

## Controls and autosums in questionnaire: EKOMAR J62

Code of the questionnaire: 13212021  
Periodicity: Annual

Is submitted: 05.07.2021, data about 2020

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A field with a grey background has been automatically filled online. The data in this field cannot be changed, they are visible after saving. Mandatory fields in the questionnaire are marked with a red asterisk.

### CONTROLS

#### Controls in table A. AFFILIATION TO A GROUP (as at 2019)

Control ID	Control formula	Clarification	Type of error
17732	KUI ({ENT_A_20_1}='1'),SIIS ({ENT_A_30_1}!=NULL) JA ({ENT_A_30_3}!=NULL)	Empty field. If your enterprise is affiliated to a group (Table A column 01 is marked "Yes"), also fill in columns 1-3 in Table A.	Error
17733	KUI ({ENT_A_20_1}='2'),SIIS ({ENT_A_30_1}=NULL) JA ({ENT_A_30_2}=NULL) JA ({ENT_A_30_3}=NULL)	Inconsistent data. If your enterprise is not affiliated to a group (Table A column 01 is marked "No"), you need not fill in the name of the parent enterprise, the country where the parent enterprise is registered (Table A columns 1-3).	Error

#### Controls in table B. EMPLOYMENT, HOURS WORKED

Control ID	Control formula	Clarification	Type of error
17734	{ENT_B_010}>={ENT_B_020}	Inconsistent data. Annual average number of persons employed (Table B row B_010) cannot be smaller than annual average number of employees (Table B row B_020).	Error
17735	(({ENT_B_010}-{ENT_B_020})<3	Inconsistent data. The difference between the annual average number of persons employed (Table B row B_010) and annual average number of employees (Table B row B_020) is the proprietors and their family members who are not on the payroll.	Warning
17736	{ENT_B_020}>={ENT_B_030}	Inconsistent data. Annual average number of employees (Table B row B_020) cannot be smaller than the number of part-time employees (Table B row B_030).	Error
17737	{ENT_B_020}>={ENT_B_080}	Inconsistent data. Annual average number of employees (Table B row B_020) cannot be smaller than the average number of employees in full-time equivalent units (Table B row B_080).	Error
17738	{ENT_B_070}<=2250*{ENT_B_080}/1000	Inconsistent data. The number of hours worked (Table B row B_070) cannot be bigger than 2,250 hours per employee in a year (i.e. 40 hours per week x 52 weeks, or on average 169 hours per month).	Error
17739	{ENT_B_080}>=({ENT_B_020}-{ENT_B_030})	Inconsistent data. Average number of employees in full-time equivalent units (Table B row B_080) cannot be smaller than the difference between the annual average number of employees (Table B row B_020) and annual average number of part-time employees (Table B row B_030).	Error
17740	KUI ({ENT_B_020}>0),SIIS ({ENT_B_070}>0)	Empty field. If the annual average number of employees (Table B row B_020) has been filled in, the number of hours worked (Table B row B_070) should also be filled in.	Error

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17741	KUI ({ENT_B_020}>0),SIIS ({ENT_B_080}>0)	Empty field. If the annual average number of employees (Table B row B_020) has been filled in, the average number of employees in full-time equivalent units (Table B row B_080) should also be filled in.	Error
17742	KUI ({ENT_B_070}>0),SIIS ({ENT_B_020}>0)	Empty field. If the number of hours worked (Table B row B_070) has been filled in, the annual average number of employees (Table B row B_020) should also be filled in.	Error
17743	KUI ({ENT_B_080} = {ENT_B_020}),SIIS {ENT_B_030}<2	Inconsistent data. If the annual average number of part-time employees (Table B row B_030) has been filled in, the annual average number of employees (Table B row B_020) cannot be equal to the average number of employees in full-time equivalent units (Table B row B_080).	Warning

