

The financial performance per company age





Age group 0–3 years

Ratio	30/09/2015 – 30/03/2016			Median values (Q2)				
	Q1	Q2	Q3	2011	2012	2013	2014	2015
Real equity / Total assets	16,0%	44,0%	73,9%	45,3%	41,0%	43,6%	39,7%	44,0%
Coverage of short-term financial obligations by the net operational cash flow	34,3%	136,1%	583,0%	155,7%	158,6%	157,5%	150,4%	136,1%
Current ratio	82,9%	144,8%	352,9%	140,4%	145,0%	132,3%	121,3%	144,8%
Need for operating capital / Operating income	24,1%	3,8%	-8,0%	4,3%	4,2%	2,4%	5,2%	3,8%
Net added value / Operating income	14,9%	30,3%	61,2%	44,7%	43,6%	36,9%	52,6%	30,3%
Labour cost / Net added value	84,4%	75,5%	54,7%	69,8%	70,7%	79,0%	76,0%	75,5%
EBITDA / Revenue	1,9%	8,7%	26,3%	13,8%	14,3%	7,6%	10,3%	8,7%
Net return	-0,6%	8,7%	28,4%	8,1%	10,1%	7,9%	9,8%	8,7%
ROCE (Return on capital employed)	-0,1%	7,2%	26,4%	5,5%	5,6%	6,0%	6,6%	7,2%



Age group 4–10 years

Ratio	30/09/2015 – 30/03/2016			Median values (Q2)				
	Q1	Q2	Q3	2011	2012	2013	2014	2015
Real equity / Total assets	22,7%	45,1%	73,4%	40,3%	45,4%	42,5%	44,3%	45,1%
Coverage of short-term financial obligations by the net operational cash flow	122,6%	222,2%	557,7%	219,7%	195,0%	199,9%	212,0%	222,2%
Current ratio	95,6%	151,5%	304,2%	138,8%	140,1%	153,0%	152,6%	151,5%
Need for operating capital / Operating income	13,3%	2,5%	-6,1%	4,1%	3,5%	3,4%	4,5%	2,5%
Net added value / Operating income	23,8%	44,7%	70,2%	39,5%	40,8%	41,7%	42,6%	44,7%
Labour cost / Net added value	86,8%	70,6%	57,1%	68,5%	70,3%	71,9%	70,5%	70,6%
EBITDA / Revenue	2,8%	10,6%	26,3%	9,1%	9,9%	11,1%	12,1%	10,6%
Net return	0,6%	9,1%	23,2%	10,6%	10,5%	10,3%	11,3%	9,1%
ROCE (Return on capital employed)	0,7%	7,5%	19,4%	7,1%	7,5%	7,4%	8,3%	7,5%



Age group 11–25 years

Ratio	30/09/2015 – 30/03/2016			Median values (Q2)				
	Q1	Q2	Q3	2011	2012	2013	2014	2015
Real equity / Total assets	30,1%	52,6%	73,2%	48,3%	52,0%	50,7%	53,1%	52,6%
Coverage of short-term financial obligations by the net operational cash flow	107,3%	210,4%	631,1%	205,6%	205,0%	214,1%	236,1%	210,4%
Current ratio	106,0%	163,4%	327,2%	158,3%	165,9%	156,9%	158,9%	163,4%
Need for operating capital / Operating income	20,0%	6,5%	-2,9%	7,6%	8,0%	7,7%	6,1%	6,5%
Net added value / Operating income	20,5%	40,5%	60,6%	36,6%	38,4%	39,7%	40,5%	40,5%
Labour cost / Net added value	82,4%	71,8%	56,3%	72,3%	71,0%	72,0%	72,5%	71,8%
EBITDA / Revenue	3,9%	9,3%	21,6%	8,0%	8,5%	9,3%	8,7%	9,3%
Net return	1,6%	8,1%	19,1%	7,4%	7,4%	7,6%	7,9%	8,1%
ROCE (Return on capital employed)	1,3%	7,2%	17,7%	5,8%	6,2%	7,0%	6,3%	7,2%



Age group >25 years

Ratio	30/09/2015 – 30/03/2016			Median values (Q2)				
	Q1	Q2	Q3	2011	2012	2013	2014	2015
Real equity / Total assets	33,7%	52,2%	73,4%	53,6%	56,6%	53,4%	53,3%	52,2%
Coverage of short-term financial obligations by the net operational cash flow	123,7%	228,9%	908,0%	225,2%	207,7%	195,6%	222,6%	228,9%
Current ratio	109,8%	162,8%	317,4%	183,5%	181,5%	172,1%	168,9%	162,8%
Need for operating capital / Operating income	21,5%	8,7%	0,1%	11,2%	12,1%	11,4%	10,7%	8,7%
Net added value / Operating income	20,0%	31,5%	52,2%	30,0%	30,5%	31,8%	31,5%	31,5%
Labour cost / Net added value	85,9%	74,6%	60,1%	72,2%	75,0%	75,8%	73,9%	74,6%
EBITDA / Revenue	2,8%	7,0%	13,3%	7,1%	6,6%	6,9%	7,0%	7,0%
Net return	0,7%	5,7%	15,3%	7,3%	5,1%	5,3%	5,7%	5,7%
ROCE (Return on capital employed)	0,8%	5,9%	14,6%	6,0%	4,4%	4,5%	4,3%	5,9%