

DEFINITIONS OF KEY FIGURES

Return on equity, %	=	$\frac{100 \times \text{profit/loss for the period}}{\text{average equity during the financial period}}$
Return on investment, %	=	$\frac{100 \times (\text{profit/loss} + \text{financial expenses} + \text{taxes})}{\text{equity} + \text{interest-bearing financing loans}}$
Equity ratio, %	=	$\frac{100 \times \text{equity}}{\text{balance sheet total} - \text{advances received}}$
Net gearing, %	=	$\frac{100 \times \text{net debt}}{\text{equity}}$
Net debt	=	Interest-bearing debt - cash and bank accounts
Quick ratio	=	$\frac{\text{current assets}}{\text{short-term liabilities} - \text{short-term advances received}}$
Current ratio	=	$\frac{\text{current assets} + \text{inventories}}{\text{short-term liabilities}}$
Investments	=	VAT-exclusive working capital acquisitions, without deduction of investment subsidies
Average number of employees	=	average of personnel numbers at the end of each month

PER-SHARE DATA

Earnings per share	=	$\frac{\text{net profit/loss for the period}}{\text{average number of shares during the period, adjusted for share issues}}$
Equity per share	=	$\frac{\text{equity}}{\text{number of shares at the end of the period, adjusted for share issues}}$
Dividend per share	=	$\frac{\text{dividend during financial year}}{\text{number of dividend-earning shares at end of period, adjusted for share issue}}$
Dividend out of profit, %	=	$\frac{100 \times \text{dividend per share}}{\text{earnings per share}}$
Effective dividend yield, %	=	$\frac{100 \times \text{dividend per share}}{\text{closing price at balance sheet date}}$
Price per earnings (P/E) ratio	=	$\frac{\text{closing price at balance sheet date}}{\text{earnings per share}}$
Total market capitalisation	=	closing price for the period x number of shares available for public trading