**Controls in table C1. SCHEME 1: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)**

Control ID	Control formula	Clarification	Type of error
26259	{(ENT_KA_110_1)={ENT_C_210_11}+{ENT_C_100_11}+{ENT_C_120_11}+{ENT_C_110_11}+{ENT_C_400_11}+{ENT_C_410_11}+{ENT_C_420_11}+{ENT_C_320_11}+{ENT_C_260_11}+{ENT_C_330_11}+{ENT_C_340_11}+{ENT_C_345_11}+{ENT_C_350_11}+{ENT_C_470_11}}	Inconsistent data. Your enterprise is using income statement scheme 1. Total raw materials and consumables used (Table C1 row KA_110_1) should be the total of various expenses (Table C1 rows C_210_11, C_100_11, C_120_11, C_110_11, C_400_11, C_410_11, C_420_11, C_320_11, C_260_11, C_330_11, C_340_11, C_345_11, C_350_11, C_470_11)	Error
26260	{(ENT_KA_250_1)={ENT_C_280_12}+{ENT_C_330_12}+{ENT_C_400_12}+{ENT_C_410_12}+{ENT_C_420_12}+{ENT_C_560_12}+{ENT_C_515_12}+{ENT_C_530_12}+{ENT_C_550_12}+{ENT_C_340_12}+{ENT_C_345_12}+{ENT_C_350_12}+{ENT_C_545_12}}	Inconsistent data. Your enterprise is using income statement scheme 1. Total of various operating expenses (Table C1 row KA_250_1) should be the total of various expenses (Table C rows C_280_12, C_330_12, C_400_12, C_410_12, C_420_12, C_560_12, C_515_12, C_530_12, C_550_12, C_340_12, C_345_12, C_350_12, C_545_12)	Error
26264	{(ENT_C_900_1)={ENT_C_010_1}+{ENT_C_022_1}+{ENT_C_035_1}+{ENT_C_040_1}+{ENT_KA_70_1}+{ENT_C_755_1}+{ENT_C_855_1}-{ENT_KA_110_1}-{ENT_KA_250_1}-{ENT_C_430_1}-{ENT_C_460_1}-{ENT_C_770_1}-{ENT_C_890_1}-{ENT_KA_275_1}}	Inconsistent data. Your enterprise is using income statement scheme 1. Profit (loss) (Table C1 row C_900_1 column 1) should be the total of revenues (Table C1 rows C_010_1, C_022_1, C_035_1, C_040_1, KA_70_1, C_755_1 and C_855_1) less expenses and income tax (Table C1 rows KA_110_1, KA_250_1, C_430_1, C_460_1, C_770_1, C_890_1, KA_275_1).	Error
26266	{(ENT_C_010_1)}>={ENT_C_011_1}	Inconsistent data. Your enterprise is using income statement scheme 1. Turnover (Table C1 row C_010_1) cannot be smaller than total sales to non-residents (Table C1 row C_011_1).	Error
26267	{(ENT_C_011_1)}>={ENT_C_012_1}	Inconsistent data. Your enterprise is using income statement scheme 1. Total sales to non-residents (Table C1 row C_011_1) cannot be smaller than sales to European Union member states (excluding Estonia) (Table C1 row C_012_1).	Error
26268	{(ENT_C_011_1)}>={ENT_C_013_1}	Inconsistent data. Your enterprise is using income statement scheme 1. Total sales1 to non-residents (Table C1 row C_011_) cannot be smaller than sales of self-manufactured goods and industrial services to non-residents (Table C1 row C_013_1).	Error
26271	{(ENT_C_430_1)}>={ENT_C_440_1}+{ENT_C_450_1}	Inconsistent data. Your enterprise is using income statement scheme 1. Personnel expenses (Table C1 row C_430_1) cannot be smaller than the total of wages and salaries, social security tax and employer's unemployment insurance premium (Table C1 rows C_440_1, C_450_1).	Error
26272	{(ENT_C_450_1)}>={ENT_C_440_1}*31/100	Your enterprise is using income statement scheme 1. The social security tax rate normally is 33% and the unemployment insurance premium rate for employers 0.8%.	Warning
26273	{(ENT_C_430_1)}>0 JA {ENT_C_440_1}>0 VÕI {(ENT_C_430_1)}=0 JA {ENT_C_440_1}=0	Empty field. Your enterprise is using income statement scheme 1. If personnel expenses (Table C1 row C_430_1) have been filled in, wages and salaries (Table C1 row C_440_1) should also be filled in.	Warning
26274	{(ENT_C_430_1)}>0 JA {ENT_C_450_1}>0 VÕI {(ENT_C_430_1)}=0 JA {ENT_C_450_1}=0	Empty field. Your enterprise is using income statement scheme 1. If personnel expenses (Table C1 row C_430_1) have been filled in, social security tax and employer's unemployment insurance premium (Table C1 row C_450_1) should also be filled in.	Warning
26279	{(ENT_C_430_1)}={ENT_C_440_1}+{ENT_C_450_1}	Inconsistent data. Your enterprise is using income statement scheme 1. Normally, personnel expenses (Table C1 row C_430_1) should be equal to the total of wages and salaries, social security tax and employer's unemployment insurance premium (Table C1 rows C_440_1, C_450_1).	Warning
26552	{(ENT_C_755_1)}>={ENT_C_760_1}+{ENT_C_765_1}+{ENT_C_020_1}+{ENT_C_023_1}+{ENT_C_756_1}+{ENT_C_755_1}	Inconsistent data. Your enterprise is using income statement scheme 1. Other operating revenue (Table C1 row C_755_1) cannot be smaller than total gains from sales of fixed assets, revaluation, grants (incl. grants	Error

