5	140.8	186.6	108.4	113.2	115.9	133.3	120.2	114.3
	75	308.9	378.1	430.3	524.6	250.9	329.4	251.4	300.7	250.7	263.3
		Percentage of cost of materials									
Trade payables	25	5.6	5.2	4.9	3.7	6.0	5.8	5.7	5.5	5.2	5.4
	50	13.0	11.8	14.8	13.5	13.6	11.8	11.3	10.2	11.4	9.7
	75	28.2	24.3	50.0	33.3	25.9	23.0	20.4	18.0	20.9	16.3

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	100.7	99.4	97.2	99.4	99.7	98.4	97.8	99.6	101.3
Change in finished goods	0.6	- 0.7	0.6	2.8	0.6	0.3	1.6	2.2	0.4	- 1.3
Interest and similar income	0.3	0.2	1.0	0.6	0.8	1.3	0.2	0.2	0.3	0.2
Other income	16.5	21.2	87.3	56.9	25.6	25.9	21.0	34.4	15.1	18.5
of which: Income from long-term equity investments	0.6	3.4	0.0	0.0	0.0	0.0	0.0	0.0	0.7	4.2
Total income	116.8	121.5	188.3	157.5	126.4	127.2	121.1	134.6	115.4	118.7
Expenses										
Cost of materials	24.2	24.7	37.4	34.2	29.5	27.0	28.8	27.1	23.2	24.2
Personnel expenses	50.7	51.5	93.0	89.7	59.2	57.2	52.7	54.4	49.9	50.6
Depreciation	8.8	9.9	9.4	31.6	7.4	7.3	6.1	7.6	9.2	10.3
of which: Depreciation of tangible fixed assets	8.4	9.3	9.3	8.9	7.3	6.7	5.1	7.4	8.9	9.7
Interest and similar expenses	1.4	1.6	3.7	2.9	1.1	2.2	0.8	1.0	1.5	1.7
Operating taxes	0.0	0.0	0.1	0.0	0.0	- 0.1	0.1	0.2	0.0	0.0
Other expenses	29.5	30.7	85.4	55.9	31.0	30.9	29.4	30.9	29.2	30.6
Total expenses before taxes on income	114.6	118.5	228.8	214.4	128.2	124.5	118.0	121.1	113.1	117.4
Annual result before taxes on income	2.2	2.9	- 40.5	- 56.9	- 1.8	2.7	3.2	13.5	2.3	1.3
Taxes on income	1.0	1.4	3.3	1.4	1.8	2.3	1.6	5.2	0.9	0.7
Annual result	1.2	1.5	- 43.8	- 58.3	- 3.6	0.5	1.6	8.3	1.5	0.6
Profit and loss transfers (parent company)	- 0.2	- 0.2	0.0	0.0	0.0	0.1	- 1.1	- 1.2	0.0	0.0
Profit and loss transfers (subsidiary)	- 0.2	0.1	0.0	0.3	0.7	1.4	1.8	8.9	- 0.5	- 1.5
Profit for the year	1.2	1.2	- 43.8	- 58.6	- 4.4	- 0.9	- 1.3	- 1.8	2.0	2.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.7	1.2	1.6	1.0	1.0	1.1	1.1	0.7	0.6
Tangible fixed assets	39.8	39.3	21.3	26.1	33.2	20.4	41.4	40.4	40.0	39.9
of which: Land and buildings	17.6	16.9	13.9	15.1	15.3	8.6	21.2	20.6	17.2	16.7
Inventories	9.8	9.2	6.0	7.0	5.5	6.5	12.3	13.5	9.6	8.7
of which: Finished goods and merchandise	1.0	0.7	0.7	1.0	1.0	0.9	2.3	2.3	0.8	0.5
Cash	6.5	7.4	29.5	31.2	15.0	18.7	15.6	15.5	4.6	5.6
Receivables	32.1	32.3	34.0	24.5	29.8	34.2	26.3	26.1	33.0	33.3
Short-term	27.1	26.4	33.8	24.3	23.8	23.2	26.0	25.2	27.4	26.7
of which:										
Trade receivables	5.0	4.7	4.2	5.1	4.3	4.6	5.9	4.8	5.0	4.7
Receivables from affiliated companies	14.8	14.1	17.7	6.2	15.3	16.0	13.1	13.1	15.0	14.2
Long-term	5.0	5.9	0.1	0.2	6.0	11.0	0.3	0.9	5.7	6.5
of which: Loans to affiliated companies	2.0	2.8	0.0	0.0	5.0	10.0	0.2	0.8	2.2	2.8
Securities	3.2	3.2	6.9	8.2	5.6	6.1	0.8	1.5	3.4	3.4
Other long-term equity investments	7.1	7.0	0.7	0.7	9.3	11.8	2.0	1.1	7.8	7.7
of which: Goodwill	0.1	0.1	0.0	0.0	0.1	0.1	0.2	0.1	0.1	0.1
Capital										
Equity	56.3	55.5	49.7	43.9	70.7	63.6	50.3	48.0	56.6	56.3
Liabilities	25.0	25.0	37.9	42.4	18.6	25.1	35.6	35.7	23.7	23.3
Short-term	21.1	21.4	28.0	30.2	12.3	13.2	26.8	29.4	20.7	20.4
of which:										
Liabilities to banks	0.4	0.7	1.6	1.8	1.3	1.4	0.7	3.0	0.3	0.3
Trade payables	2.5	2.1	3.6	4.0	2.7	2.7	4.7	4.0	2.1	1.7
Liabilities to affiliated companies	6.3	6.2	9.0	9.7	2.6	2.9	10.3	8.1	5.9	6.0
Long-term	3.9	3.7	10.0	12.3	6.3	11.9	8.8	6.3	3.0	2.9
of which:										
Liabilities to banks	2.4	2.5	1.9	3.1	2.5	7.9	5.6	3.6	2.0	2.1
Liabilities to affiliated companies	1.3	1.1	6.8	7.3	2.8	3.7	3.0	2.6	1.0	0.8
Provisions	17.8	18.8	11.2	12.3	9.7	10.4	11.7	14.1	19.1	19.8
of which: Provisions for pensions	8.4	9.3	6.0	6.4	3.7	3.9	3.6	3.6	9.3	10.4
Other ratios	Percentage of sales									
Annual result before taxes on income	2.2	2.9	- 40.8	- 58.5	- 1.8	2.8	3.2	13.8	2.4	1.3
Annual result and depreciation	10.0	11.3	- 34.7	- 27.5	3.8	7.8	7.9	16.3	10.8	10.7
Trade receivables	8.2	7.9	13.0	13.2	10.6	9.2	8.0	6.9	8.1	8.0
	Percentage of the balance sheet total									
Sales	61.9	59.9	32.7	38.5	40.1	49.4	73.6	69.5	61.4	59.0
Annual result and interest paid	1.6	1.9	- 13.2	- 22.0	- 1.0	1.3	1.8	6.6	1.9	1.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.7	18.2	- 54.4	- 42.6	10.8	21.8	16.9	30.9	17.1	16.6
	Percentage of fixed assets									
Long-term equity and liabilities	128.1	127.2	221.1	173.1	147.4	158.8	140.1	131.7	125.4	125.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	169.7	168.8	228.4	186.5	319.8	319.0	158.0	142.0	167.2	170.7
Cash resources, short-term receivables and inventories	215.8	211.9	250.0	209.8	364.5	367.9	203.9	187.9	213.7	213.3
	Percentage of cost of materials									
Trade payables	16.4	14.1	28.9	29.4	22.6	20.1	21.8	21.0	14.9	12.3
Memo item:										
Balance sheet total in € billion	21.60	22.15	0.14	0.13	0.81	0.71	2.61	2.77	18.02	18.54
Sales in € billion	13.37	13.28	0.05	0.05	0.33	0.35	1.92	1.93	11.07	10.95
Number of enterprises	246	246	67	67	64	64	83	83	32	32

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	10.3	8.9	4.6	4.2	14.9	13.9	10.7	9.5	9.8	9.0
	50	21.6	21.9	21.8	22.3	23.1	22.1	20.5	18.1	21.7	25.3
	75	42.6	44.4	49.6	55.7	40.8	40.8	39.1	37.5	50.0	54.0
Personnel expenses	25	32.3	31.4	34.6	28.7	35.6	35.6	30.1	32.7	21.5	29.1
	50	49.9	49.8	62.6	53.6	50.8	50.1	47.7	49.3	44.6	45.6
	75	69.4	69.3	104.6	87.0	70.2	65.1	63.3	65.2	55.3	54.4
Depreciation	25	1.1	1.2	0.8	0.7	1.1	1.2	1.2	1.3	1.4	1.2
	50	3.3	3.5	2.9	3.0	4.0	3.5	3.1	3.5	4.2	4.1
	75	8.6	8.7	10.3	7.4	8.4	8.4	8.6	9.4	9.4	9.3
Annual result	25	- 0.7	- 0.9	- 15.9	- 3.9	- 2.8	- 0.2	0.0	0.1	0.0	- 0.8
	50	2.7	2.8	1.9	1.2	2.6	3.3	2.7	2.7	3.0	1.5
	75	8.0	10.0	9.2	12.7	7.2	13.4	6.1	7.0	9.2	6.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.0	2.8	1.1	0.9	5.4	4.8	4.5	4.3	2.3	1.7
	50	12.1	12.9	6.8	7.9	14.3	16.3	14.2	17.8	13.6	13.1
	75	38.9	38.4	30.1	25.4	37.0	34.4	48.9	46.0	41.2	41.7
Inventories	25	0.0	0.0	0.0	0.0	0.2	0.1	0.0	0.2	0.0	0.0
	50	3.2	3.3	2.6	1.7	4.5	5.8	3.5	5.0	0.9	0.8
	75	18.6	19.7	15.1	12.9	25.2	27.2	17.1	21.1	11.9	12.5
Equity	25	11.8	16.1	1.4	4.5	16.3	25.3	15.2	16.9	14.8	13.8
	50	40.8	40.8	26.6	34.4	45.4	51.2	43.1	42.7	38.2	36.2
	75	66.4	69.7	63.1	76.0	65.1	67.9	67.4	71.4	62.2	65.1
Short-term liabilities	25	9.1	8.0	7.1	10.6	9.8	6.3	9.9	8.7	8.1	7.1
	50	29.9	23.2	41.2	25.2	26.4	21.4	25.2	23.6	26.5	27.8
	75	54.9	49.2	74.6	59.6	46.2	45.2	49.7	49.2	41.7	48.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	2.8	2.5	7.8	8.2	8.3	6.3	0.2	0.0	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	- 0.2	- 0.6	- 15.9	- 7.0	0.0	0.0	0.3	0.3	0.0	- 0.7
	50	3.7	3.9	1.9	2.0	4.1	5.2	3.6	3.9	4.0	2.2
	75	9.3	12.5	9.8	13.8	10.1	16.6	7.8	8.8	11.1	8.8
Annual result and depreciation	25	1.6	2.3	- 15.9	- 2.0	1.3	2.8	3.4	3.2	3.6	2.9
	50	7.8	8.9	3.9	8.6	8.6	10.9	8.3	8.6	11.0	8.9
	75	16.9	22.5	16.9	29.6	19.6	23.7	18.2	18.6	15.5	13.7
Trade receivables	25	1.1	0.9	2.3	2.2	2.5	2.6	0.7	0.2	0.0	0.0
	50	7.0	6.7	9.7	9.5	9.1	7.8	6.4	4.6	2.0	1.2
	75	14.5	13.2	16.7	22.1	16.1	13.3	13.9	12.5	7.7	7.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	- 0.1	0.0	- 13.7	- 2.3	- 0.6	0.1	0.5	0.3	0.2	0.0
	50	4.3	4.3	2.4	2.5	3.6	4.9	5.2	5.0	5.7	3.1
	75	10.7	11.9	11.5	20.0	9.5	16.2	10.4	11.1	11.1	8.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 0.9	- 10.1	- 7.9	- 16.8	- 30.2	- 29.9	1.1	1.5	6.3	6.5
	50	16.0	16.7	8.7	9.8	10.2	17.7	23.6	23.5	19.4	21.2
	75	46.2	55.1	41.5	50.8	39.5	55.5	84.4	86.2	38.9	35.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	101.0	105.0	22.6	103.5	105.2	106.1	102.7	108.7	90.7	91.3
	50	153.8	181.2	134.9	184.2	170.8	183.7	178.4	190.9	131.8	135.6
	75	570.4	537.8	773.5	640.0	748.9	486.4	430.2	577.7	239.0	244.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	93.6	101.8	82.7	92.0	91.8	115.9	107.9	102.9	68.6	81.4
	50	201.5	214.2	169.4	204.8	209.9	219.4	218.5	220.3	208.6	222.7
	75	486.6	592.4	681.5	572.0	483.4	624.9	387.9	467.5	564.4	689.4
		Percentage of cost of materials									
Trade payables	25	8.4	7.7	11.4	8.7	7.5	7.7	8.4	7.6	6.0	5.8
	50	17.6	16.3	28.8	21.6	16.7	14.8	16.0	15.0	17.0	15.3
	75	34.4	38.4	77.8	74.5	31.0	29.0	30.5	27.0	29.7	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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.2	99.9	99.6	99.6	101.4	100.0	100.3	100.0	99.6	99.8
Change in finished goods	- 0.2	0.1	0.4	0.4	- 1.4	0.0	- 0.3	0.0	0.4	0.2
Interest and similar income	0.1	0.2	0.1	0.1	0.2	0.6	0.1	0.1	0.1	0.1
Other income	3.5	4.5	18.2	21.7	4.1	4.8	3.1	4.7	2.6	3.0
of which: Income from long-term equity investments	0.5	0.6	0.0	0.0	0.2	0.5	0.4	0.3	0.7	0.9
Total income	103.7	104.7	118.4	121.8	104.3	105.4	103.2	104.7	102.7	103.1
Expenses										
Cost of materials	58.2	58.1	51.3	49.6	43.0	45.1	47.8	46.6	73.1	73.4
Personnel expenses	23.5	24.1	37.7	39.6	35.5	35.4	30.1	31.3	12.6	12.7
Depreciation	2.3	2.6	2.6	3.1	1.8	2.0	2.9	3.8	1.8	1.8
of which: Depreciation of tangible fixed assets	1.8	2.2	2.5	3.0	1.5	1.7	2.5	3.3	1.4	1.3
Interest and similar expenses	0.4	0.4	0.6	0.6	0.3	0.4	0.3	0.3	0.5	0.4
Operating taxes	0.0	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.3
Other expenses	14.4	14.0	22.2	23.4	17.0	16.8	19.2	18.1	8.6	8.7
Total expenses before taxes on income	98.8	99.4	114.5	116.4	97.6	99.7	100.3	100.1	96.7	97.4
Annual result before taxes on income	4.9	5.3	3.9	5.5	6.7	5.7	2.9	4.7	6.1	5.7
Taxes on income	1.3	1.2	1.6	2.1	1.9	1.7	1.3	1.4	1.0	0.7
Annual result	3.6	4.1	2.3	3.4	4.8	4.0	1.6	3.2	5.0	5.0
Profit and loss transfers (parent company)	0.2	0.1	0.0	0.0	0.2	0.4	0.3	0.2	0.1	0.0
Profit and loss transfers (subsidiary)	1.5	1.7	- 1.6	- 1.7	0.4	0.8	0.9	1.3	2.6	2.6
Profit for the year	2.2	2.6	3.8	5.1	4.6	3.6	0.9	2.1	2.5	2.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	1.6	1.5	1.8	1.4	1.6	0.9	2.3	0.9	0.8
Tangible fixed assets	12.3	12.1	23.1	23.4	8.4	8.5	11.4	10.8	13.4	13.6
of which: Land and buildings	3.2	3.5	13.3	12.4	1.2	1.4	2.9	2.8	3.3	4.0
Inventories	4.8	5.2	5.8	6.5	7.5	6.8	4.0	4.4	4.5	5.4
of which: Finished goods and merchandise	1.6	2.1	3.2	3.4	2.6	2.6	1.6	1.6	1.1	2.5
Cash	16.0	20.4	27.9	34.1	22.3	27.2	14.8	20.1	13.9	16.9
Receivables	57.1	52.5	36.1	30.2	55.7	51.3	60.7	55.1	55.8	52.5
Short-term	55.5	50.6	35.9	30.0	54.6	49.8	59.5	54.0	53.5	49.4
of which:										
Trade receivables	27.8	22.4	17.2	15.0	37.1	31.8	30.8	24.9	22.5	17.2
Receivables from affiliated companies	22.8	23.4	7.4	4.4	12.6	12.1	23.0	23.9	27.5	28.7
Long-term	1.6	1.9	0.1	0.2	1.1	1.5	1.2	1.1	2.3	3.1
of which: Loans to affiliated companies	0.7	0.7	0.1	0.0	0.8	0.8	0.9	0.6	0.6	0.7
Securities	0.5	0.4	2.7	1.6	0.4	0.4	0.3	0.3	0.5	0.5
Other long-term equity investments	7.5	6.9	1.4	1.2	2.9	3.1	6.7	5.9	10.4	9.7
of which: Goodwill	1.5	1.3	0.9	0.7	0.5	0.6	2.4	2.0	1.0	0.9
Capital										
Equity	30.1	31.6	35.0	34.4	30.0	31.1	30.6	33.4	29.3	29.7
Liabilities	49.4	47.5	52.3	51.0	56.7	53.3	49.8	46.5	46.3	46.2
Short-term	46.1	44.0	41.5	37.1	50.7	44.1	45.0	42.7	46.0	46.0
of which:										
Liabilities to banks	2.7	1.7	8.6	8.7	4.3	4.1	2.4	1.3	1.9	0.6
Trade payables	14.8	13.5	14.3	9.8	17.6	15.1	13.2	12.8	15.5	14.0
Liabilities to affiliated companies	20.0	18.8	7.0	7.1	17.8	13.2	21.6	19.6	20.5	21.0
Long-term	3.3	3.5	10.7	13.8	6.0	9.1	4.7	3.8	0.3	0.2
of which:										
Liabilities to banks	1.0	1.7	7.6	10.3	2.6	4.5	0.8	1.6	0.1	0.0
Liabilities to affiliated companies	2.1	1.3	2.1	1.0	2.6	3.4	3.8	1.7	0.2	0.2
Provisions	19.5	20.0	9.1	11.4	12.4	15.0	18.6	19.0	23.8	23.6
of which: Provisions for pensions	5.2	5.4	1.6	1.7	1.7	1.8	3.2	3.2	8.7	9.2
Other ratios	Percentage of sales									
Annual result before taxes on income	4.9	5.3	3.9	5.5	6.6	5.7	2.9	4.7	6.1	5.8
Annual result and depreciation	5.8	6.8	4.9	6.5	6.5	6.0	4.5	7.0	6.9	6.9
Trade receivables	14.0	12.0	10.0	10.3	17.5	15.7	16.7	14.7	10.6	8.6
	Percentage of the balance sheet total									
Sales	198.7	185.6	172.7	145.6	211.4	201.9	183.9	169.8	211.9	200.8
Annual result and interest paid	7.8	8.4	5.0	5.9	10.8	8.8	3.5	6.0	11.6	11.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	21.5	26.3	22.7	30.1	28.8	29.2	15.1	25.6	25.6	25.9
	Percentage of fixed assets									
Long-term equity and liabilities	169.8	176.9	169.3	177.3	267.4	280.9	188.3	197.5	138.7	141.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	155.3	161.5	156.0	172.6	151.8	174.8	165.3	173.7	146.4	144.2
Cash resources, short-term receivables and inventories	165.6	173.3	170.0	190.2	166.7	190.2	174.2	184.0	156.1	156.0
	Percentage of cost of materials									
Trade payables	12.8	12.5	16.0	13.5	19.7	16.6	15.1	16.2	10.0	9.5
Memo item:										
Balance sheet total in € billion	2.26	2.29	0.09	0.09	0.31	0.31	0.95	0.97	0.92	0.92
Sales in € billion	4.49	4.25	0.15	0.14	0.66	0.63	1.74	1.64	1.94	1.84
Number of enterprises	418	418	186	186	134	134	79	79	19	19

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	17.7	18.8	12.9	11.8	21.5	19.6	19.8	21.2	56.2	51.9
	50	37.5	38.5	30.4	30.2	38.1	41.7	41.4	44.7	67.3	69.9
	75	60.9	62.6	51.4	51.6	62.6	65.6	74.4	71.8	89.2	88.4
Personnel expenses	25	16.6	17.1	20.1	20.4	21.3	20.0	13.2	12.5	6.0	5.5
	50	32.2	33.6	36.0	36.4	35.3	35.9	26.3	28.3	8.8	9.4
	75	51.1	49.9	50.2	51.1	53.6	50.5	46.6	47.4	19.8	20.7
Depreciation	25	0.5	0.5	0.6	0.7	0.5	0.5	0.3	0.4	0.1	0.1
	50	1.3	1.3	1.6	1.7	1.2	1.3	1.0	1.2	0.3	0.2
	75	2.6	2.8	3.1	3.5	1.9	2.5	2.6	2.6	1.2	2.2
Annual result	25	0.1	0.3	- 0.5	0.3	0.4	0.2	0.1	0.1	1.1	0.4
	50	2.8	4.0	2.6	4.5	3.4	3.3	1.8	3.1	4.6	6.5
	75	8.3	9.5	9.0	10.6	8.3	8.5	5.6	8.0	11.5	10.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.9	1.4	2.7	1.8	1.9	1.6	1.3	1.3	0.4	0.3
	50	5.5	5.0	8.0	6.6	5.0	4.7	3.9	3.7	1.9	2.2
	75	16.6	14.7	22.7	20.8	13.2	11.9	11.8	9.9	8.5	11.0
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.5	0.5	0.0	0.0	2.6	1.9	0.9	1.3	0.5	0.5
	75	8.6	7.7	7.6	8.6	12.0	8.0	7.3	7.5	3.8	5.2
Equity	25	10.1	11.9	8.3	11.9	13.0	14.4	8.6	11.1	0.9	0.8
	50	29.8	31.3	32.1	34.9	27.0	27.8	28.8	32.0	16.5	14.5
	75	56.4	53.8	63.1	59.6	56.1	53.3	46.2	46.2	38.3	36.6
Short-term liabilities	25	19.6	16.7	15.2	12.1	21.4	20.7	23.3	19.4	28.1	28.0
	50	39.7	35.6	32.8	31.1	42.6	37.9	43.3	39.3	61.6	58.1
	75	67.8	58.1	66.7	53.2	66.5	58.0	71.7	60.4	82.3	78.7
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	13.9	14.9	25.0	28.3	11.9	10.2	3.6	1.4	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	0.2	0.3	- 0.5	0.5	0.5	0.2	0.4	0.3	1.1	0.3
	50	3.5	4.9	3.1	6.0	4.5	4.5	2.7	4.1	5.6	7.1
	75	10.2	11.2	12.0	14.6	10.2	11.0	6.0	9.0	13.1	11.1
Annual result and depreciation	25	1.4	1.7	1.0	2.4	1.8	1.2	1.0	1.2	2.4	1.7
	50	5.7	7.5	6.2	8.2	6.4	6.0	4.4	6.8	7.0	7.4
	75	12.7	14.9	14.3	18.6	12.0	13.9	9.5	11.4	13.2	14.5
Trade receivables	25	3.9	4.0	2.6	3.3	6.0	5.0	4.7	4.8	2.7	2.3
	50	9.2	8.6	6.8	7.3	11.5	10.3	11.8	10.8	6.9	5.9
	75	15.6	14.2	13.7	13.9	17.8	15.9	18.4	14.2	15.1	11.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.5	1.5	0.0	1.6	2.4	1.4	0.8	0.5	5.6	2.7
	50	7.8	9.0	7.8	10.1	9.5	9.0	5.4	7.0	13.2	12.6
	75	20.9	20.7	24.7	22.7	24.3	21.3	13.1	16.7	20.0	16.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 13.5	- 21.9	- 29.6	- 32.0	- 12.5	- 29.7	2.9	2.1	9.3	7.0
	50	13.9	13.8	11.3	11.2	19.5	14.5	14.1	19.1	26.1	22.5
	75	48.5	61.3	44.7	55.4	64.4	63.3	42.8	52.0	51.7	62.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	102.0	123.6	85.5	119.4	140.8	147.1	107.8	117.2	50.1	59.2
	50	257.8	341.7	282.6	396.4	295.5	352.8	235.5	264.1	129.2	132.6
	75	890.9	1 157.1	928.5	1 482.8	825.6	1 001.1	879.0	589.8	443.9	444.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	102.9	115.7	91.2	104.0	112.9	132.4	107.8	117.1	95.2	109.1
	50	182.7	204.5	190.0	240.8	162.2	208.9	187.7	178.5	137.0	117.1
	75	377.6	451.8	481.1	600.7	327.3	406.7	284.8	390.4	230.5	195.5
		Percentage of cost of materials									
Trade payables	25	4.0	4.3	2.9	3.7	5.0	4.7	6.5	5.3	1.8	3.3
	50	10.7	9.1	8.6	8.8	12.2	10.3	11.8	9.4	8.0	6.3
	75	20.0	19.4	21.4	19.4	19.1	20.2	21.4	19.9	12.4	12.0

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.7	99.9	99.5	99.8	100.0	100.1	99.2	99.8	99.9
Change in finished goods	0.1	0.3	0.1	0.5	0.2	0.0	- 0.1	0.8	0.2	0.1
Interest and similar income	0.4	0.6	0.4	0.4	0.3	0.4	0.3	0.2	0.4	0.7
Other income	3.9	4.3	10.3	13.0	6.7	8.0	3.7	5.3	3.5	3.4
of which: Income from long-term equity investments	0.6	0.5	1.1	1.1	1.0	1.3	0.3	0.8	0.6	0.3
Total income	104.3	104.9	110.7	113.4	107.0	108.4	104.1	105.4	103.9	104.1
Expenses										
Cost of materials	48.8	49.8	18.0	18.6	35.2	35.9	37.2	38.9	54.2	55.1
Personnel expenses	12.0	12.3	15.7	15.7	17.9	18.1	17.4	17.4	9.8	10.2
Depreciation	13.5	14.5	29.4	30.1	19.6	20.1	18.1	19.5	11.1	12.1
of which: Depreciation of tangible fixed assets	13.4	14.3	29.3	30.0	19.5	20.0	18.0	19.1	11.0	12.0
Interest and similar expenses	1.7	2.1	3.2	3.2	1.8	1.9	2.3	2.4	1.4	2.1
Operating taxes	0.3	0.3	0.4	0.4	0.2	0.2	0.2	0.2	0.3	0.3
Other expenses	19.4	19.6	26.8	27.4	23.8	24.3	20.6	20.6	18.4	18.5
Total expenses before taxes on income	95.6	98.6	93.6	95.5	98.6	100.5	95.8	98.9	95.3	98.3
Annual result before taxes on income	8.7	6.3	17.1	17.9	8.4	7.8	8.3	6.5	8.6	5.7
Taxes on income	1.6	1.4	3.4	3.4	1.9	2.0	1.6	1.4	1.5	1.3
Annual result	7.0	4.9	13.7	14.5	6.5	5.8	6.7	5.1	7.0	4.4
Profit and loss transfers (parent company)	0.0	0.0	0.3	0.2	0.0	0.4	0.2	0.2	0.0	- 0.2
Profit and loss transfers (subsidiary)	2.8	1.9	- 0.2	- 0.4	0.9	1.0	2.7	1.8	3.2	2.1
Profit for the year	4.2	3.0	14.2	15.2	5.5	5.2	4.2	3.5	3.8	2.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.7	0.2	0.2	3.6	3.3	0.2	0.2	0.6	0.5
Tangible fixed assets	51.6	53.1	73.5	72.1	61.0	61.1	58.3	55.0	46.5	49.8
of which: Land and buildings	3.9	3.4	16.0	16.2	7.1	7.1	4.1	4.0	2.6	1.6
Inventories	9.9	9.6	1.5	1.7	2.9	3.1	5.6	6.5	13.0	12.4
of which: Finished goods and merchandise	8.7	8.1	1.1	1.1	2.2	2.3	2.9	2.9	12.1	11.5
Cash	5.8	7.7	7.5	9.1	10.7	8.7	7.2	7.4	4.4	7.5
Receivables	27.9	25.2	15.3	14.7	19.0	19.8	25.1	27.4	30.9	25.9
Short-term	26.1	24.4	14.8	14.1	17.8	19.4	24.3	26.6	28.6	25.0
of which:										
Trade receivables	7.0	6.5	4.7	4.6	6.2	6.0	5.5	4.4	7.9	7.5
Receivables from affiliated companies	15.2	14.2	6.6	6.4	9.6	10.4	15.1	18.1	16.6	13.8
Long-term	1.8	0.8	0.5	0.5	1.2	0.4	0.8	0.8	2.3	0.9
of which: Loans to affiliated companies	0.9	0.7	0.1	0.1	0.4	0.2	0.4	0.5	1.2	0.9
Securities	0.1	0.3	0.4	0.5	0.9	2.0	0.1	0.1	0.0	0.0
Other long-term equity investments	3.4	2.8	1.4	1.3	1.4	1.4	2.6	2.5	4.1	3.3
of which: Goodwill	0.6	0.5	0.0	0.0	0.2	0.2	1.4	1.2	0.4	0.3
Capital										
Equity	25.0	28.6	30.4	31.3	29.8	32.8	34.2	34.0	20.7	25.6
Liabilities	68.4	63.7	67.2	66.1	66.3	64.0	60.4	57.8	71.5	65.8
Short-term	47.8	46.4	36.6	36.5	33.2	36.2	34.9	35.8	55.3	52.9
of which:										
Liabilities to banks	11.1	9.8	15.0	14.9	14.4	13.7	10.8	12.7	10.5	7.7
Trade payables	4.6	3.9	3.7	3.0	3.7	3.5	5.0	3.7	4.7	4.1
Liabilities to affiliated companies	27.7	28.5	11.0	11.7	9.5	13.1	11.9	14.1	37.0	37.8
Long-term	20.5	17.3	30.6	29.7	33.1	27.8	25.5	22.1	16.3	12.9
of which:										
Liabilities to banks	10.9	10.6	26.1	25.1	24.2	24.3	20.5	17.6	4.7	4.7
Liabilities to affiliated companies	5.1	4.9	3.2	2.8	7.7	2.3	3.0	2.3	5.6	6.5
Provisions	6.1	6.9	2.1	2.2	3.6	3.0	4.0	5.9	7.4	8.2
of which: Provisions for pensions	1.4	1.9	0.2	0.2	0.7	0.7	1.0	2.7	1.7	1.9
Other ratios	Percentage of sales									
Annual result before taxes on income	8.7	6.3	17.1	18.0	8.4	7.8	8.3	6.6	8.6	5.7
Annual result and depreciation	20.5	19.5	43.2	44.9	26.2	25.9	24.8	24.8	18.1	16.6
Trade receivables	8.7	7.9	11.0	11.0	9.1	9.0	8.1	7.2	8.7	7.9
	Percentage of the balance sheet total									
Sales	81.4	81.4	42.9	41.8	68.1	67.0	68.0	61.5	90.5	94.3
Annual result and interest paid	7.1	5.8	7.3	7.4	5.6	5.2	6.1	4.7	7.7	6.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	24.2	24.9	29.9	31.5	30.0	29.6	28.8	26.1	21.9	23.4
	Percentage of fixed assets									
Long-term equity and liabilities	81.4	82.8	80.9	82.2	93.6	89.9	98.1	100.4	72.3	74.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	66.6	69.2	61.5	64.9	86.2	78.1	90.5	95.1	59.7	61.5
Cash resources, short-term receivables and inventories	87.4	89.8	65.7	69.6	94.9	86.6	106.6	113.2	83.3	84.9
	Percentage of cost of materials									
Trade payables	11.6	9.5	47.7	39.0	15.2	14.4	19.6	15.1	9.6	7.8
Memo item:										
Balance sheet total in € billion	16.31	15.91	0.64	0.70	1.54	1.56	3.68	3.86	10.45	9.80
Sales in € billion	13.28	12.95	0.28	0.29	1.05	1.04	2.50	2.37	9.45	9.24
Number of enterprises	785	785	413	413	221	221	116	116	35	35

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	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	7.6	5.9	6.5	6.0	26.9	22.0
	50	12.0	11.4	0.2	0.1	28.7	26.1	37.9	37.2	45.0	42.5
	75	41.6	42.5	20.3	19.9	55.3	56.1	57.5	57.5	60.7	56.2
Personnel expenses	25	0.0	0.0	0.0	0.0	5.6	5.7	2.8	2.9	5.1	5.3
	50	9.7	10.2	2.1	2.3	17.3	18.0	14.5	14.4	8.3	9.4
	75	24.7	25.7	21.1	22.4	27.5	28.8	23.5	25.0	22.0	22.0
Depreciation	25	6.9	7.0	8.4	9.4	5.5	6.3	5.0	4.9	4.4	4.2
	50	19.1	20.6	26.3	28.1	14.5	15.4	13.6	15.5	9.9	12.1
	75	39.7	41.2	51.4	52.1	25.7	27.1	29.2	29.6	20.4	22.1
Annual result	25	1.2	1.3	2.2	2.5	0.9	0.8	0.9	0.3	0.2	0.1
	50	6.3	6.1	10.9	12.8	3.9	3.4	4.6	3.9	4.6	4.8
	75	17.1	18.5	24.1	28.3	9.5	8.7	10.1	9.8	11.2	10.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	35.8	36.8	46.8	46.7	37.4	36.8	24.8	21.6	13.4	20.5
	50	69.3	66.2	74.9	71.4	65.9	64.4	58.8	55.5	54.7	54.6
	75	85.4	84.2	88.0	86.6	82.0	80.8	83.9	82.4	79.8	80.5
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2
	50	0.0	0.0	0.0	0.0	0.7	0.5	1.2	1.3	1.9	1.6
	75	2.3	2.3	0.0	0.0	5.8	6.0	8.2	6.7	12.8	7.0
Equity	25	8.8	9.3	8.0	9.4	10.0	10.2	6.2	7.1	11.1	11.7
	50	24.2	27.6	24.2	28.5	22.6	25.3	25.6	23.4	27.8	33.5
	75	46.0	48.4	48.6	49.0	42.4	46.2	45.7	44.9	49.2	56.4
Short-term liabilities	25	15.2	15.4	11.3	12.1	17.3	17.0	20.8	19.1	23.5	20.8
	50	34.7	32.4	35.6	31.8	32.6	30.0	34.3	34.4	40.2	40.8
	75	65.2	61.1	66.2	62.1	64.3	57.6	62.6	66.1	53.8	64.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	7.0	8.8	0.0	0.0	0.0	0.0
	50	29.9	28.1	31.1	30.1	34.1	35.1	22.2	24.1	0.5	0.0
	75	59.6	58.1	61.1	57.5	61.2	59.6	53.1	54.8	29.4	27.0
		Percentage of sales									
Annual result before taxes on income	25	1.7	1.7	2.7	3.3	1.0	1.1	1.5	0.9	0.9	0.1
	50	8.1	8.3	13.7	15.3	4.9	4.8	6.0	5.3	7.6	6.5
	75	21.2	23.1	29.2	34.7	12.8	11.9	12.6	12.3	16.1	14.6
Annual result and depreciation	25	12.2	12.7	18.1	19.3	9.6	9.1	11.0	8.0	8.9	6.1
	50	29.4	31.1	47.6	53.7	19.9	20.1	21.2	20.2	26.7	24.5
	75	70.0	72.8	82.4	85.5	42.8	38.9	41.0	44.4	36.5	36.2
Trade receivables	25	0.2	0.2	0.0	0.0	2.6	2.6	1.2	1.6	4.7	3.3
	50	5.2	5.2	2.9	3.4	6.2	6.4	7.4	6.4	9.3	6.5
	75	11.4	10.9	10.5	10.6	11.4	11.0	12.2	10.0	12.1	12.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.5	2.3	2.6	2.8	2.4	2.1	3.1	2.0	1.2	2.1
	50	6.0	6.3	6.5	6.8	4.9	5.1	5.3	5.8	5.1	5.6
	75	12.3	12.7	14.1	14.7	10.6	10.0	11.5	11.6	10.3	12.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	12.5	11.4	12.1	11.0	13.0	12.7	14.2	10.6	9.6	7.9
	50	27.0	29.2	26.2	29.2	26.2	27.2	31.3	29.6	25.8	30.9
	75	56.9	57.3	58.0	56.3	47.7	50.7	66.5	62.7	74.5	90.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	47.5	55.3	39.0	49.2	52.9	61.9	64.0	50.5	57.4	56.9
	50	87.6	91.6	83.6	90.1	92.5	98.1	91.9	88.1	87.5	96.3
	75	123.1	130.2	115.8	118.7	127.8	138.5	143.2	134.7	147.8	168.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	27.1	30.0	23.8	24.7	33.9	40.2	34.5	28.9	27.2	33.9
	50	68.6	74.6	65.2	75.6	72.5	76.9	73.3	72.2	54.9	59.1
	75	181.9	185.8	205.4	200.8	168.4	182.1	143.7	162.3	150.8	175.1
		Percentage of cost of materials									
Trade payables	25	4.0	3.5	3.1	2.7	5.1	4.5	4.4	3.6	5.2	3.8
	50	13.4	10.8	17.5	9.6	13.1	12.9	11.9	9.5	11.4	10.2
	75	42.3	31.5	98.9	46.6	35.0	33.0	24.6	20.8	18.4	18.0

I. Enterprises by economic sector

13.f) Employment activities

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	100.0	99.5	99.9	100.7	99.9	100.0	100.0	100.0
Change in finished goods	0.0	0.0	0.0	0.5	0.1	- 0.7	0.1	0.0	0.0	0.0
Interest and similar income	0.1	0.1	0.5	0.2	0.3	0.3	0.1	0.1	0.0	0.0
Other income	1.5	1.6	7.4	5.6	3.8	4.6	2.3	2.4	0.7	0.8
of which: Income from long-term equity investments	0.2	0.1	0.1	0.0	0.4	0.0	0.5	0.4	0.0	0.0
Total income	101.6	101.7	107.9	105.8	104.1	104.8	102.4	102.5	100.7	100.9
Expenses										
Cost of materials	36.8	36.4	11.4	14.1	18.3	19.6	14.5	15.9	49.4	47.9
Personnel expenses	52.4	53.3	77.8	69.6	69.4	67.7	71.1	70.2	41.5	43.9
Depreciation	0.5	0.6	1.9	2.0	0.7	0.8	0.7	0.9	0.3	0.4
of which: Depreciation of tangible fixed assets	0.4	0.5	1.9	2.0	0.6	0.7	0.7	0.8	0.3	0.3
Interest and similar expenses	0.2	0.3	0.7	0.6	0.7	0.9	0.3	0.3	0.1	0.2
Operating taxes	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Other expenses	9.3	10.0	15.8	17.4	13.3	15.8	13.8	14.3	6.7	7.3
Total expenses before taxes on income	99.2	100.6	107.6	104.0	102.5	104.8	100.4	101.6	98.0	99.6
Annual result before taxes on income	2.4	1.1	0.3	1.8	1.7	0.0	1.9	0.9	2.7	1.3
Taxes on income	0.4	0.4	0.9	1.2	0.7	0.8	0.8	0.9	0.2	0.2
Annual result	1.9	0.6	- 0.6	0.5	1.0	- 0.8	1.1	0.1	2.5	1.1
Profit and loss transfers (parent company)	0.1	0.1	0.0	0.0	0.2	0.2	0.2	0.3	0.0	0.0
Profit and loss transfers (subsidiary)	1.5	0.6	- 2.1	- 2.3	0.1	- 1.5	0.6	0.3	2.2	1.1
Profit for the year	0.5	0.1	1.5	2.9	1.1	1.0	0.7	0.1	0.3	0.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.3	0.4	0.3	1.0	1.0	1.3	1.0	1.5	1.7
Tangible fixed assets	4.2	4.0	16.5	15.7	4.7	3.5	5.3	5.2	2.7	2.6
of which: Land and buildings	1.2	1.3	8.4	7.8	0.8	0.7	1.9	2.3	0.4	0.4
Inventories	0.5	0.6	1.1	2.2	1.5	1.7	0.6	0.6	0.1	0.1
of which: Finished goods and merchandise	0.1	0.2	0.3	0.7	0.1	0.1	0.2	0.3	0.1	0.1
Cash	13.8	17.8	25.8	26.1	27.2	25.9	14.2	20.8	10.2	13.0
Receivables	74.0	70.2	44.4	39.8	61.8	63.3	66.4	61.5	83.2	79.9
Short-term	72.5	67.6	44.0	39.8	53.5	48.9	65.1	59.8	82.9	79.6
of which:										
Trade receivables	53.3	44.8	14.4	12.0	29.2	22.0	41.2	34.3	68.3	60.1
Receivables from affiliated companies	14.7	18.2	23.7	21.1	18.9	20.4	18.7	20.4	10.7	16.0
Long-term	1.5	2.6	0.4	0.1	8.3	14.3	1.4	1.7	0.3	0.4
of which: Loans to affiliated companies	1.2	2.2	0.4	0.0	7.5	13.1	1.2	1.5	0.0	0.0
Securities	0.3	0.4	1.6	6.4	0.2	0.4	0.6	0.3	0.0	0.0
Other long-term equity investments	5.2	5.2	9.8	9.0	3.1	3.8	11.0	10.1	1.6	2.1
of which: Goodwill	1.2	1.0	0.0	0.1	0.5	0.4	3.0	2.5	0.2	0.2
Capital										
Equity	25.1	24.4	34.0	32.7	24.8	23.8	28.4	28.1	22.4	21.5
Liabilities	54.3	54.4	43.7	48.0	38.6	37.6	51.4	53.9	59.9	59.5
Short-term	48.8	49.6	34.9	34.5	33.3	31.7	43.0	48.5	56.6	56.1
of which:										
Liabilities to banks	1.1	0.9	3.5	3.2	3.1	2.6	1.6	1.1	0.2	0.1
Trade payables	14.3	11.4	3.7	2.8	4.6	3.7	4.0	4.0	23.6	18.8
Liabilities to affiliated companies	16.1	18.1	10.5	8.3	7.9	8.7	17.2	23.0	17.3	17.9
Long-term	5.4	4.8	8.8	13.5	5.3	5.9	8.5	5.5	3.3	3.4
of which:										
Liabilities to banks	1.1	1.2	3.0	7.3	2.5	3.9	2.1	1.2	0.0	0.0
Liabilities to affiliated companies	2.7	2.1	3.2	3.3	2.2	1.6	6.1	4.1	0.6	0.8
Provisions	19.8	19.7	22.2	19.2	34.2	29.8	19.2	17.5	17.2	18.6
of which: Provisions for pensions	3.8	4.1	0.1	0.1	21.6	18.5	1.4	1.5	2.2	2.4
Other ratios	Percentage of sales									
Annual result before taxes on income	2.4	1.1	0.3	1.8	1.7	0.0	1.9	0.9	2.7	1.3
Annual result and depreciation	2.4	1.2	1.3	2.6	1.7	0.0	1.9	1.0	2.8	1.4
Trade receivables	15.6	15.4	9.0	8.9	10.7	11.9	15.2	14.7	16.7	16.4
	Percentage of the balance sheet total									
Sales	340.4	290.6	159.5	134.9	273.3	185.0	271.8	234.3	409.9	367.1
Annual result and interest paid	7.4	2.7	0.1	1.6	4.7	0.2	3.8	0.9	10.7	4.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.6	6.2	5.1	8.5	9.5	0.0	8.8	4.6	17.1	8.1
	Percentage of fixed assets									
Long-term equity and liabilities	275.1	246.6	150.0	147.4	302.4	211.1	198.8	193.4	451.9	408.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	177.0	172.2	199.9	190.8	242.8	236.7	185.3	166.5	164.4	164.9
Cash resources, short-term receivables and inventories	177.9	173.3	203.0	197.2	247.2	242.0	186.7	167.8	164.6	165.2
	Percentage of cost of materials									
Trade payables	11.5	10.7	20.7	14.8	9.2	10.3	10.2	10.9	11.7	10.7
Memo item:										
Balance sheet total in € billion	2.37	2.54	0.08	0.09	0.24	0.34	0.80	0.84	1.24	1.27
Sales in € billion	8.06	7.39	0.13	0.12	0.67	0.62	2.18	1.98	5.09	4.66
Number of enterprises	366	366	130	130	129	129	83	83	24	24

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	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	0.3	0.5	0.0	0.1	0.3	0.7	0.4	0.7	0.5	0.5
	75	15.7	16.9	12.8	11.5	22.6	26.7	7.4	7.2	82.3	81.9
Personnel expenses	25	51.3	49.7	51.3	54.6	45.2	45.6	56.5	58.7	10.2	10.3
	50	82.5	82.1	78.8	78.6	82.3	82.4	85.2	86.5	84.8	85.2
	75	91.2	91.1	89.8	91.4	91.6	90.4	92.0	92.1	90.2	90.3
Depreciation	25	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
	50	0.4	0.4	0.5	0.6	0.3	0.4	0.3	0.3	0.2	0.3
	75	0.9	1.1	1.4	1.5	0.9	1.0	0.7	0.8	0.6	0.7
Annual result	25	- 1.0	- 0.7	- 1.7	- 1.2	- 1.1	- 0.6	- 0.4	- 0.9	0.6	- 0.5
	50	1.2	1.4	1.5	3.0	0.9	1.1	1.2	0.8	1.3	0.3
	75	3.8	4.6	6.2	7.5	3.1	3.0	3.0	3.3	2.7	2.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.5	0.4	0.0	0.0	0.8	0.5	0.7	0.6	0.8	0.5
	50	2.3	2.1	1.9	1.8	2.9	2.8	2.0	1.8	2.7	2.6
	75	7.5	6.8	11.0	10.3	8.2	7.6	6.5	5.8	4.2	4.5
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.0	0.0
Equity	25	5.8	5.7	3.0	5.0	9.1	6.2	6.7	6.7	3.2	4.2
	50	21.5	23.2	22.8	30.7	21.2	22.5	21.8	25.6	17.7	18.0
	75	43.8	45.3	49.3	54.2	42.9	44.3	40.7	41.6	30.7	35.1
Short-term liabilities	25	24.4	23.7	21.3	16.4	26.3	29.5	23.5	26.1	33.5	34.2
	50	46.4	43.0	49.4	34.2	45.1	47.2	45.2	44.4	49.8	50.6
	75	70.0	67.2	73.2	67.4	72.2	70.0	64.1	66.0	75.5	68.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	5.8	11.5	5.9	17.5	8.8	17.9	2.4	3.6	0.0	0.0
		Percentage of sales									
Annual result before taxes on income	25	- 1.1	- 0.8	- 1.6	- 1.0	- 1.1	- 0.7	- 0.3	- 1.0	0.7	- 0.6
	50	1.6	2.0	2.0	3.7	1.5	1.5	1.7	1.2	1.4	0.5
	75	5.1	5.9	7.9	9.2	3.6	4.2	4.4	3.8	3.4	2.9
Annual result and depreciation	25	- 0.6	- 0.1	- 1.4	- 0.6	- 0.6	0.0	0.0	- 0.2	0.9	0.2
	50	2.2	2.6	2.6	4.5	2.1	2.3	2.0	1.7	1.9	1.1
	75	6.2	7.2	9.2	10.9	4.9	4.8	5.1	5.4	4.0	3.1
Trade receivables	25	5.9	5.5	4.1	3.5	6.8	6.9	6.9	7.3	11.9	11.7
	50	9.8	9.8	7.7	7.1	9.5	9.6	11.6	11.5	15.4	14.7
	75	14.8	14.0	13.6	12.5	13.5	13.2	15.9	15.4	18.6	17.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	- 3.2	- 1.0	- 6.7	- 3.6	- 0.8	0.0	- 0.9	- 2.0	2.1	- 0.8
	50	5.6	4.9	5.9	7.2	5.0	4.8	5.4	3.6	6.5	2.0
	75	14.1	14.0	17.0	24.8	12.2	12.9	12.4	11.1	13.3	13.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 6.3	- 12.1	- 15.8	- 22.9	- 7.1	- 9.2	- 1.9	- 14.0	4.9	1.2
	50	13.8	11.7	14.1	14.8	13.1	8.8	13.8	8.1	16.4	8.6
	75	41.8	37.6	52.8	60.2	40.6	38.0	41.8	32.2	26.0	25.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	101.0	117.7	70.2	97.6	117.9	158.0	113.3	115.0	165.6	181.8
	50	308.7	397.7	252.2	486.3	322.2	392.1	305.5	341.9	468.1	447.7
	75	927.4	1 287.9	833.3	1 608.3	854.3	974.7	838.0	1 287.7	1 125.1	1 744.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	117.2	121.2	108.0	107.0	118.9	123.9	133.9	131.8	124.5	140.9
	50	190.4	198.7	174.0	242.5	197.0	188.3	189.5	210.6	188.9	190.8
	75	342.9	353.2	410.0	496.4	319.4	311.9	344.6	322.1	283.2	264.5
		Percentage of cost of materials									
Trade payables	25	1.9	1.8	1.4	1.4	1.9	1.6	7.1	3.8	4.6	8.6
	50	14.0	13.7	12.9	13.4	14.0	13.0	16.1	14.3	13.8	14.0
	75	60.8	63.9	33.3	84.6	71.4	44.2	70.8	81.0	35.6	63.9

I. Enterprises by economic sector

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

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	102.8	99.2	99.9	99.9	99.7	99.7	99.8	99.9	103.3
Change in finished goods	0.1	- 2.8	0.8	0.1	0.1	0.3	0.3	0.2	0.1	- 3.3
Interest and similar income	0.5	0.4	0.3	0.6	0.2	0.3	0.1	0.4	0.6	0.4
Other income	2.0	6.3	4.5	29.4	7.9	26.2	4.3	11.8	1.6	4.7
of which: Income from long-term equity investments	0.2	0.2	0.0	0.1	0.0	0.6	0.9	1.1	0.2	0.1
Total income	102.5	106.7	104.8	130.1	108.1	126.6	104.5	112.2	102.2	105.1
Expenses										
Cost of materials	82.4	79.1	39.5	32.1	50.7	52.6	54.2	44.9	86.0	84.7
Personnel expenses	5.8	13.0	32.3	48.2	25.8	40.6	19.8	34.2	3.9	9.1
Depreciation	1.1	4.6	4.3	15.4	3.8	7.8	2.1	5.3	0.9	4.3
of which: Depreciation of tangible fixed assets	1.0	1.8	4.3	15.2	3.8	7.7	2.1	5.1	0.8	1.1
Interest and similar expenses	0.2	0.8	0.5	1.2	0.6	1.3	0.6	1.2	0.1	0.7
Operating taxes	0.0	0.0	0.3	0.1	- 0.4	0.2	0.0	0.0	0.0	0.0
Other expenses	12.1	19.7	28.3	44.2	25.8	31.2	24.6	35.8	10.5	17.1
Total expenses before taxes on income	101.6	117.3	105.2	141.3	106.4	133.6	101.2	121.4	101.4	116.0
Annual result before taxes on income	1.0	- 10.6	- 0.4	- 11.3	1.7	- 7.1	3.3	- 9.2	0.7	- 10.9
Taxes on income	- 1.3	0.6	0.7	- 4.6	0.7	0.4	1.9	- 0.9	- 1.7	0.8
Annual result	2.3	- 11.2	- 1.1	- 6.6	1.0	- 7.5	1.4	- 8.3	2.4	- 11.7
Profit and loss transfers (parent company)	0.2	- 0.8	0.0	4.9	0.2	0.1	0.1	- 0.2	0.2	- 0.9
Profit and loss transfers (subsidiary)	0.9	- 3.1	1.2	0.7	0.5	- 2.1	0.2	0.6	1.0	- 3.6
Profit for the year	1.5	- 8.9	- 2.2	- 2.4	0.7	- 5.3	1.4	- 9.1	1.6	- 9.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.2	2.7	5.6	1.1	1.4	1.4	8.3	10.1	1.1	1.5
Tangible fixed assets	7.3	8.9	29.8	31.6	31.7	35.2	5.2	5.4	6.1	7.9
of which: Land and buildings	1.1	2.1	3.2	3.7	1.3	1.9	1.2	1.5	1.1	2.1
Inventories	11.1	5.6	3.2	4.0	6.1	3.4	3.5	2.4	12.8	6.3
of which: Finished goods and merchandise	1.0	0.3	0.4	0.5	0.4	0.5	1.4	1.0	1.0	0.2
Cash	13.1	11.8	19.8	23.4	16.2	16.0	28.7	30.4	10.2	8.2
Receivables	49.3	51.4	36.7	35.6	37.7	36.6	41.0	38.3	51.5	54.7
Short-term	38.2	39.5	36.1	35.4	36.5	35.6	39.2	36.2	38.1	40.3
of which:										
Trade receivables	5.7	4.9	20.1	11.1	6.5	8.8	11.9	6.7	4.4	4.3
Receivables from affiliated companies	13.3	20.0	6.9	11.9	9.5	7.3	18.7	20.6	12.6	20.7
Long-term	11.1	12.0	0.7	0.2	1.2	1.0	1.9	2.0	13.3	14.4
of which: Loans to affiliated companies	10.1	11.1	0.6	0.1	0.2	0.0	1.3	1.3	12.3	13.5
Securities	1.6	0.7	0.0	0.0	0.0	1.0	3.2	1.1	1.5	0.6
Other long-term equity investments	14.7	18.3	1.9	3.0	5.0	5.7	8.9	11.6	16.3	20.3
of which: Goodwill	0.3	0.2	0.8	1.4	0.7	0.8	1.7	1.0	0.0	0.0
Capital										
Equity	27.6	25.4	16.1	12.2	14.8	15.2	34.1	29.3	27.4	25.5
Liabilities	61.7	63.3	71.8	76.1	76.9	74.5	53.8	60.2	62.0	63.0
Short-term	56.8	36.4	56.6	54.0	55.5	46.4	41.8	32.6	59.5	36.3
of which:										
Liabilities to banks	2.3	3.9	9.4	12.8	6.8	6.4	1.6	2.8	2.1	3.9
Trade payables	9.9	6.7	20.0	6.9	10.9	6.5	8.5	9.8	10.0	6.1
Liabilities to affiliated companies	17.6	14.4	2.6	6.4	5.7	6.8	17.3	9.9	18.5	15.7
Long-term	4.8	26.8	15.2	22.0	21.4	28.1	12.0	27.5	2.5	26.7
of which:										
Liabilities to banks	3.0	16.8	13.6	21.0	19.5	26.9	2.1	3.6	2.1	18.4
Liabilities to affiliated companies	1.6	9.7	0.6	0.5	0.9	0.4	9.5	23.7	0.2	7.9
Provisions	9.8	11.0	8.5	9.7	7.6	10.0	10.2	9.0	9.8	11.4
of which: Provisions for pensions	2.0	2.4	1.2	1.6	2.4	3.1	1.5	1.9	2.0	2.4
Other ratios	Percentage of sales									
Annual result before taxes on income	1.0	- 10.3	- 0.4	- 11.3	1.7	- 7.1	3.3	- 9.2	0.7	- 10.5
Annual result and depreciation	3.4	- 6.4	3.3	8.8	4.8	0.3	3.5	- 3.0	3.3	- 7.2
Trade receivables	2.1	4.1	12.7	11.8	4.6	10.7	7.7	7.8	1.4	3.3
	Percentage of the balance sheet total									
Sales	274.0	119.8	158.4	93.6	140.5	82.3	155.6	86.7	303.3	127.9
Annual result and interest paid	6.7	- 12.1	- 0.9	- 5.0	2.3	- 5.2	3.1	- 6.2	7.7	- 13.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	15.6	- 12.2	8.2	12.8	9.8	0.3	14.7	- 6.5	16.2	- 13.9
	Percentage of fixed assets									
Long-term equity and liabilities	95.9	128.8	85.5	100.0	98.1	107.2	195.6	200.1	84.8	122.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	92.0	141.2	98.7	108.8	94.9	113.2	169.6	206.8	82.3	133.5
Cash resources, short-term receivables and inventories	111.5	156.5	104.4	116.2	105.9	120.4	177.9	214.2	103.8	150.8
	Percentage of cost of materials									
Trade payables	4.4	7.2	31.7	22.8	15.3	15.0	10.0	25.1	3.8	5.8
Memo item:										
Balance sheet total in € billion	4.29	3.68	0.05	0.04	0.19	0.16	0.60	0.51	3.45	2.97
Sales in € billion	11.74	4.41	0.07	0.04	0.26	0.13	0.93	0.45	10.47	3.80
Number of enterprises	151	151	66	66	38	38	29	29	18	18

I. Enterprises by economic sector

cont'd: 13.g) Travel agency, tour operator and other reservation service and related 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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	0.1	0.0	0.0	0.0	6.2	4.8	0.0	1.5	71.1	72.7
	50	46.0	48.0	18.9	11.7	56.0	47.4	47.7	51.7	80.9	79.5
	75	78.7	76.5	76.0	65.4	78.5	72.8	74.5	76.1	86.5	90.3
Personnel expenses	25	9.4	14.1	12.2	25.7	9.7	13.8	9.6	15.7	2.1	4.1
	50	19.6	37.3	40.3	49.8	17.1	27.6	19.6	30.2	4.4	8.3
	75	48.7	62.0	53.5	79.0	41.5	57.5	33.7	53.3	11.6	14.1
Depreciation	25	0.3	0.7	0.4	0.8	0.2	0.3	0.5	0.8	0.2	0.7
	50	1.0	2.0	1.4	2.7	0.9	1.8	1.1	1.7	0.5	1.8
	75	2.3	7.5	3.5	12.3	3.4	12.2	1.6	4.8	1.2	5.8
Annual result	25	- 1.0	- 16.5	- 3.4	- 15.9	0.1	- 5.4	0.1	- 21.1	0.0	- 16.5
	50	1.3	0.2	0.7	3.1	1.0	0.5	2.3	- 2.9	2.1	- 8.0
	75	4.2	6.2	4.3	13.0	3.3	3.4	6.6	4.3	4.2	1.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.6	0.7	0.6	0.7	0.6	0.7	0.7	0.7	0.6	0.5
	50	2.2	2.3	3.3	3.5	1.8	2.0	1.6	1.7	0.8	1.1
	75	10.7	11.2	25.4	17.5	10.6	15.3	6.4	9.8	2.5	6.1
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
	50	0.2	0.0	0.0	0.0	0.7	0.4	0.0	0.0	2.5	0.5
	75	5.7	2.8	4.0	2.4	6.9	4.6	1.7	1.1	14.3	3.9
Equity	25	4.1	1.7	- 4.8	- 2.5	7.4	3.4	9.3	4.5	7.1	3.7
	50	14.7	17.2	12.4	16.1	12.4	16.1	22.1	28.9	12.5	18.8
	75	33.9	39.2	33.3	38.0	22.8	29.8	52.3	61.0	43.6	42.1
Short-term liabilities	25	32.6	27.4	29.8	33.0	34.1	33.3	20.8	14.8	44.2	20.7
	50	60.0	48.3	63.8	53.5	62.4	51.7	42.7	37.7	61.3	35.3
	75	83.7	77.0	92.7	79.3	83.7	72.5	63.4	65.0	82.5	68.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.1	0.0	1.7	0.0	4.6	0.0	0.0	0.0	0.1
	75	6.6	28.5	20.2	38.9	6.6	29.6	0.0	0.6	4.2	15.4
		Percentage of sales									
Annual result before taxes on income	25	- 1.0	- 18.1	- 2.7	- 18.3	0.2	- 5.4	- 1.2	- 22.2	- 0.6	- 12.5
	50	1.5	0.2	0.7	3.2	1.4	0.6	3.2	- 3.2	1.5	- 6.6
	75	5.8	6.2	5.8	17.6	5.0	4.0	7.3	3.4	3.2	2.3
Annual result and depreciation	25	0.3	- 9.9	- 1.2	- 8.5	0.7	- 0.8	0.8	- 20.7	0.7	- 9.8
	50	3.3	3.2	3.2	8.6	3.3	3.8	4.5	- 0.6	1.9	- 0.9
	75	10.6	19.7	11.0	27.6	14.2	15.7	9.4	5.5	4.6	2.9
Trade receivables	25	0.5	0.7	1.0	2.1	0.2	0.1	0.6	0.5	0.4	0.9
	50	2.7	4.8	3.3	5.5	2.9	3.4	1.3	5.0	0.9	2.0
	75	7.8	11.3	9.3	13.8	7.6	12.9	7.6	9.5	3.1	7.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	- 1.3	- 17.5	- 6.6	- 16.5	1.0	- 7.7	1.3	- 22.1	1.0	- 20.1
	50	3.3	1.2	2.5	3.4	3.1	1.1	7.0	- 2.8	6.5	- 11.4
	75	11.0	9.1	10.8	15.0	7.0	4.1	11.4	7.6	14.0	2.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 5.4	- 24.6	- 19.4	- 32.4	3.1	- 9.8	0.7	- 46.3	- 2.2	- 23.2
	50	10.4	8.2	7.7	15.1	16.6	13.3	21.8	0.6	7.8	- 2.3
	75	30.1	32.5	22.8	50.8	30.1	30.8	54.5	24.5	21.9	6.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	67.8	83.3	40.0	79.0	79.6	84.6	72.7	73.7	82.3	90.5
	50	137.2	169.8	99.9	169.4	220.6	128.4	208.2	180.9	142.0	199.3
	75	568.9	572.0	578.2	582.6	724.8	739.1	1 086.9	644.6	255.4	289.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	64.8	91.8	62.3	89.9	48.0	86.7	97.0	106.3	75.7	100.8
	50	108.1	127.6	105.6	125.3	104.4	120.2	151.5	191.4	100.5	116.8
	75	164.9	224.2	155.1	202.9	142.6	169.4	302.3	389.7	152.8	367.0
		Percentage of cost of materials									
Trade payables	25	2.3	2.6	1.7	1.3	4.9	3.6	1.5	2.6	3.8	2.8
	50	8.4	7.9	10.0	7.2	10.5	9.8	8.4	11.3	4.8	5.6
	75	24.5	25.9	40.1	34.7	38.4	27.0	16.2	35.2	7.8	10.6

I. Enterprises by economic sector

13.h) Services to buildings and landscape activities

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	100.6	99.2	100.5	97.6	101.5	99.9	100.7	99.8	100.2
Change in finished goods	0.5	- 0.6	0.8	- 0.5	2.4	- 1.5	0.1	- 0.7	0.2	- 0.2
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other income	1.6	1.7	2.7	3.9	1.8	2.2	1.5	1.7	1.5	1.5
of which: Income from long-term equity investments	0.2	0.2	0.0	0.0	0.0	0.0	0.2	0.2	0.2	0.2
Total income	101.6	101.8	102.8	103.9	101.9	102.3	101.6	101.7	101.5	101.5
Expenses										
Cost of materials	32.0	31.7	22.1	22.6	28.8	29.3	29.1	28.2	36.4	36.3
Personnel expenses	51.9	51.1	51.1	50.1	49.8	48.3	55.2	55.0	49.9	48.9
Depreciation	1.6	1.7	3.7	3.8	2.5	2.6	1.8	1.8	1.1	1.1
of which: Depreciation of tangible fixed assets	1.6	1.6	3.7	3.8	2.5	2.5	1.7	1.7	1.1	1.1
Interest and similar expenses	0.3	0.3	0.6	0.6	0.5	0.4	0.3	0.3	0.2	0.2
Operating taxes	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.3	0.3
Other expenses	12.3	12.2	17.9	18.0	15.3	15.3	11.8	11.7	11.2	11.1
Total expenses before taxes on income	98.3	97.2	95.6	95.3	97.0	96.0	98.2	97.1	99.1	97.8
Annual result before taxes on income	3.3	4.6	7.1	8.7	5.0	6.3	3.4	4.6	2.4	3.7
Taxes on income	0.7	0.9	1.4	1.7	1.2	1.5	0.9	1.2	0.3	0.4
Annual result	2.6	3.7	5.8	7.0	3.8	4.8	2.5	3.5	2.1	3.3
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.1	0.2	0.4	0.3	0.0	0.0
Profit and loss transfers (subsidiary)	0.7	1.2	0.3	0.4	0.5	0.6	0.5	1.0	1.0	1.7
Profit for the year	2.1	2.6	5.5	6.6	3.4	4.4	2.3	2.8	1.2	1.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.5	0.4	0.3	0.3	0.3	0.6	0.4	0.8	0.9
Tangible fixed assets	20.7	20.8	33.7	32.0	25.1	25.9	23.9	23.9	11.9	11.6
of which: Land and buildings	7.6	7.2	6.6	6.0	8.2	7.7	11.6	11.2	2.0	1.6
Inventories	17.7	15.7	13.7	11.3	26.5	22.5	18.5	16.6	11.5	10.6
of which: Finished goods and merchandise	1.9	1.7	1.4	1.3	2.7	3.0	1.4	1.0	2.1	1.9
Cash	11.6	14.4	19.5	22.1	14.1	18.5	13.4	15.6	6.6	8.8
Receivables	43.2	42.5	30.3	32.0	31.8	30.6	37.9	37.7	59.2	58.5
Short-term	42.6	41.9	29.7	31.1	30.9	29.8	37.2	37.1	59.0	58.2
of which:										
Trade receivables	24.0	22.9	17.2	18.1	19.2	18.2	20.9	20.0	32.1	30.7
Receivables from affiliated companies	15.7	15.7	7.3	7.5	8.2	8.0	13.7	13.7	24.2	24.9
Long-term	0.5	0.6	0.6	0.9	0.8	0.8	0.7	0.5	0.2	0.4
of which: Loans to affiliated companies	0.3	0.3	0.1	0.1	0.3	0.6	0.4	0.3	0.2	0.3
Securities	0.2	0.2	0.1	0.1	0.4	0.4	0.2	0.3	0.0	0.0
Other long-term equity investments	5.6	5.3	1.5	1.3	1.4	1.2	5.0	4.9	9.5	9.2
of which: Goodwill	0.5	0.5	1.0	0.9	0.3	0.2	0.1	0.2	1.2	1.2
Capital										
Equity	26.5	29.0	28.0	31.9	25.4	28.6	29.1	32.3	23.6	24.3
Liabilities	58.1	54.9	62.7	58.3	66.1	62.2	57.6	53.6	53.1	51.4
Short-term	47.1	45.7	45.9	42.7	54.1	49.8	46.4	44.1	43.8	45.6
of which:										
Liabilities to banks	4.0	3.3	10.1	8.7	7.4	7.2	3.7	2.7	1.3	0.6
Trade payables	7.9	7.2	7.2	7.4	7.4	7.6	6.9	5.8	9.7	8.9
Liabilities to affiliated companies	13.4	14.7	4.8	4.6	6.4	6.5	10.5	11.8	22.7	25.5
Long-term	11.0	9.3	16.9	15.6	11.9	12.4	11.2	9.6	9.3	5.8
of which:										
Liabilities to banks	4.6	4.7	13.9	13.3	7.1	8.3	5.1	4.7	1.0	1.0
Liabilities to affiliated companies	5.2	3.4	1.1	1.2	2.8	2.0	5.5	4.4	7.1	3.4
Provisions	15.0	15.7	8.6	9.3	8.1	8.9	12.9	13.9	22.9	23.7
of which: Provisions for pensions	2.2	2.3	1.4	1.4	1.3	1.2	2.1	2.1	3.0	3.3
Other ratios	Percentage of sales									
Annual result before taxes on income	3.3	4.6	7.2	8.6	5.1	6.2	3.4	4.6	2.4	3.7
Annual result and depreciation	4.3	5.4	9.6	10.8	6.4	7.3	4.2	5.2	3.2	4.4
Trade receivables	8.8	8.4	7.9	8.8	9.9	9.1	8.7	8.4	8.6	8.1
	Percentage of the balance sheet total									
Sales	273.8	273.9	218.4	205.6	194.3	199.2	241.6	238.9	374.3	381.8
Annual result and interest paid	8.0	10.9	14.0	15.5	8.4	10.2	6.7	8.9	8.7	13.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	19.0	25.9	39.8	48.2	20.7	27.3	17.8	23.9	17.2	25.0
	Percentage of fixed assets									
Long-term equity and liabilities	144.1	148.4	127.9	141.7	138.5	147.3	139.9	147.8	159.7	152.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	115.2	123.6	107.4	125.0	83.3	97.1	109.2	120.3	150.0	147.0
Cash resources, short-term receivables and inventories	152.7	157.9	137.3	151.4	132.2	142.3	149.0	157.9	176.3	170.3
	Percentage of cost of materials									
Trade payables	9.0	8.4	14.7	16.0	13.0	13.2	9.7	8.6	7.1	6.5
Memo item:										
Balance sheet total in € billion	3.20	3.34	0.14	0.16	0.66	0.70	1.36	1.42	1.04	1.05
Sales in € billion	8.77	9.14	0.31	0.33	1.28	1.40	3.30	3.40	3.88	4.01
Number of enterprises	841	841	376	376	289	289	153	153	23	23

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	8.0	8.1	6.4	6.0	9.7	9.8	8.9	8.3	12.2	10.7
	50	21.3	21.5	18.0	18.5	23.6	25.1	23.7	22.5	38.6	37.3
	75	37.9	37.2	31.5	32.2	42.3	41.4	43.1	42.3	51.9	51.7
Personnel expenses	25	34.6	33.6	35.9	34.6	33.2	32.6	33.6	33.5	35.4	35.1
	50	49.5	49.5	48.4	48.5	49.4	48.1	61.1	61.3	50.9	50.4
	75	69.8	68.2	66.0	65.6	69.2	66.1	76.5	75.8	73.8	72.4
Depreciation	25	0.9	0.9	1.2	1.3	0.8	0.8	0.6	0.6	0.9	0.7
	50	2.1	2.2	2.9	3.1	1.9	1.9	1.1	1.2	1.1	1.2
	75	4.1	4.2	5.8	5.6	3.4	3.7	2.6	2.4	1.9	1.9
Annual result	25	0.7	1.2	1.0	1.9	0.8	1.2	0.4	0.6	0.7	0.4
	50	3.0	4.0	4.2	5.2	2.6	3.8	1.6	2.8	2.3	3.2
	75	7.0	8.8	9.6	11.7	5.7	7.3	4.4	5.9	4.6	6.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.8	7.4	8.6	8.8	7.2	6.9	7.4	6.4	4.1	4.3
	50	19.2	19.5	27.4	25.9	17.8	18.5	14.8	13.8	14.5	14.2
	75	39.9	40.2	50.5	50.1	33.1	33.6	28.0	26.8	25.6	23.2
Inventories	25	0.0	0.0	0.0	0.0	0.5	0.6	0.3	0.4	0.2	0.2
	50	1.8	1.8	0.8	0.7	3.6	3.6	1.6	1.6	2.4	2.6
	75	13.4	10.1	9.6	6.7	28.2	20.2	8.9	9.1	7.9	9.9
Equity	25	7.0	11.0	5.9	13.2	6.9	9.3	10.9	14.9	10.4	9.7
	50	24.9	29.4	27.5	32.3	22.0	25.2	26.5	30.8	16.4	16.8
	75	46.9	49.6	50.0	52.2	45.3	47.2	45.5	48.4	41.1	40.2
Short-term liabilities	25	26.2	23.4	19.4	18.3	29.1	28.3	31.5	28.2	27.2	25.6
	50	46.9	41.8	41.8	38.4	51.1	44.9	46.3	40.7	43.6	41.9
	75	70.0	63.2	70.5	63.8	71.0	62.3	67.8	60.8	59.6	61.4
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	4.9	9.0	10.2	6.5	7.4	0.0	0.0	0.0	0.0
	75	23.0	23.2	36.8	31.4	20.9	22.3	9.4	8.2	0.0	1.1
		Percentage of sales									
Annual result before taxes on income	25	1.0	1.6	1.5	2.2	1.1	1.4	0.5	0.8	0.7	0.4
	50	3.8	5.2	5.2	6.4	3.5	4.9	2.1	3.6	2.5	3.9
	75	8.9	10.7	12.8	14.1	7.5	9.8	5.9	7.5	4.7	8.1
Annual result and depreciation	25	2.9	3.6	4.2	5.3	3.0	3.7	1.8	1.8	1.7	2.8
	50	6.7	8.0	8.9	10.9	6.3	7.3	3.5	4.9	4.3	5.2
	75	13.1	14.7	17.3	18.6	10.8	12.6	7.6	9.9	7.3	8.9
Trade receivables	25	2.6	2.5	2.6	2.5	3.7	3.4	0.8	0.8	5.8	4.6
	50	7.6	8.0	6.4	7.2	8.9	8.2	8.4	8.7	11.3	10.2
	75	12.2	12.4	11.0	12.5	12.6	12.3	13.1	12.1	13.1	13.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.1	4.6	3.7	5.6	3.0	4.3	2.4	3.0	5.4	6.4
	50	8.8	10.9	11.5	13.3	7.9	10.3	5.8	8.2	8.8	10.8
	75	17.4	21.5	24.1	26.7	14.9	17.5	11.1	15.1	16.1	21.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	6.7	9.0	2.9	9.2	6.8	7.2	8.5	10.8	9.9	10.1
	50	23.4	28.3	27.5	33.5	20.6	23.9	17.3	25.3	21.1	24.8
	75	59.4	71.0	77.0	88.8	51.4	61.3	40.9	51.2	41.3	63.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	80.0	94.1	65.5	85.0	91.2	102.7	96.0	104.9	82.7	47.7
	50	142.4	162.0	128.8	145.0	152.8	167.2	166.4	182.3	134.5	153.7
	75	292.3	369.2	275.3	310.0	359.3	375.9	299.8	387.8	236.6	228.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	67.7	83.3	62.4	70.0	62.7	80.4	93.4	97.3	116.3	108.8
	50	128.0	146.6	130.4	150.3	115.9	137.9	147.3	164.7	158.8	156.1
	75	242.9	263.4	260.3	300.0	223.6	233.3	234.7	257.6	228.4	218.3
		Percentage of cost of materials									
Trade payables	25	5.6	5.2	4.7	4.6	6.0	5.4	5.8	5.7	5.2	3.3
	50	10.9	10.6	11.6	12.4	11.0	11.2	10.1	9.3	7.7	6.8
	75	20.6	20.7	27.4	28.7	20.6	19.2	14.4	12.9	12.2	11.0

I. Enterprises by economic sector

14. Personal 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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	100.0	99.9	99.8	99.8	99.9	99.9	100.0	99.9	100.0
Change in finished goods	0.1	0.0	0.1	0.2	0.2	0.1	0.1	0.0	0.1	0.0
Interest and similar income	0.3	0.3	0.2	0.2	0.3	0.3	0.2	0.2	0.3	0.3
Other income	10.0	11.7	20.3	26.7	22.3	27.5	9.1	10.5	9.4	11.0
of which: Income from long-term equity investments	0.2	0.1	0.9	1.0	0.1	0.1	0.3	0.3	0.1	0.1
Total income	110.3	112.0	120.5	126.9	122.6	127.8	109.3	110.7	109.7	111.3
Expenses										
Cost of materials	25.8	25.5	20.8	20.1	24.1	24.1	20.7	19.9	27.4	27.2
Personnel expenses	57.7	58.6	66.4	70.3	65.2	68.8	61.6	63.1	56.0	56.6
Depreciation	4.8	4.8	6.2	6.7	6.0	6.8	4.8	4.9	4.7	4.6
of which: Depreciation of tangible fixed assets	4.6	4.6	6.2	6.6	5.8	6.7	4.6	4.7	4.5	4.4
Interest and similar expenses	0.7	0.7	1.2	1.3	1.3	1.3	0.8	0.8	0.6	0.6
Operating taxes	0.1	0.1	0.5	0.4	0.2	0.2	0.1	0.1	0.1	0.1
Other expenses	19.7	20.8	30.8	31.4	25.5	26.2	19.1	19.2	19.5	20.8
Total expenses before taxes on income	108.8	110.4	125.9	130.3	122.2	127.4	107.0	108.0	108.2	109.9
Annual result before taxes on income	1.5	1.6	- 5.3	- 3.3	0.4	0.5	2.2	2.7	1.4	1.4
Taxes on income	0.3	0.2	1.2	1.4	0.5	0.5	0.3	0.3	0.3	0.2
Annual result	1.2	1.4	- 6.6	- 4.7	- 0.1	- 0.1	1.9	2.4	1.1	1.2
Profit and loss transfers (parent company)	0.1	0.1	2.9	2.3	0.2	0.3	0.1	0.1	0.1	0.0
Profit and loss transfers (subsidiary)	0.2	0.1	- 4.9	- 6.6	- 1.4	- 2.0	0.3	0.0	0.4	0.4
Profit for the year	1.1	1.3	1.2	4.1	1.6	2.2	1.8	2.6	0.9	0.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.5	0.5	0.5	1.0	0.9	0.8	0.7	1.8	1.9
Tangible fixed assets	49.5	48.0	50.9	47.5	54.4	52.5	56.2	54.1	47.2	45.9
of which: Land and buildings	37.9	36.2	37.6	34.2	42.4	40.6	45.6	43.8	35.4	33.7
Inventories	1.8	1.9	1.6	1.7	1.2	1.2	1.3	1.3	1.9	2.2
of which: Finished goods and merchandise	0.2	0.2	0.5	0.5	0.4	0.4	0.3	0.3	0.1	0.1
Cash	12.0	13.5	14.4	16.0	14.1	14.7	14.8	16.3	11.1	12.6
Receivables	21.2	21.1	20.7	22.8	19.0	20.0	19.5	20.2	21.8	21.4
Short-term	19.1	19.0	19.6	21.1	16.6	17.8	17.0	17.5	19.9	19.5
of which:										
Trade receivables	9.9	8.8	6.2	6.0	5.9	5.6	7.8	7.0	10.8	9.6
Receivables from affiliated companies	4.8	5.1	9.0	8.8	7.5	7.7	6.9	7.4	3.9	4.2
Long-term	2.1	2.0	1.1	1.7	2.4	2.2	2.5	2.7	1.9	1.8
of which: Loans to affiliated companies	1.2	1.2	0.8	1.4	0.8	0.7	1.8	2.0	1.1	1.0
Securities	10.1	9.9	0.9	0.9	3.7	3.9	3.0	3.1	12.7	12.5
Other long-term equity investments	3.5	3.6	10.4	10.0	6.0	6.4	3.9	3.9	3.1	3.2
of which: Goodwill	0.3	0.3	1.3	1.3	1.6	1.8	0.5	0.5	0.1	0.2
Capital										
Equity	56.9	55.1	46.8	46.3	50.8	50.1	56.4	55.3	57.6	55.5
Liabilities	29.8	31.1	47.6	47.6	41.5	42.2	33.6	34.3	27.7	29.2
Short-term	16.3	17.4	24.6	23.9	19.9	21.3	17.1	17.7	15.7	16.9
of which:										
Liabilities to banks	2.1	2.0	5.8	5.8	3.9	4.1	3.1	2.7	1.7	1.6
Trade payables	3.3	3.5	3.3	3.0	3.0	2.8	3.1	3.0	3.4	3.7
Liabilities to affiliated companies	4.4	4.8	7.2	6.4	6.4	8.5	6.4	6.7	3.7	3.9
Long-term	13.5	13.8	23.0	23.6	21.6	21.0	16.5	16.6	12.0	12.3
of which:										
Liabilities to banks	9.7	9.5	14.2	14.7	14.0	13.1	12.5	12.7	8.6	8.3
Liabilities to affiliated companies	2.0	2.1	6.4	6.6	4.2	4.0	2.5	2.5	1.7	1.8
Provisions	12.3	12.9	4.3	4.6	6.1	6.2	8.6	9.0	13.9	14.6
of which: Provisions for pensions	3.2	3.2	0.4	0.4	1.8	1.8	2.6	2.6	3.5	3.6
Other ratios	Percentage of sales									
Annual result before taxes on income	1.5	1.6	- 5.3	- 3.3	0.4	0.5	2.2	2.7	1.4	1.4
Annual result and depreciation	5.9	6.1	- 0.3	2.0	5.9	6.7	6.7	7.3	5.8	5.8
Trade receivables	11.0	10.0	8.2	8.7	7.7	8.0	8.4	7.9	11.9	10.7
	Percentage of the balance sheet total									
Sales	89.8	88.3	75.6	69.0	76.2	70.2	92.0	88.5	90.4	89.9
Annual result and interest paid	1.7	1.8	- 4.1	- 2.4	0.9	0.9	2.5	2.8	1.6	1.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	17.2	17.3	- 0.6	3.7	12.9	13.4	21.4	22.7	16.8	16.4
	Percentage of fixed assets									
Long-term equity and liabilities	111.5	111.8	110.3	116.5	110.3	111.1	114.3	116.1	110.8	110.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	194.6	191.1	139.4	155.9	155.9	154.4	187.8	193.0	201.4	194.5
Cash resources, short-term receivables and inventories	205.5	202.2	145.8	162.8	161.9	159.8	195.6	200.3	213.8	207.4
	Percentage of cost of materials									
Trade payables	14.4	15.4	21.1	21.8	16.4	16.4	16.1	16.9	13.9	15.0
Memo item:										
Balance sheet total in € billion	131.78	138.90	1.50	1.62	6.70	7.09	27.44	28.94	96.14	101.25
Sales in € billion	118.39	122.68	1.14	1.12	5.10	4.97	25.23	25.60	86.92	90.99
Number of enterprises	3 933	3 933	1 319	1 319	1 012	1 012	1 043	1 043	559	559

* 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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	6.4	6.2	1.6	1.7	7.1	7.0	9.5	9.1	16.2	15.9
	50	15.3	15.4	9.7	10.0	14.6	15.0	17.1	16.6	24.5	23.5
	75	26.7	26.1	21.5	22.9	26.8	27.0	25.9	24.6	30.3	29.7
Personnel expenses	25	43.5	45.7	31.9	35.2	44.8	48.3	51.1	52.8	53.6	53.7
	50	61.4	62.6	55.2	58.7	61.2	63.9	63.8	64.6	61.9	62.0
	75	73.1	75.0	74.2	77.5	74.4	76.9	73.6	75.0	69.0	69.2
Depreciation	25	1.4	1.5	1.1	1.1	1.1	1.2	1.9	1.9	2.3	2.5
	50	3.2	3.4	2.5	2.8	2.7	2.8	3.7	3.9	4.2	4.1
	75	6.1	6.3	5.8	6.7	6.3	6.9	6.1	6.1	5.9	5.8
Annual result	25	- 0.6	0.0	- 2.1	0.0	- 0.4	0.0	0.0	0.1	- 0.5	0.0
	50	1.7	2.6	2.6	5.4	2.0	2.8	1.6	2.1	0.9	1.2
	75	6.2	7.9	10.0	13.5	6.6	7.8	4.6	5.5	2.5	3.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.5	8.8	5.0	4.3	8.3	7.4	19.1	17.5	27.4	24.6
	50	33.3	30.5	17.6	15.5	26.0	24.4	49.6	48.1	52.3	50.7
	75	63.9	60.8	46.2	39.8	62.0	58.5	69.8	68.1	67.6	64.3
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.4	0.5
	50	0.2	0.3	0.0	0.0	0.1	0.2	0.4	0.5	1.8	2.0
	75	1.9	2.0	1.1	1.2	1.0	1.4	1.7	1.8	3.4	3.7
Equity	25	18.6	20.8	1.7	6.1	17.4	19.5	34.1	33.9	38.2	36.1
	50	47.1	48.0	32.8	35.6	45.1	46.1	56.1	56.4	56.6	54.6
	75	69.1	70.0	63.7	65.7	68.7	70.1	73.4	72.9	70.3	69.6
Short-term liabilities	25	8.8	8.6	12.0	10.9	8.8	8.7	6.7	6.6	9.3	9.5
	50	19.3	18.7	32.1	28.9	20.3	20.9	12.9	12.2	15.5	16.6
	75	44.4	42.0	66.1	58.3	47.9	45.7	27.8	28.0	27.0	26.9
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	2.6	2.7	2.1	3.1	1.5	1.7	2.7	2.5	4.5	3.9
	75	22.1	22.5	33.1	33.9	21.6	21.4	20.9	20.4	16.6	14.7
		Percentage of sales									
Annual result before taxes on income	25	- 0.5	0.1	- 1.9	0.0	- 0.4	0.0	0.1	0.2	- 0.5	0.1
	50	1.9	2.8	3.1	6.2	2.3	3.1	1.8	2.2	0.9	1.3
	75	6.8	8.7	11.2	15.1	7.3	8.4	4.8	5.8	2.8	3.2
Annual result and depreciation	25	1.8	2.8	0.9	2.5	1.5	2.5	2.9	3.1	2.4	3.1
	50	6.0	7.1	6.4	10.1	6.5	6.9	6.0	6.7	5.1	5.8
	75	12.4	14.3	16.3	21.1	13.7	14.6	10.4	11.2	7.9	8.4
Trade receivables	25	2.1	2.0	0.7	0.6	1.9	2.0	2.5	2.4	6.9	6.2
	50	7.1	6.8	5.9	5.9	5.7	5.6	6.9	6.3	12.0	10.0
	75	12.9	12.0	12.2	12.3	11.3	11.3	12.4	10.8	16.4	13.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.0	0.6	- 3.4	0.6	0.2	0.6	0.5	0.7	0.0	0.5
	50	3.2	3.9	6.2	9.6	4.0	5.0	2.6	2.9	1.6	1.9
	75	10.5	13.2	20.5	24.1	12.4	14.3	6.3	6.7	3.8	4.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 12.2	- 9.8	- 24.7	- 23.0	- 12.9	- 12.4	- 8.4	- 7.7	4.0	6.0
	50	12.1	14.4	9.4	13.7	10.9	13.7	13.2	14.0	16.2	16.5
	75	42.2	49.9	47.4	58.5	45.3	54.4	38.7	43.7	33.6	37.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	92.5	98.4	57.6	87.7	91.2	96.1	100.2	103.0	100.3	100.1
	50	124.1	132.4	138.2	173.0	131.9	141.2	122.9	125.9	115.3	117.4
	75	247.3	286.5	437.7	515.0	297.9	334.7	184.7	191.4	146.2	148.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	103.5	118.6	69.0	96.3	102.7	112.7	132.0	144.9	139.5	140.8
	50	214.2	230.6	166.6	202.9	215.3	221.2	275.3	287.0	218.6	220.0
	75	460.8	498.2	430.0	541.8	508.1	514.2	507.8	547.8	350.8	356.1
		Percentage of cost of materials									
Trade payables	25	6.6	6.3	4.3	4.1	6.5	6.0	7.5	7.5	8.3	8.8
	50	12.5	12.9	12.2	12.6	11.7	12.1	13.2	13.3	13.2	13.6
	75	25.8	27.2	36.3	36.4	23.7	24.9	25.3	26.1	20.8	22.4

