

Balance Statistics SPECIMEN

Other business activities n.e.c. (74849)

Created 03/27/2003

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Branch key figures I – Growth and Profitability

Other business activities n.e.c. (74849)

Turnover		thousand euro (EUR th)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	1,673	1,392	1,800	1,402	1,329	1,638	1,749	1,915
Median	2,857	3,171	3,058	3,031	2,817	3,164	3,640	3,660
Upper quartile	6,540	6,381	7,088	7,769	5,531	8,184	7,346	5,876
Companies	12	18	23	30	37	39	39	32
Turnover growth rate		per cent (%)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	7.1	2.6	-1.1	8.6	1.0	-4.1	-5.3	-7.4
Median	15.8	11.0	8.4	18.6	8.5	10.5	9.5	4.0
Upper quartile	30.7	29.1	25.7	28.0	38.9	50.3	26.4	11.0
Companies	9	12	18	24	29	37	37	32
Average personnel count		person						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile		8	11	7	9	7	8	10
Median		29	31	17	20	15	26	23
Upper quartile		57	156	58	59	41	63	46
Companies		9	13	22	33	37	37	30
Investments/turnover (%)		percentage of turnover (%/turnover)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	0.1	0.8	0.2	1.0	0.2	0.3	0.5	0.6
Median	3.2	2.4	1.0	1.9	0.8	1.2	2.9	2.3
Upper quartile	4.6	5.8	3.4	6.9	4.5	4.3	12.5	5.0
Companies	9	12	18	24	29	37	37	32
Operating profit before depreciation (%)		percentage of turnover (%/turnover)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	2.9	0.1	0.6	2.5	3.1	3.9	2.0	1.2
Median	8.3	3.6	4.1	3.9	5.0	7.9	6.9	7.3
Upper quartile	25.2	12.7	18.3	13.4	13.9	18.6	18.9	14.5
Companies	12	18	23	30	37	39	39	32
Operating profit/loss (%)		percentage of turnover (%/turnover)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	2.1	0.0	0.1	0.8	1.1	2.4	0.4	0.4
Median	4.3	2.1	3.3	2.8	4.0	6.2	4.1	6.2
Upper quartile	19.2	12.4	13.6	10.5	9.6	13.2	13.2	11.5
Companies	12	18	23	30	37	39	39	32
Profit before extraordinary items (%)		percentage of turnover (%/turnover)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	2.2	0.1	-0.1	1.2	2.0	2.6	1.5	0.6
Median	4.5	2.6	3.4	3.3	4.0	6.4	5.6	6.2
Upper quartile	17.8	11.4	13.7	10.5	10.1	16.6	14.8	12.4
Companies	12	18	23	30	37	39	39	32
Net profit/loss (%)		percentage of turnover (%/turnover)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	0.8	-0.7	-0.4	-0.4	0.3	1.6	0.9	0.2
Median	1.2	1.9	2.4	1.6	3.0	4.7	2.6	5.0
Upper quartile	11.8	9.3	10.1	8.5	6.8	10.4	10.2	8.5
Companies	12	18	23	30	37	39	39	32

Branch key figures II – Return on Capital and Working Capital

Other business activities n.e.c. (74849)

Return on capital employed (%)		per cent (%)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	6.6	1.1	-2.3	2.7	2.4	5.3	0.9	2.1
Median	26.5	28.8	28.7	18.7	25.2	23.4	22.2	13.8
Upper quartile	31.0	35.0	44.4	52.3	77.6	60.9	34.1	35.7
Companies	9	12	18	24	29	37	37	32
Return on equity (%)		per cent (%)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	3.0	-6.1	-13.8	-0.9	-2.3	3.9	1.0	1.8
Median	26.0	31.9	17.4	19.7	27.8	26.0	17.1	20.5
Upper quartile	65.1	40.3	56.9	54.5	63.0	62.4	40.7	42.0
Companies	9	12	18	24	29	37	37	31
Return on capital (%)		per cent (%)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	5.3	0.4	-1.6	1.8	1.6	3.3	0.9	1.4
Median	11.9	17.1	12.7	14.1	16.2	19.6	11.6	11.7
Upper quartile	23.5	25.0	27.8	30.7	31.1	32.2	22.0	26.7
Companies	9	12	18	24	29	37	37	32
Economic value added (%)		per cent (%)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	-6.6	-17.0	-16.7	-8.0	-9.5	-5.5	-10.3	-7.5
Median	4.6	10.9	8.9	6.9	11.2	12.3	8.8	4.5
Upper quartile	12.4	17.8	33.3	30.3	49.2	38.7	16.0	19.3
Companies	9	12	18	24	29	37	37	32
Weighted average cost of capital (WACC)		per cent (%)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	9.6	9.6	8.0	6.6	5.9	5.8	7.0	6.5
Median	10.5	10.0	8.3	7.0	6.7	6.3	7.8	6.9
Upper quartile	11.7	12.1	10.3	8.2	7.3	7.5	9.0	7.8
Companies	9	12	18	24	29	37	37	32
Capital turnover		years						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	1.1	1.0	1.2	1.2	1.3	1.2	1.2	1.1
Median	1.6	2.0	2.1	2.3	3.1	2.9	2.7	2.2
Upper quartile	4.8	6.1	6.9	6.1	5.2	4.8	4.0	3.6
Companies	12	18	23	30	37	39	39	32
Working capital (%)		per cent (%)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	-2.1	0.6	-0.1	-0.6	-0.3	1.3	0.1	1.0
Median	3.2	4.0	2.7	2.6	3.1	3.9	3.0	3.8
Upper quartile	10.3	8.8	7.7	6.3	6.9	9.4	7.2	8.5
Companies	12	18	23	30	37	39	39	32
Net working capital (%)		per cent (%)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	0.7	-0.7	-1.1	-3.5	0.4	2.7	-3.2	-2.1
Median	4.3	4.1	5.7	6.3	6.1	6.5	5.8	5.2
Upper quartile	10.9	19.1	14.3	12.9	16.9	24.3	18.3	13.9
Companies	12	18	23	30	37	39	39	32