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	C_757_1))	related to income), licence fees, renting and leasing (Table C1 rows C_760_1; C_765_1; C_020_1; C_023_1; C_756_1; C_757_1).	
26553	{{ENT_C_770_1}>={ENT_C_780_1}+{ENT_C_785_1}+{ENT_C_790_1}}	Inconsistent data. Your enterprise is using income statement scheme 1. Other operating expenses (Table C1 row C_770_1) cannot be smaller than total loss from the sale of fixed assets, revaluations and membership fees (Table C1 rows C_780_1, C_785_1, C_790_1).	Error
26554	KUI ({ENT_C_020_1}>0), SIIS ({ENT_C_020_S1}!=NULL)	Empty field. Your enterprise is using income statement scheme 1. If grants related to income (Table C1 row C_020_1) have been filled in, also fill in the clarification of the grant (Table C1 row C_020_SELGITUS_S1).	Error
26558	KUI ({ENT_C_805_1}+{ENT_C_835_1}>0), SIIS ({ENT_C_855_1}=0)	Empty field. Your enterprise is using income statement scheme 1. If interest income (Table C1 row C_805_1) and/or interest expenses (Table C1 row C_835_1) has been filled in, also fill in total financial income and expenses (Table C1 row C_855_1).	Warning
26560	KUI ({ENT_C_890_1}>0), SIIS ({ENT_C_910_1}>0)	Empty field. Your enterprise is using income statement scheme 1. If income tax (Table C1 row C_890_1) has been filled in, also fill in dividends (Table C1 row C_910_1).	Warning
26674	KUI ({{ENT_C_545_12}>0} JA ({ENT_C_545_12}/({ENT_KA_250_1}*100>=10)), SIIS ({ENT_C_545_2_12}!=NULL)	Empty field. Your enterprise is using income statement scheme 1. Please specify the content of other expenses (Table C1 row C_545_2_12). NB! Other purchased services are filled in row C_350_12 (Other purchased services).	Error
26863	KUI ({ENT_C_010_1}>0), SIIS ({{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}>0)	Empty field. Your enterprise is using income statement scheme 1. If you have filled in turnover (Table C1 row C_010_1), also fill in the expenses (Table C1 rows KA_110_1, KA_250_1, C_430_1 and C_460_1).	Warning
27903	KUI ({{ENT_C_400_1_101}>0} JA ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0)), SIIS ({ENT_C_400_11}+{ENT_C_400_12}>0)	Empty field. If you have filled in the cost of electricity (column 101 row C_400_11 in Table C1) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_400_11 or C_400_12 column 1.	Warning
27904	KUI ({{ENT_C_420_1_101}>0} JA ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0)), SIIS ({ENT_C_420_11}+{ENT_C_420_12}>0)	Empty field. If you have filled in the cost of heat (column 101 row C_420_11 in Table C1) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_420_11 or C_420_12 column 1.	Warning
27905	KUI ({{ENT_C_410_1_101}>0} JA ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0)), SIIS ({ENT_C_410_11}+{ENT_C_410_12}>0)	Empty field. If you have filled in the cost of fuel (column 101 row C_410_11 in Table C1) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_410_11 or C_410_12 column 1.	Warning
29735	{ENT_C_835_1}>={ENT_C_836_1}	Inconsistent data. Interest expenses (Table C1 row C_835_1) cannot be smaller than interest expenses from operating lease (Table C1 C_836_1).	Error

**Controls in table C2. SCHEME 2: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)**

Control ID	Control formula	Clarification	Type of error
26261	{{ENT_KA_390_1}={ENT_C_100_21}+{ENT_C_110_21}+{ENT_C_120_21}+{ENT_C_210_21}+{ENT_C_280_21}+{ENT_C_330_21}+{ENT_C_340_21}+{ENT_C_345_21}+{ENT_C_320_21}+{ENT_C_260_21}+{ENT_C_350_21}+{ENT_C_560_21}+{ENT_C_400_21}+{ENT_C_410_21}+{ENT_C_420_21}+{ENT_C_430_21}+{ENT_C_460_21}+{ENT_C_470_21}+{ENT_C_550_21}+{ENT_C_515_21}+{ENT_C_530_21}+{ENT_C_545_21}}	Inconsistent data. Your enterprise is using income statement scheme 2. Total cost of sales (products, services) (Table C2 row KA_390_1) should be the total of various expenses (Table C2 rows C_100_21, C_110_21, C_120_21, C_210_21, C_280_21, C_330_21, C_340_21, C_345_21, C_320_21, C_260_21, C_350_21, C_560_21, C_400_21, C_410_21, C_420_21, C_430_21, C_460_21, C_470_21, C_550_21, C_515_21, C_530_21, C_545_21).	Error
26262	{{ENT_KA_410_1}={ENT_C_280_22}+{ENT_C_330_22}+{ENT_C_340_22}+{ENT_C_345_22}+{ENT_C_350_22}+{E	Inconsistent data. Your enterprise is using income statement scheme 2. Total distribution costs (Table C2 row KA_410_1 column 1) should be the total of various expenses (Table C2 rows C_280_22, C_330_22,	Error

