

## Definitions alternative key figures

### EBITA

**Definition:** Operating profit excluding acquisition-related items.

**Motivation:** Relevant to assess Rejlers' efficiency excluding acquisition-related items.

### Operating margin

**Definition:** Operating profit divided by net sales.

**Motivation:** Relevant to assess Rejlers efficiency and value creation.

### Operating profit per full-time employee

**Definition:** Operating profit divided by the number of full-time employees.

**Motivation:** A measure to show efficiency per full-time employee.

### Equity/assets ratio

**Definition:** Total equity attributable to the Parent Company shareholders divided by total assets.

**Motivation:** Relevant for assessing Rejlers possibilities of meeting its financial commitments.

### Equity per share

**Definition:** Total equity attributable to Parent Company shareholders divided by the number of shares at the end of the period.

**Motivation:** A measure for describing the size of the equity that belongs to the shareholders in the Parent Company.

### Net liabilities

**Definition:** Current and non-current interest-bearing liabilities (i.e. bank loans and finance leases) and pension provisions less cash and cash equivalents.

**Motivation:** A measure to show Rejlers' total indebtedness.

### Net debt/EBITDA rolling 12 month basis

**Definition:** Net debt divided by EBITDA for the past 12-month period.

**Motivation:** Relevant for showing financial risk and for the follow-up of the level of Rejlers' indebtedness.

### Profit margin

**Definition:** Profit before tax divided by net sales.

**Motivation:** Relevant to assess Rejlers efficiency and value creation.

### Return on equity

**Definition:** Profit before tax divided by average equity attributable to Parent Company shareholders.

**Motivation:** Relevant to assessing how Rejlers uses its assets to generate profits in the company.

### Return on capital employed

**Definition:** Operating profit plus financial income divided by average capital employed.

**Capital employed:** Equity plus interest-bearing liabilities.

**Motivation:** Relevant to assess Rejlers efficiency and value creation.

### Quick ratio

**Definition:** Total current assets divided by total current assets (excluding unutilised credit).

**Motivation:** Indicates Rejlers' short-term payment capacity.

### Debt/equity ratio

**Definition:** Interest-bearing liabilities divided by equity attributable to Parent Company shareholders.

**Motivation:** Relevant to describing Rejlers' financial risk.

### Interest coverage ratio

**Definition:** Operating profit plus financial income divided by financial expenses.

**Motivation:** Indicates Rejlers' ability to cover its financial expenses.

### Disposable funds

**Definition:** Cash and cash equivalents plus overdraft facilities and unutilised part of RCF.

**Motivation:** Indicates Rejlers' short-term liquidity.

### Investments

**Definition:** Acquired intangible assets and property, plant and equipment and acquired subsidiaries and businesses.

**Motivation:** Shows Rejlers investments.

### Organic and acquired growth

**Definition:** The change in net sales for the current quarter or financial period compared with the year-earlier period considering what was generated internally (organically) and what was added through acquisitions (acquired).

**Motivation:** Relevant for showing how Rejlers' growth is taking place.

### Growth adjusted for exchange rate effects

**Definition:** Change in net sales for the current quarter or financial period compared with the year-earlier period in the respective country's currency.

**Motivation:** A measure that shows underlying growth in local currency.

### IFRS key performance indicators

#### Earnings per share before and after dilution, SEK/share

**Definition:** Profit after tax divided by average number of shares

#### Average number of shares

**Definition:** Parent Company's weighted average number of shares for the financial year

#### Antal aktier vid periodens slut, Number of shares at the end of the period

**Definition:** Parent Company's number of shares at end of the financial year

### Operational key performance indicators

#### Utilisation, %

**Definition:** Debited time divided by time in attendance

#### Sales per full-time employee, SEK thousand

**Definition:** Net sales per full-time employee

#### Number of working days

**Definition:** Number of working days in the Parent Company

#### Number of full-time employees

**Definition:** Total time divided by standard time

#### Antal medarbetare vid periodens slut, Number of employees at end of period

**Definition:** Number of employees at end of the financial year

### Other

**Dividend per share (2018, proposed dividend), SEK/share**