Branch key figures III – Financial Structure and Adequacy of Financial Activities

Other business activities n.e.c. (74849)

Equity ratio (%)		per cent (%)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	30.5	27.6	21.9	22.0	24.0	26.8	27.8	27.5
Median	35.4	35.7	42.3	39.0	35.4	40.5	40.3	48.2
Upper quartile	42.8	66.8	55.1	54.2	56.5	61.5	64.3	60.4
Companies	12	18	23	30	37	39	39	32
Gearing (%)		per cent (%)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	9.0	1.0	4.0	1.0	1.0	3.0	2.0	8.0
Median	22.0	38.0	36.0	18.0	24.0	42.0	44.0	41.0
Upper quartile	126.0	104.0	118.0	130.0	139.0	108.0	105.0	99.0
Companies	12	18	23	30	37	39	39	32
Gearing ratio		per cent (%)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	-0.3	-0.4	-0.6	-0.4	-0.7	-0.5	-0.5	-0.6
Median	0.0	-0.1	-0.2	-0.1	-0.1	0.1	0.0	0.1
Upper quartile	0.7	0.8	0.8	0.8	1.1	0.9	0.8	0.8
Companies	12	18	23	30	37	39	39	32
Relative indebtedness (%)		per cent (%)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	15.8	9.2	9.2	10.2	10.6	9.5	11.2	10.4
Median	19.6	28.4	26.2	20.7	19.7	22.6	24.5	17.3
Upper quartile	42.5	36.0	52.5	35.3	38.1	37.8	46.4	44.5
Companies	12	18	23	30	37	39	39	32
Net financing costs / turnover (%)		percentage of turnover (%/turnover)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	-0.6	-0.9	-0.3	-0.4	-0.3	-0.2	-0.5	-0.2
Median	0.4	0.1	0.2	0.1	0.1	0.0	0.0	0.0
Upper quartile	1.5	0.9	1.1	0.4	0.6	0.9	0.8	1.0
Companies	12	18	23	30	37	39	39	32
Net financ. costs/op. profit bef depr. (%)		per cent (%)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	-1.8	-3.4	-2.0	-4.3	-3.0	-2.4	-3.5	-2.4
Median	7.7	0.0	0.0	1.7	0.7	0.5	0.0	0.5
Upper quartile	24.2	9.2	6.2	8.2	9.6	11.0	13.8	16.5
Companies	12	15	21	28	35	35	34	27
Payback time for liabilities		years						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	0.2	0.0	0.1	0.0	0.0	0.1	0.1	0.2
Median	0.4	0.9	1.2	0.6	0.8	0.7	1.4	1.1
Upper quartile	2.3	2.6	999.0	5.2	3.2	3.6	10.1	4.7
Companies	12	18	23	30	37	39	39	32
Interest costs / interest-bearing debt		per cent (%)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	5.4	3.0	0.0	0.0	0.0	0.0	0.3	0.3
Median	7.0	6.0	4.9	2.8	3.6	3.6	2.8	3.5
Upper quartile	7.3	6.7	7.2	4.5	5.4	6.3	5.1	5.9
Companies	9	12	18	24	29	37	37	32

Branch key figures IV – Liquidity and Working Capital Turnover

Other business activities n.e.c. (74849)