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	NT_C_560_22)+{ENT_C_400_22})+{ENT_C_410_22})+{ENT_C_420_22})+{ENT_C_515_22})+{ENT_C_530_22})+{ENT_C_430_22})+{ENT_C_460_22})+{ENT_C_550_22})+{ENT_C_545_22})	C_340_22, C_345_22, C_350_22, C_560_22, C_400_22, C_410_22, C_420_22, C_515_22, C_530_22, C_430_22, C_460_22, C_470_22, C_550_22, C_545_22)	
26263	((ENT_KA_420_1)={ENT_C_280_23})+{ENT_C_330_23})+{ENT_C_340_23})+{ENT_C_345_23})+{ENT_C_350_23})+{ENT_C_560_23})+{ENT_C_400_23})+{ENT_C_410_23})+{ENT_C_420_23})+{ENT_C_515_23})+{ENT_C_530_23})+{ENT_C_430_23})+{ENT_C_460_23})+{ENT_C_550_23})+{ENT_C_545_23})	Inconsistent data. Your enterprise is using income statement scheme 2. Total overhead expenses (Table C2 row KA_420_1) should be the total of various expenses (Table C2 rows C_280_23, C_330_23, C_340_23, C_345_23, C_350_23, C_560_23, C_400_23, C_410_23, C_420_23, C_515_23, ENT_C_530_23, C_430_23, C_460_23, C_470_23, C_550_23, C_545_23)	Error
26265	((ENT_C_900_2)={ENT_C_010_2})+{ENT_C_035_2})+{ENT_C_755_2})+{ENT_C_855_2})-({ENT_KA_390_1})-({ENT_KA_410_1})-({ENT_KA_420_1})-({ENT_C_770_2})-({ENT_C_890_2})	Inconsistent data. Your enterprise is using income statement scheme 2. Profit (loss) (Table C2 row C_900_2) should be the total of revenues (Table C2 rows C_010_2, C_035_2, C_755_2, C_855_2) less expenses and income tax (Table C2 rows KA_390_1, KA_410_1, KA_420_1, C_770_2, C_890_2).	Error
26269	((ENT_C_010_2)>={ENT_C_011_2})	Inconsistent data. Your enterprise is using income statement scheme 2. Turnover (Table C2 row C_010_2) cannot be smaller than total sales to non-residents (Table C2 row C_011_2).	Error
26270	((ENT_C_011_2)>={ENT_C_012_2})	Inconsistent data. Your enterprise is using income statement scheme 2. Total sales to non-residents (Table C2 row C_011_2) cannot be smaller than sales to European Union member states (excluding Estonia) (Table C2 row C_012_2).	Error
26275	((ENT_C_430_2)>={ENT_C_440_2})+{ENT_C_450_2})	Empty field. Your enterprise is using income statement scheme 2. Personnel expenses (Table C2 row C_430_2) cannot be smaller than the total of wages and salaries, social security tax and employer's unemployment insurance premium (Table C2 rows C_440_2, C_450_2).	Error
26276	((ENT_C_450_2)>={ENT_C_440_2}*31/100))	The social security tax rate normally is 33% and the unemployment insurance premium rate for employers 0.8%.	Warning
26277	((ENT_C_430_2)>0 JA {ENT_C_440_2}>0) VÕI ((ENT_C_430_2)=0 JA {ENT_C_440_2}=0)	Empty field. Your enterprise is using income statement scheme 2. If personnel expenses (Table C2 row C_430_2) have been filled in, wages and salaries (Table C2 row C_440_2) should also be filled in.	Warning
26278	((ENT_C_430_2)>0 JA {ENT_C_450_2}>0) VÕI ((ENT_C_430_2)=0 JA {ENT_C_450_2}=0)	Empty field. Your enterprise is using income statement scheme 2. If personnel expenses (Table C2 row C_430_2) have been filled in, the social security tax and employer's unemployment insurance premium (Table C2 row C_450_2) should also be filled in.	Warning
26551	((ENT_C_430_2)={ENT_C_440_2})+{ENT_C_450_2})	Inconsistent data. Your enterprise is using income statement scheme 2. Normally, personnel expenses (Table C2 row C_430_2) should be equal to the total of wages and salaries, social security tax and employer's unemployment insurance premium (Table C2 rows C_440_2, C_450_2).	Warning
26555	((ENT_C_755_2)>={ENT_C_760_2})+{ENT_C_765_2})+{ENT_C_020_2})+{ENT_C_023_2})+{ENT_C_756_2})+{ENT_C_757_2})	Inconsistent data. Your enterprise is using income statement scheme 2. Other operating revenue (Table C2 row C_755_2) cannot be smaller than total revenue from sales of fixed assets, revaluation, grants (incl. grants related to income), licence fees, renting and leasing (Table C2 rows C_760_2; C_765_2; C_020_2; C_023_2; C_756_2; C_757_2).	Error
26556	((ENT_C_770_2)>={ENT_C_780_2})+{ENT_C_785_2})+{ENT_C_790_2})	Inconsistent data. Your enterprise is using income statement scheme 2. Other operating expenses (Table C2 row C_770_2) cannot be smaller than total loss from the sale of fixed assets, revaluations and membership fees (Table C2 rows C_78_20, C_785_2, C_790_2).	Error
26557	KUI ((ENT_C_020_2)>0), SIIS ((ENT_C_020_S2)!=NULL)	Empty field. Your enterprise is using income statement scheme 2. If grants related to income (Table C2 row C_020_2) have been filled in, also fill in the clarification of the grant (Table C2 row C_020_S2).	Error
26559	KUI ((ENT_C_805_2)+{ENT_C_835_2})>0), SIIS ((ENT_C_855_2)!=0)	Empty field. Your enterprise is using income statement scheme 2. If interest income (Table C2 row C_805_2) and/or interest expenses (Table C2 row C_835_2) has been filled in, also fill in total financial income and expenses (Table C2 row C_855_2).	Warning
26672	KUI ((ENT_C_890_2)>0), SIIS ((ENT_C_910_2)>0)	Empty field. Your enterprise is using income statement scheme 2. If income tax (Table C2 row C_890_2) has been filled in, also fill in dividends (Table C2 row C_910_2).	Warning
26675	KUI (((ENT_C_545_21)>0) JA ((ENT_C_545_21)/(ENT_KA_390_1)*100>=10)), SIIS ((ENT_C_545_21)!=NULL)	Empty field. Your enterprise is using income statement scheme 2. Please specify the content of other expenses (Table C2 row C_545_2_21). NB! Other purchased services are filled in row C_350_21 (Other purchased services).	Error
26676	KUI ((ENT_C_545_22)>0) JA	Empty field. Your enterprise is using income statement scheme 2. Please specify the content of other	Error