* 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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	100.0	99.9	99.8	99.8	99.9	99.9	100.0	99.9	100.0
Change in finished goods	0.1	0.0	0.1	0.2	0.2	0.1	0.1	0.0	0.1	0.0
Interest and similar income	0.3	0.3	0.2	0.2	0.3	0.3	0.2	0.2	0.3	0.3
Other income	10.0	11.7	20.3	26.7	22.3	27.5	9.1	10.5	9.4	11.0
of which: Income from long-term equity investments	0.2	0.1	0.9	1.0	0.1	0.1	0.3	0.3	0.1	0.1
Total income	110.3	112.0	120.5	126.9	122.6	127.8	109.3	110.7	109.7	111.3
Expenses										
Cost of materials	25.8	25.5	20.8	20.1	24.1	24.1	20.7	19.9	27.4	27.2
Personnel expenses	57.7	58.6	66.4	70.3	65.2	68.8	61.6	63.1	56.0	56.6
Depreciation	4.8	4.8	6.2	6.7	6.0	6.8	4.8	4.9	4.7	4.6
of which: Depreciation of tangible fixed assets	4.6	4.6	6.2	6.6	5.8	6.7	4.6	4.7	4.5	4.4
Interest and similar expenses	0.7	0.7	1.2	1.3	1.3	1.3	0.8	0.8	0.6	0.6
Operating taxes	0.1	0.1	0.5	0.4	0.2	0.2	0.1	0.1	0.1	0.1
Other expenses	19.7	20.8	30.8	31.4	25.5	26.2	19.1	19.2	19.5	20.8
Total expenses before taxes on income	108.8	110.4	125.9	130.3	122.2	127.4	107.0	108.0	108.2	109.9
Annual result before taxes on income	1.5	1.6	- 5.3	- 3.3	0.4	0.5	2.2	2.7	1.4	1.4
Taxes on income	0.3	0.2	1.2	1.4	0.5	0.5	0.3	0.3	0.3	0.2
Annual result	1.2	1.4	- 6.6	- 4.7	- 0.1	- 0.1	1.9	2.4	1.1	1.2
Profit and loss transfers (parent company)	0.1	0.1	2.9	2.3	0.2	0.3	0.1	0.1	0.1	0.0
Profit and loss transfers (subsidiary)	0.2	0.1	- 4.9	- 6.6	- 1.4	- 2.0	0.3	0.0	0.4	0.4
Profit for the year	1.1	1.3	1.2	4.1	1.6	2.2	1.8	2.6	0.9	0.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.5	0.5	0.5	1.0	0.9	0.8	0.7	1.8	1.9
Tangible fixed assets	49.5	48.0	50.9	47.5	54.4	52.5	56.2	54.1	47.2	45.9
of which: Land and buildings	37.9	36.2	37.6	34.2	42.4	40.6	45.6	43.8	35.4	33.7
Inventories	1.8	1.9	1.6	1.7	1.2	1.2	1.3	1.3	1.9	2.2
of which: Finished goods and merchandise	0.2	0.2	0.5	0.5	0.4	0.4	0.3	0.3	0.1	0.1
Cash	12.0	13.5	14.4	16.0	14.1	14.7	14.8	16.3	11.1	12.6
Receivables	21.2	21.1	20.7	22.8	19.0	20.0	19.5	20.2	21.8	21.4
Short-term	19.1	19.0	19.6	21.1	16.6	17.8	17.0	17.5	19.9	19.5
of which:										
Trade receivables	9.9	8.8	6.2	6.0	5.9	5.6	7.8	7.0	10.8	9.6
Receivables from affiliated companies	4.8	5.1	9.0	8.8	7.5	7.7	6.9	7.4	3.9	4.2
Long-term	2.1	2.0	1.1	1.7	2.4	2.2	2.5	2.7	1.9	1.8
of which: Loans to affiliated companies	1.2	1.2	0.8	1.4	0.8	0.7	1.8	2.0	1.1	1.0
Securities	10.1	9.9	0.9	0.9	3.7	3.9	3.0	3.1	12.7	12.5
Other long-term equity investments	3.5	3.6	10.4	10.0	6.0	6.4	3.9	3.9	3.1	3.2
of which: Goodwill	0.3	0.3	1.3	1.3	1.6	1.8	0.5	0.5	0.1	0.2
Capital										
Equity	56.9	55.1	46.8	46.3	50.8	50.1	56.4	55.3	57.6	55.5
Liabilities	29.8	31.1	47.6	47.6	41.5	42.2	33.6	34.3	27.7	29.2
Short-term	16.3	17.4	24.6	23.9	19.9	21.3	17.1	17.7	15.7	16.9
of which:										
Liabilities to banks	2.1	2.0	5.8	5.8	3.9	4.1	3.1	2.7	1.7	1.6
Trade payables	3.3	3.5	3.3	3.0	3.0	2.8	3.1	3.0	3.4	3.7
Liabilities to affiliated companies	4.4	4.8	7.2	6.4	6.4	8.5	6.4	6.7	3.7	3.9
Long-term	13.5	13.8	23.0	23.6	21.6	21.0	16.5	16.6	12.0	12.3
of which:										
Liabilities to banks	9.7	9.5	14.2	14.7	14.0	13.1	12.5	12.7	8.6	8.3
Liabilities to affiliated companies	2.0	2.1	6.4	6.6	4.2	4.0	2.5	2.5	1.7	1.8
Provisions	12.3	12.9	4.3	4.6	6.1	6.2	8.6	9.0	13.9	14.6
of which: Provisions for pensions	3.2	3.2	0.4	0.4	1.8	1.8	2.6	2.6	3.5	3.6
Other ratios	Percentage of sales									
Annual result before taxes on income	1.5	1.6	- 5.3	- 3.3	0.4	0.5	2.2	2.7	1.4	1.4
Annual result and depreciation	5.9	6.1	- 0.3	2.0	5.9	6.7	6.7	7.3	5.8	5.8
Trade receivables	11.0	10.0	8.2	8.7	7.7	8.0	8.4	7.9	11.9	10.7
	Percentage of the balance sheet total									
Sales	89.8	88.3	75.6	69.0	76.2	70.2	92.0	88.5	90.4	89.9
Annual result and interest paid	1.7	1.8	- 4.1	- 2.4	0.9	0.9	2.5	2.8	1.6	1.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	17.2	17.3	- 0.6	3.7	12.9	13.4	21.4	22.7	16.8	16.4
	Percentage of fixed assets									
Long-term equity and liabilities	111.5	111.8	110.3	116.5	110.3	111.1	114.3	116.1	110.8	110.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	194.6	191.1	139.4	155.9	155.9	154.4	187.8	193.0	201.4	194.5
Cash resources, short-term receivables and inventories	205.5	202.2	145.8	162.8	161.9	159.8	195.6	200.3	213.8	207.4
	Percentage of cost of materials									
Trade payables	14.4	15.4	21.1	21.8	16.4	16.4	16.1	16.9	13.9	15.0
Memo item:										
Balance sheet total in € billion	131.78	138.90	1.50	1.62	6.70	7.09	27.44	28.94	96.14	101.25
Sales in € billion	118.39	122.68	1.14	1.12	5.10	4.97	25.23	25.60	86.92	90.99
Number of enterprises	3 933	3 933	1 319	1 319	1 012	1 012	1 043	1 043	559	559

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	6.4	6.2	1.6	1.7	7.1	7.0	9.5	9.1	16.2	15.9
	50	15.3	15.4	9.7	10.0	14.6	15.0	17.1	16.6	24.5	23.5
	75	26.7	26.1	21.5	22.9	26.8	27.0	25.9	24.6	30.3	29.7
Personnel expenses	25	43.5	45.7	31.9	35.2	44.8	48.3	51.1	52.8	53.6	53.7
	50	61.4	62.6	55.2	58.7	61.2	63.9	63.8	64.6	61.9	62.0
	75	73.1	75.0	74.2	77.5	74.4	76.9	73.6	75.0	69.0	69.2
Depreciation	25	1.4	1.5	1.1	1.1	1.1	1.2	1.9	1.9	2.3	2.5
	50	3.2	3.4	2.5	2.8	2.7	2.8	3.7	3.9	4.2	4.1
	75	6.1	6.3	5.8	6.7	6.3	6.9	6.1	6.1	5.9	5.8
Annual result	25	- 0.6	0.0	- 2.1	0.0	- 0.4	0.0	0.0	0.1	- 0.5	0.0
	50	1.7	2.6	2.6	5.4	2.0	2.8	1.6	2.1	0.9	1.2
	75	6.2	7.9	10.0	13.5	6.6	7.8	4.6	5.5	2.5	3.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.5	8.8	5.0	4.3	8.3	7.4	19.1	17.5	27.4	24.6
	50	33.3	30.5	17.6	15.5	26.0	24.4	49.6	48.1	52.3	50.7
	75	63.9	60.8	46.2	39.8	62.0	58.5	69.8	68.1	67.6	64.3
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.4	0.5
	50	0.2	0.3	0.0	0.0	0.1	0.2	0.4	0.5	1.8	2.0
	75	1.9	2.0	1.1	1.2	1.0	1.4	1.7	1.8	3.4	3.7
Equity	25	18.6	20.8	1.7	6.1	17.4	19.5	34.1	33.9	38.2	36.1
	50	47.1	48.0	32.8	35.6	45.1	46.1	56.1	56.4	56.6	54.6
	75	69.1	70.0	63.7	65.7	68.7	70.1	73.4	72.9	70.3	69.6
Short-term liabilities	25	8.8	8.6	12.0	10.9	8.8	8.7	6.7	6.6	9.3	9.5
	50	19.3	18.7	32.1	28.9	20.3	20.9	12.9	12.2	15.5	16.6
	75	44.4	42.0	66.1	58.3	47.9	45.7	27.8	28.0	27.0	26.9
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	2.6	2.7	2.1	3.1	1.5	1.7	2.7	2.5	4.5	3.9
	75	22.1	22.5	33.1	33.9	21.6	21.4	20.9	20.4	16.6	14.7
		Percentage of sales									
Annual result before taxes on income	25	- 0.5	0.1	- 1.9	0.0	- 0.4	0.0	0.1	0.2	- 0.5	0.1
	50	1.9	2.8	3.1	6.2	2.3	3.1	1.8	2.2	0.9	1.3
	75	6.8	8.7	11.2	15.1	7.3	8.4	4.8	5.8	2.8	3.2
Annual result and depreciation	25	1.8	2.8	0.9	2.5	1.5	2.5	2.9	3.1	2.4	3.1
	50	6.0	7.1	6.4	10.1	6.5	6.9	6.0	6.7	5.1	5.8
	75	12.4	14.3	16.3	21.1	13.7	14.6	10.4	11.2	7.9	8.4
Trade receivables	25	2.1	2.0	0.7	0.6	1.9	2.0	2.5	2.4	6.9	6.2
	50	7.1	6.8	5.9	5.9	5.7	5.6	6.9	6.3	12.0	10.0
	75	12.9	12.0	12.2	12.3	11.3	11.3	12.4	10.8	16.4	13.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.0	0.6	- 3.4	0.6	0.2	0.6	0.5	0.7	0.0	0.5
	50	3.2	3.9	6.2	9.6	4.0	5.0	2.6	2.9	1.6	1.9
	75	10.5	13.2	20.5	24.1	12.4	14.3	6.3	6.7	3.8	4.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 12.2	- 9.8	- 24.7	- 23.0	- 12.9	- 12.4	- 8.4	- 7.7	4.0	6.0
	50	12.1	14.4	9.4	13.7	10.9	13.7	13.2	14.0	16.2	16.5
	75	42.2	49.9	47.4	58.5	45.3	54.4	38.7	43.7	33.6	37.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	92.5	98.4	57.6	87.7	91.2	96.1	100.2	103.0	100.3	100.1
	50	124.1	132.4	138.2	173.0	131.9	141.2	122.9	125.9	115.3	117.4
	75	247.3	286.5	437.7	515.0	297.9	334.7	184.7	191.4	146.2	148.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	103.5	118.6	69.0	96.3	102.7	112.7	132.0	144.9	139.5	140.8
	50	214.2	230.6	166.6	202.9	215.3	221.2	275.3	287.0	218.6	220.0
	75	460.8	498.2	430.0	541.8	508.1	514.2	507.8	547.8	350.8	356.1
		Percentage of cost of materials									
Trade payables	25	6.6	6.3	4.3	4.1	6.5	6.0	7.5	7.5	8.3	8.8
	50	12.5	12.9	12.2	12.6	11.7	12.1	13.2	13.3	13.2	13.6
	75	25.8	27.2	36.3	36.4	23.7	24.9	25.3	26.1	20.8	22.4

I. Enterprises by economic sector

14.b) Human health 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 2019/2020									
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	100.0	100.2	99.8	100.0	100.0	100.0	100.0	99.9	100.0
Change in finished goods	0.1	0.0	- 0.2	0.2	0.0	0.0	0.0	0.0	0.1	0.0
Interest and similar income	0.1	0.1	0.1	0.1	0.4	0.5	0.2	0.2	0.1	0.1
Other income	10.8	12.9	4.9	8.9	5.4	7.7	7.6	9.4	11.4	13.5
of which: Income from long-term equity investments	0.1	0.1	1.2	1.3	0.0	0.1	0.4	0.5	0.1	0.0
Total income	110.9	113.0	105.0	109.0	105.7	108.2	107.8	109.6	111.5	113.6
Expenses										
Cost of materials	27.3	27.2	12.0	12.9	17.6	18.2	23.9	23.4	28.1	28.0
Personnel expenses	60.4	60.1	60.8	60.9	54.3	55.5	57.7	57.6	61.0	60.6
Depreciation	5.2	5.0	5.3	5.5	5.4	5.8	5.5	5.3	5.1	4.9
of which: Depreciation of tangible fixed assets	4.9	4.7	5.1	5.1	5.4	5.7	5.2	5.1	4.9	4.7
Interest and similar expenses	0.6	0.6	0.7	0.8	1.9	2.2	0.8	0.8	0.6	0.5
Operating taxes	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.1	0.0	0.0
Other expenses	16.8	18.5	25.2	25.4	21.4	21.6	17.5	18.4	16.6	18.5
Total expenses before taxes on income	110.3	111.3	104.1	105.5	100.8	103.4	105.3	105.5	111.3	112.4
Annual result before taxes on income	0.6	1.7	0.9	3.5	5.0	4.8	2.5	4.1	0.2	1.2
Taxes on income	0.2	0.2	1.2	1.4	0.8	0.9	0.4	0.4	0.2	0.2
Annual result	0.4	1.4	- 0.3	2.2	4.1	3.9	2.1	3.7	0.0	1.0
Profit and loss transfers (parent company)	0.1	0.0	0.0	0.0	0.4	0.3	0.0	- 0.1	0.1	0.0
Profit and loss transfers (subsidiary)	0.2	0.2	- 0.7	- 0.8	0.9	0.6	0.4	0.2	0.1	0.2
Profit for the year	0.3	1.2	0.4	3.0	3.7	3.6	1.7	3.4	0.0	0.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.8	2.6	3.1	1.1	1.2	1.0	1.0	0.7	0.7
Tangible fixed assets	57.4	54.9	30.1	29.1	43.3	39.2	53.5	50.0	58.4	56.1
of which: Land and buildings	41.8	39.1	12.9	14.2	32.3	29.0	40.8	38.5	42.2	39.4
Inventories	2.8	3.0	2.5	2.7	1.0	1.0	1.6	1.7	3.0	3.3
of which: Finished goods and merchandise	0.1	0.1	0.2	0.3	0.3	0.3	0.1	0.2	0.1	0.1
Cash	9.1	11.5	19.5	19.8	14.1	14.9	10.1	12.7	8.8	11.3
Receivables	25.3	24.9	33.6	34.0	26.6	27.0	25.3	25.9	25.3	24.7
Short-term	23.4	22.9	33.0	32.6	20.8	20.8	22.1	22.1	23.7	23.1
of which:										
Trade receivables	14.4	12.6	16.7	15.6	12.3	11.2	12.2	10.4	14.8	13.0
Receivables from affiliated companies	4.2	4.7	10.9	13.1	6.5	6.8	7.3	8.5	3.7	4.0
Long-term	1.9	2.0	0.6	1.4	5.8	6.1	3.2	3.8	1.6	1.6
of which: Loans to affiliated companies	1.4	1.5	0.0	0.9	0.7	0.8	2.8	3.3	1.2	1.2
Securities	1.2	1.2	0.6	0.8	0.4	0.6	1.4	1.5	1.1	1.1
Other long-term equity investments	3.2	3.4	10.6	10.1	13.3	15.8	6.7	6.9	2.4	2.5
of which: Goodwill	0.4	0.4	8.4	7.9	5.3	6.8	1.2	1.0	0.2	0.2
Capital										
Equity	56.2	53.8	26.0	27.4	36.7	31.6	51.9	49.6	57.4	55.1
Liabilities	32.6	34.1	67.3	65.7	57.5	62.3	39.0	40.5	30.9	32.3
Short-term	18.1	19.6	41.6	38.6	25.0	31.9	22.6	24.0	17.2	18.6
of which:										
Liabilities to banks	2.3	2.0	4.8	6.1	2.7	2.9	3.6	2.8	2.1	1.9
Trade payables	4.0	4.1	4.6	4.5	4.4	3.9	4.0	3.7	4.0	4.2
Liabilities to affiliated companies	5.1	5.7	25.0	22.9	14.1	21.1	10.5	11.5	4.0	4.4
Long-term	14.5	14.4	25.7	27.1	32.5	30.3	16.4	16.5	13.8	13.7
of which:										
Liabilities to banks	10.3	9.7	17.3	17.0	16.1	14.3	10.5	10.4	10.2	9.5
Liabilities to affiliated companies	2.7	2.8	6.7	8.4	5.3	3.9	4.7	5.0	2.4	2.5
Provisions	11.0	11.9	6.4	6.7	5.7	6.1	8.3	9.1	11.5	12.5
of which: Provisions for pensions	2.0	2.0	0.0	0.0	0.9	0.9	1.1	1.1	2.2	2.2
Other ratios	Percentage of sales									
Annual result before taxes on income	0.6	1.7	0.9	3.5	5.0	4.8	2.5	4.1	0.2	1.2
Annual result and depreciation	5.6	6.4	5.0	7.7	9.6	9.6	7.7	9.0	5.1	5.9
Trade receivables	15.2	13.3	11.8	11.4	13.0	13.0	13.1	11.3	15.6	13.6
	Percentage of the balance sheet total									
Sales	94.6	95.0	141.4	136.8	94.6	86.1	92.7	91.7	94.8	95.6
Annual result and interest paid	1.0	1.9	0.6	4.1	5.7	5.3	2.7	4.1	0.6	1.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	15.2	17.5	13.0	20.0	18.4	15.5	18.7	22.0	14.4	16.8
	Percentage of fixed assets									
Long-term equity and liabilities	113.5	113.6	116.3	122.6	110.2	99.9	105.7	106.8	114.9	115.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	181.3	177.8	126.4	135.9	140.1	112.4	143.2	146.0	191.1	187.3
Cash resources, short-term receivables and inventories	196.5	193.1	132.4	142.8	143.9	115.4	150.2	153.0	208.6	204.9
	Percentage of cost of materials									
Trade payables	15.4	16.1	27.3	25.3	26.6	24.9	18.3	17.1	14.8	15.8
Memo item:										
Balance sheet total in € billion	67.53	71.91	0.10	0.11	1.18	1.32	9.47	10.07	56.78	60.41
Sales in € billion	63.88	68.28	0.14	0.15	1.11	1.13	8.78	9.24	53.85	57.75
Number of enterprises	1 057	1 057	153	153	207	207	349	349	348	348

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	10.9	11.0	1.0	1.4	6.7	6.2	13.7	14.1	22.8	21.9
	50	21.8	21.2	5.8	6.2	11.8	12.4	21.4	20.6	26.5	25.8
	75	28.9	27.8	14.5	13.9	22.2	22.8	29.4	27.1	30.8	30.3
Personnel expenses	25	51.2	51.0	47.2	44.5	44.9	43.8	49.6	49.9	55.9	55.4
	50	60.8	60.8	60.9	59.9	56.7	58.5	60.3	60.4	61.8	61.1
	75	68.4	68.6	71.0	75.3	69.4	72.1	67.1	67.8	66.7	66.4
Depreciation	25	2.3	2.3	1.0	1.2	1.5	1.5	2.9	2.6	3.5	3.4
	50	4.2	4.2	2.6	2.8	3.3	3.4	4.5	4.4	4.6	4.6
	75	6.2	6.2	6.2	7.0	6.0	5.9	6.3	6.2	6.2	6.1
Annual result	25	- 1.6	- 0.4	- 3.8	- 1.8	- 0.9	- 1.4	- 0.8	0.0	- 1.8	0.0
	50	1.2	1.9	1.9	3.4	2.8	2.7	1.4	2.4	0.6	1.2
	75	4.9	6.4	9.9	11.8	10.0	11.1	5.1	6.6	2.2	3.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	15.1	13.8	3.3	3.4	8.2	6.5	19.7	18.5	44.8	42.4
	50	45.1	42.5	13.0	11.0	18.7	18.0	49.8	47.5	58.8	56.4
	75	65.1	62.5	29.2	29.1	43.8	41.5	67.4	65.5	68.4	65.6
Inventories	25	0.1	0.1	0.0	0.0	0.0	0.0	0.3	0.4	1.7	1.8
	50	1.4	1.6	0.0	0.0	0.2	0.2	1.3	1.3	2.7	2.9
	75	3.2	3.5	0.8	1.0	1.4	1.4	3.0	3.1	4.3	4.4
Equity	25	27.8	28.1	- 0.1	4.7	12.9	16.8	31.8	32.5	44.8	41.0
	50	52.2	51.2	34.4	36.4	35.6	36.2	53.4	52.7	59.5	58.0
	75	69.3	69.0	69.0	70.3	65.3	64.6	69.4	69.1	71.2	71.7
Short-term liabilities	25	9.6	9.6	8.9	8.8	9.8	9.5	9.3	9.3	10.0	10.4
	50	17.0	17.8	26.3	24.9	18.1	20.0	18.2	17.4	15.1	16.6
	75	34.8	34.7	61.8	55.0	54.8	47.3	34.6	33.7	24.4	25.3
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	1.7	1.3	0.0	0.0	0.0	0.0	1.6	0.9	6.0	5.0
	75	19.6	18.8	20.6	27.3	27.9	26.5	20.7	19.3	16.6	14.7
		Percentage of sales									
Annual result before taxes on income	25	- 1.6	- 0.3	- 3.6	- 1.8	- 1.0	- 1.3	- 0.8	0.0	- 1.7	0.1
	50	1.3	2.0	2.3	3.5	3.3	3.2	1.6	2.6	0.7	1.3
	75	5.6	6.8	11.2	13.4	11.4	12.0	5.7	7.0	2.4	3.4
Annual result and depreciation	25	2.2	3.4	0.3	2.2	1.5	2.1	3.0	3.6	2.6	3.7
	50	5.9	6.7	5.6	7.3	6.9	6.8	6.5	7.3	5.4	6.2
	75	11.2	11.9	16.4	16.3	15.6	17.5	11.6	12.3	7.6	8.6
Trade receivables	25	9.3	7.6	5.0	4.6	7.8	7.4	8.9	6.9	11.7	9.5
	50	12.9	11.0	10.0	10.3	11.6	11.2	12.3	10.0	14.8	12.3
	75	17.1	15.4	16.4	15.5	16.6	17.2	16.6	14.4	17.6	15.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	- 0.9	0.3	- 9.0	- 1.3	0.0	0.1	- 0.7	0.4	- 1.2	0.4
	50	2.1	2.8	5.6	5.0	6.9	6.5	2.4	3.0	1.2	1.7
	75	7.8	8.2	15.9	21.3	18.0	16.9	6.6	7.4	3.0	4.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 1.0	0.0	- 23.1	- 38.1	- 6.1	- 7.5	1.4	2.2	3.4	7.0
	50	13.9	15.5	7.3	3.9	13.5	13.0	14.5	16.4	15.2	18.7
	75	40.7	47.0	38.5	52.9	60.6	57.1	42.2	48.1	32.5	37.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	97.5	99.1	64.3	93.9	95.0	95.7	96.8	97.9	100.4	100.8
	50	120.1	124.4	154.1	170.3	152.2	161.1	118.8	122.2	115.6	116.2
	75	184.2	193.0	335.4	516.1	286.9	342.2	170.6	181.8	137.0	140.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	119.0	124.3	82.4	101.6	104.8	99.1	113.1	125.0	140.0	139.3
	50	216.7	220.0	200.0	234.5	246.3	227.5	205.3	225.1	218.7	209.3
	75	388.4	415.4	559.3	833.3	541.3	552.7	372.6	410.5	320.2	328.1
		Percentage of cost of materials									
Trade payables	25	7.9	7.8	6.2	5.5	6.5	6.2	7.5	7.5	9.0	9.3
	50	13.5	13.7	16.2	15.0	14.0	11.5	13.9	14.2	13.0	13.6
	75	25.7	26.9	63.7	66.8	32.5	32.7	27.8	26.1	19.7	20.8

I. Enterprises by economic sector

14.c) Residential care activities

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	100.0	99.8	100.2	100.0	100.0	99.9	100.0	99.9	99.9
Change in finished goods	0.1	0.0	0.2	- 0.2	0.0	0.0	0.1	0.0	0.1	0.1
Interest and similar income	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.3	0.3
Other income	7.1	8.7	16.0	20.9	14.5	16.3	7.6	9.5	5.5	6.8
of which: Income from long-term equity investments	0.1	0.0	0.6	0.4	0.0	0.0	0.0	0.0	0.1	0.0
Total income	107.4	108.9	116.1	121.2	114.7	116.5	107.8	109.6	105.8	107.0
Expenses										
Cost of materials	18.6	18.2	18.1	20.2	19.0	19.4	17.2	16.8	19.6	19.1
Personnel expenses	66.2	67.2	67.0	68.0	69.5	69.3	68.1	69.0	64.4	65.5
Depreciation	3.6	3.8	4.3	4.3	3.8	3.8	4.0	4.1	3.3	3.5
of which: Depreciation of tangible fixed assets	3.6	3.6	4.2	4.1	3.7	3.7	3.9	4.0	3.3	3.3
Interest and similar expenses	0.7	0.6	1.2	1.1	0.7	0.6	0.7	0.6	0.7	0.6
Operating taxes	0.1	0.1	0.1	0.0	0.1	0.0	0.1	0.1	0.1	0.1
Other expenses	16.1	16.5	21.4	20.2	19.0	18.6	15.5	16.0	16.1	16.5
Total expenses before taxes on income	105.4	106.4	112.0	113.8	111.9	111.8	105.5	106.6	104.2	105.3
Annual result before taxes on income	2.0	2.5	4.1	7.4	2.8	4.7	2.4	3.1	1.6	1.7
Taxes on income	0.1	0.1	0.2	0.4	0.1	0.2	0.1	0.1	0.1	0.1
Annual result	1.9	2.4	4.0	7.0	2.7	4.5	2.3	3.0	1.5	1.6
Profit and loss transfers (parent company)	0.2	0.3	0.2	0.2	0.0	0.1	0.5	0.5	0.1	0.2
Profit and loss transfers (subsidiary)	0.5	0.7	0.2	0.4	0.7	1.0	0.7	1.0	0.4	0.4
Profit for the year	1.6	2.0	4.0	6.7	2.0	3.6	2.0	2.5	1.2	1.4
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	0.6	0.5
Tangible fixed assets	61.3	59.8	62.1	58.5	60.2	58.6	64.2	62.1	58.7	57.8
of which: Land and buildings	52.2	50.7	55.9	50.8	51.8	49.4	55.5	53.7	49.0	48.0
Inventories	0.7	0.8	0.6	0.5	0.8	0.9	0.7	0.8	0.6	0.9
of which: Finished goods and merchandise	0.2	0.2	0.0	0.0	0.3	0.1	0.1	0.1	0.2	0.3
Cash	12.7	14.0	12.5	15.2	15.3	16.4	14.8	16.0	10.3	11.5
Receivables	17.5	17.9	19.1	20.3	19.5	19.5	14.7	15.7	19.8	19.7
Short-term	15.8	16.4	18.6	18.3	16.7	17.7	13.4	14.5	17.9	18.0
of which:										
Trade receivables	5.5	5.6	5.3	5.4	5.1	5.4	4.4	4.6	6.6	6.7
Receivables from affiliated companies	8.2	8.0	8.9	8.2	9.2	9.4	7.3	7.5	8.8	8.2
Long-term	1.7	1.5	0.6	2.0	2.8	1.8	1.3	1.3	1.9	1.7
of which: Loans to affiliated companies	1.2	1.1	0.1	1.5	1.1	0.9	0.9	0.9	1.4	1.3
Securities	4.5	4.4	0.1	0.2	2.3	3.0	3.3	3.3	6.1	5.8
Other long-term equity investments	2.2	2.2	4.8	4.4	0.8	0.7	1.5	1.4	3.2	3.2
of which: Goodwill	0.1	0.1	1.3	1.1	0.2	0.1	0.0	0.0	0.1	0.1
Capital										
Equity	54.9	54.1	36.5	39.3	58.8	59.5	58.3	57.2	51.4	50.4
Liabilities	37.8	37.9	59.3	56.3	35.5	34.4	35.4	35.8	40.0	40.1
Short-term	13.2	13.9	25.9	22.3	15.2	16.5	12.5	13.5	13.3	13.6
of which:										
Liabilities to banks	2.4	2.5	9.4	9.0	5.0	5.5	2.0	2.2	2.3	2.1
Trade payables	2.0	2.2	3.0	2.5	2.1	2.2	1.8	1.9	2.2	2.4
Liabilities to affiliated companies	4.9	5.1	5.8	3.8	4.0	3.6	5.4	6.0	4.5	4.5
Long-term	24.5	24.0	33.4	34.0	20.3	18.0	22.9	22.4	26.7	26.5
of which:										
Liabilities to banks	20.0	19.7	29.2	30.6	15.2	13.2	19.6	19.2	21.1	21.0
Liabilities to affiliated companies	1.1	1.2	3.3	2.9	3.0	3.0	1.5	1.4	0.4	0.7
Provisions	6.1	6.7	3.5	3.8	4.7	5.0	5.2	5.5	7.4	8.2
of which: Provisions for pensions	1.2	1.2	0.3	0.4	0.4	0.4	0.8	0.8	1.7	1.7
Other ratios	Percentage of sales									
Annual result before taxes on income	2.0	2.5	4.2	7.4	2.8	4.7	2.4	3.1	1.6	1.7
Annual result and depreciation	5.6	6.2	8.3	11.2	6.5	8.3	6.3	7.1	4.9	5.1
Trade receivables	5.4	5.5	5.3	5.4	5.2	5.3	4.9	5.2	5.8	5.8
	Percentage of the balance sheet total									
Sales	102.4	101.5	99.7	99.6	99.5	101.5	89.7	88.1	115.2	114.7
Annual result and interest paid	2.7	3.1	5.2	8.1	3.4	5.2	2.7	3.2	2.6	2.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	17.7	19.7	16.1	24.6	25.0	35.1	21.1	23.3	14.7	15.3
	Percentage of fixed assets									
Long-term equity and liabilities	115.9	117.1	103.7	113.0	120.2	121.5	117.1	118.5	114.3	115.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	219.9	222.9	120.4	151.6	211.4	208.0	230.6	230.6	216.0	221.2
Cash resources, short-term receivables and inventories	225.2	228.9	122.6	154.0	216.8	213.7	236.5	236.2	220.8	227.6
	Percentage of cost of materials									
Trade payables	10.7	11.7	16.6	12.5	11.0	11.0	11.6	13.1	9.9	10.9
Memo item:										
Balance sheet total in € billion	15.31	16.07	0.15	0.16	1.25	1.29	6.83	7.23	7.08	7.39
Sales in € billion	15.68	16.31	0.15	0.16	1.24	1.31	6.13	6.37	8.16	8.47
Number of enterprises	713	713	118	118	253	253	263	263	79	79

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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	11.0	11.1	10.2	10.2	11.7	11.9	10.7	10.6	10.8	11.0
	50	16.2	16.6	15.3	16.5	16.8	17.9	16.1	15.9	16.0	16.1
	75	23.0	23.5	21.3	22.9	24.9	25.8	22.0	21.9	22.7	21.4
Personnel expenses	25	57.5	57.8	55.2	57.1	56.0	54.7	59.8	60.9	59.8	61.4
	50	66.6	67.3	66.5	68.8	64.9	65.2	68.0	69.2	67.1	69.2
	75	74.9	75.7	76.3	78.4	73.4	73.6	76.3	76.6	75.0	75.7
Depreciation	25	1.2	1.2	1.1	1.1	0.8	0.9	1.8	1.7	1.3	1.5
	50	2.7	2.6	2.0	2.0	1.8	1.7	3.9	4.0	2.9	2.8
	75	5.3	5.5	4.2	4.3	4.8	4.5	5.9	5.9	5.0	5.2
Annual result	25	0.1	0.6	- 1.7	0.4	0.1	0.9	0.2	0.5	0.2	0.4
	50	1.5	2.4	1.2	4.7	1.7	3.5	1.7	2.1	1.0	1.2
	75	4.2	5.7	5.9	12.5	5.2	6.3	3.9	4.6	2.2	2.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	13.9	13.1	8.9	7.3	8.8	8.5	31.2	27.8	20.0	16.7
	50	44.7	42.4	24.8	20.5	26.4	22.4	63.5	60.7	48.9	47.3
	75	74.2	72.5	55.9	52.9	65.0	62.4	79.9	77.7	70.8	70.0
Inventories	25	0.0	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.2
	50	0.2	0.4	0.1	0.3	0.2	0.4	0.2	0.3	0.4	0.7
	75	0.9	1.3	1.6	1.6	0.9	1.5	0.7	0.9	1.4	1.9
Equity	25	25.1	27.8	3.1	4.4	18.4	26.8	39.9	38.4	35.2	33.4
	50	49.7	51.4	27.4	34.0	48.7	49.7	59.5	59.2	52.1	48.9
	75	71.2	71.3	48.7	54.9	73.1	72.5	75.0	74.4	67.7	66.3
Short-term liabilities	25	6.7	7.2	15.6	13.4	7.7	8.7	4.9	5.5	7.9	8.4
	50	15.0	13.9	41.6	37.5	21.9	22.9	7.9	8.6	13.2	13.2
	75	36.2	36.2	68.2	58.5	42.9	44.9	18.5	15.9	24.2	24.0
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	7.6	9.1	8.4	4.4	3.9	10.8	10.9	6.5	7.1
	75	28.5	27.6	44.2	43.3	23.0	20.8	27.6	29.1	22.6	26.1
		Percentage of sales									
Annual result before taxes on income	25	0.1	0.6	- 1.7	0.4	0.1	0.9	0.2	0.5	0.2	0.4
	50	1.5	2.4	1.3	4.9	1.8	3.7	1.7	2.1	1.0	1.2
	75	4.3	5.9	5.9	12.5	5.3	6.5	4.1	4.7	2.3	2.2
Annual result and depreciation	25	2.0	3.2	- 0.5	2.2	1.3	3.4	3.2	3.7	1.7	2.7
	50	5.2	6.5	3.1	7.0	5.0	6.8	6.0	6.8	4.2	4.6
	75	8.9	10.2	9.5	16.3	10.3	10.8	8.8	9.9	7.7	7.2
Trade receivables	25	1.8	2.0	1.0	0.9	1.7	2.0	2.0	2.2	2.4	2.7
	50	3.7	3.9	3.7	3.2	3.6	3.6	3.5	4.1	4.4	4.9
	75	7.1	7.4	8.0	8.8	6.1	6.1	6.5	7.0	8.6	8.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.5	1.4	- 4.5	2.0	0.4	1.7	0.7	1.1	0.7	1.2
	50	2.8	3.7	3.6	8.6	3.4	6.3	2.4	2.6	2.1	2.2
	75	7.0	10.5	12.0	21.6	10.0	15.8	4.6	5.4	3.8	3.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 10.6	2.8	- 19.5	1.5	- 21.7	- 12.3	- 0.8	- 8.9	8.4	9.3
	50	11.6	16.1	8.6	22.2	9.2	20.9	13.2	13.4	15.6	14.8
	75	33.0	49.9	32.9	66.1	33.0	63.8	33.4	34.8	33.1	32.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	95.2	99.8	46.2	83.7	89.1	97.7	100.9	103.5	101.6	102.4
	50	117.6	123.3	101.8	132.3	129.8	140.5	117.5	120.5	115.0	120.9
	75	199.6	218.3	281.4	377.9	308.8	334.7	151.4	154.9	156.8	173.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	113.3	129.0	55.9	84.6	112.4	117.0	141.6	161.4	140.9	153.8
	50	230.5	247.6	125.2	160.3	235.7	214.5	315.6	323.9	222.5	250.3
	75	482.0	472.7	250.0	311.8	497.1	431.4	549.8	594.6	373.6	364.1
		Percentage of cost of materials									
Trade payables	25	6.0	5.7	4.0	3.5	5.4	4.5	6.9	7.2	6.8	7.6
	50	10.1	10.7	9.0	9.4	9.0	9.4	11.6	11.9	11.1	12.2
	75	16.4	17.2	15.4	17.4	14.0	14.8	18.2	20.3	15.6	16.8

I. Enterprises by economic sector

14.d) Social work activities without accommodation

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.0	100.0	99.9	100.0	100.0	100.0	100.0	99.9	100.0
Change in finished goods	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.1	0.0
Interest and similar income	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.1	0.3	0.2
Other income	11.0	12.1	17.6	21.8	14.0	17.9	12.8	13.6	9.3	10.2
of which: Income from long-term equity investments	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0
Total income	111.2	112.3	117.7	121.9	114.1	118.0	112.9	113.8	109.6	110.4
Expenses										
Cost of materials	15.3	14.8	13.0	13.0	14.3	13.7	14.0	13.5	16.3	15.7
Personnel expenses	74.5	75.1	80.4	81.1	72.9	74.1	75.9	76.5	73.6	74.1
Depreciation	3.4	3.3	2.6	2.7	3.9	3.9	3.2	3.3	3.5	3.3
of which: Depreciation of tangible fixed assets	3.3	3.2	2.6	2.6	3.9	3.8	3.2	3.2	3.4	3.2
Interest and similar expenses	0.7	0.6	0.5	0.5	0.9	0.8	0.5	0.5	0.8	0.7
Operating taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other expenses	15.7	15.9	17.5	17.0	18.2	20.3	17.4	17.0	14.4	14.6
Total expenses before taxes on income	109.7	109.7	114.1	114.3	110.2	112.8	111.1	110.9	108.6	108.4
Annual result before taxes on income	1.6	2.7	3.6	7.7	3.9	5.2	1.9	2.9	1.0	2.0
Taxes on income	0.1	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.0	0.0
Annual result	1.5	2.6	3.5	7.5	3.7	5.0	1.7	2.8	1.0	2.0
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0
Profit and loss transfers (subsidiary)	0.1	0.2	0.0	0.2	0.4	0.3	0.2	0.2	0.1	0.1
Profit for the year	1.4	2.5	3.5	7.3	3.3	4.6	1.6	2.7	0.9	1.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.4	0.4	0.8	0.7	0.4	0.4	0.3	0.4	0.4	0.4
Tangible fixed assets	54.6	52.3	31.2	28.2	55.2	54.4	54.6	53.1	55.1	52.3
of which: Land and buildings	44.9	43.0	20.6	18.1	47.9	47.9	46.1	45.4	44.5	41.6
Inventories	0.7	0.8	0.8	0.9	0.5	0.6	1.2	1.2	0.5	0.6
of which: Finished goods and merchandise	0.2	0.2	0.3	0.4	0.2	0.2	0.3	0.3	0.1	0.1
Cash	14.4	16.2	23.3	26.1	15.5	16.7	20.8	22.3	10.4	12.5
Receivables	20.6	21.0	35.4	35.3	17.5	16.9	16.7	17.1	22.9	23.3
Short-term	18.2	18.7	34.1	34.3	16.2	15.9	14.0	14.1	20.4	21.3
of which:										
Trade receivables	8.9	8.8	19.5	18.8	7.8	7.8	8.5	8.3	9.1	8.9
Receivables from affiliated companies	6.1	6.3	5.5	5.5	5.3	3.8	3.1	3.0	7.9	8.5
Long-term	2.4	2.2	1.3	1.1	1.3	1.1	2.6	2.9	2.5	2.1
of which: Loans to affiliated companies	1.5	1.5	0.3	0.3	0.5	0.5	2.2	2.4	1.3	1.2
Securities	7.1	7.1	2.2	1.8	8.1	8.4	3.5	3.1	9.1	9.3
Other long-term equity investments	1.7	1.7	5.7	6.2	2.5	2.3	2.3	2.2	1.2	1.2
of which: Goodwill	0.2	0.2	2.3	2.5	0.3	0.3	0.2	0.1	0.1	0.1
Capital										
Equity	60.7	59.4	50.7	53.1	60.3	61.7	62.9	63.2	59.8	57.1
Liabilities	26.5	27.3	40.1	37.5	34.4	32.3	26.3	25.9	25.0	27.1
Short-term	11.7	12.9	27.0	27.6	16.3	16.0	10.4	11.0	11.2	13.0
of which:										
Liabilities to banks	2.5	2.0	8.6	8.2	5.7	6.4	2.2	2.0	2.0	1.1
Trade payables	2.5	2.4	3.1	3.1	1.9	1.9	2.2	2.2	2.7	2.6
Liabilities to affiliated companies	1.5	2.5	5.5	5.8	4.4	3.1	1.1	1.9	1.2	2.6
Long-term	14.8	14.5	13.0	9.9	18.1	16.3	15.9	14.8	13.8	14.1
of which:										
Liabilities to banks	11.0	10.7	7.1	6.1	13.8	12.7	13.2	12.4	9.5	9.7
Liabilities to affiliated companies	0.8	0.5	3.5	2.1	4.0	3.3	0.9	0.5	0.2	0.1
Provisions	11.6	12.1	8.1	8.3	4.7	5.2	8.9	9.1	14.2	15.0
of which: Provisions for pensions	4.4	4.4	0.9	0.8	0.7	0.8	2.6	2.5	6.1	6.0
Other ratios	Percentage of sales									
Annual result before taxes on income	1.6	2.7	3.6	7.7	3.9	5.2	1.9	2.9	1.0	2.0
Annual result and depreciation	4.9	5.9	6.1	10.2	7.6	8.8	5.0	6.1	4.5	5.2
Trade receivables	7.8	7.8	11.3	11.2	9.1	8.9	7.2	7.1	7.9	8.0
	Percentage of the balance sheet total									
Sales	114.3	112.5	172.9	168.6	86.1	87.5	118.6	117.3	114.7	112.0
Annual result and interest paid	2.5	3.6	6.9	13.4	4.0	5.0	2.7	3.9	2.1	3.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	22.4	27.2	40.9	82.4	27.1	35.9	36.0	49.1	17.1	19.3
	Percentage of fixed assets									
Long-term equity and liabilities	121.1	123.2	158.5	168.7	117.5	118.9	129.4	131.5	116.7	118.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	281.2	273.5	213.4	219.7	195.6	204.8	338.2	335.0	275.4	261.2
Cash resources, short-term receivables and inventories	287.4	279.7	216.4	222.8	198.8	208.4	349.8	346.1	279.7	265.8
	Percentage of cost of materials									
Trade payables	14.0	14.5	13.7	14.2	15.2	15.5	13.4	13.7	14.3	14.7
Memo item:										
Balance sheet total in € billion	11.37	12.10	0.18	0.21	1.02	1.07	3.67	3.85	6.49	6.98
Sales in € billion	12.99	13.61	0.31	0.35	0.88	0.94	4.35	4.51	7.45	7.81
Number of enterprises	751	751	325	325	192	192	180	180	54	54

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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	5.7	5.7	5.6	5.8	5.5	5.5	6.0	5.6	7.6	6.3
	50	10.6	10.8	9.8	10.3	9.9	9.8	12.1	11.5	15.0	14.1
	75	17.3	16.8	15.6	15.7	17.5	16.6	18.0	17.3	20.9	19.8
Personnel expenses	25	65.5	66.5	66.4	68.0	61.3	61.7	67.6	68.3	66.1	66.5
	50	74.6	75.8	75.3	76.5	73.2	74.9	76.0	76.4	73.0	74.6
	75	83.1	83.4	83.4	83.5	83.3	83.8	83.2	83.8	77.3	78.4
Depreciation	25	1.1	1.1	1.0	0.9	0.9	0.9	1.5	1.5	1.7	1.2
	50	2.0	2.1	1.8	1.9	1.9	1.8	2.6	2.7	2.7	2.6
	75	3.8	3.8	3.2	3.2	4.4	4.2	4.3	4.3	4.2	4.3
Annual result	25	0.0	1.0	- 0.6	1.7	0.2	1.5	0.1	0.3	0.1	0.5
	50	2.0	3.5	3.0	6.1	2.4	4.0	1.3	2.2	1.3	1.4
	75	6.2	8.6	8.4	11.7	6.9	8.2	3.7	4.5	2.0	3.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.3	6.1	3.9	3.5	7.9	6.5	22.6	21.3	16.0	18.5
	50	21.4	19.1	11.3	10.0	21.2	19.3	49.0	48.2	44.0	36.4
	75	51.3	49.4	26.0	24.8	52.2	53.2	65.1	64.3	69.9	68.8
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.3	0.2	0.4
	75	0.2	0.4	0.0	0.0	0.3	0.4	0.8	1.0	0.6	0.7
Equity	25	25.3	30.0	6.7	12.7	30.2	33.5	42.2	45.7	37.7	44.1
	50	52.6	56.0	39.8	45.8	55.9	60.2	60.3	62.8	55.2	55.2
	75	72.6	74.3	68.9	72.6	74.7	76.0	74.5	74.8	72.4	70.7
Short-term liabilities	25	8.0	7.4	11.8	11.3	7.8	7.0	5.8	5.6	6.4	7.6
	50	17.9	17.3	30.2	26.9	18.2	17.1	10.3	9.5	10.8	12.1
	75	42.0	41.0	59.8	52.3	39.2	40.0	18.8	19.5	25.4	23.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	4.8	4.7	6.5	6.2	4.3	3.8	4.8	4.8	3.9	2.8
	75	20.5	19.6	28.1	24.6	18.6	16.7	17.9	16.8	17.2	15.7
		Percentage of sales									
Annual result before taxes on income	25	0.0	1.0	- 0.6	1.8	0.2	1.5	0.1	0.4	0.1	0.5
	50	2.1	3.6	3.1	6.3	2.4	4.0	1.4	2.2	1.3	1.4
	75	6.5	8.8	8.6	11.9	7.0	8.2	3.8	4.5	2.0	3.0
Annual result and depreciation	25	1.7	3.2	1.4	4.1	1.7	3.2	1.9	2.8	1.6	2.4
	50	5.5	7.1	5.9	9.4	6.8	7.1	4.5	5.2	4.0	4.5
	75	10.1	12.5	11.9	14.9	11.8	14.1	7.6	8.8	6.6	7.7
Trade receivables	25	4.2	4.2	8.1	8.0	3.1	3.5	2.6	2.7	4.3	4.4
	50	9.4	9.0	10.9	10.5	9.3	9.3	5.8	6.0	6.3	6.7
	75	13.5	13.1	15.2	14.3	13.6	13.6	10.4	10.5	9.4	9.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.6	2.0	0.0	4.6	1.1	2.5	0.8	1.2	0.9	1.4
	50	3.9	6.7	8.2	15.9	4.8	7.4	2.4	3.0	2.6	2.5
	75	14.3	21.4	24.5	31.1	14.7	20.7	4.7	6.1	4.0	6.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 22.5	- 22.2	- 31.2	- 33.6	- 12.1	- 13.8	- 25.2	- 18.7	- 2.3	2.7
	50	11.2	17.8	10.0	19.4	11.6	18.5	12.5	16.6	15.4	15.7
	75	45.3	58.8	47.5	65.7	46.6	66.6	46.0	50.5	25.0	34.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	106.8	113.6	95.9	116.8	106.8	115.3	111.2	113.6	100.7	104.2
	50	174.3	186.8	275.6	340.0	195.7	190.2	133.4	139.1	124.2	125.2
	75	478.6	529.7	745.1	912.5	495.3	645.6	221.5	233.3	183.7	203.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	147.9	157.9	118.4	131.2	146.5	152.6	210.2	230.4	157.6	221.1
	50	296.7	316.1	252.4	272.2	292.4	310.6	389.0	424.4	283.9	308.6
	75	616.7	687.6	646.0	687.6	627.4	753.1	613.8	706.8	500.3	438.4
		Percentage of cost of materials									
Trade payables	25	5.6	4.9	3.1	2.8	5.7	5.0	7.5	7.7	8.0	6.7
	50	10.1	10.2	8.7	7.6	10.1	10.2	12.6	11.8	13.3	13.3
	75	20.5	20.7	20.4	18.1	17.1	20.1	23.0	24.7	21.2	19.9

I. Enterprises by economic sector

15. Activities of head offices

	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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	99.5	100.2	98.7	101.1	100.2	99.7	99.3	99.6	99.5
Change in finished goods	0.4	0.5	- 0.2	1.3	- 1.1	- 0.2	0.3	0.7	0.4	0.5
Interest and similar income	15.5	15.1	1.3	1.2	3.1	3.4	4.0	4.3	17.0	16.5
Other income	121.4	113.8	19.8	26.2	34.4	40.4	41.0	48.4	131.6	122.5
of which: Income from long-term equity investments	66.3	64.8	9.5	11.7	24.2	29.2	30.6	31.2	70.9	69.3
Total income	237.0	228.9	121.1	127.4	137.5	143.8	145.0	152.8	248.6	239.0
Expenses										
Cost of materials	33.9	34.4	10.8	11.1	28.8	24.3	35.7	37.1	33.9	34.5
Personnel expenses	33.7	34.6	58.2	61.7	39.8	41.4	30.7	31.0	33.7	34.7
Depreciation	25.5	34.3	7.3	5.3	7.9	7.6	12.5	11.6	27.3	37.4
of which: Depreciation of tangible fixed assets	5.7	6.3	2.9	3.3	4.3	4.4	6.3	6.5	5.7	6.3
Interest and similar expenses	23.6	24.6	2.0	1.8	4.3	4.6	6.2	6.2	25.8	27.1
Operating taxes	0.1	0.2	0.2	0.3	0.2	0.3	0.3	0.3	0.1	0.2
Other expenses	64.0	72.4	28.7	27.2	29.0	28.6	27.6	28.2	68.5	78.1
Total expenses before taxes on income	180.9	200.7	107.3	107.3	110.0	106.9	112.9	114.4	189.3	212.0
Annual result before taxes on income	56.1	28.2	13.8	20.1	27.5	37.0	32.1	38.4	59.3	27.0
Taxes on income	13.8	14.7	2.6	2.9	5.2	6.1	6.5	6.3	14.8	15.9
Annual result	42.3	13.5	11.2	17.2	22.3	30.9	25.7	32.1	44.5	11.2
Profit and loss transfers (parent company)	56.0	39.4	1.6	1.4	6.8	5.6	13.9	13.8	61.4	42.9
Profit and loss transfers (subsidiary)	16.7	9.4	0.6	- 0.8	- 1.1	- 1.6	5.3	5.1	18.2	10.1
Profit for the year	81.6	43.4	12.2	19.4	30.2	38.1	34.3	40.9	87.7	43.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.2	0.5	0.5	0.5	0.5	0.7	0.7	0.2	0.2
Tangible fixed assets	1.5	1.5	15.6	15.9	14.6	14.4	11.6	11.3	1.2	1.2
of which: Land and buildings	1.0	1.0	10.4	10.8	12.1	11.5	8.8	8.6	0.9	0.9
Inventories	0.1	0.1	0.9	1.6	1.0	0.9	0.7	0.7	0.1	0.1
of which: Finished goods and merchandise	0.1	0.1	0.7	0.7	0.5	0.6	0.1	0.1	0.0	0.1
Cash	3.6	4.9	12.9	14.8	8.9	8.9	5.9	6.6	3.6	4.9
Receivables	29.5	29.9	41.7	40.1	33.9	33.7	36.6	36.6	29.4	29.8
Short-term	23.6	23.6	35.5	34.8	29.8	28.9	31.8	32.0	23.5	23.5
of which:										
Trade receivables	0.1	0.1	2.3	2.9	1.5	1.5	0.8	0.8	0.1	0.1
Receivables from affiliated companies	22.3	22.5	27.4	25.6	24.1	23.2	26.0	26.0	22.2	22.5
Long-term	5.9	6.3	6.3	5.3	4.1	4.7	4.8	4.6	5.9	6.3
of which: Loans to affiliated companies	5.6	5.9	5.0	4.1	3.1	3.4	3.9	3.8	5.7	6.0
Securities	2.8	2.8	1.2	1.3	1.3	2.0	1.5	1.6	2.8	2.8
Other long-term equity investments	62.1	60.4	26.9	25.6	39.6	39.5	42.8	42.3	62.6	60.8
of which: Goodwill	0.0	0.0	0.6	0.6	0.1	0.1	0.2	0.1	0.0	0.0
Capital										
Equity	48.2	46.9	49.8	49.4	50.0	51.8	53.2	53.6	48.1	46.7
Liabilities	48.8	50.0	42.2	42.9	44.0	42.3	42.7	42.1	48.9	50.2
Short-term	30.2	31.6	26.0	27.7	28.0	26.7	29.1	28.4	30.2	31.6
of which:										
Liabilities to banks	1.8	2.0	3.1	3.1	4.3	4.6	7.2	6.6	1.7	1.9
Trade payables	0.2	0.2	1.9	2.3	1.4	1.2	0.8	0.7	0.2	0.2
Liabilities to affiliated companies	25.6	27.5	13.8	15.1	17.8	17.0	18.0	18.0	25.8	27.7
Long-term	18.6	18.5	16.2	15.2	16.0	15.6	13.6	13.7	18.7	18.6
of which:										
Liabilities to banks	5.1	5.1	7.7	7.1	9.6	9.2	7.2	7.3	5.0	5.0
Liabilities to affiliated companies	7.3	6.6	6.6	6.4	5.0	4.9	5.0	5.1	7.3	6.6
Provisions	3.0	3.0	7.9	7.5	5.6	5.5	4.1	4.2	2.9	3.0
of which: Provisions for pensions	1.3	1.3	3.2	2.8	2.2	2.1	1.6	1.6	1.3	1.3
Other ratios	Percentage of sales									
Annual result before taxes on income	56.3	28.3	13.8	20.4	27.2	36.9	32.2	38.6	59.5	27.2
Annual result and depreciation	68.1	48.1	18.4	22.8	29.9	38.4	38.2	44.0	72.1	48.8
Trade receivables	3.9	3.8	3.9	5.6	5.2	5.9	4.7	4.7	3.8	3.7
	Percentage of the balance sheet total									
Sales	3.6	3.4	60.2	52.5	28.1	26.1	16.8	16.6	3.2	3.1
Annual result and interest paid	2.4	1.3	8.0	10.1	7.4	9.2	5.4	6.4	2.3	1.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	5.0	3.4	29.7	33.5	20.4	25.4	15.7	18.3	4.8	3.1
	Percentage of fixed assets									
Long-term equity and liabilities	95.6	95.3	137.9	139.8	113.8	114.5	112.1	114.7	95.3	94.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	94.4	94.2	186.7	179.9	139.0	143.0	131.1	137.3	93.6	93.3
Cash resources, short-term receivables and inventories	94.9	94.6	190.1	185.7	142.5	146.5	133.4	139.9	94.0	93.7
	Percentage of cost of materials									
Trade payables	18.8	18.4	28.8	38.5	17.2	18.6	12.7	11.8	19.4	19.1
Memo item:										
Balance sheet total in € billion	1 511.71	1 578.10	0.45	0.50	3.63	3.88	27.56	28.93	1 480.07	1 544.79
Sales in € billion	53.81	53.23	0.27	0.26	1.02	1.01	4.63	4.80	47.88	47.15
Number of enterprises	4 500	4 500	1 094	1 094	714	714	1 130	1 130	1 562	1 562

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	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	10.8	10.9	0.0	0.0	2.5	2.8	13.2	13.5	26.0	27.4
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	13.6	14.4
	50	33.9	36.0	0.0	0.0	28.7	28.2	30.1	32.2	47.2	49.3
	75	71.8	73.6	71.5	73.5	66.2	69.1	65.4	67.0	80.4	81.5
Depreciation	25	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.5	0.7
	50	2.9	3.2	0.0	0.0	3.9	4.1	6.0	6.5	6.0	7.2
	75	19.5	21.7	0.4	0.7	20.8	21.2	24.4	27.2	28.9	33.6
Annual result	25	- 16.7	- 18.1	0.0	0.3	- 3.4	- 3.6	- 23.8	- 21.6	- 68.2	- 90.7
	50	13.5	13.4	9.4	12.8	16.9	19.7	19.2	22.2	11.0	5.6
	75	89.0	86.6	60.0	60.0	93.4	96.6	94.1	95.1	108.2	98.7
		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	0.3	0.4	0.6	0.6	0.2	0.2
	75	4.7	4.5	0.0	0.0	16.5	16.5	17.2	17.6	2.1	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	29.1	29.4	42.6	42.5	16.7	17.7	27.0	26.9	30.7	30.4
	50	60.6	60.9	87.2	87.5	51.7	54.5	55.9	55.9	56.0	55.5
	75	89.1	89.0	95.8	96.0	83.8	85.7	83.2	82.9	80.5	79.0
Short-term liabilities	25	2.7	2.5	0.0	0.0	2.8	2.2	4.8	4.5	5.4	6.1
	50	13.9	14.0	4.1	4.1	14.8	14.3	18.2	18.2	17.4	18.7
	75	39.1	39.5	24.0	25.6	46.5	45.0	45.4	45.0	38.7	39.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	1.4	1.7	0.0	0.0
	75	15.0	13.9	0.0	0.0	21.1	19.3	22.5	21.0	17.7	17.2
		Percentage of sales									
Annual result before taxes on income	25	- 6.8	- 7.7	0.3	0.6	- 1.3	0.0	- 8.0	- 6.7	- 35.3	- 53.8
	50	20.6	19.5	12.2	15.4	23.2	25.4	29.6	28.7	19.3	12.5
	75	98.9	97.0	66.7	70.6	98.0	103.4	99.4	99.5	125.9	117.5
Annual result and depreciation	25	0.2	0.4	0.9	1.4	4.3	4.5	2.6	2.7	- 9.7	- 14.8
	50	36.4	35.7	16.7	20.0	43.3	44.1	46.7	53.3	40.1	31.9
	75	111.1	108.0	75.9	80.0	115.1	123.3	115.9	118.2	161.1	162.9
Trade receivables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	0.9	0.8	0.0	0.0	1.5	1.6	1.4	1.2	0.9	0.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	- 0.2	- 0.2	0.1	0.7	0.1	0.0	- 0.4	- 0.3	- 0.9	- 1.0
	50	2.6	2.5	3.6	3.5	3.7	3.7	2.6	2.7	1.5	1.2
	75	7.8	8.0	7.3	7.6	12.1	13.6	9.0	10.3	5.6	5.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 3.1	- 3.3	- 7.9	- 10.0	- 2.9	- 3.7	- 2.0	- 1.9	- 2.3	- 2.2
	50	4.5	4.1	3.4	2.3	6.1	6.1	6.4	6.6	3.4	2.7
	75	28.9	28.9	50.0	50.0	31.5	37.5	29.3	32.5	18.7	17.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	83.0	82.3	83.7	83.1	77.6	76.6	81.7	81.9	85.0	84.2
	50	106.9	107.5	113.5	110.9	108.2	112.0	108.4	109.0	105.1	103.9
	75	161.8	165.1	285.4	278.2	183.0	184.2	158.9	171.9	143.6	142.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	61.6	63.1	104.0	105.3	51.9	47.2	57.1	61.8	60.6	61.3
	50	164.0	166.1	462.7	474.6	150.3	168.7	135.8	146.0	139.4	129.9
	75	710.8	800.0	2 150.0	2 408.3	796.0	1 043.0	524.3	586.2	451.9	383.4
		Percentage of cost of materials									
Trade payables	25	4.6	4.0	0.0	0.0	3.8	2.9	4.7	3.5	6.0	5.8
	50	19.0	17.1	8.9	8.2	18.3	20.0	20.1	16.7	20.4	18.6
	75	78.9	75.0	50.8	41.0	64.0	90.2	89.5	75.8	84.8	77.9

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.4	100.0	98.6	101.4	100.3	99.6	99.0	99.7	99.4
Change in finished goods	0.3	0.6	0.0	1.4	- 1.4	- 0.3	0.4	1.0	0.3	0.6
Interest and similar income	17.3	17.2	1.2	1.1	2.6	3.3	3.9	4.4	19.0	18.9
Other income	132.5	125.1	17.2	23.4	25.2	29.7	36.9	40.9	144.5	136.3
of which: Income from long-term equity investments	68.0	67.9	7.7	10.3	15.9	18.7	25.4	25.0	73.4	73.6
Total income	249.9	242.3	118.4	124.5	127.9	133.0	140.7	145.2	263.5	255.2
Expenses										
Cost of materials	37.0	38.1	11.2	11.9	31.3	26.5	42.5	44.4	36.8	37.9
Personnel expenses	34.7	36.3	61.7	65.5	40.7	42.2	29.6	29.7	34.8	36.6
Depreciation	29.4	38.6	6.5	4.4	6.8	6.0	12.1	10.1	31.6	42.4
of which: Depreciation of tangible fixed assets	5.9	6.7	1.9	2.3	3.2	3.3	4.7	4.8	6.1	7.0
Interest and similar expenses	26.1	27.8	1.9	1.6	3.5	3.9	5.8	6.0	28.6	30.7
Operating taxes	0.1	0.2	0.2	0.2	0.1	0.2	0.3	0.2	0.1	0.2
Other expenses	68.2	78.4	27.8	26.0	29.0	28.4	25.9	26.6	73.2	85.0
Total expenses before taxes on income	195.5	219.5	109.1	109.5	111.4	107.2	116.3	117.0	205.2	232.9
Annual result before taxes on income	54.4	22.8	9.3	15.0	16.4	25.8	24.5	28.2	58.3	22.3
Taxes on income	16.3	17.0	2.3	2.5	5.2	6.4	7.2	7.0	17.5	18.3
Annual result	38.1	5.8	6.9	12.5	11.2	19.3	17.3	21.3	40.8	4.0
Profit and loss transfers (parent company)	67.5	39.9	1.6	1.2	6.6	6.2	15.4	15.0	74.1	43.4
Profit and loss transfers (subsidiary)	20.5	9.5	0.7	- 0.9	- 1.1	- 1.8	6.7	6.4	22.4	10.2
Profit for the year	85.1	36.2	7.9	14.5	18.9	27.3	26.0	29.9	92.5	37.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.2	0.2	0.6	0.6	0.6	0.5	0.6	0.6	0.2	0.2
Tangible fixed assets	1.3	1.2	9.2	10.5	9.7	9.8	8.8	8.6	1.1	1.1
of which: Land and buildings	0.9	0.9	5.4	6.8	7.3	7.1	6.7	6.5	0.8	0.8
Inventories	0.1	0.1	1.0	1.9	1.0	0.8	0.8	0.9	0.1	0.1
of which: Finished goods and merchandise	0.0	0.0	0.8	0.9	0.6	0.4	0.2	0.1	0.0	0.0
Cash	3.6	5.1	13.5	15.4	9.4	9.3	6.4	7.3	3.6	5.0
Receivables	29.1	29.4	46.1	43.9	36.6	36.6	36.9	36.9	28.9	29.2
Short-term	23.1	23.2	38.9	38.1	31.9	31.2	31.9	32.2	23.0	23.0
of which:										
Trade receivables	0.1	0.1	2.4	3.1	1.6	1.7	0.9	0.9	0.1	0.1
Receivables from affiliated companies	21.8	22.1	30.1	28.3	25.1	24.3	27.5	27.5	21.7	22.1
Long-term	5.9	6.2	7.2	5.8	4.7	5.5	5.0	4.7	6.0	6.2
of which: Loans to affiliated companies	5.7	5.8	5.7	4.6	3.7	4.0	4.1	3.9	5.7	5.9
Securities	2.8	2.9	1.2	1.2	1.5	2.2	1.4	1.6	2.8	2.9
Other long-term equity investments	62.8	61.0	28.0	26.3	41.1	40.5	44.9	43.9	63.1	61.3
of which: Goodwill	0.0	0.0	0.7	0.7	0.1	0.1	0.3	0.2	0.0	0.0
Capital										
Equity	48.3	46.8	51.6	50.5	53.5	54.8	58.4	59.1	48.1	46.6
Liabilities	48.7	50.1	39.1	41.0	39.5	38.3	36.9	36.0	48.9	50.3
Short-term	29.7	31.4	24.1	26.8	23.7	22.5	23.6	22.3	29.9	31.5
of which:										
Liabilities to banks	1.6	2.0	2.3	2.6	4.0	4.3	5.4	4.8	1.5	1.9
Trade payables	0.2	0.2	2.1	2.5	1.7	1.3	0.8	0.8	0.2	0.2
Liabilities to affiliated companies	25.3	27.3	12.0	13.7	13.4	12.6	14.1	13.6	25.5	27.5
Long-term	18.9	18.7	15.0	14.1	15.8	15.8	13.3	13.7	19.0	18.8
of which:										
Liabilities to banks	4.8	4.7	6.6	5.6	9.0	8.7	6.7	7.0	4.8	4.7
Liabilities to affiliated companies	7.5	6.8	6.6	6.8	5.0	5.2	4.9	5.2	7.6	6.8
Provisions	3.0	3.0	9.2	8.4	6.9	6.8	4.5	4.7	3.0	3.0
of which: Provisions for pensions	1.3	1.3	4.0	3.4	2.8	2.7	1.9	1.9	1.3	1.3
Other ratios	Percentage of sales									
Annual result before taxes on income	54.6	23.0	9.3	15.2	16.2	25.7	24.6	28.5	58.5	22.4
Annual result and depreciation	67.7	44.7	13.4	17.1	17.7	25.2	29.6	31.6	72.7	46.6
Trade receivables	4.0	3.9	3.7	5.5	4.9	5.6	5.2	5.2	3.9	3.7
	Percentage of the balance sheet total									
Sales	3.2	3.0	65.6	56.1	32.9	30.1	18.0	17.7	2.9	2.7
Annual result and interest paid	2.1	1.0	5.8	8.0	4.8	7.0	4.2	4.9	2.0	0.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	4.5	2.8	25.2	28.1	15.7	21.1	15.1	16.6	4.4	2.6
	Percentage of fixed assets									
Long-term equity and liabilities	95.4	95.1	153.4	154.0	125.6	126.0	122.2	126.8	95.0	94.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	93.9	93.8	218.0	200.0	174.6	181.8	164.1	179.3	92.9	92.8
Cash resources, short-term receivables and inventories	94.2	94.1	222.3	207.2	179.0	185.2	167.6	183.3	93.1	93.0
	Percentage of cost of materials									
Trade payables	18.4	18.2	28.7	37.3	16.6	17.0	10.5	9.7	19.3	19.2
Memo item:										
Balance sheet total in € billion	1 349.79	1 412.58	0.37	0.41	2.69	2.88	19.88	20.90	1 326.85	1 388.38
Sales in € billion	43.54	42.26	0.24	0.23	0.88	0.87	3.57	3.70	38.84	37.46
Number of enterprises	3 625	3 625	1 015	1 015	536	536	814	814	1 260	1 260

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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	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	0.5	0.5
	75	12.6	13.2	0.0	0.0	3.3	3.1	15.1	17.2	27.1	29.2
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	0.1	1.1	16.0	17.6
	50	38.9	42.8	0.0	0.0	38.9	44.2	39.6	43.6	50.1	52.2
	75	77.6	79.6	75.6	78.2	71.7	73.1	73.0	73.9	88.3	88.5
Depreciation	25	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.6	0.8
	50	2.0	2.1	0.0	0.0	2.4	2.3	4.6	4.9	6.6	7.5
	75	16.2	17.9	0.0	0.0	14.2	14.2	21.9	24.0	30.5	34.3
Annual result	25	- 29.1	- 31.9	0.0	0.1	- 12.1	- 10.3	- 46.4	- 45.0	- 100.7	- 109.4
	50	6.2	6.5	6.9	9.6	9.0	10.2	5.1	9.6	3.8	0.7
	75	76.2	75.7	55.9	60.0	72.4	69.5	75.8	77.9	101.0	92.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.1	0.1	0.3	0.3	0.2	0.1
	75	2.1	2.1	0.0	0.0	7.6	7.1	10.0	9.1	1.9	1.7
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Equity	25	35.1	35.5	49.6	49.3	21.2	23.2	33.4	35.0	34.4	34.0
	50	67.0	66.5	88.7	89.3	55.7	59.6	63.7	64.0	58.7	58.0
	75	91.3	91.2	96.0	96.1	89.0	88.7	86.6	87.3	81.9	80.8
Short-term liabilities	25	1.9	1.8	0.0	0.0	1.8	1.4	3.5	3.2	4.3	5.2
	50	10.5	10.5	3.6	3.5	11.9	10.4	13.1	12.6	15.0	16.7
	75	31.8	32.0	21.4	23.0	36.5	35.3	34.1	32.0	34.6	35.7
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	0.1	0.0	0.0
	75	11.6	11.2	0.0	0.0	18.6	18.1	19.5	18.4	16.8	16.3
		Percentage of sales									
Annual result before taxes on income	25	- 13.2	- 13.4	0.0	0.4	- 4.6	- 3.1	- 23.6	- 21.3	- 51.9	- 75.0
	50	11.6	11.8	9.1	12.5	12.6	15.8	12.7	14.1	13.7	7.5
	75	93.2	90.0	66.7	66.7	90.9	90.4	95.9	94.6	121.7	107.1
Annual result and depreciation	25	- 1.0	- 0.6	0.5	1.0	1.3	3.0	- 7.5	- 6.6	- 17.7	- 27.2
	50	25.3	25.0	11.2	15.3	28.2	28.5	28.3	31.5	33.9	26.6
	75	100.0	100.0	70.8	77.3	97.4	94.9	100.8	102.7	159.5	157.3
Trade receivables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	0.9	0.8	0.0	0.0	2.1	1.7	1.9	1.6	0.9	0.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	- 0.6	- 0.5	0.0	0.4	- 0.4	- 0.4	- 1.6	- 1.1	- 1.4	- 1.4
	50	2.1	2.1	3.3	3.2	2.8	3.0	1.7	2.0	1.0	0.8
	75	6.5	6.6	6.6	7.0	10.8	11.2	7.6	8.6	4.8	4.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 4.5	- 5.0	- 8.9	- 10.2	- 4.8	- 7.2	- 4.5	- 4.5	- 3.0	- 2.7
	50	2.8	2.6	1.3	1.1	3.2	3.6	4.0	4.2	2.2	1.6
	75	27.6	27.5	50.0	50.0	27.6	33.4	29.1	31.8	18.0	15.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	89.9	89.0	90.5	90.7	88.4	87.0	93.5	94.4	88.1	87.0
	50	112.9	113.2	124.8	118.3	116.2	121.9	119.5	121.1	107.3	106.9
	75	178.7	179.4	335.7	321.1	218.7	223.7	185.2	198.3	147.2	146.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	74.8	77.2	127.5	120.8	62.5	61.6	79.8	83.4	64.2	64.4
	50	218.6	225.3	565.1	620.0	217.1	245.6	195.0	243.0	158.2	144.2
	75	952.4	1 100.0	2 300.0	2 600.0	1 180.0	1 762.6	731.9	1 022.4	516.1	470.2
		Percentage of cost of materials									
Trade payables	25	4.5	3.8	0.0	0.0	4.8	3.7	4.7	3.3	5.7	5.5
	50	18.3	16.2	7.9	7.8	15.8	20.2	19.8	15.3	20.0	17.2
	75	69.3	66.7	50.0	37.8	62.4	90.2	78.9	66.7	75.6	69.1

I. Enterprises by economic sector

cont'd: 15. Activities of head offices

	Non-corporations									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.3	99.6	101.6	100.0	99.8	99.9	100.1	100.1	99.2	99.6
Change in finished goods	0.7	0.4	- 1.6	0.0	0.2	0.1	- 0.1	- 0.1	0.8	0.4
Interest and similar income	8.0	7.1	1.6	2.1	6.5	4.3	4.5	4.2	8.5	7.5
Other income	74.5	69.9	41.3	47.3	92.8	103.9	55.1	73.9	76.6	69.0
of which: Income from long-term equity investments	59.1	53.0	24.2	22.1	77.0	91.5	48.0	52.5	60.2	52.6
Total income	182.5	177.0	142.9	149.5	199.3	208.2	159.6	178.1	185.1	176.5
Expenses										
Cost of materials	20.7	20.3	7.7	5.0	13.0	11.5	12.5	12.6	21.8	21.3
Personnel expenses	29.3	28.0	30.1	32.6	34.0	36.6	34.2	35.0	28.7	27.1
Depreciation	9.3	17.9	13.8	12.4	14.7	17.4	13.6	16.8	8.7	18.1
of which: Depreciation of tangible fixed assets	4.8	4.7	11.4	11.1	11.4	11.1	11.4	12.2	3.9	3.7
Interest and similar expenses	13.2	12.3	3.4	2.9	9.3	9.0	7.6	7.2	13.9	13.0
Operating taxes	0.3	0.2	0.5	0.5	0.7	0.6	0.4	0.5	0.2	0.2
Other expenses	46.4	49.5	36.6	36.7	29.1	29.9	33.4	33.5	48.2	51.6
Total expenses before taxes on income	119.2	128.2	92.1	90.0	100.9	105.0	101.6	105.6	121.6	131.2
Annual result before taxes on income	63.3	48.8	50.8	59.5	98.5	103.3	57.9	72.5	63.4	45.3
Taxes on income	3.3	6.0	4.9	6.0	4.7	4.0	4.1	3.8	3.2	6.3
Annual result	60.0	42.8	45.9	53.5	93.8	99.3	53.9	68.7	60.2	39.0
Profit and loss transfers (parent company)	7.5	37.3	2.0	3.6	7.7	2.3	8.6	9.9	7.4	41.1
Profit and loss transfers (subsidiary)	0.3	8.9	0.0	0.0	- 1.6	0.0	0.3	0.7	0.3	10.0
Profit for the year	67.1	71.2	47.9	57.0	103.0	101.7	62.2	77.9	67.3	70.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.3	0.3	0.2	0.2	0.4	0.4	1.1	1.0	0.2	0.2
Tangible fixed assets	3.1	3.2	43.5	41.6	28.8	27.4	18.7	18.5	2.2	2.2
of which: Land and buildings	2.4	2.4	32.6	30.2	25.6	23.9	14.2	14.2	1.7	1.7
Inventories	0.5	0.5	0.2	0.2	0.8	1.5	0.3	0.2	0.5	0.5
of which: Finished goods and merchandise	0.2	0.3	0.1	0.1	0.4	1.4	0.1	0.1	0.2	0.3
Cash	3.4	3.9	9.9	12.2	7.7	7.5	4.7	4.7	3.3	3.8
Receivables	33.2	34.7	22.6	22.0	26.1	25.2	35.8	35.8	33.1	34.7
Short-term	27.7	27.4	20.5	19.2	23.8	22.6	31.6	31.5	27.5	27.3
of which:										
Trade receivables	0.2	0.2	2.1	2.2	1.1	1.2	0.4	0.4	0.2	0.2
Receivables from affiliated companies	26.0	25.8	15.5	12.4	21.2	20.1	22.0	22.1	26.3	26.0
Long-term	5.6	7.2	2.1	2.9	2.2	2.7	4.2	4.3	5.6	7.4
of which: Loans to affiliated companies	5.3	6.6	1.7	1.6	1.3	1.8	3.5	3.5	5.4	6.8
Securities	2.9	1.7	1.4	1.5	0.7	1.3	1.8	1.6	3.0	1.8
Other long-term equity investments	56.5	55.7	22.0	22.2	35.4	36.5	37.5	37.9	57.6	56.7
of which: Goodwill	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.1	0.0	0.0
Capital										
Equity	47.4	47.2	41.9	44.5	39.9	43.1	39.6	39.1	47.8	47.6
Liabilities	49.9	49.9	55.8	52.4	56.9	53.8	57.5	58.0	49.5	49.5
Short-term	33.6	33.1	34.3	32.1	40.2	38.7	43.3	44.4	33.0	32.5
of which:										
Liabilities to banks	3.8	2.5	6.5	5.3	5.4	5.2	11.7	11.3	3.4	2.0
Trade payables	0.3	0.3	0.8	1.1	0.5	0.7	0.7	0.6	0.3	0.3
Liabilities to affiliated companies	28.3	29.2	22.0	21.4	30.4	29.7	28.0	29.3	28.3	29.2
Long-term	16.3	16.8	21.4	20.3	16.7	15.1	14.3	13.6	16.4	17.0
of which:										
Liabilities to banks	7.0	8.1	12.7	14.0	11.2	10.5	8.5	7.9	6.9	8.1
Liabilities to affiliated companies	5.3	4.8	6.7	4.2	5.1	4.3	5.0	4.9	5.3	4.8
Provisions	2.6	2.8	2.2	3.0	2.0	2.0	2.8	2.9	2.6	2.8
of which: Provisions for pensions	1.4	1.5	0.2	0.1	0.5	0.5	1.0	1.0	1.4	1.5
Other ratios	Percentage of sales									
Annual result before taxes on income	63.8	49.0	50.0	59.5	98.7	103.4	57.9	72.4	64.0	45.5
Annual result and depreciation	69.7	61.0	58.8	65.9	108.7	116.9	67.4	85.4	69.4	57.3
Trade receivables	3.4	3.7	5.7	6.1	7.5	7.9	2.7	3.0	3.4	3.7
	Percentage of the balance sheet total									
Sales	6.3	6.6	36.1	35.4	14.4	14.5	13.8	13.8	5.9	6.2
Annual result and interest paid	4.7	3.7	17.5	20.0	14.9	15.7	8.5	10.5	4.4	3.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.0	8.3	44.0	53.9	30.0	34.4	16.7	21.0	8.4	7.3
	Percentage of fixed assets									
Long-term equity and liabilities	98.0	97.3	92.2	95.6	84.9	86.3	87.1	85.2	98.6	97.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	98.4	96.8	89.6	99.2	78.8	78.2	84.6	82.5	99.5	97.9
Cash resources, short-term receivables and inventories	99.8	98.4	90.1	99.8	80.9	82.0	85.1	83.0	100.9	99.6
	Percentage of cost of materials									
Trade payables	21.5	20.2	29.0	60.2	25.8	41.3	38.2	37.0	20.4	18.9
Memo item:										
Balance sheet total in € billion	161.92	165.52	0.08	0.09	0.94	1.00	7.68	8.03	153.22	156.40
Sales in € billion	10.27	10.97	0.03	0.03	0.14	0.15	1.06	1.11	9.04	9.69
Number of enterprises	875	875	79	79	178	178	316	316	302	302

I. Enterprises by economic sector

cont'd: 15 Activities of head offices

		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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
	75	5.9	6.3	0.0	0.0	0.5	1.1	5.7	4.8	16.2	17.4
Personnel expenses	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.8	1.4
	50	12.8	12.8	0.0	0.0	0.0	0.0	6.4	8.4	36.6	36.2
	75	53.7	53.3	12.8	9.5	46.7	46.0	45.0	44.6	61.1	61.8
Depreciation	25	0.7	0.9	0.4	0.9	1.6	1.7	0.9	1.3	0.5	0.5
	50	8.3	9.9	13.1	12.8	13.7	13.2	10.7	11.9	4.9	5.9
	75	28.6	32.6	33.5	33.0	28.5	33.0	30.5	32.1	21.4	31.0
Annual result	25	5.6	4.1	17.3	15.6	12.0	7.7	12.1	10.8	- 3.2	- 9.5
	50	46.6	45.2	36.4	41.7	46.9	50.3	52.5	53.7	44.2	30.0
	75	132.4	122.4	69.6	68.6	165.0	167.4	129.6	121.4	153.1	140.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	2.0	1.9	23.0	20.8	12.8	11.0	6.4	6.3	0.4	0.3
	75	30.0	28.8	67.4	73.6	54.3	53.0	36.2	34.9	7.1	5.3
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	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	14.1	14.0	8.7	12.9	9.4	11.0	13.6	11.9	18.4	18.0
	50	38.1	39.1	28.3	37.7	37.1	39.1	36.5	35.5	42.6	42.3
	75	67.4	68.0	77.6	79.5	66.3	72.8	61.5	61.2	74.1	71.3
Short-term liabilities	25	12.3	11.7	6.4	6.4	10.9	11.4	14.8	15.0	12.3	11.3
	50	33.9	34.0	24.5	25.0	36.5	37.1	37.7	41.7	30.2	30.3
	75	61.6	61.2	72.6	61.3	67.3	60.7	65.5	67.0	54.4	55.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	2.1	1.7	0.0	0.0	0.1	0.0	6.2	4.5	0.6	0.7
	75	24.8	24.5	24.2	24.0	28.3	24.1	31.4	29.1	20.9	20.8
		Percentage of sales									
Annual result before taxes on income	25	9.4	7.0	18.0	16.7	13.7	12.0	17.0	16.2	1.1	- 5.4
	50	50.7	49.8	45.5	45.3	53.5	55.5	57.8	58.9	44.2	31.7
	75	136.5	128.9	79.0	75.0	172.8	167.4	137.3	125.9	152.9	146.9
Annual result and depreciation	25	22.1	21.3	38.5	39.3	30.3	37.4	34.1	36.4	7.0	4.3
	50	74.0	75.6	73.8	77.5	75.9	78.6	78.0	81.6	70.0	52.6
	75	161.0	159.2	92.3	92.2	201.7	195.5	161.7	154.6	169.9	185.0
Trade receivables	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	75	0.7	0.8	1.7	1.5	1.1	1.5	0.4	0.5	0.8	0.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.3	1.0	4.1	3.9	1.8	1.7	1.3	1.2	0.5	0.2
	50	5.2	5.3	10.2	11.8	7.4	6.6	5.2	6.0	4.0	3.2
	75	12.0	12.8	26.5	22.4	20.1	21.0	11.2	12.1	8.6	9.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	1.7	1.4	6.1	1.3	2.8	1.7	2.6	2.8	0.2	0.3
	50	10.3	11.2	21.8	15.9	13.0	15.2	10.4	12.8	6.9	7.0
	75	30.3	34.5	60.5	55.8	44.7	47.4	29.7	34.1	20.3	24.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	61.3	60.8	44.3	54.3	53.7	55.8	59.5	55.0	75.0	72.0
	50	91.5	93.2	87.6	94.1	88.8	90.5	86.9	87.3	97.0	96.9
	75	116.9	120.2	121.9	113.7	127.1	123.1	110.6	111.1	123.1	126.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	37.5	38.3	14.5	20.0	30.3	27.8	34.3	37.3	48.7	52.8
	50	87.5	89.0	91.7	99.1	80.8	81.0	81.3	82.1	96.4	98.1
	75	174.3	176.4	383.5	311.4	193.9	189.6	144.7	137.1	193.7	201.4
		Percentage of cost of materials									
Trade payables	25	5.0	5.0	1.0	0.5	1.1	1.7	5.6	3.7	6.7	6.6
	50	22.2	21.2	15.4	9.6	20.2	17.9	21.5	20.9	23.6	24.0
	75	122.6	128.5	100.0	175.0	71.1	83.3	163.8	151.9	162.3	137.6