Quick ratio								
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	1.1	0.9	0.9	0.9	1.0	1.0	0.7	0.9
Median	1.1	1.4	1.5	1.3	1.6	1.6	1.4	1.2
Upper quartile	1.7	2.5	2.2	2.0	2.6	2.3	2.4	2.4
Companies	12	18	23	30	37	39	39	32
Current ratio								
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	1.1	1.0	0.9	0.8	1.1	1.2	0.7	0.9
Median	1.3	1.4	1.4	1.3	1.6	1.6	1.4	1.3
Upper quartile	1.7	1.8	1.8	2.0	2.1	2.3	2.1	2.1
Companies	12	18	23	30	37	39	39	32
Trade debtors turnover days								
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	17	16	15	17	16	13	17	18
Median	25	22	30	22	24	29	33	29
Upper quartile	38	42	36	39	44	39	46	45
Companies	12	18	23	30	37	39	39	32
Trade creditors turnover days								
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	0	3	4	10	10	4	10	6
Median	51	30	13	35	35	21	48	29
Upper quartile	55	57	68	87	78	73	86	53
Companies	12	17	22	28	35	38	38	32
Material stock turnover days								
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	0	0	0	0	0	0	0	0
Median	0	0	0	0	0	0	0	0
Upper quartile	1	1	4	0	0	0	1	0
Companies	12	18	23	30	37	39	39	32
Finished goods stock turnover days								
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	0	0	0	0	0	0	0	0
Median	0	0	0	0	0	0	0	0
Upper quartile	0	0	0	0	0	0	0	0
Companies	12	18	23	30	37	39	39	32
Turnover for entire stocks days								
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	0	0	0	0	0	0	0	0
Median	0	0	0	0	0	0	0	0
Upper quartile	1	1	8	13	3	3	3	3
Companies	12	18	23	30	37	39	39	32
Stocks/turnover (%) percentage of turnover (%/turnover)								
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Median	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Upper quartile	0.0	0.0	0.4	0.7	0.1	0.4	0.4	0.2
Companies	12	18	23	30	37	39	39	32

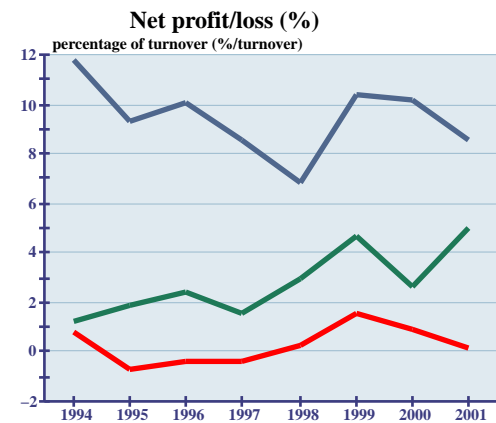
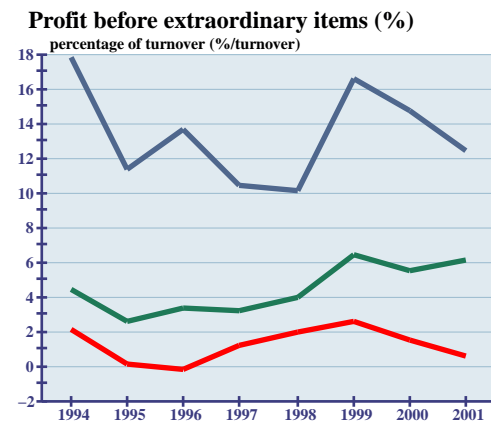
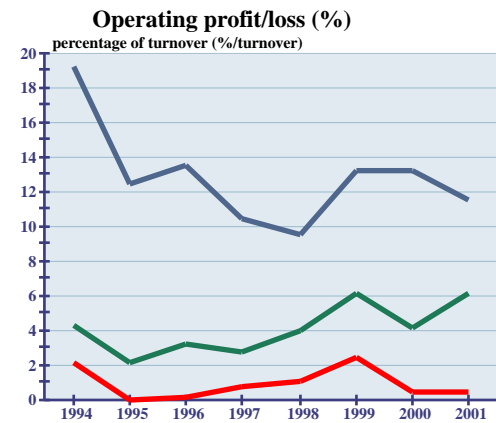
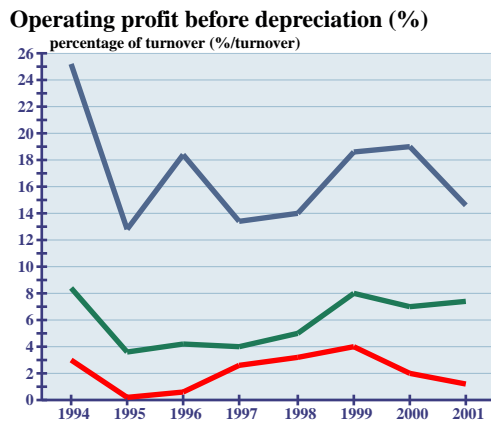
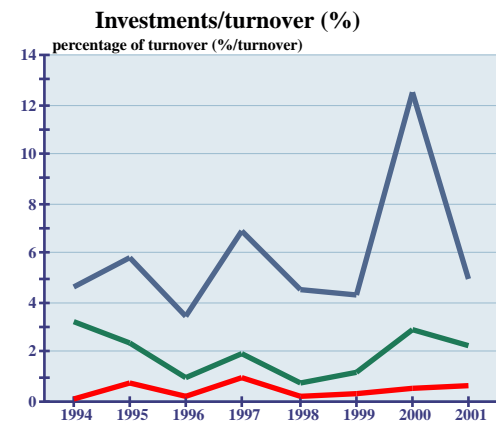
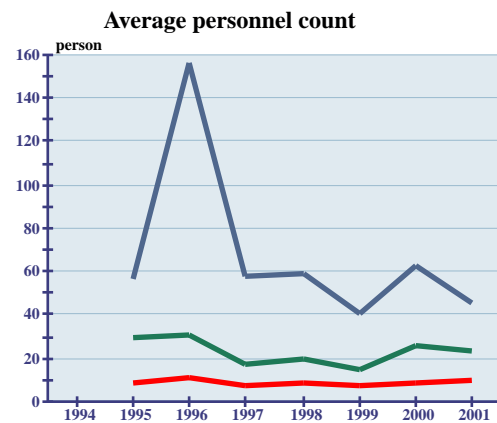
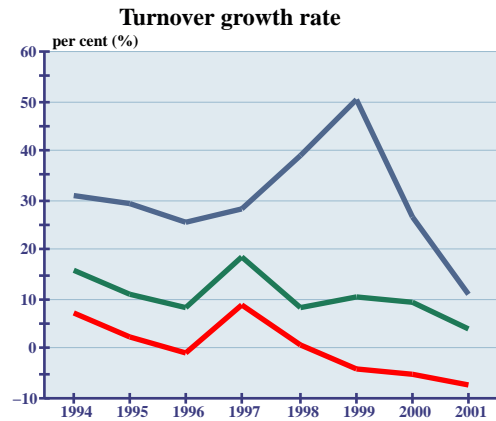
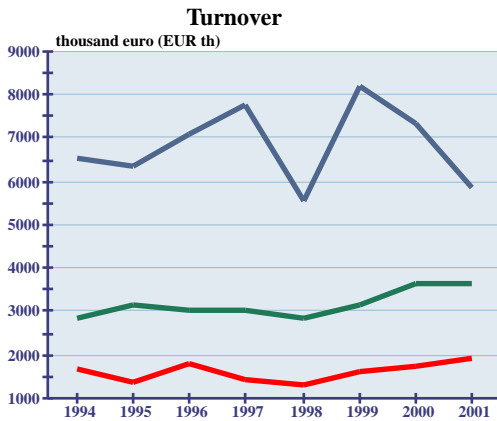
Branch key figures V – Rating and Operational Efficiency