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	$\frac{\{ENT\_C\_545\_22\}}{\{ENT\_Ka\_410\_1\} * 100} \geq 3$ , SIIS $\{ENT\_C\_545\_2\_22\} \neq NULL$	expenses (Table C2 row C_545_2_22). NB! Other purchased services are filled in row C_350_23 (Other purchased services).	
26677	KUI $\{ENT\_C\_545\_23\} > 0$ JA $\frac{\{ENT\_C\_545\_23\}}{\{ENT\_Ka\_420\_1\} * 100} \geq 10$ , SIIS $\{ENT\_C\_545\_2\_23\} \neq NULL$	Empty field. Your enterprise is using income statement scheme 2. Please specify the content of other expenses (Table C2 row C_545_2_23). NB! Other purchased services are filled in row C_350_23 (Other purchased services).	Error
26864	KUI $\{ENT\_C\_010\_2\} > 0$ , SIIS $\{ENT\_KA\_390\_1\} + \{ENT\_KA\_410\_1\} + \{ENT\_KA\_420\_1\} > 0$	Empty field. Your enterprise is using income statement scheme 2. If you have filled in turnover (Table C2 row C_010_2), also fill in the expenses (Table C2 rows KA_390_1, KA_410_1 and KA_420_1).	Warning
27906	KUI $\{ENT\_C\_400\_2\_101\} > 0$ JA $\{ENT\_C\_010\_1\} + \{ENT\_KA\_110\_1\} + \{ENT\_KA\_250\_1\} + \{ENT\_C\_430\_1\} + \{ENT\_C\_460\_1\} + \{ENT\_C\_755\_1\} + \{ENT\_C\_770\_1\} + \{ENT\_C\_855\_1\} + \{ENT\_C\_900\_1\} = 0$ , SIIS $\{ENT\_C\_400\_21\} + \{ENT\_C\_400\_22\} + \{ENT\_C\_400\_23\} > 0$	Empty field. If you have filled in the cost of electricity (column 101 row C_400_21 in Table C2) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_400_21 or C_400_22 or C_400_23 column 1.	Warning
27907	KUI $\{ENT\_C\_420\_2\_101\} > 0$ JA $\{ENT\_C\_010\_1\} + \{ENT\_KA\_110\_1\} + \{ENT\_KA\_250\_1\} + \{ENT\_C\_430\_1\} + \{ENT\_C\_460\_1\} + \{ENT\_C\_755\_1\} + \{ENT\_C\_770\_1\} + \{ENT\_C\_855\_1\} + \{ENT\_C\_900\_1\} = 0$ , SIIS $\{ENT\_C\_420\_21\} + \{ENT\_C\_420\_22\} + \{ENT\_C\_420\_23\} > 0$	Empty field. If you have filled in the cost of heat (column 101 row C_420_21 in Table C2) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_420_21 or C_420_22 or C_420_23 column 1.	Warning
27908	KUI $\{ENT\_C\_410\_2\_101\} > 0$ JA $\{ENT\_C\_010\_1\} + \{ENT\_KA\_110\_1\} + \{ENT\_KA\_250\_1\} + \{ENT\_C\_430\_1\} + \{ENT\_C\_460\_1\} + \{ENT\_C\_755\_1\} + \{ENT\_C\_770\_1\} + \{ENT\_C\_855\_1\} + \{ENT\_C\_900\_1\} = 0$ , SIIS $\{ENT\_C\_410\_21\} + \{ENT\_C\_410\_22\} + \{ENT\_C\_410\_23\} > 0$	Empty field. If you have filled in the cost of fuel (column 101 row C_410_21 in Table C2) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_410_21 or C_410_22 or C_410_23 column 1.	Warning
29736	$\{ENT\_C\_835\_2\} \geq \{ENT\_C\_836\_2\}$	Inconsistent data. Interest expenses (Table C2 row C_835_2) cannot be smaller than interest expenses from operating lease (Table C2 C_836_2).	Error

