

Definitions alternative key figures

EBITDA

Definition: EBITA excluding depreciation and amortization

Motivation: Relevant to assess Rejlers' efficiency

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