Other business activities n.e.c. (74849)

Points for AD rating		points						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	45.1	32.7	50.2	57.1	44.0	56.1	52.7	46.9
Median	76.5	82.1	77.8	77.5	83.3	78.0	81.0	75.1
Upper quartile	88.5	100.0	96.0	95.7	94.4	97.8	94.7	95.7
Companies	12	18	23	30	37	39	39	32
Added value / turnover (%)		percentage of turnover (%/turnover)						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	39.5	28.0	27.9	26.1	28.8	28.1	24.7	29.2
Median	54.2	42.3	43.3	38.3	40.9	39.6	37.4	37.1
Upper quartile	59.7	53.0	56.1	55.4	56.5	55.6	49.8	48.7
Companies	12	18	23	30	37	39	39	32
Real productivity of work (add value/sal.)								
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile	1.1	1.0	1.0	1.1	1.1	1.1	1.1	1.0
Median	1.2	1.1	1.1	1.1	1.2	1.3	1.2	1.2
Upper quartile	1.8	1.8	1.7	1.6	1.8	1.8	1.8	1.6
Companies	12	18	23	30	37	39	39	32
Turnover/person		thousand euro / person						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile		70	73	81	73	85	83	76
Median		106	107	134	126	144	143	167
Upper quartile		174	287	259	243	277	250	276
Companies		9	13	22	33	37	37	30
Personnel expenses / person		thousand euro / person						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile		27	26	32	23	25	25	29
Median		50	38	42	37	40	43	41
Upper quartile		50	58	65	55	53	50	52
Companies		9	13	22	33	37	37	30
Added value / person		thousand euro / person						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile		47	33	37	29	39	32	30
Median		49	55	53	51	57	54	55
Upper quartile		56	59	90	72	109	77	89
Companies		9	13	22	33	37	37	30
Operating profit / person		thousand euro / person						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile		-5	0	0	1	3	0	0
Median		5	11	5	4	11	7	9
Upper quartile		11	15	17	16	17	18	23
Companies		9	13	22	33	37	37	30
Net profit / person		thousand euro / person						
	1994	1995	1996	1997	1998	1999	2000	2001
Lower quartile		-6	-1	-1	1	1	0	0
Median		4	8	4	5	7	6	7
Upper quartile		7	10	12	11	12	13	20
Companies		9	13	22	33	37	37	30