### Controls in table D. TURNOVER BY ECONOMIC ACTIVITY

Control ID	Control formula	Clarification	Type of error
17726	$APPROX(\{ENT\_D\_45\_47\_1\}, \{ENT\_D\_46\_47411\_1\} + \{ENT\_D\_46\_47412\_1\} + \{ENT\_D\_45\_47\_9\_1\}, 1)$	Inconsistent data. Wholesale and retail trade (Table D row D_45_47 column 1) should be the total of sales of computers and their peripheral equipment, resale of purchased software and other retail sales and wholesales (Table D rows D_46_47411, D_46_47412, D_45_47_9 column 1).	Error
17727	$\{ENT\_D\_582\_1\} = \{ENT\_D\_5821\_1\} + \{ENT\_D\_5829\_1\}$	Inconsistent data. Software publishing (Table D row D_582) should be a total of publishing of computer games and other software publishing (Table D rows D_5821 and D_5829).	Error
17728	$\{ENT\_D\_62\_1\} = \{ENT\_D\_6201\_1\} + \{ENT\_D\_6202\_1\} + \{ENT\_D\_6203\_1\} + \{ENT\_D\_6209\_1\}$	Inconsistent data. Programming, consultancy and other activities (Table D row D_62) should be a total of programming, computer consultancy, management of computer systems and databases, and other information service and computer related activities (Table D rows D_6201, D_6202, D_6203, D_6209).	Error
17729	$\{ENT\_D\_631\_1\} = \{ENT\_D\_6311\_1\} + \{ENT\_D\_6312\_1\}$	Inconsistent data. Information service activities (Table D row D_631) should be a total of data processing, web hosting and other activities, and activities of web portals (Table D rows D_6311 and D_6312).	Error
17730	$\{ENT\_D\_951\_1\} \geq \{ENT\_D\_9511\_1\}$	Inconsistent data. Repair of computers and communications equipment (Table D row D_951) cannot be smaller than repair of computers and their peripheral equipment (Table D row D_9511).	Error
27625	$\{ENT\_D\_68\_1\} \geq \{ENT\_D\_681\_1\} + \{ENT\_D\_682\_1\}$	Inconsistent data. Real estate activities, rental of real estate (Table D row D_68) cannot be smaller than the total of real estate sales and rental of real estate (Table D rows D_681 and D_682).	Error
27782	$\{ENT\_D\_10\_35\_1\} = \{ENT\_D\_10\_35\_1\_1\} + \{ENT\_D\_10\_35\_2\_1\} + \{ENT\_D\_10\_35\_3\_1\}$	Inconsistent data. Sales of industrial products and industrial services (Table D row D_10_35) should be the total of industrial activities (Table D rows D_10_35_1, D_10_35_2, D_10_35_3).	Error

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### Controls in table H0. CHANGES IN FIXED ASSETS: INVESTMENT PROPERTIES AND BIOLOGICAL ASSETS, EUROS (fill in if there are investment properties or biological assets on the balance sheet)