II. Enterprises by selected legal form

1. Public limited companies

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	100.0	98.7	99.1	98.3	99.0	99.2	99.0	99.7	100.0
Change in finished goods	0.3	0.0	1.3	0.9	1.7	1.0	0.8	1.0	0.3	0.0
Interest and similar income	0.8	0.8	1.5	1.1	0.4	0.5	0.4	0.4	0.8	0.8
Other income	8.5	10.3	12.8	15.5	6.2	8.4	4.4	6.2	8.6	10.3
of which: Income from long-term equity investments	2.7	3.2	1.5	1.9	1.1	1.3	1.0	0.9	2.8	3.2
Total income	109.3	111.1	114.4	116.6	106.6	108.9	104.8	106.7	109.3	111.2
Expenses										
Cost of materials	70.1	70.3	29.8	27.2	38.0	37.5	44.3	44.1	70.5	70.8
Personnel expenses	14.7	15.9	40.3	41.8	39.7	39.5	33.2	33.8	14.4	15.6
Depreciation	3.6	4.4	8.8	23.1	4.5	5.5	4.4	4.4	3.6	4.4
of which: Depreciation of tangible fixed assets	3.1	3.8	7.1	9.7	4.0	4.1	3.8	4.0	3.1	3.8
Interest and similar expenses	2.1	2.6	3.6	4.2	1.0	1.3	0.8	0.9	2.2	2.7
Operating taxes	0.0	0.1	0.3	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	14.6	15.7	36.9	35.7	22.2	21.8	18.1	17.6	14.5	15.7
Total expenses before taxes on income	105.1	109.1	119.7	132.2	105.5	105.7	100.9	100.9	105.1	109.2
Annual result before taxes on income	4.2	2.0	- 5.3	- 15.5	1.1	3.2	3.9	5.7	4.2	2.0
Taxes on income	1.0	0.6	1.7	0.2	1.5	1.7	1.9	2.5	1.0	0.6
Annual result	3.1	1.4	- 7.0	- 15.7	- 0.4	1.5	2.0	3.2	3.2	1.4
Profit and loss transfers (parent company)	2.5	2.3	0.5	4.1	0.8	0.5	1.4	1.2	2.5	2.3
Profit and loss transfers (subsidiary)	0.8	0.1	1.1	2.8	0.4	0.4	0.4	1.6	0.8	0.1
Profit for the year	4.9	3.6	- 7.7	- 14.4	- 0.1	1.6	3.0	2.8	4.9	3.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.4	1.6	3.2	2.1	3.0	2.7	1.4	1.3	1.4	1.6
Tangible fixed assets	14.0	13.4	30.4	32.5	27.2	26.5	26.5	25.7	13.8	13.2
of which: Land and buildings	4.6	4.6	17.2	20.1	14.2	13.2	12.8	12.2	4.6	4.5
Inventories	6.0	5.2	3.8	5.1	12.8	11.3	16.4	15.6	5.9	5.1
of which: Finished goods and merchandise	2.7	2.3	2.0	2.7	4.8	4.1	4.5	4.0	2.7	2.3
Cash	3.8	5.1	12.7	13.5	17.2	18.5	11.3	13.9	3.7	5.0
Receivables	28.4	27.1	29.6	25.9	27.4	27.2	29.0	28.1	28.4	27.1
Short-term	21.2	21.0	25.0	21.0	22.7	21.8	24.5	22.2	21.2	21.0
of which:										
Trade receivables	3.2	2.8	4.6	4.1	10.1	9.5	9.8	8.8	3.1	2.7
Receivables from affiliated companies	15.9	16.2	16.6	13.6	9.3	9.1	12.2	10.6	16.0	16.3
Long-term	7.2	6.1	4.6	4.8	4.8	5.4	4.6	5.9	7.2	6.1
of which: Loans to affiliated companies	6.9	5.9	3.8	4.1	4.0	4.5	3.9	5.2	6.9	5.9
Securities	3.1	3.4	1.6	1.6	2.4	2.4	2.0	2.1	3.1	3.5
Other long-term equity investments	42.8	43.7	18.4	18.9	9.4	10.4	12.6	12.6	43.2	44.1
of which: Goodwill	0.3	0.3	0.0	0.0	0.2	0.2	0.4	0.4	0.3	0.3
Capital										
Equity	33.3	31.4	53.9	48.8	44.4	43.5	49.3	48.8	33.2	31.2
Liabilities	50.6	52.4	39.8	44.3	43.1	43.9	38.8	38.3	50.7	52.6
Short-term	31.5	31.7	20.8	21.5	28.9	25.3	28.7	27.4	31.5	31.7
of which:										
Liabilities to banks	1.5	1.7	3.3	3.5	6.2	5.1	5.3	4.4	1.5	1.7
Trade payables	3.2	3.0	3.6	3.2	5.2	4.3	4.5	4.1	3.2	3.0
Liabilities to affiliated companies	22.3	23.2	7.0	8.6	7.3	6.3	6.9	7.3	22.5	23.4
Long-term	19.1	20.7	19.1	22.8	14.2	18.7	10.1	11.0	19.2	20.8
of which:										
Liabilities to banks	3.5	3.4	12.1	15.0	9.4	14.1	7.3	7.3	3.5	3.3
Liabilities to affiliated companies	10.7	11.1	1.4	2.6	3.0	3.0	1.6	2.3	10.8	11.2
Provisions	15.3	15.5	5.6	6.2	10.5	10.6	10.0	11.0	15.4	15.6
of which: Provisions for pensions	6.0	6.2	1.4	1.6	3.1	2.8	2.9	2.9	6.0	6.3
Other ratios	Percentage of sales									
Annual result before taxes on income	4.2	2.0	- 5.4	- 15.7	1.1	3.2	3.9	5.8	4.2	2.0
Annual result and depreciation	6.7	5.9	1.8	7.4	4.1	7.1	6.4	7.7	6.8	5.8
Trade receivables	4.8	4.7	11.6	10.3	10.8	10.8	10.9	10.4	4.7	4.6
	Percentage of the balance sheet total									
Sales	66.2	58.1	40.1	40.1	93.6	87.8	89.3	84.5	65.9	57.8
Annual result and interest paid	3.5	2.3	- 1.4	- 4.7	0.6	2.5	2.6	3.5	3.5	2.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.1	5.4	2.2	7.9	10.0	16.3	14.6	17.4	7.1	5.3
	Percentage of fixed assets									
Long-term equity and liabilities	86.5	87.5	128.8	123.0	133.1	138.1	133.7	134.1	86.2	87.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	82.5	86.7	183.1	162.8	139.3	160.8	126.0	134.7	82.0	86.2
Cash resources, short-term receivables and inventories	101.5	103.2	201.5	186.6	183.5	205.5	183.2	191.7	100.7	102.3
	Percentage of cost of materials									
Trade payables	6.9	7.3	30.1	29.3	14.4	12.8	11.3	10.9	6.8	7.3
Memo item:										
Balance sheet total in € billion	1 289.71	1 337.44	0.25	0.24	1.63	1.78	12.57	13.25	1 275.26	1 322.17
Sales in € billion	853.38	777.71	0.10	0.10	1.53	1.56	11.22	11.20	840.53	764.85
Number of enterprises	1 497	1 497	100	100	277	277	454	454	666	666

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

Enterprises by selected legal form

cont'd: 1. Public limited companies

		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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	27.6	27.5	3.4	0.8	16.2	16.2	21.4	22.9	42.3	42.8
	50	47.7	47.7	25.9	22.2	36.1	34.4	42.0	41.5	60.2	59.5
	75	69.3	68.8	42.6	43.6	55.1	52.8	62.4	60.8	77.8	78.3
Personnel expenses	25	13.9	13.7	12.0	12.1	25.1	23.1	18.3	18.4	8.6	8.6
	50	27.8	28.4	37.9	38.2	38.6	37.7	32.8	33.8	19.0	19.4
	75	43.8	45.4	58.8	60.9	54.5	56.0	48.4	49.5	32.0	32.9
Depreciation	25	1.1	1.1	0.8	0.8	0.9	1.1	1.1	1.1	1.2	1.2
	50	2.4	2.4	2.7	2.8	1.9	2.1	2.4	2.4	2.5	2.6
	75	4.8	5.3	11.4	9.6	4.2	5.3	4.9	5.1	4.6	5.0
Annual result	25	0.4	0.2	- 0.5	1.1	0.7	0.6	0.6	0.2	0.3	- 0.3
	50	2.8	2.9	3.9	4.8	2.6	3.9	3.0	2.9	2.5	2.1
	75	6.5	7.0	12.3	13.8	6.4	7.7	6.7	7.1	6.0	6.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.4	3.3	0.8	0.9	2.3	2.3	3.4	3.2	4.7	4.6
	50	11.7	11.3	6.6	7.6	8.9	7.2	11.6	10.7	14.0	13.3
	75	31.8	30.9	37.8	29.8	28.2	29.5	30.1	30.3	32.9	31.5
Inventories	25	1.0	0.9	0.0	0.0	0.4	0.3	0.8	0.8	2.1	2.3
	50	10.3	9.4	0.5	0.2	6.8	5.2	12.0	11.2	12.2	11.5
	75	28.7	27.1	14.6	11.6	30.2	27.1	31.8	31.7	27.1	26.4
Equity	25	25.5	25.7	19.0	14.2	19.0	23.4	25.9	27.8	27.0	25.7
	50	42.1	42.6	46.4	45.4	38.7	42.3	44.5	46.6	41.3	40.2
	75	59.8	60.6	65.0	74.4	63.0	62.5	61.3	63.3	56.1	55.9
Short-term liabilities	25	14.0	12.9	9.7	6.6	12.8	11.7	14.5	12.5	14.7	14.4
	50	27.1	24.7	25.0	19.3	27.2	24.0	27.8	25.2	26.9	25.1
	75	45.8	43.8	45.1	43.5	50.4	46.0	45.7	42.8	44.6	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	4.1	4.3	0.0	0.0	3.1	3.9	5.0	4.5	4.2	4.9
	75	22.7	20.7	16.5	20.8	23.6	26.8	21.8	18.8	23.5	20.5
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.4	- 0.5	1.4	0.9	0.9	0.8	0.4	0.6	- 0.1
	50	3.7	3.8	4.6	6.8	3.7	5.6	4.2	3.8	3.4	3.0
	75	8.6	9.1	16.7	14.0	8.3	9.5	9.3	9.3	8.0	7.8
Annual result and depreciation	25	2.6	2.4	2.1	4.5	2.8	3.6	3.1	2.6	2.2	1.5
	50	6.9	7.3	8.3	10.6	6.6	8.7	7.3	7.3	6.4	5.8
	75	12.9	13.4	24.2	28.3	13.0	14.2	13.2	14.0	12.2	11.8
Trade receivables	25	3.6	3.4	1.2	1.6	4.3	3.7	5.2	4.6	3.1	2.8
	50	7.9	7.5	6.9	6.2	8.9	9.0	9.5	8.9	6.8	6.4
	75	13.3	12.6	15.4	12.3	15.3	14.2	14.9	14.0	11.3	10.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	1.0	0.3	2.2	2.3	1.7	1.8	0.9	1.6	0.6
	50	5.1	4.9	5.3	6.3	5.8	6.1	5.2	4.9	4.7	4.3
	75	10.2	10.3	15.9	15.9	11.0	13.4	11.2	10.8	8.4	8.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.6	1.8	- 16.6	- 32.6	- 0.2	1.3	4.8	3.0	4.4	2.2
	50	15.8	15.2	8.2	5.4	14.2	18.4	19.8	19.0	15.4	14.1
	75	38.6	44.9	34.5	46.9	45.0	63.1	50.7	53.7	30.5	33.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	102.9	105.6	97.9	102.4	103.4	115.8	111.1	114.9	97.9	99.3
	50	160.8	166.5	172.5	208.4	225.3	269.0	173.2	178.8	137.4	142.6
	75	322.6	354.1	580.0	625.1	551.5	680.8	342.2	359.2	227.1	240.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	74.4	80.9	76.0	105.1	84.3	95.4	79.2	83.7	71.2	75.2
	50	141.3	158.5	200.2	222.7	172.2	204.9	153.9	169.3	123.9	134.5
	75	295.4	321.3	655.5	658.0	390.4	460.2	304.7	376.6	231.6	238.7
		Percentage of cost of materials									
Trade payables	25	4.9	4.6	3.3	3.9	6.0	5.3	5.5	4.7	4.3	4.3
	50	9.3	8.7	11.8	10.8	11.9	10.5	9.5	9.1	8.1	7.9
	75	16.7	15.6	35.0	35.3	23.5	21.3	19.0	17.0	13.0	12.4

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

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 2019/2020									
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	100.0	98.6	99.2	98.7	100.2	99.4	100.2	99.7	100.0
Change in finished goods	0.4	0.0	1.4	0.8	1.3	- 0.2	0.6	- 0.2	0.3	0.0
Interest and similar income	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2
Other income	3.0	3.2	6.1	7.6	3.9	4.6	2.9	3.3	2.9	3.1
of which: Income from long-term equity investments	0.5	0.5	0.2	0.2	0.2	0.2	0.3	0.3	0.6	0.6
Total income	103.2	103.4	106.3	107.8	104.0	104.8	103.0	103.5	103.2	103.3
Expenses										
Cost of materials	69.6	68.7	36.9	38.2	48.3	48.3	54.9	54.4	73.1	72.3
Personnel expenses	15.6	16.3	39.3	38.4	30.6	30.7	26.0	26.5	13.1	13.8
Depreciation	2.6	2.7	4.3	4.4	3.3	3.5	3.1	3.2	2.5	2.6
of which: Depreciation of tangible fixed assets	2.3	2.5	4.2	4.2	3.2	3.4	2.9	3.1	2.2	2.3
Interest and similar expenses	0.8	0.9	1.0	1.0	0.7	0.7	0.7	0.7	0.8	0.9
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.1
Other expenses	11.5	12.0	21.9	21.3	17.2	17.1	14.6	14.6	10.7	11.2
Total expenses before taxes on income	100.2	100.7	103.6	103.4	100.2	100.4	99.3	99.5	100.3	100.9
Annual result before taxes on income	3.0	2.7	2.7	4.4	3.8	4.4	3.8	4.0	2.8	2.4
Taxes on income	0.7	0.8	1.4	1.7	1.2	1.4	1.1	1.2	0.6	0.6
Annual result	2.3	2.0	1.3	2.7	2.6	3.0	2.6	2.8	2.2	1.8
Profit and loss transfers (parent company)	0.6	0.8	0.4	0.4	0.1	0.1	0.1	0.1	0.7	0.9
Profit and loss transfers (subsidiary)	1.7	1.2	- 0.6	- 0.7	0.2	0.0	0.8	0.7	1.9	1.4
Profit for the year	1.2	1.5	2.3	3.8	2.5	3.1	2.0	2.1	1.1	1.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.7	1.8	0.7	0.7	0.8	0.8	1.1	1.1	1.9	2.0
Tangible fixed assets	24.6	24.5	37.5	35.5	31.8	30.9	30.3	30.1	23.1	23.2
of which: Land and buildings	8.0	7.8	13.5	12.7	12.5	12.1	12.4	12.1	7.0	6.9
Inventories	16.9	15.7	15.2	14.9	23.8	22.5	22.1	20.9	15.6	14.5
of which: Finished goods and merchandise	6.4	5.9	5.5	5.3	8.0	7.7	7.9	7.5	6.0	5.6
Cash	6.2	7.1	15.3	17.5	13.2	15.4	11.0	12.5	5.0	5.8
Receivables	35.2	35.0	26.1	26.2	25.9	25.6	28.8	28.5	36.8	36.6
Short-term	32.0	31.6	24.8	24.8	24.6	24.4	26.8	26.5	33.2	32.9
of which:										
Trade receivables	10.4	9.8	11.1	10.8	12.4	11.6	12.2	11.3	10.0	9.4
Receivables from affiliated companies	18.5	18.9	8.2	8.1	8.2	8.4	11.5	12.0	20.3	20.7
Long-term	3.2	3.4	1.3	1.4	1.3	1.2	2.0	2.0	3.5	3.7
of which: Loans to affiliated companies	2.4	2.6	0.9	0.9	0.7	0.6	1.2	1.3	2.7	2.9
Securities	1.8	1.7	0.7	0.7	0.8	0.9	0.9	1.1	1.9	1.9
Other long-term equity investments	13.3	13.6	3.8	3.6	3.2	3.4	5.2	5.2	15.2	15.6
of which: Goodwill	0.7	0.6	0.7	0.6	0.5	0.5	0.7	0.6	0.7	0.6
Capital										
Equity	34.4	35.0	34.1	35.6	37.8	38.6	40.1	40.9	33.2	33.8
Liabilities	47.6	46.7	58.4	56.6	53.2	52.0	47.9	46.5	47.2	46.5
Short-term	36.6	34.9	37.8	35.8	38.5	37.0	35.5	34.1	36.7	34.9
of which:										
Liabilities to banks	2.9	2.7	8.6	7.7	7.3	6.5	5.5	4.9	2.2	2.1
Trade payables	7.2	6.5	7.2	6.6	7.6	6.8	6.9	6.3	7.3	6.5
Liabilities to affiliated companies	16.9	16.5	7.3	6.7	7.3	7.8	10.4	10.4	18.5	18.0
Long-term	11.0	11.8	20.6	20.9	14.8	15.0	12.3	12.4	10.5	11.5
of which:										
Liabilities to banks	5.0	5.2	13.9	14.8	9.5	10.3	7.7	8.2	4.3	4.5
Liabilities to affiliated companies	5.0	5.5	4.7	4.3	3.7	3.1	3.6	3.3	5.4	6.0
Provisions	17.1	17.3	6.9	7.1	8.3	8.6	11.2	11.7	18.6	18.7
of which: Provisions for pensions	6.3	6.5	1.5	1.4	2.1	2.1	3.2	3.4	7.1	7.3
Other ratios	Percentage of sales									
Annual result before taxes on income	3.0	2.7	2.8	4.4	3.9	4.4	3.8	3.9	2.8	2.4
Annual result and depreciation	4.9	4.7	5.7	7.1	6.0	6.5	5.7	6.0	4.7	4.4
Trade receivables	7.1	7.3	9.2	9.3	9.0	8.7	8.9	8.5	6.8	7.0
	Percentage of the balance sheet total									
Sales	146.1	134.5	120.3	116.4	138.4	134.2	137.1	132.6	148.3	135.0
Annual result and interest paid	4.5	3.8	2.8	4.3	4.6	4.9	4.6	4.5	4.5	3.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.1	10.9	13.4	17.7	16.9	19.0	16.1	17.0	11.3	9.8
	Percentage of fixed assets									
Long-term equity and liabilities	117.1	119.5	128.6	138.7	145.7	151.6	141.9	144.5	112.1	114.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	105.3	112.3	106.9	119.3	99.0	108.7	107.3	115.4	105.2	111.9
Cash resources, short-term receivables and inventories	151.4	157.4	147.0	161.0	160.9	169.5	169.6	176.9	147.8	153.5
	Percentage of cost of materials									
Trade payables	7.1	7.0	16.1	14.7	11.2	10.6	9.1	8.8	6.7	6.7
Memo item:										
Balance sheet total in € billion	1 439.75	1 502.25	8.14	8.91	48.72	50.99	211.86	217.76	1 171.03	1 224.59
Sales in € billion	2 104.14	2 020.99	9.79	10.37	67.41	68.42	290.46	288.80	1 736.47	1 653.40
Number of enterprises	42 879	42 879	10 895	10 895	13 392	13 392	12 214	12 214	6 378	6 378

* Agriculture, forestry and fishing, mining and quarrying, 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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	26.7	26.4	9.3	9.3	27.5	27.0	36.3	35.7	46.6	46.3
	50	49.4	49.0	32.1	32.1	47.6	47.0	56.6	55.7	66.5	65.5
	75	69.8	69.6	52.5	52.8	66.8	66.3	74.4	73.9	82.0	81.8
Personnel expenses	25	12.6	12.6	20.0	19.7	15.6	15.5	11.1	11.2	6.6	6.7
	50	25.9	26.4	36.3	36.7	28.5	29.0	21.6	22.3	14.5	14.7
	75	42.3	43.3	53.1	54.3	42.2	43.2	36.0	37.7	26.8	27.8
Depreciation	25	0.6	0.7	0.8	0.8	0.7	0.7	0.6	0.6	0.5	0.5
	50	1.7	1.8	1.9	2.0	1.6	1.6	1.6	1.7	1.5	1.7
	75	3.8	4.1	4.3	4.6	3.5	3.8	3.8	4.1	3.7	3.9
Annual result	25	0.3	0.4	- 0.3	0.6	0.4	0.6	0.4	0.4	0.3	0.2
	50	2.2	2.7	2.4	3.8	2.2	2.8	2.1	2.4	1.9	2.0
	75	5.6	6.6	7.1	9.0	5.4	6.3	5.2	5.8	4.9	5.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.3	3.3	2.7	2.6	3.6	3.6	3.5	3.4	3.4	3.3
	50	13.0	12.7	12.1	11.3	12.2	12.2	14.0	13.8	14.3	14.6
	75	34.9	34.2	33.6	32.1	34.0	33.2	36.6	35.9	35.6	35.5
Inventories	25	0.8	0.7	0.0	0.0	1.4	1.2	1.7	1.6	2.7	2.5
	50	14.3	12.9	4.7	3.9	17.3	15.8	19.5	18.4	16.4	15.7
	75	40.3	37.0	27.9	24.5	45.1	41.6	43.9	40.8	37.1	35.3
Equity	25	13.5	15.9	7.4	11.5	13.9	16.2	17.0	19.0	15.3	16.4
	50	33.0	35.3	29.9	33.8	32.6	35.1	35.9	37.6	32.5	34.1
	75	56.4	58.4	57.6	59.8	55.8	57.7	57.5	59.4	53.9	55.6
Short-term liabilities	25	18.2	16.2	16.9	14.3	19.3	16.9	17.9	16.2	19.2	17.5
	50	38.3	33.7	39.3	32.9	39.4	34.7	36.7	33.1	37.2	34.2
	75	64.5	59.1	69.7	61.3	65.9	59.5	61.7	57.3	61.0	58.6
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	2.2	2.1	2.2	2.9	4.9	5.4	1.9	1.4	0.0	0.0
	75	22.5	22.8	26.6	28.1	24.8	26.2	21.2	20.7	13.0	11.5
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.6	- 0.2	0.7	0.6	0.8	0.6	0.6	0.5	0.4
	50	2.9	3.6	3.1	4.7	3.0	3.6	2.9	3.2	2.5	2.6
	75	7.4	8.5	9.2	11.4	7.3	8.3	6.9	7.5	6.3	6.7
Annual result and depreciation	25	1.9	2.3	1.5	2.9	2.2	2.5	2.1	2.3	1.7	1.7
	50	5.4	6.3	6.0	8.0	5.6	6.3	5.3	5.8	4.6	4.9
	75	11.2	12.4	13.6	15.8	11.1	12.2	10.6	11.2	9.6	9.9
Trade receivables	25	3.0	2.8	2.2	2.0	3.3	3.0	3.5	3.1	3.1	2.8
	50	7.0	6.7	6.5	6.3	7.0	6.7	7.3	6.8	7.0	6.7
	75	12.2	11.7	12.5	12.3	11.9	11.5	12.2	11.6	12.1	11.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	1.8	0.5	2.0	1.9	2.1	1.8	1.7	1.7	1.4
	50	5.2	6.1	5.9	7.9	5.3	6.3	5.0	5.4	4.8	5.0
	75	11.4	13.3	14.4	18.4	11.4	13.3	10.2	11.4	9.9	10.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.2	1.5	- 10.6	- 10.2	2.6	1.5	4.2	3.2	5.1	4.4
	50	14.4	16.3	10.9	15.3	14.6	16.3	15.9	17.4	15.1	15.5
	75	39.1	45.6	40.5	51.6	41.9	48.9	39.4	44.3	33.3	36.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	102.0	110.1	87.4	106.4	108.3	118.5	106.2	111.4	98.1	100.0
	50	196.5	217.1	198.5	242.7	222.3	247.0	195.0	205.5	162.1	166.9
	75	527.8	593.7	585.7	700.0	596.9	670.7	497.4	533.5	370.8	397.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	56.8	67.6	56.8	74.1	52.8	64.6	57.8	65.6	63.0	69.4
	50	118.4	137.6	131.6	164.6	113.8	134.6	115.4	130.7	117.1	124.8
	75	257.5	301.3	331.0	400.0	251.0	294.4	241.3	276.3	217.1	241.1
		Percentage of cost of materials									
Trade payables	25	3.9	3.6	3.9	3.6	4.3	3.9	4.0	3.7	3.1	2.9
	50	8.4	7.9	10.5	9.4	8.8	8.2	7.9	7.5	6.9	6.7
	75	16.2	15.2	25.9	22.9	17.0	15.8	13.8	13.1	12.2	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

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	100.1	100.4	99.4	100.1	99.8	100.0	100.3	99.9	100.1
Change in finished goods	0.1	- 0.1	- 0.4	0.6	- 0.1	0.2	0.0	- 0.3	0.1	- 0.1
Interest and similar income	0.1	0.1	1.3	1.8	0.2	0.2	0.1	0.1	0.1	0.1
Other income	1.2	1.1	21.5	19.6	13.3	12.3	2.0	1.8	0.8	0.7
of which: Income from long-term equity investments	0.2	0.2	2.2	2.6	0.8	0.5	0.3	0.4	0.2	0.1
Total income	101.3	101.2	122.8	121.4	113.5	112.5	102.1	101.9	100.9	100.8
Expenses										
Cost of materials	84.6	84.1	50.8	48.8	56.4	56.9	80.1	79.5	85.7	85.2
Personnel expenses	8.0	8.2	28.7	27.8	26.1	25.6	10.9	11.1	7.3	7.5
Depreciation	1.6	1.6	12.3	12.2	9.4	9.5	2.3	2.3	1.3	1.4
of which: Depreciation of tangible fixed assets	1.5	1.5	12.2	12.2	9.3	9.3	2.2	2.2	1.2	1.3
Interest and similar expenses	0.3	0.3	4.0	4.1	1.5	1.4	0.3	0.3	0.3	0.3
Operating taxes	0.1	0.1	0.6	0.5	0.5	0.5	0.2	0.2	0.0	0.0
Other expenses	5.5	5.5	25.8	24.7	16.7	16.6	7.0	6.9	5.1	5.1
Total expenses before taxes on income	100.0	99.8	122.2	118.1	110.6	110.5	100.7	100.3	99.7	99.5
Annual result before taxes on income	1.3	1.4	0.6	3.2	2.8	2.0	1.4	1.6	1.2	1.3
Taxes on income	0.3	0.3	0.9	1.3	0.8	0.7	0.3	0.4	0.2	0.3
Annual result	1.0	1.1	- 0.2	1.9	2.0	1.3	1.1	1.2	1.0	1.0
Profit and loss transfers (parent company)	0.1	0.2	0.3	- 0.4	0.1	0.3	0.1	0.0	0.1	0.3
Profit and loss transfers (subsidiary)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Profit for the year	1.2	1.3	0.0	1.5	2.2	1.7	1.2	1.3	1.1	1.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.8	0.2	0.1	0.2	0.2	0.2	0.4	0.9	1.0
Tangible fixed assets	34.6	35.1	57.8	55.2	65.0	65.3	38.0	38.7	29.6	30.3
of which: Land and buildings	20.0	20.6	31.5	30.8	44.5	45.3	26.8	27.2	15.4	16.1
Inventories	16.6	16.2	6.8	6.8	10.3	10.4	15.3	14.4	17.8	17.4
of which: Finished goods and merchandise	14.7	14.3	3.3	3.2	4.9	4.9	12.6	11.7	16.5	16.2
Cash	7.8	8.5	9.5	10.3	7.9	8.1	12.8	13.6	6.8	7.6
Receivables	32.2	30.8	18.7	20.9	10.8	10.5	26.2	24.7	36.3	34.7
Short-term	29.7	28.3	10.2	9.5	9.5	9.2	23.8	22.5	33.8	32.2
of which:										
Trade receivables	15.4	14.1	3.5	3.2	3.2	3.1	11.5	10.6	17.8	16.4
Receivables from affiliated companies	6.8	7.2	4.4	4.1	4.0	4.0	2.6	3.3	8.0	8.3
Long-term	2.5	2.5	8.5	11.4	1.3	1.3	2.4	2.2	2.5	2.5
of which: Loans to affiliated companies	1.4	1.4	8.1	10.2	0.8	0.8	0.5	0.4	1.6	1.5
Securities	1.1	1.3	0.3	0.3	1.7	1.5	2.7	3.3	0.7	1.0
Other long-term equity investments	6.7	6.9	6.4	6.1	3.7	3.7	4.6	4.7	7.5	7.7
of which: Goodwill	0.2	0.2	0.0	0.0	0.0	0.0	0.1	0.1	0.2	0.2
Capital										
Equity	44.9	46.5	47.6	46.5	62.5	62.7	49.8	51.4	41.7	43.6
Liabilities	47.0	44.8	49.7	50.3	34.2	34.0	43.9	42.1	49.1	46.5
Short-term	32.8	30.7	20.3	18.4	13.4	12.5	31.5	29.0	35.7	33.6
of which:										
Liabilities to banks	6.4	6.0	8.7	8.1	7.1	6.7	4.3	3.9	6.7	6.2
Trade payables	14.4	13.1	4.3	3.7	2.5	2.5	13.2	12.0	16.3	14.8
Liabilities to affiliated companies	2.1	2.1	1.6	1.7	0.7	0.6	1.7	1.7	2.4	2.4
Long-term	14.2	14.0	29.4	31.9	20.8	21.5	12.5	13.2	13.4	12.8
of which:										
Liabilities to banks	10.1	10.1	19.4	18.3	18.9	19.6	11.9	12.5	8.5	8.3
Liabilities to affiliated companies	0.5	0.4	1.1	0.8	0.1	0.1	0.1	0.1	0.6	0.5
Provisions	7.9	8.5	1.8	2.3	2.6	2.6	6.1	6.3	9.1	9.8
of which: Provisions for pensions	2.8	2.9	0.1	0.1	0.2	0.2	1.6	1.5	3.4	3.5
Other ratios	Percentage of sales									
Annual result before taxes on income	1.3	1.4	0.6	3.3	2.8	2.0	1.4	1.6	1.2	1.3
Annual result and depreciation	2.6	2.7	12.0	14.2	11.4	10.8	3.3	3.6	2.3	2.4
Trade receivables	6.4	5.8	12.3	11.1	6.9	6.6	7.2	6.7	6.3	5.7
	Percentage of the balance sheet total									
Sales	240.9	242.1	28.9	28.8	46.1	46.4	159.1	158.3	284.6	286.5
Annual result and interest paid	3.2	3.3	1.1	1.7	1.6	1.3	2.3	2.5	3.6	3.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.2	14.4	8.0	9.4	17.8	17.2	14.2	16.1	12.8	14.1
	Percentage of fixed assets									
Long-term equity and liabilities	137.7	138.3	105.3	107.4	117.8	118.6	136.2	138.1	143.6	143.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	116.5	122.4	97.0	107.8	138.0	144.9	119.7	129.5	115.2	120.5
Cash resources, short-term receivables and inventories	167.1	175.0	130.5	144.5	215.1	227.9	168.3	179.3	165.1	172.2
	Percentage of cost of materials									
Trade payables	7.1	6.4	29.6	26.3	9.7	9.5	10.4	9.5	6.7	6.1
Memo item:										
Balance sheet total in € billion	15.12	15.20	0.24	0.25	1.44	1.45	2.04	2.04	11.39	11.46
Sales in € billion	36.41	36.80	0.07	0.07	0.67	0.67	3.25	3.23	32.42	32.83
Number of enterprises	479	479	83	83	132	132	123	123	141	141

* Agriculture, forestry and fishing, mining and quarrying, 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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Ratios	Of the enterprises captured … … %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	52.0	52.2	9.1	10.3	44.9	45.5	67.0	67.5	82.7	82.4
	50	76.4	75.6	48.0	49.6	54.0	55.5	82.8	82.2	88.4	87.9
	75	88.4	87.9	71.0	66.0	68.9	68.8	90.5	89.6	93.1	92.7
Personnel expenses	25	5.1	5.3	1.2	1.1	15.0	15.5	5.2	5.5	3.2	3.3
	50	10.6	10.9	19.9	18.6	25.4	24.9	9.3	9.4	5.9	6.2
	75	24.4	24.2	37.3	35.5	33.2	31.9	17.3	17.6	8.8	9.3
Depreciation	25	1.0	1.1	2.6	2.4	4.4	3.5	0.8	0.9	0.4	0.4
	50	2.1	2.0	9.6	9.5	10.3	10.6	1.5	1.5	1.2	1.2
	75	10.2	10.1	22.2	23.2	15.1	15.4	3.0	3.3	1.7	1.8
Annual result	25	0.0	0.0	- 4.8	- 0.6	- 1.3	- 1.2	0.1	0.2	0.1	0.1
	50	0.6	0.7	1.2	3.9	1.8	1.4	0.7	0.9	0.4	0.4
	75	2.7	2.9	9.9	16.3	6.1	4.4	1.5	2.0	1.0	1.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	22.4	22.7	20.9	19.3	43.2	42.3	15.2	15.6	15.9	17.0
	50	39.9	39.9	56.8	57.1	67.3	67.0	32.7	31.9	30.6	31.4
	75	65.6	65.1	77.6	74.8	76.8	77.7	40.9	43.3	42.0	42.9
Inventories	25	2.6	2.4	0.0	0.0	5.6	6.2	2.4	1.9	4.9	4.2
	50	11.0	10.9	3.9	3.7	9.9	10.1	11.4	11.3	16.5	17.8
	75	21.8	22.6	13.9	15.3	15.1	15.3	28.2	27.0	24.4	25.4
Equity	25	38.1	41.5	34.4	41.3	49.7	49.4	39.3	41.5	29.7	32.5
	50	53.3	55.5	53.0	53.1	62.8	62.8	53.7	56.8	44.2	46.7
	75	69.3	71.2	75.6	77.6	76.7	76.5	70.6	71.2	57.6	60.4
Short-term liabilities	25	10.4	9.7	7.2	7.1	7.0	7.0	13.7	13.2	23.3	19.9
	50	22.2	20.0	14.8	15.7	11.5	11.5	28.0	22.5	37.4	33.2
	75	41.3	36.4	37.4	35.0	19.5	18.8	43.1	40.7	48.3	42.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	9.4	9.7	0.0	0.0	0.0	0.0
	50	13.4	12.6	12.1	10.2	21.8	22.9	9.9	8.9	11.0	9.2
	75	30.3	29.4	40.0	35.4	35.3	37.3	20.6	21.8	26.3	22.8
		Percentage of sales									
Annual result before taxes on income	25	0.0	0.1	- 5.7	- 0.6	- 1.2	- 1.2	0.1	0.2	0.2	0.2
	50	0.8	1.0	1.6	4.9	2.1	1.7	0.9	1.2	0.5	0.6
	75	3.3	3.9	10.6	21.0	7.1	5.4	1.9	2.4	1.2	1.4
Annual result and depreciation	25	1.4	1.7	1.1	3.3	4.7	4.3	1.3	1.5	0.8	0.8
	50	3.3	3.7	8.4	15.8	11.1	10.8	2.7	3.2	2.0	1.9
	75	11.2	12.0	37.4	42.8	19.4	18.2	4.7	5.0	2.9	3.0
Trade receivables	25	3.6	2.9	3.0	1.8	3.5	2.8	3.5	2.7	3.9	3.4
	50	6.0	5.6	7.7	6.6	6.1	6.0	5.5	5.0	6.1	5.5
	75	10.2	9.1	14.3	14.8	9.0	8.5	9.1	9.0	8.9	8.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	0.4	0.6	- 0.7	0.0	0.0	0.1	0.4	0.9	1.1	1.2
	50	2.0	2.1	1.8	2.6	1.7	1.4	2.3	2.6	2.1	2.1
	75	3.8	4.1	4.4	6.0	3.6	3.1	4.2	5.2	3.4	3.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.2	3.3	- 9.2	- 5.9	4.8	6.0	3.8	0.9	4.4	5.0
	50	11.0	12.3	5.2	9.2	14.9	16.2	11.8	11.3	10.4	11.9
	75	25.0	26.9	16.3	19.4	29.2	28.6	30.9	31.4	18.7	23.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	107.0	108.4	94.1	96.8	104.5	102.7	115.3	115.5	113.1	113.2
	50	129.0	131.0	113.9	117.6	119.0	116.6	148.3	150.3	138.4	138.6
	75	193.1	191.9	161.4	148.8	143.1	148.2	204.6	214.8	202.0	201.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	74.3	81.0	55.1	60.4	66.8	72.5	85.1	100.7	85.1	84.3
	50	123.9	135.0	142.7	161.0	152.5	146.7	123.9	138.8	106.0	120.2
	75	235.6	266.7	379.4	382.1	288.8	268.5	220.8	279.1	172.6	189.9
		Percentage of cost of materials									
Trade payables	25	3.7	3.6	5.0	4.6	5.0	4.4	3.2	2.7	3.8	3.5
	50	6.7	6.0	13.2	12.7	8.8	8.2	5.2	4.3	5.8	5.2
	75	12.0	11.6	69.4	41.3	15.3	14.4	9.8	9.2	8.1	7.7

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

II. Enterprises by selected legal form

4. Kapitalgesellschaften & Co

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	100.0	99.2	99.9	99.3	100.4	99.2	100.9	99.5	99.9
Change in finished goods	0.6	0.0	0.8	0.1	0.7	- 0.4	0.8	- 0.9	0.5	0.1
Interest and similar income	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.2
Other income	2.2	2.6	4.4	5.6	2.7	3.4	1.8	2.2	2.2	2.6
of which: Income from long-term equity investments	0.3	0.4	0.3	0.3	0.3	0.4	0.3	0.2	0.3	0.4
Total income	102.3	102.8	104.5	105.8	102.8	103.5	101.9	102.3	102.4	102.8
Expenses										
Cost of materials	69.3	69.1	29.6	30.2	47.6	47.8	57.8	57.5	71.7	71.5
Personnel expenses	14.0	14.0	25.1	24.7	24.9	24.6	21.8	21.8	12.5	12.6
Depreciation	2.5	2.7	13.0	13.0	5.1	5.4	3.2	3.2	2.3	2.6
of which: Depreciation of tangible fixed assets	2.4	2.5	12.9	12.9	5.0	5.3	2.9	3.0	2.2	2.4
Interest and similar expenses	0.8	0.8	3.4	3.1	1.4	1.3	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	12.7	12.8	21.4	21.1	17.2	17.0	13.8	13.7	12.4	12.5
Total expenses before taxes on income	99.3	99.4	92.6	92.3	96.3	96.3	97.4	97.1	99.7	99.9
Annual result before taxes on income	3.0	3.3	11.9	13.5	6.5	7.2	4.4	5.3	2.7	2.9
Taxes on income	0.5	0.6	1.8	1.8	1.1	1.2	0.8	0.9	0.5	0.5
Annual result	2.5	2.7	10.1	11.7	5.4	6.0	3.6	4.4	2.2	2.4
Profit and loss transfers (parent company)	0.3	0.3	0.0	0.0	0.3	0.5	0.0	0.0	0.4	0.4
Profit and loss transfers (subsidiary)	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1
Profit for the year	2.7	3.0	10.1	11.5	5.6	6.5	3.6	4.3	2.5	2.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.2	2.1	0.5	0.5	1.0	1.0	1.1	1.0	2.4	2.3
Tangible fixed assets	26.1	26.3	69.3	67.1	49.2	48.1	30.7	30.4	23.8	24.3
of which: Land and buildings	8.4	8.6	8.0	8.2	11.7	12.3	11.0	11.1	7.8	8.0
Inventories	21.2	20.7	5.2	5.2	18.5	17.9	30.6	28.6	20.1	19.7
of which: Finished goods and merchandise	9.2	8.8	2.0	2.0	8.1	8.0	11.7	11.2	8.9	8.5
Cash	7.0	8.0	10.2	11.6	10.0	11.5	10.3	12.4	6.3	7.1
Receivables	32.4	31.3	11.7	12.5	17.4	17.6	23.3	23.3	34.7	33.4
Short-term	29.9	28.9	10.9	11.7	16.6	16.8	22.3	22.3	32.0	30.7
of which:										
Trade receivables	9.9	9.3	4.2	4.3	8.6	8.3	12.6	11.8	9.6	9.1
Receivables from affiliated companies	16.4	15.6	4.4	5.0	5.4	5.7	6.7	7.2	18.5	17.4
Long-term	2.4	2.4	0.8	0.8	0.7	0.7	1.0	1.0	2.7	2.7
of which: Loans to affiliated companies	1.9	1.9	0.5	0.5	0.5	0.5	0.6	0.6	2.2	2.2
Securities	0.8	0.9	0.1	0.1	0.5	0.4	0.8	0.8	0.8	0.9
Other long-term equity investments	10.0	10.3	1.5	1.5	2.5	2.6	2.9	3.1	11.5	11.8
of which: Goodwill	0.4	0.4	0.3	0.3	0.3	0.4	0.2	0.2	0.5	0.4
Capital										
Equity	24.9	26.1	24.4	25.4	21.8	22.9	23.9	24.7	25.3	26.5
Liabilities	60.9	58.6	71.8	70.4	72.6	71.0	67.0	65.4	59.3	56.9
Short-term	47.7	45.1	27.6	30.3	42.4	41.6	53.3	51.0	47.3	44.5
of which:										
Liabilities to banks	5.1	4.6	11.5	12.4	11.3	11.0	9.3	7.8	4.0	3.7
Trade payables	10.0	9.6	3.1	2.9	6.1	5.5	7.2	6.5	10.7	10.3
Liabilities to affiliated companies	21.7	19.9	8.1	9.0	12.6	13.7	19.4	19.7	22.6	20.3
Long-term	13.2	13.6	44.2	40.1	30.2	29.5	13.7	14.4	12.0	12.4
of which:										
Liabilities to banks	8.2	8.7	39.9	36.2	23.8	23.2	8.9	9.3	7.0	7.6
Liabilities to affiliated companies	3.8	3.6	3.3	3.0	5.2	4.5	4.1	4.3	3.7	3.5
Provisions	13.6	14.6	3.0	3.3	5.3	5.7	8.5	9.2	14.9	16.0
of which: Provisions for pensions	4.5	4.9	0.1	0.1	0.8	0.9	2.0	2.2	5.1	5.6
Other ratios	Percentage of sales									
Annual result before taxes on income	3.1	3.3	12.0	13.5	6.6	7.2	4.5	5.2	2.7	2.9
Annual result and depreciation	5.1	5.5	23.2	24.6	10.7	11.4	6.9	7.5	4.6	4.9
Trade receivables	5.9	5.6	8.2	8.0	7.8	7.4	8.1	7.6	5.6	5.3
	Percentage of the balance sheet total									
Sales	166.6	165.4	51.7	53.4	110.6	111.5	156.2	155.1	172.1	170.7
Annual result and interest paid	5.4	5.8	7.0	7.9	7.6	8.2	7.0	7.9	5.1	5.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.4	13.7	18.4	20.9	17.3	19.3	16.3	18.5	11.5	12.7
	Percentage of fixed assets									
Long-term equity and liabilities	103.6	107.4	95.0	93.6	98.3	100.9	110.4	115.6	103.1	106.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	77.8	82.8	76.5	77.2	63.2	68.4	62.0	69.2	81.2	85.9
Cash resources, short-term receivables and inventories	122.3	128.6	95.3	94.3	106.9	111.5	119.5	125.2	123.6	130.3
	Percentage of cost of materials									
Trade payables	8.6	8.4	20.0	17.8	11.5	10.3	7.9	7.4	8.6	8.4
Memo item:										
Balance sheet total in € billion	373.83	375.25	3.53	3.54	14.04	14.02	47.95	48.06	308.32	309.63
Sales in € billion	622.86	620.61	1.82	1.89	15.54	15.63	74.91	74.55	530.59	528.54
Number of enterprises	9 828	9 828	1 932	1 932	2 965	2 965	3 064	3 064	1 867	1 867

* Agriculture, forestry and fishing, mining and quarrying, 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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	31.7	31.3	0.8	0.8	28.3	27.7	43.5	42.2	52.1	50.8
	50	51.8	51.2	22.0	22.8	47.9	47.0	58.3	57.3	67.9	67.2
	75	70.9	70.6	44.6	45.1	65.0	64.7	74.2	73.7	79.7	79.6
Personnel expenses	25	9.3	9.4	0.0	0.0	12.2	12.0	11.1	10.8	7.8	7.8
	50	19.6	19.7	22.1	21.7	23.0	22.6	19.8	20.0	14.4	14.6
	75	32.2	32.6	38.2	38.1	34.8	35.6	30.9	31.3	23.6	24.3
Depreciation	25	0.9	0.9	1.3	1.3	1.0	1.0	0.9	0.9	0.7	0.7
	50	2.0	2.2	3.9	4.0	2.1	2.2	1.8	1.9	1.5	1.6
	75	4.7	5.0	20.8	22.4	5.1	5.4	3.5	3.8	3.1	3.5
Annual result	25	1.0	1.3	1.8	2.8	1.2	1.8	0.9	1.2	0.5	0.6
	50	3.5	4.2	8.3	10.5	4.1	5.0	2.8	3.5	2.0	2.4
	75	8.2	9.7	19.3	21.4	8.7	10.0	5.9	7.0	5.0	5.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.9	6.8	7.4	7.1	6.6	6.7	6.9	6.8	6.8	6.8
	50	21.8	21.6	33.5	30.1	22.7	22.2	19.3	19.3	20.1	19.7
	75	47.2	45.8	73.4	70.0	50.2	50.8	38.9	38.2	36.7	36.6
Inventories	25	2.6	2.3	0.0	0.0	2.3	2.0	12.6	11.9	11.9	11.4
	50	22.0	19.9	1.0	1.0	21.2	18.8	31.3	29.7	25.4	24.2
	75	44.1	40.8	19.3	16.9	47.9	43.1	49.7	46.1	42.5	40.0
Equity	25	5.4	6.0	2.1	2.8	3.8	4.3	6.9	7.2	9.3	10.2
	50	18.0	19.1	16.0	17.5	14.7	15.7	19.3	20.2	22.3	23.5
	75	35.2	37.5	37.1	40.4	31.9	33.1	35.6	38.1	37.0	38.7
Short-term liabilities	25	29.4	27.2	15.6	15.4	30.5	27.6	35.0	32.2	33.2	31.3
	50	53.8	50.4	42.3	39.7	55.8	52.7	56.7	52.7	54.3	51.7
	75	75.3	71.8	72.9	67.7	77.5	73.7	76.2	73.4	72.1	69.8
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	12.0	11.6	21.9	22.8	16.2	16.4	10.1	9.5	3.9	3.4
	75	36.7	36.1	57.2	55.5	41.6	41.2	30.7	29.6	24.2	21.4
		Percentage of sales									
Annual result before taxes on income	25	1.3	1.6	2.4	3.5	1.6	2.2	1.2	1.4	0.7	0.9
	50	4.2	5.1	10.1	11.7	5.0	5.8	3.5	4.2	2.5	2.9
	75	9.9	11.3	22.2	24.2	10.3	11.8	7.0	8.2	6.1	6.8
Annual result and depreciation	25	3.2	3.6	6.9	8.1	3.8	4.5	2.9	3.2	2.0	2.1
	50	7.2	8.0	16.4	19.1	8.2	9.3	5.8	6.5	4.3	4.9
	75	14.8	16.3	50.6	52.2	15.5	16.7	10.5	11.7	8.8	9.7
Trade receivables	25	2.7	2.4	1.7	1.4	2.8	2.4	3.5	3.1	2.5	2.5
	50	6.1	5.7	4.9	5.1	6.0	5.5	6.6	6.2	6.0	5.7
	75	10.4	9.8	11.1	10.2	10.3	9.6	10.6	10.1	10.0	9.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.2	3.6	3.4	4.0	3.6	4.1	3.3	3.6	2.5	2.7
	50	7.5	8.8	9.5	11.0	8.4	9.8	7.2	8.6	6.1	6.8
	75	14.9	17.7	24.3	27.5	16.9	20.1	13.0	15.4	10.8	12.4
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.0	8.8	8.9	9.4	8.3	9.5	8.4	9.1	6.9	7.3
	50	18.0	21.0	22.7	25.7	19.0	22.4	17.5	20.5	14.8	16.9
	75	37.0	43.9	56.1	61.4	40.5	48.2	32.5	41.1	28.4	32.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	68.4	74.2	56.6	67.3	64.7	71.1	72.7	77.9	75.1	79.1
	50	113.1	120.4	104.1	110.1	107.9	115.6	129.0	136.5	120.0	123.9
	75	237.1	259.7	192.9	229.1	246.8	271.5	253.9	276.2	227.9	234.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	38.3	44.7	42.2	50.9	33.5	41.0	37.8	43.4	44.8	49.9
	50	70.5	79.7	96.1	108.8	64.1	74.2	64.6	73.1	73.6	79.5
	75	126.4	140.8	184.4	215.0	119.6	133.3	114.3	125.2	117.0	125.6
		Percentage of cost of materials									
Trade payables	25	4.0	3.7	4.2	3.8	4.4	4.1	3.7	3.5	3.8	3.6
	50	7.7	7.4	10.9	10.1	8.7	8.2	6.9	6.4	7.0	6.8
	75	13.9	13.1	28.1	25.2	17.3	15.6	11.2	10.7	10.6	10.6

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

III. East German enterprises by economic sector

1. All economic sectors*

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	100.2	99.1	99.1	98.5	99.6	99.1	100.2	99.7	100.3
Change in finished goods	0.5	- 0.2	0.9	0.9	1.5	0.4	0.9	- 0.2	0.3	- 0.3
Interest and similar income	0.1	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.3
Other income	2.8	3.2	10.0	9.7	4.7	5.3	3.1	3.4	2.5	2.9
of which: Income from long-term equity investments	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.1	0.2	0.3
Total income	103.0	103.5	110.2	109.9	104.8	105.5	103.2	103.5	102.6	103.2
Expenses										
Cost of materials	68.1	66.5	38.6	38.9	48.3	47.9	54.7	54.0	74.9	73.3
Personnel expenses	16.2	17.2	35.1	34.3	28.9	29.0	25.7	26.0	11.6	12.6
Depreciation	3.6	4.0	7.1	7.2	5.2	5.3	4.7	4.8	3.1	3.6
of which: Depreciation of tangible fixed assets	3.5	3.9	7.0	7.1	5.1	5.2	4.5	4.6	3.0	3.4
Interest and similar expenses	0.7	0.9	1.7	1.6	1.1	1.0	0.7	0.7	0.7	0.9
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	10.3	10.7	22.4	21.4	16.3	16.3	13.5	13.5	8.5	8.9
Total expenses before taxes on income	99.1	99.4	105.2	103.6	100.0	99.6	99.3	99.1	98.9	99.5
Annual result before taxes on income	3.9	4.1	5.1	6.4	4.9	5.8	3.9	4.5	3.7	3.7
Taxes on income	0.8	0.9	1.5	1.5	1.2	1.4	1.0	1.1	0.7	0.7
Annual result	3.0	3.2	3.5	4.9	3.7	4.4	2.9	3.3	3.0	3.0
Profit and loss transfers (parent company)	0.2	0.1	0.4	0.5	0.1	0.1	0.1	0.0	0.3	0.2
Profit and loss transfers (subsidiary)	1.2	1.0	- 0.3	- 0.2	0.3	0.3	0.5	0.5	1.5	1.3
Profit for the year	2.1	2.3	4.3	5.6	3.5	4.2	2.4	2.9	1.8	1.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.7	2.3	0.6	0.5	0.4	0.4	0.8	0.7	2.2	3.3
Tangible fixed assets	45.1	44.5	55.8	54.2	50.4	49.5	46.7	46.5	43.4	42.7
of which: Land and buildings	15.4	14.9	25.1	25.1	21.5	21.1	17.1	16.9	13.5	12.9
Inventories	15.9	15.0	10.3	10.5	17.5	17.1	19.6	18.7	14.3	13.2
of which: Finished goods and merchandise	5.2	4.9	3.6	3.5	5.8	5.6	5.7	5.5	4.9	4.5
Cash	7.1	8.1	11.9	13.4	11.2	12.9	9.5	10.7	5.3	6.2
Receivables	23.4	23.2	17.4	17.4	17.1	16.5	19.6	19.4	26.1	25.9
Short-term	21.6	21.2	16.4	16.4	15.8	15.6	18.6	18.3	23.9	23.4
of which:										
Trade receivables	9.0	8.4	6.4	6.2	7.6	7.2	8.7	8.2	9.3	8.6
Receivables from affiliated companies	10.0	10.0	6.0	6.5	5.5	5.5	7.4	7.4	11.8	11.9
Long-term	1.8	2.0	1.0	1.1	1.3	0.8	1.0	1.2	2.2	2.5
of which: Loans to affiliated companies	1.3	1.4	0.5	0.5	0.9	0.4	0.7	0.9	1.6	1.8
Securities	1.6	1.5	0.4	0.4	0.7	0.9	0.7	0.7	2.2	2.0
Other long-term equity investments	4.8	5.1	2.8	2.8	2.0	2.0	2.8	2.9	6.1	6.5
of which: Goodwill	0.3	0.3	0.3	0.3	0.2	0.2	0.4	0.4	0.2	0.2
Capital										
Equity	44.4	44.9	36.7	37.7	40.8	41.9	45.5	46.4	44.6	44.8
Liabilities	46.1	45.4	58.5	57.2	53.4	52.0	47.1	45.7	44.3	44.0
Short-term	30.5	29.6	30.4	29.3	30.8	29.9	31.7	30.6	29.9	29.2
of which:										
Liabilities to banks	4.6	4.1	9.3	8.5	7.3	6.5	5.7	5.2	3.5	3.2
Trade payables	6.9	6.5	5.1	4.8	5.3	4.9	5.7	5.3	7.7	7.3
Liabilities to affiliated companies	10.5	10.4	7.2	7.0	5.8	6.4	8.1	8.6	12.3	11.8
Long-term	15.6	15.8	28.1	27.9	22.7	22.1	15.4	15.1	14.3	14.8
of which:										
Liabilities to banks	10.4	9.9	22.3	22.2	17.5	17.5	10.9	11.3	8.9	7.9
Liabilities to affiliated companies	3.9	3.6	4.2	3.9	4.1	3.6	3.5	2.8	4.0	3.9
Provisions	8.6	8.8	4.1	4.4	5.3	5.7	6.8	7.3	10.0	10.1
of which: Provisions for pensions	1.4	1.4	0.5	0.5	0.7	0.7	0.8	0.8	1.7	1.8
Other ratios	Percentage of sales									
Annual result before taxes on income	3.9	4.1	5.1	6.4	4.9	5.8	3.9	4.5	3.8	3.7
Annual result and depreciation	6.7	7.2	10.7	12.2	9.0	9.8	7.6	8.1	6.1	6.6
Trade receivables	6.8	6.8	8.4	8.2	7.7	7.4	7.8	7.3	6.4	6.5
	Percentage of the balance sheet total									
Sales	131.5	123.5	76.1	76.1	98.2	97.4	112.0	112.3	146.2	133.3
Annual result and interest paid	5.0	5.1	4.0	5.0	4.7	5.3	4.1	4.5	5.5	5.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	18.2	19.0	15.8	19.0	18.5	21.1	18.9	21.1	17.9	18.0
	Percentage of fixed assets									
Long-term equity and liabilities	111.9	112.7	108.3	112.8	117.9	121.7	119.2	120.5	108.3	108.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	94.7	99.8	93.9	102.3	89.2	97.4	89.2	95.2	98.0	102.1
Cash resources, short-term receivables and inventories	147.0	150.3	127.7	138.0	146.1	154.6	151.2	156.4	145.8	147.4
	Percentage of cost of materials									
Trade payables	7.7	7.9	17.3	16.1	11.1	10.5	9.2	8.8	7.0	7.5
Memo item:										
Balance sheet total in € billion	141.97	147.44	2.32	2.42	13.44	13.95	37.55	38.18	88.66	92.89
Sales in € billion	186.65	182.12	1.77	1.84	13.20	13.58	42.07	42.86	129.62	123.83
Number of enterprises	7 114	7 114	1 953	1 953	2 644	2 644	1 870	1 870	647	647

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

		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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured ...										
Ratios	... %	had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	27.4	26.9	11.4	10.7	30.0	29.5	37.2	36.8	50.9	49.0
	50	48.7	47.9	33.2	33.3	48.3	47.4	55.9	55.1	67.4	67.4
	75	67.8	66.8	54.3	54.4	64.2	63.7	72.0	71.3	80.4	80.2
Personnel expenses	25	13.0	12.8	15.1	14.5	15.5	15.2	12.4	12.4	6.9	7.2
	50	25.7	25.6	32.3	32.3	27.7	27.5	22.0	22.5	13.1	13.3
	75	39.8	40.7	48.7	49.3	39.0	39.2	35.1	36.3	23.8	24.1
Depreciation	25	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.3	1.1	1.2
	50	2.7	2.8	2.9	3.0	2.5	2.6	2.8	2.8	2.7	2.8
	75	6.4	6.5	7.9	8.6	6.3	6.4	5.9	6.0	5.3	5.6
Annual result	25	0.5	0.8	0.0	0.8	0.6	1.0	0.5	0.8	0.4	0.5
	50	2.7	3.5	3.4	4.9	2.7	3.4	2.4	3.0	1.9	2.6
	75	6.7	7.8	10.2	11.7	6.3	7.1	5.4	6.4	5.5	6.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	10.1	9.6	7.2	7.1	9.5	9.3	12.4	12.3	14.1	14.3
	50	29.1	28.3	26.6	25.2	27.8	26.2	31.4	30.6	32.4	32.8
	75	56.4	55.5	60.0	57.9	55.2	55.3	54.5	54.1	54.0	53.0
Inventories	25	1.0	0.8	0.0	0.0	2.5	2.0	1.5	1.5	2.5	2.5
	50	12.5	11.5	4.4	3.5	14.3	13.7	18.9	17.5	16.9	16.6
	75	35.4	32.8	22.2	18.5	38.6	36.5	40.2	38.6	37.4	36.0
Equity	25	14.4	16.7	9.2	11.8	13.9	16.5	18.5	20.2	18.4	21.4
	50	35.2	37.3	31.5	34.9	35.6	37.2	37.0	38.7	37.4	38.6
	75	58.7	60.6	58.5	60.5	58.6	60.1	60.0	61.7	56.1	59.0
Short-term liabilities	25	16.1	14.6	15.1	13.2	16.1	14.9	17.2	15.5	17.0	16.1
	50	34.2	30.7	33.3	29.0	34.2	31.1	34.1	30.9	36.4	32.7
	75	61.5	56.5	61.9	54.3	61.1	57.4	61.8	56.7	60.8	57.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	9.2	9.1	8.8	10.2	11.1	11.4	8.7	8.4	3.3	2.2
	75	30.8	30.9	37.6	38.6	32.0	32.4	27.8	26.9	22.0	19.3
		Percentage of sales									
Annual result before taxes on income	25	0.6	1.1	0.1	1.1	0.8	1.2	0.7	1.1	0.5	0.6
	50	3.5	4.4	4.4	6.1	3.6	4.4	3.2	3.9	2.5	3.3
	75	8.7	9.7	12.6	14.3	8.4	9.2	6.9	8.0	7.1	7.6
Annual result and depreciation	25	3.2	3.9	3.0	4.4	3.5	4.1	3.1	3.7	2.5	2.8
	50	7.4	8.4	8.5	10.6	7.6	8.3	6.9	7.7	6.4	6.9
	75	14.5	15.9	20.2	22.1	14.2	15.4	12.6	13.2	11.7	12.6
Trade receivables	25	2.6	2.3	1.7	1.6	3.0	2.8	3.0	2.6	2.1	2.1
	50	6.1	5.7	5.5	5.2	6.4	5.9	6.3	5.9	5.9	5.4
	75	10.8	10.2	11.0	10.6	10.5	9.8	10.9	10.1	11.0	10.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	2.2	0.9	2.3	2.0	2.3	1.9	2.1	1.5	1.8
	50	5.1	6.2	6.4	7.8	5.1	6.1	4.5	5.5	4.5	5.4
	75	11.3	13.0	15.6	17.9	10.9	12.7	9.5	10.9	8.9	10.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.4	5.1	- 4.8	- 1.6	5.3	5.4	6.7	7.6	8.5	9.2
	50	16.6	19.9	13.7	17.3	16.4	19.5	18.6	21.9	18.8	22.5
	75	42.4	50.3	46.4	52.9	42.4	49.6	41.7	51.4	38.6	44.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	92.1	96.5	79.4	90.0	97.2	101.6	96.0	96.4	88.8	92.4
	50	135.1	144.4	130.2	146.6	146.3	159.3	135.4	138.0	117.8	122.6
	75	274.2	301.4	327.4	392.9	305.8	341.5	238.5	250.0	192.6	202.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	46.3	54.1	47.7	59.4	45.3	53.1	47.0	52.9	46.5	53.1
	50	103.5	118.9	117.8	146.9	103.5	115.5	98.7	108.1	91.5	100.7
	75	221.0	262.3	286.1	340.4	220.9	250.7	193.6	227.9	177.0	189.9
		Percentage of cost of materials									
Trade payables	25	4.5	4.1	4.0	3.9	4.8	4.4	4.8	4.2	3.9	3.6
	50	8.8	8.2	10.1	9.3	8.9	8.5	8.2	7.8	7.6	7.4
	75	16.5	15.5	26.1	24.6	16.5	15.3	13.7	13.0	12.3	11.4

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

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	100.2	98.9	99.1	98.4	99.7	99.1	100.3	99.7	100.3
Change in finished goods	0.5	- 0.2	1.1	0.9	1.6	0.3	0.9	- 0.3	0.3	- 0.3
Interest and similar income	0.1	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.4
Other income	3.0	3.4	10.5	10.1	5.1	5.7	3.2	3.6	2.6	3.0
of which: Income from long-term equity investments	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.1	0.2	0.3
Total income	103.1	103.7	110.7	110.3	105.2	105.8	103.3	103.7	102.7	103.4
Expenses										
Cost of materials	68.0	66.2	39.1	39.4	47.9	47.6	54.1	53.3	74.8	73.0
Personnel expenses	16.7	17.8	38.6	37.7	30.5	30.6	26.7	27.2	11.8	12.9
Depreciation	3.7	4.1	5.7	5.9	4.9	5.0	4.7	4.9	3.2	3.7
of which: Depreciation of tangible fixed assets	3.6	3.9	5.6	5.8	4.8	4.9	4.6	4.7	3.1	3.5
Interest and similar expenses	0.7	0.9	1.2	1.2	0.8	0.8	0.7	0.7	0.7	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	10.2	10.6	22.5	21.3	16.4	16.3	13.3	13.3	8.4	8.9
Total expenses before taxes on income	99.3	99.8	107.3	105.7	100.7	100.3	99.6	99.5	99.0	99.7
Annual result before taxes on income	3.8	3.9	3.4	4.6	4.5	5.5	3.7	4.2	3.7	3.7
Taxes on income	0.9	0.9	1.6	1.6	1.3	1.5	1.1	1.2	0.7	0.7
Annual result	2.9	3.0	1.9	3.0	3.3	4.0	2.6	3.1	3.0	2.9
Profit and loss transfers (parent company)	0.3	0.1	0.5	0.7	0.1	0.2	0.1	0.0	0.3	0.2
Profit and loss transfers (subsidiary)	1.3	1.2	- 0.4	- 0.3	0.3	0.3	0.6	0.6	1.7	1.5
Profit for the year	1.8	2.0	2.8	3.9	3.1	3.8	2.2	2.5	1.6	1.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.8	2.5	0.6	0.5	0.5	0.5	0.8	0.7	2.4	3.5
Tangible fixed assets	45.3	44.7	48.7	47.7	48.6	48.1	47.4	47.2	43.9	43.2
of which: Land and buildings	15.8	15.3	26.1	26.0	23.3	22.7	17.5	17.3	13.9	13.3
Inventories	15.5	14.5	12.4	12.5	18.2	17.7	19.4	18.3	13.6	12.6
of which: Finished goods and merchandise	4.9	4.5	4.4	4.3	5.7	5.5	5.2	4.9	4.6	4.2
Cash	7.2	8.2	13.8	15.4	12.1	13.6	9.8	10.8	5.3	6.2
Receivables	23.2	22.9	19.5	19.0	17.2	16.5	18.8	18.9	25.9	25.4
Short-term	21.2	20.8	18.6	18.0	15.7	15.6	17.8	17.6	23.5	22.8
of which:										
Trade receivables	8.9	8.3	7.6	7.4	7.9	7.5	8.6	8.2	9.2	8.5
Receivables from affiliated companies	9.8	9.9	6.3	6.4	4.9	5.0	6.7	6.8	11.9	12.0
Long-term	1.9	2.1	0.9	1.0	1.5	0.9	1.0	1.2	2.4	2.6
of which: Loans to affiliated companies	1.3	1.5	0.5	0.6	1.0	0.4	0.8	0.9	1.6	1.9
Securities	1.8	1.7	0.6	0.6	0.9	1.0	0.7	0.8	2.4	2.2
Other long-term equity investments	4.8	5.2	3.7	3.6	2.2	2.2	2.8	2.9	6.1	6.5
of which: Goodwill	0.3	0.3	0.3	0.3	0.2	0.2	0.5	0.4	0.2	0.2
Capital										
Equity	46.0	46.6	41.1	41.5	45.9	46.8	47.2	48.3	45.6	46.0
Liabilities	44.1	43.4	53.1	52.5	47.9	46.7	45.1	43.7	42.9	42.6
Short-term	29.4	28.2	33.3	31.9	29.7	28.8	30.3	29.0	28.8	27.7
of which:										
Liabilities to banks	4.1	3.8	9.1	8.4	6.6	6.0	5.3	4.9	3.2	3.0
Trade payables	6.8	6.4	5.8	5.3	5.4	4.9	5.6	5.2	7.5	7.1
Liabilities to affiliated companies	9.9	9.6	7.7	7.3	5.1	5.5	7.2	7.4	11.7	11.2
Long-term	14.7	15.2	19.8	20.6	18.3	17.9	14.8	14.7	14.1	14.9
of which:										
Liabilities to banks	9.7	9.1	12.9	13.8	13.7	13.9	10.7	11.1	8.7	7.6
Liabilities to affiliated companies	3.8	3.6	5.2	4.9	3.6	3.1	3.0	2.5	4.1	4.1
Provisions	8.9	9.1	5.0	5.2	5.7	6.0	7.0	7.4	10.2	10.3
of which: Provisions for pensions	1.4	1.5	0.7	0.7	0.8	0.8	0.8	0.9	1.8	1.9
Other ratios	Percentage of sales									
Annual result before taxes on income	3.8	3.9	3.5	4.6	4.6	5.5	3.7	4.2	3.7	3.6
Annual result and depreciation	6.6	7.2	7.6	9.0	8.3	9.1	7.4	7.9	6.2	6.7
Trade receivables	7.0	6.9	8.6	8.5	7.9	7.5	8.0	7.5	6.5	6.6
	Percentage of the balance sheet total									
Sales	128.6	119.8	88.1	86.3	100.4	99.1	108.6	108.7	141.6	127.8
Annual result and interest paid	4.7	4.7	2.7	3.6	4.2	4.8	3.6	4.0	5.3	5.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	18.2	19.0	14.8	18.0	19.9	22.7	18.8	21.0	17.9	17.8
	Percentage of fixed assets									
Long-term equity and liabilities	112.1	113.1	113.9	118.6	122.3	126.1	119.6	121.4	107.8	108.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	97.6	103.6	98.5	106.0	95.3	103.9	91.4	98.9	100.6	105.4
Cash resources, short-term receivables and inventories	150.5	155.1	135.9	145.2	156.7	165.4	155.2	162.2	147.8	150.8
	Percentage of cost of materials									
Trade payables	7.7	8.0	16.7	15.4	11.0	10.3	9.4	9.0	7.1	7.6
Memo item:										
Balance sheet total in € billion	126.90	131.89	1.61	1.71	11.09	11.61	33.54	34.07	80.66	84.50
Sales in € billion	163.15	158.03	1.41	1.47	11.13	11.50	36.42	37.02	114.18	108.03
Number of enterprises	5 936	5 936	1 527	1 527	2 227	2 227	1 625	1 625	557	557

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

		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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	28.1	27.5	13.4	12.7	30.1	29.6	36.1	35.7	48.0	47.4
	50	48.5	47.9	34.5	34.1	47.6	46.8	55.3	54.2	67.0	65.8
	75	67.1	66.2	54.9	54.9	63.1	62.8	71.3	70.4	80.7	80.5
Personnel expenses	25	14.5	14.5	20.1	19.8	17.2	17.3	13.0	13.1	6.9	7.3
	50	27.6	27.7	35.6	35.9	29.5	29.2	23.2	23.5	13.6	14.1
	75	42.2	42.9	52.5	52.8	41.0	41.3	36.9	38.0	24.9	24.8
Depreciation	25	1.1	1.2	1.1	1.1	1.1	1.2	1.2	1.3	1.2	1.3
	50	2.6	2.7	2.6	2.6	2.4	2.6	2.9	2.9	2.9	3.0
	75	6.0	6.2	6.5	6.5	6.0	6.3	6.0	6.2	5.5	6.0
Annual result	25	0.3	0.6	- 0.4	0.4	0.5	0.8	0.5	0.7	0.4	0.5
	50	2.3	3.1	2.6	3.8	2.4	3.1	2.2	2.9	1.8	2.6
	75	5.9	6.8	7.4	8.8	5.9	6.5	5.3	6.1	5.4	6.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.0	8.7	5.3	5.4	8.7	8.6	11.7	11.7	13.9	14.2
	50	26.7	26.1	20.8	19.2	25.6	24.4	31.4	30.6	33.0	33.1
	75	53.2	52.7	49.4	49.8	52.6	52.5	55.5	55.0	57.8	56.7
Inventories	25	1.1	1.0	0.0	0.0	2.6	2.1	1.3	1.3	2.1	2.2
	50	12.7	11.7	5.5	4.6	14.4	13.7	17.9	16.5	16.1	16.0
	75	35.9	33.4	23.9	20.1	38.4	36.6	39.8	37.7	37.2	35.5
Equity	25	16.6	19.6	11.7	14.0	17.4	20.5	19.8	21.9	19.4	22.7
	50	38.4	40.5	35.0	36.9	39.3	41.9	38.9	41.0	40.5	40.5
	75	61.4	63.0	61.1	62.8	61.1	62.8	62.3	63.8	60.1	62.3
Short-term liabilities	25	15.4	13.9	15.2	13.2	15.1	14.3	15.7	14.0	15.8	15.1
	50	32.7	29.2	33.6	28.7	32.1	29.4	32.4	28.8	32.8	29.6
	75	59.5	53.8	62.0	54.3	58.4	53.1	59.0	53.9	57.9	54.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	7.0	7.2	4.1	5.7	9.4	9.4	7.4	7.6	3.4	2.4
	75	27.0	26.8	27.9	27.4	28.2	28.4	26.1	26.0	21.8	19.7
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.9	- 0.4	0.6	0.7	1.1	0.6	0.9	0.5	0.7
	50	3.2	4.0	3.4	4.8	3.3	4.1	3.0	3.7	2.4	3.1
	75	7.9	8.8	9.9	11.0	8.0	8.5	6.9	7.8	6.9	7.3
Annual result and depreciation	25	2.9	3.6	2.3	3.5	3.3	3.9	3.1	3.6	2.7	2.9
	50	7.0	7.9	6.8	8.9	7.3	8.0	6.9	7.6	6.4	7.0
	75	13.4	14.4	16.0	17.6	13.5	14.6	12.6	13.0	11.8	12.5
Trade receivables	25	2.8	2.5	2.2	2.0	3.2	3.0	3.0	2.7	2.1	2.1
	50	6.4	6.0	5.9	5.6	6.6	6.1	6.5	6.2	6.0	5.6
	75	11.0	10.4	11.3	11.2	10.8	10.0	11.1	10.4	11.2	10.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.5	1.9	0.4	1.7	1.8	2.0	1.7	1.9	1.5	1.8
	50	4.5	5.6	5.4	6.8	4.5	5.6	4.1	5.1	4.3	5.0
	75	10.3	11.8	13.0	15.4	10.1	11.8	8.7	10.0	8.3	9.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.5	3.9	- 10.9	- 5.9	4.4	4.2	6.1	6.7	8.6	9.3
	50	15.8	18.6	11.0	14.5	15.6	18.5	18.0	20.6	18.8	21.9
	75	41.9	49.1	41.6	49.3	43.0	49.7	41.7	50.3	38.2	43.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	97.8	102.4	86.5	98.0	102.6	108.4	99.2	100.3	93.8	94.6
	50	146.4	158.3	157.0	180.0	158.7	173.9	140.3	142.1	119.4	124.8
	75	301.2	334.4	389.7	490.5	335.0	373.6	249.2	261.0	197.4	208.2
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	50.0	59.4	54.4	66.1	49.7	59.6	49.0	55.7	47.5	53.8
	50	112.4	128.5	129.7	159.6	113.5	129.7	103.6	117.1	97.9	106.6
	75	244.9	285.3	322.6	378.7	245.8	279.1	208.0	251.1	189.1	204.1
		Percentage of cost of materials									
Trade payables	25	4.6	4.1	4.0	3.9	4.8	4.2	4.9	4.3	4.0	3.9
	50	8.8	8.3	9.9	9.3	8.8	8.4	8.4	8.0	7.7	7.4
	75	16.2	15.3	23.9	23.5	16.5	15.0	13.9	13.3	12.6	11.5

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

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	100.0	99.5	99.3	99.3	99.5	99.3	99.5	99.6	100.3
Change in finished goods	0.5	0.0	0.5	0.7	0.7	0.5	0.7	0.5	0.4	- 0.3
Interest and similar income	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other income	2.0	2.3	8.2	8.4	2.6	3.3	2.6	2.4	1.6	2.0
of which: Income from long-term equity investments	0.3	0.3	0.0	0.1	0.3	0.3	0.1	0.2	0.4	0.4
Total income	102.1	102.4	108.4	108.6	102.7	103.4	102.7	102.5	101.7	102.1
Expenses										
Cost of materials	68.8	68.3	36.8	36.8	50.1	49.6	58.3	58.0	75.9	75.5
Personnel expenses	13.3	13.4	21.1	20.8	20.2	20.5	18.9	18.4	10.2	10.3
Depreciation	3.4	3.5	12.7	12.3	7.0	7.1	4.1	4.1	2.4	2.5
of which: Depreciation of tangible fixed assets	3.3	3.4	12.6	12.3	7.0	7.1	4.0	4.0	2.3	2.5
Interest and similar expenses	0.8	0.8	3.6	3.1	2.4	2.1	0.9	0.9	0.5	0.5
Operating taxes	0.1	0.1	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1
Other expenses	11.1	11.2	22.2	21.6	16.2	16.2	15.2	15.0	8.7	8.9
Total expenses before taxes on income	97.6	97.3	96.7	95.0	96.1	95.8	97.5	96.4	97.8	97.9
Annual result before taxes on income	4.6	5.1	11.7	13.7	6.6	7.6	5.2	6.0	3.9	4.2
Taxes on income	0.7	0.8	1.4	1.2	1.0	1.1	0.8	1.0	0.6	0.6
Annual result	3.9	4.3	10.3	12.4	5.7	6.5	4.3	5.0	3.3	3.6
Profit and loss transfers (parent company)	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Profit and loss transfers (subsidiary)	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.2	0.1
Profit for the year	3.8	4.3	10.3	12.4	5.7	6.5	4.2	4.9	3.3	3.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.6	0.5	0.5	0.3	0.4	0.7	0.8	0.6	0.7
Tangible fixed assets	43.4	42.4	71.5	69.7	58.9	56.8	41.2	40.5	37.5	36.9
of which: Land and buildings	12.4	11.7	22.8	23.0	12.7	12.9	14.2	14.0	10.4	9.3
Inventories	19.6	18.7	5.5	5.6	14.0	14.2	22.1	22.0	21.3	19.4
of which: Finished goods and merchandise	8.0	7.8	1.6	1.6	6.4	6.3	10.1	10.4	8.0	7.5
Cash	6.0	7.4	7.5	8.5	7.3	9.5	6.9	9.6	5.1	5.7
Receivables	25.3	26.0	12.7	13.6	16.9	16.5	25.9	24.0	28.6	30.8
Short-term	24.5	25.2	11.5	12.4	16.3	15.9	25.4	23.4	27.7	29.7
of which:										
Trade receivables	9.1	8.9	3.7	3.5	6.1	6.0	9.2	8.3	10.4	10.5
Receivables from affiliated companies	11.2	10.7	5.3	6.7	8.4	7.9	13.6	12.7	11.4	10.9
Long-term	0.8	0.9	1.2	1.2	0.6	0.6	0.5	0.5	1.0	1.1
of which: Loans to affiliated companies	0.6	0.7	0.4	0.4	0.3	0.3	0.3	0.4	0.9	1.0
Securities	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.0	0.0
Other long-term equity investments	4.5	4.4	0.8	0.7	1.0	1.0	2.7	2.8	6.7	6.4
of which: Goodwill	0.4	0.3	0.2	0.2	0.3	0.3	0.1	0.1	0.6	0.4
Capital										
Equity	30.4	30.1	27.0	28.7	17.0	17.2	30.7	30.7	34.5	33.6
Liabilities	63.2	62.8	70.4	68.5	79.4	78.7	63.5	62.9	57.6	57.8
Short-term	39.9	41.6	23.9	23.2	36.0	35.7	42.9	44.0	41.1	43.7
of which:										
Liabilities to banks	8.2	6.4	9.5	8.6	10.6	9.1	9.4	7.6	6.8	4.9
Trade payables	7.9	7.7	3.6	3.7	5.2	5.0	6.9	6.5	9.5	9.3
Liabilities to affiliated companies	15.4	16.4	6.1	6.4	9.1	10.6	15.6	18.9	18.0	17.7
Long-term	23.2	21.2	46.5	45.2	43.4	43.0	20.7	18.9	16.5	14.1
of which:										
Liabilities to banks	16.6	16.5	43.3	42.4	35.4	35.1	12.5	13.6	10.6	10.6
Liabilities to affiliated companies	4.8	3.4	2.0	1.7	6.2	6.1	7.7	4.9	3.1	2.1
Provisions	6.1	6.8	2.0	2.3	3.5	4.0	5.5	6.1	7.6	8.2
of which: Provisions for pensions	0.8	0.9	0.0	0.0	0.2	0.2	0.4	0.4	1.3	1.5
Other ratios	Percentage of sales									
Annual result before taxes on income	4.6	5.1	11.8	13.7	6.7	7.6	5.2	6.1	3.9	4.2
Annual result and depreciation	7.3	7.8	23.1	24.9	12.7	13.7	8.5	9.2	5.8	6.1
Trade receivables	5.8	5.8	7.5	6.7	6.9	6.8	6.6	5.8	5.4	5.6
	Percentage of the balance sheet total									
Sales	155.9	154.9	49.3	51.9	88.0	89.0	140.9	142.2	192.9	188.2
Annual result and interest paid	7.4	7.9	6.9	8.1	7.2	7.7	7.5	8.4	7.4	7.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	17.9	19.3	17.4	20.6	14.8	16.6	19.3	21.8	18.4	18.9
	Percentage of fixed assets									
Long-term equity and liabilities	110.5	108.2	99.2	102.6	99.6	102.6	114.6	111.6	114.3	109.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	76.6	78.3	79.5	90.1	65.7	71.4	75.7	75.1	79.7	80.9
Cash resources, short-term receivables and inventories	125.7	123.1	102.4	114.3	104.6	111.3	127.3	125.0	131.6	125.3
	Percentage of cost of materials									
Trade payables	7.3	7.2	19.8	19.3	11.7	11.2	8.3	7.9	6.5	6.6
Memo item:										
Balance sheet total in € billion	15.08	15.55	0.72	0.72	2.35	2.34	4.01	4.11	8.00	8.39
Sales in € billion	23.50	24.09	0.35	0.37	2.07	2.08	5.65	5.84	15.44	15.80
Number of enterprises	1 178	1 178	426	426	417	417	245	245	90	90

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

		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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	21.1	21.0	4.3	2.9	27.8	27.5	43.1	40.9	58.2	55.6
	50	49.8	48.6	29.5	29.2	52.0	52.0	61.1	60.3	72.5	72.0
	75	70.8	70.5	52.8	52.9	70.8	71.7	75.7	75.1	79.2	79.5
Personnel expenses	25	7.7	7.3	0.8	0.6	8.9	8.8	9.5	9.2	7.3	7.0
	50	15.9	15.5	17.5	16.7	17.2	16.6	15.4	15.4	10.6	10.8
	75	29.2	30.3	33.6	34.0	28.8	29.6	26.9	25.4	17.2	16.1
Depreciation	25	1.3	1.3	2.0	2.1	1.3	1.3	1.2	1.1	0.8	0.9
	50	3.2	3.3	5.8	5.8	2.8	3.0	2.2	2.3	1.4	1.4
	75	8.8	9.3	18.5	20.7	7.4	7.5	5.2	5.6	3.1	3.4
Annual result	25	1.6	2.4	2.6	4.7	1.5	2.3	1.1	1.8	0.6	0.4
	50	4.8	6.5	10.2	12.9	4.2	5.5	3.3	4.6	2.4	2.9
	75	12.5	13.9	21.7	24.5	9.3	10.6	6.0	7.9	6.7	7.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	17.2	17.5	25.6	23.5	14.9	14.4	16.6	16.5	14.6	16.1
	50	41.8	39.8	57.9	53.8	39.5	37.4	31.3	32.4	29.4	29.9
	75	68.3	66.4	80.0	77.6	67.8	64.1	49.5	47.7	43.5	42.0
Inventories	25	0.3	0.2	0.0	0.0	2.2	1.9	5.6	7.1	12.2	10.9
	50	11.1	10.4	1.0	0.7	13.9	13.5	23.2	22.4	20.6	21.3
	75	32.6	31.0	13.7	12.5	41.1	35.9	42.7	42.2	37.4	36.6
Equity	25	5.2	5.5	3.2	4.9	3.4	3.3	7.6	7.9	15.5	16.1
	50	20.3	22.4	20.6	25.1	15.2	15.6	24.6	27.0	27.3	31.1
	75	41.2	42.7	46.0	51.1	32.9	33.1	44.5	43.1	42.3	39.8
Short-term liabilities	25	21.0	19.0	13.9	13.0	22.9	20.9	29.9	29.4	39.8	35.0
	50	44.1	40.8	32.5	29.4	47.4	46.7	50.0	46.4	53.3	53.9
	75	70.7	66.9	61.6	54.8	73.6	70.8	76.3	71.8	73.4	66.7
Liabilities to banks	25	1.6	1.6	4.7	7.9	3.9	3.2	0.9	0.0	0.0	0.0
	50	24.9	24.3	38.0	34.7	27.2	27.2	15.0	13.1	2.3	1.0
	75	54.4	51.3	65.5	59.2	56.6	56.1	38.7	35.7	22.9	14.8
		Percentage of sales									
Annual result before taxes on income	25	1.7	2.8	3.1	5.3	1.7	2.7	1.5	2.1	0.8	0.5
	50	5.7	7.5	11.0	14.6	4.9	6.5	4.1	5.3	3.0	3.3
	75	14.2	16.0	23.1	26.7	10.3	11.9	7.2	9.4	7.8	9.3
Annual result and depreciation	25	4.5	5.7	8.0	11.2	4.4	5.6	3.5	4.3	1.9	2.1
	50	10.5	12.5	20.2	23.5	9.1	11.0	7.2	8.3	6.0	6.4
	75	22.4	25.4	46.6	50.0	16.7	19.5	12.5	14.0	11.3	13.4
Trade receivables	25	1.6	1.4	0.6	0.7	2.1	1.9	3.0	2.1	1.5	1.1
	50	5.0	4.5	3.3	3.4	5.2	4.8	5.7	4.8	5.2	4.7
	75	9.3	8.4	10.0	8.9	8.7	8.5	9.3	7.4	8.8	8.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.8	4.8	3.8	5.0	4.0	4.9	4.0	4.8	2.8	2.1
	50	8.5	10.6	11.2	12.1	8.3	9.6	7.6	9.9	6.6	9.4
	75	19.3	22.4	27.2	32.3	16.5	19.3	13.4	16.5	14.3	18.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.9	10.1	8.3	9.7	9.1	9.9	9.7	12.6	7.1	8.7
	50	20.8	25.8	23.4	28.0	19.4	23.4	20.4	26.7	20.7	25.1
	75	45.7	56.4	64.7	65.9	38.8	47.7	40.6	56.8	39.4	50.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	61.7	69.7	55.4	69.2	62.0	67.2	68.0	71.2	57.7	73.2
	50	102.6	106.7	100.0	106.2	103.0	105.2	107.5	112.2	101.5	102.7
	75	156.0	162.8	130.8	144.6	163.2	185.3	188.0	187.4	166.1	169.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	32.3	37.2	32.6	40.3	29.6	34.4	36.4	39.7	36.4	51.7
	50	68.7	78.6	79.4	112.4	62.6	70.4	67.2	69.5	68.8	71.7
	75	136.8	162.2	178.6	241.0	126.5	132.0	114.9	128.8	101.2	118.5
		Percentage of cost of materials									
Trade payables	25	4.4	4.2	4.3	3.9	4.7	5.0	4.2	3.8	2.7	3.2
	50	8.6	8.1	11.6	9.2	9.0	9.1	6.9	6.6	7.2	7.2
	75	18.3	16.7	33.3	31.5	17.3	17.6	11.1	10.3	11.6	11.2