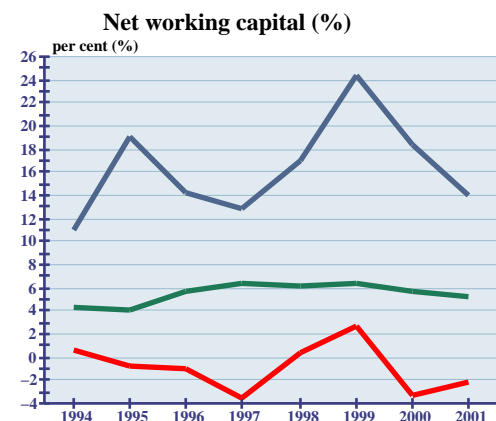
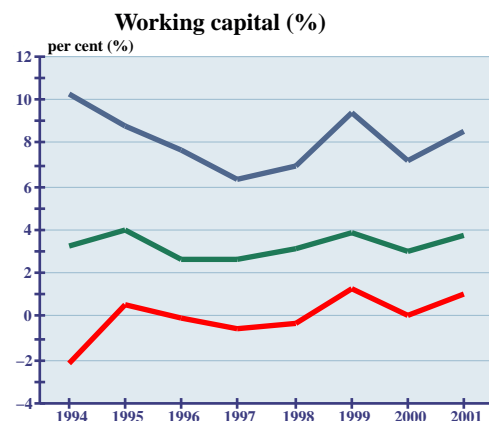
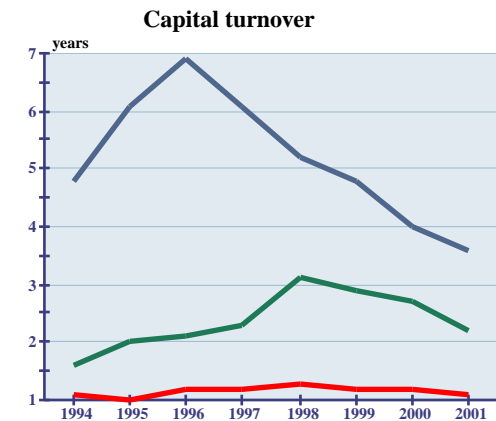
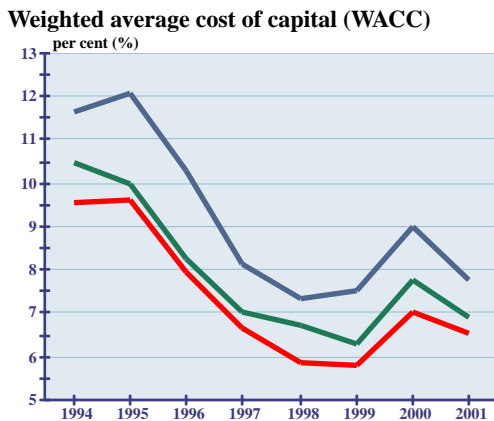
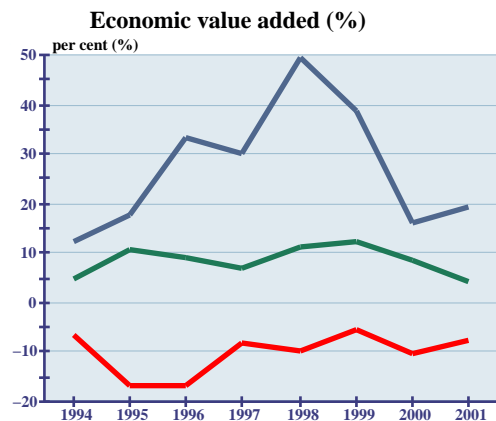
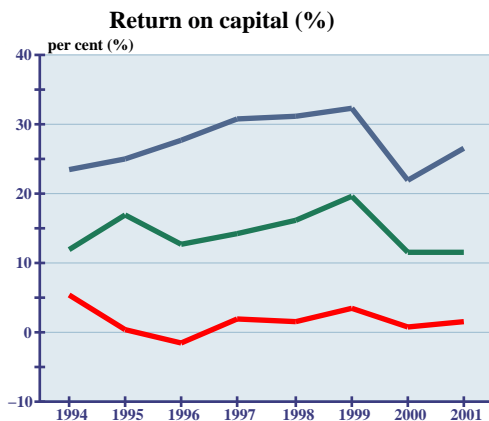
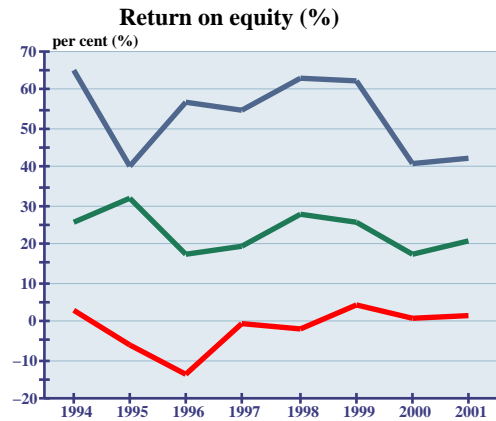
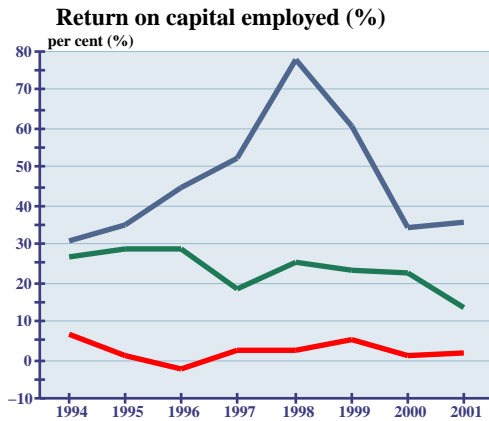
Key figure graphics I – Growth and Profitability