Control ID	Control formula	Clarification	Type of error
17763	APPROX({ENT_H_030_15},{ENT_H_031_15}+{ENT_H_032_15},1)	Inconsistent data. Acquisitions and additions (Table H0 row H_030 column 15) should be the total of acquisitions of land and buildings, and additions (Table H0 row H_031, H_32 column 15).	Error
17764	APPROX({ENT_H_030_16},{ENT_H_031_16}+{ENT_H_032_16},1)	Inconsistent data. Acquisitions and additions (Table H0 row H_030 column 16) should be the total of acquisitions of land and buildings, and additions (Table H0 row H_031, H_32 column 16).	Error
17765	{ENT_H_032_16}>={ENT_H_033_16}	Inconsistent data. Acquisition of buildings, new building, renovations (Table H0 row H_032 column 16) cannot be smaller than construction production and renovations (Table H0 row H_033 column 16).	Error
17772	((ENT_H_100_13)>0 JA (ENT_H_140_13)>0) VÕI ((ENT_H_100_13)=0 JA (ENT_H_140_13)=0)	Empty field. If you have filled in sales (Table H0 row H_100 column 13), also fill in fixed assets sold at selling prices (Table H0 row H_140 column 13) and vice versa.	Error
17774	((ENT_H_100_15)=0 JA (ENT_H_140_15)=0) VÕI ((ENT_H_100_15)>0 JA (ENT_H_140_15)>0)	Empty field. If you have filled in sales (Table H0 row H_100 column 15), also fill in fixed assets sold at selling prices (Table H0 row H_140 column 15) and vice versa.	Error
17775	((ENT_H_100_16)=0 JA (ENT_H_140_16)=0) VÕI ((ENT_H_100_16)>0 JA (ENT_H_140_16)>0)	Empty field. If you have filled in sales (Table H0 row H_100 column 16), also fill in fixed assets sold at selling prices (Table H0 row H_140 column 16) and vice versa.	Error
17777	APPROX({ENT_H_130_13},{ENT_H_020_13}+{ENT_H_030_13}+{ENT_H_050_13}+{ENT_H_070_13}+{ENT_H_110_13}-{ENT_H_060_13}-{ENT_H_100_13},1)	Inconsistent data. Biological assets at residual cost / fair value at the end of the reference period (Table H0 row H_130 column 13) should be the total of biological (productive) assets (Table H0 rows H_020, H_030, H_050, H_070, H_110 column 13) less depreciation and sales (Table H0 rows H_060, H_100 column 13).	Error
17778	APPROX({ENT_H_130_14},{ENT_H_020_14}+{ENT_H_030_14}+{ENT_H_050_14}+{ENT_H_070_14}+{ENT_H_080_14}+{ENT_H_090_14}+{ENT_H_110_14}-{ENT_H_060_14}-{ENT_H_100_14},1)	Inconsistent data. Total investment properties at residual cost / fair value at the end of the reference period (Table H0 row H_130 column 14) should be the total of investment properties (Table H0 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 14) less depreciation and sales (Table H0 rows H_060, H_100 column 14).	Error
17780	APPROX({ENT_H_130_15},{ENT_H_020_15}+{ENT_H_030_15}+{ENT_H_050_15}+{ENT_H_070_15}+{ENT_H_080_15}+{ENT_H_090_15}+{ENT_H_110_15}-{ENT_H_060_15}-{ENT_H_100_15},1)	Inconsistent data. Land recognised as investment property at residual cost / fair value at the end of the reference period (Table H0 row H_130 column 15) should be the total of investment properties (Table H0 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 15) less depreciation and sales (Table H0 rows H_060, H_100 column 15).	Error
17781	APPROX({ENT_H_130_16},{ENT_H_020_16}+{ENT_H_030_16}+{ENT_H_050_16}+{ENT_H_070_16}+{ENT_H_080_16}+{ENT_H_090_16}+{ENT_H_110_16}-{ENT_H_060_16}-{ENT_H_100_16},1)	Inconsistent data. Buildings and civil engineering works recognised as investment property at residual cost / fair value at the end of the reference period (Table H0 row H_130 column 16) should be the total of investment properties (Table H0 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 16) less depreciation and sales (Table H0 rows H_060, H_100 column 16).	Error
21191	APPROX({ENT_H_075_14},{ENT_H_080_14}+{ENT_H_090_14},1)	Inconsistent data. Total reclassifications (Table H0 row H_075 column 14) should be the total of reclassifications from prepayments (Table H0 row H_080 column 14) and other reclassifications (Table H0 row H_090 column 14).	Error
21192	APPROX({ENT_H_075_15},{ENT_H_080_15}+{ENT_H_090_15},1)	Inconsistent data. Total reclassifications (Table H0 row H_075 column 15) should be the total of reclassifications from prepayments (Table H0 row H_080 column 15) and other reclassifications (Table H0 row H_090 column 15).	Error
21193	APPROX({ENT_H_075_16},{ENT_H_080_16}+{ENT_H_090_16},1)	Inconsistent data. Total reclassifications (Table H0 row H_075 column 16) should be the total of reclassifications from prepayments (Table H0 row H_080 column 16) and other reclassifications (Table H0 row H_090 column 16).	Error
29779	APPROX({ENT_H_075_28},{ENT_H_080_28}+{ENT_H_090_28},1)	Inconsistent data. Total reclassifications (Table H0 row H_075 column 28) should be the total of reclassifications from prepayments (Table H0 row H_080 column 28) and other reclassifications (Table H0 row H_090 column 28).	Error
29780	APPROX({ENT_H_075_29},{ENT_H_080_29}+{ENT_H_090_29},1)	Inconsistent data. Total reclassifications (Table H0 row H_075 column 29) should be the total of reclassifications from prepayments (Table H0 row H_080 column 29) and other reclassifications (Table H0 row H_090 column 29).	Error
29781	APPROX({ENT_H_030_28},{ENT_H_031_28}+{ENT_H_032_28},1)	Inconsistent data. Acquisitions and additions (Table H0 row H_030 column 28) should be the total of acquisitions of land and buildings, and additions (Table H0 row H_031, H_32 column 28).	Error