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

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	100.4	99.8	99.3	98.5	98.9	99.3	100.4	99.6	100.5
Change in finished goods	0.5	- 0.4	0.2	0.7	1.5	1.1	0.7	- 0.4	0.4	- 0.5
Interest and similar income	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
Other income	2.1	2.1	3.8	4.8	2.6	3.0	2.2	2.2	2.0	2.0
of which: Income from long-term equity investments	0.1	0.2	0.0	0.0	0.1	0.1	0.2	0.1	0.1	0.3
Total income	102.2	102.3	103.9	104.9	102.7	103.1	102.3	102.3	102.2	102.2
Expenses										
Cost of materials	65.2	63.5	38.7	39.1	46.4	46.0	53.9	53.0	70.4	68.6
Personnel expenses	16.1	17.1	38.0	36.7	31.1	31.2	25.0	25.3	12.1	13.1
Depreciation	3.6	4.1	5.2	5.3	4.0	4.2	4.5	4.7	3.2	3.8
of which: Depreciation of tangible fixed assets	3.5	3.9	5.2	5.3	3.9	4.1	4.3	4.6	3.1	3.6
Interest and similar expenses	0.6	0.7	1.1	1.1	0.7	0.7	0.7	0.7	0.6	0.7
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	12.4	13.0	17.8	18.8	15.6	15.9	15.3	15.5	11.2	11.9
Total expenses before taxes on income	98.0	98.5	101.1	101.2	97.8	98.1	99.4	99.3	97.5	98.2
Annual result before taxes on income	4.2	3.8	2.9	3.7	4.9	5.0	2.8	2.9	4.6	4.0
Taxes on income	0.9	0.9	1.0	1.2	1.2	1.3	0.9	1.0	0.9	0.8
Annual result	3.3	2.9	1.9	2.5	3.7	3.7	1.9	1.9	3.8	3.2
Profit and loss transfers (parent company)	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2
Profit and loss transfers (subsidiary)	1.5	1.2	0.1	0.3	0.3	0.3	0.2	0.0	2.0	1.6
Profit for the year	2.0	1.9	1.8	2.2	3.4	3.4	1.7	1.9	2.0	1.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.8	1.2	1.1	0.6	0.7	1.0	0.9	0.9	0.9
Tangible fixed assets	33.9	33.6	47.4	46.4	36.9	35.8	37.5	37.4	32.3	31.9
of which: Land and buildings	12.7	12.5	23.3	23.4	16.1	15.9	15.1	15.2	11.5	11.2
Inventories	23.3	22.3	20.6	20.5	27.0	27.0	28.6	27.9	21.1	20.0
of which: Finished goods and merchandise	6.2	6.0	5.5	5.8	5.9	5.8	6.6	6.6	6.1	5.8
Cash	5.7	6.9	10.4	13.9	11.8	14.4	7.6	9.0	4.5	5.5
Receivables	30.2	30.2	19.2	16.8	20.6	19.0	22.0	21.7	34.0	34.2
Short-term	28.6	28.2	17.7	15.2	19.5	17.8	21.0	20.4	32.2	31.8
of which:										
Trade receivables	8.4	7.9	9.2	7.9	11.0	9.6	10.8	10.0	7.4	7.0
Receivables from affiliated companies	17.3	17.0	4.1	4.2	5.9	5.6	7.8	8.0	21.7	21.2
Long-term	1.5	2.0	1.5	1.6	1.1	1.2	1.0	1.2	1.8	2.4
of which: Loans to affiliated companies	1.2	1.8	1.4	1.3	0.5	0.5	0.8	1.0	1.4	2.2
Securities	0.2	0.2	0.2	0.2	1.1	1.1	0.3	0.3	0.1	0.1
Other long-term equity investments	5.5	5.7	0.5	0.5	1.6	1.7	2.6	2.6	6.9	7.2
of which: Goodwill	0.4	0.3	0.3	0.2	0.1	0.1	0.2	0.2	0.5	0.4
Capital										
Equity	45.5	46.6	37.6	39.4	46.1	46.4	42.5	43.2	46.6	47.9
Liabilities	46.5	45.1	57.1	54.9	47.6	47.1	50.6	49.6	44.9	43.2
Short-term	34.1	34.1	36.0	31.5	32.8	31.3	36.6	35.6	33.3	33.7
of which:										
Liabilities to banks	4.2	3.9	9.8	8.2	6.7	5.5	6.3	6.0	3.2	3.0
Trade payables	7.6	7.2	6.4	5.5	6.2	5.4	6.9	6.6	8.0	7.6
Liabilities to affiliated companies	15.7	15.2	7.7	5.5	6.4	6.7	12.0	12.5	17.8	16.9
Long-term	12.4	11.0	21.1	23.3	14.8	15.8	14.0	14.0	11.6	9.5
of which:										
Liabilities to banks	7.2	6.3	15.2	17.6	8.9	10.7	8.0	8.6	6.7	5.0
Liabilities to affiliated companies	4.0	3.7	4.3	4.1	4.4	3.8	5.0	4.2	3.6	3.5
Provisions	7.4	7.7	5.0	5.3	6.2	6.4	6.8	7.1	7.7	8.0
of which: Provisions for pensions	1.3	1.4	0.5	0.5	1.3	1.3	0.8	1.0	1.4	1.6
Other ratios	Percentage of sales									
Annual result before taxes on income	4.2	3.8	2.9	3.7	5.0	5.1	2.9	2.9	4.7	4.0
Annual result and depreciation	6.9	7.0	7.2	7.8	7.8	8.0	6.4	6.6	7.0	7.0
Trade receivables	5.8	5.8	7.5	6.7	8.2	7.6	8.0	7.5	4.8	5.1
	Percentage of the balance sheet total									
Sales	146.8	134.8	122.2	118.1	134.0	126.4	135.2	134.1	152.2	135.9
Annual result and interest paid	5.8	4.9	3.6	4.3	5.9	5.6	3.5	3.6	6.7	5.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	20.8	20.2	16.8	19.8	24.7	25.7	17.4	18.6	21.8	20.5
	Percentage of fixed assets									
Long-term equity and liabilities	141.0	139.8	116.9	127.4	152.2	159.5	135.5	137.7	142.4	139.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	100.9	103.2	78.6	92.8	97.0	104.9	78.4	82.9	110.4	110.8
Cash resources, short-term receivables and inventories	169.2	168.7	135.7	157.8	179.1	191.1	156.6	161.2	173.7	170.0
	Percentage of cost of materials									
Trade payables	7.9	8.5	13.4	11.7	9.8	9.1	9.4	9.3	7.4	8.2
Memo item:										
Balance sheet total in € billion	45.15	45.96	0.23	0.24	2.42	2.53	11.38	11.36	31.12	31.84
Sales in € billion	66.28	61.98	0.29	0.29	3.24	3.19	15.39	15.24	47.37	43.27
Number of enterprises	1 775	1 775	258	258	607	607	641	641	269	269

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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	36.9	36.7	24.7	25.2	34.4	33.5	41.5	40.4	53.0	51.1
	50	50.1	48.8	36.1	36.8	45.6	44.1	53.7	52.8	63.5	62.8
	75	62.3	60.9	49.3	47.6	56.2	55.0	64.7	63.7	74.7	74.4
Personnel expenses	25	18.0	18.2	26.1	25.5	23.6	23.2	17.3	17.6	8.8	8.9
	50	27.1	27.4	36.4	37.3	31.4	31.9	24.5	24.5	14.8	15.9
	75	36.8	37.9	47.0	48.0	39.7	41.1	33.0	33.8	22.7	23.3
Depreciation	25	1.8	1.8	1.7	1.7	1.7	1.7	1.9	2.0	1.6	1.8
	50	3.2	3.4	3.2	3.3	3.0	3.2	3.5	3.7	3.0	3.2
	75	5.6	6.0	6.0	6.6	5.5	5.9	5.6	6.0	5.1	5.7
Annual result	25	0.4	0.2	0.0	- 0.1	0.6	0.4	0.4	0.1	0.4	0.2
	50	2.6	2.9	3.0	3.4	3.0	3.0	2.3	2.8	2.3	2.8
	75	5.8	6.3	6.7	7.3	6.3	6.6	5.0	5.6	6.0	6.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	16.6	16.5	10.3	10.3	14.4	12.9	19.6	20.3	22.0	21.4
	50	34.2	33.3	30.1	28.5	34.5	32.2	35.0	34.2	34.2	33.5
	75	51.6	50.9	56.0	57.7	51.4	50.2	51.1	50.8	50.1	49.2
Inventories	25	12.3	11.3	6.2	5.1	10.6	10.5	15.3	14.8	13.4	12.3
	50	23.7	22.2	18.0	14.3	23.5	22.7	26.3	25.0	22.6	21.0
	75	38.1	36.9	33.9	32.0	39.4	39.7	39.8	38.9	35.4	33.0
Equity	25	19.8	21.5	10.9	11.1	20.2	22.4	22.2	22.3	22.0	22.4
	50	41.0	42.5	33.8	36.5	43.9	44.9	40.2	42.5	41.7	42.3
	75	64.1	65.5	59.4	64.3	66.2	67.5	64.1	65.3	60.1	64.2
Short-term liabilities	25	16.3	14.7	15.4	13.5	13.7	12.3	17.8	16.0	20.0	17.6
	50	31.8	28.7	34.4	28.0	28.8	26.1	31.5	29.7	34.3	31.7
	75	54.9	50.8	59.1	51.7	50.5	49.0	55.9	51.0	55.8	54.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	7.8	7.5	8.2	10.2	10.2	11.0	8.8	8.5	2.2	1.1
	75	25.8	26.0	31.4	34.0	26.8	27.1	25.9	25.6	19.7	12.5
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.3	0.0	0.0	0.8	0.5	0.4	0.1	0.5	0.3
	50	3.3	3.6	3.6	4.2	3.9	4.0	3.1	3.2	2.9	3.5
	75	7.5	8.0	8.8	9.4	8.3	8.5	6.6	7.3	7.2	7.6
Annual result and depreciation	25	3.6	3.7	3.3	2.9	4.0	4.2	3.4	3.5	3.5	3.3
	50	7.3	7.7	7.5	8.3	7.8	7.9	6.9	7.3	7.1	7.4
	75	12.3	12.8	12.9	14.4	13.0	13.5	11.8	11.8	11.9	12.2
Trade receivables	25	2.9	2.4	2.2	1.9	3.9	3.3	3.1	2.7	1.0	0.9
	50	6.3	5.8	5.5	5.3	6.8	6.0	6.7	6.1	5.0	4.8
	75	10.7	10.2	9.6	9.6	10.9	10.0	11.1	10.6	10.1	10.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	1.2	0.9	0.7	2.1	1.6	1.5	1.0	1.9	1.4
	50	4.9	5.2	5.8	6.4	5.3	5.0	4.3	5.1	5.1	5.7
	75	10.5	11.1	13.4	16.1	10.5	11.1	9.5	10.0	10.7	10.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.6	5.1	- 3.4	- 1.6	4.4	3.7	6.6	6.0	10.5	9.0
	50	18.2	19.1	14.3	17.2	17.1	17.7	19.6	19.6	21.7	24.7
	75	43.7	49.4	47.2	48.2	43.7	50.0	41.4	49.2	45.3	49.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	100.0	103.1	84.1	91.1	107.5	113.2	100.7	101.9	86.9	87.8
	50	147.3	155.0	148.8	158.4	158.7	173.9	142.9	147.0	129.9	133.1
	75	245.7	259.3	307.6	379.7	296.2	315.1	220.1	230.6	202.8	216.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	43.1	48.9	37.0	45.8	46.5	54.0	42.7	47.2	45.6	48.0
	50	93.2	103.4	108.9	127.5	104.9	109.6	81.3	89.7	83.2	98.0
	75	205.4	249.5	258.5	315.3	254.4	286.5	177.0	211.1	175.8	189.9
		Percentage of cost of materials									
Trade payables	25	4.5	4.2	3.7	3.6	4.3	4.0	5.0	4.7	4.8	4.3
	50	8.2	7.8	9.7	7.9	8.0	7.5	7.8	8.0	8.5	8.0
	75	13.7	12.8	20.0	16.2	14.1	12.5	12.7	12.6	12.7	12.3

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	96.4	101.8	97.4	98.2	95.9	100.5	96.7	102.4	96.2	102.4
Change in finished goods	3.6	- 1.8	2.6	1.8	4.1	- 0.5	3.3	- 2.4	3.8	- 2.4
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income	2.1	2.0	3.6	2.9	2.1	2.2	1.9	2.0	2.2	1.7
of which: Income from long-term equity investments	0.4	0.2	0.0	0.0	0.2	0.1	0.2	0.2	0.8	0.1
Total income	102.2	102.1	103.7	103.0	102.3	102.3	102.0	102.1	102.3	101.9
Expenses										
Cost of materials	60.2	59.5	44.0	45.8	51.3	51.2	59.5	58.4	68.3	67.3
Personnel expenses	23.2	22.6	34.0	32.7	28.9	28.3	23.3	22.7	18.4	17.9
Depreciation	2.2	2.2	2.8	2.7	2.4	2.5	2.2	2.2	1.9	1.9
of which: Depreciation of tangible fixed assets	2.0	2.0	2.8	2.7	2.3	2.4	2.0	2.0	1.7	1.7
Interest and similar expenses	0.4	0.4	0.5	0.5	0.4	0.3	0.4	0.3	0.4	0.4
Operating taxes	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1
Other expenses	9.8	9.5	15.9	14.3	12.7	12.2	10.5	10.4	6.7	6.3
Total expenses before taxes on income	95.9	94.3	97.4	96.2	95.8	94.7	96.0	94.1	95.9	94.0
Annual result before taxes on income	6.2	7.8	6.3	6.8	6.5	7.6	6.0	7.9	6.4	7.9
Taxes on income	1.5	1.8	1.4	1.4	1.7	2.0	1.6	1.9	1.2	1.6
Annual result	4.8	6.0	4.9	5.4	4.8	5.6	4.4	6.0	5.2	6.3
Profit and loss transfers (parent company)	0.2	0.0	0.0	0.0	0.0	0.0	0.5	- 0.1	0.0	0.0
Profit and loss transfers (subsidiary)	0.8	1.1	0.0	0.0	0.2	0.2	0.6	0.7	1.6	2.2
Profit for the year	4.2	4.9	4.9	5.4	4.6	5.4	4.3	5.2	3.6	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	0.2	0.1	0.1
Tangible fixed assets	11.2	11.4	23.2	22.0	17.5	17.6	11.0	11.5	8.1	8.0
of which: Land and buildings	3.9	3.8	5.8	7.0	5.6	5.1	3.7	3.8	3.4	3.1
Inventories	54.0	50.0	29.1	28.7	43.6	41.2	54.0	50.5	59.9	54.5
of which: Finished goods and merchandise	2.3	2.2	2.1	2.0	1.2	1.3	4.7	4.5	0.4	0.4
Cash	15.1	17.0	22.2	23.3	18.4	20.3	13.8	16.0	14.5	16.2
Receivables	16.5	18.2	22.1	23.0	18.0	18.0	19.4	20.0	12.6	16.1
Short-term	16.1	17.6	21.8	22.4	17.6	17.5	18.8	19.0	12.4	16.0
of which:										
Trade receivables	7.6	7.7	12.8	13.0	11.7	11.7	9.0	9.1	4.1	4.4
Receivables from affiliated companies	6.4	7.6	2.4	4.0	3.2	3.0	7.2	7.1	7.1	10.3
Long-term	0.4	0.6	0.3	0.5	0.4	0.5	0.7	1.1	0.2	0.2
of which: Loans to affiliated companies	0.2	0.4	0.0	0.0	0.2	0.2	0.4	0.7	0.1	0.1
Securities	1.1	1.4	1.1	1.0	1.1	1.4	0.7	0.7	1.4	2.1
Other long-term equity investments	1.7	1.7	1.5	1.3	0.9	0.9	0.6	0.8	3.2	2.9
of which: Goodwill	0.1	0.1	0.5	0.4	0.2	0.1	0.0	0.0	0.1	0.1
Capital										
Equity	19.5	21.1	31.8	32.5	27.1	29.2	21.0	22.9	13.9	15.1
Liabilities	71.5	68.6	59.8	59.1	64.9	62.4	70.4	67.3	76.1	73.2
Short-term	66.7	63.7	48.4	43.4	57.6	55.1	63.5	60.8	74.8	71.5
of which:										
Liabilities to banks	3.3	2.4	6.2	4.6	3.4	3.5	3.1	2.9	3.2	1.2
Trade payables	5.3	5.0	8.6	7.8	6.7	6.2	5.7	5.7	4.1	3.7
Liabilities to affiliated companies	6.6	8.0	3.8	2.2	2.6	2.8	3.5	3.8	11.7	14.6
Long-term	4.8	4.9	11.4	15.7	7.3	7.3	6.9	6.5	1.3	1.7
of which:										
Liabilities to banks	3.9	4.0	7.8	11.1	5.4	5.5	5.6	5.4	1.2	1.6
Liabilities to affiliated companies	0.4	0.4	2.2	2.3	1.2	1.1	0.3	0.3	0.0	0.0
Provisions	9.0	10.2	8.3	8.4	7.9	8.3	8.5	9.7	9.9	11.7
of which: Provisions for pensions	0.8	0.8	1.8	1.9	0.9	0.9	0.8	0.8	0.7	0.7
Other ratios	Percentage of sales									
Annual result before taxes on income	6.5	7.7	6.4	7.0	6.7	7.6	6.2	7.8	6.7	7.7
Annual result and depreciation	7.2	8.0	7.9	8.3	7.5	8.1	6.8	8.1	7.5	8.0
Trade receivables	7.3	6.9	8.1	8.3	9.0	8.5	8.7	8.0	4.6	4.6
	Percentage of the balance sheet total									
Sales	103.9	111.7	157.8	156.0	130.5	136.6	103.6	113.7	89.9	96.3
Annual result and interest paid	5.6	7.0	8.7	9.4	7.1	8.1	5.1	7.1	5.3	6.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.5	14.5	27.0	29.2	18.0	21.9	10.9	15.0	9.4	11.2
	Percentage of fixed assets									
Long-term equity and liabilities	182.7	188.5	175.9	204.9	185.0	192.7	222.7	216.6	135.8	150.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	48.0	55.8	92.3	106.7	64.0	70.7	51.7	58.1	37.7	47.2
Cash resources, short-term receivables and inventories	129.0	134.2	152.3	172.7	139.8	145.6	136.7	141.1	117.8	123.4
	Percentage of cost of materials									
Trade payables	8.1	7.7	12.0	10.7	9.6	8.9	8.9	8.7	6.4	5.8
Memo item:										
Balance sheet total in € billion	10.07	10.68	0.19	0.22	1.76	1.90	4.14	4.25	3.97	4.31
Sales in € billion	10.47	11.93	0.31	0.35	2.30	2.59	4.29	4.83	3.57	4.15
Number of enterprises	1 091	1 091	343	343	494	494	219	219	35	35

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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	38.0	37.4	29.1	29.7	39.2	39.4	48.2	48.2	56.2	52.8
	50	49.0	48.5	39.8	41.3	49.0	48.3	58.6	56.8	67.1	64.7
	75	61.2	60.8	52.5	53.3	59.8	60.2	69.2	66.9	76.1	77.7
Personnel expenses	25	20.7	20.4	25.3	24.0	22.3	21.9	16.1	15.8	10.3	9.0
	50	30.2	29.9	35.1	35.5	30.7	30.7	23.5	23.5	18.3	19.3
	75	38.4	38.4	46.0	45.3	37.8	37.7	31.3	30.5	25.2	24.2
Depreciation	25	0.9	1.0	1.0	1.1	0.9	1.0	0.8	0.9	0.6	0.5
	50	1.8	1.8	2.1	2.0	1.7	1.7	1.6	1.7	1.4	1.5
	75	3.3	3.3	3.9	3.7	2.9	3.1	3.3	3.2	3.8	3.4
Annual result	25	1.2	1.8	0.9	1.5	1.3	1.7	1.7	2.4	1.8	3.1
	50	3.6	4.6	3.2	4.4	3.6	4.6	3.6	4.7	4.1	5.8
	75	7.2	8.8	8.1	9.2	7.2	8.6	6.2	8.3	6.4	7.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.0	5.4	5.9	5.7	5.8	5.8	3.6	3.9	2.7	3.5
	50	12.6	12.7	16.7	15.0	13.0	13.5	8.5	9.5	8.7	9.5
	75	26.3	26.0	39.7	35.7	25.8	26.3	16.8	18.3	16.3	16.5
Inventories	25	7.8	6.0	1.8	1.5	9.1	7.4	28.7	23.9	46.5	41.3
	50	32.2	26.0	12.9	9.8	35.2	30.2	52.0	47.8	61.1	50.2
	75	59.6	51.7	35.4	26.8	60.0	50.4	69.1	64.4	73.6	61.6
Equity	25	10.0	13.0	10.7	14.6	10.5	14.1	8.9	11.8	5.0	5.0
	50	23.7	26.9	31.0	33.9	25.0	27.7	18.8	21.9	13.9	14.8
	75	45.5	51.4	51.6	57.3	48.5	53.3	31.9	36.2	18.9	27.1
Short-term liabilities	25	30.5	26.2	20.4	16.7	30.1	26.9	49.1	43.3	61.2	50.2
	50	56.1	49.5	47.3	36.4	55.7	50.5	65.5	61.8	72.6	65.4
	75	76.7	70.9	71.4	61.6	76.1	70.7	81.5	76.2	84.3	81.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.1	3.3	6.4	7.4	3.1	3.4	2.2	1.7	1.0	0.5
	75	14.8	14.0	26.8	25.2	13.3	13.0	8.0	8.5	4.0	3.1
		Percentage of sales									
Annual result before taxes on income	25	1.9	2.4	1.3	1.8	1.9	2.2	2.5	3.2	1.9	4.0
	50	5.1	6.2	4.5	6.0	5.2	6.1	5.3	6.2	6.0	7.1
	75	10.1	11.5	10.5	12.3	10.2	11.5	9.0	10.4	7.8	11.0
Annual result and depreciation	25	4.0	4.5	3.8	4.1	3.9	4.3	4.7	5.2	3.8	5.8
	50	7.7	8.6	7.4	8.5	7.8	8.6	8.0	8.7	7.8	9.6
	75	13.0	14.3	13.7	15.8	13.3	14.7	11.9	12.5	13.0	13.6
Trade receivables	25	3.2	3.5	2.2	2.6	3.7	4.0	3.6	4.2	1.9	2.1
	50	7.1	6.8	6.4	6.0	7.5	7.3	7.4	7.2	4.2	5.0
	75	11.1	10.9	10.5	11.2	11.4	11.1	11.8	10.7	9.5	7.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.7	3.6	2.5	3.8	2.8	3.6	2.7	3.8	1.6	3.4
	50	5.9	7.6	8.0	10.2	6.3	7.6	5.1	6.4	4.3	6.7
	75	13.6	15.3	18.3	19.3	13.2	15.9	9.5	11.9	7.6	10.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.5	5.2	- 0.5	- 4.6	5.1	5.6	5.8	9.0	5.3	8.7
	50	13.6	18.1	14.6	17.1	13.5	18.9	12.8	17.0	13.1	19.5
	75	42.8	50.9	52.1	62.9	45.6	52.9	26.9	40.9	19.4	35.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	111.8	120.7	95.5	119.7	121.2	124.9	123.5	121.4	90.2	94.1
	50	205.2	230.2	181.5	250.0	216.8	234.0	230.2	220.2	136.1	150.8
	75	411.4	474.0	452.0	554.8	408.1	465.1	419.8	440.3	263.9	289.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	34.9	45.8	53.6	66.9	33.9	45.8	26.7	34.1	25.8	37.3
	50	77.8	93.3	111.4	151.9	76.0	90.2	54.4	62.5	36.7	49.6
	75	180.2	218.8	268.4	345.5	179.8	202.0	99.8	121.0	55.5	67.4
		Percentage of cost of materials									
Trade payables	25	4.4	4.0	3.6	3.3	4.5	4.2	5.3	5.0	3.8	4.4
	50	7.7	7.3	7.5	7.4	7.6	7.1	8.0	7.2	8.5	7.4
	75	13.3	12.2	16.5	15.6	13.0	12.0	11.6	10.3	11.6	9.9

III. East German enterprises by economic sector

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

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	100.2	99.5	99.5	99.7	100.2	100.1	100.2	99.8	100.2
Change in finished goods	0.1	- 0.2	0.5	0.5	0.3	- 0.2	- 0.1	- 0.2	0.2	- 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	0.9	1.1	2.8	3.5	1.8	1.8	0.9	1.2	0.8	0.9
of which: Income from long-term equity investments	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.2
Total income	101.0	101.1	102.9	103.6	101.9	101.9	101.0	101.2	100.8	101.0
Expenses										
Cost of materials	79.8	79.4	58.3	57.8	70.3	69.2	75.7	75.0	82.6	82.4
Personnel expenses	8.2	8.1	21.6	21.1	14.8	14.4	11.7	11.6	6.1	6.0
Depreciation	1.7	1.9	2.4	2.5	1.9	2.1	1.6	1.6	1.7	1.9
of which: Depreciation of tangible fixed assets	1.6	1.8	2.3	2.4	1.8	1.8	1.5	1.5	1.6	1.9
Interest and similar expenses	0.5	0.5	0.7	0.6	0.5	0.5	0.4	0.4	0.5	0.6
Operating taxes	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	8.3	8.3	16.3	15.5	11.2	11.4	8.7	8.5	7.8	7.8
Total expenses before taxes on income	98.5	98.2	99.4	97.5	98.8	97.6	98.1	97.2	98.7	98.7
Annual result before taxes on income	2.4	2.9	3.6	6.1	3.2	4.3	2.9	4.0	2.1	2.3
Taxes on income	0.6	0.6	0.8	1.0	0.7	1.0	0.7	0.9	0.5	0.5
Annual result	1.8	2.3	2.8	5.1	2.4	3.3	2.2	3.1	1.6	1.8
Profit and loss transfers (parent company)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Profit and loss transfers (subsidiary)	0.2	0.2	- 0.1	0.0	0.2	0.2	0.4	0.5	0.2	0.2
Profit for the year	1.6	2.0	2.9	5.1	2.3	3.2	1.8	2.6	1.4	1.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	10.1	14.9	0.5	0.5	0.4	0.4	0.3	0.3	15.8	21.8
Tangible fixed assets	21.2	18.5	29.3	27.8	27.0	26.1	26.4	26.1	18.0	14.9
of which: Land and buildings	9.0	8.4	10.3	9.6	12.0	11.7	12.6	13.1	7.1	6.5
Inventories	30.8	26.3	27.3	25.5	34.8	32.8	37.2	35.1	27.6	22.6
of which: Finished goods and merchandise	28.2	23.9	23.0	21.1	30.0	28.6	34.0	32.6	25.6	20.5
Cash	7.7	10.6	16.6	20.7	12.0	15.0	9.0	11.6	6.4	9.6
Receivables	26.7	25.7	23.9	22.9	22.7	22.6	24.5	24.0	28.3	26.7
Short-term	25.8	24.9	23.6	22.7	21.8	21.8	23.7	23.3	27.3	25.9
of which:										
Trade receivables	13.6	11.9	12.0	11.9	12.8	12.2	13.9	12.8	13.6	11.6
Receivables from affiliated companies	8.1	9.1	4.8	4.7	4.6	5.4	4.6	5.3	10.2	10.9
Long-term	0.9	0.7	0.3	0.2	0.9	0.8	0.8	0.8	1.0	0.7
of which: Loans to affiliated companies	0.5	0.4	0.0	0.0	0.5	0.5	0.4	0.4	0.6	0.3
Securities	0.2	0.2	0.6	0.6	0.4	0.5	0.4	0.4	0.1	0.1
Other long-term equity investments	3.0	3.6	1.1	1.1	2.3	2.1	2.0	2.3	3.5	4.3
of which: Goodwill	0.2	0.2	0.4	0.3	0.7	0.6	0.2	0.2	0.1	0.1
Capital										
Equity	27.9	26.6	32.6	35.6	35.4	37.8	36.5	39.7	23.2	20.7
Liabilities	67.0	68.3	61.7	58.2	58.6	55.5	57.9	53.9	72.2	74.8
Short-term	47.7	43.8	44.2	40.1	45.4	42.4	47.6	42.9	48.1	44.4
of which:										
Liabilities to banks	15.2	11.6	11.3	9.8	14.4	12.5	19.0	16.0	13.9	10.0
Trade payables	13.8	13.0	13.0	11.6	14.3	12.8	12.8	11.5	14.1	13.5
Liabilities to affiliated companies	13.5	14.3	6.8	6.2	9.0	9.2	9.0	8.9	16.2	16.8
Long-term	19.3	24.4	17.5	18.1	13.2	13.1	10.3	11.0	24.0	30.5
of which:										
Liabilities to banks	15.8	12.1	9.1	11.6	9.9	10.7	8.2	9.3	19.9	13.2
Liabilities to affiliated companies	2.8	1.6	3.8	2.5	1.6	1.1	1.0	0.7	3.8	1.9
Provisions	4.8	4.9	5.5	6.1	5.7	6.4	5.2	6.0	4.5	4.3
of which: Provisions for pensions	0.6	0.5	0.6	0.7	1.4	1.4	0.9	0.9	0.3	0.3
Other ratios	Percentage of sales									
Annual result before taxes on income	2.4	2.9	3.6	6.1	3.2	4.2	2.9	4.0	2.2	2.3
Annual result and depreciation	3.6	4.1	5.1	7.6	4.4	5.3	3.8	4.7	3.4	3.7
Trade receivables	5.1	4.9	5.6	5.6	5.8	5.5	5.7	5.1	4.8	4.8
	Percentage of the balance sheet total									
Sales	266.5	242.2	215.2	211.7	221.3	220.9	243.9	251.3	283.6	242.5
Annual result and interest paid	6.2	6.7	7.5	12.1	6.6	8.3	6.3	8.7	6.0	5.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	14.7	15.9	21.7	36.8	18.3	25.0	17.1	24.3	13.5	13.0
	Percentage of fixed assets									
Long-term equity and liabilities	135.6	136.4	160.9	181.1	162.2	176.2	161.4	174.8	123.8	123.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	70.5	81.4	91.2	108.6	74.8	87.4	69.2	81.8	70.1	80.1
Cash resources, short-term receivables and inventories	135.1	141.4	153.1	172.2	151.5	164.9	147.5	163.7	127.4	131.0
	Percentage of cost of materials									
Trade payables	6.5	6.8	10.3	9.4	9.2	8.4	7.0	6.1	6.0	6.8
Memo item:										
Balance sheet total in € billion	12.62	14.62	0.13	0.13	1.25	1.31	3.27	3.27	7.98	9.91
Sales in € billion	33.63	35.42	0.27	0.28	2.76	2.88	7.98	8.22	22.62	24.03
Number of enterprises	1 314	1 314	272	272	536	536	360	360	146	146

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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	59.4	59.1	39.9	39.3	59.7	58.7	70.7	69.4	73.6	74.2
	50	73.6	73.1	57.6	59.1	73.0	72.0	76.9	76.7	81.5	81.0
	75	81.2	80.5	71.8	71.4	79.7	78.4	83.1	82.8	88.7	88.6
Personnel expenses	25	8.2	8.2	10.5	10.5	9.3	9.3	7.7	7.4	3.0	3.0
	50	12.8	12.4	21.0	19.3	13.9	13.5	11.1	10.9	8.3	8.1
	75	19.1	18.8	30.9	30.4	19.3	19.5	14.5	14.5	12.4	11.6
Depreciation	25	0.7	0.7	0.6	0.6	0.8	0.8	0.7	0.7	0.3	0.3
	50	1.3	1.3	1.5	1.5	1.4	1.4	1.3	1.3	0.9	1.0
	75	2.3	2.3	3.2	3.2	2.5	2.5	2.0	2.1	1.5	1.5
Annual result	25	0.4	0.9	- 0.4	1.1	0.5	1.1	0.4	0.9	0.3	0.4
	50	1.6	2.5	2.3	3.9	1.7	2.7	1.6	2.2	1.0	1.3
	75	3.8	5.3	5.6	8.9	3.9	5.0	3.3	4.2	2.3	3.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.0	7.2	3.2	3.3	7.9	7.6	9.9	9.8	4.7	4.2
	50	19.0	18.4	14.3	15.2	19.4	18.3	21.4	21.4	19.1	19.7
	75	35.2	34.6	40.4	38.2	34.9	33.1	34.0	34.8	35.7	33.9
Inventories	25	13.9	12.7	5.0	4.5	15.8	14.6	19.6	17.8	15.2	14.1
	50	32.2	30.9	21.0	17.6	33.2	32.4	36.3	34.6	34.9	35.0
	75	51.2	48.3	47.4	43.0	52.2	49.8	51.7	48.8	48.7	46.8
Equity	25	13.6	16.9	6.7	11.3	14.1	16.7	16.4	20.4	12.2	18.1
	50	30.9	34.3	32.3	35.5	31.5	35.0	30.0	34.5	28.6	30.9
	75	53.1	56.4	58.2	61.5	54.2	55.6	54.2	60.1	40.5	44.5
Short-term liabilities	25	26.2	22.3	21.9	16.7	23.7	21.7	28.1	22.7	42.3	37.1
	50	46.4	41.3	42.0	32.9	43.6	41.3	47.8	40.6	56.3	52.8
	75	69.8	64.5	64.9	58.5	69.1	64.8	69.5	64.6	74.9	66.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	1.0	0.1	2.3	1.1	0.0	0.0
	50	14.6	13.9	5.6	8.3	15.8	15.0	20.4	17.0	11.3	10.0
	75	39.2	36.3	31.9	30.3	39.8	36.8	40.2	39.9	39.4	35.9
		Percentage of sales									
Annual result before taxes on income	25	0.5	1.2	- 0.2	1.4	0.6	1.4	0.6	1.2	0.4	0.5
	50	2.2	3.3	2.8	4.5	2.3	3.3	2.1	3.0	1.3	1.7
	75	5.0	6.7	7.3	10.2	5.1	6.5	4.3	5.6	3.2	3.8
Annual result and depreciation	25	1.8	2.6	1.4	3.2	2.0	3.0	1.9	2.6	1.0	1.3
	50	3.7	4.9	4.8	7.3	4.1	5.1	3.5	4.6	2.5	2.8
	75	7.0	8.9	10.0	12.7	7.2	8.7	6.3	7.7	4.7	5.1
Trade receivables	25	2.1	1.8	1.1	1.1	2.0	1.8	2.7	2.1	1.9	1.7
	50	4.3	3.8	3.8	3.4	4.3	3.9	4.6	3.9	4.3	3.6
	75	7.3	6.6	7.9	6.3	7.2	7.0	7.4	6.8	6.1	5.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.4	3.7	0.7	4.7	2.7	4.4	2.6	3.7	2.0	2.4
	50	5.5	7.8	7.3	10.5	5.6	7.8	5.0	7.2	4.5	5.9
	75	11.5	15.5	16.0	24.2	11.4	15.0	10.1	14.0	9.1	12.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.9	6.6	- 12.0	- 6.0	5.7	6.6	6.1	8.8	5.5	8.2
	50	14.6	20.3	11.2	19.4	15.0	20.7	15.9	22.5	13.3	17.9
	75	37.5	50.8	38.3	58.6	38.0	49.4	37.8	56.4	31.6	41.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	94.4	109.9	85.3	101.8	98.1	121.0	95.4	112.6	82.1	94.1
	50	174.4	193.0	178.1	210.5	188.7	214.4	168.4	184.1	126.0	139.2
	75	372.5	440.0	611.1	679.2	407.8	452.8	309.8	344.3	269.8	334.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	36.4	43.5	35.6	46.3	37.3	41.5	34.9	43.3	35.5	44.4
	50	75.9	88.3	83.0	107.5	76.2	92.0	68.7	80.2	69.2	78.4
	75	156.8	186.9	212.8	271.9	171.1	200.8	131.0	167.9	108.4	118.7
		Percentage of cost of materials									
Trade payables	25	2.5	2.3	3.0	2.8	2.9	2.7	2.0	1.7	1.9	1.9
	50	5.9	5.5	6.8	6.4	6.6	6.0	5.0	4.2	5.1	4.7
	75	11.2	10.1	13.4	13.4	11.6	11.1	9.0	7.9	8.8	8.3

IV. Enterprises by federal state and economic sector

1. Baden-Württemberg
a) All economic sectors*

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	100.2	98.7	99.9	98.9	100.3	99.2	100.4	99.7	100.1
Change in finished goods	0.4	- 0.2	1.3	0.1	1.1	- 0.3	0.8	- 0.4	0.3	- 0.1
Interest and similar income	0.3	0.4	0.3	0.2	0.1	0.2	0.2	0.2	0.3	0.4
Other income	3.2	3.4	6.9	8.8	3.5	4.4	2.1	2.6	3.2	3.5
of which: Income from long-term equity investments	0.9	1.0	0.2	0.3	0.2	0.2	0.3	0.4	1.0	1.1
Total income	103.5	103.8	107.2	109.0	103.6	104.5	102.3	102.8	103.6	103.9
Expenses										
Cost of materials	67.8	68.0	36.9	38.2	47.4	47.4	53.9	53.8	69.6	69.8
Personnel expenses	16.8	17.1	36.5	35.9	30.8	30.8	26.0	26.4	15.7	16.0
Depreciation	2.8	2.9	5.6	5.8	3.6	3.8	2.9	3.0	2.7	2.9
of which: Depreciation of tangible fixed assets	2.5	2.6	5.6	5.7	3.5	3.6	2.7	2.9	2.4	2.5
Interest and similar expenses	1.1	1.2	1.6	1.5	0.8	0.8	0.7	0.7	1.1	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	11.9	12.0	22.3	21.6	16.6	16.6	14.5	14.3	11.6	11.7
Total expenses before taxes on income	100.5	101.3	103.1	103.2	99.4	99.5	98.1	98.4	100.8	101.7
Annual result before taxes on income	2.9	2.4	4.0	5.9	4.2	5.0	4.2	4.4	2.8	2.2
Taxes on income	0.8	0.8	1.2	1.4	1.1	1.2	1.1	1.1	0.7	0.7
Annual result	2.2	1.7	2.8	4.4	3.1	3.8	3.2	3.4	2.0	1.5
Profit and loss transfers (parent company)	1.2	2.3	0.3	0.4	0.0	0.0	0.1	0.1	1.3	2.5
Profit and loss transfers (subsidiary)	1.2	0.8	- 0.3	- 1.0	0.1	0.1	0.5	0.7	1.2	0.8
Profit for the year	2.2	3.1	3.5	5.8	3.0	3.7	2.7	2.7	2.1	3.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.6	1.3	0.7	0.6	0.8	0.9	1.0	1.1	1.6	1.4
Tangible fixed assets	18.3	17.8	45.5	44.0	34.3	33.5	27.5	27.3	17.3	16.8
of which: Land and buildings	7.4	7.2	12.1	11.6	13.3	13.4	12.1	12.0	6.9	6.7
Inventories	13.6	12.3	13.8	13.2	24.1	22.6	26.6	24.5	12.5	11.3
of which: Finished goods and merchandise	5.2	4.8	5.1	5.3	8.0	7.6	9.4	8.4	4.9	4.5
Cash	4.3	5.6	11.9	14.7	12.5	14.4	11.0	13.1	3.7	4.9
Receivables	29.1	29.4	20.8	20.5	23.3	23.5	27.5	27.3	29.3	29.7
Short-term	26.0	26.1	20.0	19.6	22.4	22.5	25.8	25.8	26.1	26.2
of which:										
Trade receivables	6.3	5.8	7.9	8.2	11.8	10.7	12.2	11.3	5.8	5.3
Receivables from affiliated companies	16.6	17.4	7.2	7.0	7.3	7.9	10.5	11.2	17.2	18.0
Long-term	3.1	3.3	0.9	0.9	0.9	1.0	1.7	1.5	3.2	3.5
of which: Loans to affiliated companies	2.9	3.2	0.7	0.6	0.5	0.6	1.2	1.1	3.1	3.4
Securities	4.0	3.6	1.1	1.2	1.6	1.8	0.9	1.0	4.2	3.8
Other long-term equity investments	28.3	29.3	5.6	5.3	3.0	3.0	5.1	5.3	30.5	31.5
of which: Goodwill	0.5	0.4	0.7	0.6	0.5	0.5	0.7	0.6	0.5	0.4
Capital										
Equity	31.7	32.3	30.0	30.8	34.0	35.5	36.8	38.3	31.3	31.8
Liabilities	50.5	49.5	62.7	61.9	57.6	55.8	51.3	49.3	50.3	49.4
Short-term	35.0	32.8	38.5	37.5	39.0	39.1	38.7	36.2	34.6	32.5
of which:										
Liabilities to banks	2.6	2.1	10.7	9.8	8.9	8.1	6.0	5.5	2.2	1.7
Trade payables	5.3	4.9	6.4	5.8	6.8	5.9	6.9	6.1	5.2	4.8
Liabilities to affiliated companies	19.6	19.1	8.3	9.7	8.6	10.5	11.9	11.8	20.3	19.8
Long-term	15.5	16.7	24.2	24.4	18.6	16.7	12.7	13.1	15.6	16.9
of which:										
Liabilities to banks	6.4	7.3	18.7	19.5	11.5	12.0	8.3	8.8	6.2	7.0
Liabilities to affiliated companies	6.3	6.5	3.5	3.3	5.9	3.5	3.3	3.4	6.5	6.8
Provisions	17.1	17.4	6.5	6.6	7.9	8.2	11.3	11.9	17.7	18.0
of which: Provisions for pensions	7.9	8.2	1.8	1.7	2.4	2.3	3.8	4.0	8.3	8.6
Other ratios	Percentage of sales									
Annual result before taxes on income	2.9	2.4	4.1	5.9	4.3	5.0	4.3	4.4	2.8	2.2
Annual result and depreciation	4.9	4.6	8.5	10.2	6.9	7.5	6.1	6.4	4.8	4.3
Trade receivables	5.7	5.6	8.6	9.0	9.0	8.5	8.6	8.4	5.3	5.3
	Percentage of the balance sheet total									
Sales	112.1	103.4	91.8	91.3	130.2	126.1	140.8	135.1	109.7	100.8
Annual result and interest paid	3.7	3.0	4.1	5.4	5.2	5.7	5.5	5.5	3.5	2.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.7	7.6	13.5	17.2	16.7	18.9	16.4	17.7	8.1	6.9
	Percentage of fixed assets									
Long-term equity and liabilities	101.3	104.5	104.6	110.1	136.6	137.0	149.3	155.4	98.5	101.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	89.2	98.2	83.6	92.4	90.4	94.9	96.4	109.0	88.6	97.4
Cash resources, short-term receivables and inventories	128.1	135.8	119.3	127.7	152.1	152.7	165.2	176.6	124.5	132.2
	Percentage of cost of materials									
Trade payables	7.0	7.0	18.6	16.5	10.9	9.8	9.1	8.4	6.8	6.8
Memo item:										
Balance sheet total in € billion	506.24	535.99	1.27	1.34	6.46	6.70	35.63	36.36	462.88	491.59
Sales in € billion	567.65	554.45	1.16	1.22	8.41	8.45	50.18	49.13	507.90	495.66
Number of enterprises	6 233	6 233	1 257	1 257	1 630	1 630	1 982	1 982	1 364	1 364

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

IV. Enterprises by federal state and economic sector

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

		cont'd: All legal forms									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Quartile value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Ratios	Of the enterprises captured … ... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	30.9	30.6	7.8	8.5	27.7	27.6	38.1	37.3	46.2	45.3
	50	50.7	50.0	32.0	33.2	47.4	46.1	54.0	53.4	62.0	61.1
	75	69.4	69.2	52.6	52.5	65.8	64.7	72.3	71.7	77.8	77.4
Personnel expenses	25	13.0	12.9	15.7	15.9	15.8	16.0	12.9	12.9	9.4	9.6
	50	24.9	25.5	32.8	32.5	28.8	29.1	23.4	24.0	18.4	18.7
	75	39.1	40.1	48.3	49.5	42.1	42.8	35.5	37.0	30.0	31.6
Depreciation	25	0.8	0.8	0.9	0.9	0.8	0.8	0.8	0.8	0.8	0.8
	50	1.8	1.9	2.2	2.2	1.7	1.8	1.7	1.8	1.8	2.0
	75	3.9	4.3	5.0	5.8	4.0	4.2	3.6	4.0	3.6	4.0
Annual result	25	0.4	0.6	0.0	1.0	0.6	0.7	0.5	0.6	0.4	0.3
	50	2.5	3.0	3.2	5.1	2.5	3.1	2.5	2.8	2.2	2.3
	75	6.0	7.1	9.3	11.9	5.7	7.1	5.5	6.1	5.2	5.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.4	4.3	3.4	3.0	4.0	4.2	4.4	4.3	6.2	5.8
	50	14.8	14.7	13.6	12.8	13.5	13.3	15.3	15.2	17.0	17.3
	75	36.2	35.3	41.4	37.7	35.5	35.4	34.3	33.7	36.2	36.1
Inventories	25	2.5	2.3	0.0	0.0	2.2	2.1	5.4	5.0	7.6	7.1
	50	20.6	18.6	6.6	5.5	21.7	19.3	25.5	23.6	21.2	19.8
	75	43.8	40.5	36.5	31.5	49.2	44.3	46.9	43.3	38.0	36.0
Equity	25	11.8	13.7	1.6	6.3	10.4	12.6	14.4	16.6	16.5	16.9
	50	29.8	32.0	22.9	27.0	27.8	30.4	32.3	33.5	32.9	34.0
	75	51.9	54.3	50.0	53.7	52.2	53.8	52.7	55.0	52.6	54.4
Short-term liabilities	25	20.4	17.7	19.6	15.9	22.2	18.8	20.3	17.5	19.4	18.2
	50	40.7	36.8	44.8	39.4	43.2	39.1	39.8	36.4	36.9	33.6
	75	65.2	61.2	76.3	68.3	67.3	62.5	62.9	59.5	58.8	55.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	4.9	4.5	6.6	8.2	7.4	7.6	4.6	3.7	1.8	1.1
	75	26.7	26.3	39.2	38.3	29.7	30.6	24.1	23.8	20.0	17.6
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.8	0.0	1.2	0.9	0.9	0.7	0.8	0.6	0.5
	50	3.3	3.8	4.0	6.3	3.4	4.0	3.2	3.5	2.8	2.8
	75	7.6	8.8	11.7	14.0	7.5	8.9	7.1	7.8	6.3	7.0
Annual result and depreciation	25	2.3	2.6	2.0	4.1	2.5	2.7	2.4	2.7	2.1	1.9
	50	6.0	6.7	7.8	9.7	6.2	7.0	5.5	5.9	5.2	5.6
	75	11.7	12.8	16.9	19.7	11.7	13.4	10.6	11.1	10.1	10.3
Trade receivables	25	3.3	3.0	1.8	1.6	3.4	3.2	4.0	3.8	3.6	3.3
	50	6.8	6.7	5.7	5.6	6.9	6.7	7.3	7.1	6.8	6.5
	75	11.7	11.2	11.2	11.7	12.1	11.3	11.8	11.2	11.3	10.8
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	2.2	1.1	2.7	2.3	2.5	2.1	2.0	2.0	1.7
	50	5.6	6.4	6.4	9.7	5.8	6.8	5.5	6.0	5.1	5.3
	75	12.0	13.7	18.2	22.6	12.2	14.3	10.8	11.8	10.2	10.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.5	3.8	- 3.0	0.3	3.8	3.1	5.9	4.8	6.2	5.4
	50	15.8	17.2	14.3	18.9	14.9	17.5	16.7	17.6	15.4	15.8
	75	37.8	43.4	46.5	52.5	38.4	47.5	36.9	41.2	32.6	35.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	94.8	101.1	63.4	85.1	97.3	106.3	101.8	106.6	99.7	100.2
	50	171.6	186.2	144.7	175.5	203.2	219.7	185.5	199.1	154.4	154.9
	75	423.1	475.0	468.2	555.8	520.4	600.9	416.9	463.5	308.1	318.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	50.4	59.0	39.9	51.9	46.7	56.2	51.6	59.4	59.7	66.5
	50	100.4	115.9	100.9	128.0	99.9	114.7	95.8	112.6	104.9	113.2
	75	209.5	249.7	241.1	322.2	217.0	256.2	198.4	234.8	195.5	209.5
		Percentage of cost of materials									
Trade payables	25	4.0	3.7	4.0	3.3	4.3	3.9	4.1	3.8	3.7	3.5
	50	8.0	7.5	10.5	9.7	8.8	8.1	7.6	7.1	6.8	6.8
	75	14.9	14.0	27.6	23.4	17.3	15.7	13.4	12.3	11.3	11.1

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

IV. Enterprises by federal state and economic sector

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

	Corporations									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	100.1	98.6	99.9	98.7	100.2	99.2	100.1	99.7	100.1
Change in finished goods	0.4	- 0.1	1.4	0.1	1.3	- 0.2	0.8	- 0.1	0.3	- 0.1
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	3.7	4.1	7.7	9.8	3.8	4.7	2.2	2.8	3.9	4.2
of which: Income from long-term equity investments	1.1	1.2	0.2	0.2	0.1	0.2	0.4	0.4	1.2	1.3
Total income	104.1	104.5	108.0	110.0	103.9	104.9	102.4	103.0	104.3	104.7
Expenses										
Cost of materials	66.2	66.3	37.9	39.3	47.4	47.3	53.8	53.7	67.8	68.0
Personnel expenses	18.1	18.6	39.5	38.7	32.0	32.0	26.3	26.7	17.0	17.5
Depreciation	3.0	3.2	4.7	4.7	3.4	3.5	2.8	3.0	3.0	3.2
of which: Depreciation of tangible fixed assets	2.7	2.8	4.6	4.6	3.2	3.4	2.7	2.9	2.7	2.8
Interest and similar expenses	1.3	1.4	1.5	1.3	0.7	0.7	0.7	0.7	1.3	1.5
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	12.5	12.6	22.8	22.1	16.7	16.8	14.8	14.5	12.1	12.3
Total expenses before taxes on income	101.1	102.1	106.5	106.4	100.2	100.4	98.4	98.6	101.4	102.5
Annual result before taxes on income	3.0	2.4	1.6	3.6	3.7	4.5	4.1	4.3	2.9	2.1
Taxes on income	0.9	0.9	1.2	1.4	1.1	1.3	1.1	1.2	0.9	0.9
Annual result	2.1	1.5	0.4	2.2	2.5	3.1	2.9	3.1	2.0	1.3
Profit and loss transfers (parent company)	1.5	2.9	0.4	0.5	0.0	0.0	0.1	0.1	1.7	3.2
Profit and loss transfers (subsidiary)	1.5	1.1	- 0.5	- 1.3	0.2	0.1	0.7	1.0	1.7	1.1
Profit for the year	2.1	3.3	1.3	4.0	2.4	3.1	2.3	2.3	2.0	3.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.7	1.4	0.8	0.6	0.9	1.0	1.1	1.1	1.7	1.4
Tangible fixed assets	16.8	16.2	37.4	36.3	30.6	30.0	26.7	26.5	15.9	15.2
of which: Land and buildings	6.3	6.1	12.1	11.2	12.6	12.7	12.2	12.0	5.8	5.6
Inventories	12.4	11.2	15.7	14.8	24.9	23.3	26.0	24.0	11.3	10.2
of which: Finished goods and merchandise	4.6	4.2	5.6	5.8	7.7	7.2	8.9	7.9	4.2	3.9
Cash	4.0	5.1	12.7	15.8	13.5	15.3	10.9	13.0	3.4	4.4
Receivables	28.9	29.3	24.0	23.6	24.5	24.6	28.5	28.3	29.0	29.5
Short-term	26.1	26.2	22.9	22.5	23.6	23.6	26.6	26.7	26.1	26.2
of which:										
Trade receivables	6.1	5.6	8.9	9.1	12.1	11.1	12.2	11.3	5.6	5.2
Receivables from affiliated companies	17.6	18.5	8.8	8.6	7.8	8.4	11.4	12.1	18.2	19.1
Long-term	2.8	3.2	1.1	1.1	0.9	1.0	1.8	1.6	2.9	3.3
of which: Loans to affiliated companies	2.7	3.0	0.8	0.7	0.6	0.7	1.3	1.2	2.8	3.2
Securities	4.4	4.0	1.5	1.5	1.9	2.0	0.9	1.0	4.7	4.3
Other long-term equity investments	30.8	32.0	7.3	6.8	3.3	3.3	5.5	5.7	33.0	34.2
of which: Goodwill	0.6	0.5	0.8	0.7	0.5	0.6	0.8	0.8	0.6	0.5
Capital										
Equity	32.2	32.9	32.4	33.7	37.6	38.8	39.6	40.9	31.7	32.2
Liabilities	48.7	47.8	59.0	57.8	53.4	51.9	47.9	45.9	48.7	47.9
Short-term	33.5	31.5	38.9	37.0	37.5	37.8	36.0	33.6	33.3	31.3
of which:										
Liabilities to banks	2.3	1.8	9.7	8.8	8.6	7.8	5.8	5.4	1.9	1.5
Trade payables	4.3	3.9	6.1	6.0	6.8	5.9	7.0	6.0	4.1	3.7
Liabilities to affiliated companies	20.2	19.8	7.9	8.5	6.8	8.7	9.6	9.5	21.2	20.7
Long-term	15.2	16.3	20.1	20.8	15.9	14.2	11.9	12.3	15.4	16.6
of which:										
Liabilities to banks	5.3	6.0	14.5	15.6	9.2	10.1	8.0	8.5	5.0	5.7
Liabilities to affiliated companies	6.7	7.1	3.2	3.3	5.5	3.0	2.8	2.9	7.0	7.4
Provisions	18.2	18.5	7.9	7.8	8.4	8.6	11.9	12.5	18.8	19.0
of which: Provisions for pensions	8.5	8.8	2.5	2.3	2.7	2.6	4.2	4.4	8.9	9.2
Other ratios	Percentage of sales									
Annual result before taxes on income	3.0	2.4	1.6	3.6	3.7	4.4	4.1	4.3	2.9	2.1
Annual result and depreciation	5.2	4.7	5.1	6.9	6.0	6.6	5.8	6.1	5.1	4.5
Trade receivables	6.1	6.2	9.1	9.5	9.2	8.7	8.8	8.5	5.8	5.9
	Percentage of the balance sheet total									
Sales	99.3	91.0	97.5	96.0	132.2	127.3	138.3	131.7	96.2	87.7
Annual result and interest paid	3.4	2.6	1.8	3.4	4.4	4.9	5.0	5.0	3.2	2.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.1	6.8	9.1	13.1	16.2	18.3	16.2	17.5	7.5	6.2
	Percentage of fixed assets									
Long-term equity and liabilities	100.6	103.3	115.2	123.7	150.9	150.1	155.8	162.2	97.7	100.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	92.7	101.2	92.8	104.7	99.6	103.8	105.2	119.4	91.7	99.8
Cash resources, short-term receivables and inventories	129.8	136.9	133.1	144.8	166.0	165.5	177.3	190.9	125.6	132.4
	Percentage of cost of materials									
Trade payables	6.5	6.4	16.4	16.0	10.7	9.7	9.3	8.5	6.2	6.2
Memo item:										
Balance sheet total in € billion	429.99	456.22	0.92	0.99	5.15	5.39	28.01	28.81	395.92	421.03
Sales in € billion	427.17	415.20	0.90	0.95	6.80	6.86	38.73	37.95	380.73	369.45
Number of enterprises	4 879	4 879	962	962	1 322	1 322	1 544	1 544	1 051	1 051

* Agriculture, forestry and fishing, mining and quarrying, 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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	30.5	30.2	8.9	10.1	27.4	28.1	37.3	36.6	44.9	44.8
	50	50.8	50.1	33.2	34.1	47.4	46.1	54.2	53.5	61.6	60.8
	75	69.4	69.1	54.4	54.2	65.8	64.3	72.6	71.9	78.2	78.0
Personnel expenses	25	13.2	13.3	19.2	19.1	16.6	16.5	12.5	12.9	9.3	9.5
	50	25.9	26.5	36.2	36.1	29.6	30.1	23.5	24.1	18.4	18.6
	75	40.9	42.0	52.4	54.2	43.0	44.3	36.5	38.0	30.6	32.0
Depreciation	25	0.7	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.8	0.8
	50	1.7	1.8	2.0	2.0	1.6	1.7	1.7	1.7	1.8	2.0
	75	3.8	4.1	4.5	4.7	3.6	3.8	3.5	3.9	3.7	4.1
Annual result	25	0.3	0.4	- 1.0	0.6	0.4	0.5	0.4	0.4	0.4	0.1
	50	2.2	2.7	2.0	3.9	2.1	2.7	2.3	2.5	2.2	2.1
	75	5.3	6.4	6.2	8.8	5.0	6.3	5.2	5.8	5.1	5.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.8	3.7	2.7	2.4	3.5	3.6	3.8	3.8	5.5	5.4
	50	13.1	12.9	10.8	10.3	11.5	11.4	13.9	13.5	15.6	16.3
	75	33.7	32.8	31.8	28.8	32.0	31.7	33.4	32.5	36.1	35.6
Inventories	25	2.1	1.9	0.0	0.0	2.0	2.0	4.0	3.5	5.4	5.0
	50	19.4	17.6	7.4	5.8	21.8	19.3	24.4	22.4	19.3	18.2
	75	44.0	40.5	38.1	33.1	49.3	44.4	47.1	43.2	36.5	34.5
Equity	25	14.4	16.7	3.5	9.8	13.7	16.5	18.4	19.5	19.4	19.2
	50	33.8	36.0	26.5	30.9	32.3	34.7	36.6	38.7	37.0	37.8
	75	55.7	58.6	52.6	57.5	55.0	56.8	57.2	60.0	56.9	59.1
Short-term liabilities	25	18.3	15.9	19.1	15.4	20.4	16.8	17.9	15.5	16.7	16.0
	50	37.5	33.5	43.0	37.3	40.6	36.4	35.5	32.3	31.4	29.8
	75	62.0	57.5	74.7	65.0	64.1	59.0	59.0	55.3	53.3	51.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.1	2.7	3.0	5.0	5.4	5.8	3.6	2.3	0.6	0.3
	75	23.7	23.9	31.0	30.8	26.6	27.7	21.9	21.8	17.5	16.1
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.6	- 0.9	0.7	0.7	0.8	0.6	0.6	0.6	0.2
	50	2.9	3.5	2.7	4.9	3.0	3.6	3.0	3.2	2.9	2.6
	75	6.9	8.1	7.7	10.3	6.7	7.8	6.9	7.4	6.3	7.0
Annual result and depreciation	25	2.1	2.3	1.0	2.8	2.2	2.4	2.2	2.4	2.1	1.7
	50	5.5	6.1	5.7	8.0	5.7	6.3	5.3	5.5	5.2	5.4
	75	10.8	11.9	12.7	14.9	10.7	12.4	10.5	10.8	10.1	10.2
Trade receivables	25	3.4	3.2	2.1	2.0	3.5	3.3	4.0	3.8	3.6	3.3
	50	7.0	6.8	6.4	6.1	7.0	6.9	7.4	7.1	6.8	6.6
	75	12.0	11.5	11.9	12.5	12.2	11.5	12.0	11.6	11.6	11.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	1.8	0.0	2.0	2.0	2.1	1.9	1.7	1.8	1.2
	50	4.9	5.7	4.7	7.6	5.1	6.1	5.1	5.4	4.8	4.9
	75	10.7	12.5	13.2	18.9	10.7	12.9	10.2	10.9	9.9	10.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.1	1.9	- 10.0	- 7.4	2.5	0.9	5.1	3.2	5.5	3.6
	50	14.3	15.6	9.7	14.1	13.4	15.4	16.2	16.5	15.8	15.1
	75	37.2	42.9	37.3	46.0	36.5	46.9	38.8	42.2	34.8	36.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	104.7	111.4	80.9	100.4	109.3	121.8	109.4	115.4	105.8	106.1
	50	200.0	214.4	179.2	219.8	242.8	267.3	209.2	222.2	169.5	168.8
	75	496.0	546.6	557.8	644.4	590.6	687.9	484.1	540.6	343.9	362.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	55.2	66.3	45.5	60.3	50.6	61.1	56.7	66.4	71.6	74.7
	50	113.7	133.0	116.6	143.5	112.1	130.2	107.8	130.0	123.0	134.5
	75	240.8	283.2	276.3	360.0	243.7	297.6	238.5	268.7	221.2	250.7
		Percentage of cost of materials									
Trade payables	25	4.0	3.6	4.4	3.6	4.4	3.9	4.1	3.7	3.5	3.3
	50	8.2	7.6	10.7	9.9	8.9	8.1	7.8	7.3	6.8	6.7
	75	15.3	14.4	28.4	23.7	17.0	16.0	13.8	12.6	12.1	11.4

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

IV. Enterprises by federal state and economic sector

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

	Non-corporations									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.6	100.3	99.0	99.9	99.7	100.9	99.4	101.5	99.6	100.2
Change in finished goods	0.4	- 0.3	1.0	0.1	0.3	- 0.9	0.6	- 1.5	0.4	- 0.2
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	1.4	1.5	4.2	5.6	2.3	3.0	1.6	2.2	1.4	1.4
of which: Income from long-term equity investments	0.4	0.4	0.4	0.8	0.4	0.4	0.3	0.2	0.4	0.4
Total income	101.5	101.7	104.3	105.7	102.4	103.1	101.8	102.3	101.5	101.6
Expenses										
Cost of materials	73.0	73.0	33.5	34.3	47.6	47.9	54.3	54.3	75.1	75.1
Personnel expenses	12.9	12.8	26.4	26.1	26.1	25.8	25.0	25.2	11.6	11.6
Depreciation	2.0	2.1	8.9	9.6	4.8	5.1	2.9	3.2	1.8	1.9
of which: Depreciation of tangible fixed assets	1.7	1.9	8.8	9.6	4.7	4.9	2.8	3.0	1.6	1.7
Interest and similar expenses	0.6	0.6	2.2	1.9	1.2	1.2	0.8	0.8	0.5	0.6
Operating taxes	0.0	0.0	0.2	0.2	0.2	0.2	0.1	0.1	0.0	0.0
Other expenses	10.4	10.4	20.7	19.9	16.0	15.7	13.9	13.7	10.0	10.0
Total expenses before taxes on income	98.9	99.0	91.9	92.1	95.8	95.7	97.0	97.4	99.1	99.2
Annual result before taxes on income	2.6	2.7	12.5	13.6	6.6	7.4	4.8	4.9	2.4	2.4
Taxes on income	0.4	0.4	1.4	1.4	0.9	1.0	0.8	0.9	0.3	0.4
Annual result	2.3	2.2	11.0	12.2	5.7	6.4	4.0	4.1	2.0	2.0
Profit and loss transfers (parent company)	0.3	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.5
Profit and loss transfers (subsidiary)	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0
Profit for the year	2.6	2.7	10.9	12.0	5.6	6.4	4.0	4.1	2.4	2.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.8	0.5	0.4	0.4	0.5	0.8	0.8	0.8	0.8
Tangible fixed assets	26.9	26.9	67.1	65.6	48.7	47.5	30.1	30.3	25.9	25.9
of which: Land and buildings	13.4	13.4	12.3	12.7	15.9	16.3	12.0	12.3	13.5	13.5
Inventories	20.2	18.6	8.7	8.8	20.7	19.8	28.8	26.2	19.3	17.8
of which: Finished goods and merchandise	8.8	8.2	3.9	3.8	9.2	9.2	11.2	10.5	8.5	8.0
Cash	5.9	8.4	9.8	11.7	8.7	10.6	11.3	13.6	5.2	7.8
Receivables	30.4	29.9	12.4	11.6	18.8	18.6	24.0	23.7	31.4	30.8
Short-term	25.8	25.5	12.1	11.2	18.0	17.9	22.8	22.6	26.3	26.1
of which:										
Trade receivables	7.8	6.8	5.3	5.5	10.2	9.0	12.0	11.6	7.2	6.3
Receivables from affiliated companies	11.1	11.1	3.0	2.7	5.6	6.1	7.4	7.6	11.6	11.6
Long-term	4.6	4.4	0.3	0.3	0.8	0.8	1.2	1.1	5.1	4.8
of which: Loans to affiliated companies	4.4	4.2	0.2	0.2	0.3	0.3	0.6	0.7	4.9	4.6
Securities	1.2	1.2	0.1	0.2	0.5	0.7	1.1	1.1	1.3	1.3
Other long-term equity investments	14.3	13.9	1.0	1.2	1.7	1.7	3.5	3.7	15.8	15.2
of which: Goodwill	0.1	0.1	0.2	0.2	0.4	0.4	0.2	0.1	0.1	0.0
Capital										
Equity	28.6	29.2	23.6	22.5	20.0	21.9	26.8	28.3	29.0	29.5
Liabilities	60.5	59.2	72.5	73.4	74.0	71.7	64.0	62.3	59.7	58.6
Short-term	43.2	40.5	37.6	38.9	44.7	44.7	48.4	46.2	42.6	39.8
of which:										
Liabilities to banks	4.3	3.3	13.4	12.6	10.2	9.7	7.0	6.0	3.8	2.8
Trade payables	11.2	10.8	7.0	4.9	6.9	5.9	6.9	6.4	11.8	11.4
Liabilities to affiliated companies	15.7	15.3	9.2	13.1	15.5	17.6	20.6	20.5	15.2	14.7
Long-term	17.2	18.7	35.0	34.5	29.3	27.0	15.7	16.1	17.1	18.8
of which:										
Liabilities to banks	12.8	14.6	29.8	30.3	20.5	20.0	9.5	10.0	12.9	14.9
Liabilities to affiliated companies	3.7	3.4	4.5	3.2	7.5	5.5	5.1	5.0	3.4	3.2
Provisions	10.7	11.3	3.0	3.3	6.0	6.3	9.1	9.3	11.1	11.7
of which: Provisions for pensions	4.4	4.8	0.1	0.1	1.1	1.1	2.5	2.7	4.7	5.1
Other ratios	Percentage of sales									
Annual result before taxes on income	2.7	2.6	12.6	13.6	6.6	7.3	4.8	4.9	2.4	2.4
Annual result and depreciation	4.3	4.3	20.1	21.8	10.5	11.4	7.0	7.2	3.9	3.9
Trade receivables	4.2	3.9	6.9	7.0	8.3	7.5	8.0	7.8	3.8	3.5
	Percentage of the balance sheet total									
Sales	184.3	174.6	76.7	78.1	122.4	121.1	150.2	148.0	189.9	178.9
Annual result and interest paid	5.2	5.0	10.3	11.0	8.5	9.1	7.2	7.1	4.9	4.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.0	12.0	23.2	25.9	18.1	20.4	16.9	18.3	11.3	11.2
	Percentage of fixed assets									
Long-term equity and liabilities	105.7	113.1	85.0	84.2	96.6	98.1	125.5	129.8	104.4	112.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	73.8	85.1	58.3	59.3	59.8	64.0	72.3	80.2	74.4	86.2
Cash resources, short-term receivables and inventories	120.6	130.9	81.6	81.9	106.2	108.4	131.9	137.0	119.6	130.9
	Percentage of cost of materials									
Trade payables	8.3	8.5	27.0	18.4	11.8	10.3	8.4	8.0	8.3	8.5
Memo item:										
Balance sheet total in € billion	76.24	79.77	0.35	0.35	1.31	1.31	7.62	7.55	66.97	70.56
Sales in € billion	140.48	139.25	0.27	0.27	1.61	1.59	11.44	11.18	127.17	126.21
Number of enterprises	1 354	1 354	295	295	308	308	438	438	313	313

* Agriculture, forestry and fishing, mining and quarrying, 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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	32.9	32.7	4.0	4.6	28.1	26.6	40.6	38.5	48.7	46.3
	50	50.4	49.8	30.0	31.1	47.3	45.9	53.3	52.9	62.7	62.1
	75	69.9	69.2	48.0	48.1	66.3	65.5	72.0	71.3	77.0	76.6
Personnel expenses	25	11.8	11.6	7.0	7.0	13.2	13.1	13.4	13.0	9.8	10.1
	50	22.3	22.4	22.9	23.1	24.8	23.3	23.2	23.7	18.3	19.3
	75	33.6	34.8	36.8	37.3	37.0	37.9	33.1	34.8	28.9	29.9
Depreciation	25	1.0	1.1	1.4	1.4	1.1	1.2	1.0	1.1	0.7	0.8
	50	2.2	2.4	3.3	3.4	2.4	2.7	2.0	2.1	1.8	2.0
	75	4.5	5.0	8.5	9.2	5.4	5.6	3.8	4.4	3.5	3.8
Annual result	25	1.2	1.4	4.5	5.3	1.7	1.8	0.9	1.1	0.5	0.9
	50	4.1	4.9	10.6	12.0	4.4	5.6	3.2	3.6	2.2	3.0
	75	8.9	10.0	20.5	22.5	8.6	9.9	6.3	7.4	5.4	6.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.2	7.8	7.6	7.0	10.5	8.5	7.9	8.0	7.9	7.5
	50	22.4	22.1	31.4	27.8	23.5	22.5	20.7	22.0	20.5	19.9
	75	45.5	45.3	66.4	63.9	46.6	51.7	39.5	38.6	36.2	37.2
Inventories	25	5.5	4.6	0.0	0.0	2.9	2.5	11.9	12.1	14.0	13.2
	50	23.2	21.6	5.6	4.1	20.7	19.9	29.4	28.3	25.4	24.2
	75	43.5	40.4	32.4	27.3	47.2	44.3	46.7	43.4	42.3	38.0
Equity	25	5.6	6.5	- 4.6	0.0	3.7	4.6	8.6	8.5	9.9	11.2
	50	19.0	20.0	14.1	14.1	14.7	16.1	20.3	22.4	23.1	23.5
	75	34.6	37.1	36.5	40.3	29.0	33.3	36.9	38.1	34.0	35.9
Short-term liabilities	25	29.9	27.6	21.3	17.0	32.2	30.1	32.5	30.8	30.9	29.8
	50	51.8	48.9	51.6	47.0	53.2	50.0	51.8	48.8	52.0	49.4
	75	73.7	71.8	84.1	77.8	75.9	71.8	71.8	71.1	67.9	66.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	12.3	11.9	23.3	24.0	17.2	15.7	9.9	9.6	6.6	5.5
	75	35.5	35.2	62.9	58.1	43.8	44.9	30.7	28.9	24.9	21.6
		Percentage of sales									
Annual result before taxes on income	25	1.6	1.8	5.2	6.0	2.2	2.2	1.2	1.4	0.7	1.0
	50	4.8	5.7	12.0	13.3	5.1	6.2	3.8	4.1	2.7	3.3
	75	10.4	11.4	22.4	25.4	9.9	11.8	7.5	8.4	6.5	7.0
Annual result and depreciation	25	3.5	4.0	9.5	10.1	4.4	4.6	2.9	3.3	2.3	2.4
	50	8.0	8.8	17.2	19.0	9.3	10.5	6.5	7.0	5.2	6.4
	75	15.1	16.3	34.0	37.4	15.2	18.6	11.0	12.1	9.8	10.7
Trade receivables	25	2.9	2.7	0.9	1.0	3.0	2.5	4.0	3.8	3.8	3.2
	50	6.1	6.2	4.0	4.1	6.3	6.1	7.1	7.0	6.4	6.2
	75	10.5	10.1	8.1	9.3	11.9	10.5	10.7	10.5	10.6	9.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.7	3.9	6.8	6.9	4.7	4.6	3.1	3.4	2.8	3.3
	50	8.8	9.4	18.3	20.0	10.0	10.5	7.2	7.8	6.2	6.5
	75	16.1	19.2	45.1	43.2	16.3	20.4	13.1	14.8	10.7	11.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	9.0	10.2	14.0	13.4	10.0	11.3	8.7	9.9	7.8	8.2
	50	19.6	21.8	32.9	34.6	21.3	25.5	17.9	20.0	15.1	17.4
	75	39.5	44.9	87.7	87.0	41.2	50.4	31.8	39.2	27.6	31.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	67.5	74.2	23.0	40.2	56.0	70.4	75.1	80.9	76.1	82.0
	50	112.0	119.9	89.9	101.0	110.6	123.7	132.2	136.7	118.6	119.6
	75	224.4	238.4	197.6	208.1	242.6	252.7	243.7	271.1	203.2	214.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	39.7	47.2	31.8	33.9	36.1	42.6	43.4	49.5	47.4	53.1
	50	70.1	78.6	68.2	89.0	68.3	76.9	70.1	76.2	71.0	78.3
	75	116.6	133.3	151.8	209.4	116.0	129.3	114.4	124.9	107.6	116.3
		Percentage of cost of materials									
Trade payables	25	4.1	3.8	3.3	2.5	4.3	3.7	4.1	4.0	4.3	4.0
	50	7.6	7.4	10.0	9.6	8.6	8.0	7.1	6.6	6.8	7.1
	75	13.5	13.0	25.8	22.2	18.0	14.8	12.3	11.4	10.3	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

	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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	99.9	98.0	98.7	98.9	101.1	99.8	100.2	99.8	99.8
Change in finished goods	0.2	0.1	2.0	1.3	1.1	- 1.1	0.2	- 0.2	0.2	0.2
Interest and similar income	0.4	0.5	0.1	0.1	0.1	0.1	0.2	0.2	0.4	0.6
Other income	3.7	4.5	2.4	3.5	2.0	2.8	2.1	2.7	3.9	4.7
of which: Income from long-term equity investments	1.0	1.3	0.0	0.0	0.1	0.1	0.4	0.3	1.0	1.4
Total income	104.1	105.0	102.5	103.6	102.1	102.9	102.3	103.0	104.3	105.2
Expenses										
Cost of materials	57.9	57.6	36.8	39.2	42.5	42.5	49.1	48.5	58.9	58.6
Personnel expenses	22.3	23.1	36.9	35.4	34.3	34.6	28.9	29.5	21.5	22.4
Depreciation	3.6	4.0	3.7	3.9	3.3	3.7	3.1	3.4	3.7	4.1
of which: Depreciation of tangible fixed assets	3.2	3.6	3.7	3.8	3.3	3.6	2.9	3.2	3.2	3.6
Interest and similar expenses	1.4	1.7	1.1	1.0	0.8	0.8	0.9	0.9	1.4	1.8
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	15.9	16.7	20.0	19.7	17.1	17.5	16.1	16.2	15.9	16.7
Total expenses before taxes on income	101.1	103.1	98.5	99.3	98.2	99.2	98.1	98.6	101.4	103.6
Annual result before taxes on income	3.0	1.9	4.0	4.3	3.9	3.7	4.3	4.3	2.9	1.7
Taxes on income	1.1	1.0	1.2	1.1	1.1	1.1	1.1	1.1	1.0	1.0
Annual result	1.9	0.9	2.9	3.2	2.8	2.6	3.2	3.3	1.8	0.7
Profit and loss transfers (parent company)	2.4	4.8	0.2	0.2	0.0	0.0	0.1	0.1	2.6	5.3
Profit and loss transfers (subsidiary)	1.7	1.5	0.0	- 0.1	0.0	- 0.2	0.6	1.0	1.8	1.6
Profit for the year	2.6	4.2	3.0	3.5	2.8	2.7	2.7	2.4	2.6	4.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.8	1.5	0.9	0.8	0.8	1.0	1.2	1.3	1.9	1.5
Tangible fixed assets	15.6	14.4	29.9	26.9	26.8	26.1	24.2	23.6	15.0	13.8
of which: Land and buildings	5.5	5.2	9.8	9.0	10.5	11.1	9.4	9.5	5.3	5.0
Inventories	14.7	13.3	33.1	33.3	33.5	30.4	27.9	26.5	13.8	12.5
of which: Finished goods and merchandise	4.8	4.3	11.9	12.5	9.7	8.9	8.6	8.0	4.5	4.0
Cash	4.2	5.5	12.2	16.6	12.0	14.9	10.7	12.9	3.7	5.0
Receivables	31.6	31.3	21.5	20.3	24.0	23.8	29.2	28.3	31.8	31.5
Short-term	28.3	28.1	21.5	20.1	22.9	22.7	27.0	26.6	28.4	28.2
of which:										
Trade receivables	5.6	4.8	11.7	11.0	12.9	11.5	12.0	10.9	5.2	4.4
Receivables from affiliated companies	20.6	21.6	5.9	5.0	6.8	7.8	12.0	12.5	21.2	22.2
Long-term	3.3	3.3	0.0	0.2	1.1	1.1	2.1	1.8	3.4	3.4
of which: Loans to affiliated companies	3.2	3.2	0.0	0.0	0.5	0.5	1.3	1.1	3.3	3.3
Securities	5.2	4.4	0.8	0.6	0.7	0.9	1.4	1.4	5.4	4.6
Other long-term equity investments	26.6	29.3	1.0	0.9	1.8	2.5	5.1	5.5	28.1	30.7
of which: Goodwill	0.4	0.4	0.5	0.4	0.6	1.0	0.5	0.5	0.4	0.4
Capital										
Equity	32.3	33.0	24.2	23.3	37.4	38.4	39.5	41.4	31.9	32.5
Liabilities	49.0	48.4	68.6	69.7	52.3	51.6	47.4	45.2	49.1	48.6
Short-term	34.2	32.6	51.0	44.5	38.4	36.0	35.5	33.3	34.1	32.5
of which:										
Liabilities to banks	2.0	1.5	13.5	10.8	8.1	6.8	5.7	5.1	1.7	1.3
Trade payables	4.3	3.7	9.8	10.1	6.2	5.1	6.5	5.5	4.2	3.6
Liabilities to affiliated companies	22.5	22.2	7.4	7.0	11.2	11.8	14.0	13.5	23.1	22.8
Long-term	14.8	15.8	17.5	25.3	13.9	15.6	12.0	11.9	15.0	16.1
of which:										
Liabilities to banks	5.0	6.2	12.5	15.5	7.8	9.7	6.4	6.7	4.9	6.2
Liabilities to affiliated companies	9.0	8.9	4.2	7.7	4.3	4.1	4.2	4.0	9.3	9.2
Provisions	18.3	18.2	7.2	6.9	10.1	9.8	13.0	13.4	18.7	18.5
of which: Provisions for pensions	9.0	9.2	2.3	2.1	3.9	3.8	5.8	6.3	9.3	9.4
Other ratios	Percentage of sales									
Annual result before taxes on income	3.0	1.9	4.1	4.4	4.0	3.7	4.3	4.3	2.9	1.7
Annual result and depreciation	5.6	5.0	6.7	7.2	6.2	6.2	6.3	6.6	5.5	4.8
Trade receivables	6.2	6.2	8.0	8.0	8.9	8.7	8.6	8.5	5.9	6.0
	Percentage of the balance sheet total									
Sales	90.8	77.1	145.6	137.0	144.2	131.4	139.6	127.9	87.6	74.0
Annual result and interest paid	3.0	2.0	5.8	5.9	5.3	4.4	5.7	5.3	2.8	1.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	7.9	6.2	15.3	16.4	17.7	17.4	17.6	18.5	7.5	5.7
	Percentage of fixed assets									
Long-term equity and liabilities	109.8	111.4	137.4	172.2	178.4	184.7	172.5	181.2	107.2	108.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	98.8	105.3	67.2	82.7	91.4	105.1	108.5	120.9	98.3	104.5
Cash resources, short-term receivables and inventories	141.8	146.1	132.0	157.7	178.7	189.6	187.2	200.4	138.8	142.8
	Percentage of cost of materials									
Trade payables	8.2	8.4	17.9	18.5	10.0	9.2	9.5	8.9	8.0	8.3
Memo item:										
Balance sheet total in € billion	272.53	296.74	0.14	0.15	1.57	1.63	14.96	15.18	255.86	279.78
Sales in € billion	247.38	228.75	0.20	0.20	2.26	2.14	20.89	19.42	224.03	207.00
Number of enterprises	1 999	1 999	190	190	404	404	767	767	638	638

IV. Enterprises by federal state and economic sector

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

		cont'd: All legal forms									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Quartile value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	36.8	36.4	21.2	20.0	30.9	30.5	38.8	37.7	43.6	43.7
	50	48.7	47.7	33.9	35.1	42.1	40.9	49.2	47.9	54.1	53.1
	75	59.2	58.4	49.3	50.6	53.5	52.9	58.5	57.7	64.3	63.4
Personnel expenses	25	20.4	20.7	22.8	23.6	24.9	25.9	20.7	21.5	16.7	16.7
	50	28.6	29.5	36.2	35.5	35.1	35.9	28.6	29.4	24.6	25.4
	75	37.9	39.3	44.2	46.6	42.7	44.6	36.9	38.8	32.5	33.4
Depreciation	25	1.3	1.4	1.2	1.4	1.2	1.3	1.3	1.4	1.3	1.5
	50	2.4	2.7	2.5	2.5	2.3	2.6	2.4	2.7	2.4	2.8
	75	4.1	4.6	5.1	5.8	4.1	4.3	4.0	4.5	4.1	4.6
Annual result	25	0.3	0.0	- 0.5	0.1	0.3	0.1	0.2	0.0	0.5	- 0.1
	50	2.8	2.8	3.0	3.9	2.1	2.5	2.7	2.8	3.0	2.9
	75	6.5	7.0	8.0	8.4	6.4	6.6	6.1	6.9	6.6	7.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.9	7.5	4.7	4.3	6.4	6.8	8.7	8.3	8.5	8.6
	50	19.7	19.3	17.5	16.9	17.9	17.0	20.9	21.2	19.3	18.8
	75	35.5	35.5	39.3	36.6	36.6	35.7	36.2	36.3	34.1	33.8
Inventories	25	15.7	14.5	8.4	8.8	13.7	14.3	18.0	16.2	15.2	14.2
	50	27.3	26.1	26.0	24.3	31.2	28.0	29.8	28.4	23.8	22.7
	75	43.1	41.2	50.4	44.1	52.2	47.7	44.1	42.3	36.3	34.7
Equity	25	15.8	16.7	2.0	5.1	14.9	17.1	18.4	19.6	18.7	18.1
	50	34.0	35.2	18.3	19.1	34.1	35.7	36.8	38.4	34.0	34.8
	75	55.5	58.7	49.4	51.4	56.6	58.5	56.0	59.2	56.2	58.9
Short-term liabilities	25	17.9	15.5	21.7	18.0	18.5	15.4	17.5	14.6	17.7	15.8
	50	35.0	31.5	51.8	43.0	35.4	31.0	34.2	31.8	31.8	30.0
	75	57.0	53.1	77.8	67.6	56.8	53.3	55.8	52.5	52.1	50.2
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	5.4	4.9	14.5	15.3	10.0	10.8	6.7	6.3	0.9	0.4
	75	24.2	24.1	42.3	43.7	28.5	30.7	23.4	23.6	17.1	14.7
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.1	0.0	0.2	0.5	0.2	0.4	0.1	0.7	0.0
	50	3.6	3.6	4.0	4.7	3.0	3.2	3.4	3.6	3.9	3.5
	75	8.4	8.6	9.8	10.0	8.4	7.7	8.1	8.5	8.4	8.7
Annual result and depreciation	25	2.8	2.4	2.3	3.6	2.8	2.3	2.7	2.4	3.1	2.2
	50	6.6	6.7	7.6	8.0	6.2	6.3	6.2	6.4	6.9	6.9
	75	11.9	12.3	14.4	14.7	12.3	12.3	11.5	12.3	11.4	11.9
Trade receivables	25	3.9	3.7	2.4	2.1	3.9	3.7	4.1	4.1	3.8	3.5
	50	6.8	7.0	5.7	5.4	6.5	6.5	7.2	7.6	7.0	7.0
	75	11.1	11.0	10.6	10.5	11.5	10.5	11.3	11.2	10.9	10.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	1.1	1.2	1.6	2.2	1.1	1.8	1.0	2.2	0.8
	50	5.8	5.4	6.1	7.0	5.7	5.0	5.7	5.2	5.7	5.4
	75	11.6	11.6	16.2	16.5	11.9	11.4	11.1	11.0	11.1	11.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.8	1.7	1.3	0.4	2.9	- 3.4	5.5	2.3	6.3	3.3
	50	16.7	15.4	13.6	14.1	16.0	14.3	16.9	16.7	17.7	15.2
	75	38.7	41.1	37.0	40.4	42.3	46.7	37.3	41.2	37.8	37.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	105.3	111.3	63.1	91.0	111.7	127.3	108.4	113.0	107.3	106.3
	50	176.9	185.5	151.7	169.8	226.1	234.1	181.2	189.3	159.5	162.2
	75	332.8	364.3	392.9	427.5	516.3	511.2	310.6	344.8	282.4	275.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	52.5	57.9	26.8	30.7	50.0	55.4	52.8	57.9	61.9	65.4
	50	96.8	113.5	64.3	92.1	96.5	120.6	92.9	113.3	106.8	118.6
	75	216.3	254.0	188.1	280.8	227.2	251.5	205.2	254.0	217.8	241.5
		Percentage of cost of materials									
Trade payables	25	4.2	3.9	4.1	4.4	4.2	3.9	4.2	3.9	4.3	4.1
	50	7.4	7.1	11.2	11.4	7.7	7.1	7.3	6.6	6.7	7.0
	75	12.5	12.1	27.2	25.3	13.0	13.0	12.3	11.1	11.0	11.2