Other business activities n.e.c. (74849)



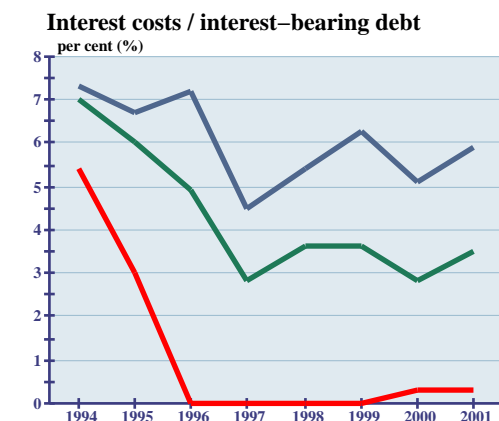
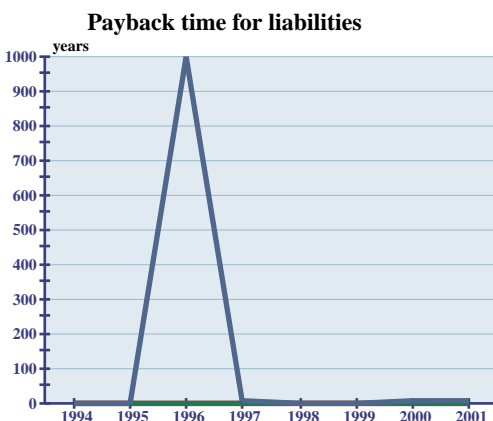
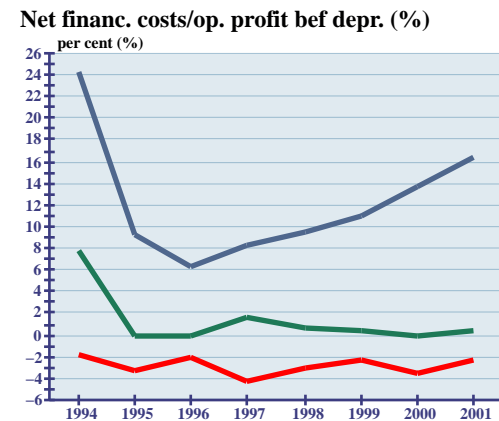
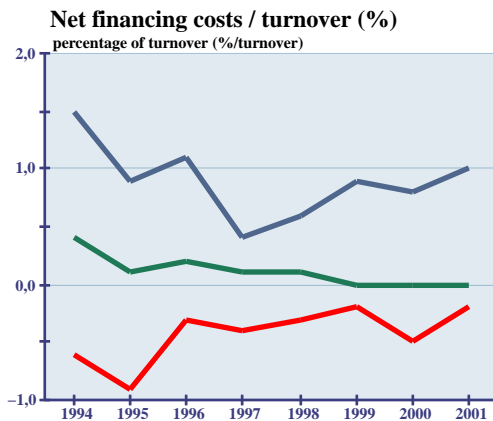
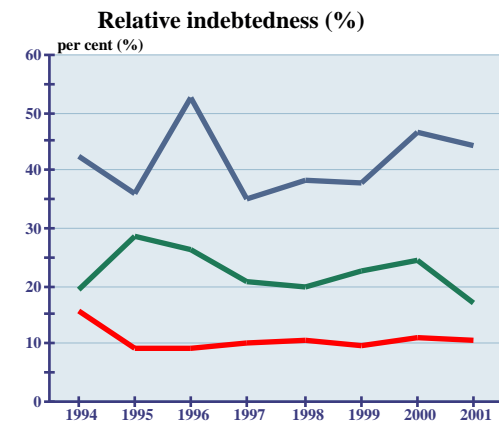
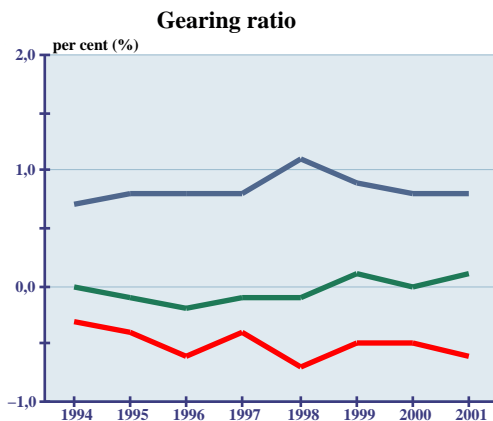
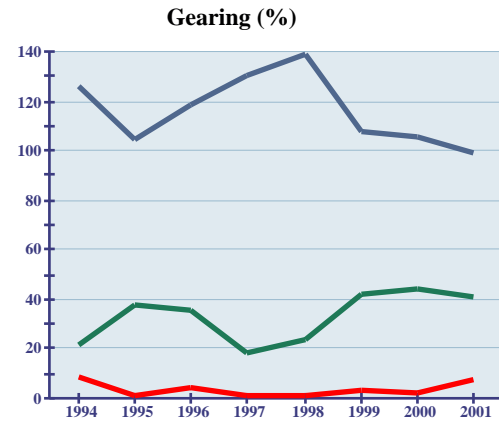
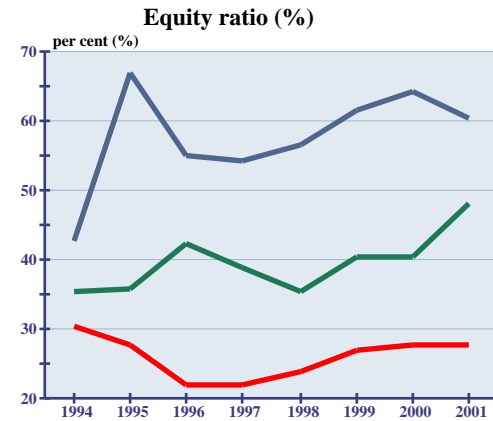
Key figure graphics II – Return on Capital and Working Capital

