

The financial performance in relation to the size of the companies (turnover)





Turnover < 6.25 mio EUR

Ratio	30/09/2016 – 31/03/2017			Median values (Q2)				
	Q1	Q2	Q3	2012	2013	2014	2015	2016
Real equity / Total assets	28,9%	53,5%	78,2%	53,7%	52,0%	53,1%	50,5%	53,5%
Coverage of short-term financial obligations by the net operational cash flow	103,3%	204,7%	535,2%	183,6%	186,4%	204,8%	192,5%	204,7%
Current ratio	98,7%	172,7%	364,2%	168,8%	162,6%	162,4%	159,6%	172,7%
Need for operating capital / Operating income	19,8%	5,7%	-4,8%	7,7%	6,3%	6,1%	5,7%	5,7%
Net added value / Operating income	23,9%	43,2%	67,4%	42,2%	42,5%	44,4%	42,8%	43,2%
Labour cost / Net added value	86,3%	74,0%	58,4%	73,5%	74,4%	73,0%	73,8%	74,0%
EBITDA / Turnover	3,7%	9,9%	25,3%	9,6%	10,2%	10,4%	9,6%	9,9%
Net return	0,6%	7,3%	19,8%	6,4%	6,8%	7,4%	6,8%	7,3%
ROCE (Return on capital employed)	0,4%	6,0%	16,1%	5,0%	5,8%	5,6%	5,9%	6,0%



Turnover < 12.5 mio EUR

Ratio	30/09/2016 – 31/03/2017			Median values (Q2)				
	Q1	Q2	Q3	2012	2013	2014	2015	2016
Real equity / Total assets	24,2%	40,9%	62,5%	40,1%	36,4%	40,2%	45,9%	40,9%
Coverage of short-term financial obligations by the net operational cash flow	148,2%	282,1%	821,8%	276,8%	222,4%	268,2%	299,7%	282,1%
Current ratio	103,5%	137,4%	225,8%	141,1%	138,9%	141,0%	156,4%	137,4%
Need for operating capital / Operating income	18,0%	7,4%	-0,2%	11,4%	11,2%	9,5%	8,8%	7,4%
Net added value / Operating income	14,9%	23,9%	35,8%	23,3%	24,5%	24,0%	23,1%	23,9%
Labour cost / Net added value	82,0%	70,4%	56,3%	74,1%	73,9%	75,2%	74,5%	70,4%
EBITDA / Turnover	2,9%	6,1%	11,1%	5,7%	5,0%	5,2%	5,2%	6,1%
Net return	2,7%	8,5%	21,9%	9,8%	9,1%	8,6%	7,6%	8,5%
ROCE (Return on capital employed)	2,4%	8,3%	16,9%	8,8%	8,0%	8,0%	8,0%	8,3%



Turnover < 25 mio EUR

Ratio	30/09/2016 – 31/03/2017			Median values (Q2)				
	Q1	Q2	Q3	2012	2013	2014	2015	2016
Real equity / Total assets	30,4%	47,8%	65,9%	48,3%	48,0%	47,1%	42,3%	47,8%
Coverage of short-term financial obligations by the net operational cash flow	155,5%	328,8%	1563,8%	245,5%	240,9%	282,9%	363,0%	328,8%
Current ratio	117,9%	166,3%	254,2%	170,6%	182,4%	179,8%	159,2%	166,3%
Need for operating capital / Operating income	18,0%	9,3%	2,4%	11,5%	11,5%	10,7%	8,8%	9,3%
Net added value / Operating income	11,6%	18,3%	25,9%	21,1%	17,1%	18,0%	20,7%	18,3%
Labour cost / Net added value	79,2%	69,3%	52,6%	69,9%	68,9%	71,9%	70,3%	69,3%
EBITDA / Turnover	2,5%	4,8%	9,4%	4,9%	5,4%	5,3%	5,5%	4,8%
Net return	3,5%	9,3%	17,5%	8,2%	9,1%	10,1%	11,8%	9,3%
ROCE (Return on capital employed)	2,9%	8,0%	16,9%	6,7%	7,7%	8,9%	11,5%	8,0%



Turnover > 25 mio EUR

Ratio	30/09/2016 – 31/03/2017			Median values (Q2)				
	Q1	Q2	Q3	2012	2013	2014	2015	2016
Real equity / Total assets	22,6%	38,8%	60,8%	46,7%	43,8%	39,4%	41,9%	38,8%
Coverage of short-term financial obligations by the net operational cash flow	180,1%	335,0%	2127,1%	587,7%	322,7%	292,3%	396,2%	335,0%
Current ratio	103,3%	146,5%	213,6%	136,6%	131,1%	152,1%	151,5%	146,5%
Need for operating capital / Operating income	17,8%	7,4%	0,8%	8,2%	9,6%	7,3%	8,8%	7,4%
Net added value / Operating income	8,5%	19,1%	29,0%	19,7%	21,1%	21,4%	18,1%	19,1%
Labour cost / Net added value	79,5%	70,7%	49,1%	67,1%	72,5%	70,7%	70,2%	70,7%
EBITDA / Turnover	1,9%	5,5%	9,4%	4,2%	4,8%	6,4%	5,7%	5,5%
Net return	5,5%	14,3%	25,1%	11,2%	8,6%	10,8%	13,0%	14,3%
ROCE (Return on capital employed)	3,7%	10,8%	24,2%	10,8%	8,7%	10,2%	11,1%	10,8%