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 2019/2020									
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	100.1	98.7	100.1	98.8	100.5	99.5	100.3	99.7	100.0
Change in finished goods	0.3	- 0.1	1.3	- 0.1	1.2	- 0.5	0.5	- 0.3	0.3	0.0
Interest and similar income	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3
Other income	4.9	4.3	4.8	6.5	3.2	4.1	2.8	3.2	5.3	4.5
of which: Income from long-term equity investments	1.2	1.3	0.5	0.4	0.2	0.3	0.3	0.3	1.4	1.4
Total income	105.3	104.6	105.0	106.7	103.4	104.3	102.9	103.4	105.6	104.7
Expenses										
Cost of materials	66.0	66.1	33.8	35.3	47.2	47.4	54.0	53.7	68.1	68.2
Personnel expenses	17.2	17.4	34.6	34.5	29.4	29.5	25.6	25.9	15.7	16.0
Depreciation	3.1	3.3	6.7	6.7	3.6	3.8	3.1	3.3	3.1	3.3
of which: Depreciation of tangible fixed assets	2.7	2.9	6.5	6.7	3.4	3.6	2.8	3.1	2.7	2.8
Interest and similar expenses	0.9	0.9	1.5	1.5	0.8	0.8	0.6	0.6	1.0	1.0
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	13.2	13.6	22.5	22.4	17.5	17.5	15.2	15.1	12.9	13.3
Total expenses before taxes on income	100.5	101.4	99.2	100.7	98.6	99.1	98.4	98.7	100.8	101.8
Annual result before taxes on income	4.8	3.2	5.8	6.1	4.8	5.2	4.5	4.7	4.8	2.9
Taxes on income	1.0	0.8	1.4	1.6	1.3	1.4	1.1	1.2	1.0	0.7
Annual result	3.7	2.4	4.3	4.5	3.5	3.8	3.4	3.5	3.8	2.2
Profit and loss transfers (parent company)	0.6	1.0	0.5	0.3	0.4	0.6	0.1	0.1	0.6	1.1
Profit and loss transfers (subsidiary)	0.8	0.7	- 0.7	- 1.2	0.2	0.1	0.6	0.7	0.9	0.7
Profit for the year	3.4	2.8	5.5	6.0	3.6	4.3	2.9	2.9	3.5	2.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.9	1.9	0.7	0.8	0.9	1.0	1.1	1.1	2.0	2.0
Tangible fixed assets	19.9	20.0	51.6	49.6	33.8	33.1	29.1	29.1	18.5	18.7
of which: Land and buildings	7.3	7.3	20.9	20.3	12.9	12.9	12.5	12.8	6.6	6.6
Inventories	16.4	14.8	10.3	9.9	22.9	21.4	23.3	22.1	15.6	13.9
of which: Finished goods and merchandise	6.6	5.4	4.2	4.2	8.4	8.0	8.6	8.3	6.3	5.1
Cash	7.3	8.6	11.8	13.6	12.6	14.8	12.2	13.7	6.6	7.9
Receivables	28.3	27.6	19.3	20.1	24.1	24.0	27.4	27.0	28.5	27.8
Short-term	26.1	25.5	18.6	19.2	22.5	22.5	25.5	24.9	26.2	25.6
of which:										
Trade receivables	7.9	7.5	7.2	6.9	11.8	11.1	12.2	11.1	7.4	7.1
Receivables from affiliated companies	15.6	15.1	8.0	7.9	7.2	7.5	9.9	10.1	16.4	15.8
Long-term	2.2	2.2	0.8	0.9	1.6	1.5	1.9	2.1	2.3	2.2
of which: Loans to affiliated companies	1.6	1.6	0.3	0.4	0.8	1.0	1.3	1.4	1.7	1.6
Securities	4.1	4.0	0.2	0.3	1.6	1.6	1.3	1.4	4.5	4.3
Other long-term equity investments	21.7	22.8	5.3	5.1	3.4	3.5	5.1	5.1	23.8	25.1
of which: Goodwill	0.5	0.5	0.9	0.8	0.4	0.4	0.5	0.5	0.5	0.5
Capital										
Equity	34.1	32.9	35.7	36.3	35.1	35.7	39.4	40.4	33.6	32.1
Liabilities	48.9	50.0	58.6	57.7	56.3	55.4	49.0	47.6	48.6	50.1
Short-term	40.1	40.3	30.6	29.7	38.0	36.0	37.8	36.0	40.4	40.8
of which:										
Liabilities to banks	2.4	2.0	8.5	8.7	7.8	6.7	5.9	5.1	1.9	1.6
Trade payables	6.7	6.1	5.2	4.9	7.3	6.7	6.8	6.0	6.7	6.1
Liabilities to affiliated companies	20.2	22.7	7.1	7.0	7.9	8.3	11.5	11.6	21.4	24.2
Long-term	8.7	9.8	28.1	28.0	18.3	19.4	11.3	11.5	8.2	9.3
of which:										
Liabilities to banks	3.5	3.6	22.3	22.2	13.2	15.1	7.6	7.9	2.8	2.8
Liabilities to affiliated companies	3.9	4.0	4.2	4.2	3.6	2.9	2.9	2.7	4.0	4.2
Provisions	15.7	15.7	5.1	5.5	7.9	8.2	10.7	11.1	16.4	16.3
of which: Provisions for pensions	5.9	6.0	1.1	1.2	2.0	2.1	2.9	3.0	6.3	6.4
Other ratios	Percentage of sales									
Annual result before taxes on income	4.8	3.2	5.9	6.1	4.8	5.2	4.5	4.7	4.8	2.9
Annual result and depreciation	6.9	5.7	11.1	11.2	7.1	7.6	6.5	6.7	6.9	5.5
Trade receivables	6.8	6.9	8.5	8.4	9.0	8.8	8.7	8.2	6.6	6.7
	Percentage of the balance sheet total									
Sales	115.7	109.0	85.0	82.6	131.1	126.0	140.6	134.8	113.0	106.2
Annual result and interest paid	5.4	3.7	5.0	5.0	5.6	5.7	5.6	5.5	5.4	3.4
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.6	10.7	18.0	18.5	17.9	19.3	18.7	19.8	13.0	9.8
	Percentage of fixed assets									
Long-term equity and liabilities	101.3	99.1	110.9	115.6	135.1	141.5	141.0	143.7	97.6	94.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	86.9	88.0	99.7	110.9	93.3	104.3	101.0	108.6	85.5	85.8
Cash resources, short-term receivables and inventories	127.9	124.6	133.6	144.2	153.4	163.7	162.7	169.9	124.1	119.8
	Percentage of cost of materials									
Trade payables	8.7	8.5	17.8	16.9	11.6	11.3	8.9	8.4	8.6	8.5
Memo item:										
Balance sheet total in € billion	603.88	621.06	2.10	2.19	12.25	12.67	53.46	54.79	536.07	551.41
Sales in € billion	698.56	677.18	1.79	1.81	16.06	15.96	75.16	73.86	605.55	585.55
Number of enterprises	9 829	9 829	1 907	1 907	3 004	3 004	3 136	3 136	1 782	1 782

* Agriculture, forestry and fishing, mining and quarrying, 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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	27.6	27.0	4.6	4.6	26.3	25.7	36.9	36.1	46.1	45.1
	50	49.8	49.3	27.3	27.5	46.7	45.9	55.0	53.7	64.3	63.8
	75	70.1	70.1	49.7	49.9	66.6	66.1	73.5	73.3	79.3	79.4
Personnel expenses	25	11.4	11.5	13.1	13.5	14.6	14.7	11.3	11.4	7.6	7.8
	50	23.5	24.0	30.3	30.7	27.5	28.0	22.3	22.6	15.6	15.8
	75	38.0	39.5	47.1	49.5	40.3	42.0	35.2	36.2	27.4	28.2
Depreciation	25	0.7	0.7	0.9	0.9	0.7	0.7	0.7	0.7	0.6	0.7
	50	1.8	1.9	2.5	2.6	1.6	1.7	1.7	1.8	1.7	1.8
	75	4.0	4.4	7.0	7.4	3.6	4.1	3.7	4.0	3.4	3.7
Annual result	25	0.5	0.6	0.1	1.0	0.6	0.7	0.6	0.5	0.5	0.4
	50	2.8	3.2	4.5	5.9	2.8	3.4	2.7	2.9	2.2	2.3
	75	7.0	7.9	13.0	14.6	6.8	7.7	5.9	6.6	5.7	5.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.6	3.5	3.2	3.2	3.5	3.3	3.6	3.7	4.3	4.2
	50	14.0	14.0	16.4	15.2	12.0	11.7	14.0	14.3	16.0	16.0
	75	38.1	37.0	54.1	48.5	35.9	34.8	36.0	35.8	34.8	34.7
Inventories	25	1.3	1.2	0.0	0.0	1.7	1.6	3.1	3.0	4.6	4.3
	50	16.3	15.2	2.7	2.5	18.2	17.1	22.4	20.4	18.7	17.6
	75	41.3	38.1	23.3	22.4	46.0	42.2	44.6	41.3	37.9	36.8
Equity	25	11.9	14.1	4.0	7.6	11.6	13.0	14.9	17.0	14.8	15.6
	50	31.9	34.0	27.8	32.3	30.4	32.0	35.1	36.6	32.0	33.9
	75	55.5	57.0	57.8	59.3	53.6	54.3	57.1	58.7	54.4	55.6
Short-term liabilities	25	18.3	16.6	14.1	11.5	19.1	17.7	18.6	17.0	21.5	18.9
	50	38.9	34.9	35.3	30.1	40.2	35.9	38.5	35.1	40.0	36.9
	75	64.8	60.3	68.1	59.8	66.2	60.9	63.0	60.0	63.0	60.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	3.5	3.5	7.1	7.6	6.7	8.6	2.7	2.4	0.1	0.0
	75	25.6	25.4	39.4	39.7	29.0	30.4	22.5	21.1	13.6	12.0
		Percentage of sales									
Annual result before taxes on income	25	0.8	0.8	0.2	1.2	0.9	0.9	0.9	0.7	0.7	0.7
	50	3.6	4.2	5.6	7.2	3.8	4.4	3.5	3.7	2.9	3.0
	75	9.0	9.7	15.7	17.5	8.9	9.7	7.7	8.3	7.2	7.2
Annual result and depreciation	25	2.4	2.7	2.5	3.9	2.7	2.8	2.5	2.5	2.1	2.0
	50	6.3	7.0	9.8	11.8	6.5	7.1	5.9	6.3	5.0	5.2
	75	13.1	14.0	24.1	25.4	12.6	13.6	11.3	11.9	10.5	10.5
Trade receivables	25	2.9	2.6	1.6	1.1	3.2	2.9	3.5	3.0	3.1	2.7
	50	6.7	6.3	5.4	5.1	6.8	6.5	7.1	6.7	6.8	6.3
	75	11.8	11.4	11.6	11.1	12.2	11.7	11.8	11.4	11.5	10.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.1	2.0	1.4	2.5	2.3	2.2	2.2	1.7	2.0	1.7
	50	6.3	6.8	7.5	9.3	6.8	7.3	5.8	6.1	5.6	5.5
	75	13.3	14.6	20.6	22.3	13.9	15.6	11.7	13.1	10.6	11.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.3	3.2	- 1.9	- 5.1	4.2	2.9	5.5	4.2	6.0	5.0
	50	16.8	18.1	16.6	18.6	16.8	18.1	17.1	18.5	16.4	17.0
	75	41.9	47.1	54.8	56.3	43.2	49.8	40.5	47.7	34.8	37.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	94.8	100.8	74.6	90.9	99.0	107.4	103.1	108.2	89.2	94.0
	50	171.6	184.7	141.6	170.6	196.0	221.7	186.0	193.1	146.7	151.5
	75	463.0	515.5	456.8	583.9	569.4	632.3	488.0	492.4	309.4	318.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	51.2	60.6	44.8	63.0	47.6	58.6	53.5	60.7	57.8	62.1
	50	108.8	124.0	119.0	152.1	104.1	120.4	110.3	123.6	106.0	112.5
	75	236.5	281.1	308.3	389.1	234.1	277.6	224.8	266.4	201.7	234.7
		Percentage of cost of materials									
Trade payables	25	4.1	3.7	4.5	4.1	4.4	4.0	4.0	3.7	3.6	3.2
	50	8.3	7.9	11.1	10.3	9.0	8.4	7.8	7.4	7.2	7.0
	75	15.5	14.9	27.3	24.8	17.6	16.5	13.6	12.8	11.7	11.2

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

IV. Enterprises by federal state and economic sector

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

	Corporations									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	100.1	98.7	100.1	98.7	100.5	99.6	100.2	99.7	100.1
Change in finished goods	0.3	- 0.1	1.3	- 0.1	1.3	- 0.5	0.4	- 0.2	0.3	- 0.1
Interest and similar income	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.4	0.3
Other income	5.8	4.8	4.7	6.5	3.5	4.4	3.0	3.5	6.2	5.0
of which: Income from long-term equity investments	1.5	1.6	0.5	0.3	0.2	0.3	0.3	0.3	1.6	1.7
Total income	106.1	105.1	105.0	106.7	103.7	104.6	103.2	103.6	106.6	105.3
Expenses										
Cost of materials	66.5	66.5	34.7	36.5	46.6	46.7	53.5	53.2	68.7	68.8
Personnel expenses	17.6	18.0	39.4	39.1	31.2	31.5	26.3	26.8	16.1	16.5
Depreciation	3.0	3.2	4.9	4.9	3.1	3.4	3.0	3.2	3.0	3.2
of which: Depreciation of tangible fixed assets	2.5	2.7	4.7	4.8	2.9	3.2	2.8	3.0	2.5	2.6
Interest and similar expenses	1.0	1.0	1.1	1.2	0.6	0.7	0.6	0.6	1.0	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	12.8	13.4	22.8	22.9	17.7	17.7	15.5	15.4	12.3	13.0
Total expenses before taxes on income	100.9	102.1	103.0	104.7	99.4	100.1	99.0	99.3	101.2	102.5
Annual result before taxes on income	5.2	3.0	2.0	2.0	4.3	4.5	4.2	4.4	5.3	2.8
Taxes on income	1.2	0.8	1.3	1.5	1.4	1.5	1.3	1.3	1.1	0.7
Annual result	4.0	2.2	0.7	0.5	2.9	3.0	3.0	3.0	4.2	2.1
Profit and loss transfers (parent company)	0.6	1.1	0.7	0.4	0.1	0.2	0.1	0.1	0.7	1.3
Profit and loss transfers (subsidiary)	1.0	0.7	- 1.1	- 1.8	0.2	0.2	0.8	0.9	1.0	0.8
Profit for the year	3.6	2.6	2.4	2.7	2.8	3.0	2.3	2.3	3.8	2.7
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.3	1.3	0.9	0.9	1.1	1.1	1.2	1.2	1.3	1.3
Tangible fixed assets	18.8	19.0	38.4	37.1	28.5	28.2	27.7	27.9	17.7	17.9
of which: Land and buildings	7.2	7.2	17.3	16.4	11.6	11.6	11.8	12.0	6.6	6.6
Inventories	15.5	13.6	13.5	12.6	24.0	22.2	22.1	21.0	14.7	12.7
of which: Finished goods and merchandise	6.0	4.7	5.3	5.2	8.0	7.7	8.1	7.7	5.8	4.4
Cash	7.3	8.6	13.5	15.6	13.8	16.1	12.9	14.3	6.7	7.9
Receivables	28.3	27.6	25.0	25.5	26.5	26.1	28.4	28.0	28.4	27.6
Short-term	26.3	25.5	24.0	24.3	24.6	24.3	26.4	25.6	26.3	25.5
of which:										
Trade receivables	7.4	7.1	9.4	8.8	12.5	11.7	12.2	11.0	6.9	6.6
Receivables from affiliated companies	16.3	15.8	10.2	9.9	8.1	8.3	10.7	10.8	17.0	16.4
Long-term	2.1	2.1	0.9	1.2	1.9	1.8	2.1	2.4	2.1	2.1
of which: Loans to affiliated companies	1.5	1.5	0.5	0.6	1.1	1.3	1.4	1.7	1.5	1.5
Securities	4.8	4.6	0.3	0.4	2.0	2.0	1.4	1.6	5.2	4.9
Other long-term equity investments	23.6	24.9	7.8	7.4	3.5	3.6	5.6	5.5	25.7	27.2
of which: Goodwill	0.4	0.4	1.3	1.2	0.4	0.4	0.6	0.5	0.4	0.4
Capital										
Equity	35.4	33.6	37.8	38.3	39.6	39.8	42.9	43.9	34.6	32.5
Liabilities	46.9	48.7	55.0	54.1	50.6	50.1	44.8	43.4	47.0	49.2
Short-term	38.6	39.1	32.8	30.4	36.8	35.2	34.1	32.6	39.1	39.8
of which:										
Liabilities to banks	2.0	1.7	6.5	6.4	6.4	5.9	4.9	4.3	1.7	1.3
Trade payables	5.9	5.4	6.0	5.7	7.2	6.7	6.7	6.0	5.8	5.3
Liabilities to affiliated companies	20.0	23.1	7.4	7.0	6.9	7.5	9.6	9.8	21.3	24.7
Long-term	8.3	9.7	22.2	23.7	13.8	14.9	10.6	10.7	7.9	9.4
of which:										
Liabilities to banks	3.2	3.3	15.0	16.3	9.4	11.0	6.9	7.3	2.7	2.8
Liabilities to affiliated companies	3.7	4.1	5.1	5.2	2.8	2.3	2.9	2.4	3.8	4.3
Provisions	16.2	16.2	6.6	7.1	9.0	9.2	11.3	11.7	16.9	16.7
of which: Provisions for pensions	6.3	6.3	1.8	1.9	2.6	2.6	3.2	3.3	6.6	6.6
Other ratios	Percentage of sales									
Annual result before taxes on income	5.2	3.0	2.0	2.0	4.3	4.5	4.2	4.4	5.4	2.8
Annual result and depreciation	7.1	5.4	5.6	5.4	6.1	6.4	6.0	6.3	7.3	5.3
Trade receivables	6.9	7.0	9.2	9.0	9.4	9.2	8.9	8.4	6.6	6.8
	Percentage of the balance sheet total									
Sales	108.5	100.8	102.1	98.4	133.0	126.8	136.9	130.7	105.4	97.5
Annual result and interest paid	5.5	3.3	1.8	1.7	4.8	4.6	4.9	4.7	5.5	3.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	13.5	9.5	11.8	11.6	17.4	18.3	18.6	19.5	13.0	8.7
	Percentage of fixed assets									
Long-term equity and liabilities	102.7	99.4	128.2	136.3	152.6	157.3	151.1	151.9	98.5	94.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	91.6	91.5	114.7	131.7	105.4	115.7	116.3	123.6	89.2	88.5
Cash resources, short-term receivables and inventories	131.6	126.2	155.9	173.1	170.6	178.7	181.0	187.9	126.8	120.5
	Percentage of cost of materials									
Trade payables	8.1	8.0	16.6	16.0	11.5	11.4	9.1	8.6	8.0	7.8
Memo item:										
Balance sheet total in € billion	510.82	526.71	1.22	1.29	9.24	9.62	42.41	43.72	457.96	472.08
Sales in € billion	554.09	531.09	1.24	1.27	12.29	12.19	58.07	57.12	482.49	460.51
Number of enterprises	7 391	7 391	1 289	1 289	2 289	2 289	2 437	2 437	1 376	1 376

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

IV. Enterprises by federal state and economic sector

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

		cont'd: Corporations									
				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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	27.6	27.3	6.2	6.4	25.9	25.4	35.4	35.6	44.5	44.1
	50	49.9	49.3	29.7	30.0	46.0	44.9	55.0	53.6	64.3	63.6
	75	70.1	69.9	50.1	50.8	65.5	64.9	73.6	72.8	80.2	80.0
Personnel expenses	25	12.2	12.6	20.1	19.2	16.1	16.2	11.3	11.4	7.2	7.2
	50	25.2	25.5	36.3	36.8	29.1	30.0	22.6	23.0	15.3	15.8
	75	40.6	42.0	53.3	56.3	42.5	45.0	36.4	37.8	28.2	29.1
Depreciation	25	0.6	0.6	0.7	0.7	0.6	0.7	0.6	0.6	0.6	0.6
	50	1.6	1.7	1.9	2.0	1.5	1.6	1.6	1.6	1.6	1.7
	75	3.6	4.0	4.6	5.0	3.2	3.7	3.7	4.0	3.4	3.7
Annual result	25	0.3	0.3	- 1.0	0.3	0.5	0.4	0.4	0.3	0.4	0.3
	50	2.3	2.7	2.3	4.0	2.4	2.8	2.4	2.5	2.1	2.2
	75	6.0	6.9	8.1	10.2	6.0	6.9	5.6	6.1	5.5	5.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.8	2.7	1.8	1.9	2.9	2.8	2.9	2.9	3.5	3.3
	50	10.8	10.6	9.6	8.3	9.6	9.6	11.5	11.9	13.7	14.3
	75	31.5	31.1	31.4	28.2	28.5	28.0	32.6	32.7	33.0	33.2
Inventories	25	1.1	1.0	0.0	0.0	1.4	1.4	2.1	1.9	3.2	3.1
	50	15.9	14.7	3.5	2.9	17.9	17.0	20.3	18.7	16.6	15.6
	75	41.5	38.4	26.2	24.4	46.3	42.7	44.7	40.9	36.7	35.4
Equity	25	15.3	17.2	6.2	10.5	15.4	17.1	17.9	20.0	16.3	17.9
	50	35.6	37.5	30.2	33.7	34.6	36.5	39.1	40.6	35.5	37.1
	75	58.7	60.0	60.0	60.9	57.6	57.6	59.9	61.5	57.6	59.5
Short-term liabilities	25	17.1	15.3	15.4	11.9	17.7	16.3	16.8	14.9	18.9	17.2
	50	36.1	32.0	37.2	31.7	37.3	33.0	34.8	31.1	35.5	33.0
	75	62.0	57.3	68.4	58.9	63.2	58.2	59.5	56.3	59.3	55.8
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	1.0	0.9	0.0	0.7	3.9	4.7	1.1	0.5	0.0	0.0
	75	19.8	20.2	26.6	29.1	23.2	24.4	18.4	18.4	11.4	10.2
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.5	- 1.0	0.5	0.7	0.5	0.6	0.4	0.7	0.5
	50	3.2	3.6	3.1	5.0	3.3	3.8	3.2	3.4	2.9	2.9
	75	8.0	8.8	10.5	12.3	8.2	9.1	7.6	8.1	7.2	7.1
Annual result and depreciation	25	2.0	2.2	1.3	2.5	2.2	2.3	2.2	2.2	1.9	1.9
	50	5.6	6.2	6.3	8.3	5.7	6.3	5.6	6.0	5.0	5.2
	75	11.7	12.6	15.3	17.0	11.4	12.5	11.1	11.6	10.6	10.6
Trade receivables	25	3.1	2.7	1.9	1.5	3.4	3.0	3.5	3.0	3.1	2.8
	50	7.1	6.8	6.2	6.0	7.3	7.0	7.3	7.0	7.1	6.6
	75	12.4	11.9	13.0	12.2	12.8	12.4	12.2	11.8	11.9	11.2
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	1.5	- 0.4	1.6	2.0	1.6	1.8	1.3	1.8	1.5
	50	5.5	5.9	5.7	7.7	6.0	6.3	5.2	5.4	5.2	5.2
	75	11.8	13.1	14.4	18.4	12.4	13.3	10.7	11.9	10.5	11.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.5	1.1	- 9.6	- 14.3	2.4	- 0.6	4.0	2.6	5.4	3.8
	50	15.3	16.1	10.3	13.3	15.3	15.5	16.3	17.1	16.4	17.2
	75	40.7	46.2	42.2	48.6	43.6	48.3	42.2	49.3	36.5	39.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	106.3	112.8	86.3	103.3	117.3	127.0	114.9	118.0	96.6	100.4
	50	205.9	221.8	203.3	247.7	252.6	271.9	210.3	221.5	158.4	164.5
	75	570.1	614.3	671.4	838.6	678.7	761.0	565.7	579.1	338.2	360.8
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	60.0	69.3	55.5	76.2	56.6	66.4	61.3	68.4	63.8	71.3
	50	126.1	143.0	139.4	181.6	122.9	142.8	127.1	140.7	117.8	126.7
	75	271.8	318.3	360.6	466.7	279.2	318.7	258.6	308.3	227.2	265.2
		Percentage of cost of materials									
Trade payables	25	4.0	3.6	4.4	4.1	4.3	3.9	3.9	3.6	3.2	2.9
	50	8.3	7.9	10.8	10.0	8.9	8.2	8.1	7.6	7.1	6.9
	75	15.7	15.0	27.4	24.7	17.4	16.3	14.1	13.5	12.1	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*

	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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	100.0	98.8	100.0	99.2	100.5	99.4	100.8	99.5	99.9
Change in finished goods	0.5	0.0	1.2	0.0	0.8	- 0.5	0.6	- 0.8	0.5	0.1
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	1.8	2.4	4.8	6.6	2.2	3.5	2.0	2.3	1.7	2.4
of which: Income from long-term equity investments	0.3	0.3	0.6	0.6	0.2	0.2	0.3	0.3	0.3	0.3
Total income	101.9	102.5	105.0	106.8	102.3	103.5	102.1	102.4	101.9	102.5
Expenses										
Cost of materials	63.9	64.3	31.7	32.5	49.1	49.9	55.6	55.4	65.6	66.1
Personnel expenses	15.6	15.5	23.8	23.8	23.5	23.0	23.0	23.1	14.3	14.3
Depreciation	3.5	3.7	10.7	11.0	5.0	5.2	3.3	3.5	3.4	3.6
of which: Depreciation of tangible fixed assets	3.3	3.4	10.7	11.0	4.9	5.1	3.1	3.3	3.3	3.4
Interest and similar expenses	0.7	0.7	2.4	2.3	1.1	1.1	0.7	0.7	0.6	0.6
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	15.1	14.5	21.7	21.4	17.0	16.8	14.0	13.9	15.2	14.5
Total expenses before taxes on income	98.9	98.8	90.5	91.2	95.9	96.1	96.6	96.6	99.3	99.2
Annual result before taxes on income	3.1	3.8	14.5	15.6	6.4	7.4	5.5	5.8	2.6	3.3
Taxes on income	0.6	0.6	1.8	1.7	0.9	1.1	0.8	0.8	0.5	0.6
Annual result	2.5	3.1	12.7	13.9	5.5	6.3	4.7	5.0	2.0	2.7
Profit and loss transfers (parent company)	0.4	0.5	0.0	0.0	1.1	2.2	0.0	0.0	0.5	0.5
Profit and loss transfers (subsidiary)	0.3	0.4	0.1	0.2	0.2	0.1	0.0	0.1	0.3	0.5
Profit for the year	2.6	3.2	12.6	13.7	6.4	8.4	4.7	5.0	2.2	2.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	5.4	4.9	0.5	0.5	0.6	0.5	0.6	0.6	6.3	5.7
Tangible fixed assets	25.8	25.6	69.6	67.5	50.1	48.4	34.3	33.8	23.1	23.1
of which: Land and buildings	8.1	8.2	25.9	25.8	17.0	17.0	15.2	15.9	6.6	6.6
Inventories	21.7	21.3	6.0	6.1	19.4	18.9	27.9	26.4	21.1	20.9
of which: Finished goods and merchandise	9.7	9.4	2.7	2.8	9.6	9.1	10.7	10.9	9.6	9.3
Cash	6.8	8.1	9.5	10.7	9.0	10.6	9.4	11.6	6.3	7.5
Receivables	27.9	27.8	11.6	12.4	16.7	17.2	23.3	23.0	29.2	29.0
Short-term	25.0	25.2	11.1	11.9	16.2	16.7	22.1	22.1	25.9	26.1
of which:										
Trade receivables	10.5	10.1	4.3	4.2	9.4	9.3	12.4	11.3	10.4	10.0
Receivables from affiliated companies	11.6	11.5	5.0	5.0	4.5	4.8	6.6	7.5	12.6	12.4
Long-term	2.9	2.6	0.5	0.6	0.5	0.5	1.2	0.9	3.3	2.9
of which: Loans to affiliated companies	2.2	1.9	0.1	0.1	0.1	0.1	0.8	0.5	2.5	2.2
Securities	0.5	0.6	0.1	0.2	0.3	0.4	1.0	0.8	0.4	0.6
Other long-term equity investments	11.3	11.1	1.9	1.8	3.1	3.2	3.2	3.3	12.9	12.6
of which: Goodwill	1.4	1.1	0.3	0.3	0.5	0.5	0.3	0.3	1.6	1.3
Capital										
Equity	27.1	28.8	33.0	33.4	21.3	22.7	25.8	26.9	27.4	29.3
Liabilities	59.6	57.3	63.5	62.8	74.0	72.2	65.4	64.1	58.1	55.7
Short-term	48.2	47.0	27.5	28.7	41.8	38.3	51.6	49.4	48.1	47.2
of which:										
Liabilities to banks	4.1	3.8	11.4	12.0	11.8	9.4	9.6	8.2	3.0	2.9
Trade payables	11.0	10.5	4.1	3.8	7.4	6.7	6.9	6.2	11.7	11.3
Liabilities to affiliated companies	21.2	20.6	6.7	7.0	10.9	10.8	18.8	18.9	22.0	21.4
Long-term	11.4	10.3	36.1	34.1	32.3	33.9	13.8	14.7	10.0	8.5
of which:										
Liabilities to banks	5.5	5.3	32.2	30.6	25.2	28.3	10.2	10.3	3.7	3.4
Liabilities to affiliated companies	4.5	3.6	2.9	2.6	6.0	4.6	3.1	3.8	4.7	3.6
Provisions	12.6	12.9	2.9	3.2	4.5	4.8	8.4	8.6	13.6	14.0
of which: Provisions for pensions	3.9	4.2	0.1	0.1	0.4	0.4	1.7	1.7	4.4	4.8
Other ratios	Percentage of sales									
Annual result before taxes on income	3.1	3.8	14.7	15.6	6.5	7.4	5.5	5.8	2.6	3.3
Annual result and depreciation	6.0	6.8	23.7	24.9	10.6	11.5	8.0	8.4	5.5	6.3
Trade receivables	6.8	6.5	6.9	7.0	7.5	7.5	8.0	7.5	6.6	6.4
	Percentage of the balance sheet total									
Sales	155.2	154.8	61.5	59.9	125.2	123.6	154.6	151.1	157.5	157.6
Annual result and interest paid	4.9	5.9	9.4	9.7	8.4	9.2	8.5	8.6	4.3	5.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	14.0	16.6	25.3	26.7	19.0	21.3	19.2	20.8	13.0	15.8
	Percentage of fixed assets									
Long-term equity and liabilities	93.0	97.5	95.2	96.0	98.9	107.5	104.2	111.7	91.4	95.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	66.6	71.5	75.1	79.2	60.4	71.4	62.1	69.5	67.5	71.8
Cash resources, short-term receivables and inventories	111.7	116.9	96.9	100.3	107.0	120.5	116.1	123.0	111.3	116.0
	Percentage of cost of materials									
Trade payables	11.0	10.5	20.6	19.3	11.9	10.9	8.0	7.5	11.3	10.8
Memo item:										
Balance sheet total in € billion	93.06	94.35	0.89	0.90	3.01	3.05	11.05	11.07	78.11	79.33
Sales in € billion	144.46	146.09	0.54	0.54	3.77	3.77	17.08	16.74	123.06	125.04
Number of enterprises	2 438	2 438	618	618	715	715	699	699	406	406

* Agriculture, forestry and fishing, mining and quarrying, 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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	27.1	26.1	1.0	1.2	27.9	26.8	39.6	38.3	50.2	49.1
	50	49.8	49.2	23.8	23.2	49.6	49.4	55.1	54.0	64.3	63.9
	75	70.2	70.6	48.5	47.3	70.2	71.6	73.4	73.9	77.1	77.6
Personnel expenses	25	9.2	9.1	1.0	1.1	10.6	10.3	11.5	11.4	9.3	9.4
	50	19.6	20.1	18.5	19.0	21.6	22.0	21.1	21.8	15.7	15.7
	75	31.8	32.5	33.9	34.4	33.1	33.4	32.6	33.8	25.1	26.0
Depreciation	25	1.1	1.1	1.7	1.8	0.9	1.0	0.9	1.0	0.9	1.0
	50	2.3	2.6	4.9	5.4	2.2	2.4	2.0	2.2	1.8	1.9
	75	5.4	6.0	16.8	19.5	4.9	5.3	3.9	4.2	3.2	3.8
Annual result	25	1.5	1.7	4.4	5.0	1.6	2.1	1.4	1.2	0.8	0.8
	50	4.6	5.4	12.2	13.4	4.5	5.5	3.6	4.0	2.5	2.6
	75	10.6	11.7	25.4	27.3	8.9	10.2	6.7	7.9	6.2	6.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.7	8.4	15.1	15.0	6.7	6.4	7.6	8.2	7.6	7.9
	50	27.5	26.3	52.5	45.9	26.1	24.5	22.7	23.5	21.9	20.7
	75	54.6	52.8	79.5	77.5	54.0	53.7	45.4	44.2	39.4	37.6
Inventories	25	2.0	2.1	0.0	0.0	2.5	2.5	8.7	8.4	11.5	11.0
	50	17.4	16.4	1.9	2.0	19.1	17.6	27.4	25.1	24.8	23.0
	75	40.6	37.1	15.7	16.8	45.9	40.8	44.5	42.0	42.5	40.5
Equity	25	5.5	7.0	0.9	2.0	4.2	5.4	7.8	8.4	9.7	10.9
	50	21.1	23.4	22.9	27.8	16.5	18.8	22.7	24.3	24.3	24.8
	75	42.6	45.8	52.3	54.9	37.0	40.9	42.8	45.5	41.5	43.0
Short-term liabilities	25	23.5	21.0	12.0	10.4	26.5	22.8	28.2	26.9	32.4	29.0
	50	47.8	43.0	31.8	27.0	50.1	44.0	50.8	47.4	52.7	51.6
	75	71.6	68.2	66.4	61.3	75.7	69.7	71.5	69.9	70.5	68.3
Liabilities to banks	25	0.0	0.0	0.4	0.3	1.9	2.4	0.0	0.0	0.0	0.0
	50	16.0	15.6	28.1	28.2	22.7	24.1	12.3	12.0	3.1	1.9
	75	42.8	41.6	62.4	59.3	48.1	51.1	34.0	32.9	19.2	15.6
		Percentage of sales									
Annual result before taxes on income	25	1.8	2.0	4.8	5.5	1.9	2.5	1.7	1.5	1.0	1.1
	50	5.4	6.1	13.6	14.7	5.2	6.2	4.3	4.6	3.1	3.1
	75	12.4	13.1	28.2	29.7	10.4	11.8	7.9	8.8	7.3	7.3
Annual result and depreciation	25	4.1	4.4	10.6	11.5	4.3	5.1	3.6	3.5	2.3	2.7
	50	8.9	9.7	23.5	23.9	8.9	9.8	6.7	7.1	5.1	5.3
	75	18.6	19.0	46.8	50.8	16.2	17.0	12.0	12.9	10.1	10.2
Trade receivables	25	2.5	2.1	1.0	0.7	2.7	2.5	3.4	3.1	3.1	2.5
	50	5.7	5.3	3.6	3.3	5.7	5.3	6.4	6.0	6.2	5.7
	75	9.9	9.4	8.9	8.1	9.7	9.1	10.6	10.1	10.0	10.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.0	4.1	5.0	4.8	4.0	4.9	4.0	3.7	2.8	2.8
	50	9.1	10.1	13.9	13.6	9.7	11.6	8.2	9.0	6.9	6.8
	75	18.4	20.7	36.6	36.4	19.4	22.6	14.5	16.3	11.3	13.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	9.1	8.9	10.4	8.6	8.9	10.3	9.3	8.8	7.6	7.6
	50	21.0	23.3	27.7	28.1	21.4	25.1	19.4	21.2	16.3	16.4
	75	44.2	48.5	77.1	73.3	42.5	53.8	37.7	45.0	30.7	32.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	69.2	76.3	55.3	74.7	70.6	80.2	74.7	76.9	69.3	71.8
	50	109.2	117.2	101.0	107.3	108.0	120.1	122.7	133.6	110.3	116.2
	75	213.5	245.1	169.4	199.8	219.1	295.1	235.1	265.4	219.4	229.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	36.2	43.0	32.4	38.9	32.8	43.0	39.8	43.6	41.4	44.0
	50	71.9	84.2	83.1	101.0	67.1	81.3	67.6	78.4	73.1	77.6
	75	137.9	168.3	222.5	278.2	121.4	145.5	126.8	148.2	122.4	142.3
		Percentage of cost of materials									
Trade payables	25	4.4	3.9	4.7	4.2	4.6	4.1	4.1	3.7	4.4	4.0
	50	8.3	7.7	11.5	10.6	9.1	8.9	7.3	6.9	7.5	7.1
	75	15.0	14.1	27.3	25.4	18.3	17.3	12.0	10.8	10.6	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

2. Bavaria

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 2019/2020									
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	100.0	98.7	99.4	98.5	99.8	99.9	100.2	99.6	99.9
Change in finished goods	0.3	0.0	1.3	0.6	1.5	0.2	0.1	- 0.2	0.4	0.1
Interest and similar income	0.5	0.4	0.2	0.2	0.2	0.2	0.2	0.2	0.5	0.4
Other income	7.5	5.9	3.6	5.9	2.5	3.4	2.2	2.3	8.1	6.3
of which: Income from long-term equity investments	1.8	2.5	0.1	0.1	0.2	0.3	0.3	0.3	2.0	2.7
Total income	107.9	106.3	103.9	106.1	102.6	103.6	102.3	102.4	108.6	106.7
Expenses										
Cost of materials	61.5	61.1	36.3	38.2	45.4	44.7	50.0	49.4	62.9	62.5
Personnel expenses	20.0	20.8	37.3	36.8	32.0	32.8	27.3	27.7	19.1	19.9
Depreciation	3.8	4.1	4.0	4.4	3.1	3.5	3.3	3.5	3.9	4.2
of which: Depreciation of tangible fixed assets	3.1	3.3	4.0	4.3	3.0	3.4	3.1	3.3	3.0	3.3
Interest and similar expenses	1.5	1.5	0.9	1.0	0.7	0.8	0.7	0.7	1.6	1.6
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0
Other expenses	14.9	15.7	20.7	20.7	16.8	17.4	16.0	16.2	14.7	15.6
Total expenses before taxes on income	101.7	103.3	99.4	101.2	98.3	99.2	97.4	97.6	102.2	103.9
Annual result before taxes on income	6.2	3.0	4.4	4.9	4.3	4.3	5.0	4.8	6.4	2.8
Taxes on income	1.3	0.7	1.0	1.2	1.2	1.2	1.3	1.2	1.4	0.6
Annual result	4.9	2.3	3.4	3.7	3.1	3.1	3.7	3.6	5.0	2.1
Profit and loss transfers (parent company)	0.9	2.0	0.0	0.0	1.0	2.1	0.1	0.1	0.9	2.2
Profit and loss transfers (subsidiary)	0.7	0.6	0.2	0.2	0.1	0.0	0.7	0.8	0.7	0.5
Profit for the year	5.0	3.7	3.2	3.5	4.1	5.3	3.2	2.9	5.2	3.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.0	0.9	0.7	0.8	0.8	1.0	1.0	1.1	1.0
Tangible fixed assets	14.0	13.8	34.3	32.9	28.0	27.4	27.1	27.1	13.1	12.9
of which: Land and buildings	4.7	4.8	13.5	12.7	11.6	11.8	10.6	10.8	4.3	4.4
Inventories	16.1	13.9	21.5	21.5	31.0	30.4	26.7	25.7	15.4	13.1
of which: Finished goods and merchandise	5.8	4.1	7.5	7.4	8.9	8.4	7.6	7.4	5.6	3.8
Cash	6.7	8.4	10.3	11.6	11.8	14.5	11.6	13.0	6.4	8.1
Receivables	27.5	26.4	26.4	26.8	22.9	21.5	27.2	26.5	27.5	26.5
Short-term	25.5	24.3	25.0	23.6	22.0	20.8	24.5	23.5	25.6	24.3
of which:										
Trade receivables	5.3	4.8	12.0	10.5	12.3	10.7	11.7	10.6	4.9	4.4
Receivables from affiliated companies	18.1	17.1	9.2	8.7	6.9	7.1	10.0	10.2	18.7	17.6
Long-term	1.9	2.2	1.4	3.2	1.0	0.7	2.7	3.0	1.9	2.1
of which: Loans to affiliated companies	1.7	1.9	0.7	1.8	0.4	0.3	2.0	2.4	1.7	1.9
Securities	4.7	4.1	0.2	0.2	1.3	1.3	1.4	1.7	5.0	4.2
Other long-term equity investments	29.6	32.1	5.7	5.6	3.7	3.8	4.4	4.5	31.3	33.9
of which: Goodwill	0.2	0.2	0.6	0.5	0.2	0.2	0.2	0.2	0.2	0.2
Capital										
Equity	32.3	28.9	32.8	32.4	37.0	37.7	41.9	42.6	31.7	28.0
Liabilities	48.9	52.3	60.2	60.5	53.9	53.1	46.5	45.6	49.0	52.7
Short-term	41.3	42.9	37.6	36.7	39.4	37.0	34.9	33.4	41.6	43.5
of which:										
Liabilities to banks	1.6	1.2	8.8	8.8	8.1	7.1	5.5	4.7	1.4	1.0
Trade payables	5.2	4.6	7.3	7.2	6.8	5.8	6.1	5.3	5.2	4.5
Liabilities to affiliated companies	24.4	29.6	7.3	7.3	10.4	9.6	12.5	12.6	25.2	30.7
Long-term	7.7	9.4	22.6	23.8	14.5	16.1	11.6	12.3	7.4	9.2
of which:										
Liabilities to banks	2.3	2.5	17.6	19.9	9.9	11.3	7.2	7.8	2.0	2.1
Liabilities to affiliated companies	4.4	4.9	3.5	2.4	3.7	3.8	3.6	3.5	4.5	5.0
Provisions	17.5	17.5	6.9	7.0	8.9	8.9	11.4	11.5	18.0	17.9
of which: Provisions for pensions	7.8	7.9	1.7	1.6	3.0	3.0	3.8	3.9	8.1	8.2
Other ratios	Percentage of sales									
Annual result before taxes on income	6.3	3.0	4.5	4.9	4.4	4.3	5.0	4.8	6.4	2.8
Annual result and depreciation	8.7	6.4	7.5	8.1	6.4	6.6	7.0	7.1	8.9	6.3
Trade receivables	6.1	6.1	8.9	8.4	8.6	8.1	8.2	7.9	5.9	5.9
	Percentage of the balance sheet total									
Sales	87.4	78.7	135.1	124.8	142.7	132.1	143.7	133.9	83.7	75.1
Annual result and interest paid	5.6	3.0	5.9	5.9	5.6	5.1	6.4	5.7	5.6	2.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.5	8.0	17.9	18.1	17.7	18.1	21.8	21.4	12.1	7.4
	Percentage of fixed assets									
Long-term equity and liabilities	97.5	90.6	134.5	135.9	158.3	169.2	158.4	160.3	94.7	87.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	83.9	81.1	94.0	96.0	86.6	96.3	105.0	111.1	82.9	79.7
Cash resources, short-term receivables and inventories	123.0	113.6	151.1	154.5	165.4	178.3	181.4	188.2	119.9	109.8
	Percentage of cost of materials									
Trade payables	9.7	9.5	14.8	14.9	10.3	9.7	8.5	8.1	9.8	9.6
Memo item:										
Balance sheet total in € billion	339.59	345.10	0.20	0.22	2.80	2.88	17.96	18.23	318.63	323.77
Sales in € billion	296.73	271.52	0.27	0.27	3.99	3.80	25.81	24.41	266.65	243.04
Number of enterprises	2 625	2 625	249	249	695	695	1 018	1 018	663	663

IV. Enterprises by federal state and economic sector

cont'd: 2. Bavaria
b) Manufacturing

		cont'd: All legal forms									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Quartile	Cylindered sample 2019/2020									
	value	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	36.7	35.9	20.4	21.2	33.0	32.9	38.6	37.3	43.3	42.5
	50	48.0	47.1	34.9	36.2	44.7	43.0	49.5	48.1	54.4	53.6
	75	60.0	59.0	47.2	48.0	56.1	53.5	59.8	58.8	65.8	65.5
Personnel expenses	25	18.6	19.4	25.9	24.2	23.9	24.7	19.0	19.8	13.9	14.9
	50	28.3	28.9	36.1	37.0	32.3	33.6	27.7	28.2	21.6	22.4
	75	36.9	38.4	47.1	49.5	40.7	42.9	35.6	37.1	30.5	31.5
Depreciation	25	1.3	1.4	1.2	1.1	1.1	1.1	1.3	1.4	1.5	1.5
	50	2.4	2.7	2.6	2.5	2.1	2.4	2.5	2.8	2.5	2.9
	75	4.2	4.7	5.3	5.7	4.0	4.4	4.3	4.7	4.1	4.8
Annual result	25	0.5	0.1	- 0.7	0.1	0.5	0.1	0.7	0.2	0.6	0.1
	50	3.2	3.1	2.3	4.1	2.8	2.7	3.3	3.1	3.4	3.0
	75	7.1	7.4	9.2	9.7	6.8	6.8	6.7	7.2	7.8	7.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.1	7.2	4.6	4.3	6.1	5.7	8.2	8.4	8.2	8.3
	50	20.3	20.2	17.2	17.6	18.2	18.0	21.7	22.1	20.3	20.0
	75	40.1	38.9	45.1	41.5	40.7	38.1	41.5	40.6	36.8	37.0
Inventories	25	12.5	12.1	5.0	5.5	13.4	12.9	15.5	14.8	11.2	11.1
	50	25.4	24.6	17.7	19.7	30.2	28.3	28.0	26.6	21.1	20.4
	75	42.4	40.2	37.8	37.1	49.7	47.7	43.1	40.8	34.4	34.3
Equity	25	16.0	16.8	4.9	6.2	14.7	16.6	18.2	19.7	17.7	17.1
	50	35.2	36.9	26.5	26.9	34.5	36.0	38.3	40.0	34.2	36.4
	75	57.9	59.4	56.2	54.9	58.5	57.6	58.9	61.3	55.8	59.4
Short-term liabilities	25	17.4	15.5	17.4	14.8	17.3	15.2	16.6	14.9	18.8	17.2
	50	34.2	31.1	38.1	36.4	35.3	31.5	32.5	30.0	34.0	31.8
	75	56.6	54.0	66.4	61.2	58.2	54.8	55.7	53.4	53.6	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	5.0	5.6	15.0	15.5	12.0	12.9	6.0	6.2	0.0	0.0
	75	25.0	24.5	42.2	46.7	30.4	31.1	24.0	23.4	12.0	11.1
		Percentage of sales									
Annual result before taxes on income	25	0.7	0.2	- 0.3	0.2	0.7	0.2	0.9	0.3	0.8	0.1
	50	4.1	4.0	3.5	4.8	3.7	3.6	4.2	4.0	4.2	3.9
	75	9.0	9.0	11.2	10.5	8.9	8.6	8.7	8.9	9.2	9.1
Annual result and depreciation	25	3.1	2.8	2.0	2.9	2.9	2.7	3.5	3.0	2.9	2.5
	50	7.1	7.2	7.1	8.4	6.7	6.7	7.3	7.3	7.4	7.3
	75	12.6	12.9	14.6	15.0	12.2	12.3	12.4	12.8	13.0	12.8
Trade receivables	25	3.7	3.3	2.5	2.7	3.6	3.3	4.1	3.5	3.6	3.2
	50	7.0	6.6	5.7	5.4	6.7	6.2	7.3	7.0	7.3	7.0
	75	11.2	10.8	10.9	9.3	10.9	10.5	11.3	10.9	11.5	11.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	1.3	0.4	1.0	2.0	1.3	2.4	1.3	2.0	1.3
	50	6.4	5.7	6.1	7.6	6.0	5.5	6.5	5.7	6.6	5.4
	75	12.5	12.5	15.6	16.6	12.8	11.6	11.9	12.4	12.3	12.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.9	2.5	1.4	- 0.5	3.9	- 0.3	7.1	3.9	5.1	2.7
	50	17.7	16.9	15.9	16.5	16.1	14.4	18.9	18.9	18.4	16.9
	75	41.6	42.0	45.1	43.1	39.3	38.9	44.5	45.9	38.2	38.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	99.9	104.5	76.4	90.8	104.1	115.1	106.0	111.0	92.0	94.1
	50	163.3	172.4	151.1	150.2	187.0	212.3	169.5	179.3	146.7	150.8
	75	338.1	352.8	467.0	452.2	451.3	498.4	337.0	349.6	248.1	252.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	51.2	57.8	39.6	47.9	43.7	51.4	54.5	58.1	60.2	64.1
	50	102.3	112.3	104.5	105.0	91.4	111.6	104.1	112.1	111.0	115.7
	75	218.2	262.8	242.8	256.2	220.7	268.1	218.8	270.2	216.4	247.9
		Percentage of cost of materials									
Trade payables	25	4.3	4.1	4.5	5.3	4.0	3.7	4.1	3.8	4.8	4.5
	50	7.6	7.5	10.6	10.5	7.6	7.4	7.3	7.1	7.7	7.7
	75	13.1	12.1	21.7	17.8	14.2	12.6	11.9	11.2	12.0	11.6

IV. Enterprises by federal state and economic sector

3. Berlin
All economic sectors*

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	98.9	99.8	98.6	97.9	98.1	99.2	99.9	100.5	98.8	99.7
Change in finished goods	1.1	0.2	1.4	2.1	1.9	0.8	0.1	- 0.5	1.2	0.3
Interest and similar income	0.3	0.3	0.3	0.2	0.1	0.2	0.2	0.2	0.3	0.3
Other income	3.4	4.1	9.2	11.6	9.5	12.2	3.7	4.5	3.2	3.7
of which: Income from long-term equity investments	0.3	0.3	0.0	0.1	0.3	0.2	0.4	0.3	0.2	0.3
Total income	103.7	104.4	109.5	111.8	109.6	112.4	103.9	104.6	103.5	104.1
Expenses										
Cost of materials	64.9	62.8	33.6	35.9	48.8	51.0	46.6	46.0	67.8	65.6
Personnel expenses	18.3	19.7	40.9	39.8	32.8	32.8	31.9	33.0	16.1	17.4
Depreciation	2.2	2.5	4.2	6.3	2.9	2.9	2.7	2.9	2.1	2.4
of which: Depreciation of tangible fixed assets	2.0	2.2	4.0	4.1	2.7	2.7	2.4	2.6	1.9	2.1
Interest and similar expenses	0.5	0.7	0.9	0.9	0.6	0.6	0.6	0.6	0.5	0.7
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.0	0.1	0.0	0.0
Other expenses	15.0	16.7	27.2	26.0	20.1	20.2	18.5	18.3	14.3	16.3
Total expenses before taxes on income	101.0	102.5	107.0	109.1	105.2	107.6	100.2	100.7	100.9	102.5
Annual result before taxes on income	2.8	1.9	2.5	2.7	4.4	4.8	3.7	3.9	2.6	1.6
Taxes on income	0.6	0.6	1.5	1.8	1.2	1.4	1.2	1.3	0.5	0.5
Annual result	2.2	1.3	0.9	1.0	3.1	3.4	2.5	2.6	2.2	1.1
Profit and loss transfers (parent company)	0.1	0.1	0.0	0.0	0.1	0.1	0.3	0.2	0.1	0.1
Profit and loss transfers (subsidiary)	1.1	0.4	- 0.4	- 0.2	0.4	0.1	1.2	0.9	1.1	0.3
Profit for the year	1.3	1.1	1.3	1.2	2.8	3.4	1.6	1.9	1.2	0.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.2	1.1	1.3	1.3	2.4	2.0	1.6	1.4	1.2	1.1
Tangible fixed assets	28.4	27.8	30.1	27.4	21.3	20.0	24.7	24.1	29.0	28.4
of which: Land and buildings	12.0	11.4	9.5	9.0	8.0	7.8	13.8	13.2	12.0	11.3
Inventories	13.2	12.5	12.0	13.8	22.4	21.8	15.9	14.7	12.7	12.0
of which: Finished goods and merchandise	4.3	4.4	4.6	4.6	5.8	5.6	4.5	4.6	4.3	4.3
Cash	6.7	7.4	20.3	20.8	17.4	19.4	16.9	18.2	5.2	5.9
Receivables	34.8	33.6	30.8	31.2	31.9	32.3	32.8	33.5	35.1	33.7
Short-term	31.1	30.3	28.3	28.5	30.8	31.3	31.5	31.9	31.0	30.1
of which:										
Trade receivables	8.5	8.2	13.0	13.0	13.5	12.6	13.3	11.8	7.8	7.7
Receivables from affiliated companies	18.5	18.4	8.4	8.0	11.4	10.8	15.2	16.1	19.1	18.9
Long-term	3.7	3.3	2.5	2.8	1.1	1.0	1.3	1.6	4.1	3.6
of which: Loans to affiliated companies	3.4	3.0	1.7	2.0	0.6	0.5	0.8	1.2	3.8	3.3
Securities	1.3	2.3	2.1	1.9	1.2	0.9	1.5	1.7	1.3	2.4
Other long-term equity investments	14.0	14.9	2.6	3.0	2.4	2.8	5.9	5.7	15.3	16.3
of which: Goodwill	0.3	0.2	0.6	0.7	0.4	0.3	0.7	0.7	0.3	0.2
Capital										
Equity	39.4	40.1	32.8	32.0	30.1	31.6	38.9	38.8	39.7	40.5
Liabilities	45.3	45.4	60.7	61.4	60.6	58.2	47.5	47.2	44.6	44.7
Short-term	34.0	33.9	37.8	40.3	47.9	43.2	38.1	37.1	33.1	33.2
of which:										
Liabilities to banks	1.9	1.9	5.4	5.9	6.1	4.9	2.6	2.7	1.7	1.7
Trade payables	6.6	6.7	8.7	7.7	8.9	7.8	7.0	6.2	6.5	6.7
Liabilities to affiliated companies	12.5	12.2	7.9	8.0	10.0	8.3	14.5	14.6	12.4	12.1
Long-term	11.3	11.5	23.0	21.1	12.7	15.0	9.4	10.1	11.4	11.5
of which:										
Liabilities to banks	4.5	4.7	13.8	13.9	6.7	8.8	3.8	4.9	4.5	4.6
Liabilities to affiliated companies	6.0	5.9	4.8	3.6	3.2	3.5	4.5	3.9	6.3	6.2
Provisions	14.1	13.4	5.7	5.8	8.3	8.3	11.8	12.0	14.6	13.7
of which: Provisions for pensions	3.0	3.0	0.5	0.5	1.9	1.8	2.3	2.3	3.2	3.1
Other ratios	Percentage of sales									
Annual result before taxes on income	2.8	1.9	2.5	2.8	4.5	4.8	3.7	3.9	2.7	1.6
Annual result and depreciation	4.5	3.9	5.2	7.4	6.1	6.4	5.2	5.5	4.3	3.6
Trade receivables	6.9	7.4	10.8	11.2	9.5	9.6	9.6	8.9	6.5	7.1
	Percentage of the balance sheet total									
Sales	122.2	110.9	120.8	115.9	141.5	131.1	138.6	132.6	119.9	108.1
Annual result and interest paid	3.4	2.2	2.3	2.2	5.4	5.4	4.2	4.2	3.3	1.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	10.1	8.2	13.5	18.2	16.5	17.0	16.2	16.9	9.4	7.2
	Percentage of fixed assets									
Long-term equity and liabilities	111.3	113.7	146.9	149.0	158.9	183.3	146.2	150.4	107.9	109.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	112.4	115.6	129.3	123.1	101.3	118.1	128.0	136.3	110.8	113.0
Cash resources, short-term receivables and inventories	151.3	152.4	161.2	157.2	148.1	168.5	169.8	175.9	149.2	149.1
	Percentage of cost of materials									
Trade payables	8.3	9.6	21.1	18.1	12.7	11.6	10.8	10.3	7.9	9.4
Memo item:										
Balance sheet total in € billion	95.58	102.15	0.51	0.57	2.29	2.56	8.82	9.36	83.96	89.66
Sales in € billion	116.75	113.31	0.61	0.66	3.25	3.35	12.22	12.41	100.67	96.88
Number of enterprises	2 172	2 172	721	721	658	658	539	539	254	254

* Agriculture, forestry and fishing, mining and quarrying, 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									
				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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	16.2	15.1	5.5	6.3	17.9	17.8	20.9	20.0	32.2	31.2
	50	39.8	39.6	27.3	28.1	43.2	42.6	46.8	45.2	57.8	57.0
	75	65.1	64.7	51.0	51.8	66.7	66.9	70.7	70.3	80.2	80.4
Personnel expenses	25	13.8	13.5	17.1	17.3	16.1	15.3	12.3	12.5	6.6	6.2
	50	28.9	29.1	34.5	35.2	28.3	29.3	26.0	28.0	15.4	16.1
	75	50.0	51.6	52.6	56.9	49.5	51.0	51.0	51.3	37.2	37.0
Depreciation	25	0.6	0.6	0.7	0.7	0.6	0.5	0.5	0.6	0.5	0.5
	50	1.5	1.5	1.9	1.9	1.4	1.4	1.4	1.5	1.2	1.3
	75	3.3	3.7	4.1	4.5	3.0	3.0	3.2	3.5	2.9	3.5
Annual result	25	0.3	0.4	0.1	0.8	0.4	0.7	0.3	0.2	0.2	0.2
	50	2.8	3.4	3.5	4.8	2.7	3.4	2.5	2.8	2.0	2.2
	75	7.1	8.8	9.1	12.2	6.7	7.6	6.1	7.5	6.1	5.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.1	2.1	2.0	2.0	2.6	2.5	2.0	2.4	1.8	1.6
	50	9.0	8.4	11.0	8.9	9.1	8.3	8.2	8.3	7.3	6.7
	75	28.4	25.9	29.4	26.2	26.7	25.3	30.6	27.6	25.8	24.0
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.5	0.5
	50	4.1	3.1	0.6	0.8	6.6	4.8	5.2	5.0	9.1	8.4
	75	29.1	26.5	17.8	15.7	37.9	34.1	33.2	29.9	27.5	28.6
Equity	25	8.7	9.6	8.0	10.0	7.4	8.7	11.3	12.4	9.3	9.2
	50	28.5	30.1	31.2	34.3	26.9	27.9	29.7	30.9	25.8	24.8
	75	54.4	56.0	58.2	61.5	52.2	54.2	55.2	54.8	49.2	47.8
Short-term liabilities	25	18.5	16.4	16.5	13.6	23.0	18.9	17.2	16.6	18.7	19.3
	50	42.6	37.1	40.3	33.0	48.3	41.7	40.5	36.3	41.9	41.2
	75	71.5	66.0	69.8	63.2	73.8	67.9	68.5	64.9	70.7	68.0
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.0	0.0	0.0	0.2	1.5	2.2	0.0	0.0	0.0	0.0
	75	13.9	17.5	17.8	24.3	16.6	22.7	9.5	9.9	6.8	7.4
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.7	0.1	1.0	0.6	0.9	0.4	0.4	0.3	0.4
	50	3.7	4.3	4.5	6.1	3.7	4.5	3.3	3.5	2.4	2.8
	75	8.9	11.2	11.7	15.7	8.4	9.6	8.0	9.5	6.7	7.3
Annual result and depreciation	25	1.8	2.4	2.1	3.2	2.0	2.6	1.7	1.9	1.1	1.7
	50	5.9	6.9	7.6	9.3	5.9	6.1	5.4	6.1	4.4	4.6
	75	12.8	14.8	16.5	20.3	11.8	13.5	11.3	12.8	9.3	9.4
Trade receivables	25	2.4	2.2	2.3	1.6	3.1	2.8	2.5	2.3	1.8	1.4
	50	7.1	6.6	7.6	6.9	7.2	7.0	7.5	6.3	5.0	4.9
	75	13.2	13.1	15.3	15.0	12.7	12.7	13.3	12.7	11.8	10.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.4	1.8	1.1	2.1	1.6	2.1	1.4	1.4	1.6	1.4
	50	6.5	7.4	7.8	9.5	6.5	7.4	5.7	6.3	5.3	5.3
	75	14.9	17.9	20.4	23.3	15.0	17.5	12.0	14.1	11.0	11.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	- 0.5	- 4.3	- 16.9	- 25.9	1.0	- 1.4	1.0	0.7	4.0	3.5
	50	15.0	15.3	13.3	13.2	15.7	15.7	15.3	18.9	15.3	12.5
	75	47.2	48.9	52.5	54.8	52.9	53.9	40.0	44.2	35.1	36.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	93.4	107.6	92.0	114.4	99.8	114.0	97.9	103.5	83.6	91.8
	50	192.1	220.3	203.1	252.0	213.4	261.0	184.7	187.9	144.5	159.6
	75	573.8	739.2	596.0	812.2	623.2	847.3	545.8	529.5	388.0	408.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	64.4	80.1	68.1	87.4	56.4	70.9	66.4	78.2	70.1	73.6
	50	129.1	151.8	142.2	183.8	119.4	135.5	133.7	151.5	124.2	134.5
	75	291.0	337.3	328.6	434.8	264.6	308.0	325.8	326.3	248.1	240.7
		Percentage of cost of materials									
Trade payables	25	4.6	4.2	4.6	3.5	5.2	4.7	4.8	4.5	3.0	3.3
	50	10.4	9.6	13.0	11.1	10.7	9.7	9.5	8.8	7.5	7.9
	75	22.0	19.9	30.7	27.9	21.0	19.6	18.2	17.0	14.0	14.5

* 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

4. Brandenburg
All economic sectors*

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.4	100.5	99.5	97.8	98.3	99.4	99.5	100.6	101.0	100.7
Change in finished goods	- 0.4	- 0.5	0.5	2.2	1.7	0.6	0.5	- 0.6	- 1.0	- 0.7
Interest and similar income	0.2	0.2	0.3	0.3	0.2	0.2	0.1	0.1	0.3	0.3
Other income	3.4	3.5	11.3	10.5	5.1	6.5	3.4	3.5	3.1	3.0
of which: Income from long-term equity investments	0.3	0.2	0.1	0.0	0.1	0.2	0.2	0.2	0.3	0.3
Total income	103.7	103.7	111.6	110.7	105.3	106.6	103.5	103.6	103.4	103.2
Expenses										
Cost of materials	61.7	61.7	40.0	40.5	47.2	47.1	51.7	51.1	66.9	67.2
Personnel expenses	18.1	18.5	33.7	33.2	28.5	28.6	28.6	28.9	13.3	13.6
Depreciation	3.9	4.1	6.9	6.7	5.8	5.7	4.6	4.5	3.4	3.8
of which: Depreciation of tangible fixed assets	3.9	4.0	6.9	6.7	5.7	5.7	4.6	4.5	3.4	3.6
Interest and similar expenses	1.0	1.1	1.9	1.6	1.6	1.5	0.7	0.7	1.0	1.1
Operating taxes	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1
Other expenses	12.7	12.4	22.9	21.0	17.0	16.8	13.5	13.6	11.7	11.4
Total expenses before taxes on income	97.4	97.8	105.5	103.3	100.3	99.8	99.2	98.9	96.4	97.1
Annual result before taxes on income	6.2	5.9	6.0	7.5	5.0	6.8	4.3	4.7	7.0	6.1
Taxes on income	1.0	1.0	1.6	1.5	1.2	1.5	1.2	1.1	0.9	0.9
Annual result	5.2	4.9	4.4	6.0	3.8	5.3	3.1	3.6	6.0	5.2
Profit and loss transfers (parent company)	0.4	0.3	- 0.1	0.0	0.1	0.1	0.3	0.0	0.5	0.4
Profit and loss transfers (subsidiary)	2.8	2.6	- 0.4	- 0.2	0.1	0.1	0.5	0.5	3.9	3.6
Profit for the year	2.8	2.6	4.8	6.3	3.8	5.3	2.9	3.2	2.6	2.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.9	0.4	0.4	0.3	0.3	0.6	0.6	0.6	1.0
Tangible fixed assets	43.7	43.1	55.4	53.1	53.0	51.2	49.4	50.3	40.5	39.6
of which: Land and buildings	14.1	14.0	26.1	25.7	18.9	18.4	17.2	17.6	12.2	12.0
Inventories	13.4	12.9	10.8	11.9	14.5	14.2	16.1	14.5	12.6	12.3
of which: Finished goods and merchandise	4.0	3.9	3.2	3.5	4.9	5.1	4.6	4.7	3.7	3.5
Cash	8.8	10.1	12.0	13.4	10.2	12.2	9.7	11.3	8.3	9.4
Receivables	24.7	24.3	18.3	18.4	18.3	18.3	20.6	19.8	26.9	26.6
Short-term	23.5	23.2	17.7	17.6	17.5	17.8	19.8	19.0	25.5	25.4
of which:										
Trade receivables	7.2	6.6	6.6	6.8	7.6	7.6	8.9	8.6	6.7	5.9
Receivables from affiliated companies	13.5	13.9	6.1	5.9	7.7	7.4	7.9	7.1	16.2	17.0
Long-term	1.2	1.0	0.5	0.8	0.8	0.6	0.9	0.9	1.4	1.2
of which: Loans to affiliated companies	1.0	0.9	0.3	0.6	0.6	0.3	0.5	0.6	1.3	1.0
Securities	1.9	1.8	0.4	0.4	0.8	0.8	0.5	0.5	2.5	2.3
Other long-term equity investments	6.4	6.5	1.6	1.4	2.2	2.2	2.7	2.6	8.2	8.3
of which: Goodwill	0.3	0.3	0.5	0.4	0.4	0.4	0.5	0.4	0.3	0.2
Capital										
Equity	40.8	41.7	29.7	32.2	30.0	32.0	48.1	49.0	40.4	41.2
Liabilities	47.8	46.9	65.7	63.2	65.1	62.7	43.9	42.5	46.1	45.5
Short-term	28.2	29.3	30.8	31.2	30.6	30.0	30.7	29.1	27.0	29.2
of which:										
Liabilities to banks	4.0	4.1	7.7	7.3	8.5	7.4	5.1	4.7	2.9	3.4
Trade payables	5.5	5.2	5.2	5.8	5.5	5.4	5.8	5.6	5.4	5.1
Liabilities to affiliated companies	10.5	11.8	8.4	7.9	5.2	5.8	7.9	8.4	12.0	13.7
Long-term	19.6	17.6	35.0	32.0	34.4	32.7	13.3	13.5	19.1	16.3
of which:										
Liabilities to banks	12.7	11.2	24.2	22.7	23.6	23.3	10.2	10.6	11.7	9.4
Liabilities to affiliated companies	4.4	4.0	9.1	7.6	9.7	8.4	2.5	2.3	4.1	3.9
Provisions	10.4	10.6	4.1	4.1	4.5	4.9	7.3	7.9	12.3	12.4
of which: Provisions for pensions	1.2	1.3	0.5	0.6	0.8	0.8	0.9	0.9	1.4	1.5
Other ratios	Percentage of sales									
Annual result before taxes on income	6.2	5.9	6.1	7.7	5.1	6.8	4.3	4.7	6.9	6.1
Annual result and depreciation	9.1	9.0	11.4	13.0	9.8	11.1	7.8	8.1	9.3	8.9
Trade receivables	6.9	6.3	8.8	9.1	8.5	8.3	8.0	7.5	6.3	5.6
	Percentage of the balance sheet total									
Sales	105.5	105.5	75.3	74.6	89.5	91.9	111.4	113.9	106.8	105.8
Annual result and interest paid	6.5	6.3	4.7	5.9	4.9	6.3	4.3	4.9	7.5	6.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	19.0	19.7	14.7	17.9	14.7	18.3	20.5	23.4	19.5	19.1
	Percentage of fixed assets									
Long-term equity and liabilities	114.8	114.0	112.0	115.7	114.8	119.6	115.4	115.9	114.8	112.6
	Percentage of short-term liabilities									
Cash resources and short-term receivables	115.3	114.3	97.5	99.7	91.1	101.0	96.4	104.4	126.1	119.6
Cash resources, short-term receivables and inventories	162.9	158.4	132.5	137.7	138.4	148.2	148.8	154.4	172.6	161.7
	Percentage of cost of materials									
Trade payables	8.4	8.1	17.3	18.7	12.7	12.3	10.1	9.6	7.6	7.2
Memo item:										
Balance sheet total in € billion	31.65	32.15	0.55	0.58	3.03	3.09	6.35	6.42	21.73	22.07
Sales in € billion	33.40	33.94	0.41	0.43	2.71	2.84	7.07	7.31	23.20	23.35
Number of enterprises	1 548	1 548	512	512	570	570	336	336	130	130

* Agriculture, forestry and fishing, mining and quarrying, 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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	22.8	23.2	11.0	10.6	29.5	27.9	27.6	27.0	42.0	41.1
	50	47.3	46.8	32.9	35.2	48.5	47.8	55.5	54.2	66.9	66.4
	75	67.3	67.2	57.6	57.7	63.8	63.2	72.6	72.3	79.1	79.7
Personnel expenses	25	11.9	11.5	12.2	11.4	13.8	13.5	12.4	12.1	5.5	5.8
	50	25.6	25.6	30.9	31.4	26.6	26.4	22.3	22.6	11.8	11.5
	75	42.1	42.3	48.7	48.0	38.5	38.6	40.9	43.7	22.6	21.4
Depreciation	25	1.1	1.2	1.0	1.1	1.3	1.2	1.2	1.2	0.8	1.0
	50	2.5	2.6	2.7	2.8	2.5	2.5	2.5	2.5	2.1	2.3
	75	6.2	6.5	7.2	8.5	6.1	6.3	5.7	5.9	5.1	5.5
Annual result	25	0.5	1.0	0.0	1.3	0.8	1.2	0.6	1.0	0.1	0.5
	50	2.8	3.9	3.4	5.8	2.8	3.9	2.4	3.0	1.8	2.9
	75	7.4	8.6	11.0	12.4	6.6	7.9	5.2	5.9	6.4	6.7
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.0	8.1	5.5	6.0	9.2	9.1	8.7	9.3	3.8	5.3
	50	27.0	25.8	22.1	22.2	28.4	26.4	30.2	29.8	26.9	27.9
	75	54.9	56.7	54.3	55.5	55.0	57.7	55.1	57.2	58.8	54.1
Inventories	25	0.3	0.3	0.0	0.0	1.4	1.2	0.7	0.7	0.8	0.9
	50	7.8	7.2	2.6	1.9	11.4	10.2	11.8	11.0	8.2	10.2
	75	30.9	30.0	20.1	18.2	34.5	32.5	38.5	38.1	35.5	34.0
Equity	25	11.3	15.6	9.1	13.5	10.6	13.0	16.0	18.2	15.6	21.4
	50	33.1	35.5	33.1	35.7	31.4	33.2	34.1	37.3	36.5	37.8
	75	56.7	58.3	56.4	58.8	55.2	56.3	61.2	60.7	54.6	57.4
Short-term liabilities	25	15.7	14.6	14.8	13.6	16.3	14.7	15.5	14.1	15.9	17.6
	50	34.7	31.7	33.6	31.3	35.2	31.7	35.0	31.4	35.6	34.5
	75	64.1	57.4	64.7	54.3	63.2	59.4	64.6	57.5	61.9	56.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	8.3	8.5	5.3	7.1	12.7	12.5	7.3	7.7	0.8	0.2
	75	32.4	31.7	33.7	34.1	36.6	37.0	27.4	26.7	19.7	17.4
		Percentage of sales									
Annual result before taxes on income	25	0.7	1.4	0.1	1.9	1.0	1.6	0.7	1.2	0.3	0.5
	50	3.6	4.9	4.6	7.4	3.6	4.9	3.0	3.8	1.9	3.4
	75	9.5	10.8	14.2	15.2	8.6	9.8	6.4	7.2	7.5	7.8
Annual result and depreciation	25	3.1	4.2	2.8	4.7	3.8	5.1	2.9	3.5	2.1	3.2
	50	7.5	8.8	9.0	11.3	7.8	8.9	6.7	7.1	5.5	6.5
	75	15.2	16.7	22.4	23.4	14.4	15.5	12.2	13.1	14.2	13.1
Trade receivables	25	2.7	2.5	1.6	1.8	3.6	3.3	2.7	2.4	3.0	2.2
	50	6.8	6.1	6.6	5.4	7.0	6.6	6.2	5.9	6.7	6.7
	75	11.6	11.2	12.1	11.6	11.3	11.2	11.1	9.8	12.3	11.6
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	2.8	0.9	3.0	2.3	3.0	1.9	2.5	1.0	1.8
	50	5.4	7.1	6.2	8.8	5.6	7.5	4.7	5.4	5.0	5.4
	75	11.7	14.9	16.7	20.4	11.6	14.5	9.1	11.2	8.4	8.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.4	5.1	- 4.4	0.0	6.1	5.6	6.8	7.9	8.9	8.8
	50	15.7	19.6	13.1	19.7	16.1	18.0	17.8	20.9	16.2	20.5
	75	42.6	50.2	51.1	59.2	41.9	44.9	39.9	51.2	36.4	41.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	90.1	96.4	78.9	93.6	92.5	98.7	95.3	93.7	87.8	95.1
	50	131.2	144.9	138.8	163.3	132.3	147.3	129.4	131.5	118.5	125.5
	75	285.6	304.5	340.0	398.9	260.3	291.7	248.1	259.5	200.4	222.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	48.5	55.7	50.0	61.2	45.1	54.1	49.6	54.2	51.7	59.1
	50	111.7	127.2	132.0	148.0	103.1	116.1	108.9	121.2	112.2	112.7
	75	244.1	261.6	312.8	322.5	212.8	241.7	215.1	237.9	195.8	205.0
		Percentage of cost of materials									
Trade payables	25	4.5	4.2	3.6	3.7	5.3	4.9	4.6	3.8	3.8	3.9
	50	9.2	8.8	9.4	9.1	9.5	9.2	8.7	8.1	8.5	7.7
	75	18.3	17.9	25.5	25.1	18.5	18.2	14.5	14.6	13.3	11.8

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

	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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	100.0	100.3	99.8	100.3	100.6	101.0	99.6	99.8	100.0
Change in finished goods	0.1	0.0	- 0.3	0.2	- 0.3	- 0.6	- 1.0	0.4	0.2	0.0
Interest and similar income	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Other income	2.9	2.7	4.9	11.1	3.9	6.0	2.5	3.0	2.9	2.6
of which: Income from long-term equity investments	0.6	0.2	0.2	0.0	0.2	0.2	0.2	0.3	0.7	0.2
Total income	103.0	102.7	104.9	111.2	104.0	106.1	102.6	103.1	103.0	102.6
Expenses										
Cost of materials	74.4	73.1	36.7	33.7	50.4	50.7	57.5	58.5	76.8	75.3
Personnel expenses	14.0	14.8	30.8	34.1	28.8	30.7	24.3	24.7	12.5	13.2
Depreciation	2.1	2.3	10.0	12.5	3.9	4.4	2.7	2.6	2.0	2.2
of which: Depreciation of tangible fixed assets	2.0	2.1	9.8	12.2	3.8	4.3	2.2	2.5	1.9	2.0
Interest and similar expenses	0.7	0.7	1.6	1.8	0.7	0.8	0.6	0.5	0.8	0.8
Operating taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	8.7	9.0	15.5	15.9	16.1	16.8	13.4	13.4	8.0	8.4
Total expenses before taxes on income	100.0	100.0	94.8	98.0	100.1	103.6	98.6	99.8	100.1	100.0
Annual result before taxes on income	3.0	2.8	10.2	13.2	3.9	2.5	4.0	3.3	2.8	2.7
Taxes on income	0.6	0.5	1.4	1.7	1.0	1.0	1.3	1.1	0.5	0.4
Annual result	2.4	2.2	8.8	11.5	2.9	1.4	2.7	2.2	2.3	2.2
Profit and loss transfers (parent company)	0.1	0.1	0.0	0.0	- 0.2	- 0.2	0.4	0.1	0.1	0.1
Profit and loss transfers (subsidiary)	0.5	0.4	- 0.5	0.0	0.0	- 1.0	0.9	0.6	0.5	0.4
Profit for the year	2.0	1.9	9.2	11.4	2.7	2.2	2.2	1.7	2.0	1.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.0	0.9	0.2	0.2	0.7	0.6	0.9	1.0	1.0	0.9
Tangible fixed assets	34.4	33.1	66.4	65.1	40.8	42.1	24.5	23.2	35.3	34.1
of which: Land and buildings	10.1	9.0	3.5	3.4	9.9	9.9	14.6	13.4	9.5	8.5
Inventories	18.8	18.1	5.0	4.4	16.5	15.1	23.9	23.1	18.3	17.6
of which: Finished goods and merchandise	7.3	6.6	4.3	3.7	9.9	9.4	12.0	10.9	6.7	6.0
Cash	4.0	5.2	13.3	13.5	9.3	10.5	11.0	13.5	3.0	4.0
Receivables	36.4	37.1	10.5	12.4	29.9	29.0	34.3	33.9	36.8	37.7
Short-term	34.5	35.4	10.5	12.3	28.8	27.9	31.6	31.4	35.1	36.1
of which:										
Trade receivables	15.4	14.2	4.1	2.9	15.1	13.1	18.9	17.9	15.0	13.8
Receivables from affiliated companies	14.4	17.0	3.3	3.9	10.8	11.1	9.9	10.7	15.1	18.0
Long-term	1.8	1.7	0.0	0.1	1.1	1.1	2.8	2.4	1.7	1.6
of which: Loans to affiliated companies	1.6	1.4	0.0	0.0	0.9	1.0	1.7	1.3	1.6	1.4
Securities	0.1	0.2	0.0	0.0	0.1	0.1	0.6	0.8	0.1	0.1
Other long-term equity investments	4.9	5.1	0.4	0.6	1.8	2.0	4.2	4.0	5.1	5.3
of which: Goodwill	0.3	0.2	0.2	0.1	0.3	0.3	0.3	0.2	0.3	0.2
Capital										
Equity	27.2	27.1	44.6	45.5	31.7	30.9	37.2	37.1	25.8	25.7
Liabilities	54.9	53.3	50.8	49.7	61.7	61.8	51.7	51.8	55.2	53.4
Short-term	36.2	36.4	21.9	24.1	39.6	40.2	43.8	43.8	35.3	35.4
of which:										
Liabilities to banks	5.4	4.6	3.2	3.0	9.3	8.6	8.0	7.2	5.0	4.2
Trade payables	7.5	6.9	3.0	2.7	7.5	6.9	9.1	8.4	7.3	6.8
Liabilities to affiliated companies	11.3	13.2	10.1	13.1	16.2	18.6	15.8	17.4	10.8	12.6
Long-term	18.7	16.9	28.9	25.6	22.0	21.7	7.8	7.9	19.9	17.9
of which:										
Liabilities to banks	9.4	8.4	24.4	22.4	19.6	19.5	5.5	5.4	9.6	8.5
Liabilities to affiliated companies	6.6	5.8	3.9	2.7	1.9	1.3	1.9	2.2	7.2	6.3
Provisions	17.6	19.3	3.4	3.7	5.3	6.3	10.4	10.4	18.8	20.7
of which: Provisions for pensions	6.5	6.7	0.3	0.3	0.4	0.5	2.2	2.1	7.1	7.5
Other ratios	Percentage of sales									
Annual result before taxes on income	3.0	2.8	10.1	13.2	3.9	2.5	4.0	3.3	2.9	2.7
Annual result and depreciation	4.5	4.6	18.7	24.0	6.8	5.8	5.4	4.9	4.3	4.5
Trade receivables	8.8	8.7	6.1	5.0	10.7	10.4	11.2	11.2	8.5	8.4
	Percentage of the balance sheet total									
Sales	174.7	162.2	66.4	56.7	141.2	126.7	169.3	160.6	176.5	163.6
Annual result and interest paid	5.5	4.8	6.9	7.5	5.1	2.8	5.4	4.4	5.5	4.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	11.4	11.0	29.5	33.1	16.2	12.6	17.5	15.9	10.8	10.4
	Percentage of fixed assets									
Long-term equity and liabilities	124.4	124.2	110.3	108.5	121.7	115.7	144.2	150.7	122.5	122.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	106.7	111.6	108.7	107.1	96.3	95.6	97.6	102.8	108.2	113.4
Cash resources, short-term receivables and inventories	158.8	161.3	131.3	125.2	138.0	133.1	152.2	155.5	160.0	163.0
	Percentage of cost of materials									
Trade payables	5.8	5.9	12.4	14.2	10.5	10.9	9.4	9.0	5.4	5.5
Memo item:										
Balance sheet total in € billion	23.87	24.33	0.07	0.07	0.47	0.49	2.55	2.64	20.78	21.13
Sales in € billion	41.70	39.46	0.04	0.04	0.66	0.62	4.32	4.24	36.67	34.56
Number of enterprises	460	460	45	45	111	111	178	178	126	126

