



ReManagement

Turnaround Management . Performance Improvement

Evaluate your company using this quick-check and the relevant indicators/ financial ratios / figures

Strategy	How high is your total productivity? (Austria average around 60%)	leaders in our sector	strong above sector average	sector- average	sector- average	slightly below sector average	strong below sector average
	How high is your company's utilisation rate?	very high	high	high	sufficient	low	very low
	How good are the quality indicators compared to the output?	strong above competitors level	above competitors level	slightly above sector average	sector average	below average	very low
	What's your market share versus your direct competitors?	absolute market leader	market leader	among top 3	significant market share	low market share	market share almost inexistent
	How do you assess the controlling and reporting within your company?	accurate, up-to-date, correct and continous > important decision basis	correct, could be up-dated and more accurate	correct, but must be up- dated and more accurate	average	deficient	non-existent
	How do you assess the management in your company?	very good	good	average	average	under performing	disastrous
Capital and return (on capital) / yield	owner's equity ratio	more than 75%	75% to 50%	50% to 25%	25% to 10%	10% to 0%	negative
	Relation between turnover and margin versus the sector	very high / increasing trend	high / increasing trend	good and constant	sector average	below sector average	strong below sector average
	Operational cash flow (% from turnover)	more than 30%	30% to 15%	15% to 5%	5% to 0%	0% to -5%	lower than -5%
	Annual profit in % form turnover	more than 20%	20% to 10%	10% to 5%	5% to 0%	0% to -5%	lower than -5%
	Return on capital employed	more than 20%	20% to 15%	15% to 10%	10% to 0%	no return	no return
	Debt repayment duration	within 12 months	within 36 months	within 5 years	within 20 years	no deadline / no maturity	no deadline / no maturity

Cash	Working Capital	constant or dropping	constant	constant	increasing	high / increasing rapidly	high / increasing rapidly
	Financing for the next 12 months according to financing plan	completely secured	secured	partially secured	constantly negotiating with capital lenders (banks etc)	constantly negotiating with capital lenders (banks etc), situation uncertain	constantly negotiating with capital lenders (banks etc), situation uncertain
	Capital tie-up	lower than competitors	Lower than competitors	sector average	sector average	below sector average	very low

The ratios are based on figures relevant and meaningful for determining the competitive position and draws a conclusion about the actual situation. Due to the cyclical nature of the markets, the positioning also changes constantly. The true sector leaders are and always remain in the left part of the graphic. If your company's indicators are located in the first two columns (on the left), your company has an excellent market position.

In the two middle columns you will find companies which in favourable market conditions are profitable enough, but carry on various problematic aspects (these could be products, operating markets, departments, participations etc.). During a recession phase, these problems will intensify and a solution will be expensive and sometimes also threat the company. The last two columns (on the right) are representative for companies with (high) insolvency risk - quick decisions are essential, for saving the restructuring liable and therewith the positive operations of the company.

Successful restructuring means aiming the position of the sector leader and even achieving it. Successful restructuring does not mean giving up when ratios reach an average level and going back to old structures. Of course, intensive restructuring depends also on the available capital.

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