

# 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%	<b>44,0%</b>	73,9%	45,3%	41,0%	43,6%	39,7%	<b>44,0%</b>
Coverage of short-term financial obligations by the net operational cash flow	34,3%	<b>136,1%</b>	583,0%	155,7%	158,6%	157,5%	150,4%	<b>136,1%</b>
Current ratio	82,9%	<b>144,8%</b>	352,9%	140,4%	145,0%	132,3%	121,3%	<b>144,8%</b>
Need for operating capital / Operating income	24,1%	<b>3,8%</b>	-8,0%	4,3%	4,2%	2,4%	5,2%	<b>3,8%</b>
Net added value / Operating income	14,9%	<b>30,3%</b>	61,2%	44,7%	43,6%	36,9%	52,6%	<b>30,3%</b>
Labour cost / Net added value	84,4%	<b>75,5%</b>	54,7%	69,8%	70,7%	79,0%	76,0%	<b>75,5%</b>
EBITDA / Revenue	1,9%	<b>8,7%</b>	26,3%	13,8%	14,3%	7,6%	10,3%	<b>8,7%</b>
Net return	-0,6%	<b>8,7%</b>	28,4%	8,1%	10,1%	7,9%	9,8%	<b>8,7%</b>
ROCE (Return on capital employed)	-0,1%	<b>7,2%</b>	26,4%	5,5%	5,6%	6,0%	6,6%	<b>7,2%</b>



## 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%	<b>45,1%</b>	73,4%	40,3%	45,4%	42,5%	44,3%	<b>45,1%</b>
Coverage of short-term financial obligations by the net operational cash flow	122,6%	<b>222,2%</b>	557,7%	219,7%	195,0%	199,9%	212,0%	<b>222,2%</b>
Current ratio	95,6%	<b>151,5%</b>	304,2%	138,8%	140,1%	153,0%	152,6%	<b>151,5%</b>
Need for operating capital / Operating income	13,3%	<b>2,5%</b>	-6,1%	4,1%	3,5%	3,4%	4,5%	<b>2,5%</b>
Net added value / Operating income	23,8%	<b>44,7%</b>	70,2%	39,5%	40,8%	41,7%	42,6%	<b>44,7%</b>
Labour cost / Net added value	86,8%	<b>70,6%</b>	57,1%	68,5%	70,3%	71,9%	70,5%	<b>70,6%</b>
EBITDA / Revenue	2,8%	<b>10,6%</b>	26,3%	9,1%	9,9%	11,1%	12,1%	<b>10,6%</b>
Net return	0,6%	<b>9,1%</b>	23,2%	10,6%	10,5%	10,3%	11,3%	<b>9,1%</b>
ROCE (Return on capital employed)	0,7%	<b>7,5%</b>	19,4%	7,1%	7,5%	7,4%	8,3%	<b>7,5%</b>



## 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%	<b>52,6%</b>	73,2%	48,3%	52,0%	50,7%	53,1%	<b>52,6%</b>
Coverage of short-term financial obligations by the net operational cash flow	107,3%	<b>210,4%</b>	631,1%	205,6%	205,0%	214,1%	236,1%	<b>210,4%</b>
Current ratio	106,0%	<b>163,4%</b>	327,2%	158,3%	165,9%	156,9%	158,9%	<b>163,4%</b>
Need for operating capital / Operating income	20,0%	<b>6,5%</b>	-2,9%	7,6%	8,0%	7,7%	6,1%	<b>6,5%</b>
Net added value / Operating income	20,5%	<b>40,5%</b>	60,6%	36,6%	38,4%	39,7%	40,5%	<b>40,5%</b>
Labour cost / Net added value	82,4%	<b>71,8%</b>	56,3%	72,3%	71,0%	72,0%	72,5%	<b>71,8%</b>
EBITDA / Revenue	3,9%	<b>9,3%</b>	21,6%	8,0%	8,5%	9,3%	8,7%	<b>9,3%</b>
Net return	1,6%	<b>8,1%</b>	19,1%	7,4%	7,4%	7,6%	7,9%	<b>8,1%</b>
ROCE (Return on capital employed)	1,3%	<b>7,2%</b>	17,7%	5,8%	6,2%	7,0%	6,3%	<b>7,2%</b>



## 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%	<b>52,2%</b>	73,4%	53,6%	56,6%	53,4%	53,3%	<b>52,2%</b>
Coverage of short-term financial obligations by the net operational cash flow	123,7%	<b>228,9%</b>	908,0%	225,2%	207,7%	195,6%	222,6%	<b>228,9%</b>
Current ratio	109,8%	<b>162,8%</b>	317,4%	183,5%	181,5%	172,1%	168,9%	<b>162,8%</b>
Need for operating capital / Operating income	21,5%	<b>8,7%</b>	0,1%	11,2%	12,1%	11,4%	10,7%	<b>8,7%</b>
Net added value / Operating income	20,0%	<b>31,5%</b>	52,2%	30,0%	30,5%	31,8%	31,5%	<b>31,5%</b>
Labour cost / Net added value	85,9%	<b>74,6%</b>	60,1%	72,2%	75,0%	75,8%	73,9%	<b>74,6%</b>
EBITDA / Revenue	2,8%	<b>7,0%</b>	13,3%	7,1%	6,6%	6,9%	7,0%	<b>7,0%</b>
Net return	0,7%	<b>5,7%</b>	15,3%	7,3%	5,1%	5,3%	5,7%	<b>5,7%</b>
ROCE (Return on capital employed)	0,8%	<b>5,9%</b>	14,6%	6,0%	4,4%	4,5%	4,3%	<b>5,9%</b>