Other business activities n.e.c. (74849)



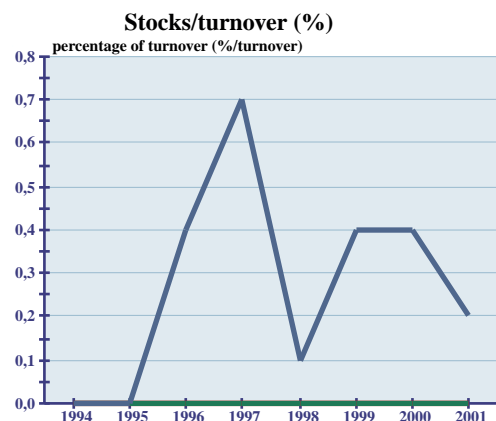
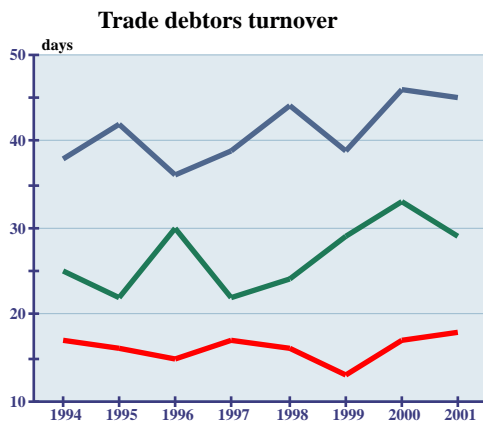
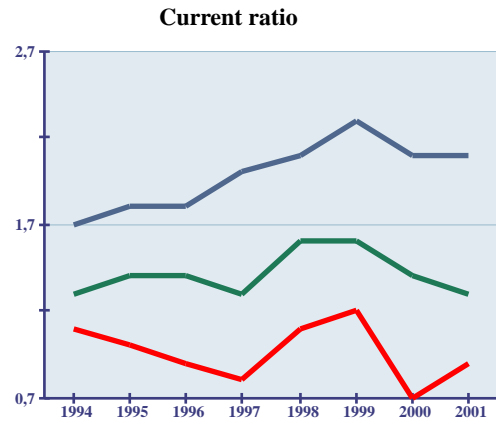
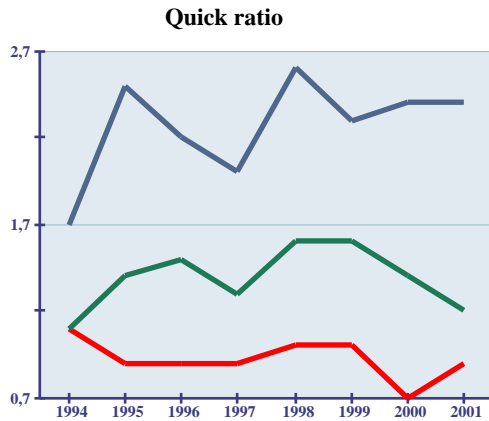
Key figure graphics III – Financial Structure and Adequacy of Financial Activities

Other business activities n.e.c. (74849)



