

The financial performance by FTE (personnel)





Personnel: category 0 FTE

Ratio	30/09/2015 – 30/03/2016			Median values (Q2)				
	Q1	Q2	Q3	2011	2012	2013	2014	2015
Real equity / Total assets	36,9%	68,5%	92,4%	66,6%	66,7%	65,2%	67,5%	68,5%
Coverage of short-term financial obligations by the net operational cash flow	69,6%	164,6%	480,4%	180,3%	180,9%	163,9%	170,3%	164,6%
Current ratio	96,2%	207,8%	715,2%	215,7%	211,0%	204,7%	214,2%	207,8%
Need for operating capital / Operating income	22,1%	3,7%	-5,8%	3,8%	5,1%	2,8%	3,4%	3,7%
Net added value / Operating income	21,2%	53,3%	76,4%	49,0%	50,9%	53,5%	59,9%	53,3%
Labour cost / Net added value								
EBITDA / Revenue	4,9%	20,5%	46,0%	21,7%	22,7%	26,4%	26,8%	20,5%
Net return	-0,6%	5,5%	16,6%	6,1%	5,6%	6,4%	6,1%	5,5%
ROCE (Return on capital employed)	-0,5%	3,6%	12,0%	3,8%	4,8%	5,4%	3,8%	3,6%



Personnel: category 1-10 FTE

Ratio	30/09/2015 – 30/03/2016			Median values (Q2)				
	Q1	Q2	Q3	2011	2012	2013	2014	2015
Real equity / Total assets	30,5%	50,5%	72,3%	46,8%	51,3%	48,5%	51,3%	50,5%
Coverage of short-term financial obligations by the net operational cash flow	113,5%	210,4%	561,7%	199,8%	188,4%	201,7%	203,1%	210,4%
Current ratio	104,7%	169,0%	333,7%	157,1%	166,1%	159,9%	163,8%	169,0%
Need for operating capital / Operating income	17,5%	5,7%	-4,2%	6,5%	7,7%	6,4%	6,3%	5,7%
Net added value / Operating income	20,7%	37,1%	58,3%	34,4%	35,6%	37,0%	36,7%	37,1%
Labour cost / Net added value	84,1%	69,2%	53,3%	67,1%	68,3%	70,0%	70,6%	69,2%
EBITDA / Revenue	2,7%	8,2%	17,8%	7,6%	8,3%	7,8%	8,7%	8,2%
Net return	0,3%	7,4%	19,7%	7,7%	6,8%	7,1%	7,8%	7,4%
ROCE (Return on capital employed)	0,8%	6,7%	18,0%	6,2%	5,4%	6,4%	6,6%	6,7%



Personnel: category 11-50 FTE

Ratio	30/09/2015 – 30/03/2016			Median values (Q2)				
	Q1	Q2	Q3	2011	2012	2013	2014	2015
Real equity / Total assets	24,0%	41,5%	60,9%	41,9%	44,1%	42,6%	41,8%	41,5%
Coverage of short-term financial obligations by the net operational cash flow	127,5%	258,7%	824,9%	254,0%	235,5%	234,1%	269,8%	258,7%
Current ratio	105,2%	146,5%	237,9%	150,6%	146,8%	145,6%	146,7%	146,5%
Need for operating capital / Operating income	20,6%	8,4%	1,7%	9,9%	10,3%	11,2%	9,1%	8,4%
Net added value / Operating income	18,7%	30,4%	48,9%	30,0%	31,2%	31,1%	31,8%	30,4%
Labour cost / Net added value	85,6%	74,9%	60,7%	74,6%	76,2%	75,3%	75,3%	74,9%
EBITDA / Revenue	2,8%	6,4%	11,8%	6,4%	6,0%	6,3%	6,3%	6,4%
Net return	2,3%	8,9%	20,4%	9,8%	8,6%	9,3%	8,8%	8,9%
ROCE (Return on capital employed)	2,6%	8,4%	20,8%	7,8%	6,9%	7,8%	7,6%	8,4%



Personnel: category >50 FTE

Ratio	30/09/2015 - 30/03/2016			Median values (Q2)				
	Q1	Q2	Q3	2011	2012	2013	2014	2015
Real equity / Total assets	23,1%	39,5%	63,5%	42,6%	42,1%	41,2%	34,9%	39,5%
Coverage of short-term financial obligations by the net operational cash flow	142,5%	315,4%	1244,3%	225,7%	204,0%	199,9%	267,0%	315,4%
Current ratio	96,7%	147,8%	251,7%	145,1%	144,2%	134,6%	133,5%	147,8%
Need for operating capital / Operating income	19,2%	8,6%	0,1%	14,0%	12,3%	11,4%	11,0%	8,6%
Net added value / Operating income	25,3%	35,0%	46,2%	34,7%	34,8%	33,7%	34,3%	35,0%
Labour cost / Net added value	85,9%	79,2%	69,8%	79,7%	78,1%	82,1%	80,0%	79,2%
EBITDA / Revenue	4,3%	7,2%	10,6%	6,4%	6,6%	5,6%	6,5%	7,2%
Net return	4,0%	11,0%	19,2%	7,3%	7,3%	4,9%	10,4%	11,0%
ROCE (Return on capital employed)	3,1%	9,9%	17,8%	4,8%	7,0%	4,4%	8,0%	9,9%