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

IV. Enterprises by federal state and economic sector

cont'd: 5. Bremen
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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	31.4	30.4	4.3	5.5	26.1	22.0	38.7	37.8	52.0	46.6
	50	59.9	60.0	25.9	22.5	49.3	49.8	60.2	61.1	73.2	71.7
	75	79.1	79.1	51.1	51.7	76.1	72.6	77.9	78.7	83.0	83.6
Personnel expenses	25	7.7	7.4	0.0	0.0	12.1	11.0	8.8	9.0	5.2	5.0
	50	17.8	18.2	23.1	25.3	26.8	29.3	20.0	20.4	12.2	12.0
	75	36.6	39.3	53.9	58.4	40.8	47.3	34.9	35.1	22.1	24.1
Depreciation	25	0.5	0.6	0.8	0.6	0.7	0.8	0.5	0.5	0.4	0.5
	50	1.4	1.4	3.1	4.9	1.5	1.5	1.2	1.3	1.1	1.2
	75	2.8	3.2	6.3	10.3	3.1	4.2	2.3	2.6	2.4	2.6
Annual result	25	0.4	0.1	0.8	0.7	0.2	- 1.7	0.3	0.3	0.6	0.3
	50	2.4	2.3	4.6	4.1	2.8	2.0	2.2	2.4	2.1	2.0
	75	5.8	6.2	15.4	13.2	5.3	6.5	5.1	5.8	5.0	5.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.3	2.4	1.8	2.0	3.6	3.8	2.3	2.4	2.0	1.8
	50	10.4	10.7	15.3	12.2	12.4	11.8	10.0	10.1	8.7	10.1
	75	29.2	31.7	55.9	46.7	29.2	33.2	23.4	21.9	30.6	33.6
Inventories	25	0.5	0.3	0.0	0.0	0.2	0.0	2.9	2.3	1.2	1.2
	50	13.1	11.8	0.0	0.0	5.9	8.5	26.9	22.0	15.2	13.7
	75	41.4	39.5	2.9	1.2	37.4	36.4	45.8	42.4	41.1	39.5
Equity	25	14.1	14.6	21.8	20.2	7.7	9.4	15.1	16.8	14.4	14.8
	50	31.6	30.9	53.7	51.3	32.0	29.1	31.1	30.8	27.5	26.9
	75	51.4	53.2	81.4	78.1	53.3	53.3	50.5	51.2	44.3	46.5
Short-term liabilities	25	20.8	19.4	10.3	10.6	18.6	15.7	25.7	22.2	23.9	21.9
	50	43.9	40.9	27.2	23.3	39.1	39.7	48.6	45.8	44.6	40.8
	75	66.8	64.7	49.0	49.8	69.5	67.7	67.3	66.9	62.5	63.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	0.7	1.6	0.0	0.0	11.0	12.4	1.8	2.4	0.0	0.0
	75	24.0	23.4	11.0	8.3	35.5	36.7	23.0	21.8	22.0	21.2
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.2	1.2	1.5	0.3	- 1.4	0.6	0.6	0.7	0.5
	50	3.3	3.1	7.1	5.4	3.5	2.1	3.2	3.3	2.6	2.4
	75	7.2	7.5	15.4	15.4	6.6	7.7	6.8	7.4	6.0	6.4
Annual result and depreciation	25	1.7	1.4	4.2	5.1	1.3	1.0	1.7	1.8	1.7	1.1
	50	5.0	4.9	9.5	11.0	6.5	4.3	4.6	4.9	4.2	4.1
	75	10.4	10.7	20.8	22.0	11.2	12.3	8.7	9.0	9.1	8.4
Trade receivables	25	3.8	3.1	0.7	0.3	4.3	3.9	3.9	3.3	4.1	3.1
	50	8.2	7.2	4.2	4.3	8.5	7.6	8.6	7.3	9.2	8.1
	75	13.1	12.0	11.3	9.2	13.8	12.5	13.8	12.7	11.8	12.0
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	1.2	1.8	2.1	1.8	0.5	1.9	1.2	2.3	1.6
	50	6.1	5.8	6.3	5.4	6.3	5.8	6.2	7.7	5.6	5.0
	75	13.0	12.9	15.2	10.6	13.3	11.8	14.3	14.4	10.4	10.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.4	1.6	- 26.4	0.0	2.7	0.4	6.2	1.2	5.6	4.7
	50	15.6	13.8	12.2	16.2	18.8	11.7	17.8	15.9	14.1	13.1
	75	36.6	38.7	30.4	72.5	40.7	35.8	45.5	42.0	30.0	29.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	99.7	100.2	84.4	90.8	102.1	99.2	107.8	108.7	96.8	97.1
	50	204.2	215.2	141.1	168.0	229.7	236.6	252.2	243.4	174.1	179.2
	75	522.5	529.0	488.2	450.0	594.7	532.7	530.6	604.5	475.5	417.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	62.0	59.9	68.7	93.4	60.3	60.6	62.2	56.5	61.9	67.0
	50	106.4	111.1	160.4	180.4	103.2	110.8	105.2	106.0	105.7	109.3
	75	223.4	239.8	459.0	344.0	265.5	280.1	200.8	232.9	188.3	216.9
		Percentage of cost of materials									
Trade payables	25	3.2	3.1	0.6	0.0	2.6	2.8	3.9	3.7	3.0	2.8
	50	7.4	7.2	6.6	6.7	7.2	7.4	7.5	6.8	7.4	7.2
	75	11.9	12.6	20.9	18.8	13.2	13.5	12.1	12.1	10.7	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

6. Hamburg
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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.9	99.6	99.2	99.7	99.4	100.2	99.6	99.8	99.9	99.6
Change in finished goods	0.1	0.4	0.8	0.3	0.6	- 0.2	0.4	0.2	0.1	0.4
Interest and similar income	0.2	0.2	0.2	0.3	0.2	0.3	0.1	0.2	0.2	0.2
Other income	2.7	3.7	5.3	6.6	7.0	7.5	4.1	5.4	2.6	3.6
of which: Income from long-term equity investments	0.7	0.7	0.4	0.2	0.5	0.8	0.9	1.1	0.7	0.7
Total income	102.9	103.9	105.5	106.8	107.2	107.9	104.3	105.6	102.7	103.7
Expenses										
Cost of materials	81.4	81.1	32.5	33.0	48.6	50.1	57.8	58.8	83.0	82.8
Personnel expenses	7.2	8.1	31.7	31.2	27.3	27.9	23.4	23.6	6.1	7.0
Depreciation	1.6	2.3	9.1	8.7	3.8	4.2	3.4	2.7	1.5	2.2
of which: Depreciation of tangible fixed assets	1.5	2.0	9.0	8.7	3.4	3.7	2.3	2.5	1.4	1.9
Interest and similar expenses	0.9	1.0	2.7	2.4	1.0	1.0	0.9	0.9	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	8.6	10.7	22.3	22.6	21.3	20.7	15.5	15.9	8.1	10.3
Total expenses before taxes on income	99.7	103.1	98.4	98.0	102.2	103.9	101.1	102.0	99.7	103.2
Annual result before taxes on income	3.1	0.7	7.2	8.8	5.0	3.9	3.2	3.6	3.1	0.5
Taxes on income	0.5	0.3	1.7	2.1	1.3	1.3	1.0	1.0	0.5	0.3
Annual result	2.6	0.4	5.5	6.7	3.7	2.6	2.2	2.6	2.6	0.2
Profit and loss transfers (parent company)	0.2	0.1	0.0	0.0	- 0.1	0.0	0.1	- 0.2	0.2	0.1
Profit and loss transfers (subsidiary)	1.3	0.1	0.0	0.0	0.5	- 0.3	1.2	0.5	1.3	0.1
Profit for the year	1.5	0.4	5.5	6.6	3.1	2.9	1.2	1.8	1.5	0.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.8	0.9	0.5	0.6	0.7	0.7	0.9	0.9	0.8	0.9
Tangible fixed assets	26.6	26.4	61.4	57.1	29.5	28.0	26.2	25.5	26.4	26.3
of which: Land and buildings	6.2	6.2	2.8	2.8	6.1	6.2	11.5	11.2	5.9	5.9
Inventories	14.3	14.2	4.7	5.1	15.1	14.7	17.7	17.0	14.1	14.0
of which: Finished goods and merchandise	8.0	7.9	2.7	3.3	8.0	7.7	9.2	8.8	7.9	7.9
Cash	4.0	4.4	12.6	14.5	13.2	13.6	11.2	11.2	3.4	3.8
Receivables	36.7	35.6	16.5	18.3	31.3	32.2	35.3	36.6	36.9	35.7
Short-term	33.4	32.0	14.7	16.7	29.9	31.0	33.6	35.0	33.5	31.9
of which:										
Trade receivables	8.9	7.7	6.6	8.3	13.2	12.2	14.3	13.2	8.5	7.3
Receivables from affiliated companies	21.9	21.8	5.3	5.2	11.3	12.8	16.2	17.2	22.5	22.2
Long-term	3.3	3.6	1.7	1.6	1.4	1.2	1.7	1.6	3.5	3.7
of which: Loans to affiliated companies	3.2	3.4	1.5	1.3	0.7	0.6	1.2	1.1	3.3	3.6
Securities	0.6	0.6	0.1	0.1	2.4	2.5	0.7	0.7	0.5	0.6
Other long-term equity investments	16.8	17.5	2.3	2.4	6.9	7.4	7.4	7.3	17.6	18.4
of which: Goodwill	1.0	0.9	0.2	0.2	1.1	0.9	0.6	0.4	1.0	0.9
Capital										
Equity	32.6	32.7	27.3	28.7	34.6	35.3	34.5	35.3	32.5	32.5
Liabilities	49.5	48.3	67.9	66.0	55.8	54.6	53.0	51.6	49.1	47.9
Short-term	34.7	33.7	28.9	32.4	39.7	40.2	42.6	41.3	34.2	33.2
of which:										
Liabilities to banks	3.6	2.9	14.1	16.0	8.9	9.3	9.2	7.3	3.1	2.5
Trade payables	10.4	9.1	3.4	3.3	7.5	7.4	8.6	7.6	10.5	9.3
Liabilities to affiliated companies	14.7	14.7	5.1	5.0	9.1	10.0	14.5	14.4	14.8	14.8
Long-term	14.8	14.6	39.0	33.6	16.2	14.4	10.4	10.2	14.9	14.7
of which:										
Liabilities to banks	7.0	7.5	34.0	28.7	11.6	10.6	6.0	6.5	6.8	7.5
Liabilities to affiliated companies	4.0	3.1	3.9	3.5	2.7	2.4	3.9	2.8	4.1	3.2
Provisions	17.3	18.4	4.2	4.8	8.8	9.5	11.4	12.1	17.8	19.0
of which: Provisions for pensions	8.2	8.8	0.4	0.4	2.9	3.1	4.2	4.4	8.6	9.2
Other ratios	Percentage of sales									
Annual result before taxes on income	3.1	0.8	7.2	8.8	5.1	3.9	3.2	3.6	3.1	0.5
Annual result and depreciation	4.2	2.7	14.7	15.5	7.5	6.8	5.6	5.3	4.1	2.4
Trade receivables	4.9	4.8	9.9	11.5	10.1	9.7	9.8	9.4	4.6	4.5
	Percentage of the balance sheet total									
Sales	180.7	159.0	67.0	72.2	130.4	126.0	145.4	140.9	184.1	161.0
Annual result and interest paid	6.3	2.2	5.5	6.6	6.2	4.6	4.6	4.9	6.4	1.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.1	6.7	16.3	19.7	18.8	16.8	15.1	14.1	11.8	6.2
	Percentage of fixed assets									
Long-term equity and liabilities	116.4	114.7	100.8	101.5	132.3	133.9	134.0	139.0	115.5	113.5
	Percentage of short-term liabilities									
Cash resources and short-term receivables	108.3	108.8	94.5	96.3	109.3	111.8	105.6	112.2	108.5	108.5
Cash resources, short-term receivables and inventories	149.5	150.8	110.6	112.2	147.3	148.4	147.1	153.5	149.9	150.8
	Percentage of cost of materials									
Trade payables	7.0	7.1	15.5	14.0	11.7	11.7	10.2	9.2	6.9	6.9
Memo item:										
Balance sheet total in € billion	166.46	166.64	0.65	0.66	2.44	2.46	9.17	9.34	154.20	154.18
Sales in € billion	300.86	264.91	0.43	0.47	3.18	3.10	13.33	13.17	283.91	248.17
Number of enterprises	2 130	2 130	519	519	600	600	577	577	434	434

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

		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 2019/2020									
	value	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	22.3	22.5	2.0	2.0	23.8	22.7	32.7	32.3	51.6	53.2
	50	52.6	53.1	24.2	24.2	48.8	50.2	62.6	62.5	77.0	76.9
	75	78.4	78.7	50.0	50.6	73.4	73.0	82.8	82.6	89.8	89.6
Personnel expenses	25	6.2	6.3	5.4	5.3	11.1	10.9	6.6	6.8	2.7	3.0
	50	17.5	17.5	25.9	27.4	21.8	22.4	16.2	16.2	8.4	9.0
	75	37.2	39.7	48.7	48.8	39.9	42.1	33.4	37.1	19.2	19.2
Depreciation	25	0.3	0.3	0.6	0.7	0.3	0.4	0.3	0.3	0.2	0.2
	50	1.1	1.2	1.9	2.0	1.1	1.1	0.8	0.9	0.8	0.9
	75	3.2	3.6	5.9	6.5	2.9	3.6	2.3	2.5	2.6	2.8
Annual result	25	0.3	0.3	- 0.7	0.7	0.5	0.3	0.3	0.2	0.3	0.2
	50	2.2	2.5	3.3	5.2	2.6	3.1	1.9	1.9	1.8	1.6
	75	6.5	7.4	11.7	14.3	6.5	7.5	4.6	4.9	5.0	5.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	1.2	1.2	2.0	1.8	1.4	1.4	1.1	1.0	0.8	0.7
	50	6.5	6.5	11.0	10.9	6.5	6.1	5.3	5.2	4.9	4.7
	75	25.5	24.4	46.8	42.7	25.1	23.7	19.2	18.0	22.2	21.9
Inventories	25	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.3	0.6	0.7
	50	6.4	5.9	0.3	0.1	6.4	5.8	12.4	11.9	14.3	15.3
	75	35.1	33.4	14.1	13.1	37.4	35.9	42.2	36.8	38.1	37.7
Equity	25	9.7	11.5	5.3	9.7	10.3	11.6	10.9	12.4	11.3	12.2
	50	26.1	28.9	26.7	31.9	27.3	29.2	28.8	29.8	24.0	24.4
	75	48.7	50.4	51.5	52.0	53.6	54.0	46.6	50.0	41.6	43.1
Short-term liabilities	25	20.6	18.6	14.3	15.1	22.0	20.2	25.5	22.0	22.3	18.2
	50	45.1	40.5	39.0	36.1	45.1	40.5	48.5	45.7	46.9	42.1
	75	70.9	66.6	70.1	63.4	70.2	65.1	71.1	68.1	72.0	69.9
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	1.7	1.2	0.3	0.3	0.0	0.0	0.0	0.0
	75	22.9	24.7	39.6	38.8	20.0	24.9	22.9	22.3	13.7	11.4
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.5	- 0.5	0.9	0.6	0.4	0.5	0.4	0.5	0.4
	50	3.0	3.3	4.1	6.4	3.7	3.9	2.4	2.5	2.4	2.2
	75	8.5	9.2	14.4	16.8	8.8	9.7	6.6	6.1	6.2	6.7
Annual result and depreciation	25	1.6	1.6	1.9	4.0	1.7	1.7	1.4	1.2	1.4	1.1
	50	5.0	5.5	8.9	11.2	5.7	5.9	3.9	3.9	3.6	3.7
	75	12.4	13.2	24.0	29.8	13.4	13.3	8.7	8.4	8.0	9.2
Trade receivables	25	3.0	2.5	1.9	1.6	3.4	2.8	3.8	3.3	3.4	2.6
	50	7.4	6.9	6.8	6.8	7.2	7.2	7.8	7.1	7.4	6.5
	75	13.1	12.3	13.6	13.1	13.2	12.3	13.1	12.3	12.5	11.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	1.8	0.7	2.5	2.5	1.9	1.9	1.6	2.3	1.4
	50	6.5	7.1	7.0	10.1	7.2	7.6	6.3	5.8	5.6	5.4
	75	13.9	15.9	20.0	24.0	14.8	18.0	12.2	12.8	11.2	10.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.7	1.6	- 6.0	0.0	2.9	- 2.2	3.6	2.3	4.5	2.7
	50	14.1	15.1	13.7	20.9	16.5	15.2	13.7	13.5	13.2	12.5
	75	37.7	43.8	48.3	65.4	48.1	50.7	33.4	34.5	27.9	31.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	96.3	100.6	84.2	94.8	103.0	106.9	101.7	110.8	92.0	94.1
	50	206.9	229.9	161.1	192.8	268.9	298.8	266.2	271.3	174.4	177.4
	75	757.1	859.7	588.0	657.9	908.9	1 128.4	833.1	1 011.9	561.7	623.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	63.0	69.3	62.7	75.6	64.2	71.1	64.4	70.1	61.4	59.6
	50	119.3	132.7	133.0	155.6	126.5	139.2	115.0	128.0	105.2	106.4
	75	245.2	291.1	300.0	322.0	259.1	311.2	216.8	268.3	211.5	244.4
		Percentage of cost of materials									
Trade payables	25	3.5	3.3	3.1	2.8	4.3	3.6	3.9	3.8	2.4	2.4
	50	7.9	7.7	11.0	9.7	9.0	8.1	7.6	7.5	5.8	5.8
	75	16.0	15.2	27.5	25.0	17.7	16.2	14.0	13.5	11.7	10.5

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

IV. Enterprises by federal state and economic sector

7. Hesse

a) All economic sectors*

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	99.6	98.9	98.8	98.4	100.3	99.6	100.5	99.2	99.5
Change in finished goods	0.8	0.4	1.1	1.2	1.6	- 0.3	0.4	- 0.5	0.8	0.5
Interest and similar income	0.3	0.3	0.2	0.2	0.1	0.1	0.2	0.2	0.4	0.3
Other income	3.2	3.6	5.0	7.3	2.5	3.2	2.6	2.9	3.2	3.7
of which: Income from long-term equity investments	0.9	0.9	0.0	0.0	0.1	0.2	0.3	0.2	0.9	1.0
Total income	103.5	103.9	105.2	107.4	102.6	103.4	102.8	103.0	103.6	104.0
Expenses										
Cost of materials	70.4	70.8	37.3	38.7	47.1	47.2	54.8	54.6	72.6	73.2
Personnel expenses	15.2	16.0	35.5	34.4	29.6	29.5	25.7	25.7	13.8	14.6
Depreciation	2.8	2.8	4.3	4.3	3.1	3.7	2.9	3.1	2.8	2.7
of which: Depreciation of tangible fixed assets	2.5	2.6	4.2	4.2	3.1	3.6	2.7	2.9	2.5	2.5
Interest and similar expenses	0.9	1.0	1.1	1.1	0.8	0.8	0.7	0.7	0.9	1.0
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	11.4	11.7	22.5	21.7	18.4	18.0	15.0	14.6	10.9	11.2
Total expenses before taxes on income	100.9	102.3	100.9	100.4	99.0	99.2	99.2	98.8	101.1	102.8
Annual result before taxes on income	2.6	1.6	4.3	7.0	3.6	4.2	3.7	4.2	2.5	1.2
Taxes on income	0.5	0.7	1.3	1.7	1.0	1.3	1.1	1.1	0.4	0.6
Annual result	2.2	0.9	3.0	5.3	2.5	2.9	2.6	3.1	2.1	0.6
Profit and loss transfers (parent company)	0.7	0.6	0.0	0.0	0.0	0.0	0.1	0.1	0.7	0.6
Profit and loss transfers (subsidiary)	1.9	0.8	- 0.6	- 0.6	- 0.3	- 0.4	0.6	0.5	2.0	0.9
Profit for the year	1.0	0.7	3.6	5.9	2.9	3.4	2.2	2.7	0.8	0.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.2	2.3	0.6	0.6	1.4	1.3	1.0	1.0	2.4	2.4
Tangible fixed assets	28.1	27.7	37.9	34.2	31.4	30.5	25.5	25.3	28.2	27.8
of which: Land and buildings	11.0	10.5	9.4	8.4	11.4	11.0	10.4	10.0	11.0	10.6
Inventories	12.6	11.6	14.3	15.0	21.9	20.7	22.0	21.0	11.5	10.6
of which: Finished goods and merchandise	5.7	5.4	6.3	6.1	8.1	8.0	7.8	7.3	5.5	5.2
Cash	4.8	6.3	17.3	19.3	13.1	15.2	11.1	13.0	4.1	5.5
Receivables	29.4	30.0	26.1	27.2	25.6	25.8	33.7	33.1	29.1	29.8
Short-term	26.8	27.4	24.8	25.6	24.4	24.7	31.8	31.2	26.4	27.1
of which:										
Trade receivables	9.0	7.9	11.4	12.2	12.4	11.7	14.4	13.5	8.4	7.3
Receivables from affiliated companies	15.6	17.2	7.3	7.3	8.1	8.5	13.8	13.8	15.9	17.7
Long-term	2.6	2.6	1.4	1.7	1.2	1.1	1.9	1.8	2.7	2.6
of which: Loans to affiliated companies	2.1	2.1	0.9	1.2	0.7	0.7	1.5	1.5	2.2	2.2
Securities	1.0	1.0	0.6	0.5	1.2	1.1	0.6	0.5	1.0	1.0
Other long-term equity investments	21.4	20.7	2.4	2.3	4.6	4.6	5.3	5.3	23.2	22.4
of which: Goodwill	1.1	0.9	0.8	0.7	1.2	1.0	1.0	0.9	1.1	0.9
Capital										
Equity	30.8	30.4	29.9	32.8	34.7	35.4	35.2	36.1	30.3	29.7
Liabilities	52.8	53.0	62.8	59.1	55.9	54.8	50.6	49.2	52.9	53.3
Short-term	37.1	35.4	38.4	36.0	39.3	36.6	39.1	37.5	36.9	35.2
of which:										
Liabilities to banks	2.2	2.1	10.0	8.2	8.1	7.4	5.3	4.9	1.8	1.8
Trade payables	5.6	5.3	8.6	7.7	7.6	7.1	7.2	6.8	5.4	5.1
Liabilities to affiliated companies	22.2	21.6	6.8	6.0	7.6	7.4	12.5	12.1	23.4	22.7
Long-term	15.7	17.6	24.4	23.2	16.6	18.2	11.5	11.7	16.1	18.1
of which:										
Liabilities to banks	5.3	5.5	17.9	17.4	11.2	12.3	6.7	7.0	5.0	5.2
Liabilities to affiliated companies	8.5	9.8	4.3	3.6	4.0	4.0	4.0	3.9	9.0	10.5
Provisions	15.2	15.5	6.5	7.1	8.5	8.8	12.8	13.3	15.6	15.8
of which: Provisions for pensions	5.3	5.9	1.3	1.2	2.3	2.2	3.8	3.8	5.5	6.2
Other ratios	Percentage of sales									
Annual result before taxes on income	2.7	1.6	4.4	7.1	3.6	4.2	3.7	4.2	2.5	1.2
Annual result and depreciation	5.0	3.7	7.4	9.8	5.8	6.5	5.5	6.2	4.9	3.4
Trade receivables	7.2	6.9	8.5	9.4	9.0	8.8	10.3	9.9	6.8	6.5
	Percentage of the balance sheet total									
Sales	125.5	115.3	133.6	129.2	136.9	133.1	139.6	136.2	123.9	113.1
Annual result and interest paid	3.9	2.2	5.6	8.4	4.6	4.8	4.6	5.2	3.8	1.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.8	6.7	18.6	26.4	15.1	17.6	14.4	16.5	9.3	5.9
	Percentage of fixed assets									
Long-term equity and liabilities	94.5	100.4	130.6	146.7	135.4	145.6	148.3	153.0	90.9	96.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	86.4	96.7	110.5	125.7	96.0	109.7	110.2	118.3	83.8	94.3
Cash resources, short-term receivables and inventories	120.3	129.5	147.6	167.3	151.8	166.1	166.5	174.2	115.2	124.4
	Percentage of cost of materials									
Trade payables	6.3	6.5	17.0	15.3	11.6	11.3	9.4	9.2	5.9	6.2
Memo item:										
Balance sheet total in € billion	272.63	285.30	0.78	0.86	4.58	4.80	22.29	22.74	244.98	256.90
Sales in € billion	342.02	328.98	1.04	1.11	6.27	6.39	31.11	30.97	303.60	290.51
Number of enterprises	4 592	4 592	1 218	1 218	1 252	1 252	1 306	1 306	816	816

* Agriculture, forestry and fishing, mining and quarrying, 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: 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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured ...										
Ratios	... %	had a ratio of less than ...									
		Percentage of gross revenue									
Cost of materials	25	26.6	25.9	8.7	8.7	25.1	24.3	36.9	36.4	48.5	47.6
	50	50.2	49.5	33.0	33.0	47.4	46.9	56.9	56.0	68.4	67.5
	75	71.5	70.8	53.0	53.6	66.2	65.4	74.7	74.3	83.3	83.7
Personnel expenses	25	11.4	11.3	16.2	16.0	15.4	15.3	10.6	10.4	5.8	5.8
	50	24.2	24.6	32.7	32.8	27.2	27.4	20.7	21.4	14.0	14.2
	75	40.0	40.8	49.4	50.7	41.1	41.6	34.9	36.6	27.0	28.4
Depreciation	25	0.5	0.6	0.7	0.7	0.6	0.6	0.5	0.6	0.3	0.3
	50	1.5	1.6	1.9	2.0	1.5	1.6	1.4	1.5	1.3	1.4
	75	3.6	3.9	4.4	4.9	3.3	3.7	3.3	3.7	3.4	3.6
Annual result	25	0.4	0.6	0.2	1.2	0.4	0.8	0.5	0.6	0.2	0.1
	50	2.2	3.1	2.9	5.2	2.4	3.3	2.2	2.6	1.6	1.8
	75	6.1	7.6	9.3	12.9	5.8	7.1	5.6	6.5	4.7	4.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.6	2.5	2.9	2.6	3.0	2.9	2.6	2.4	1.9	1.9
	50	11.3	11.3	13.9	13.4	10.8	10.9	10.5	10.7	10.2	10.8
	75	32.8	31.9	38.9	35.5	30.4	30.7	32.1	31.3	29.9	29.1
Inventories	25	0.5	0.5	0.0	0.0	1.0	0.8	1.2	1.3	1.9	1.9
	50	12.3	11.0	3.7	3.0	15.7	12.9	18.3	17.4	14.6	13.7
	75	38.0	35.2	26.6	24.5	44.1	41.7	41.4	38.4	33.7	32.3
Equity	25	10.3	12.7	2.3	8.3	10.9	13.4	14.1	15.3	12.5	13.3
	50	29.1	31.7	25.6	30.9	28.6	30.9	32.3	33.5	28.5	29.6
	75	52.3	54.3	54.4	56.3	52.0	54.6	53.7	54.9	48.7	49.6
Short-term liabilities	25	20.0	17.6	18.5	14.8	21.5	18.1	19.5	18.3	22.6	19.4
	50	41.6	37.5	42.6	37.1	42.5	38.1	40.0	36.4	41.2	38.5
	75	66.5	62.1	72.1	63.4	68.6	63.3	64.6	60.0	61.3	60.1
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	1.1	1.1	4.8	5.2	4.8	4.8	0.4	0.1	0.0	0.0
	75	23.3	23.6	34.0	35.1	27.3	27.3	18.3	18.8	9.9	9.3
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.8	0.3	1.5	0.6	1.0	0.8	0.8	0.4	0.2
	50	3.0	4.0	3.9	6.5	3.2	4.2	3.0	3.4	2.2	2.4
	75	7.8	9.7	11.5	15.4	7.6	9.0	7.2	8.2	5.7	5.6
Annual result and depreciation	25	2.0	2.5	2.1	3.8	2.2	2.6	2.3	2.4	1.4	1.2
	50	5.4	6.4	6.6	9.9	5.5	6.6	5.2	5.7	4.2	4.3
	75	11.7	13.5	16.1	20.3	11.8	13.0	10.6	11.6	8.5	8.6
Trade receivables	25	2.9	2.8	1.7	1.7	3.2	3.0	3.5	2.9	3.3	3.3
	50	7.1	6.9	5.9	6.5	7.1	6.5	7.8	7.2	7.6	7.3
	75	12.6	12.3	11.8	12.6	11.9	11.5	13.4	12.5	13.2	12.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	2.2	1.7	3.5	1.9	2.4	2.1	2.2	1.5	1.1
	50	5.7	7.0	7.4	11.1	6.0	7.8	5.3	6.0	4.6	4.9
	75	13.0	15.8	20.6	25.3	13.2	16.3	10.8	12.3	9.7	9.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.6	2.1	- 8.8	- 5.5	2.3	2.1	4.7	3.9	4.0	3.0
	50	14.3	16.7	14.1	19.3	14.3	17.8	15.9	17.5	12.8	12.5
	75	38.8	45.6	46.6	62.0	41.3	50.7	38.3	42.5	27.5	28.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	96.1	104.6	71.3	96.0	104.0	115.1	105.0	110.4	96.0	98.1
	50	194.3	217.2	177.7	226.1	220.6	256.9	200.4	214.0	173.8	171.0
	75	580.4	651.9	600.0	689.7	632.2	740.0	601.8	620.2	451.3	546.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	57.4	66.5	49.4	65.6	52.7	61.3	60.7	67.8	68.0	72.4
	50	115.5	133.8	118.6	151.1	109.7	128.6	115.8	128.1	120.6	129.9
	75	245.8	285.8	303.1	384.9	231.5	275.3	248.5	268.2	211.9	230.5
		Percentage of cost of materials									
Trade payables	25	3.6	3.3	3.8	3.4	4.7	4.0	3.3	3.3	2.4	2.5
	50	8.6	7.9	11.3	9.7	9.7	8.8	7.4	6.8	6.8	6.7
	75	17.4	16.0	27.9	24.7	18.6	17.9	13.6	13.3	13.3	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: 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 2019/2020									
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	99.5	98.8	98.3	98.4	100.1	99.9	100.4	99.1	99.4
Change in finished goods	0.8	0.5	1.2	1.7	1.6	- 0.1	0.1	- 0.4	0.9	0.6
Interest and similar income	0.4	0.3	0.2	0.1	0.1	0.1	0.2	0.2	0.4	0.3
Other income	3.4	4.0	5.5	8.1	2.5	3.3	2.8	3.0	3.5	4.1
of which: Income from long-term equity investments	0.9	1.0	0.0	0.0	0.1	0.2	0.3	0.3	1.0	1.1
Total income	103.8	104.2	105.7	108.2	102.6	103.4	103.0	103.2	103.9	104.4
Expenses										
Cost of materials	70.0	70.0	37.2	38.8	46.7	46.8	53.7	53.4	72.1	72.2
Personnel expenses	15.5	16.6	38.5	37.4	31.0	31.0	26.9	27.0	14.0	15.2
Depreciation	2.9	2.9	3.6	3.7	2.7	3.3	2.9	3.0	2.9	2.9
of which: Depreciation of tangible fixed assets	2.6	2.7	3.5	3.5	2.7	3.3	2.7	2.8	2.6	2.6
Interest and similar expenses	0.9	1.0	0.9	0.9	0.7	0.7	0.7	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	11.8	12.2	23.4	22.6	18.7	18.2	15.2	14.9	11.3	11.8
Total expenses before taxes on income	101.1	102.8	103.9	103.6	99.9	100.1	99.5	99.2	101.3	103.2
Annual result before taxes on income	2.7	1.4	1.8	4.7	2.7	3.3	3.6	4.0	2.6	1.1
Taxes on income	0.5	0.7	1.3	1.7	1.0	1.3	1.2	1.2	0.4	0.6
Annual result	2.2	0.7	0.6	3.0	1.6	2.0	2.4	2.8	2.2	0.5
Profit and loss transfers (parent company)	0.8	0.6	0.0	0.0	0.0	0.0	0.2	0.1	0.8	0.7
Profit and loss transfers (subsidiary)	2.1	0.9	- 0.7	- 0.7	- 0.4	- 0.6	0.7	0.6	2.3	1.0
Profit for the year	0.9	0.5	1.3	3.7	2.1	2.6	1.9	2.3	0.8	0.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.2	2.3	0.6	0.7	1.7	1.5	1.0	1.0	2.4	2.4
Tangible fixed assets	28.2	27.8	32.5	29.2	26.8	26.5	25.6	25.4	28.4	28.0
of which: Land and buildings	11.2	10.7	9.3	8.1	12.0	11.5	10.4	9.9	11.3	10.7
Inventories	11.8	10.9	14.9	16.1	22.5	21.0	20.3	19.5	10.9	10.1
of which: Finished goods and merchandise	5.5	5.3	6.5	6.3	8.4	8.0	7.1	6.8	5.3	5.1
Cash	4.7	6.2	19.2	20.9	13.6	15.9	11.1	13.0	4.0	5.5
Receivables	29.1	29.8	28.2	29.0	27.9	27.8	34.9	34.1	28.7	29.4
Short-term	26.4	27.1	27.5	27.9	26.7	26.8	32.8	32.1	25.9	26.7
of which:										
Trade receivables	8.7	7.6	12.9	13.5	13.0	12.2	14.5	13.5	8.2	7.1
Receivables from affiliated companies	15.6	17.3	7.6	7.5	9.6	10.0	14.6	14.7	15.8	17.6
Long-term	2.7	2.6	0.7	1.1	1.2	1.1	2.1	2.0	2.8	2.7
of which: Loans to affiliated companies	2.2	2.2	0.1	0.6	0.7	0.6	1.6	1.6	2.3	2.2
Securities	1.0	1.0	0.8	0.7	1.2	1.0	0.6	0.5	1.1	1.0
Other long-term equity investments	22.4	21.6	2.8	2.6	5.5	5.4	5.6	5.5	24.1	23.2
of which: Goodwill	1.2	1.0	0.8	0.7	1.4	1.2	1.1	0.9	1.2	1.0
Capital										
Equity	31.7	31.1	33.0	35.6	38.0	38.3	37.5	38.4	31.1	30.4
Liabilities	51.8	52.2	58.9	55.6	51.5	51.0	48.0	46.8	52.1	52.6
Short-term	35.8	34.2	39.6	36.1	37.3	34.1	36.8	35.3	35.7	34.1
of which:										
Liabilities to banks	1.8	1.7	9.0	6.9	6.2	5.4	4.9	4.5	1.5	1.4
Trade payables	5.1	4.9	9.2	8.1	8.0	7.4	7.1	6.6	4.9	4.7
Liabilities to affiliated companies	22.3	21.6	7.4	6.2	7.0	6.8	11.8	11.4	23.4	22.7
Long-term	16.0	18.0	19.4	19.5	14.2	16.8	11.2	11.5	16.4	18.5
of which:										
Liabilities to banks	5.1	5.3	11.8	12.9	8.4	10.2	6.6	6.9	4.9	5.1
Liabilities to affiliated companies	8.8	10.3	4.9	4.1	4.6	4.6	4.0	3.8	9.3	10.9
Provisions	15.4	15.6	7.2	7.7	9.3	9.6	13.1	13.6	15.7	15.8
of which: Provisions for pensions	5.3	6.0	1.6	1.5	2.7	2.6	3.8	3.9	5.5	6.2
Other ratios	Percentage of sales									
Annual result before taxes on income	2.7	1.4	1.9	4.7	2.7	3.3	3.6	4.0	2.6	1.1
Annual result and depreciation	5.1	3.7	4.2	6.8	4.4	5.3	5.3	5.8	5.1	3.4
Trade receivables	7.4	7.2	9.3	10.3	9.2	9.0	10.7	10.3	7.0	6.8
	Percentage of the balance sheet total									
Sales	118.4	106.0	138.5	131.1	141.5	135.3	135.2	130.4	116.6	103.5
Annual result and interest paid	3.8	1.9	2.1	5.2	3.4	3.6	4.3	4.6	3.7	1.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.6	6.2	12.1	20.4	13.0	15.7	14.0	15.7	9.2	5.5
	Percentage of fixed assets									
Long-term equity and liabilities	94.4	100.5	145.7	167.0	152.1	163.7	151.6	156.7	91.0	97.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	88.3	99.0	119.4	136.2	108.9	125.7	119.9	128.1	85.1	96.1
Cash resources, short-term receivables and inventories	121.3	131.0	157.1	180.8	169.2	187.3	175.1	183.4	115.8	125.6
	Percentage of cost of materials									
Trade payables	6.1	6.6	17.7	15.7	11.9	11.7	9.8	9.5	5.8	6.3
Memo item:										
Balance sheet total in € billion	255.19	267.92	0.58	0.66	3.61	3.84	19.15	19.65	231.84	243.77
Sales in € billion	302.08	284.03	0.81	0.86	5.11	5.20	25.90	25.62	270.27	252.35
Number of enterprises	3 760	3 760	950	950	1 024	1 024	1 078	1 078	708	708

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

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 2019/2020									
	value	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	25.8	25.3	8.5	8.2	23.7	23.3	34.6	34.9	47.7	46.5
	50	50.0	49.2	33.3	32.5	46.4	45.8	55.7	55.0	67.6	66.8
	75	71.3	70.5	53.0	53.6	65.7	65.0	74.3	74.2	83.7	83.9
Personnel expenses	25	11.9	11.8	19.8	19.4	16.1	16.3	10.7	10.5	5.3	5.5
	50	25.4	26.0	35.7	36.6	28.7	29.0	21.5	22.2	14.0	14.2
	75	43.4	43.5	52.8	55.1	43.8	44.0	37.0	38.4	27.2	28.9
Depreciation	25	0.5	0.5	0.7	0.6	0.5	0.6	0.5	0.5	0.3	0.3
	50	1.4	1.5	1.7	1.8	1.4	1.5	1.3	1.5	1.2	1.3
	75	3.4	3.8	3.8	4.3	3.2	3.6	3.3	3.7	3.4	3.6
Annual result	25	0.2	0.4	- 0.4	0.7	0.3	0.6	0.4	0.4	0.2	0.1
	50	1.9	2.7	1.9	3.9	2.0	2.8	2.1	2.4	1.7	1.8
	75	5.3	6.8	6.3	9.8	5.0	6.4	5.6	6.4	4.7	4.5
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.1	2.1	1.9	1.9	2.6	2.5	2.3	2.1	1.6	1.6
	50	9.2	9.2	9.5	9.7	9.3	9.2	9.3	9.1	8.5	8.8
	75	28.6	27.9	29.4	27.9	26.8	27.3	30.0	29.4	27.5	27.4
Inventories	25	0.3	0.3	0.0	0.0	0.8	0.6	0.8	0.8	1.6	1.6
	50	10.5	9.0	2.4	1.9	13.9	11.7	15.6	15.1	12.2	11.4
	75	37.1	34.0	25.1	22.6	42.9	40.4	40.3	37.0	32.7	30.8
Equity	25	12.7	15.7	4.6	11.5	13.2	16.2	17.3	19.7	13.3	14.9
	50	32.3	34.4	30.3	35.0	31.8	33.7	35.2	36.5	30.1	31.2
	75	55.3	57.0	59.3	60.2	54.6	56.7	56.7	58.8	49.9	51.1
Short-term liabilities	25	18.8	15.9	16.7	13.2	20.3	16.2	17.0	16.4	21.8	18.8
	50	39.0	34.3	40.0	32.8	40.1	35.1	36.2	33.2	40.3	36.6
	75	63.5	58.6	70.4	61.3	65.4	60.4	61.2	55.9	59.5	58.5
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	0.3	1.1	2.9	3.0	0.0	0.0	0.0	0.0
	75	18.1	18.6	24.4	28.7	23.5	23.8	16.1	16.9	6.6	6.2
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.6	- 0.4	0.8	0.3	0.8	0.7	0.7	0.4	0.2
	50	2.6	3.4	2.4	4.6	2.7	3.6	3.0	3.3	2.3	2.4
	75	7.0	8.7	8.2	12.3	6.7	8.6	7.5	8.1	5.8	5.6
Annual result and depreciation	25	1.6	2.1	1.3	3.0	1.8	2.2	2.1	2.1	1.3	1.0
	50	4.9	5.8	5.1	7.7	4.8	6.1	5.2	5.5	4.2	4.3
	75	10.3	12.0	11.8	16.3	10.5	11.8	10.6	11.6	8.5	8.3
Trade receivables	25	3.0	2.8	1.7	1.9	3.3	3.1	3.3	2.8	3.5	3.3
	50	7.5	7.1	6.6	6.9	7.3	6.8	7.9	7.4	7.9	7.6
	75	13.1	12.9	12.8	13.4	12.1	12.0	14.0	13.1	13.7	13.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.4	1.8	0.4	2.4	1.5	2.0	1.8	1.9	1.4	0.8
	50	5.0	6.1	5.4	8.1	5.4	7.0	5.0	5.6	4.4	4.5
	75	11.2	13.6	14.6	19.1	11.3	14.8	10.4	11.4	9.3	9.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	0.9	0.2	- 18.6	- 13.5	0.3	0.2	3.6	2.4	3.6	2.0
	50	12.5	14.7	9.0	14.9	11.6	16.3	15.4	16.2	12.8	11.9
	75	35.4	41.7	33.3	47.4	38.6	49.6	41.8	43.3	27.2	28.2
		Percentage of fixed assets									
Long-term equity and liabilities	25	106.0	116.0	83.6	108.7	113.1	128.5	115.6	120.4	102.2	104.8
	50	219.8	247.6	223.5	273.9	258.8	311.7	218.6	231.7	181.7	182.2
	75	697.5	774.7	788.9	949.3	777.8	807.7	679.9	709.4	528.9	650.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	65.1	76.1	56.9	77.1	58.1	70.6	68.8	75.5	73.3	81.9
	50	127.2	149.6	135.4	173.5	121.6	149.2	128.0	145.7	128.4	141.9
	75	275.0	318.8	369.4	438.9	268.9	315.0	277.7	302.7	221.1	245.8
		Percentage of cost of materials									
Trade payables	25	3.5	3.3	3.5	3.5	5.0	4.0	3.3	3.2	2.3	2.4
	50	8.7	7.9	11.6	10.0	10.0	9.0	7.7	6.8	6.7	6.6
	75	17.8	16.2	28.0	25.0	19.1	18.7	14.4	13.6	13.5	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

IV. Enterprises by federal state and economic sector

cont'd: 7. Hesse

a) All economic sectors*

	Non-corporations									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	100.3	99.0	100.6	98.4	101.0	98.0	101.3	99.7	100.2
Change in finished goods	0.6	- 0.3	1.0	- 0.6	1.6	- 1.0	2.0	- 1.3	0.3	- 0.2
Interest and similar income	0.3	0.1	0.3	0.3	0.1	0.1	0.1	0.1	0.3	0.1
Other income	1.2	1.5	3.4	4.4	2.5	3.0	1.7	2.2	1.0	1.3
of which: Income from long-term equity investments	0.2	0.2	0.0	0.0	0.1	0.1	0.2	0.2	0.2	0.2
Total income	101.4	101.6	103.7	104.6	102.6	103.1	101.8	102.3	101.3	101.4
Expenses										
Cost of materials	73.6	76.1	37.9	38.3	48.7	49.0	60.2	60.1	76.9	79.3
Personnel expenses	13.4	11.8	25.0	24.0	23.5	22.6	19.7	19.3	12.0	10.3
Depreciation	2.1	2.1	6.7	6.5	4.9	5.2	3.2	3.2	1.8	1.8
of which: Depreciation of tangible fixed assets	2.1	2.0	6.7	6.5	4.8	5.1	2.9	3.0	1.8	1.7
Interest and similar expenses	0.6	0.6	1.7	1.6	1.2	1.1	0.7	0.6	0.6	0.6
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.2	0.0	0.0
Other expenses	9.1	8.6	19.3	18.6	16.7	17.0	13.8	13.3	8.1	7.7
Total expenses before taxes on income	99.1	99.2	90.8	89.2	95.1	95.1	97.7	96.7	99.5	99.7
Annual result before taxes on income	2.4	2.4	12.8	15.4	7.5	8.0	4.2	5.5	1.8	1.7
Taxes on income	0.5	0.5	1.5	1.8	1.0	1.2	0.8	0.9	0.4	0.4
Annual result	1.9	2.0	11.3	13.6	6.5	6.9	3.4	4.6	1.5	1.4
Profit and loss transfers (parent company)	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.1
Profit and loss transfers (subsidiary)	0.0	0.0	0.0	0.0	0.0	0.0	- 0.1	0.0	0.0	0.1
Profit for the year	2.0	2.0	11.3	13.6	6.4	6.8	3.6	4.7	1.5	1.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.2	2.2	0.3	0.2	0.3	0.3	0.9	1.1	2.7	2.6
Tangible fixed assets	26.0	26.3	53.7	50.4	48.1	46.7	24.7	24.4	24.3	24.9
of which: Land and buildings	7.6	8.2	9.9	9.4	9.3	9.4	10.2	10.6	6.8	7.5
Inventories	23.6	21.7	12.3	11.4	19.7	19.1	32.5	30.1	21.9	20.1
of which: Finished goods and merchandise	8.5	8.1	5.6	5.6	7.1	7.7	11.6	10.8	7.9	7.6
Cash	6.4	7.7	11.7	14.5	11.1	12.4	11.2	13.3	4.8	5.9
Receivables	33.3	33.3	19.9	21.6	17.3	17.8	26.4	26.4	36.3	36.3
Short-term	32.0	32.2	16.6	18.1	16.0	16.6	25.7	25.8	35.0	35.1
of which:										
Trade receivables	13.0	12.4	7.0	7.9	10.1	9.3	13.8	14.0	13.1	12.4
Receivables from affiliated companies	15.1	15.6	6.6	6.7	2.5	2.6	8.5	7.9	17.8	18.5
Long-term	1.2	1.2	3.3	3.5	1.3	1.2	0.7	0.6	1.3	1.2
of which: Loans to affiliated companies	1.0	0.9	3.2	3.1	0.9	1.0	0.6	0.5	1.1	1.0
Securities	0.5	0.5	0.1	0.0	1.1	1.2	0.2	0.4	0.6	0.5
Other long-term equity investments	6.7	7.0	1.4	1.3	1.4	1.6	3.6	3.8	7.9	8.3
of which: Goodwill	0.4	0.4	0.8	0.7	0.4	0.4	0.5	0.5	0.4	0.3
Capital										
Equity	18.1	18.8	20.9	24.1	22.3	23.8	20.9	21.4	17.1	17.8
Liabilities	67.7	66.3	74.1	70.6	72.0	70.2	66.4	64.6	67.5	66.3
Short-term	55.8	53.8	34.9	35.6	46.7	46.6	53.3	51.7	57.3	55.2
of which:										
Liabilities to banks	8.0	7.9	12.7	12.6	15.0	15.7	7.8	7.5	7.5	7.3
Trade payables	12.5	11.5	6.7	6.6	6.0	5.7	7.7	8.0	14.2	12.8
Liabilities to affiliated companies	21.0	21.2	5.4	5.3	9.9	10.0	16.5	16.3	23.1	23.5
Long-term	11.9	12.5	39.2	35.0	25.2	23.6	13.2	12.9	10.2	11.1
of which:										
Liabilities to banks	7.8	8.6	35.6	31.7	21.8	20.4	7.6	7.7	6.4	7.5
Liabilities to affiliated companies	3.4	3.2	2.5	2.1	1.8	1.6	4.5	4.3	3.3	3.1
Provisions	13.1	13.6	4.6	4.9	5.5	5.8	10.6	11.9	14.4	14.8
of which: Provisions for pensions	4.8	5.1	0.3	0.3	0.8	0.8	3.4	3.5	5.6	5.8
Other ratios	Percentage of sales									
Annual result before taxes on income	2.4	2.4	13.0	15.3	7.6	8.0	4.3	5.5	1.8	1.7
Annual result and depreciation	4.1	4.0	18.2	20.0	11.5	11.9	6.7	7.7	3.3	3.1
Trade receivables	5.7	4.8	5.9	6.4	8.4	7.5	8.3	8.1	5.2	4.3
	Percentage of the balance sheet total									
Sales	228.9	258.5	119.4	122.8	119.8	124.0	166.3	172.8	253.6	290.6
Annual result and interest paid	5.9	6.6	15.7	18.5	9.3	9.8	7.0	8.9	5.2	5.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.4	14.1	32.2	39.9	20.7	23.2	16.5	20.4	10.7	12.0
	Percentage of fixed assets									
Long-term equity and liabilities	95.3	98.4	102.8	107.0	92.6	95.1	124.5	125.8	89.7	93.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	69.2	74.5	81.1	91.6	57.9	62.5	69.2	75.9	69.7	74.6
Cash resources, short-term receivables and inventories	111.5	114.8	116.4	123.5	100.1	103.6	130.2	134.2	108.0	111.0
	Percentage of cost of materials									
Trade payables	7.3	5.9	14.6	14.1	10.2	9.5	7.6	7.8	7.2	5.6
Memo item:										
Balance sheet total in € billion	17.45	17.39	0.20	0.21	0.97	0.96	3.13	3.09	13.14	13.13
Sales in € billion	39.94	44.95	0.24	0.25	1.16	1.19	5.21	5.35	33.33	38.16
Number of enterprises	832	832	268	268	228	228	228	228	108	108

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

IV. Enterprises by federal state and economic sector

cont'd: 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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	28.8	28.9	9.1	10.7	32.2	29.1	44.7	44.7	52.2	49.9
	50	50.8	50.8	32.4	33.6	50.1	50.0	61.0	60.1	72.2	71.0
	75	72.3	71.6	52.0	54.2	70.4	70.4	76.6	74.5	82.0	82.4
Personnel expenses	25	9.7	9.4	9.5	8.1	11.4	11.8	9.8	9.6	7.7	7.5
	50	19.5	19.4	23.4	21.5	21.1	21.0	18.6	18.1	14.0	14.1
	75	32.0	31.5	34.6	35.8	33.0	32.4	30.1	28.7	24.4	24.9
Depreciation	25	0.9	0.9	1.1	1.1	0.9	0.9	0.7	0.8	0.6	0.7
	50	2.1	2.2	3.1	3.0	2.0	2.2	1.6	1.7	1.5	1.6
	75	4.5	4.9	6.2	6.7	4.8	5.4	3.3	3.7	3.2	3.6
Annual result	25	1.4	2.0	4.8	6.2	2.1	2.7	1.0	1.2	0.4	0.3
	50	4.5	5.6	11.4	12.9	4.7	5.5	2.5	3.8	1.4	1.9
	75	11.4	13.0	20.1	23.1	11.1	10.9	5.3	7.3	4.3	5.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.4	7.4	11.0	10.2	6.8	7.2	5.2	5.2	8.3	8.7
	50	23.4	22.1	32.2	26.4	21.0	19.6	17.9	17.5	23.5	22.7
	75	49.2	48.3	61.7	55.9	52.5	52.4	38.5	39.6	37.6	37.7
Inventories	25	2.6	2.1	0.0	0.1	2.2	2.0	9.2	8.0	11.2	12.5
	50	21.2	17.6	8.0	6.0	22.7	20.1	28.2	26.4	23.1	20.9
	75	41.9	39.6	31.1	26.0	51.6	47.5	48.0	44.0	38.8	37.0
Equity	25	3.3	5.1	- 3.2	0.3	4.3	6.3	5.9	5.4	8.9	9.5
	50	16.2	17.7	13.2	18.1	17.6	17.4	15.9	17.2	19.1	20.2
	75	36.7	39.6	39.6	42.1	35.2	38.9	35.1	36.7	41.4	38.8
Short-term liabilities	25	29.8	28.0	27.4	23.3	29.4	28.1	32.9	32.2	29.8	32.2
	50	52.9	50.7	49.7	46.9	54.0	50.9	56.9	53.3	51.7	52.4
	75	75.4	72.3	77.5	71.9	75.8	74.2	75.8	73.0	67.3	68.0
Liabilities to banks	25	0.0	0.0	1.2	1.3	0.1	0.0	0.0	0.0	0.0	0.0
	50	14.7	14.6	26.9	24.4	16.0	16.8	7.9	9.0	5.2	4.3
	75	43.4	41.6	63.2	55.0	42.9	42.9	31.1	29.7	30.0	28.6
		Percentage of sales									
Annual result before taxes on income	25	1.9	2.5	5.6	6.9	2.6	3.0	1.2	1.7	0.5	0.4
	50	5.4	6.4	12.2	14.3	5.7	6.0	3.1	4.3	1.8	2.2
	75	13.0	14.6	22.1	25.4	12.7	12.4	6.5	8.7	5.2	6.3
Annual result and depreciation	25	3.8	4.5	8.8	10.7	4.3	5.0	2.8	3.3	1.8	1.8
	50	8.7	10.1	16.2	19.4	8.8	9.8	5.2	6.2	4.0	4.5
	75	17.4	18.9	29.9	33.8	16.4	16.7	10.3	11.7	9.1	10.3
Trade receivables	25	2.5	2.5	1.5	1.4	2.8	2.8	3.9	3.4	2.5	3.2
	50	5.9	5.7	4.5	5.1	6.4	5.7	6.9	6.5	6.2	6.1
	75	10.0	9.6	8.6	9.9	10.6	9.1	11.8	10.7	9.1	9.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	4.5	5.6	8.4	12.0	4.8	5.4	3.3	4.3	2.7	2.5
	50	10.0	12.8	25.6	28.9	10.3	11.9	6.6	9.4	5.4	7.9
	75	24.3	27.9	61.2	57.9	22.0	22.0	12.4	16.6	11.3	11.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	9.6	10.4	14.3	16.5	9.7	12.2	8.4	9.4	6.5	6.9
	50	22.0	25.6	41.2	43.6	21.5	24.5	17.0	20.9	12.7	16.2
	75	56.9	63.1	125.8	130.8	54.0	53.7	32.0	40.6	32.8	29.9
		Percentage of fixed assets									
Long-term equity and liabilities	25	65.1	69.1	48.4	60.2	69.5	68.1	78.0	77.4	77.0	70.6
	50	112.2	124.2	99.5	121.6	121.3	125.0	127.4	137.9	107.0	108.5
	75	245.6	290.4	206.0	273.9	289.3	335.7	246.6	289.2	257.6	224.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	37.3	43.9	34.8	40.8	31.7	38.2	39.8	46.7	44.7	45.7
	50	72.0	82.0	72.2	93.8	67.7	71.7	69.0	79.8	82.0	80.7
	75	130.2	158.6	160.2	202.1	118.4	140.4	121.6	128.8	121.4	127.5
		Percentage of cost of materials									
Trade payables	25	3.6	3.4	4.3	3.0	3.7	3.7	3.4	3.5	3.3	3.0
	50	7.9	7.8	10.4	9.5	8.4	8.0	6.4	6.1	7.9	8.0
	75	15.6	14.9	26.9	21.8	17.2	15.5	11.4	11.9	11.8	11.3

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

IV. Enterprises by federal state and economic sector

7. Hesse
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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	98.7	99.4	97.7	99.7	98.0	99.8	99.9	100.7	98.6	99.2
Change in finished goods	1.3	0.6	2.3	0.3	2.0	0.2	0.1	- 0.7	1.4	0.8
Interest and similar income	0.7	0.6	0.1	0.2	0.2	0.1	0.2	0.1	0.8	0.6
Other income	4.9	5.8	3.8	6.1	2.6	2.5	2.2	2.5	5.2	6.2
of which: Income from long-term equity investments	1.7	2.0	0.0	0.0	0.1	0.1	0.4	0.3	1.9	2.2
Total income	105.7	106.4	103.9	106.3	102.8	102.7	102.4	102.6	106.0	106.8
Expenses										
Cost of materials	60.6	59.3	34.2	36.6	46.6	46.3	50.3	49.8	61.9	60.6
Personnel expenses	19.3	20.3	39.3	38.1	32.2	32.2	27.4	27.6	18.3	19.3
Depreciation	3.9	3.6	3.4	3.3	2.7	2.9	3.3	3.3	3.9	3.6
of which: Depreciation of tangible fixed assets	3.6	3.4	3.3	3.2	2.6	2.8	2.8	3.1	3.7	3.4
Interest and similar expenses	1.5	1.8	1.0	0.9	0.8	0.7	0.8	0.8	1.6	1.9
Operating taxes	0.0	0.0	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	17.0	17.5	21.1	20.5	16.8	17.0	16.8	16.7	17.0	17.6
Total expenses before taxes on income	102.3	102.5	99.1	99.6	99.0	99.2	98.7	98.1	102.7	103.0
Annual result before taxes on income	3.4	3.9	4.8	6.7	3.8	3.5	3.7	4.5	3.3	3.9
Taxes on income	0.6	1.3	1.3	1.6	0.8	0.9	1.0	1.2	0.6	1.3
Annual result	2.7	2.6	3.4	5.1	3.0	2.5	2.6	3.3	2.7	2.6
Profit and loss transfers (parent company)	2.2	2.6	0.0	0.0	0.0	0.0	0.0	0.1	2.5	2.9
Profit and loss transfers (subsidiary)	3.7	3.8	0.4	0.0	0.5	0.8	0.2	0.2	4.1	4.3
Profit for the year	1.3	1.4	3.0	5.1	2.5	1.8	2.5	3.2	1.1	1.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	4.3	4.5	0.7	0.6	1.6	1.8	1.8	1.7	4.5	4.6
Tangible fixed assets	13.7	13.8	26.7	25.0	23.3	23.6	21.6	22.2	13.1	13.2
of which: Land and buildings	4.6	4.9	9.8	9.9	10.2	10.0	9.8	10.3	4.2	4.5
Inventories	12.4	11.5	26.8	26.3	35.3	34.6	28.7	27.0	11.2	10.4
of which: Finished goods and merchandise	4.3	3.9	11.1	10.9	10.9	11.2	7.6	7.2	4.1	3.6
Cash	3.3	3.6	17.6	18.8	11.7	14.4	9.7	11.8	2.8	3.0
Receivables	29.7	30.9	23.0	24.3	24.1	21.8	30.4	29.7	29.8	31.1
Short-term	26.4	27.7	22.2	21.3	22.7	20.8	28.9	28.2	26.3	27.7
of which:										
Trade receivables	5.1	4.5	10.0	10.1	14.1	12.4	13.3	12.5	4.5	3.9
Receivables from affiliated companies	19.7	21.7	7.8	7.1	5.9	5.6	12.6	13.0	20.3	22.4
Long-term	3.3	3.3	0.8	3.0	1.4	1.0	1.6	1.5	3.5	3.4
of which: Loans to affiliated companies	2.3	2.3	0.0	2.4	0.7	0.7	1.0	1.1	2.4	2.4
Securities	0.5	0.5	1.6	1.5	1.4	1.3	0.4	0.2	0.5	0.6
Other long-term equity investments	35.8	34.9	3.0	2.8	1.8	1.9	7.0	6.9	37.9	37.0
of which: Goodwill	2.1	1.9	0.4	0.4	0.3	0.2	1.5	1.2	2.2	2.0
Capital										
Equity	26.8	28.0	32.2	32.8	37.7	38.7	38.8	41.1	25.9	27.1
Liabilities	56.0	54.4	59.2	59.0	52.7	51.8	47.4	44.3	56.6	55.0
Short-term	40.9	39.3	40.1	43.6	37.1	34.4	35.4	32.5	41.3	39.8
of which:										
Liabilities to banks	1.4	1.4	10.4	10.8	7.1	5.8	5.2	4.5	1.1	1.1
Trade payables	4.5	4.3	8.6	7.9	7.0	6.8	5.7	5.2	4.4	4.2
Liabilities to affiliated companies	31.2	29.7	7.3	7.4	8.7	7.4	13.0	12.2	32.6	31.0
Long-term	15.1	15.0	19.1	15.4	15.6	17.3	12.0	11.8	15.3	15.2
of which:										
Liabilities to banks	4.1	3.3	9.1	9.9	8.5	10.2	5.4	6.0	3.9	3.1
Liabilities to affiliated companies	7.5	8.3	4.6	4.0	5.5	5.5	6.0	5.2	7.7	8.5
Provisions	17.0	17.4	8.6	8.1	9.4	9.4	13.7	14.4	17.2	17.6
of which: Provisions for pensions	7.8	8.8	3.3	2.8	3.0	3.0	5.7	5.8	7.9	9.1
Other ratios	Percentage of sales									
Annual result before taxes on income	3.4	3.9	4.9	6.7	3.8	3.5	3.7	4.5	3.4	3.9
Annual result and depreciation	6.7	6.2	7.0	8.4	5.8	5.5	5.9	6.6	6.8	6.2
Trade receivables	5.7	5.6	6.7	6.9	9.6	9.0	9.7	9.4	5.3	5.1
	Percentage of the balance sheet total									
Sales	88.8	80.2	149.0	144.9	147.3	137.4	136.2	133.2	85.2	76.3
Annual result and interest paid	3.8	3.6	6.7	8.7	5.6	4.5	4.7	5.4	3.7	3.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.5	7.3	20.6	25.1	16.8	16.0	15.7	18.6	8.1	6.8
	Percentage of fixed assets									
Long-term equity and liabilities	86.5	91.5	175.0	162.6	192.5	200.5	175.8	180.2	82.9	87.9
	Percentage of short-term liabilities									
Cash resources and short-term receivables	73.3	80.3	103.3	95.1	93.7	102.6	109.8	123.4	71.1	77.9
Cash resources, short-term receivables and inventories	103.6	109.6	170.1	155.5	188.9	203.2	190.8	206.4	98.2	103.9
	Percentage of cost of materials									
Trade payables	8.3	8.9	16.6	14.9	10.0	10.7	8.3	7.9	8.3	9.0
Memo item:										
Balance sheet total in € billion	105.35	107.96	0.09	0.10	0.97	1.00	6.15	6.11	98.14	100.76
Sales in € billion	93.58	86.54	0.14	0.14	1.42	1.37	8.37	8.13	83.65	76.89
Number of enterprises	958	958	131	131	253	253	336	336	238	238

IV. Enterprises by federal state and economic sector

cont'd: 7. Hesse
b) Manufacturing

		cont'd: All legal forms									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Quartile value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	36.2	36.0	18.8	19.5	32.6	32.3	39.7	38.4	47.7	46.7
	50	48.8	48.4	33.8	33.2	45.1	46.2	49.5	48.3	58.0	56.4
	75	60.5	59.9	43.7	47.5	58.6	58.7	59.5	58.8	68.5	67.5
Personnel expenses	25	19.2	19.9	28.5	28.9	22.2	23.3	19.7	20.2	13.3	13.2
	50	28.2	28.5	37.9	37.6	32.7	32.4	28.0	28.2	21.2	21.9
	75	37.5	38.0	48.3	48.9	41.9	42.0	34.5	36.5	28.3	30.1
Depreciation	25	1.1	1.2	1.2	1.2	0.9	1.0	1.3	1.3	1.0	1.1
	50	2.2	2.5	2.8	2.7	1.9	2.2	2.5	2.6	2.2	2.6
	75	4.0	4.3	4.7	5.2	3.3	4.0	4.2	4.4	3.6	4.1
Annual result	25	0.2	0.1	- 0.9	0.2	0.3	0.1	0.4	0.2	0.0	- 1.0
	50	2.3	2.6	2.2	3.6	2.1	2.0	2.6	2.7	2.3	2.3
	75	6.2	6.7	8.7	10.3	5.4	6.0	6.1	7.2	6.4	6.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.4	6.1	6.4	6.8	5.4	4.6	6.9	6.7	6.7	6.4
	50	16.9	17.4	18.6	18.5	14.2	13.6	19.5	19.8	16.6	16.9
	75	32.9	32.9	39.9	36.7	30.5	32.0	34.0	34.0	30.6	29.2
Inventories	25	13.4	12.5	6.6	6.2	15.9	13.5	17.3	16.7	10.2	9.9
	50	26.5	25.6	23.1	25.4	34.2	30.1	27.7	26.5	19.7	18.9
	75	42.3	42.2	44.6	45.1	52.9	51.6	41.8	40.0	32.5	30.1
Equity	25	14.2	16.0	0.4	7.5	15.1	16.6	18.7	20.5	15.7	14.9
	50	32.8	33.5	25.5	29.1	34.4	34.1	35.2	37.9	29.7	30.6
	75	55.6	57.6	57.5	54.9	55.8	58.8	56.5	60.7	46.8	49.6
Short-term liabilities	25	18.2	15.5	17.6	16.0	19.3	15.9	17.0	15.3	18.4	14.7
	50	35.4	32.9	43.6	37.7	36.1	33.1	35.0	31.3	34.1	30.6
	75	57.5	53.5	69.9	67.1	58.7	52.6	55.5	51.9	52.8	49.4
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	2.1	2.8	10.3	11.6	6.5	9.2	2.1	1.1	0.0	0.0
	75	22.8	22.5	39.3	43.2	28.0	27.8	18.6	18.5	9.5	9.5
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.2	- 0.7	0.3	0.5	0.3	0.6	0.4	0.2	- 0.9
	50	3.0	3.4	2.7	4.4	2.7	2.6	3.3	3.6	3.0	3.1
	75	7.9	8.2	10.4	12.2	7.5	7.4	7.9	8.9	7.6	6.9
Annual result and depreciation	25	2.4	2.4	1.7	3.0	2.4	2.3	2.9	3.0	2.0	1.1
	50	6.0	6.2	5.9	7.4	5.5	5.6	6.4	6.8	6.1	5.8
	75	11.3	11.7	14.3	15.3	10.6	10.7	10.9	11.9	11.2	11.0
Trade receivables	25	3.7	3.4	3.0	3.1	4.5	3.9	3.9	3.6	3.1	3.2
	50	7.5	7.0	6.2	5.7	7.8	6.9	7.8	7.6	7.3	7.2
	75	11.8	11.7	10.6	9.4	11.9	12.2	12.6	12.1	11.0	11.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.5	1.2	0.4	1.4	1.5	1.0	1.7	1.5	1.4	0.2
	50	5.1	5.5	4.7	7.1	5.2	5.1	5.0	5.5	4.9	4.5
	75	11.3	12.1	16.7	19.8	11.4	11.8	10.4	12.4	10.9	10.5
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.4	1.4	- 3.1	- 2.4	3.2	1.9	4.8	2.5	3.6	0.0
	50	14.8	15.1	13.0	15.9	16.0	16.3	17.9	19.0	12.3	10.6
	75	37.4	38.0	37.3	39.0	44.2	40.1	39.8	45.0	31.0	25.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	109.0	115.4	84.5	99.1	119.3	128.1	115.5	117.6	106.8	109.3
	50	182.2	197.7	180.7	195.6	220.8	242.6	190.9	199.1	167.9	165.3
	75	379.2	419.4	376.1	389.4	543.2	674.3	363.0	352.5	268.5	277.7
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	56.8	62.8	39.4	47.5	49.3	51.0	58.5	65.8	70.8	79.6
	50	106.0	118.7	92.6	98.0	99.1	110.7	106.4	118.4	117.7	140.0
	75	219.8	269.5	238.3	256.0	193.5	264.9	232.3	285.8	226.7	269.4
		Percentage of cost of materials									
Trade payables	25	3.7	3.6	3.7	4.3	4.3	3.7	3.6	3.4	3.8	3.7
	50	7.6	7.5	10.3	10.1	7.9	7.8	6.5	5.8	8.0	7.8
	75	14.1	13.2	23.5	21.5	15.7	13.9	12.1	10.9	13.7	13.0

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	100.2	98.1	99.3	98.2	99.5	100.1	100.7	99.0	100.0
Change in finished goods	0.8	- 0.2	1.9	0.7	1.8	0.5	- 0.1	- 0.7	1.0	0.0
Interest and similar income	0.2	0.2	0.3	0.3	0.1	0.1	0.2	0.2	0.2	0.3
Other income	3.5	4.4	10.2	11.7	4.4	5.6	4.1	5.3	2.8	3.6
of which: Income from long-term equity investments	0.1	0.2	0.5	0.1	0.2	0.2	0.1	0.1	0.1	0.2
Total income	103.6	104.6	110.6	112.0	104.5	105.7	104.3	105.5	103.0	103.8
Expenses										
Cost of materials	63.4	61.5	35.8	35.0	48.0	47.3	55.9	55.1	70.7	68.2
Personnel expenses	19.1	19.8	32.0	31.6	27.5	28.0	24.5	24.7	14.5	15.2
Depreciation	4.6	5.3	9.4	9.7	5.9	6.1	4.5	4.6	4.3	5.4
of which: Depreciation of tangible fixed assets	4.4	4.9	9.3	9.6	5.8	6.0	4.3	4.5	4.1	4.8
Interest and similar expenses	1.0	1.1	2.4	2.2	1.5	1.2	0.8	0.8	1.0	1.2
Operating taxes	0.1	0.1	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.0
Other expenses	12.1	12.6	24.1	24.3	16.3	16.4	13.8	14.2	10.2	10.7
Total expenses before taxes on income	100.3	100.2	104.1	103.0	99.4	99.1	99.7	99.5	100.8	100.8
Annual result before taxes on income	3.3	4.4	6.4	9.0	5.2	6.5	4.6	5.9	2.2	3.0
Taxes on income	0.8	1.0	1.6	1.7	1.1	1.4	1.0	1.3	0.7	0.7
Annual result	2.5	3.4	4.9	7.3	4.1	5.2	3.6	4.7	1.6	2.3
Profit and loss transfers (parent company)	0.1	0.2	0.0	- 0.1	0.0	0.1	0.0	0.0	0.2	0.3
Profit and loss transfers (subsidiary)	0.7	1.0	- 0.9	- 1.0	0.2	0.4	0.7	1.1	0.8	1.0
Profit for the year	1.9	2.7	5.8	8.1	3.8	4.9	2.9	3.6	1.0	1.6
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	8.1	12.0	0.5	0.5	0.6	0.6	0.9	0.7	14.9	21.2
Tangible fixed assets	41.9	38.1	61.5	59.9	60.6	59.0	48.0	46.5	32.4	27.8
of which: Land and buildings	18.3	16.3	32.7	31.8	24.1	23.5	23.1	22.1	13.1	10.8
Inventories	16.3	14.7	8.8	8.7	13.6	13.6	17.5	15.8	16.7	14.6
of which: Finished goods and merchandise	5.1	4.8	2.4	2.1	4.2	4.1	6.7	6.3	4.4	4.3
Cash	7.3	9.5	8.6	11.1	9.6	11.2	8.8	10.9	5.6	8.2
Receivables	21.2	20.0	18.7	18.0	13.4	13.6	21.3	22.2	23.3	20.3
Short-term	18.3	17.4	16.5	16.0	12.9	13.0	19.4	19.9	19.1	17.0
of which:										
Trade receivables	9.2	7.5	6.1	4.3	7.1	6.4	8.1	7.5	10.5	7.9
Receivables from affiliated companies	6.5	6.8	7.9	9.0	3.9	3.6	8.4	9.4	5.9	5.9
Long-term	2.9	2.6	2.2	2.0	0.5	0.5	1.8	2.3	4.2	3.3
of which: Loans to affiliated companies	2.5	2.4	0.9	0.8	0.4	0.3	1.6	2.0	3.7	3.1
Securities	0.3	0.3	0.1	0.2	0.2	0.3	0.2	0.3	0.4	0.4
Other long-term equity investments	4.4	5.1	0.9	0.8	0.8	0.7	2.9	3.2	6.4	7.3
of which: Goodwill	0.3	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.3	0.2
Capital										
Equity	38.5	36.3	39.7	40.2	37.9	39.5	42.5	43.6	36.0	31.5
Liabilities	54.4	56.6	56.7	55.6	57.9	55.7	50.3	49.0	56.1	61.0
Short-term	30.3	28.3	27.7	25.6	29.6	29.8	31.6	30.1	29.8	27.1
of which:										
Liabilities to banks	5.8	5.4	9.8	9.2	7.2	7.2	6.4	6.1	4.8	4.5
Trade payables	5.8	5.4	4.6	3.6	5.0	4.2	5.7	5.1	6.1	6.0
Liabilities to affiliated companies	9.5	8.5	7.4	6.8	6.9	8.2	9.5	9.6	10.3	8.0
Long-term	24.1	28.3	29.0	30.1	28.3	25.9	18.7	18.9	26.3	33.9
of which:										
Liabilities to banks	19.0	15.9	24.1	24.6	23.0	21.0	13.2	13.7	21.3	15.6
Liabilities to affiliated companies	3.7	2.8	2.2	3.0	3.9	3.2	4.2	4.0	3.3	2.0
Provisions	6.7	6.7	3.1	3.6	3.8	4.3	6.6	6.8	7.7	7.2
of which: Provisions for pensions	0.6	0.6	0.4	0.4	0.4	0.4	0.9	1.0	0.5	0.4
Other ratios	Percentage of sales									
Annual result before taxes on income	3.3	4.4	6.6	9.0	5.2	6.6	4.6	5.9	2.2	3.0
Annual result and depreciation	7.1	8.7	14.5	17.1	10.1	11.4	8.1	9.2	5.9	7.7
Trade receivables	7.9	7.1	10.4	7.5	8.0	7.3	7.3	6.7	8.1	7.3
	Percentage of the balance sheet total									
Sales	116.3	105.1	58.4	57.5	89.0	88.0	111.1	111.2	129.6	107.8
Annual result and interest paid	4.1	4.7	4.4	5.5	5.0	5.6	4.9	6.0	3.3	3.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	15.2	16.8	16.4	20.2	17.2	20.3	18.4	22.5	13.1	13.8
	Percentage of fixed assets									
Long-term equity and liabilities	110.2	112.6	106.0	111.8	106.6	108.0	115.4	119.7	108.3	110.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	85.0	95.3	91.0	106.7	76.7	81.9	89.4	102.3	83.9	93.8
Cash resources, short-term receivables and inventories	138.9	147.1	122.8	140.6	122.7	127.4	144.7	154.7	139.8	147.6
	Percentage of cost of materials									
Trade payables	7.8	8.4	21.7	17.7	11.5	10.0	9.2	8.4	6.6	8.1
Memo item:										
Balance sheet total in € billion	16.36	18.40	0.43	0.46	2.15	2.26	5.32	5.53	8.45	10.15
Sales in € billion	19.04	19.35	0.25	0.27	1.92	1.99	5.91	6.15	10.96	10.94
Number of enterprises	1 002	1 002	265	265	390	390	274	274	73	73

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

		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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	22.4	22.5	10.0	9.0	24.1	24.5	33.0	31.2	54.6	53.7
	50	48.8	48.0	28.5	30.5	49.8	48.3	58.5	56.6	70.9	69.0
	75	69.2	68.2	52.0	53.2	66.6	65.1	74.1	74.1	82.2	79.2
Personnel expenses	25	10.8	10.9	10.2	9.3	12.1	12.1	11.0	11.2	7.4	7.3
	50	22.3	22.4	30.4	27.6	23.6	23.4	20.4	20.8	11.4	12.3
	75	38.1	39.5	47.0	44.6	37.8	39.0	34.1	33.3	20.5	21.1
Depreciation	25	1.2	1.3	1.8	1.9	1.0	1.1	1.1	1.1	1.2	1.3
	50	3.0	3.2	4.8	5.2	2.6	2.8	2.7	2.7	2.8	3.0
	75	7.8	8.0	13.0	12.8	7.4	8.1	6.0	6.1	5.1	5.2
Annual result	25	0.4	1.1	- 1.0	1.3	0.7	1.4	0.4	0.9	0.7	0.8
	50	2.9	4.2	3.6	6.9	3.2	4.1	2.3	3.2	1.9	2.8
	75	7.5	10.5	13.8	19.0	7.1	9.4	6.1	8.3	5.3	7.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	11.6	10.9	16.3	11.0	9.7	9.3	12.1	11.9	18.0	16.7
	50	34.2	32.5	44.6	40.9	27.9	28.5	31.3	30.0	33.8	32.5
	75	67.4	64.7	73.4	74.4	67.5	64.5	60.9	59.9	59.9	57.3
Inventories	25	0.7	0.5	0.0	0.0	0.9	0.7	1.2	1.3	2.6	2.8
	50	8.7	7.9	2.5	2.2	10.7	10.4	13.0	13.1	16.2	18.6
	75	31.5	28.2	13.6	12.8	37.1	34.9	39.6	38.1	35.4	35.2
Equity	25	12.3	15.5	8.3	9.9	10.6	14.4	17.7	19.7	23.0	24.7
	50	34.5	36.2	30.0	33.0	31.5	33.4	36.3	39.2	37.6	39.8
	75	58.6	60.6	62.1	64.6	56.1	57.8	58.6	60.6	56.5	59.0
Short-term liabilities	25	14.4	13.4	12.7	10.5	14.6	14.0	17.5	14.3	14.8	14.2
	50	32.8	28.4	27.5	23.2	32.2	30.9	34.5	30.9	38.6	37.9
	75	59.1	54.6	53.2	44.3	61.1	57.9	64.0	59.5	54.4	56.9
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0
	50	14.0	12.7	21.4	20.4	13.4	12.9	12.0	10.2	8.7	5.0
	75	38.2	35.9	46.4	45.3	39.0	35.4	32.4	35.2	26.5	22.4
		Percentage of sales									
Annual result before taxes on income	25	0.6	1.5	- 1.0	1.6	0.9	1.6	0.6	1.2	0.9	1.2
	50	3.8	5.4	4.6	8.4	4.1	5.3	3.1	4.3	2.4	3.6
	75	9.9	12.6	16.8	21.3	9.1	11.2	7.8	10.4	7.2	9.1
Annual result and depreciation	25	3.2	4.5	3.7	6.8	3.3	4.5	3.0	3.8	2.4	3.7
	50	8.4	10.4	11.7	15.7	8.3	9.6	6.9	8.8	6.1	7.2
	75	17.1	20.3	26.7	32.4	16.2	18.6	14.1	16.6	12.3	13.3
Trade receivables	25	2.3	1.9	1.5	0.9	2.5	2.3	2.8	2.2	2.0	1.5
	50	5.9	5.3	4.9	4.6	6.2	5.5	6.0	5.5	5.8	5.3
	75	10.4	9.5	10.9	10.5	10.3	9.3	10.7	9.1	9.5	9.5
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	2.4	0.6	2.8	2.3	2.9	1.8	2.1	2.0	2.4
	50	5.2	6.8	6.5	8.7	5.5	6.4	4.4	6.2	4.6	6.3
	75	11.5	14.6	15.5	18.6	11.9	14.5	9.7	13.7	8.4	10.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.2	6.1	- 1.7	0.0	5.3	6.4	5.3	6.3	8.4	10.5
	50	15.4	19.8	13.2	19.5	15.3	19.3	15.4	19.7	20.1	27.1
	75	39.1	52.4	42.7	55.7	39.4	51.7	35.0	55.8	39.7	48.0
		Percentage of fixed assets									
Long-term equity and liabilities	25	91.2	95.6	78.6	91.5	95.2	98.5	94.7	96.9	94.3	97.5
	50	124.4	131.2	113.4	121.9	131.6	146.8	132.3	134.6	109.9	114.3
	75	258.3	293.1	206.3	326.3	293.8	333.3	274.0	303.0	179.1	179.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	44.3	50.5	39.5	56.5	42.4	43.1	46.1	52.9	48.4	50.8
	50	99.3	116.2	112.5	147.8	100.9	114.6	91.5	106.1	89.0	87.4
	75	204.4	278.9	295.5	403.7	194.6	237.6	184.0	278.7	156.2	166.7
		Percentage of cost of materials									
Trade payables	25	4.8	4.0	5.3	4.6	5.0	4.4	4.6	3.5	3.6	3.2
	50	9.6	8.7	12.5	11.1	10.1	9.0	8.3	7.3	7.7	7.1
	75	18.6	16.3	35.2	28.2	18.2	16.3	13.9	13.8	11.2	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

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	100.4	98.8	99.1	99.2	100.1	99.1	100.6	99.8	100.4
Change in finished goods	0.3	- 0.4	1.2	0.9	0.8	- 0.1	0.9	- 0.6	0.2	- 0.4
Interest and similar income	0.3	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.3	0.3
Other income	5.4	6.0	5.5	6.9	3.7	4.3	2.3	2.7	5.9	6.5
of which: Income from long-term equity investments	1.8	1.6	0.7	0.7	0.2	0.2	0.3	0.3	2.0	1.9
Total income	105.7	106.3	105.7	107.0	103.8	104.4	102.5	102.8	106.2	106.8
Expenses										
Cost of materials	70.2	69.8	34.3	35.0	48.1	48.1	57.9	57.2	72.7	72.5
Personnel expenses	14.9	15.3	36.5	35.5	29.2	28.8	23.0	23.2	13.2	13.5
Depreciation	3.3	3.3	6.1	6.0	3.9	4.0	3.2	3.3	3.2	3.3
of which: Depreciation of tangible fixed assets	2.6	2.9	6.0	5.9	3.8	3.9	3.1	3.2	2.5	2.8
Interest and similar expenses	2.0	2.1	1.4	1.3	1.0	1.0	0.6	0.6	2.2	2.3
Operating taxes	0.1	0.0	0.2	0.2	0.1	0.2	0.1	0.1	0.0	0.0
Other expenses	14.6	14.5	21.2	20.8	17.5	17.4	13.6	13.5	14.6	14.5
Total expenses before taxes on income	105.0	104.9	99.6	98.7	99.7	99.4	98.5	98.0	106.0	106.1
Annual result before taxes on income	0.7	1.3	6.0	8.3	4.1	5.0	4.0	4.8	0.1	0.7
Taxes on income	0.9	0.8	1.4	1.8	1.2	1.4	0.9	1.1	0.9	0.8
Annual result	- 0.2	0.5	4.6	6.5	2.9	3.7	3.0	3.7	- 0.7	- 0.1
Profit and loss transfers (parent company)	3.4	3.7	0.5	0.4	0.1	0.0	0.0	- 0.1	3.9	4.4
Profit and loss transfers (subsidiary)	0.5	0.4	0.0	0.0	0.2	0.1	0.6	0.5	0.5	0.3
Profit for the year	2.6	3.8	5.1	6.9	2.8	3.5	2.4	3.1	2.7	3.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.7	0.6	0.6	0.6	0.6	1.1	1.1	0.7	0.7
Tangible fixed assets	16.2	15.6	50.6	49.6	40.6	38.6	35.1	35.0	14.0	13.5
of which: Land and buildings	5.0	4.9	16.3	15.3	14.0	13.1	12.3	12.3	4.2	4.1
Inventories	11.4	10.7	11.6	11.3	22.4	21.7	24.1	22.5	10.2	9.5
of which: Finished goods and merchandise	4.4	4.1	4.5	4.2	8.5	8.5	8.7	8.3	3.9	3.7
Cash	4.4	5.6	11.9	13.6	10.8	12.7	9.3	10.8	3.8	5.0
Receivables	28.7	28.3	22.2	21.8	20.7	20.7	23.8	24.2	29.3	28.8
Short-term	26.3	26.1	21.5	21.0	19.0	19.0	22.6	22.8	26.8	26.6
of which:										
Trade receivables	4.9	4.5	9.7	8.8	10.1	9.8	11.3	10.4	4.2	3.9
Receivables from affiliated companies	19.4	19.6	7.5	7.7	5.6	5.6	8.3	9.7	20.6	20.7
Long-term	2.4	2.2	0.7	0.8	1.7	1.8	1.2	1.4	2.6	2.3
of which: Loans to affiliated companies	2.1	2.0	0.3	0.3	0.5	0.4	0.9	1.1	2.3	2.1
Securities	3.4	3.7	0.3	0.3	0.6	0.9	0.8	0.7	3.7	3.9
Other long-term equity investments	35.0	35.3	2.2	2.1	3.7	4.2	5.5	5.4	38.1	38.3
of which: Goodwill	0.2	0.2	0.5	0.4	0.3	0.3	0.3	0.3	0.2	0.2
Capital										
Equity	27.4	27.2	32.0	33.4	32.4	32.2	37.5	38.2	26.5	26.3
Liabilities	49.9	50.7	62.1	60.4	61.0	60.9	52.0	50.4	49.4	50.5
Short-term	30.7	30.1	34.8	33.6	39.2	38.0	38.9	36.4	29.9	29.5
of which:										
Liabilities to banks	2.4	2.4	11.3	10.3	9.8	8.8	6.4	5.6	1.9	2.0
Trade payables	4.3	3.8	6.0	5.2	6.6	6.2	7.2	6.6	4.0	3.6
Liabilities to affiliated companies	18.5	18.8	6.3	6.0	8.7	9.4	11.2	11.0	19.4	19.6
Long-term	19.1	20.6	27.3	26.8	21.8	22.9	13.1	14.0	19.5	21.0
of which:										
Liabilities to banks	3.7	3.7	23.1	23.0	15.4	16.1	8.4	9.1	3.0	3.0
Liabilities to affiliated companies	14.3	15.7	2.9	2.7	3.5	3.6	3.3	3.6	15.5	16.9
Provisions	22.1	21.5	5.5	5.7	6.1	6.4	9.7	10.4	23.5	22.7
of which: Provisions for pensions	7.7	7.7	0.8	0.8	1.3	1.3	2.6	2.9	8.2	8.3
Other ratios	Percentage of sales									
Annual result before taxes on income	0.7	1.3	6.1	8.4	4.2	5.0	4.0	4.7	0.1	0.7
Annual result and depreciation	3.1	3.8	10.8	12.6	6.9	7.7	6.3	7.0	2.5	3.1
Trade receivables	5.4	5.4	9.7	8.9	8.2	7.8	7.9	7.3	4.9	5.1
	Percentage of the balance sheet total									
Sales	90.8	82.3	100.4	98.4	124.3	125.3	143.1	142.0	85.9	76.9
Annual result and interest paid	1.7	2.1	6.1	7.7	4.9	5.8	5.3	6.1	1.3	1.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	4.1	4.6	19.3	23.4	15.1	17.4	17.1	19.4	3.1	3.5
	Percentage of fixed assets									
Long-term equity and liabilities	94.4	96.9	110.8	114.6	118.0	122.7	122.4	127.1	92.3	94.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	100.2	105.5	96.4	103.8	76.7	84.0	82.6	92.8	102.6	107.3
Cash resources, short-term receivables and inventories	137.2	140.8	129.6	137.4	133.9	141.2	144.5	154.5	136.6	139.6
	Percentage of cost of materials									
Trade payables	6.7	6.7	17.2	14.9	10.9	10.2	8.6	8.1	6.4	6.4
Memo item:										
Balance sheet total in € billion	337.17	357.12	1.37	1.49	7.10	7.26	23.52	24.03	305.18	324.34
Sales in € billion	306.10	293.97	1.37	1.46	8.82	9.09	33.65	34.13	262.25	249.28
Number of enterprises	5 558	5 558	1 518	1 518	1 820	1 820	1 400	1 400	820	820