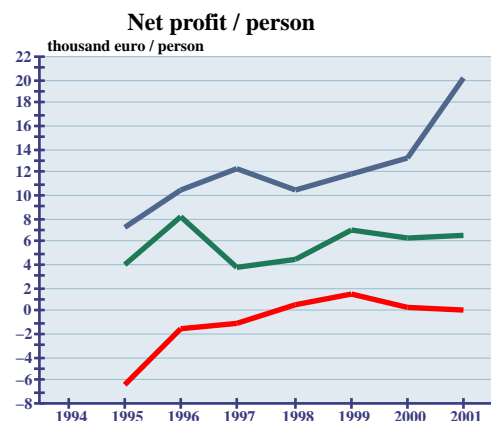
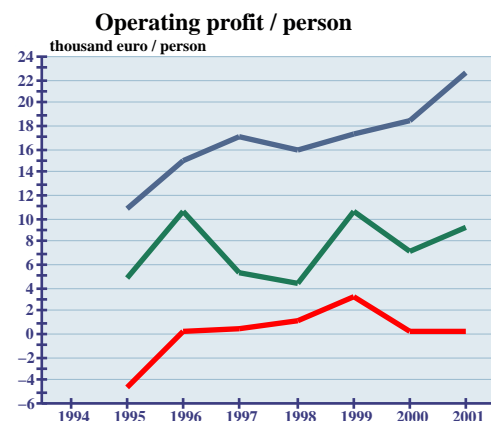
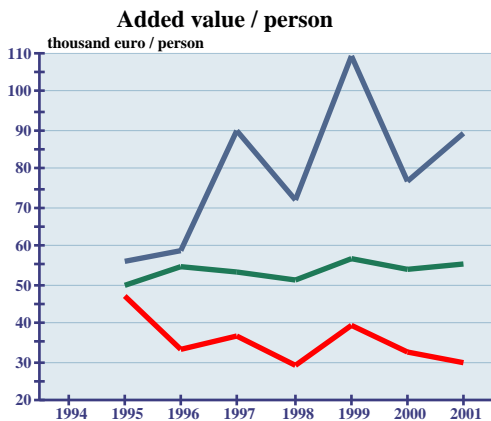
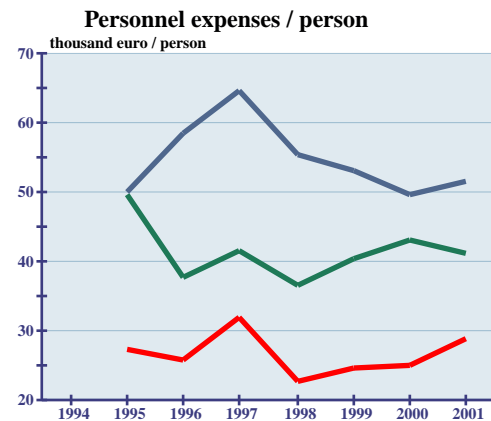
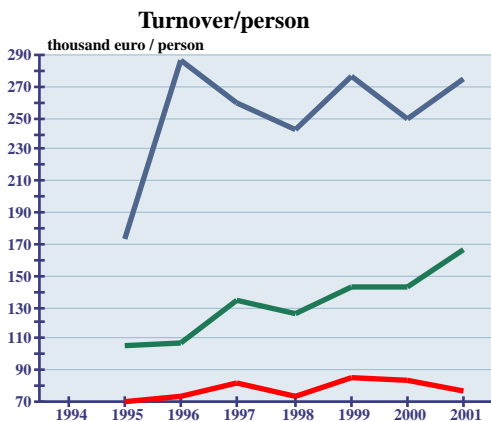
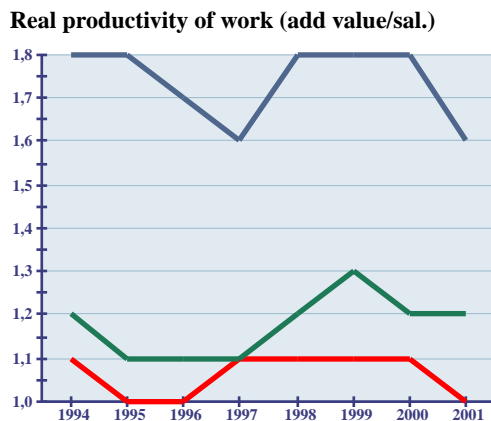
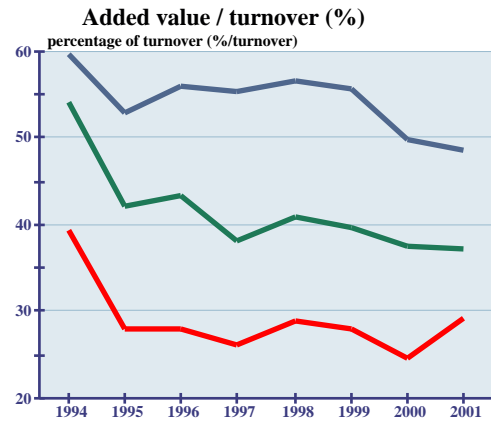
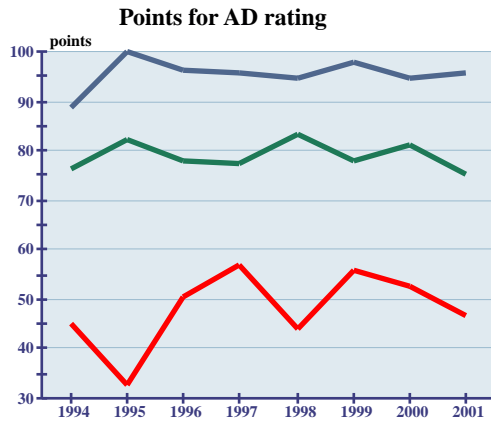
Key figure graphics IV – Liquidity and Working Capital Turnover

Other business activities n.e.c. (74849)



Key figure graphics V – Rating and Operational Efficiency

Other business activities n.e.c. (74849)



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