* Agriculture, forestry and fishing, mining and quarrying, 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: 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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	26.6	26.9	7.6	9.1	27.3	27.9	41.7	40.9	52.9	52.0
	50	49.4	49.0	29.3	30.1	47.3	46.8	60.5	59.4	71.0	70.1
	75	70.5	70.3	49.3	49.6	66.1	65.8	76.4	76.1	84.4	83.8
Personnel expenses	25	10.9	10.7	15.9	15.7	14.2	14.1	9.9	9.6	6.0	6.1
	50	23.4	23.6	32.7	31.9	27.1	27.4	18.5	18.5	13.0	12.9
	75	39.0	39.2	49.8	49.1	40.2	40.2	32.1	32.7	22.4	23.6
Depreciation	25	0.8	0.8	1.0	1.1	0.8	0.8	0.7	0.8	0.6	0.6
	50	1.9	1.9	2.5	2.6	1.7	1.8	1.7	1.8	1.4	1.5
	75	4.1	4.4	5.8	6.2	3.7	4.0	3.6	4.0	3.3	3.6
Annual result	25	0.5	0.8	0.4	1.3	0.4	0.9	0.6	0.8	0.3	0.4
	50	2.5	3.4	3.8	5.6	2.4	3.3	2.4	2.8	1.6	2.1
	75	6.4	7.8	10.1	12.5	6.2	7.2	5.2	6.2	4.5	5.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.6	5.4	5.7	5.3	5.1	5.0	5.8	5.7	6.2	5.9
	50	18.2	17.6	20.6	19.0	15.8	15.8	19.5	19.3	18.0	18.1
	75	43.1	42.7	52.1	49.8	39.4	39.9	41.9	42.5	38.0	38.0
Inventories	25	1.2	1.2	0.0	0.0	1.9	2.0	3.8	3.2	4.1	4.2
	50	16.5	14.7	4.6	4.0	20.2	18.1	23.7	22.1	19.9	18.9
	75	41.8	38.7	27.4	21.4	47.7	44.6	46.0	44.7	40.9	37.8
Equity	25	10.3	12.5	4.7	9.4	9.9	11.2	14.1	15.5	15.0	16.4
	50	28.4	31.6	24.9	29.9	26.4	29.0	32.4	35.6	31.1	32.8
	75	51.3	54.4	52.1	57.3	50.7	52.5	52.6	55.1	49.3	51.4
Short-term liabilities	25	21.1	18.8	17.2	15.4	22.0	20.2	21.7	19.2	23.2	21.7
	50	43.7	37.6	41.4	33.8	45.0	39.4	44.4	38.8	44.0	38.6
	75	68.3	62.5	71.0	62.5	70.4	64.9	65.8	60.5	64.5	61.5
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	7.9	7.5	12.6	12.3	9.4	9.5	6.9	5.8	2.6	2.0
	75	32.0	31.0	44.2	43.0	33.7	33.7	26.8	25.4	18.2	17.6
		Percentage of sales									
Annual result before taxes on income	25	0.7	1.1	0.6	1.6	0.6	1.1	0.9	1.0	0.4	0.6
	50	3.3	4.2	4.7	6.8	3.2	4.2	3.1	3.5	2.1	2.7
	75	8.1	9.6	12.8	15.3	7.8	9.1	6.6	7.5	5.5	6.5
Annual result and depreciation	25	2.4	2.9	3.1	4.4	2.5	3.1	2.3	2.7	1.7	1.9
	50	6.0	7.0	8.5	11.0	6.1	6.8	5.4	6.1	4.0	4.9
	75	12.4	13.8	19.0	21.8	11.9	12.8	10.2	11.1	8.7	9.5
Trade receivables	25	2.7	2.5	2.2	1.9	2.6	2.5	3.3	3.1	2.7	2.6
	50	6.3	5.9	6.0	5.9	6.4	5.8	6.7	6.1	6.2	6.0
	75	11.0	10.6	11.9	11.2	11.0	10.4	11.1	10.3	10.5	9.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.2	2.7	2.2	3.4	2.2	2.9	2.5	2.6	1.8	2.1
	50	6.0	7.4	7.7	10.5	5.9	7.5	5.5	6.4	4.8	5.7
	75	12.7	15.4	17.4	22.9	12.8	15.4	10.9	13.1	9.2	10.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	4.4	4.7	0.7	0.3	4.2	4.4	6.0	6.5	5.9	6.7
	50	15.9	19.1	16.7	21.4	15.4	18.3	17.1	20.8	14.2	16.6
	75	38.8	47.2	48.4	58.3	42.6	49.4	37.4	45.5	29.4	34.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	86.6	96.4	68.7	89.7	89.6	98.9	93.2	98.8	90.5	92.8
	50	151.0	170.6	135.3	170.8	173.3	197.0	156.3	166.5	138.7	144.4
	75	372.5	421.1	370.8	475.0	456.6	495.5	355.8	373.1	267.0	281.6
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	44.4	54.2	42.3	60.8	41.4	48.2	46.1	53.9	52.8	61.2
	50	93.1	108.0	106.8	133.6	89.8	104.3	87.6	100.6	92.9	98.4
	75	196.4	234.1	268.2	343.6	191.5	222.0	176.7	213.8	156.9	179.6
		Percentage of cost of materials									
Trade payables	25	4.0	3.7	3.9	3.5	4.1	3.7	4.1	3.7	3.7	3.5
	50	8.2	7.7	10.4	9.0	8.4	7.9	7.4	7.1	7.2	6.6
	75	15.5	14.1	26.9	23.1	16.4	15.5	12.9	11.8	11.4	10.8

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

IV. Enterprises by federal state and economic sector

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

	Corporations									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	100.3	98.5	99.2	99.0	100.1	99.2	100.3	99.9	100.4
Change in finished goods	0.2	- 0.3	1.5	0.8	1.0	- 0.1	0.8	- 0.3	0.1	- 0.4
Interest and similar income	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.1	0.3	0.3
Other income	6.4	7.0	6.0	7.5	4.3	4.7	2.6	2.9	6.9	7.6
of which: Income from long-term equity investments	2.2	2.0	0.8	0.9	0.2	0.2	0.3	0.3	2.5	2.3
Total income	106.7	107.3	106.2	107.7	104.4	104.9	102.7	103.0	107.2	107.9
Expenses										
Cost of materials	69.8	69.5	35.8	36.4	48.0	47.9	57.4	56.5	72.1	72.1
Personnel expenses	15.6	16.1	40.2	39.1	30.8	30.5	24.1	24.5	14.0	14.4
Depreciation	3.4	3.3	4.3	4.4	3.7	3.7	3.2	3.3	3.4	3.3
of which: Depreciation of tangible fixed assets	2.6	2.8	4.3	4.3	3.6	3.7	3.0	3.2	2.5	2.7
Interest and similar expenses	2.3	2.4	1.0	1.0	0.9	0.9	0.6	0.6	2.5	2.7
Operating taxes	0.0	0.0	0.2	0.1	0.1	0.2	0.1	0.1	0.0	0.0
Other expenses	15.6	15.3	20.7	20.3	17.4	17.4	13.5	13.4	15.8	15.5
Total expenses before taxes on income	106.7	106.7	102.3	101.4	100.8	100.5	98.9	98.4	107.8	108.0
Annual result before taxes on income	0.0	0.6	3.9	6.2	3.6	4.4	3.9	4.6	- 0.6	- 0.1
Taxes on income	1.0	0.9	1.4	1.8	1.3	1.5	1.0	1.1	1.0	0.9
Annual result	- 1.0	- 0.3	2.5	4.5	2.3	2.9	2.9	3.5	- 1.6	- 1.0
Profit and loss transfers (parent company)	4.2	4.7	0.7	0.6	0.1	0.1	0.0	- 0.1	4.9	5.5
Profit and loss transfers (subsidiary)	0.7	0.5	0.0	0.1	0.3	0.2	0.7	0.7	0.7	0.4
Profit for the year	2.6	3.9	3.2	5.0	2.1	2.8	2.1	2.6	2.6	4.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.7	0.4	0.4	0.7	0.7	1.0	1.1	0.6	0.6
Tangible fixed assets	13.5	13.2	41.8	40.6	36.4	34.2	35.4	35.7	11.5	11.4
of which: Land and buildings	4.5	4.4	17.7	16.0	14.3	12.8	13.3	13.2	3.7	3.6
Inventories	9.8	9.3	14.7	13.7	23.0	22.3	21.4	20.3	8.8	8.3
of which: Finished goods and merchandise	3.9	3.7	5.5	5.0	7.7	7.7	7.9	7.5	3.6	3.4
Cash	4.2	5.4	13.5	16.3	11.6	13.7	9.5	10.7	3.7	4.9
Receivables	28.6	27.8	26.1	25.8	22.7	22.4	24.7	24.6	28.9	28.1
Short-term	26.0	25.4	25.2	24.8	20.5	20.1	23.4	23.1	26.2	25.7
of which:										
Trade receivables	4.3	3.9	11.0	10.6	10.8	10.4	11.4	10.2	3.7	3.3
Receivables from affiliated companies	19.6	19.5	9.0	8.8	6.0	5.9	9.0	10.2	20.6	20.4
Long-term	2.6	2.3	1.0	1.0	2.2	2.3	1.3	1.5	2.7	2.4
of which: Loans to affiliated companies	2.3	2.1	0.4	0.4	0.5	0.6	1.0	1.2	2.5	2.2
Securities	3.6	3.9	0.4	0.4	0.7	1.2	1.0	0.8	3.8	4.1
Other long-term equity investments	39.4	39.6	2.5	2.3	4.4	5.1	6.6	6.5	42.4	42.4
of which: Goodwill	0.2	0.2	0.4	0.3	0.3	0.3	0.3	0.3	0.2	0.2
Capital										
Equity	27.5	27.4	36.8	38.6	37.6	36.9	41.9	42.8	26.3	26.2
Liabilities	49.2	50.3	55.6	53.5	54.9	55.3	47.1	46.0	49.2	50.5
Short-term	28.7	28.8	37.2	33.2	38.3	37.1	34.5	32.2	28.1	28.5
of which:										
Liabilities to banks	2.2	2.1	10.1	8.4	9.0	8.1	5.9	5.0	1.8	1.8
Trade payables	3.7	3.3	6.9	5.9	6.5	6.1	7.2	6.6	3.4	3.1
Liabilities to affiliated companies	18.1	19.0	6.3	5.3	7.8	8.2	8.8	8.9	18.9	19.9
Long-term	20.6	21.5	18.5	20.3	16.6	18.2	12.7	13.9	21.2	22.0
of which:										
Liabilities to banks	3.2	3.2	13.7	15.9	10.8	11.4	8.6	9.4	2.7	2.7
Liabilities to affiliated companies	16.1	17.1	3.0	2.9	2.2	2.7	2.5	2.9	17.3	18.3
Provisions	22.6	21.7	7.0	7.2	6.8	7.1	10.0	10.2	23.8	22.7
of which: Provisions for pensions	8.3	8.3	1.2	1.1	1.6	1.6	3.0	3.1	8.8	8.8
Other ratios	Percentage of sales									
Annual result before taxes on income	0.0	0.6	4.0	6.3	3.6	4.4	3.9	4.6	- 0.6	- 0.1
Annual result and depreciation	2.4	3.0	6.9	9.0	6.1	6.6	6.1	6.7	1.8	2.4
Trade receivables	5.2	5.3	9.4	9.3	8.4	8.1	8.3	7.6	4.7	4.9
	Percentage of the balance sheet total									
Sales	82.0	73.2	117.8	114.2	128.2	128.9	137.8	135.4	77.3	68.1
Annual result and interest paid	1.1	1.5	4.2	6.2	4.1	4.9	4.8	5.5	0.7	1.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	2.9	3.3	16.4	22.7	15.3	17.3	17.4	19.6	2.0	2.3
	Percentage of fixed assets									
Long-term equity and liabilities	94.5	95.9	123.0	134.9	126.4	131.5	127.5	131.9	92.4	93.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	105.3	107.2	104.6	124.1	84.6	92.0	96.0	105.9	106.6	107.6
Cash resources, short-term receivables and inventories	139.7	139.4	144.0	165.1	144.5	152.2	158.1	168.9	138.0	136.8
	Percentage of cost of materials									
Trade payables	6.5	6.6	16.1	14.1	10.4	9.9	9.0	8.7	6.2	6.3
Memo item:										
Balance sheet total in € billion	294.13	313.09	0.86	0.95	5.09	5.20	17.96	18.37	270.22	288.57
Sales in € billion	241.24	229.15	1.01	1.08	6.52	6.70	24.76	24.87	208.94	196.49
Number of enterprises	4 055	4 055	1 103	1 103	1 346	1 346	1 026	1 026	580	580

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

IV. Enterprises by federal state and economic sector

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

		cont'd: Corporations									
				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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	26.5	26.6	9.8	11.4	27.2	27.9	39.2	38.3	50.9	51.0
	50	48.6	48.4	31.1	31.8	46.7	46.5	59.9	58.1	70.5	69.7
	75	70.4	70.2	50.7	51.1	65.6	65.3	77.1	76.9	84.2	83.8
Personnel expenses	25	12.3	11.8	19.7	18.7	15.8	15.8	9.8	9.6	6.5	6.6
	50	25.8	26.2	36.5	36.0	28.8	29.0	19.2	19.5	13.7	13.6
	75	41.9	42.2	54.3	53.4	41.5	41.8	33.8	35.2	24.1	25.5
Depreciation	25	0.7	0.8	0.8	0.9	0.7	0.7	0.7	0.7	0.7	0.7
	50	1.8	1.8	2.2	2.2	1.6	1.6	1.8	1.9	1.5	1.6
	75	3.8	4.1	4.4	4.7	3.4	3.6	3.8	4.2	3.7	4.0
Annual result	25	0.3	0.6	0.0	0.7	0.3	0.7	0.5	0.6	0.1	0.3
	50	2.1	2.8	2.6	4.1	2.0	2.8	2.1	2.4	1.4	1.8
	75	5.5	6.7	6.9	9.4	5.3	6.2	5.1	5.8	4.0	4.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.8	4.7	4.2	4.2	4.6	4.6	5.2	5.0	6.3	5.9
	50	15.9	15.1	15.4	14.0	13.1	13.3	19.0	17.9	17.8	17.6
	75	37.9	37.7	38.3	36.3	33.2	33.1	41.8	42.8	38.0	39.7
Inventories	25	1.1	1.0	0.0	0.0	1.4	1.7	2.0	1.8	3.4	3.5
	50	15.9	13.9	6.2	4.8	19.7	17.4	19.7	19.2	18.7	17.6
	75	41.3	38.4	32.4	25.7	46.5	43.7	43.8	42.1	40.3	36.8
Equity	25	14.3	16.8	9.0	13.3	13.8	15.9	19.5	20.9	18.2	19.6
	50	33.6	36.7	30.2	34.7	31.5	34.7	37.3	40.5	35.8	35.4
	75	55.8	58.5	56.6	60.0	55.3	57.9	57.6	59.8	53.0	55.6
Short-term liabilities	25	19.3	17.1	17.9	15.5	20.1	18.7	19.0	16.3	20.5	18.8
	50	39.7	33.7	40.3	32.2	40.8	36.2	37.5	33.1	39.9	34.4
	75	63.9	58.4	68.8	58.0	66.9	61.4	60.2	55.4	60.8	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	4.7	7.5	6.5	5.9	6.3	4.6	4.1	2.7	1.8
	75	27.0	26.5	32.9	32.4	28.1	28.5	24.5	22.4	18.4	17.8
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.8	0.1	0.9	0.4	0.8	0.7	0.9	0.3	0.4
	50	2.7	3.6	3.2	5.3	2.8	3.7	2.8	3.1	1.9	2.3
	75	7.2	8.6	9.1	12.0	7.0	8.4	6.6	7.4	5.2	6.1
Annual result and depreciation	25	1.9	2.5	2.0	3.3	2.1	2.6	2.0	2.5	1.5	1.8
	50	5.3	6.3	6.3	8.2	5.3	6.1	5.2	5.9	4.0	4.8
	75	11.0	12.2	13.6	16.1	10.9	11.8	10.0	10.9	8.6	9.1
Trade receivables	25	2.9	2.7	2.6	2.1	2.7	2.7	3.4	3.3	3.0	2.8
	50	6.6	6.2	6.5	6.3	6.6	6.2	7.0	6.2	6.4	6.1
	75	11.5	10.9	12.5	11.5	11.3	10.8	11.6	10.7	10.7	9.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.7	2.2	1.4	2.7	1.8	2.5	2.1	2.1	1.4	1.7
	50	5.2	6.4	6.4	8.7	5.2	6.7	5.0	5.4	4.1	4.7
	75	10.9	13.4	13.8	18.5	10.9	13.2	9.6	11.5	8.4	9.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.6	2.6	- 4.2	- 3.8	2.7	1.9	4.5	5.5	4.9	6.2
	50	14.0	17.2	12.6	17.1	14.0	16.0	15.9	20.5	13.6	15.6
	75	38.3	46.9	42.7	54.3	43.0	49.9	38.6	45.6	29.6	34.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	97.3	106.5	82.3	107.7	104.9	109.9	102.0	107.7	94.7	97.4
	50	180.2	199.3	176.7	232.1	216.3	233.5	173.8	182.8	147.7	152.9
	75	456.3	517.7	482.2	627.0	551.9	581.4	415.1	448.8	286.0	298.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	51.4	63.8	51.2	73.3	46.9	53.3	53.7	61.3	57.8	65.8
	50	108.2	128.2	125.6	163.9	104.4	126.7	103.7	116.9	104.1	109.8
	75	232.2	276.2	307.1	391.2	228.3	274.7	218.8	252.5	173.5	201.8
		Percentage of cost of materials									
Trade payables	25	4.1	3.7	3.8	3.5	4.1	3.7	4.2	3.8	4.0	3.7
	50	8.4	7.9	10.0	8.7	8.4	8.1	7.7	7.5	7.4	6.9
	75	15.9	14.5	26.1	20.9	16.4	15.3	13.6	12.6	12.2	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*

	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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.4	100.5	99.5	98.7	99.8	99.9	98.8	101.4	99.5	100.4
Change in finished goods	0.6	- 0.5	0.5	1.3	0.2	0.1	1.2	- 1.4	0.5	- 0.4
Interest and similar income	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2
Other income	1.9	2.6	4.2	5.1	2.1	3.0	1.6	2.1	1.9	2.6
of which: Income from long-term equity investments	0.2	0.4	0.2	0.1	0.1	0.3	0.2	0.2	0.2	0.4
Total income	102.0	102.7	104.3	105.2	102.2	103.1	101.8	102.1	102.0	102.8
Expenses										
Cost of materials	71.6	70.7	30.0	31.2	48.2	48.8	59.5	59.3	74.9	74.0
Personnel expenses	12.2	12.4	26.0	25.3	24.5	24.1	20.0	19.8	10.3	10.5
Depreciation	2.9	3.1	11.0	10.4	4.6	4.9	3.3	3.3	2.7	2.9
of which: Depreciation of tangible fixed assets	2.8	3.0	10.9	10.3	4.4	4.7	3.2	3.2	2.6	2.9
Interest and similar expenses	0.9	0.8	2.4	2.1	1.3	1.2	0.7	0.6	0.9	0.9
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.0
Other expenses	11.0	11.5	22.6	21.9	17.8	17.3	14.0	13.9	10.1	10.8
Total expenses before taxes on income	98.7	98.7	92.2	91.1	96.5	96.3	97.5	96.9	99.0	99.1
Annual result before taxes on income	3.3	4.0	12.1	14.1	5.7	6.8	4.3	5.2	3.0	3.6
Taxes on income	0.5	0.7	1.4	1.9	1.0	1.1	0.7	0.9	0.4	0.6
Annual result	2.8	3.4	10.7	12.2	4.6	5.7	3.6	4.4	2.6	3.0
Profit and loss transfers (parent company)	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2
Profit and loss transfers (subsidiary)	0.1	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0
Profit for the year	3.0	3.5	10.6	12.2	4.6	5.6	3.4	4.4	2.8	3.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.2	0.8	0.9	0.8	0.4	0.4	1.1	1.1	1.3	0.8
Tangible fixed assets	34.2	32.6	65.4	65.5	51.4	49.9	33.9	32.6	32.8	31.1
of which: Land and buildings	8.3	8.4	13.8	14.2	13.4	13.7	8.9	9.3	7.8	7.9
Inventories	21.9	20.4	6.3	7.1	21.0	20.3	32.7	29.7	20.5	19.2
of which: Finished goods and merchandise	7.4	7.2	2.7	2.6	10.6	10.5	11.3	10.7	6.7	6.6
Cash	5.8	6.6	9.1	9.0	8.7	10.1	8.9	11.1	5.0	5.6
Receivables	30.0	32.4	15.6	14.9	15.7	16.5	20.9	22.6	32.4	35.1
Short-term	28.8	31.1	15.3	14.5	15.3	16.2	20.0	21.6	31.2	33.8
of which:										
Trade receivables	8.9	8.9	7.5	5.7	8.5	8.2	11.1	10.7	8.6	8.7
Receivables from affiliated companies	17.5	19.6	5.0	5.8	4.6	5.1	6.0	7.9	20.2	22.5
Long-term	1.2	1.2	0.3	0.4	0.4	0.4	0.9	1.1	1.3	1.3
of which: Loans to affiliated companies	0.7	0.7	0.0	0.1	0.2	0.2	0.5	0.6	0.8	0.8
Securities	2.2	2.1	0.1	0.2	0.3	0.3	0.3	0.3	2.6	2.5
Other long-term equity investments	4.5	4.9	1.8	1.8	2.0	2.0	1.8	2.2	5.1	5.5
of which: Goodwill	0.1	0.1	0.6	0.5	0.2	0.3	0.1	0.2	0.1	0.1
Capital										
Equity	27.3	26.3	24.0	24.2	19.4	20.2	23.1	23.3	28.4	27.2
Liabilities	54.4	53.6	73.0	72.5	76.2	74.9	67.6	64.8	50.8	50.3
Short-term	44.9	39.3	30.7	34.2	41.2	40.2	53.2	50.2	44.0	37.6
of which:										
Liabilities to banks	4.0	4.7	13.4	13.7	11.7	10.3	8.1	7.7	2.8	3.8
Trade payables	8.0	7.2	4.5	3.9	6.8	6.3	7.2	6.5	8.3	7.4
Liabilities to affiliated companies	21.7	17.1	6.3	7.3	10.9	12.4	18.9	17.9	23.0	17.3
Long-term	9.5	14.2	42.3	38.3	35.0	34.7	14.4	14.6	6.8	12.6
of which:										
Liabilities to banks	6.8	7.3	39.0	35.5	27.2	27.8	7.9	8.0	5.0	5.6
Liabilities to affiliated companies	2.0	6.1	2.8	2.3	6.8	5.9	5.7	5.8	1.0	6.3
Provisions	18.1	19.9	2.8	3.1	4.3	4.8	9.0	11.0	20.6	22.4
of which: Provisions for pensions	3.4	3.6	0.1	0.1	0.5	0.5	1.4	2.5	3.9	4.1
Other ratios	Percentage of sales									
Annual result before taxes on income	3.4	4.0	12.1	14.3	5.7	6.8	4.4	5.2	3.0	3.6
Annual result and depreciation	5.7	6.5	21.8	22.8	9.3	10.6	6.9	7.5	5.3	6.0
Trade receivables	5.9	6.1	10.5	8.0	7.4	7.1	6.9	6.5	5.6	5.9
	Percentage of the balance sheet total									
Sales	150.7	147.3	70.9	70.7	114.4	116.2	160.0	163.6	152.5	147.6
Annual result and interest paid	5.7	6.2	9.3	10.3	6.7	8.0	6.9	8.1	5.4	5.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.9	14.2	23.1	24.2	14.7	17.6	16.3	18.8	12.1	13.1
	Percentage of fixed assets									
Long-term equity and liabilities	93.3	106.8	96.8	91.4	100.7	104.5	102.7	108.5	91.3	107.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	77.6	96.5	79.6	69.2	58.2	65.3	54.5	65.4	82.9	105.3
Cash resources, short-term receivables and inventories	126.4	148.4	100.1	90.1	109.1	115.7	116.1	124.5	129.5	156.3
	Percentage of cost of materials									
Trade payables	7.4	7.0	21.0	17.5	12.3	11.2	7.5	6.8	7.2	6.8
Memo item:										
Balance sheet total in € billion	43.04	44.03	0.51	0.54	2.01	2.06	5.56	5.66	34.97	35.77
Sales in € billion	64.87	64.83	0.36	0.38	2.30	2.39	8.89	9.26	53.31	52.79
Number of enterprises	1 503	1 503	415	415	474	474	374	374	240	240

* Agriculture, forestry and fishing, mining and quarrying, 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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	26.9	27.2	2.9	3.6	28.5	27.9	46.9	44.5	55.3	54.6
	50	50.9	50.8	25.2	26.6	48.4	50.1	62.3	60.7	72.0	71.2
	75	70.8	70.5	45.4	46.0	66.9	67.5	74.5	74.6	85.1	83.9
Personnel expenses	25	8.7	8.6	5.6	6.0	11.0	10.6	10.0	9.5	5.0	5.0
	50	18.4	18.2	23.1	23.2	21.3	21.0	17.0	16.6	11.7	11.7
	75	31.8	31.4	36.6	35.2	34.9	34.3	27.6	27.8	19.5	19.8
Depreciation	25	0.9	1.0	1.8	1.8	0.9	0.9	0.8	0.9	0.6	0.5
	50	2.1	2.2	4.3	4.8	2.0	2.1	1.7	1.6	1.4	1.4
	75	5.1	5.6	12.9	14.8	4.8	5.4	3.1	3.4	2.8	2.6
Annual result	25	1.2	2.0	3.5	5.3	1.2	2.2	1.2	1.7	0.6	0.9
	50	4.2	5.2	9.7	11.9	4.1	5.1	3.1	3.6	2.1	2.9
	75	9.2	11.0	18.3	20.5	7.6	9.5	5.6	6.7	5.2	6.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.6	8.5	13.3	14.3	8.2	7.9	8.0	8.0	6.0	5.9
	50	25.8	26.1	48.7	43.4	25.4	24.1	21.2	21.9	18.6	18.7
	75	56.0	53.6	78.6	76.2	52.0	52.0	41.9	41.4	37.6	36.7
Inventories	25	1.5	1.7	0.0	0.0	3.2	3.3	11.8	11.0	9.1	8.0
	50	17.9	16.3	2.1	2.1	22.0	19.5	30.4	28.9	25.2	22.9
	75	43.4	40.2	15.7	15.3	50.8	48.1	52.6	48.0	42.3	38.8
Equity	25	4.0	4.4	0.0	0.8	2.7	3.3	6.6	7.5	10.8	10.6
	50	16.6	17.9	13.4	15.9	13.0	13.9	18.5	20.7	23.7	24.6
	75	35.3	37.2	40.5	39.6	29.5	31.5	34.8	38.3	39.8	40.0
Short-term liabilities	25	27.8	25.8	15.5	15.1	30.5	27.1	38.8	33.0	34.9	32.9
	50	54.8	49.5	43.7	39.8	56.4	50.0	58.0	55.2	54.8	52.0
	75	76.9	72.2	77.1	71.8	76.4	72.5	77.2	72.1	76.5	71.5
Liabilities to banks	25	0.0	0.0	4.2	2.9	2.3	1.6	0.0	0.0	0.0	0.0
	50	16.6	15.1	36.8	34.2	21.5	19.7	11.5	10.8	2.2	2.6
	75	46.3	44.6	66.7	65.5	49.9	47.5	32.4	30.1	17.8	17.3
		Percentage of sales									
Annual result before taxes on income	25	1.5	2.4	3.8	5.8	1.6	2.5	1.4	2.0	0.8	1.1
	50	4.8	6.0	10.9	12.8	5.0	5.9	3.7	4.2	2.6	3.4
	75	11.0	12.8	20.7	24.1	9.3	11.1	6.7	8.0	6.3	7.2
Annual result and depreciation	25	3.7	4.5	9.5	11.1	3.9	4.7	3.3	3.8	1.9	2.1
	50	8.3	9.4	18.8	21.5	8.0	9.1	5.7	6.5	4.0	4.9
	75	16.2	18.5	33.7	36.3	13.9	15.5	10.4	11.6	8.8	10.9
Trade receivables	25	2.2	2.0	1.2	1.3	2.2	1.9	3.1	2.8	2.2	2.5
	50	5.7	5.3	4.4	5.0	5.9	4.9	6.3	5.7	5.8	5.5
	75	10.0	9.6	9.7	10.3	9.9	9.6	10.2	9.4	9.9	9.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.9	4.9	5.3	6.6	3.6	4.9	4.0	4.8	2.6	3.8
	50	8.9	10.7	13.7	16.8	8.8	11.1	8.0	9.7	6.2	7.5
	75	18.5	23.0	32.4	38.9	18.2	22.6	14.0	17.7	10.9	13.3
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.7	9.9	10.9	10.0	8.5	10.4	8.5	9.9	7.3	8.7
	50	19.7	23.0	25.7	30.0	19.3	22.3	19.0	21.2	15.1	18.2
	75	40.3	48.0	60.4	65.7	41.7	47.0	33.5	45.0	27.2	34.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	64.1	72.1	36.5	47.2	67.9	79.5	68.9	75.7	78.1	83.8
	50	104.9	114.1	95.3	102.4	103.3	117.0	119.3	124.7	121.6	129.2
	75	209.6	229.4	141.1	165.9	225.4	267.8	230.5	250.4	224.2	249.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	33.7	41.8	28.7	35.4	30.0	39.4	37.1	44.9	44.7	50.2
	50	64.1	75.1	70.3	85.3	57.4	70.1	59.7	74.2	71.9	79.4
	75	119.6	136.3	164.7	193.2	112.1	126.2	100.5	113.3	112.3	123.4
		Percentage of cost of materials									
Trade payables	25	3.8	3.6	4.2	3.7	3.9	3.8	3.8	3.4	3.5	3.4
	50	7.8	7.2	11.4	9.7	8.3	7.7	6.7	6.3	6.8	6.2
	75	14.5	13.2	30.3	27.7	16.7	16.1	10.9	10.5	10.0	9.9

* 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

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	100.0	100.3	96.2	97.0	99.3	99.2	99.3	100.0	100.0	100.4
Change in finished goods	0.0	- 0.3	3.8	3.0	0.7	0.8	0.7	0.0	0.0	- 0.4
Interest and similar income	0.4	0.4	0.2	0.2	0.1	0.1	0.1	0.1	0.4	0.4
Other income	7.4	8.7	3.0	3.7	2.1	2.3	1.8	2.1	7.9	9.3
of which: Income from long-term equity investments	2.9	2.8	0.2	0.2	0.0	0.1	0.2	0.2	3.1	3.0
Total income	107.8	109.1	103.2	103.8	102.2	102.4	101.9	102.2	108.3	109.7
Expenses										
Cost of materials	69.0	68.7	38.3	38.7	46.9	46.3	54.8	53.8	70.4	70.3
Personnel expenses	15.4	16.1	35.5	34.1	31.5	31.8	24.3	24.7	14.5	15.2
Depreciation	3.7	3.6	3.7	3.7	2.9	3.2	2.9	3.1	3.7	3.6
of which: Depreciation of tangible fixed assets	2.6	2.8	3.5	3.6	2.8	3.1	2.8	3.0	2.5	2.8
Interest and similar expenses	2.8	3.1	1.0	0.9	0.7	0.7	0.7	0.8	3.0	3.4
Operating taxes	0.0	0.0	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	18.3	18.4	18.6	18.6	16.9	17.0	15.8	15.9	18.5	18.6
Total expenses before taxes on income	109.2	109.9	97.3	96.1	98.9	99.1	98.6	98.3	110.1	111.0
Annual result before taxes on income	- 1.4	- 0.8	5.8	7.8	3.3	3.3	3.3	3.9	- 1.8	- 1.3
Taxes on income	1.1	0.9	1.3	1.7	1.1	1.1	0.8	1.0	1.1	0.9
Annual result	- 2.5	- 1.7	4.5	6.1	2.3	2.2	2.5	2.9	- 2.9	- 2.2
Profit and loss transfers (parent company)	6.2	7.2	0.3	0.4	0.0	0.0	0.0	- 0.1	6.7	7.8
Profit and loss transfers (subsidiary)	0.3	0.2	0.4	0.5	0.2	0.1	0.7	0.6	0.3	0.2
Profit for the year	3.4	5.2	4.4	6.1	2.1	2.1	1.8	2.3	3.5	5.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.6	0.6	0.6	0.5	0.6	0.9	0.9	0.6	0.6
Tangible fixed assets	8.8	8.6	32.2	30.6	30.1	29.9	27.4	26.7	8.1	8.0
of which: Land and buildings	2.7	2.6	14.9	13.8	10.5	10.4	10.2	10.0	2.4	2.4
Inventories	9.6	9.1	22.1	23.5	31.6	31.7	30.5	29.9	8.8	8.4
of which: Finished goods and merchandise	2.9	2.8	7.5	7.4	8.8	8.3	9.2	8.8	2.7	2.6
Cash	3.7	5.1	15.3	18.8	10.4	13.4	8.1	9.9	3.5	4.9
Receivables	25.0	24.2	26.5	23.8	22.3	19.4	25.0	24.3	25.1	24.2
Short-term	22.3	21.9	24.7	22.1	21.5	18.7	23.7	22.9	22.2	21.8
of which:										
Trade receivables	3.1	2.7	12.4	10.2	11.9	9.7	13.4	12.0	2.7	2.4
Receivables from affiliated companies	17.8	17.5	8.0	7.8	6.5	5.8	7.6	8.4	18.1	17.9
Long-term	2.8	2.3	1.8	1.7	0.8	0.7	1.3	1.4	2.8	2.3
of which: Loans to affiliated companies	2.5	2.1	1.2	1.1	0.4	0.2	0.9	1.0	2.6	2.2
Securities	4.4	4.6	0.2	0.2	0.9	0.9	0.3	0.4	4.5	4.8
Other long-term equity investments	47.8	47.6	2.5	2.0	3.7	3.6	7.4	7.6	49.3	49.1
of which: Goodwill	0.0	0.0	0.6	0.5	0.4	0.4	0.4	0.4	0.0	0.0
Capital										
Equity	24.9	24.7	32.8	35.2	37.2	37.7	38.5	38.9	24.4	24.2
Liabilities	51.6	53.1	61.2	58.7	55.0	54.3	50.6	49.8	51.6	53.2
Short-term	28.4	29.1	41.6	39.4	41.3	39.5	41.1	38.9	27.9	28.7
of which:										
Liabilities to banks	1.6	2.0	10.6	8.9	9.5	8.2	7.1	5.9	1.4	1.8
Trade payables	2.9	2.5	7.0	6.1	7.4	6.0	7.6	6.6	2.7	2.4
Liabilities to affiliated companies	20.1	21.1	6.9	6.5	9.4	9.2	15.0	14.3	20.3	21.4
Long-term	23.2	24.0	19.6	19.3	13.6	14.9	9.5	10.9	23.7	24.4
of which:										
Liabilities to banks	2.2	2.1	12.3	13.5	9.9	10.3	6.2	6.5	2.1	1.9
Liabilities to affiliated companies	20.0	20.9	3.6	3.6	2.3	3.1	2.5	3.5	20.6	21.5
Provisions	22.8	21.6	5.9	6.0	7.8	7.9	10.8	11.2	23.3	22.0
of which: Provisions for pensions	9.6	9.5	1.3	1.3	2.5	2.6	3.9	3.9	9.8	9.7
Other ratios	Percentage of sales									
Annual result before taxes on income	- 1.4	- 0.8	6.1	8.0	3.3	3.3	3.3	3.9	- 1.8	- 1.3
Annual result and depreciation	1.2	1.8	8.5	10.1	5.2	5.4	5.5	6.0	0.8	1.4
Trade receivables	4.3	4.6	9.3	7.8	7.6	6.5	8.2	7.7	3.9	4.3
	Percentage of the balance sheet total									
Sales	71.6	59.7	133.5	131.3	156.7	147.6	162.9	155.9	68.3	56.5
Annual result and interest paid	0.2	0.8	7.7	9.5	4.6	4.3	5.2	5.7	0.0	0.7
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	1.2	1.6	22.0	28.7	15.5	16.3	16.6	18.2	0.8	1.2
	Percentage of fixed assets									
Long-term equity and liabilities	90.1	91.4	145.2	159.6	151.4	157.4	139.5	146.6	89.1	90.3
	Percentage of short-term liabilities									
Cash resources and short-term receivables	91.7	92.8	96.6	104.1	78.9	83.0	77.8	84.9	92.4	93.1
Cash resources, short-term receivables and inventories	125.5	124.2	149.9	163.6	155.5	163.4	151.9	161.8	124.1	122.4
	Percentage of cost of materials									
Trade payables	5.8	6.2	13.2	11.6	9.9	8.8	8.4	7.9	5.7	6.1
Memo item:										
Balance sheet total in € billion	231.22	248.04	0.16	0.17	1.33	1.36	6.64	6.72	223.09	239.79
Sales in € billion	165.51	148.11	0.21	0.22	2.09	2.00	10.81	10.48	152.40	135.41
Number of enterprises	1 282	1 282	191	191	382	382	414	414	295	295

IV. Enterprises by federal state and economic sector

cont'd: 9. Lower Saxony
b) Manufacturing

		cont'd: All legal forms									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Quartile value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	38.6	38.1	22.7	23.9	35.2	34.7	43.6	42.5	50.3	50.8
	50	50.3	49.1	36.3	36.1	45.2	44.1	53.9	52.0	61.9	60.4
	75	63.3	62.4	47.0	47.0	56.6	55.8	64.6	63.3	77.7	74.9
Personnel expenses	25	16.8	17.1	25.7	26.2	23.3	23.3	15.3	15.8	10.2	10.5
	50	26.0	27.0	36.2	34.5	32.1	32.7	24.4	25.3	17.6	17.9
	75	36.6	36.9	47.7	46.8	40.4	42.0	33.9	35.1	24.4	25.2
Depreciation	25	1.1	1.2	1.2	1.3	1.1	1.2	1.2	1.2	0.9	1.1
	50	2.2	2.3	2.6	2.6	2.0	2.3	2.2	2.2	2.0	2.2
	75	3.8	4.1	4.8	5.0	3.7	4.1	3.7	4.0	3.7	4.0
Annual result	25	0.2	0.2	0.2	0.6	0.4	0.3	0.2	0.2	0.1	0.0
	50	2.3	2.6	2.8	3.6	2.5	2.8	2.3	2.3	2.0	2.2
	75	5.9	6.5	8.7	10.2	6.1	6.3	5.4	6.1	5.2	5.2
		Percentage of the balance sheet total									
Tangible fixed assets	25	8.8	8.7	7.1	6.7	8.2	9.0	9.3	8.8	9.0	8.9
	50	23.1	22.7	23.0	22.6	20.3	20.7	24.8	24.5	22.2	22.5
	75	40.8	41.2	44.8	42.8	40.7	40.1	41.0	41.2	38.3	39.2
Inventories	25	13.3	12.5	3.9	4.7	14.1	13.3	16.8	15.7	12.8	12.7
	50	25.8	24.9	17.0	14.8	28.3	28.5	28.1	26.8	23.9	23.4
	75	43.3	42.0	36.4	33.3	48.3	48.4	44.2	43.5	38.0	35.1
Equity	25	13.8	14.7	10.8	10.7	12.8	13.2	15.6	15.6	16.2	16.5
	50	32.2	34.7	26.0	32.3	32.5	35.0	34.1	36.7	32.3	33.3
	75	55.0	56.1	50.0	53.5	57.7	59.8	54.7	55.6	50.8	52.8
Short-term liabilities	25	21.1	18.3	20.2	15.1	18.2	16.0	22.0	21.4	22.2	20.9
	50	41.0	35.4	43.5	34.4	38.4	33.1	42.2	36.8	40.9	36.9
	75	61.3	57.7	64.4	55.4	62.0	62.1	61.3	57.3	55.5	56.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	7.0	6.0	16.9	22.1	9.3	8.2	7.1	5.0	1.8	1.7
	75	28.2	26.6	39.2	40.2	32.0	30.2	26.0	23.5	15.5	16.7
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.4	0.6	0.8	0.7	0.5	0.4	0.3	0.3	0.2
	50	3.1	3.3	3.7	4.9	3.5	3.5	3.0	3.0	2.4	2.6
	75	7.5	7.8	11.1	12.2	7.4	8.0	6.8	7.2	6.8	6.5
Annual result and depreciation	25	2.4	2.4	2.9	3.6	2.8	2.7	2.2	2.3	1.9	2.0
	50	5.8	6.2	7.2	8.5	6.4	6.4	5.5	5.9	4.9	5.7
	75	10.9	11.6	15.7	16.7	10.9	11.9	10.0	11.1	9.8	9.5
Trade receivables	25	2.8	2.6	2.8	2.2	3.0	2.8	3.2	3.0	2.3	2.3
	50	6.4	5.8	6.5	5.2	6.5	5.6	7.0	6.3	5.8	5.7
	75	10.6	10.2	11.8	10.7	10.0	9.5	11.7	11.2	9.8	9.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.8	1.7	2.1	2.7	2.2	1.5	1.7	1.7	1.1	1.4
	50	5.6	5.9	7.0	8.1	6.1	6.0	5.2	5.4	5.2	5.6
	75	12.2	12.7	17.2	18.1	12.6	12.5	11.9	12.7	10.5	9.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.7	2.6	2.8	2.2	2.1	- 3.6	4.7	4.2	4.6	4.4
	50	16.2	16.6	15.7	20.3	15.0	13.9	19.0	20.4	15.7	14.7
	75	37.4	42.6	49.7	50.9	40.7	41.3	38.2	46.1	30.7	31.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	93.7	99.7	86.4	100.6	104.5	106.3	89.6	99.0	92.6	96.1
	50	158.9	170.1	150.7	181.7	191.1	196.5	155.3	168.1	146.5	142.3
	75	314.9	337.2	410.6	458.6	370.5	392.7	270.3	294.3	234.5	231.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	45.2	50.3	42.3	62.4	40.0	41.0	43.9	51.4	53.7	55.9
	50	85.1	97.8	95.4	118.8	85.0	98.7	78.0	93.6	92.4	91.6
	75	184.9	218.8	233.9	311.3	215.7	281.7	158.2	193.6	167.8	184.0
		Percentage of cost of materials									
Trade payables	25	4.0	3.7	3.8	3.7	3.8	3.4	4.2	4.0	4.2	3.8
	50	7.6	7.2	10.2	8.6	7.4	7.2	7.2	6.8	7.2	7.0
	75	13.1	12.1	25.8	18.2	13.2	12.4	12.3	11.1	11.4	11.6

IV. Enterprises by federal state and economic sector

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

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.9	98.8	99.5	98.9	100.4	99.3	100.1	99.8	99.9
Change in finished goods	0.3	0.1	1.2	0.5	1.1	- 0.4	0.7	- 0.1	0.2	0.1
Interest and similar income	0.5	0.5	0.2	0.2	0.1	0.1	0.2	0.1	0.5	0.6
Other income	4.7	6.1	4.5	6.2	4.0	4.6	2.9	3.4	5.0	6.5
of which: Income from long-term equity investments	0.9	0.7	0.1	0.1	0.2	0.3	0.3	0.3	1.0	0.8
Total income	105.2	106.6	104.7	106.4	104.1	104.8	103.0	103.5	105.5	107.0
Expenses										
Cost of materials	69.9	69.0	35.9	37.5	49.4	49.4	57.1	56.4	72.2	71.3
Personnel expenses	14.9	16.0	36.2	35.1	29.3	29.2	24.6	25.0	13.3	14.4
Depreciation	2.9	3.4	5.0	5.1	3.4	3.6	2.7	3.0	2.9	3.4
of which: Depreciation of tangible fixed assets	2.7	3.1	4.9	5.0	3.2	3.4	2.6	2.7	2.7	3.1
Interest and similar expenses	1.3	1.5	1.2	1.1	0.8	0.7	0.7	0.7	1.3	1.7
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Other expenses	13.1	13.5	21.2	20.8	17.0	16.8	14.2	14.5	12.8	13.3
Total expenses before taxes on income	102.2	103.4	99.8	99.8	100.0	99.9	99.5	99.7	102.6	104.0
Annual result before taxes on income	3.0	3.2	4.9	6.6	4.1	4.9	3.5	3.9	2.9	3.0
Taxes on income	0.7	0.7	1.6	1.8	1.1	1.4	1.0	1.2	0.6	0.6
Annual result	2.3	2.5	3.3	4.9	3.0	3.5	2.5	2.6	2.3	2.4
Profit and loss transfers (parent company)	1.2	0.0	0.2	0.3	0.1	0.1	0.1	0.1	1.3	- 0.1
Profit and loss transfers (subsidiary)	1.1	0.7	- 0.4	- 0.5	0.2	0.0	0.4	0.3	1.2	0.8
Profit for the year	2.4	1.7	4.0	5.6	2.8	3.6	2.2	2.4	2.4	1.5
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.9	2.2	0.7	0.7	0.7	0.8	1.3	1.3	2.0	2.4
Tangible fixed assets	19.7	19.5	44.6	41.8	33.7	32.8	29.6	29.3	18.4	18.3
of which: Land and buildings	5.7	5.8	10.2	9.5	10.3	10.5	12.8	12.3	5.0	5.1
Inventories	9.3	8.9	12.5	12.4	22.6	21.2	22.6	21.4	7.9	7.6
of which: Finished goods and merchandise	4.3	4.1	4.8	4.5	9.1	8.8	9.3	8.7	3.8	3.6
Cash	4.9	5.7	14.5	16.5	12.1	14.3	10.8	12.6	4.2	4.9
Receivables	34.7	33.5	23.3	24.3	25.7	25.2	28.6	28.1	35.4	34.2
Short-term	24.1	24.1	20.8	21.7	24.7	24.3	26.3	25.6	23.9	24.0
of which:										
Trade receivables	6.9	6.5	9.9	9.7	12.1	11.6	12.1	11.3	6.4	6.0
Receivables from affiliated companies	14.0	14.5	6.0	6.2	8.7	8.7	10.9	11.1	14.4	14.9
Long-term	10.6	9.4	2.5	2.7	1.1	0.9	2.3	2.5	11.5	10.1
of which: Loans to affiliated companies	9.4	8.2	2.1	2.3	0.7	0.6	1.6	1.7	10.3	8.9
Securities	1.9	2.5	0.5	0.6	1.0	1.1	1.3	1.4	2.0	2.6
Other long-term equity investments	27.1	27.3	3.0	2.8	3.5	3.9	5.4	5.5	29.6	29.7
of which: Goodwill	0.2	0.2	0.7	0.6	0.5	0.7	0.5	0.5	0.2	0.2
Capital										
Equity	34.8	33.6	30.5	32.2	33.5	35.2	36.0	36.5	34.7	33.4
Liabilities	50.0	50.6	62.7	60.6	57.2	54.9	51.9	50.8	49.6	50.4
Short-term	32.8	32.3	36.9	35.6	39.7	38.3	37.9	36.8	32.2	31.8
of which:										
Liabilities to banks	2.5	3.0	10.3	9.6	7.9	7.8	6.7	5.8	2.0	2.6
Trade payables	5.3	4.8	6.8	6.4	7.9	7.0	6.8	6.3	5.1	4.6
Liabilities to affiliated companies	19.0	18.6	7.0	6.5	9.2	9.5	11.8	12.1	19.9	19.4
Long-term	17.1	18.3	25.8	25.0	17.5	16.6	14.0	13.9	17.4	18.6
of which:										
Liabilities to banks	5.0	4.6	20.0	19.0	12.6	12.3	8.9	9.0	4.5	4.0
Liabilities to affiliated companies	8.6	8.8	3.8	3.8	3.6	3.2	4.0	3.7	9.1	9.3
Provisions	14.7	15.3	6.0	6.5	8.4	9.0	11.1	11.8	15.2	15.8
of which: Provisions for pensions	5.2	5.5	1.1	1.0	2.6	2.6	4.0	4.1	5.3	5.7
Other ratios	Percentage of sales									
Annual result before taxes on income	3.0	3.2	4.9	6.7	4.1	4.9	3.6	3.8	2.9	3.0
Annual result and depreciation	5.3	5.9	8.4	10.0	6.4	7.1	5.3	5.6	5.2	5.8
Trade receivables	6.6	6.8	8.6	8.6	8.6	8.4	8.7	8.5	6.3	6.5
	Percentage of the balance sheet total									
Sales	105.0	96.3	114.5	112.6	140.5	138.4	139.3	133.9	101.3	92.2
Annual result and interest paid	3.8	3.9	5.3	6.8	5.3	5.9	4.6	4.5	3.7	3.8
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.1	9.3	17.5	22.0	16.5	19.4	13.9	14.6	8.6	8.7
	Percentage of fixed assets									
Long-term equity and liabilities	93.6	96.1	112.7	120.4	134.4	137.8	136.8	137.9	90.8	93.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	89.0	95.8	96.4	107.9	93.1	101.3	98.7	104.8	87.9	94.8
Cash resources, short-term receivables and inventories	117.5	123.4	130.2	142.6	150.0	156.5	158.4	163.0	112.5	118.5
	Percentage of cost of materials									
Trade payables	7.2	7.2	16.4	15.0	11.2	10.2	8.5	8.3	6.9	7.0
Memo item:										
Balance sheet total in € billion	857.75	883.92	2.94	3.17	14.51	15.03	66.87	68.98	773.42	796.74
Sales in € billion	900.61	851.15	3.37	3.57	20.39	20.80	93.15	92.36	783.70	734.42
Number of enterprises	14 156	14 156	3 908	3 908	4 103	4 103	3 835	3 835	2 310	2 310

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

IV. Enterprises by federal state and economic sector

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

		cont'd: All legal forms									
				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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	27.1	26.9	7.5	7.8	28.1	27.8	40.4	38.7	48.1	48.2
	50	50.6	50.1	30.7	30.8	49.4	48.9	59.2	58.5	67.2	66.8
	75	71.5	71.2	51.7	52.3	69.3	69.2	76.3	75.6	82.6	82.3
Personnel expenses	25	10.9	10.9	15.9	15.9	13.4	13.4	9.9	10.0	6.8	6.9
	50	23.7	24.0	33.1	33.3	26.5	26.8	20.3	20.7	14.3	14.7
	75	40.2	40.9	50.0	50.4	40.9	41.6	34.5	35.5	25.9	27.1
Depreciation	25	0.6	0.6	0.8	0.8	0.6	0.6	0.6	0.6	0.5	0.5
	50	1.6	1.7	2.0	2.1	1.5	1.5	1.4	1.5	1.6	1.6
	75	3.6	3.9	4.6	4.8	3.4	3.5	3.2	3.5	3.4	3.7
Annual result	25	0.4	0.5	0.2	1.0	0.5	0.7	0.4	0.5	0.3	0.2
	50	2.3	2.9	3.4	4.7	2.4	3.0	2.1	2.3	1.8	1.7
	75	6.1	7.0	9.9	11.5	5.6	6.7	4.9	5.4	4.6	5.0
		Percentage of the balance sheet total									
Tangible fixed assets	25	3.5	3.5	3.1	3.1	3.5	3.5	3.7	3.6	4.1	4.2
	50	13.3	13.2	13.1	13.1	12.1	12.1	13.4	13.2	15.1	15.2
	75	34.8	33.9	37.2	35.7	34.5	33.2	32.7	31.9	35.0	34.9
Inventories	25	0.8	0.8	0.0	0.0	1.4	1.3	2.9	2.5	2.8	2.8
	50	15.7	14.4	4.5	3.8	19.7	17.8	24.1	22.3	17.7	17.2
	75	41.1	37.8	27.1	23.9	47.2	42.6	45.6	42.8	37.1	35.2
Equity	25	10.1	12.0	4.1	7.7	9.5	11.3	13.2	14.6	14.7	15.4
	50	28.4	30.4	25.2	28.3	26.2	29.0	31.1	32.8	30.9	31.9
	75	51.5	53.1	52.9	54.7	49.9	52.5	52.5	54.2	49.5	50.2
Short-term liabilities	25	20.0	17.9	17.8	15.3	21.3	19.0	20.3	18.8	20.4	19.6
	50	42.4	37.7	42.2	35.4	44.6	39.1	42.0	38.2	39.0	37.2
	75	68.8	64.0	72.6	66.2	70.8	65.1	66.6	62.3	63.0	61.5
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	4.1	4.2	5.2	6.1	6.2	6.9	3.8	3.1	0.2	0.1
	75	26.1	26.5	33.9	34.4	28.0	29.8	24.1	23.6	18.1	15.9
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.8	0.3	1.3	0.8	0.9	0.7	0.7	0.4	0.3
	50	3.1	3.8	4.4	6.0	3.3	3.9	2.8	3.2	2.3	2.3
	75	8.0	8.9	12.6	14.2	7.5	8.7	6.5	7.1	5.9	6.2
Annual result and depreciation	25	2.0	2.4	2.1	3.5	2.3	2.6	2.0	2.1	1.5	1.5
	50	5.5	6.3	7.6	9.4	5.6	6.3	4.9	5.4	4.1	4.4
	75	11.6	12.6	17.4	19.7	11.0	12.2	9.5	10.2	8.7	9.2
Trade receivables	25	2.8	2.5	1.8	1.5	3.1	2.8	3.5	3.2	2.9	2.7
	50	6.6	6.4	5.9	5.8	6.6	6.2	7.2	6.8	6.8	6.5
	75	11.6	11.1	11.9	11.5	11.4	11.0	11.7	11.1	11.3	10.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	2.2	1.5	3.0	2.2	2.4	1.9	1.9	1.6	1.4
	50	5.8	6.7	7.7	9.7	6.1	7.1	5.4	5.7	4.7	4.7
	75	13.0	15.0	20.0	23.5	13.2	15.2	10.7	12.0	9.5	9.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.5	3.2	- 3.1	- 0.2	3.7	3.4	4.9	4.2	5.1	4.8
	50	15.4	17.6	15.8	20.7	15.9	17.6	15.6	17.7	14.1	14.3
	75	39.2	46.9	52.3	64.6	40.6	49.7	36.7	41.7	30.7	32.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	93.2	100.0	74.7	93.4	96.2	104.8	100.5	105.7	94.2	95.8
	50	178.2	198.2	167.2	204.7	195.4	223.7	191.3	204.1	152.6	155.6
	75	492.0	558.3	514.3	614.7	578.5	660.4	484.7	524.1	330.1	357.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	52.2	62.1	53.8	68.7	46.1	58.1	52.7	59.6	59.8	65.9
	50	105.6	121.0	117.1	142.6	98.3	118.1	104.3	115.4	105.8	111.2
	75	227.6	260.7	289.3	345.6	214.6	256.4	212.4	231.2	193.1	207.4
		Percentage of cost of materials									
Trade payables	25	3.7	3.5	3.7	3.6	4.1	3.8	3.7	3.6	3.3	3.2
	50	8.1	7.7	10.1	9.0	8.7	8.1	7.6	7.1	6.9	6.8
	75	15.7	14.6	24.5	21.9	17.0	15.5	13.3	12.3	11.8	11.5

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

IV. Enterprises by federal state and economic sector

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	99.9	98.7	99.4	98.9	100.3	99.3	100.0	99.7	99.9
Change in finished goods	0.3	0.1	1.3	0.6	1.1	- 0.3	0.7	0.0	0.3	0.1
Interest and similar income	0.6	0.6	0.2	0.2	0.2	0.2	0.2	0.2	0.6	0.7
Other income	5.2	6.9	4.6	6.3	4.4	5.1	3.3	3.9	5.5	7.3
of which: Income from long-term equity investments	1.0	0.8	0.2	0.1	0.2	0.2	0.3	0.3	1.1	0.8
Total income	105.8	107.5	104.8	106.6	104.6	105.2	103.5	104.0	106.1	107.9
Expenses										
Cost of materials	70.6	69.6	36.3	38.1	49.1	49.1	55.8	55.1	72.8	71.9
Personnel expenses	14.9	16.0	39.4	38.2	30.8	30.8	26.0	26.6	13.2	14.4
Depreciation	3.1	3.6	3.8	3.9	3.1	3.3	2.8	3.1	3.1	3.6
of which: Depreciation of tangible fixed assets	2.8	3.2	3.7	3.8	3.0	3.2	2.6	2.8	2.9	3.3
Interest and similar expenses	1.4	1.7	1.0	0.9	0.7	0.7	0.8	0.7	1.5	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	13.0	13.5	21.5	20.9	17.3	17.0	14.5	14.8	12.7	13.3
Total expenses before taxes on income	103.0	104.5	102.2	102.1	101.1	101.0	100.0	100.5	103.4	105.0
Annual result before taxes on income	2.8	3.0	2.6	4.5	3.4	4.2	3.5	3.6	2.7	2.9
Taxes on income	0.6	0.7	1.5	1.7	1.2	1.4	1.1	1.3	0.6	0.6
Annual result	2.1	2.3	1.1	2.7	2.3	2.8	2.4	2.2	2.1	2.3
Profit and loss transfers (parent company)	1.4	0.0	0.3	0.3	0.1	0.1	0.2	0.2	1.5	- 0.1
Profit and loss transfers (subsidiary)	1.3	0.9	- 0.6	- 0.7	0.2	0.0	0.6	0.4	1.4	1.0
Profit for the year	2.2	1.4	2.0	3.7	2.1	2.9	2.0	2.0	2.2	1.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	2.0	2.3	0.7	0.8	0.8	0.8	1.1	1.2	2.1	2.4
Tangible fixed assets	19.0	18.9	33.4	30.7	30.8	29.8	30.8	30.6	17.9	17.8
of which: Land and buildings	5.5	5.6	11.5	10.4	10.8	10.4	13.7	13.3	4.8	4.9
Inventories	8.0	7.6	14.9	14.6	22.8	21.3	20.0	19.0	6.8	6.5
of which: Finished goods and merchandise	3.6	3.4	5.5	5.1	8.5	8.3	8.0	7.5	3.2	3.0
Cash	4.4	5.2	16.8	19.0	12.7	15.0	10.7	12.3	3.8	4.4
Receivables	35.0	33.8	28.7	29.5	28.0	27.4	29.6	29.1	35.6	34.2
Short-term	23.6	23.7	25.4	25.9	26.7	26.3	27.0	26.4	23.3	23.4
of which:										
Trade receivables	6.4	6.1	12.1	11.5	13.1	12.4	11.5	10.8	5.9	5.6
Receivables from affiliated companies	14.1	14.5	7.3	7.4	9.7	9.6	12.2	12.4	14.3	14.8
Long-term	11.4	10.1	3.3	3.6	1.2	1.1	2.6	2.7	12.3	10.8
of which: Loans to affiliated companies	10.2	8.8	2.9	3.1	0.8	0.8	1.9	1.9	11.0	9.5
Securities	2.1	2.6	0.6	0.9	1.2	1.3	1.4	1.5	2.1	2.7
Other long-term equity investments	29.1	29.2	3.8	3.6	3.3	3.9	5.9	6.0	31.3	31.4
of which: Goodwill	0.2	0.2	0.7	0.6	0.4	0.7	0.6	0.5	0.2	0.2
Capital										
Equity	35.5	34.1	33.0	34.9	36.3	37.9	38.9	39.3	35.2	33.6
Liabilities	49.0	49.8	58.9	56.7	53.4	51.2	48.3	47.3	48.9	49.9
Short-term	31.5	30.9	37.4	35.1	37.9	35.9	34.1	33.2	31.2	30.7
of which:										
Liabilities to banks	2.1	2.7	7.5	6.7	6.9	6.1	5.9	5.3	1.7	2.4
Trade payables	4.8	4.3	8.0	7.3	8.2	7.2	6.4	6.0	4.6	4.1
Liabilities to affiliated companies	18.8	18.3	6.5	5.7	7.6	7.7	9.9	10.2	19.7	19.1
Long-term	17.5	18.8	21.5	21.7	15.5	15.3	14.3	14.1	17.8	19.2
of which:										
Liabilities to banks	4.7	4.2	15.0	14.7	10.4	10.7	9.1	9.2	4.2	3.7
Liabilities to affiliated companies	9.0	9.3	4.2	4.3	3.8	3.4	4.1	3.8	9.5	9.8
Provisions	15.0	15.6	7.4	7.7	9.3	9.9	11.7	12.5	15.4	16.0
of which: Provisions for pensions	5.3	5.6	1.6	1.5	3.1	3.2	4.3	4.4	5.4	5.8
Other ratios	Percentage of sales									
Annual result before taxes on income	2.8	3.0	2.6	4.5	3.5	4.2	3.5	3.6	2.7	2.9
Annual result and depreciation	5.2	5.9	5.0	6.7	5.4	6.1	5.2	5.3	5.2	6.0
Trade receivables	6.6	6.9	9.1	8.9	9.1	8.9	8.9	8.7	6.3	6.6
	Percentage of the balance sheet total									
Sales	96.7	88.1	132.5	128.3	143.0	139.6	129.4	124.3	93.4	84.4
Annual result and interest paid	3.4	3.6	2.8	4.6	4.3	4.8	4.1	3.7	3.4	3.6
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	8.4	8.6	13.1	18.6	15.2	18.0	13.5	13.6	8.0	8.1
	Percentage of fixed assets									
Long-term equity and liabilities	92.1	94.6	135.0	148.1	148.3	153.5	138.7	139.0	89.2	91.7
	Percentage of short-term liabilities									
Cash resources and short-term receivables	89.8	97.1	113.7	129.2	104.4	115.5	111.4	117.5	87.6	94.9
Cash resources, short-term receivables and inventories	115.1	121.6	153.7	170.9	164.5	174.9	170.2	174.6	109.5	116.1
	Percentage of cost of materials									
Trade payables	7.0	7.0	16.3	14.8	11.5	10.6	8.8	8.7	6.7	6.8
Memo item:										
Balance sheet total in € billion	775.76	799.60	1.94	2.14	10.83	11.32	54.07	55.98	708.91	730.16
Sales in € billion	750.30	704.49	2.58	2.74	15.49	15.81	69.96	69.60	662.27	616.33
Number of enterprises	10 721	10 721	2 962	2 962	3 121	3 121	2 878	2 878	1 760	1 760

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

IV. Enterprises by federal state and economic sector

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

		cont'd: Corporations									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Quartile value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	25.5	25.5	8.1	8.3	27.3	27.1	37.0	35.3	46.0	46.6
	50	49.8	49.6	31.1	31.0	49.0	48.5	58.4	57.5	66.5	65.9
	75	71.1	70.8	52.3	52.6	68.9	69.2	76.2	75.5	83.4	83.3
Personnel expenses	25	11.9	11.9	19.9	19.8	14.6	14.5	10.1	10.3	6.5	6.6
	50	25.6	26.1	36.6	37.2	27.9	28.5	20.8	21.4	14.5	15.1
	75	43.5	44.2	54.1	54.5	42.9	43.6	36.6	38.6	27.5	28.8
Depreciation	25	0.6	0.6	0.7	0.7	0.6	0.6	0.5	0.6	0.4	0.4
	50	1.5	1.6	1.7	1.8	1.4	1.5	1.5	1.5	1.6	1.7
	75	3.5	3.8	3.9	4.1	3.2	3.4	3.4	3.7	3.7	3.9
Annual result	25	0.2	0.4	- 0.1	0.6	0.4	0.5	0.3	0.3	0.2	0.1
	50	2.0	2.5	2.2	3.6	2.0	2.5	2.0	2.2	1.8	1.6
	75	5.2	6.2	7.0	8.4	4.9	5.8	4.9	5.2	4.6	4.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	2.9	2.9	2.5	2.4	3.0	3.0	3.1	3.0	3.4	3.4
	50	11.4	11.3	10.6	10.3	10.4	10.5	11.7	11.9	14.0	13.9
	75	31.7	30.8	29.4	28.7	30.8	29.6	32.7	31.9	35.6	35.4
Inventories	25	0.5	0.5	0.0	0.0	1.1	1.0	1.4	1.3	1.9	1.9
	50	13.5	12.1	4.5	3.9	17.8	16.5	19.4	18.4	14.5	13.9
	75	39.4	36.0	26.8	23.2	46.4	41.6	43.6	40.4	34.6	33.5
Equity	25	13.4	15.7	7.1	11.9	13.3	15.5	17.0	19.3	17.1	17.5
	50	32.5	34.8	29.6	33.8	30.9	34.1	36.1	37.4	33.9	34.4
	75	55.5	57.1	56.3	58.7	54.2	56.6	57.0	58.4	53.6	53.1
Short-term liabilities	25	17.8	16.0	16.7	14.3	19.3	16.9	17.0	15.8	18.0	17.2
	50	37.8	33.3	39.4	33.0	40.3	34.9	35.8	32.7	34.8	32.1
	75	65.1	58.9	70.0	62.6	67.3	59.7	60.9	56.5	59.0	57.2
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	1.7	1.8	1.8	2.0	4.0	4.6	1.4	1.1	0.0	0.0
	75	22.0	22.3	24.9	25.2	23.7	25.3	21.8	21.2	14.8	13.3
		Percentage of sales									
Annual result before taxes on income	25	0.4	0.5	0.0	0.7	0.6	0.8	0.6	0.5	0.3	0.2
	50	2.7	3.3	2.9	4.6	2.8	3.3	2.8	3.0	2.3	2.2
	75	7.1	8.0	9.3	10.7	6.9	7.8	6.6	7.1	6.0	6.0
Annual result and depreciation	25	1.7	2.0	1.3	2.6	2.0	2.3	1.8	1.9	1.4	1.3
	50	5.0	5.7	5.7	7.5	5.1	5.7	4.9	5.3	4.2	4.2
	75	10.7	11.6	13.0	15.0	10.2	11.4	9.9	10.3	9.1	9.2
Trade receivables	25	3.0	2.7	2.1	1.8	3.4	3.1	3.4	3.1	3.0	2.8
	50	6.9	6.7	6.4	6.2	7.1	6.7	7.3	7.0	7.0	6.8
	75	12.2	11.8	12.6	12.0	12.0	11.7	12.4	11.8	12.1	11.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.5	1.7	0.5	2.1	1.9	2.2	1.7	1.5	1.4	1.1
	50	5.0	5.8	5.9	7.9	5.2	6.1	4.8	5.1	4.3	4.1
	75	11.3	13.1	14.8	18.4	11.2	13.4	10.0	10.8	9.0	8.8
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	1.9	1.2	- 10.9	- 10.3	2.3	1.6	3.9	2.2	4.7	3.7
	50	13.8	15.5	11.0	15.8	14.1	15.5	15.3	16.6	14.0	13.8
	75	37.6	44.9	40.2	54.5	40.0	49.1	38.8	42.7	31.2	31.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	103.3	112.0	94.8	112.9	109.8	122.1	108.5	112.4	98.0	97.8
	50	208.1	231.7	213.5	262.0	244.6	273.2	212.8	225.6	162.1	168.2
	75	578.1	650.0	639.0	738.4	678.3	796.4	562.6	611.7	366.9	410.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	60.6	72.1	62.9	81.0	54.6	68.5	62.6	68.4	66.3	71.6
	50	120.8	140.8	136.2	165.7	111.6	137.1	119.5	137.4	118.2	126.5
	75	265.2	307.7	341.4	408.1	254.7	296.8	252.7	281.3	219.7	240.0
		Percentage of cost of materials									
Trade payables	25	3.8	3.5	3.8	3.5	4.1	3.8	3.8	3.7	3.2	3.1
	50	8.3	7.8	10.6	9.2	8.7	8.1	7.9	7.4	7.0	6.8
	75	16.3	15.2	25.0	22.0	17.3	15.7	14.1	13.0	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: 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 2019/2020									
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	100.1	99.2	99.9	99.1	100.6	99.5	100.1	99.8	100.0
Change in finished goods	0.3	- 0.1	0.8	0.1	0.9	- 0.6	0.5	- 0.1	0.2	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	2.1	2.2	4.3	5.7	2.7	3.2	1.5	1.9	2.2	2.2
of which: Income from long-term equity investments	0.4	0.6	0.1	0.0	0.3	0.6	0.2	0.2	0.5	0.6
Total income	102.2	102.4	104.4	105.8	102.7	103.3	101.6	102.0	102.3	102.4
Expenses										
Cost of materials	66.7	66.0	34.7	35.5	50.4	50.3	60.9	60.3	68.7	68.0
Personnel expenses	15.2	15.7	25.9	24.9	24.6	24.2	20.4	20.3	13.8	14.4
Depreciation	2.2	2.5	8.8	9.2	4.2	4.4	2.6	2.7	2.0	2.3
of which: Depreciation of tangible fixed assets	2.1	2.2	8.8	9.2	4.1	4.2	2.4	2.5	1.9	2.0
Interest and similar expenses	0.7	0.7	2.1	1.9	1.0	0.9	0.7	0.7	0.6	0.7
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	13.5	13.5	20.4	20.2	16.2	16.1	13.2	13.3	13.4	13.4
Total expenses before taxes on income	98.4	98.4	92.0	92.0	96.5	96.1	97.9	97.3	98.6	98.8
Annual result before taxes on income	3.8	3.9	12.4	13.8	6.2	7.1	3.7	4.7	3.7	3.6
Taxes on income	0.7	0.8	1.9	1.9	1.1	1.2	0.8	0.9	0.6	0.7
Annual result	3.2	3.2	10.5	11.9	5.2	5.9	2.9	3.7	3.1	2.9
Profit and loss transfers (parent company)	0.2	0.0	0.0	0.0	0.1	- 0.1	0.0	0.0	0.3	0.0
Profit and loss transfers (subsidiary)	0.1	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.1
Profit for the year	3.3	3.2	10.5	11.9	5.1	5.7	2.9	3.7	3.3	2.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.5	0.6	0.6	0.6	0.7	1.8	1.7	1.6	1.5
Tangible fixed assets	25.7	25.2	66.2	64.6	42.5	42.1	24.7	24.0	24.3	23.9
of which: Land and buildings	8.0	8.0	7.6	7.8	9.0	10.5	8.7	8.2	7.8	7.9
Inventories	22.4	21.1	7.8	7.7	22.1	20.8	33.5	32.1	20.4	19.1
of which: Finished goods and merchandise	11.6	10.8	3.5	3.4	10.6	10.3	14.7	13.7	11.2	10.4
Cash	9.4	10.7	10.2	11.1	10.5	12.3	11.3	13.9	8.9	10.0
Receivables	31.1	30.8	12.7	13.6	19.1	18.7	24.2	23.7	33.5	33.2
Short-term	28.6	28.3	11.9	12.9	18.6	18.4	23.2	22.3	30.6	30.2
of which:										
Trade receivables	12.3	11.1	5.6	6.0	9.5	9.0	14.5	13.4	12.2	10.9
Receivables from affiliated companies	13.1	14.1	3.5	3.7	5.8	6.2	5.3	5.5	15.2	16.4
Long-term	2.5	2.6	0.8	0.8	0.5	0.4	1.1	1.4	2.9	2.9
of which: Loans to affiliated companies	1.7	1.8	0.6	0.6	0.2	0.1	0.6	0.8	2.0	2.1
Securities	0.5	0.9	0.2	0.1	0.5	0.5	0.9	1.0	0.5	0.9
Other long-term equity investments	8.9	9.4	1.3	1.2	4.0	4.2	3.2	3.2	10.4	11.0
of which: Goodwill	0.2	0.2	0.7	0.6	0.7	1.0	0.2	0.2	0.1	0.1
Capital										
Equity	28.5	29.2	25.6	26.5	25.1	26.6	23.6	24.4	29.7	30.4
Liabilities	59.1	58.1	70.2	68.5	68.3	66.4	67.0	65.6	56.8	56.0
Short-term	45.8	45.2	36.1	36.6	44.9	45.8	54.2	52.6	44.3	43.8
of which:										
Liabilities to banks	6.4	5.7	15.9	15.8	11.1	13.0	9.7	8.0	5.3	4.7
Trade payables	10.2	9.3	4.6	4.5	7.1	6.2	8.2	7.5	10.8	9.9
Liabilities to affiliated companies	20.7	21.6	7.8	8.1	13.8	15.0	19.8	20.3	21.4	22.4
Long-term	13.3	12.9	34.1	31.8	23.3	20.6	12.8	13.0	12.5	12.1
of which:										
Liabilities to banks	8.3	8.2	29.7	27.8	19.3	17.1	8.4	8.4	7.3	7.3
Liabilities to affiliated companies	4.2	3.8	2.9	2.8	2.9	2.5	3.6	3.5	4.5	4.0
Provisions	11.8	12.1	3.3	3.9	5.8	6.2	8.5	9.2	12.9	13.1
of which: Provisions for pensions	4.0	4.1	0.0	0.0	0.9	0.9	2.6	2.6	4.5	4.7
Other ratios	Percentage of sales									
Annual result before taxes on income	3.9	3.9	12.5	13.8	6.3	7.1	3.7	4.7	3.7	3.6
Annual result and depreciation	5.4	5.7	19.5	21.2	9.4	10.3	5.5	6.4	5.1	5.2
Trade receivables	6.7	6.4	7.0	7.4	7.1	6.7	8.0	7.7	6.5	6.1
	Percentage of the balance sheet total									
Sales	183.3	173.9	79.3	80.3	133.0	134.8	181.2	175.0	188.2	177.4
Annual result and interest paid	7.0	6.7	10.1	11.1	8.2	9.2	6.6	7.7	7.0	6.3
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	15.9	16.4	24.1	27.3	19.5	22.7	15.3	18.2	15.6	15.5
	Percentage of fixed assets									
Long-term equity and liabilities	118.1	119.2	86.7	86.9	102.8	100.8	126.4	131.4	118.7	119.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	83.8	87.9	61.6	65.7	64.9	67.1	65.0	70.4	89.7	93.4
Cash resources, short-term receivables and inventories	132.7	134.5	83.1	86.7	114.2	112.6	126.8	131.5	135.9	137.1
	Percentage of cost of materials									
Trade payables	8.3	8.1	16.6	15.7	10.4	9.2	7.4	7.1	8.3	8.2
Memo item:										
Balance sheet total in € billion	81.99	84.32	1.00	1.03	3.68	3.71	12.80	13.00	64.51	66.57
Sales in € billion	150.31	146.66	0.79	0.83	4.89	5.00	23.19	22.76	121.43	118.08
Number of enterprises	3 435	3 435	946	946	982	982	957	957	550	550

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

IV. Enterprises by federal state and economic sector

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

		cont'd: Non-corporations									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Quartile value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	32.3	31.7	5.9	5.7	31.1	30.1	46.4	45.2	53.0	52.2
	50	52.6	52.1	29.4	29.7	51.1	49.6	61.4	59.8	69.9	68.9
	75	72.4	72.0	49.1	50.4	70.2	69.4	76.8	76.0	80.3	79.9
Personnel expenses	25	8.8	8.7	5.1	5.3	10.8	10.5	9.6	9.6	7.8	7.8
	50	19.0	19.0	21.1	20.9	22.8	21.9	18.7	18.6	13.5	13.9
	75	32.2	32.6	36.9	36.8	35.4	35.9	29.5	30.4	21.5	22.7
Depreciation	25	0.8	0.8	1.2	1.2	0.8	0.8	0.7	0.7	0.6	0.6
	50	1.8	1.9	2.8	3.0	1.7	1.8	1.4	1.5	1.4	1.5
	75	4.0	4.3	9.3	10.0	4.0	3.9	3.0	3.1	2.8	3.2
Annual result	25	1.1	1.5	3.3	4.3	1.4	2.0	0.7	1.1	0.4	0.6
	50	3.7	4.6	9.9	11.8	3.9	4.9	2.3	2.9	1.9	2.2
	75	9.0	10.2	19.3	21.2	7.7	9.2	5.0	6.0	4.6	5.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	6.4	6.3	7.7	7.6	6.0	5.8	5.9	5.7	6.5	6.7
	50	19.7	19.4	27.5	25.6	19.0	19.3	16.4	16.3	19.7	19.7
	75	42.6	41.4	66.8	64.3	46.9	44.4	32.3	32.1	33.5	33.9
Inventories	25	3.1	2.6	0.0	0.0	3.3	3.1	15.5	14.3	13.0	12.4
	50	22.9	20.9	4.6	3.6	23.8	21.5	33.3	31.4	26.2	24.6
	75	45.4	42.0	29.1	25.9	49.4	44.8	51.5	47.7	43.2	40.9
Equity	25	4.4	4.8	0.3	0.6	3.8	4.1	6.8	7.2	9.2	10.6
	50	16.9	18.0	12.5	14.3	14.2	15.7	19.2	19.4	22.8	24.7
	75	35.1	37.1	36.0	38.2	31.5	32.7	34.8	37.8	37.0	39.3
Short-term liabilities	25	31.6	28.3	22.2	19.3	32.7	29.0	38.0	33.6	32.9	33.2
	50	55.5	51.6	50.9	46.7	57.2	54.7	57.3	53.0	53.7	49.7
	75	76.9	73.3	79.5	74.3	78.1	74.1	76.2	73.9	72.4	68.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	13.9	13.7	24.1	27.8	16.8	17.7	10.6	10.0	6.1	5.6
	75	39.8	40.1	58.1	57.3	42.3	42.7	30.6	28.8	26.5	22.8
		Percentage of sales									
Annual result before taxes on income	25	1.5	1.9	4.2	5.2	1.7	2.3	1.0	1.4	0.5	0.8
	50	4.5	5.4	11.5	13.2	4.9	5.8	2.9	3.7	2.3	2.7
	75	10.7	12.1	22.9	24.3	9.5	11.1	6.2	7.1	5.6	6.8
Annual result and depreciation	25	3.1	3.6	8.2	9.2	3.6	4.1	2.4	2.9	1.8	1.9
	50	7.1	8.1	17.0	19.9	7.6	8.4	4.8	5.7	3.8	4.5
	75	15.0	16.8	36.9	37.2	13.0	14.2	8.5	9.9	7.9	9.2
Trade receivables	25	2.3	2.1	0.9	0.9	2.3	2.0	3.8	3.5	2.4	2.5
	50	5.8	5.5	4.4	4.5	5.6	5.1	7.0	6.3	6.0	5.7
	75	9.7	9.4	9.9	9.6	9.5	8.8	10.0	10.0	9.5	9.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	3.7	4.2	5.9	6.9	4.3	4.6	3.2	3.7	2.2	2.6
	50	8.8	10.2	18.9	20.8	9.9	11.7	6.7	8.2	6.0	6.6
	75	19.3	22.6	46.7	47.9	19.1	22.4	12.3	14.8	10.9	12.9
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	8.5	9.4	12.9	14.8	8.2	9.4	8.1	8.6	6.5	6.9
	50	20.2	23.8	34.8	38.7	20.3	24.0	16.5	19.8	14.6	17.3
	75	44.1	53.0	83.3	98.6	41.1	52.0	32.3	39.5	30.0	35.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	65.0	70.7	36.8	47.5	61.6	66.8	78.5	86.2	81.9	85.1
	50	116.3	125.9	100.0	106.3	113.2	124.4	143.0	154.4	131.5	131.8
	75	269.2	296.6	224.2	241.2	284.2	335.2	311.2	339.6	247.9	254.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	37.3	44.2	35.3	43.5	34.0	40.3	38.7	44.3	46.4	52.9
	50	69.6	79.7	77.9	92.7	62.5	73.7	65.4	74.9	76.5	83.9
	75	128.3	144.8	162.0	186.6	119.9	141.4	116.9	127.8	119.3	121.6
		Percentage of cost of materials									
Trade payables	25	3.6	3.5	3.4	3.6	4.2	3.8	3.4	3.4	3.6	3.3
	50	7.6	7.2	9.5	8.3	8.5	7.9	6.7	6.2	6.8	6.8
	75	13.9	13.4	23.1	21.8	16.4	14.9	11.0	10.5	10.7	10.7

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

IV. Enterprises by federal state and economic sector

10. North Rhine-Westphalia
b) Manufacturing

	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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	100.0	98.4	99.0	99.1	100.1	99.4	100.2	99.9	99.9
Change in finished goods	0.2	0.0	1.6	1.0	0.9	- 0.1	0.6	- 0.2	0.1	0.1
Interest and similar income	0.9	1.0	0.2	0.2	0.1	0.1	0.1	0.1	1.0	1.2
Other income	6.6	8.4	2.6	3.7	2.4	2.7	2.2	2.5	7.3	9.4
of which: Income from long-term equity investments	2.1	1.5	0.0	0.1	0.2	0.1	0.4	0.3	2.4	1.7
Total income	107.5	109.4	102.8	103.9	102.5	102.7	102.3	102.6	108.4	110.6
Expenses										
Cost of materials	60.9	59.8	37.2	38.2	46.9	46.3	53.2	52.0	62.4	61.2
Personnel expenses	18.6	19.8	38.2	37.1	32.2	32.5	27.0	27.6	17.0	18.4
Depreciation	3.1	3.2	3.0	2.9	2.6	2.8	2.7	3.0	3.1	3.3
of which: Depreciation of tangible fixed assets	2.6	2.9	2.9	2.9	2.4	2.7	2.4	2.7	2.6	3.0
Interest and similar expenses	1.4	1.7	0.9	0.9	0.7	0.7	0.8	0.8	1.6	1.9
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1
Other expenses	19.5	20.2	19.9	19.9	16.5	16.9	15.4	16.0	20.1	20.8
Total expenses before taxes on income	103.5	104.7	99.4	99.1	99.0	99.3	99.1	99.5	104.3	105.6
Annual result before taxes on income	4.0	4.7	3.4	4.8	3.5	3.5	3.2	3.2	4.1	4.9
Taxes on income	0.9	1.1	1.1	1.4	1.1	1.2	1.0	1.2	0.9	1.0
Annual result	3.1	3.6	2.3	3.4	2.4	2.3	2.2	2.0	3.2	3.9
Profit and loss transfers (parent company)	2.5	- 1.7	0.2	0.3	0.1	0.1	0.1	0.2	2.8	- 2.1
Profit and loss transfers (subsidiary)	1.7	0.9	0.0	0.0	0.1	0.1	0.5	0.3	1.9	1.1
Profit for the year	3.8	0.9	2.4	3.7	2.4	2.3	1.9	1.8	4.2	0.8
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.5	1.5	0.7	0.7	0.8	0.8	0.9	0.9	1.5	1.6
Tangible fixed assets	13.9	14.0	26.4	25.2	24.1	23.8	21.4	21.2	13.1	13.2
of which: Land and buildings	3.9	4.0	6.9	6.6	9.0	9.3	8.0	8.0	3.5	3.6
Inventories	13.6	13.2	26.5	25.8	32.6	30.9	30.4	28.9	12.0	11.7
of which: Finished goods and merchandise	4.3	4.2	11.4	10.6	10.6	9.8	8.8	8.2	3.8	3.7
Cash	5.3	6.4	14.8	18.8	12.4	15.7	9.7	11.6	4.8	5.8
Receivables	32.3	30.7	29.1	27.3	26.1	24.5	29.1	29.0	32.6	30.9
Short-term	22.5	21.9	28.0	26.3	25.2	23.6	27.0	26.6	22.1	21.5
of which:										
Trade receivables	5.6	5.1	14.6	12.8	13.9	12.1	12.8	11.6	4.9	4.4
Receivables from affiliated companies	14.9	14.5	7.5	7.5	7.6	7.8	11.2	11.8	15.3	14.9
Long-term	9.8	8.8	1.1	1.1	0.9	0.9	2.1	2.3	10.6	9.4
of which: Loans to affiliated companies	9.2	8.1	0.5	0.5	0.5	0.6	1.6	1.8	9.9	8.8
Securities	0.6	1.8	0.3	0.3	0.8	0.8	0.9	1.0	0.6	1.9
Other long-term equity investments	32.7	32.2	1.3	1.1	2.8	3.1	7.1	7.0	35.2	34.7
of which: Goodwill	0.4	0.4	0.8	0.7	0.6	0.8	0.7	0.7	0.4	0.3
Capital										
Equity	34.7	32.6	29.8	31.1	37.5	37.7	38.1	38.3	34.4	32.0
Liabilities	51.6	52.7	62.6	61.0	52.4	52.2	49.1	48.2	51.8	53.1
Short-term	40.9	42.0	45.2	42.3	39.2	37.9	39.0	37.7	41.1	42.4
of which:										
Liabilities to banks	1.8	3.0	9.4	7.8	7.4	6.4	6.2	5.3	1.4	2.7
Trade payables	4.9	4.6	10.9	9.5	7.6	6.6	6.9	6.0	4.7	4.5
Liabilities to affiliated companies	28.5	28.7	11.4	9.1	10.0	10.8	14.5	14.9	29.9	30.1
Long-term	10.6	10.7	17.3	18.7	13.2	14.4	10.1	10.5	10.7	10.7
of which:										
Liabilities to banks	3.8	2.6	11.6	13.7	7.6	9.7	5.5	6.1	3.6	2.3
Liabilities to affiliated companies	3.5	2.8	3.4	3.0	3.9	3.3	4.1	3.7	3.5	2.7
Provisions	13.5	14.5	7.5	7.7	10.1	10.0	12.7	13.3	13.6	14.6
of which: Provisions for pensions	6.9	7.4	2.2	1.9	3.6	3.5	5.7	5.9	7.1	7.6
Other ratios	Percentage of sales									
Annual result before taxes on income	4.0	4.7	3.4	4.9	3.6	3.5	3.2	3.2	4.1	4.9
Annual result and depreciation	6.2	6.8	5.4	6.4	5.0	5.1	4.9	4.9	6.4	7.2
Trade receivables	6.1	6.0	8.5	7.8	8.3	7.8	8.7	8.5	5.6	5.6
	Percentage of the balance sheet total									
Sales	92.0	84.2	172.9	163.3	166.1	154.8	147.4	137.6	86.5	78.8
Annual result and interest paid	4.2	4.5	5.6	7.1	5.2	4.6	4.5	3.8	4.2	4.5
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.5	9.4	16.7	20.9	16.6	16.8	13.8	13.5	9.1	9.1
	Percentage of fixed assets									
Long-term equity and liabilities	89.7	89.3	165.8	182.5	186.6	191.3	169.4	171.5	85.7	85.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	68.3	70.6	94.9	106.6	96.6	104.7	95.6	102.9	65.8	67.9
Cash resources, short-term receivables and inventories	101.4	102.1	153.4	167.6	179.7	186.2	173.6	179.6	94.9	95.4
	Percentage of cost of materials									
Trade payables	8.8	9.2	16.7	15.0	9.6	9.2	8.8	8.4	8.8	9.3
Memo item:										
Balance sheet total in € billion	280.89	284.30	0.30	0.33	2.92	3.02	21.14	21.45	256.53	259.50
Sales in € billion	258.50	239.27	0.52	0.54	4.85	4.68	31.17	29.52	221.97	204.54
Number of enterprises	3 420	3 420	497	497	896	896	1 219	1 219	808	808

IV. Enterprises by federal state and economic sector

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

		cont'd: All legal forms									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Quartile value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	38.1	37.5	23.9	23.7	34.8	33.6	42.3	40.5	47.5	47.4
	50	49.8	49.1	35.5	36.7	44.5	44.5	52.8	51.6	59.0	57.5
	75	61.8	60.7	48.7	49.4	56.7	55.4	62.8	61.3	69.7	68.4
Personnel expenses	25	18.6	19.0	25.4	24.4	24.0	24.2	18.8	19.1	13.1	13.9
	50	27.9	28.6	39.0	36.7	33.3	33.7	26.6	27.3	20.2	21.0
	75	38.0	38.7	48.2	49.1	41.7	42.7	35.3	36.8	27.9	29.2
Depreciation	25	1.1	1.2	1.0	1.0	1.0	1.1	1.2	1.2	1.3	1.4
	50	2.1	2.3	2.1	2.3	2.0	2.1	2.1	2.3	2.4	2.6
	75	3.6	3.8	3.8	4.0	3.4	3.6	3.5	3.8	3.7	4.2
Annual result	25	0.2	0.1	- 0.3	0.7	0.3	0.1	0.1	0.1	0.2	- 0.5
	50	2.3	2.6	2.3	3.6	2.2	2.5	2.2	2.5	2.4	2.4
	75	5.7	6.3	6.8	8.0	5.1	5.9	5.2	5.7	6.2	6.4
		Percentage of the balance sheet total									
Tangible fixed assets	25	7.3	7.1	5.3	5.1	6.4	6.2	7.5	7.1	9.5	9.0
	50	18.6	18.1	16.7	15.5	16.7	16.6	19.2	18.3	19.8	20.2
	75	35.3	34.4	38.0	34.7	35.5	34.3	34.8	34.3	34.8	34.7
Inventories	25	14.5	13.4	6.1	5.9	15.2	14.3	18.3	17.3	13.2	12.4
	50	27.4	25.6	19.6	17.3	30.6	28.3	30.7	28.9	23.2	21.8
	75	44.0	41.0	41.8	38.2	48.0	45.2	45.3	42.5	36.1	35.0
Equity	25	13.4	14.6	3.9	7.2	12.6	12.9	16.8	17.5	16.8	17.4
	50	32.5	33.9	24.5	27.9	31.8	32.9	33.8	35.5	34.6	34.9
	75	54.7	56.5	51.6	54.8	58.2	59.0	54.4	56.4	54.2	55.1
Short-term liabilities	25	18.8	16.6	19.3	16.3	17.2	15.1	19.8	17.4	18.9	17.3
	50	37.9	33.6	42.3	34.7	38.8	32.7	38.3	34.8	34.0	31.3
	75	61.0	56.8	71.2	63.4	61.6	57.7	61.1	57.0	54.4	52.5
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	5.7	5.4	11.1	11.4	9.7	8.7	6.4	6.1	0.1	0.0
	75	24.5	24.7	33.9	36.6	27.5	29.6	24.1	24.3	15.2	13.7
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.2	- 0.2	0.9	0.6	0.2	0.3	0.2	0.3	- 0.2
	50	3.1	3.5	3.0	4.5	3.1	3.4	3.0	3.4	3.2	3.1
	75	7.4	7.8	8.9	9.9	7.0	7.7	6.9	7.4	7.7	7.8
Annual result and depreciation	25	2.3	2.4	1.5	3.3	2.4	2.1	2.2	2.4	2.4	2.1
	50	5.7	6.2	6.1	7.5	5.7	5.8	5.4	6.1	6.0	6.1
	75	10.5	11.0	12.3	14.1	10.0	10.6	9.9	10.5	11.0	10.9
Trade receivables	25	3.5	3.2	3.3	2.4	3.6	3.2	4.2	3.7	2.9	2.8
	50	6.8	6.4	6.3	5.4	6.6	6.0	7.5	7.1	6.4	6.4
	75	10.9	10.6	10.8	10.3	10.6	10.2	11.7	11.1	10.2	10.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.5	1.2	0.6	2.8	1.9	1.0	1.4	1.0	1.6	0.5
	50	5.5	5.8	6.5	8.2	5.7	5.8	5.2	5.2	5.6	5.3
	75	11.4	12.4	16.3	17.9	12.0	13.1	10.3	11.2	10.4	10.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.4	1.8	- 1.7	- 1.1	2.8	- 3.0	4.6	2.8	4.8	3.4
	50	16.0	16.2	13.5	16.7	16.8	13.5	16.2	18.2	15.8	15.6
	75	37.2	40.9	40.9	47.1	40.6	40.8	36.2	42.3	34.6	36.8
		Percentage of fixed assets									
Long-term equity and liabilities	25	102.9	111.1	79.6	104.0	104.4	116.3	108.8	115.8	103.7	105.2
	50	179.6	192.3	186.8	224.1	194.9	222.8	181.7	192.8	161.4	158.9
	75	376.2	402.1	500.0	543.8	486.1	529.7	356.6	371.2	270.5	277.4
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	49.5	57.2	43.1	55.8	45.5	53.5	49.5	54.7	59.7	66.0
	50	96.8	111.8	98.9	122.4	94.9	117.6	90.2	103.0	104.1	110.2
	75	210.8	245.0	239.5	338.0	229.3	285.0	193.1	222.2	202.8	218.1
		Percentage of cost of materials									
Trade payables	25	4.2	3.9	4.1	3.8	4.0	3.5	4.3	4.1	4.2	4.0
	50	7.6	7.2	10.0	7.8	7.4	7.0	7.5	7.0	7.3	7.3
	75	13.2	12.6	23.2	19.2	14.4	13.4	12.1	11.6	11.8	11.4

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.7	100.3	98.2	98.9	99.1	99.2	99.0	100.3	99.9	100.3
Change in finished goods	0.3	- 0.3	1.8	1.1	0.9	0.8	1.0	- 0.3	0.1	- 0.3
Interest and similar income	0.7	0.4	0.1	0.1	0.1	0.1	0.2	0.1	0.8	0.4
Other income	10.0	13.2	7.2	8.4	3.3	3.7	2.4	2.6	11.3	15.1
of which: Income from long-term equity investments	3.3	6.5	0.2	0.2	0.1	0.1	0.3	0.4	3.9	7.7
Total income	110.6	113.5	107.3	108.5	103.4	103.8	102.6	102.7	112.1	115.5
Expenses										
Cost of materials	60.6	60.4	38.4	38.8	49.7	49.5	57.5	56.9	61.6	61.5
Personnel expenses	19.2	19.6	33.5	32.8	28.1	28.0	23.6	23.7	18.2	18.6
Depreciation	3.4	4.4	7.0	7.3	3.5	3.5	3.0	3.2	3.4	4.6
of which: Depreciation of tangible fixed assets	3.1	4.1	6.9	7.1	3.4	3.4	2.8	2.9	3.2	4.3
Interest and similar expenses	1.6	2.0	2.0	1.8	0.8	0.7	0.7	0.6	1.8	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	17.7	19.4	20.9	20.8	16.7	16.5	14.0	14.0	18.3	20.3
Total expenses before taxes on income	102.7	105.9	101.9	101.7	98.9	98.4	98.9	98.5	103.4	107.3
Annual result before taxes on income	7.9	7.6	5.3	6.8	4.5	5.5	3.7	4.2	8.7	8.2
Taxes on income	0.6	0.0	1.5	1.7	1.1	1.2	0.9	1.1	0.5	- 0.2
Annual result	7.3	7.6	3.8	5.1	3.4	4.3	2.8	3.1	8.1	8.4
Profit and loss transfers (parent company)	1.2	2.2	0.7	0.8	0.1	0.1	0.3	0.3	1.3	2.6
Profit and loss transfers (subsidiary)	2.9	3.3	- 0.3	- 0.4	0.3	0.4	0.7	0.6	3.3	3.8
Profit for the year	5.6	6.5	4.9	6.3	3.2	4.1	2.4	2.8	6.1	7.2
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.4	0.4	0.4	0.6	0.6	1.1	1.0	1.1	1.5
Tangible fixed assets	14.3	14.4	54.3	51.7	33.7	32.7	26.1	26.0	13.0	13.2
of which: Land and buildings	3.8	3.9	9.8	10.1	12.1	11.2	11.1	10.9	3.1	3.3
Inventories	8.9	8.8	13.3	14.1	23.5	23.2	27.8	25.8	7.4	7.4
of which: Finished goods and merchandise	2.9	2.8	5.4	5.6	10.0	9.3	10.4	9.5	2.2	2.3
Cash	4.5	5.6	10.1	12.0	14.8	16.7	10.8	12.9	3.9	4.8
Receivables	41.6	39.2	15.9	15.9	22.5	21.8	26.2	24.7	43.0	40.6
Short-term	40.4	37.2	15.5	15.5	22.1	21.1	24.3	23.6	41.8	38.5
of which:										
Trade receivables	5.0	4.7	7.1	7.2	12.9	12.1	12.5	11.6	4.3	4.0
Receivables from affiliated companies	33.9	30.8	5.2	5.1	5.6	5.2	8.7	9.2	36.1	32.9
Long-term	1.2	1.9	0.4	0.5	0.4	0.8	1.9	1.1	1.2	2.0
of which: Loans to affiliated companies	0.9	1.7	0.2	0.2	0.1	0.5	0.4	0.6	1.0	1.8
Securities	0.8	0.7	0.1	0.1	0.4	0.4	1.4	1.8	0.7	0.6
Other long-term equity investments	28.6	29.5	4.2	4.1	4.1	4.0	6.2	7.5	30.5	31.6
of which: Goodwill	0.8	0.7	0.4	0.4	0.5	0.4	0.8	0.8	0.8	0.8
Capital										
Equity	32.6	34.7	25.4	27.3	36.9	38.5	34.5	35.8	32.4	34.6
Liabilities	55.7	52.4	69.4	67.3	54.9	53.0	54.8	53.0	55.7	52.2
Short-term	41.8	36.3	34.8	33.5	40.1	38.6	41.5	40.0	41.9	36.0
of which:										
Liabilities to banks	2.0	2.3	12.2	10.5	9.4	7.9	5.9	5.0	1.6	2.0
Trade payables	3.3	3.3	4.7	4.6	7.6	7.3	7.9	7.1	2.9	3.0
Liabilities to affiliated companies	33.0	26.4	6.0	5.4	8.1	7.8	11.5	12.0	34.9	27.8
Long-term	13.8	16.1	34.6	33.8	14.8	14.5	13.3	13.0	13.8	16.3
of which:										
Liabilities to banks	2.9	3.5	29.6	29.2	10.9	11.0	7.4	8.1	2.4	3.0
Liabilities to affiliated companies	2.2	2.4	2.8	3.3	3.1	2.5	4.6	3.5	2.0	2.3
Provisions	11.1	12.3	4.2	4.5	8.0	8.3	10.1	10.7	11.2	12.5
of which: Provisions for pensions	5.5	6.1	0.5	0.5	2.2	2.2	3.1	3.1	5.7	6.4
Other ratios	Percentage of sales									
Annual result before taxes on income	8.0	7.6	5.4	6.9	4.5	5.5	3.7	4.2	8.7	8.2
Annual result and depreciation	10.8	12.0	11.0	12.6	6.9	7.8	5.9	6.3	11.6	12.9
Trade receivables	6.9	6.4	8.7	8.7	8.9	8.6	8.7	8.2	6.5	6.0
	Percentage of the balance sheet total									
Sales	72.5	73.0	81.2	83.0	144.0	140.1	143.6	142.0	66.6	67.0
Annual result and interest paid	6.5	6.9	4.8	5.8	6.1	7.1	5.1	5.4	6.6	7.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	12.4	14.6	13.9	17.2	20.6	24.5	15.4	17.5	12.1	14.3
	Percentage of fixed assets									
Long-term equity and liabilities	114.1	119.2	101.9	108.6	138.1	143.9	140.7	141.5	112.5	117.8
	Percentage of short-term liabilities									
Cash resources and short-term receivables	108.2	118.8	73.4	82.3	92.3	98.6	85.9	92.8	110.1	121.4
Cash resources, short-term receivables and inventories	129.5	143.1	111.4	124.3	150.9	158.8	152.9	157.3	127.7	141.8
	Percentage of cost of materials									
Trade payables	7.4	7.6	14.8	14.1	10.6	10.4	9.5	8.8	7.0	7.3
Memo item:										
Balance sheet total in € billion	148.22	143.58	0.61	0.63	1.95	2.03	9.19	9.41	136.47	131.50
Sales in € billion	107.42	104.83	0.49	0.52	2.80	2.85	13.20	13.36	90.92	88.09
Number of enterprises	1 969	1 969	559	559	573	573	548	548	289	289

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* Agriculture, forestry and fishing, mining and quarrying, 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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	27.4	26.6	8.7	9.3	28.7	26.9	39.7	40.0	47.1	46.8
	50	50.2	50.1	32.9	33.0	49.4	49.2	59.0	58.4	64.0	62.6
	75	69.4	68.8	52.0	53.2	69.7	67.8	75.2	74.2	78.9	77.5
Personnel expenses	25	11.8	11.7	15.5	16.2	13.9	13.7	10.6	10.7	8.7	8.8
	50	23.5	23.4	31.2	30.6	26.0	26.9	20.4	19.6	15.9	15.9
	75	37.4	38.3	46.9	46.7	37.9	39.1	32.0	32.8	27.8	28.9
Depreciation	25	0.8	0.8	0.9	1.0	0.8	0.7	0.7	0.8	0.7	0.9
	50	1.8	1.9	2.5	2.5	1.8	1.8	1.6	1.7	1.7	2.0
	75	4.4	4.7	6.6	7.1	4.0	4.0	3.5	4.0	4.3	4.6
Annual result	25	0.5	0.7	0.2	1.1	0.6	0.9	0.5	0.5	0.5	0.5
	50	2.5	3.2	3.6	5.5	2.6	3.2	2.3	2.7	1.9	2.3
	75	6.3	7.9	10.1	12.7	5.6	7.2	5.3	5.9	5.5	6.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	4.9	5.0	4.6	5.0	4.8	5.3	3.9	3.7	8.5	8.0
	50	17.1	16.6	17.8	16.0	15.3	15.0	16.0	16.2	19.7	19.7
	75	40.6	40.5	52.2	47.7	39.8	38.2	37.4	37.0	38.3	39.9
Inventories	25	1.2	1.2	0.0	0.0	1.6	1.5	3.6	3.4	3.8	3.5
	50	17.1	16.7	6.5	5.7	19.6	19.3	24.3	23.6	17.4	16.0
	75	42.8	39.7	35.3	31.7	46.4	43.0	47.8	45.4	35.0	34.1
Equity	25	9.0	10.8	0.7	3.8	8.7	11.6	13.2	14.8	16.0	18.0
	50	27.5	30.3	18.4	21.9	27.7	31.3	30.6	32.6	34.5	34.7
	75	50.3	52.8	47.1	48.4	52.1	56.8	50.5	51.9	51.3	52.8
Short-term liabilities	25	19.5	17.3	16.0	14.3	19.2	17.0	22.2	21.2	20.8	18.3
	50	43.6	38.5	46.5	37.1	44.8	37.4	44.7	40.8	37.2	36.7
	75	70.3	65.7	77.6	73.1	70.8	66.4	68.8	63.6	58.2	56.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	7.0	6.0	16.1	16.7	7.3	5.8	4.8	4.2	0.1	0.5
	75	31.6	31.0	49.8	50.1	32.2	32.3	23.2	23.0	18.2	15.9
		Percentage of sales									
Annual result before taxes on income	25	0.6	1.0	0.2	1.4	0.8	1.2	0.6	0.7	0.7	0.6
	50	3.3	4.1	4.6	6.4	3.4	4.1	2.8	3.5	2.4	2.8
	75	8.1	9.7	11.8	14.9	7.2	9.3	6.9	7.4	7.0	7.5
Annual result and depreciation	25	2.3	2.8	2.3	3.7	2.6	3.1	2.3	2.3	1.9	2.2
	50	6.1	7.0	8.7	10.8	6.1	7.1	4.9	5.4	5.3	5.5
	75	12.7	14.2	19.3	22.7	11.9	13.3	10.1	11.1	10.6	11.9
Trade receivables	25	3.1	2.8	1.8	1.8	3.6	3.5	3.6	3.1	3.6	3.1
	50	6.8	6.6	6.1	6.2	7.0	6.7	7.3	6.7	6.5	6.4
	75	11.8	11.0	12.3	11.4	11.3	10.8	12.0	11.3	11.4	10.9
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.0	2.5	1.7	3.2	2.5	3.1	1.9	2.1	1.6	1.9
	50	5.6	6.7	6.1	8.1	5.8	7.7	5.2	5.9	5.0	5.6
	75	12.0	14.4	16.9	23.3	12.0	15.0	10.3	11.4	10.0	9.6
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.6	4.2	0.0	3.0	4.6	4.5	3.7	3.8	5.3	6.1
	50	14.2	17.3	12.3	19.4	15.6	19.2	13.6	14.9	15.7	17.0
	75	33.5	42.4	34.6	52.4	37.5	45.4	31.1	35.6	31.2	33.5
		Percentage of fixed assets									
Long-term equity and liabilities	25	90.2	97.8	62.9	82.8	97.5	103.9	98.5	104.4	89.8	95.5
	50	150.5	170.9	122.7	147.3	177.5	205.4	167.7	178.9	135.0	138.0
	75	391.0	411.9	400.0	412.7	465.7	522.7	401.3	419.5	247.9	242.1
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	44.7	52.6	37.8	45.7	44.9	55.0	47.0	54.7	55.7	62.9
	50	99.6	111.4	101.7	117.6	101.0	118.8	92.4	99.3	106.2	111.4
	75	201.8	241.2	261.9	298.3	200.5	247.2	186.4	208.0	189.0	219.0
		Percentage of cost of materials									
Trade payables	25	3.8	3.6	3.4	3.4	3.9	3.4	3.9	3.6	4.0	3.7
	50	8.2	8.0	10.7	9.3	8.3	8.0	7.8	7.6	7.0	7.2
	75	16.4	14.8	26.5	24.2	16.6	14.6	14.3	12.8	11.3	11.5

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

IV. Enterprises by federal state and economic sector

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	100.6	99.4	99.3	99.9	101.6	99.5	100.3	99.5	100.6
Change in finished goods	0.5	- 0.6	0.6	0.7	0.1	- 1.6	0.5	- 0.3	0.5	- 0.6
Interest and similar income	0.3	0.2	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.2
Other income	3.0	4.4	4.9	6.5	2.3	3.6	3.1	3.8	3.0	4.6
of which: Income from long-term equity investments	0.6	1.6	0.2	0.1	0.1	0.1	0.3	0.3	0.6	2.0
Total income	103.3	104.6	105.0	106.6	102.4	103.8	103.3	104.0	103.3	104.8
Expenses										
Cost of materials	65.7	64.1	37.1	38.7	52.6	51.8	57.1	55.8	68.7	67.2
Personnel expenses	20.0	20.7	38.2	36.3	29.7	29.7	26.0	26.7	17.8	18.5
Depreciation	3.3	3.5	5.8	5.8	3.8	4.6	3.3	3.6	3.2	3.3
of which: Depreciation of tangible fixed assets	2.9	3.2	5.7	5.7	3.7	4.2	3.2	3.4	2.7	3.0
Interest and similar expenses	1.2	1.2	1.2	1.2	1.0	1.0	0.7	0.7	1.3	1.3
Operating taxes	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1
Other expenses	11.6	12.8	19.1	18.7	14.0	15.1	13.1	13.5	11.1	12.5
Total expenses before taxes on income	101.8	102.4	101.5	100.7	101.2	102.3	100.3	100.5	102.2	102.8
Annual result before taxes on income	1.5	2.3	3.5	5.9	1.2	1.5	3.1	3.4	1.1	2.0
Taxes on income	0.7	0.7	1.1	1.2	1.2	1.4	0.8	0.9	0.6	0.6
Annual result	0.8	1.6	2.4	4.7	0.1	0.1	2.3	2.5	0.5	1.4
Profit and loss transfers (parent company)	0.0	0.1	0.0	0.0	0.0	0.0	- 0.2	- 0.4	0.1	0.3
Profit and loss transfers (subsidiary)	0.5	0.5	0.0	0.2	- 0.7	- 1.4	0.4	0.1	0.6	0.7
Profit for the year	0.3	1.2	2.5	4.5	0.7	1.5	1.7	2.0	0.0	1.0
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.7	0.6	0.4	0.4	0.4	0.3	0.9	0.9	0.6	0.5
Tangible fixed assets	32.4	32.3	46.2	43.9	41.3	40.4	36.8	36.5	31.0	30.9
of which: Land and buildings	10.0	10.2	6.9	6.7	14.6	14.0	12.6	12.6	9.2	9.5
Inventories	17.1	16.0	15.6	15.8	20.4	17.5	19.2	18.5	16.5	15.5
of which: Finished goods and merchandise	7.9	7.8	5.0	4.2	8.4	7.7	8.7	8.8	7.8	7.6
Cash	6.7	8.4	13.2	16.3	12.9	14.8	8.1	10.7	6.0	7.6
Receivables	25.8	25.1	21.2	20.2	22.8	24.8	26.4	24.8	25.9	25.2
Short-term	21.9	21.0	21.1	20.0	21.2	23.5	25.2	23.8	21.3	20.4
of which:										
Trade receivables	9.3	8.4	9.1	9.1	10.2	10.3	14.0	11.2	8.4	7.7
Receivables from affiliated companies	9.3	9.8	5.4	4.6	7.8	9.3	8.6	9.0	9.6	10.0
Long-term	3.9	4.0	0.1	0.1	1.6	1.3	1.2	1.0	4.6	4.8
of which: Loans to affiliated companies	1.9	1.9	0.0	0.0	1.3	0.9	0.9	0.7	2.1	2.3
Securities	2.1	2.3	0.4	0.4	0.4	0.5	0.5	0.6	2.6	2.7
Other long-term equity investments	14.9	15.0	2.3	2.4	1.3	1.3	7.9	7.8	17.1	17.3
of which: Goodwill	0.3	0.2	0.3	0.3	0.2	0.1	0.4	0.3	0.3	0.2
Capital										
Equity	40.4	40.1	22.2	24.4	31.4	34.0	38.2	38.5	41.5	40.9
Liabilities	44.3	44.3	70.8	67.5	57.7	54.2	51.0	49.7	42.0	42.5
Short-term	29.1	28.4	44.6	44.8	38.2	35.8	36.9	34.6	27.0	26.6
of which:										
Liabilities to banks	5.2	4.0	12.8	13.4	8.9	9.4	8.9	6.7	4.2	3.1
Trade payables	6.0	6.0	7.2	6.4	8.3	7.0	7.4	7.0	5.6	5.7
Liabilities to affiliated companies	10.6	10.7	8.0	6.6	7.3	7.2	11.6	11.2	10.6	10.8
Long-term	15.1	15.9	26.2	22.7	19.5	18.4	14.1	15.1	15.0	15.8
of which:										
Liabilities to banks	10.8	11.6	22.0	19.8	14.7	14.6	11.3	12.7	10.3	11.1
Liabilities to affiliated companies	2.7	2.6	3.4	1.4	4.1	3.1	2.1	1.7	2.7	2.7
Provisions	14.6	14.9	6.7	7.0	10.3	11.3	10.4	11.2	15.8	15.9
of which: Provisions for pensions	5.9	6.1	1.7	1.7	2.4	2.4	3.3	3.7	6.7	6.9
Other ratios	Percentage of sales									
Annual result before taxes on income	1.5	2.3	3.5	5.9	1.2	1.5	3.1	3.4	1.1	2.0
Annual result and depreciation	4.1	5.0	8.2	10.5	3.9	4.7	5.6	6.0	3.8	4.7
Trade receivables	7.9	7.5	7.8	7.6	7.8	8.1	10.4	8.6	7.3	7.2
	Percentage of the balance sheet total									
Sales	118.4	111.8	117.7	120.0	129.5	126.3	135.3	130.5	114.4	107.2
Annual result and interest paid	2.4	3.1	4.3	7.1	1.4	1.3	4.1	4.2	2.1	2.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	9.2	10.8	15.0	21.3	9.1	11.5	14.1	15.5	8.2	9.8
	Percentage of fixed assets									
Long-term equity and liabilities	114.1	115.1	101.8	104.1	118.9	126.2	118.2	123.0	113.3	113.4
	Percentage of short-term liabilities									
Cash resources and short-term receivables	98.5	104.4	77.7	81.9	89.6	107.7	90.9	100.2	101.6	105.6
Cash resources, short-term receivables and inventories	157.1	160.8	112.7	117.2	142.9	156.7	142.9	153.6	162.7	163.6
	Percentage of cost of materials									
Trade payables	7.7	8.4	16.3	13.7	12.2	10.9	9.5	9.6	7.1	8.0
Memo item:										
Balance sheet total in € billion	24.76	24.86	0.19	0.19	1.04	1.07	3.89	3.93	19.63	19.68
Sales in € billion	29.30	27.80	0.23	0.23	1.35	1.35	5.26	5.12	22.47	21.10
Number of enterprises	866	866	249	249	283	283	222	222	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: 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 2019/2020									
	value	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	29.9	28.9	14.0	14.3	33.7	33.0	39.4	38.9	47.9	47.2
	50	49.6	48.8	34.5	34.1	51.6	51.5	58.1	57.3	66.7	63.9
	75	70.2	70.2	49.6	50.2	72.4	72.2	73.3	72.9	77.2	77.5
Personnel expenses	25	12.3	12.4	20.8	17.9	12.3	12.4	11.2	11.5	9.2	8.9
	50	25.5	25.8	37.6	37.7	24.1	24.6	20.2	22.7	16.5	16.3
	75	43.4	42.7	50.3	49.3	40.3	41.8	35.9	37.1	28.9	29.3
Depreciation	25	0.9	0.9	0.9	0.8	0.7	0.7	0.9	0.9	1.0	1.1
	50	1.9	2.1	2.2	2.3	1.8	1.8	1.9	2.1	2.1	2.3
	75	4.1	4.4	4.7	5.6	3.9	4.1	3.7	3.9	4.0	4.3
Annual result	25	0.2	0.4	0.2	0.9	0.3	0.5	0.2	0.2	- 0.5	0.1
	50	2.1	2.6	3.3	4.1	2.0	2.7	1.6	1.9	1.4	2.1
	75	5.4	6.4	6.6	8.7	5.3	5.9	4.1	5.1	5.5	5.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.9	5.8	3.7	3.6	4.5	4.3	8.9	8.9	9.2	7.6
	50	18.0	16.5	16.8	14.4	17.1	15.0	18.5	18.2	21.9	21.5
	75	41.3	39.9	43.0	38.4	40.6	41.0	41.3	37.1	41.0	41.0
Inventories	25	1.1	0.9	0.0	0.0	1.5	1.1	1.1	1.2	5.0	3.6
	50	13.3	11.6	9.5	5.9	16.2	15.0	14.7	14.4	15.5	13.4
	75	38.4	33.9	27.2	23.8	41.5	35.6	43.1	37.4	35.7	34.5
Equity	25	9.7	12.6	2.1	5.7	12.4	14.5	16.1	17.5	11.6	13.5
	50	27.3	30.7	21.2	27.2	26.1	30.4	33.5	33.6	31.3	32.5
	75	51.9	51.6	50.0	50.2	45.2	46.8	54.1	54.9	54.6	55.4
Short-term liabilities	25	19.2	17.7	18.0	15.5	19.6	19.2	19.8	19.6	17.7	16.8
	50	40.9	37.5	42.4	36.1	45.6	40.9	36.0	33.9	30.7	31.5
	75	69.0	63.0	78.1	65.5	69.6	63.1	65.2	59.2	63.3	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	8.6	8.0	13.8	11.1	9.3	11.3	5.0	6.0	2.7	4.0
	75	30.3	32.3	37.7	39.4	33.0	34.3	27.6	25.5	16.7	13.1
		Percentage of sales									
Annual result before taxes on income	25	0.3	0.6	0.3	1.0	0.5	0.7	0.4	0.3	- 0.2	0.3
	50	2.8	3.3	4.0	5.1	2.7	3.5	2.2	2.5	1.9	2.5
	75	7.0	8.1	7.8	11.7	7.1	7.4	5.3	6.3	6.5	7.7
Annual result and depreciation	25	2.2	2.6	2.8	3.8	2.3	2.9	2.1	2.0	1.6	1.9
	50	5.3	6.2	6.5	8.6	5.7	5.8	4.1	4.8	4.6	5.0
	75	10.7	12.6	12.4	15.1	10.2	11.7	9.1	10.7	9.0	10.7
Trade receivables	25	2.7	2.6	1.6	1.9	2.9	2.6	3.2	3.1	3.3	3.4
	50	6.6	6.4	5.4	5.8	6.4	6.3	7.8	6.8	8.1	7.1
	75	11.4	11.2	10.3	10.3	10.7	11.4	13.0	11.9	11.8	11.7
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	2.0	2.0	3.2	2.2	2.3	1.4	1.3	0.4	1.0
	50	4.9	5.9	7.1	9.1	4.6	6.3	4.1	4.3	4.8	5.2
	75	10.8	13.2	16.0	19.7	9.9	13.0	8.4	9.7	8.3	10.0
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	2.4	2.3	- 4.7	0.0	2.4	2.5	4.7	3.5	4.5	3.6
	50	13.6	15.4	15.7	17.5	13.1	14.9	15.4	14.7	12.6	13.3
	75	32.9	39.8	44.3	50.6	29.6	37.0	29.5	36.4	27.3	33.6
		Percentage of fixed assets									
Long-term equity and liabilities	25	85.0	94.9	60.2	90.7	92.8	99.7	100.0	102.4	79.7	76.0
	50	154.5	190.4	146.9	223.6	179.8	218.3	165.7	185.5	127.7	120.8
	75	359.4	424.3	437.5	562.1	529.3	574.1	291.1	319.7	231.2	260.3
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	46.8	57.5	43.6	55.0	44.4	60.0	50.9	60.7	47.6	52.7
	50	102.0	118.5	109.7	134.6	99.4	123.1	106.9	115.8	91.4	97.9
	75	234.7	262.6	271.6	363.9	200.3	233.9	237.2	261.5	220.0	223.7
		Percentage of cost of materials									
Trade payables	25	4.5	4.2	3.9	3.8	4.7	4.5	4.3	3.8	3.9	4.4
	50	8.4	8.2	9.5	9.4	8.7	8.4	7.3	7.5	8.3	8.3
	75	16.0	14.8	23.8	18.1	18.9	16.7	13.2	12.2	11.8	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

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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	100.3	98.8	99.2	98.4	99.0	98.5	100.2	99.5	100.5
Change in finished goods	0.8	- 0.3	1.2	0.8	1.6	1.0	1.5	- 0.2	0.5	- 0.5
Interest and similar income	0.1	0.5	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.6
Other income	2.4	3.2	5.6	5.7	4.6	5.3	2.5	2.8	2.2	3.1
of which: Income from long-term equity investments	0.2	0.2	0.1	0.0	0.2	0.1	0.1	0.1	0.2	0.2
Total income	102.5	103.6	105.8	105.9	104.8	105.4	102.6	102.9	102.3	103.7
Expenses										
Cost of materials	73.3	71.1	37.8	38.3	49.8	49.3	54.8	54.1	80.5	78.3
Personnel expenses	14.4	15.6	35.8	34.8	28.8	29.0	25.6	26.1	10.0	11.2
Depreciation	3.2	3.6	5.7	6.1	4.5	4.8	4.6	4.8	2.7	3.1
of which: Depreciation of tangible fixed assets	3.0	3.4	5.7	5.9	4.4	4.7	4.4	4.6	2.6	2.9
Interest and similar expenses	0.6	0.9	1.2	1.2	0.7	0.7	0.6	0.7	0.6	1.0
Operating taxes	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	8.4	9.1	20.2	19.6	16.0	15.9	13.1	13.2	6.4	7.2
Total expenses before taxes on income	99.9	100.4	100.9	100.2	99.9	99.9	98.9	99.0	100.2	100.9
Annual result before taxes on income	2.6	3.2	4.9	5.7	4.8	5.5	3.7	3.9	2.1	2.8
Taxes on income	0.7	0.8	1.3	1.3	1.3	1.4	1.0	1.2	0.6	0.6
Annual result	1.9	2.4	3.5	4.4	3.6	4.1	2.7	2.7	1.5	2.1
Profit and loss transfers (parent company)	0.3	0.1	0.2	0.8	0.1	0.1	0.1	0.0	0.4	0.2
Profit and loss transfers (subsidiary)	0.4	0.2	0.1	0.2	0.2	0.3	0.5	0.2	0.4	0.3
Profit for the year	1.8	2.3	3.6	4.9	3.5	3.9	2.3	2.5	1.5	2.1
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	1.1	1.2	1.1	0.6	0.5	0.5	0.8	0.8	1.3	1.4
Tangible fixed assets	46.4	46.6	51.4	49.2	45.5	46.3	44.6	44.5	47.2	47.3
of which: Land and buildings	15.1	14.9	17.2	17.4	21.8	21.5	16.8	16.7	13.6	13.3
Inventories	17.6	16.1	11.5	11.9	20.6	20.7	22.9	22.0	15.2	13.4
of which: Finished goods and merchandise	5.3	4.7	3.6	3.5	5.5	5.2	6.0	5.6	5.0	4.3
Cash	6.3	6.6	14.5	16.0	12.6	13.7	10.1	11.2	3.9	3.9
Receivables	21.2	21.7	18.3	18.7	17.4	15.3	18.1	17.9	22.9	24.0
Short-term	19.0	19.3	17.1	17.4	15.3	14.7	17.4	17.2	20.1	20.7
of which:										
Trade receivables	11.0	10.3	7.8	8.0	8.2	7.6	9.2	8.5	12.1	11.4
Receivables from affiliated companies	5.8	6.6	4.8	5.9	4.6	4.6	5.8	6.1	6.0	7.1
Long-term	2.2	2.4	1.3	1.3	2.1	0.5	0.7	0.8	2.8	3.3
of which: Loans to affiliated companies	1.1	1.3	0.7	0.7	1.7	0.2	0.5	0.5	1.3	1.7
Securities	3.1	2.8	0.6	0.7	0.9	1.0	0.6	0.6	4.4	3.8
Other long-term equity investments	4.0	4.7	1.7	2.0	2.1	2.0	2.5	2.6	4.9	5.8
of which: Goodwill	0.1	0.1	0.2	0.3	0.2	0.1	0.1	0.1	0.1	0.1
Capital										
Equity	45.3	45.9	35.3	36.4	45.8	46.9	47.4	47.2	44.5	45.5
Liabilities	44.6	43.6	58.2	56.6	48.3	47.1	45.7	45.4	43.5	42.3
Short-term	33.9	32.0	31.6	30.2	33.2	31.1	31.2	30.8	35.1	32.6
of which:										
Liabilities to banks	4.2	3.6	9.0	9.2	7.1	5.6	5.8	5.1	3.1	2.6
Trade payables	9.0	7.9	5.9	5.1	5.9	5.2	5.9	5.5	10.7	9.2
Liabilities to affiliated companies	11.0	10.5	5.3	5.0	6.0	5.8	6.9	7.8	13.3	12.2
Long-term	10.7	11.6	26.6	26.4	15.1	16.0	14.5	14.6	8.4	9.7
of which:										
Liabilities to banks	7.1	7.6	23.1	22.7	12.5	13.5	10.9	11.6	4.7	5.1
Liabilities to affiliated companies	3.0	3.1	2.1	2.2	1.9	1.9	2.7	2.2	3.3	3.6
Provisions	9.0	9.3	5.3	5.7	5.5	5.6	6.4	6.8	10.5	10.8
of which: Provisions for pensions	2.3	2.4	0.7	0.7	0.7	0.7	0.6	0.7	3.2	3.3
Other ratios	Percentage of sales									
Annual result before taxes on income	2.6	3.2	4.9	5.7	4.9	5.6	3.8	3.9	2.1	2.8
Annual result and depreciation	5.1	6.0	9.4	10.6	8.2	9.0	7.4	7.5	4.2	5.2
Trade receivables	7.2	7.3	8.0	8.0	7.5	7.3	7.8	7.3	7.0	7.3
	Percentage of the balance sheet total									
Sales	153.3	140.7	97.9	100.6	109.9	104.4	118.5	117.8	173.1	154.5
Annual result and interest paid	3.9	4.7	4.7	5.7	4.8	5.1	4.0	4.0	3.7	4.9
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.2	17.7	18.3	22.4	21.7	23.9	20.6	21.3	14.2	15.9
	Percentage of fixed assets									
Long-term equity and liabilities	102.8	104.6	112.8	119.4	122.0	127.5	127.5	127.7	92.9	95.1
	Percentage of short-term liabilities									
Cash resources and short-term receivables	75.0	81.7	101.7	112.4	85.9	93.4	88.6	92.6	68.6	76.0
Cash resources, short-term receivables and inventories	126.7	132.2	138.0	151.6	148.1	160.2	161.9	164.3	111.9	117.1
	Percentage of cost of materials									
Trade payables	8.0	7.9	15.8	13.2	10.6	9.9	8.9	8.6	7.6	7.7
Memo item:										
Balance sheet total in € billion	44.41	45.99	0.51	0.53	3.43	3.63	11.43	11.60	29.04	30.23
Sales in € billion	68.07	64.70	0.50	0.53	3.77	3.79	13.54	13.66	50.26	46.71
Number of enterprises	2 034	2 034	520	520	730	730	590	590	194	194

* Agriculture, forestry and fishing, mining and quarrying, 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 value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	31.0	30.1	13.2	11.7	32.2	31.8	40.6	39.7	51.3	49.0
	50	49.1	48.1	35.6	33.3	49.2	47.8	54.9	54.0	66.9	65.8
	75	67.5	66.5	51.4	50.6	66.7	65.7	71.1	69.5	79.5	79.4
Personnel expenses	25	14.8	14.8	20.3	19.8	16.5	16.0	13.4	13.7	9.1	9.0
	50	26.9	27.2	35.1	35.8	27.6	27.9	23.4	23.9	16.0	15.9
	75	39.8	41.2	50.6	51.9	39.3	39.4	33.7	35.2	25.5	25.4
Depreciation	25	1.2	1.2	1.1	1.2	1.1	1.2	1.2	1.4	1.1	1.1
	50	2.5	2.6	2.5	2.5	2.4	2.5	2.8	3.0	2.6	2.7
	75	5.5	5.8	5.7	5.8	5.3	5.7	5.8	6.0	5.0	5.3
Annual result	25	0.5	0.7	0.1	0.6	0.6	0.7	0.7	0.8	0.3	0.4
	50	2.6	3.2	2.9	4.1	2.7	3.0	2.5	3.0	1.7	2.7
	75	6.0	6.8	8.8	10.0	6.1	6.5	5.3	6.0	4.9	5.8
		Percentage of the balance sheet total									
Tangible fixed assets	25	9.3	9.0	4.9	5.4	8.3	7.6	13.6	13.0	14.1	14.3
	50	25.8	25.2	18.0	18.0	25.5	23.9	30.8	29.9	32.5	32.6
	75	50.1	50.2	47.7	46.2	51.8	52.1	50.0	49.6	49.5	49.8
Inventories	25	2.5	2.3	0.0	0.0	5.2	5.1	6.4	5.9	7.3	6.6
	50	17.3	16.1	7.0	5.9	18.2	17.7	25.0	22.9	23.1	20.7
	75	38.9	36.8	27.4	21.3	39.3	40.2	41.6	39.7	44.6	44.0
Equity	25	16.2	17.9	10.4	12.4	16.2	18.6	19.3	21.6	16.7	17.7
	50	36.4	37.8	31.4	33.4	37.0	38.2	39.3	40.8	36.4	37.4
	75	59.4	61.6	59.4	62.0	58.5	60.0	62.2	62.4	55.9	60.6
Short-term liabilities	25	16.9	15.1	15.2	12.6	17.1	15.2	17.5	16.1	20.0	17.2
	50	35.0	30.3	35.8	28.7	35.2	31.2	32.6	29.5	41.0	34.1
	75	61.0	56.9	62.7	57.3	61.7	58.1	57.4	52.9	66.9	62.3
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	7.9	9.0	5.5	9.0	9.4	11.5	10.3	10.2	1.8	1.0
	75	28.2	28.1	32.6	34.5	29.3	30.3	26.1	26.2	20.3	12.7
		Percentage of sales									
Annual result before taxes on income	25	0.7	1.0	0.2	0.9	0.8	1.0	1.1	1.1	0.3	0.7
	50	3.6	4.1	4.0	5.4	3.6	4.0	3.6	3.9	2.4	3.3
	75	8.0	8.8	11.5	12.1	8.3	8.6	6.6	7.4	6.6	7.3
Annual result and depreciation	25	3.3	3.6	2.6	3.5	3.7	3.9	3.5	3.8	2.7	2.9
	50	7.0	7.8	7.1	9.2	7.2	7.5	6.9	7.7	5.6	6.7
	75	13.0	14.2	17.2	19.3	13.2	14.1	12.0	12.5	10.9	11.5
Trade receivables	25	2.6	2.4	1.7	1.6	3.1	2.7	3.1	2.9	1.8	1.8
	50	5.9	5.7	5.5	5.3	6.2	5.8	6.1	6.0	4.9	4.7
	75	10.3	10.1	10.4	10.3	9.9	9.8	10.5	10.1	10.6	10.4
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.9	2.1	1.2	2.0	2.3	2.1	2.3	2.4	1.2	1.8
	50	5.3	6.1	6.4	7.7	5.3	5.6	5.0	6.0	3.9	5.1
	75	11.3	12.6	14.6	17.7	10.8	11.9	10.3	10.8	9.1	11.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.6	5.2	- 8.6	- 9.1	5.9	5.6	8.8	9.0	8.4	8.2
	50	17.6	20.5	13.3	14.6	17.3	19.9	22.1	25.0	17.6	23.5
	75	44.2	51.4	40.3	45.0	45.7	53.1	47.4	56.6	38.2	49.1
		Percentage of fixed assets									
Long-term equity and liabilities	25	97.0	99.7	87.1	96.9	101.5	107.0	102.4	101.1	75.3	85.3
	50	147.2	160.7	158.7	177.7	157.4	170.6	149.6	150.8	113.9	127.0
	75	298.6	333.9	443.4	482.0	320.8	378.6	244.4	253.4	183.3	194.9
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	46.7	56.0	52.6	66.3	45.2	49.3	50.1	58.0	38.6	45.4
	50	103.3	117.2	118.2	156.2	105.4	108.4	100.8	110.3	75.3	88.5
	75	216.9	259.4	293.3	375.3	227.2	255.5	193.7	223.2	138.6	170.6
		Percentage of cost of materials									
Trade payables	25	4.4	4.1	4.0	3.7	4.5	4.0	4.7	4.5	4.3	3.9
	50	8.3	7.9	9.3	8.8	8.4	7.7	7.9	7.8	7.6	7.5
	75	15.1	14.1	21.7	20.6	15.6	14.0	13.1	12.3	12.1	11.4

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

IV. Enterprises by federal state and economic sector

14. Saxony-Anhalt
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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.2	99.9	99.9	100.6	98.1	100.2	99.1	99.9	99.3	99.8
Change in finished goods	0.8	0.1	0.1	- 0.6	1.9	- 0.2	0.9	0.1	0.7	0.2
Interest and similar income	0.1	0.1	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1
Other income	2.7	2.5	12.0	8.3	4.2	4.5	2.9	2.9	2.5	2.1
of which: Income from long-term equity investments	0.2	0.2	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2
Total income	102.9	102.6	112.2	108.5	104.4	104.7	103.0	103.0	102.6	102.3
Expenses										
Cost of materials	71.4	69.8	42.1	41.6	48.5	48.3	56.3	55.6	77.4	75.9
Personnel expenses	13.6	14.6	33.7	33.2	28.8	28.9	23.4	23.7	9.7	10.6
Depreciation	3.6	4.1	6.8	6.9	5.4	5.2	5.0	5.1	3.1	3.7
of which: Depreciation of tangible fixed assets	3.5	3.9	6.8	6.9	5.3	5.1	4.9	5.0	3.0	3.5
Interest and similar expenses	0.7	0.7	1.8	1.6	1.0	0.9	0.9	0.9	0.6	0.7
Operating taxes	0.1	0.1	0.3	0.3	0.2	0.2	0.1	0.1	0.2	0.1
Other expenses	9.5	9.6	23.4	20.2	15.8	15.5	14.3	13.5	7.6	7.9
Total expenses before taxes on income	98.9	99.0	108.1	103.9	99.6	99.0	99.9	99.0	98.5	99.0
Annual result before taxes on income	4.0	3.6	4.1	4.5	4.8	5.7	3.1	4.0	4.1	3.3
Taxes on income	0.7	0.7	1.7	1.6	1.2	1.5	0.9	1.0	0.6	0.6
Annual result	3.2	2.9	2.4	3.0	3.6	4.2	2.1	3.0	3.5	2.7
Profit and loss transfers (parent company)	0.2	0.1	1.3	0.7	0.1	0.1	0.0	0.1	0.3	0.1
Profit and loss transfers (subsidiary)	1.7	1.1	0.1	0.3	0.2	0.3	0.1	0.2	2.2	1.5
Profit for the year	1.8	1.9	3.6	3.3	3.4	4.0	2.1	2.8	1.6	1.4
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.6	0.5	0.3	0.3	0.4	0.4	0.5	0.5	0.6	0.6
Tangible fixed assets	47.0	46.8	59.6	59.1	49.8	48.3	48.8	48.1	45.5	45.8
of which: Land and buildings	14.4	13.5	30.8	32.2	20.6	20.2	14.1	13.6	13.3	12.1
Inventories	14.7	13.8	7.9	7.5	16.8	16.0	17.9	17.7	13.2	12.0
of which: Finished goods and merchandise	5.8	5.2	3.2	2.9	4.9	4.8	6.0	5.4	5.9	5.2
Cash	6.4	7.3	9.7	10.7	11.2	12.9	8.2	9.1	5.0	5.8
Receivables	26.5	26.9	17.0	16.6	18.9	18.8	21.7	21.5	29.8	30.4
Short-term	25.2	25.1	16.6	16.2	17.3	17.3	20.4	19.9	28.5	28.5
of which:										
Trade receivables	8.2	8.3	5.4	5.5	7.2	7.3	8.1	7.6	8.5	8.8
Receivables from affiliated companies	13.4	12.9	7.3	7.3	5.8	6.2	10.0	10.1	16.1	15.1
Long-term	1.3	1.7	0.4	0.4	1.7	1.6	1.3	1.6	1.3	1.8
of which: Loans to affiliated companies	1.0	1.4	0.0	0.0	1.0	0.5	0.8	1.1	1.1	1.6
Securities	0.6	0.7	0.5	0.6	0.5	1.2	1.2	1.3	0.4	0.4
Other long-term equity investments	3.9	3.7	4.3	4.4	2.0	2.0	1.6	1.5	5.1	4.8
of which: Goodwill	0.1	0.2	0.3	0.3	0.2	0.1	0.1	0.2	0.1	0.2
Capital										
Equity	42.9	44.6	42.3	41.5	41.9	42.9	40.8	43.5	44.0	45.4
Liabilities	47.3	45.2	53.4	53.9	50.7	49.1	51.4	48.4	45.0	43.3
Short-term	30.3	29.2	27.6	26.2	30.5	28.6	30.6	31.5	30.2	28.5
of which:										
Liabilities to banks	4.7	3.8	9.6	7.3	7.2	6.2	5.9	5.7	3.7	2.6
Trade payables	6.5	6.9	5.0	4.4	4.7	4.5	5.4	5.0	7.3	8.0
Liabilities to affiliated companies	12.0	11.0	7.5	8.7	6.3	6.5	7.7	9.4	14.7	12.4
Long-term	17.0	16.0	25.8	27.7	20.2	20.5	20.8	16.9	14.8	14.8
of which:										
Liabilities to banks	10.0	10.0	22.6	23.3	17.0	17.3	12.4	12.0	7.8	7.9
Liabilities to affiliated companies	5.6	5.0	2.2	2.5	1.8	1.7	6.3	2.8	5.8	6.4
Provisions	8.4	8.7	3.8	4.2	7.1	7.7	6.9	7.3	9.3	9.5
of which: Provisions for pensions	0.9	1.0	0.3	0.4	0.6	0.6	0.7	0.7	1.1	1.1
Other ratios	Percentage of sales									
Annual result before taxes on income	4.0	3.6	4.1	4.5	4.9	5.7	3.1	4.0	4.2	3.3
Annual result and depreciation	6.9	7.0	9.2	9.8	9.2	9.4	7.2	8.1	6.6	6.5
Trade receivables	5.8	6.4	7.7	7.6	7.6	7.5	8.0	7.5	5.1	6.0
	Percentage of the balance sheet total									
Sales	140.4	130.0	70.3	72.2	94.4	97.5	100.9	101.1	164.9	147.4
Annual result and interest paid	5.5	4.7	2.9	3.3	4.4	5.0	3.1	3.9	6.8	5.0
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	19.1	19.0	13.5	14.9	18.4	20.7	14.2	17.3	21.5	19.5
	Percentage of fixed assets									
Long-term equity and liabilities	114.4	115.8	105.8	108.2	116.0	121.9	117.3	115.9	113.2	115.2
	Percentage of short-term liabilities									
Cash resources and short-term receivables	104.8	111.9	96.9	104.5	94.2	108.4	94.0	93.3	111.0	120.9
Cash resources, short-term receivables and inventories	153.3	159.0	125.5	133.3	149.2	164.4	152.6	149.5	154.7	163.1
	Percentage of cost of materials									
Trade payables	6.5	7.6	16.9	14.8	10.0	9.6	9.4	8.8	5.7	7.2
Memo item:										
Balance sheet total in € billion	27.60	28.46	0.40	0.40	2.35	2.40	7.36	7.45	17.49	18.20
Sales in € billion	38.76	36.99	0.28	0.29	2.22	2.34	7.43	7.54	28.84	26.82
Number of enterprises	1 228	1 228	307	307	455	455	321	321	145	145

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* Agriculture, forestry and fishing, mining and quarrying, 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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	28.8	28.5	14.8	13.8	28.7	28.3	37.0	37.7	55.5	54.0
	50	51.8	50.8	36.5	37.0	47.9	48.4	57.1	55.8	70.1	69.4
	75	70.1	68.6	57.5	59.4	64.3	63.7	73.5	72.1	81.5	82.0
Personnel expenses	25	12.0	11.9	13.7	14.4	15.3	15.7	11.7	11.4	5.7	5.5
	50	24.8	24.5	32.4	31.2	28.2	28.3	20.3	21.1	10.8	11.2
	75	38.5	38.9	50.9	52.0	38.9	39.5	33.8	34.8	19.5	20.0
Depreciation	25	1.1	1.2	1.0	1.1	1.1	1.2	1.3	1.3	1.2	1.2
	50	2.6	2.8	2.7	2.8	2.4	2.5	3.0	3.0	2.8	3.1
	75	6.5	6.3	6.9	6.8	6.0	5.8	6.6	6.6	6.1	6.3
Annual result	25	0.4	0.7	0.2	0.3	0.4	1.1	0.5	0.8	0.4	0.4
	50	2.6	3.2	3.6	3.9	2.4	3.0	2.2	3.0	2.0	2.2
	75	6.3	7.2	9.2	9.7	6.3	6.9	4.8	6.2	5.7	6.1
		Percentage of the balance sheet total									
Tangible fixed assets	25	10.5	10.3	8.5	8.1	9.2	9.4	11.8	11.5	18.8	18.8
	50	31.1	30.0	28.8	29.7	26.1	24.9	34.6	34.3	35.2	38.8
	75	58.1	57.0	62.1	61.6	52.6	52.4	60.0	58.5	54.2	58.4
Inventories	25	0.7	0.6	0.0	0.0	1.2	0.9	1.0	0.9	1.5	1.7
	50	9.8	9.0	4.9	3.8	11.3	10.5	15.4	14.9	15.5	14.4
	75	33.3	29.8	17.7	17.9	40.1	35.2	36.9	34.1	34.2	32.4
Equity	25	14.9	16.6	8.2	9.3	14.8	17.6	18.1	18.9	22.1	25.2
	50	35.1	37.6	31.6	36.6	36.5	38.3	34.7	35.3	38.5	39.8
	75	58.5	60.5	58.5	62.3	60.6	61.9	55.5	57.0	53.8	56.7
Short-term liabilities	25	17.0	14.9	16.9	13.3	15.6	15.3	19.2	16.5	17.1	15.9
	50	35.0	31.3	32.9	28.4	35.2	31.2	35.7	34.7	36.3	30.3
	75	61.0	56.4	60.4	53.2	60.1	53.6	63.6	60.1	57.3	56.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	9.1	8.3	11.0	11.9	11.0	9.6	7.4	6.8	4.2	1.8
	75	30.5	30.1	42.9	42.3	30.4	30.9	26.7	24.0	23.2	20.7
		Percentage of sales									
Annual result before taxes on income	25	0.6	0.9	0.3	0.2	0.6	1.3	0.7	1.1	0.6	0.4
	50	3.4	4.0	4.4	5.4	3.4	4.0	2.9	3.8	2.7	2.7
	75	8.1	9.3	10.6	12.1	8.7	9.1	6.3	7.9	7.5	7.5
Annual result and depreciation	25	2.8	3.5	3.2	3.8	2.6	3.7	2.9	3.7	2.5	2.3
	50	7.3	8.2	7.6	9.3	7.3	7.9	7.0	8.0	7.0	7.7
	75	14.1	14.9	16.7	19.3	14.4	14.5	12.1	13.1	12.0	14.0
Trade receivables	25	2.6	2.4	1.5	1.4	3.1	2.8	3.1	2.6	2.1	2.2
	50	6.2	5.9	5.5	4.8	6.2	6.1	6.6	6.5	6.8	6.3
	75	11.1	10.5	11.4	10.6	10.4	9.6	12.1	10.9	11.7	12.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.6	2.1	1.5	1.5	1.6	2.5	1.8	2.2	1.4	1.4
	50	4.9	5.9	6.6	6.9	5.2	6.2	4.1	5.4	4.4	5.0
	75	10.9	12.3	17.6	17.9	10.5	13.0	8.3	10.0	10.1	10.2
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	3.0	4.5	- 10.3	- 3.2	2.3	3.4	5.9	8.5	8.6	8.6
	50	15.5	19.4	13.0	14.4	14.7	20.0	16.7	21.5	19.6	21.4
	75	39.9	47.8	48.6	53.0	39.9	47.1	35.6	51.1	37.7	39.4
		Percentage of fixed assets									
Long-term equity and liabilities	25	89.4	93.4	74.4	83.0	98.0	103.6	88.3	88.7	94.4	92.6
	50	134.0	138.4	125.6	141.4	159.8	167.6	125.2	126.9	116.6	116.4
	75	272.2	298.0	312.4	410.3	337.9	385.6	211.5	205.7	187.6	194.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	44.6	55.2	47.3	50.4	42.5	60.2	44.3	49.8	54.0	61.6
	50	103.9	117.8	118.2	142.9	106.2	127.8	93.5	101.7	97.3	108.6
	75	221.6	260.1	269.2	356.5	241.1	259.5	189.7	195.3	197.4	211.4
		Percentage of cost of materials									
Trade payables	25	4.3	4.0	4.0	3.6	4.2	4.1	5.2	4.7	3.4	3.3
	50	8.5	7.9	10.3	8.4	8.1	8.0	8.8	8.0	7.4	7.0
	75	16.1	14.6	24.0	22.0	16.3	14.6	13.9	13.0	12.4	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

15. Schleswig-Holstein
All economic sectors*

	All legal forms									
			Enterprises with sales of ... € million							
	Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Cylindered sample 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.8	100.0	99.2	99.4	99.5	100.3	99.6	100.4	99.8	99.9
Change in finished goods	0.2	0.0	0.8	0.6	0.5	- 0.3	0.4	- 0.4	0.2	0.1
Interest and similar income	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.3	0.2	0.2
Other income	2.5	2.6	4.6	6.1	2.9	3.1	2.2	3.0	2.6	2.5
of which: Income from long-term equity investments	0.4	0.4	0.2	0.1	0.2	0.1	0.3	0.3	0.4	0.4
Total income	102.7	102.8	104.7	106.3	103.1	103.3	102.4	103.2	102.7	102.7
Expenses										
Cost of materials	71.7	71.0	36.4	37.2	50.2	50.5	58.9	58.5	75.2	74.3
Personnel expenses	13.7	14.0	32.4	32.5	26.0	25.9	21.7	22.0	11.6	11.9
Depreciation	2.3	2.4	6.8	6.6	3.7	3.9	3.1	3.2	2.1	2.2
of which: Depreciation of tangible fixed assets	2.2	2.3	6.6	6.5	3.6	3.7	3.0	3.1	1.9	2.0
Interest and similar expenses	0.6	0.7	1.3	1.1	0.8	0.8	1.1	1.3	0.5	0.6
Operating taxes	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Other expenses	10.7	11.1	20.8	20.1	16.4	16.0	13.2	13.2	9.9	10.5
Total expenses before taxes on income	99.1	99.2	97.9	97.6	97.2	97.2	98.0	98.3	99.3	99.5
Annual result before taxes on income	3.7	3.6	6.9	8.7	5.9	6.1	4.4	5.0	3.4	3.2
Taxes on income	0.8	0.7	1.3	1.6	1.2	1.3	1.5	1.6	0.6	0.5
Annual result	2.9	2.9	5.5	7.0	4.7	4.8	2.9	3.4	2.8	2.7
Profit and loss transfers (parent company)	0.5	0.4	0.2	0.2	0.0	0.0	1.3	1.3	0.4	0.3
Profit and loss transfers (subsidiary)	1.0	1.0	- 0.9	- 0.9	0.0	- 0.1	0.5	0.6	1.2	1.1
Profit for the year	2.4	2.4	6.6	8.1	4.6	4.9	3.6	4.1	2.0	1.9
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	1.0	0.3	0.3	2.0	1.9	0.5	0.6	0.9	1.0
Tangible fixed assets	32.1	31.7	56.7	53.6	36.4	35.7	33.9	34.3	30.8	30.4
of which: Land and buildings	10.9	10.6	24.7	22.9	11.5	11.7	13.1	13.1	10.0	9.8
Inventories	17.5	16.4	10.0	10.2	21.8	20.4	19.7	17.9	16.8	15.9
of which: Finished goods and merchandise	9.7	9.3	3.8	3.7	10.6	10.1	9.1	8.6	9.8	9.5
Cash	6.7	8.7	10.3	13.3	11.9	14.3	8.2	9.1	5.9	8.2
Receivables	32.4	31.6	19.2	19.2	23.5	23.6	30.6	30.6	33.7	32.6
Short-term	29.7	28.7	18.8	18.9	20.5	20.7	24.8	23.1	31.8	30.8
of which:										
Trade receivables	12.5	10.7	7.7	7.3	11.7	10.7	10.6	9.7	13.1	11.0
Receivables from affiliated companies	14.0	14.7	7.7	8.0	5.8	6.5	11.5	10.0	15.3	16.5
Long-term	2.7	2.9	0.4	0.4	3.0	2.9	5.8	7.6	2.0	1.8
of which: Loans to affiliated companies	1.5	1.7	0.1	0.1	2.7	2.6	1.1	2.8	1.5	1.4
Securities	0.2	0.7	0.1	0.1	0.4	0.5	0.3	0.4	0.2	0.8
Other long-term equity investments	9.7	9.4	2.2	2.1	3.1	2.9	6.4	6.7	11.2	10.6
of which: Goodwill	0.9	0.6	0.4	0.3	0.5	0.4	0.2	0.2	1.1	0.7
Capital										
Equity	37.5	36.8	40.4	40.7	34.0	35.1	38.5	39.5	37.5	36.2
Liabilities	48.6	48.9	55.0	54.4	58.3	57.1	49.1	46.7	47.7	48.8
Short-term	33.2	31.7	27.5	28.2	42.0	38.3	36.9	32.6	31.7	31.1
of which:										
Liabilities to banks	5.7	5.4	8.2	7.7	13.0	12.3	9.3	7.7	4.2	4.4
Trade payables	8.4	7.4	4.6	4.4	6.7	5.9	6.1	5.5	9.1	8.0
Liabilities to affiliated companies	11.4	11.5	6.6	6.8	7.3	8.9	11.1	9.8	11.9	12.2
Long-term	15.4	17.2	27.5	26.2	16.3	18.8	12.1	14.1	16.0	17.7
of which:										
Liabilities to banks	10.5	10.4	23.9	23.5	13.7	13.3	9.8	10.9	10.2	9.9
Liabilities to affiliated companies	3.0	4.3	1.5	1.2	1.4	1.8	1.6	2.6	3.4	4.9
Provisions	13.4	13.8	4.2	4.3	6.9	7.2	11.9	13.3	14.4	14.6
of which: Provisions for pensions	4.2	4.5	0.5	0.5	0.9	1.0	1.8	1.9	5.1	5.4
Other ratios	Percentage of sales									
Annual result before taxes on income	3.7	3.6	6.9	8.7	5.9	6.1	4.4	4.9	3.4	3.2
Annual result and depreciation	5.2	5.3	12.4	13.7	8.4	8.7	6.0	6.6	4.9	4.9
Trade receivables	7.0	6.3	8.5	8.3	8.4	7.8	8.3	7.7	6.7	5.9
	Percentage of the balance sheet total									
Sales	178.2	170.0	90.9	87.7	139.7	136.7	127.2	126.6	195.5	184.3
Annual result and interest paid	6.3	6.2	6.2	7.2	7.7	7.6	5.0	5.9	6.5	6.1
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	16.6	16.6	23.0	26.1	21.8	23.4	14.3	16.3	16.8	16.1
	Percentage of fixed assets									
Long-term equity and liabilities	125.7	129.7	114.7	119.3	114.6	125.6	112.1	112.5	130.3	135.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	109.9	119.9	106.0	114.3	77.3	91.6	89.6	99.3	118.9	127.5
Cash resources, short-term receivables and inventories	162.8	171.8	142.3	150.4	129.4	144.7	143.0	154.1	172.0	178.8
	Percentage of cost of materials									
Trade payables	6.5	6.1	13.9	13.4	9.5	8.6	8.2	7.4	6.2	5.8
Memo item:										
Balance sheet total in € billion	47.75	50.32	0.64	0.69	2.33	2.43	9.18	9.28	35.60	37.92
Sales in € billion	85.10	85.57	0.58	0.61	3.26	3.32	11.67	11.75	69.60	69.89
Number of enterprises	2 064	2 064	625	625	652	652	509	509	278	278

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

IV. Enterprises by federal state and economic sector

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

		cont'd: All legal forms									
				Enterprises with sales of ... € million							
		Total		Less than 2		2 but less than 10		10 but less than 50		50 and more	
	Quartile value	Cylindered sample 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	28.5	28.2	8.4	8.8	32.4	31.3	41.7	40.4	51.8	52.0
	50	50.4	50.0	33.4	33.1	48.4	47.7	59.5	59.1	72.1	71.6
	75	71.3	70.7	53.9	52.6	68.3	68.4	75.9	75.1	85.2	85.2
Personnel expenses	25	10.3	10.1	12.0	12.1	13.1	12.8	10.6	10.1	4.7	4.6
	50	21.6	22.5	29.3	29.3	26.1	25.6	18.5	19.1	11.2	11.1
	75	37.2	37.6	47.1	45.5	38.0	38.5	32.0	31.0	19.5	19.3
Depreciation	25	0.8	0.8	1.1	1.1	0.8	0.8	0.7	0.8	0.5	0.5
	50	1.9	1.9	2.6	2.7	1.7	1.8	1.7	1.8	1.3	1.5
	75	4.2	4.5	6.6	6.7	3.8	4.1	3.6	3.7	3.3	3.4
Annual result	25	0.7	1.1	0.7	1.5	0.9	1.2	0.8	0.9	0.5	0.7
	50	3.0	3.9	4.7	6.9	3.0	3.6	2.5	3.1	2.2	2.7
	75	7.6	9.1	12.6	15.1	6.9	7.8	6.1	6.7	5.4	6.3
		Percentage of the balance sheet total									
Tangible fixed assets	25	5.5	5.7	5.3	5.7	5.0	5.6	5.9	6.0	6.0	5.1
	50	18.9	18.2	21.5	21.7	17.6	17.1	18.6	18.0	16.5	16.6
	75	45.6	45.4	58.1	57.5	42.4	39.8	44.8	44.1	38.1	37.4
Inventories	25	1.0	1.1	0.0	0.0	2.6	2.2	3.8	3.4	4.2	4.4
	50	15.7	14.2	4.0	4.1	21.3	18.6	24.8	22.4	18.9	16.4
	75	40.5	37.2	26.0	22.4	46.0	41.4	47.0	44.0	37.8	33.5
Equity	25	13.8	15.2	7.4	10.1	13.7	13.6	17.4	17.9	18.8	21.0
	50	32.2	34.4	31.8	34.0	30.9	33.7	32.6	34.8	34.5	35.0
	75	54.7	57.4	62.5	64.2	52.8	55.4	51.3	55.4	48.3	50.9
Short-term liabilities	25	18.4	16.1	14.6	12.9	20.0	17.1	20.4	19.0	20.0	17.3
	50	40.1	35.9	34.2	31.1	40.5	37.1	43.2	39.0	41.0	39.1
	75	65.3	59.2	66.9	58.0	65.8	58.4	65.3	60.5	61.7	58.6
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	50	9.8	10.0	8.5	11.2	13.2	13.5	9.1	8.1	4.7	4.5
	75	33.9	33.5	40.0	42.3	35.4	34.8	32.0	29.6	27.0	24.7
		Percentage of sales									
Annual result before taxes on income	25	1.0	1.4	1.0	1.9	1.2	1.4	1.1	1.2	0.7	1.0
	50	3.9	4.8	5.8	8.2	3.9	4.6	3.2	4.0	3.0	3.5
	75	9.5	11.1	14.9	17.8	8.9	9.6	7.4	8.1	6.9	7.9
Annual result and depreciation	25	2.8	3.4	3.5	5.0	2.9	3.4	2.4	2.7	1.6	2.7
	50	6.7	7.7	9.8	12.0	6.6	7.5	5.4	6.5	5.2	5.5
	75	13.5	15.2	22.6	25.5	12.4	13.8	10.9	12.0	10.0	11.1
Trade receivables	25	3.0	2.5	1.9	1.6	3.2	2.8	3.5	3.0	2.8	2.7
	50	6.2	6.0	6.1	5.6	6.1	6.3	6.6	6.4	6.0	5.7
	75	11.3	10.7	11.2	10.8	11.2	10.8	11.4	10.8	11.8	10.1
		Percentage of the balance sheet total									
Annual result and interest paid	25	2.6	3.2	2.5	3.7	3.1	3.3	2.6	3.1	2.1	2.5
	50	6.7	8.4	8.5	10.8	6.7	8.2	5.8	7.2	5.7	6.7
	75	14.9	17.2	21.7	25.2	13.8	16.1	11.7	14.0	11.5	13.7
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.8	6.1	2.6	2.3	5.9	5.6	7.2	9.4	7.1	8.4
	50	18.6	21.7	18.9	23.6	18.5	20.7	18.6	21.7	18.5	21.0
	75	46.2	55.4	55.8	66.9	48.3	54.3	40.8	50.2	35.4	41.3
		Percentage of fixed assets									
Long-term equity and liabilities	25	92.1	98.6	78.7	90.5	95.5	103.7	94.9	102.4	98.1	99.6
	50	155.7	170.8	140.0	156.3	173.5	190.0	147.6	164.3	142.3	155.5
	75	391.2	434.7	398.1	468.0	483.4	488.1	356.1	407.8	306.3	304.0
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	46.6	55.7	46.1	51.7	43.7	58.6	45.2	52.5	57.7	65.1
	50	100.8	113.9	109.9	137.0	93.6	109.3	91.7	104.8	106.2	109.2
	75	218.4	256.9	281.9	337.9	215.3	260.6	180.5	211.6	189.1	194.2
		Percentage of cost of materials									
Trade payables	25	3.7	3.5	4.0	3.3	4.2	3.8	3.6	3.4	3.1	3.0
	50	8.0	7.3	9.8	8.7	8.4	7.5	7.6	6.9	6.3	6.3
	75	15.2	13.6	23.7	23.0	15.2	13.5	12.9	10.9	10.7	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*

	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 2019/2020									
Ratios	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Income statement										
Income	Percentage of gross revenue									
Sales	99.5	100.0	98.8	99.6	99.4	100.4	99.2	99.9	99.7	100.0
Change in finished goods	0.5	0.0	1.2	0.4	0.6	- 0.4	0.8	0.1	0.3	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	2.9	3.3	13.3	15.0	4.8	4.7	3.4	3.5	2.1	2.8
of which: Income from long-term equity investments	0.3	0.5	0.0	0.2	0.1	0.1	0.2	0.2	0.3	0.7
Total income	103.0	103.4	113.5	115.1	105.0	104.8	103.5	103.6	102.1	102.8
Expenses										
Cost of materials	61.5	60.8	37.4	38.4	47.1	46.6	54.6	54.0	67.7	67.0
Personnel expenses	20.5	21.1	39.6	38.3	30.8	30.5	26.1	26.3	15.6	16.6
Depreciation	3.9	3.9	7.6	8.0	5.0	5.1	4.7	4.6	3.2	3.3
of which: Depreciation of tangible fixed assets	3.7	3.9	7.6	7.9	4.9	5.0	4.5	4.5	3.1	3.3
Interest and similar expenses	0.6	0.6	1.5	1.4	0.7	0.7	0.6	0.6	0.6	0.6
Operating taxes	0.1	0.1	0.2	0.3	0.1	0.2	0.1	0.1	0.0	0.0
Other expenses	12.0	12.4	23.2	23.2	16.7	16.9	13.3	13.5	10.5	10.9
Total expenses before taxes on income	98.5	99.0	109.6	109.4	100.4	100.0	99.5	99.1	97.6	98.6
Annual result before taxes on income	4.4	4.4	3.9	5.6	4.5	4.8	4.0	4.5	4.6	4.2
Taxes on income	1.0	1.0	1.5	1.7	1.2	1.4	1.0	1.1	1.0	0.9
Annual result	3.4	3.4	2.4	4.0	3.4	3.5	3.0	3.4	3.6	3.4
Profit and loss transfers (parent company)	0.0	0.0	0.8	1.3	0.1	0.2	0.1	0.1	- 0.1	- 0.1
Profit and loss transfers (subsidiary)	1.0	0.8	- 0.9	- 0.7	0.5	0.4	0.9	0.8	1.1	0.9
Profit for the year	2.4	2.5	4.1	6.0	3.0	3.3	2.2	2.7	2.4	2.3
Balance sheet										
Assets	Percentage of the balance sheet total									
Intangible fixed assets	0.9	0.9	0.7	0.6	0.5	0.4	1.0	0.9	1.0	0.9
Tangible fixed assets	44.4	44.6	52.2	51.0	45.6	44.8	44.5	44.8	43.9	44.2
of which: Land and buildings	17.1	17.2	20.3	20.0	22.7	22.4	16.2	16.2	16.3	16.6
Inventories	17.6	17.2	12.0	11.5	20.9	19.8	21.1	20.5	15.0	15.0
of which: Finished goods and merchandise	5.8	5.8	3.7	3.8	6.1	5.5	5.5	5.6	6.0	6.0
Cash	6.9	8.1	13.8	14.9	12.1	14.4	10.2	10.8	3.6	5.0
Receivables	23.7	22.7	14.2	14.9	16.9	16.3	17.7	17.2	29.1	27.5
Short-term	22.1	20.6	13.5	14.1	15.5	15.1	17.1	16.5	26.8	24.4
of which:										
Trade receivables	8.2	7.6	5.7	5.9	7.6	6.9	8.7	8.4	8.1	7.3
Receivables from affiliated companies	11.4	10.5	4.2	4.6	5.2	5.4	6.2	5.7	16.1	14.6
Long-term	1.6	2.1	0.7	0.8	1.4	1.2	0.6	0.7	2.3	3.1
of which: Loans to affiliated companies	1.4	1.8	0.4	0.4	0.7	0.6	0.4	0.5	2.2	2.9
Securities	0.6	0.6	0.2	0.3	1.1	1.1	0.9	0.9	0.4	0.4
Other long-term equity investments	5.5	5.7	6.0	5.9	2.6	2.8	4.3	4.6	6.8	6.9
of which: Goodwill	0.8	0.7	0.3	0.2	0.3	0.3	1.3	1.2	0.6	0.5
Capital										
Equity	54.0	54.5	39.3	40.4	48.7	47.9	47.0	48.2	59.7	60.1
Liabilities	38.9	38.0	56.0	54.9	45.0	45.7	45.4	43.9	33.2	32.4
Short-term	27.2	26.7	33.7	32.5	28.9	29.6	34.6	31.1	22.3	23.3
of which:										
Liabilities to banks	5.1	4.4	10.7	9.6	6.3	6.4	5.6	4.4	4.3	3.9
Trade payables	6.0	5.9	4.7	4.8	5.3	4.9	5.6	5.5	6.5	6.3
Liabilities to affiliated companies	8.3	8.6	7.3	7.0	4.7	6.2	9.8	8.7	8.2	9.2
Long-term	11.7	11.3	22.3	22.4	16.2	16.1	10.9	12.7	10.9	9.1
of which:										
Liabilities to banks	8.1	7.8	16.9	17.7	12.9	13.1	8.2	9.0	6.7	5.6
Liabilities to affiliated companies	3.0	2.9	4.4	3.5	2.7	2.5	2.2	3.1	3.4	2.8
Provisions	6.8	7.2	4.1	4.0	5.8	5.9	7.2	7.7	6.8	7.3
of which: Provisions for pensions	0.8	0.9	0.3	0.3	0.8	0.9	0.8	0.9	0.7	1.0
Other ratios	Percentage of sales									
Annual result before taxes on income	4.4	4.4	4.0	5.7	4.6	4.8	4.1	4.5	4.6	4.2
Annual result and depreciation	7.3	7.3	10.2	12.0	8.4	8.6	7.8	8.0	6.8	6.7
Trade receivables	6.6	6.2	7.7	8.2	7.3	6.8	7.6	7.3	5.9	5.6
	Percentage of the balance sheet total									
Sales	124.8	121.0	74.6	71.9	104.3	102.3	114.5	114.4	136.9	130.7
Annual result and interest paid	5.0	4.9	2.9	3.9	4.3	4.2	4.2	4.6	5.7	5.2
	Percentage of liabilities and provisions less cash									
Annual result and depreciation	23.2	23.7	16.2	19.3	22.3	23.2	20.9	22.3	25.3	25.0
	Percentage of fixed assets									
Long-term equity and liabilities	125.7	124.6	103.8	107.8	130.6	131.0	114.7	119.3	131.7	127.0
	Percentage of short-term liabilities									
Cash resources and short-term receivables	107.5	108.5	81.3	89.4	98.5	102.6	79.5	88.4	137.0	126.8
Cash resources, short-term receivables and inventories	172.2	172.9	116.8	124.9	170.7	169.4	140.5	154.1	204.7	190.9
	Percentage of cost of materials									
Trade payables	7.8	8.0	16.5	17.3	10.7	10.4	8.9	8.9	7.0	7.2
Memo item:										
Balance sheet total in € billion	21.95	22.43	0.43	0.45	2.48	2.56	7.08	7.18	11.95	12.25
Sales in € billion	27.39	27.15	0.32	0.33	2.59	2.61	8.11	8.21	16.37	16.00
Number of enterprises	1 302	1 302	349	349	499	499	349	349	105	105

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

IV. Enterprises by federal state and economic sector

cont'd: 16. Thuringia
All economic sectors*

		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 2019/2020									
		2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
	Of the enterprises captured …										
Ratios	... %	had a ratio of less than …									
		Percentage of gross revenue									
Cost of materials	25	28.5	27.9	9.7	8.3	32.3	32.5	38.2	39.2	47.8	47.9
	50	47.2	46.7	30.2	29.1	46.6	45.7	55.6	55.3	64.3	63.1
	75	64.1	63.8	51.4	52.3	60.1	60.2	70.8	69.5	79.7	79.2
Personnel expenses	25	14.9	14.9	15.1	17.0	20.0	19.0	12.1	12.2	7.2	7.2
	50	27.0	26.9	31.4	32.2	29.5	29.6	22.5	22.8	14.9	15.9
	75	39.9	39.9	46.3	46.3	40.0	40.8	35.3	36.6	25.4	25.3
Depreciation	25	1.3	1.4	1.4	1.4	1.3	1.3	1.3	1.4	1.3	1.4
	50	3.0	3.2	3.4	3.6	2.8	2.9	3.1	3.0	2.8	3.0
	75	6.9	7.2	11.1	11.6	6.8	7.4	5.3	5.8	5.6	6.2
Annual result	25	0.4	0.6	0.0	1.0	0.5	0.7	0.3	0.4	0.4	0.5
	50	2.7	3.3	3.5	4.4	2.4	3.3	2.3	2.9	2.2	2.4
	75	6.6	7.1	10.1	11.5	5.8	6.4	5.8	6.5	5.8	6.6
		Percentage of the balance sheet total									
Tangible fixed assets	25	12.7	12.1	10.5	9.1	12.3	11.9	15.0	14.0	17.3	17.9
	50	32.6	31.9	33.5	32.1	31.8	29.7	32.4	33.0	35.0	33.8
	75	58.5	55.9	61.8	59.2	56.1	55.1	54.5	53.8	57.6	55.6
Inventories	25	1.9	1.4	0.0	0.0	5.1	4.2	2.0	1.7	7.6	6.8
	50	15.0	13.5	7.0	6.2	19.7	16.6	20.7	19.0	17.9	16.8
	75	36.7	34.1	23.3	20.7	40.7	37.1	39.6	39.2	32.7	31.0
Equity	25	15.6	17.6	10.7	11.4	16.3	18.7	19.4	20.7	23.3	20.7
	50	35.7	38.0	30.3	33.0	37.2	40.4	38.1	39.3	39.9	38.7
	75	60.4	62.1	54.4	57.2	62.4	64.0	60.9	63.6	63.1	65.6
Short-term liabilities	25	15.7	15.0	16.6	15.3	15.1	14.4	16.8	14.4	16.9	15.8
	50	33.0	31.0	33.5	32.1	32.2	30.3	34.8	30.2	31.2	31.6
	75	61.4	56.9	64.1	56.9	60.4	56.9	62.3	57.3	55.5	52.7
Liabilities to banks	25	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0
	50	9.3	8.2	10.6	10.2	10.6	10.9	5.9	5.0	7.4	3.6
	75	29.5	29.5	37.6	38.7	28.0	29.1	25.4	25.2	29.1	24.9
		Percentage of sales									
Annual result before taxes on income	25	0.5	0.8	0.3	1.2	0.6	0.8	0.4	0.7	0.6	0.7
	50	3.4	4.1	4.7	5.3	3.2	4.0	2.9	3.6	2.9	2.8
	75	8.4	9.0	12.4	14.0	7.7	8.3	7.8	8.2	6.8	7.3
Annual result and depreciation	25	3.2	3.7	3.5	4.4	3.4	3.9	2.9	3.5	2.5	2.5
	50	7.7	8.3	9.7	10.3	7.6	8.3	7.1	7.4	7.6	7.4
	75	14.3	15.5	20.1	22.8	13.6	14.9	13.2	12.5	11.8	12.4
Trade receivables	25	2.5	2.5	2.1	2.1	2.8	2.7	3.2	2.8	2.4	2.4
	50	5.9	5.4	5.1	5.1	6.0	5.6	6.5	6.2	5.5	4.6
	75	10.5	9.8	10.6	10.4	10.4	9.2	11.0	10.3	9.4	8.3
		Percentage of the balance sheet total									
Annual result and interest paid	25	1.4	1.7	0.9	1.9	1.4	1.6	1.5	1.6	2.5	2.1
	50	4.4	5.7	6.2	7.5	4.0	5.2	4.1	5.3	5.0	5.2
	75	10.7	11.9	14.1	13.9	9.9	11.5	9.4	10.2	9.4	10.1
		Percentage of liabilities and provisions less cash									
Annual result and depreciation	25	5.1	4.9	0.4	0.2	5.3	4.4	5.5	5.3	9.4	10.7
	50	18.0	19.3	18.7	20.2	16.7	19.3	17.2	18.2	21.8	22.0
	75	44.0	49.8	46.9	56.5	43.7	50.8	43.7	41.6	47.0	48.7
		Percentage of fixed assets									
Long-term equity and liabilities	25	90.6	95.2	70.8	81.3	100.9	103.7	92.2	95.2	97.4	93.8
	50	131.9	139.1	119.3	129.2	149.8	157.2	129.4	138.5	132.3	124.7
	75	245.3	268.8	229.9	267.0	282.6	308.6	231.7	243.0	220.1	223.5
		Percentage of short-term liabilities									
Cash resources and short-term receivables	25	46.3	51.6	42.1	51.4	48.1	54.7	42.5	47.0	53.6	54.3
	50	100.0	111.3	108.0	134.0	101.4	113.6	86.1	97.0	106.7	97.5
	75	221.1	253.0	244.3	284.1	229.7	255.5	181.6	233.5	232.3	204.1
		Percentage of cost of materials									
Trade payables	25	4.8	4.3	4.4	4.2	5.0	4.4	4.8	4.3	4.0	4.0
	50	8.4	8.4	10.1	9.7	8.4	8.8	7.7	7.4	7.2	8.0
	75	15.6	15.4	26.1	27.8	15.6	13.9	13.1	12.8	12.5	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