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29782	APPROX({ENT_H_030_29},{ENT_H_031_29}+{ENT_H_032_29},1)	Inconsistent data. Acquisitions and additions (Table H0 row H_030 column 29) should be the total of acquisitions of land and buildings, and additions (Table H0 row H_031, H_032 column 29).	Error
30083	((ENT_H_100_28)=0 JA (ENT_H_140_28)=0) VÕI ((ENT_H_100_28)>0 JA (ENT_H_140_28)>0)	Empty field. If you have filled in sales (Table H0 row H_100 column 28), also fill in fixed assets sold at selling prices (Table H0 row H_140 column 28) and vice versa.	Warning
30084	((ENT_H_100_29)=0 JA (ENT_H_140_29)=0) VÕI ((ENT_H_100_29)>0 JA (ENT_H_140_29)>0)	Empty field. If you have filled in sales (Table H0 row H_100 column 29), also fill in fixed assets sold at selling prices (Table H0 row H_140 column 29) and vice versa.	Warning
30085	APPROX({ENT_H_130_28},{ENT_H_020_28}+{ENT_H_030_28}+{ENT_H_050_28}+{ENT_H_070_28}+{ENT_H_080_28}+{ENT_H_090_28}+{ENT_H_110_28}- {ENT_H_060_28}-{ENT_H_100_28},1)	Inconsistent data. Land recognised as investment property at residual cost / fair value at the end of the reference period (Table H0 row H_130 column 28) should be the total of investment properties (Table H0 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 28) less depreciation and sales (Table H0 rows H_060, H_100 column 28).	Error
30086	APPROX({ENT_H_130_29},{ENT_H_020_29}+{ENT_H_030_29}+{ENT_H_050_29}+{ENT_H_070_29}+{ENT_H_080_29}+{ENT_H_090_29}+{ENT_H_110_29}- {ENT_H_060_29}-{ENT_H_100_29},1)	Inconsistent data. Buildings and civil engineering works recognised as investment property at residual cost / fair value at the end of the reference period (Table H0 row H_130 column 29) should be the total of investment properties (Table H0 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 29) less depreciation and sales (Table H0 rows H_060, H_100 column 29).	Error
30087	APPROX({ENT_H_020_14},{ENT_H_020_15}+{ENT_H_020_16}+{ENT_H_020_28}+{ENT_H_020_29},1)	Inconsistent data. Total investment properties (Table H0 row H_020 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_020 columns 15, 16, 28, 29).	Error
30088	APPROX({ENT_H_030_14},{ENT_H_030_15}+{ENT_H_030_16}+{ENT_H_030_28}+{ENT_H_030_29},1)	Inconsistent data. Total investment properties (Table H0 row H_030 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_030 columns 15, 16, 28, 29).	Error
30089	APPROX({ENT_H_050_14},{ENT_H_050_15}+{ENT_H_050_16}+{ENT_H_050_28}+{ENT_H_050_29},1)	Inconsistent data. Total investment properties (Table H0 row H_050 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_050 columns 15, 16, 28, 29).	Error
30090	APPROX({ENT_H_060_14},{ENT_H_060_15}+{ENT_H_060_16}+{ENT_H_060_28}+{ENT_H_060_29},1)	Inconsistent data. Total investment properties (Table H0 row H_060 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_060 columns 15, 16, 28, 29).	Error
30091	APPROX({ENT_H_070_14},{ENT_H_070_15}+{ENT_H_070_16}+{ENT_H_070_28}+{ENT_H_070_29},1)	Inconsistent data. Total investment properties (Table H0 row H_070 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_070 columns 15, 16, 28, 29).	Error
30092	APPROX({ENT_H_075_14},{ENT_H_075_15}+{ENT_H_075_16}+{ENT_H_075_28}+{ENT_H_075_29},1)	Inconsistent data. Total investment properties (Table H0 row H_075 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_075 columns 15, 16, 28, 29).	Error
30093	APPROX({ENT_H_080_14},{ENT_H_080_15}+{ENT_H_080_16}+{ENT_H_080_28}+{ENT_H_080_29},1)	Inconsistent data. Total investment properties (Table H0 row H_080 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_080 columns 15, 16, 28, 29).	Error
30094	APPROX({ENT_H_090_14},{ENT_H_090_15}+{ENT_H_090_16}+{ENT_H_090_28}+{ENT_H_090_29},1)	Inconsistent data. Total investment properties (Table H0 row H_090 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_090 columns 15, 16, 28, 29).	Error
30095	APPROX({ENT_H_100_14},{ENT_H_100_15}+{ENT_H_100_16}+{ENT_H_100_28}+{ENT_H_100_29},1)	Inconsistent data. Total investment properties (Table H0 row H_100 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_100 columns 15, 16, 28, 29).	Error
30096	APPROX({ENT_H_110_14},{ENT_H_110_15}+{ENT_H_110_16}+{ENT_H_110_28}+{ENT_H_110_29},1)	Inconsistent data. Total investment properties (Table H0 row H_110 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_110 columns 15, 16, 28, 29).	Error
30097	APPROX({ENT_H_130_14},{ENT_H_130_15}+{ENT_H_130_16}+{ENT_H_130_28}+{ENT_H_130_29},1)	Inconsistent data. Total investment properties (Table H0 row H_130 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_130 columns 15, 16, 28, 29).	Error
30098	APPROX({ENT_H_140_14},{ENT_H_140_15}+{ENT_H_140_16}+{ENT_H_140_28}+{ENT_H_140_29},1)	Inconsistent data. Total investment properties (Table H0 row H_140 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table H0 row H_140 columns 15, 16, 28, 29).	Error

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**Controls in table H1. CHANGES IN FIXED ASSETS: PROPERTY, PLANT AND EQUIPMENT, EUROS**

Control ID	Control formula	Clarification	Type of error
17785	APPROX({ENT_H_140_1},{ENT_H_140_2}+{ENT_H_140_3}+{ENT_H_140_8}+{ENT_H_140_40}+{ENT_H_140_41}+{ENT_H_140_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_140 column 1) should be the total of land (Table H1 row H_140 column 2), buildings (Table H1 row H_140 column 3), other property, plant and equipment (Table H1 row H_140 column 8), machinery and equipment (Table H1 row H_140 column 40), work in progress and prepayments (Table H1 row H_140 column 41), right-of-use assets (Table H1 row H_140 column 45).	Error
17786	APPROX({ENT_H_140_40},{ENT_H_140_4}+{ENT_H_140_6}+{ENT_H_140_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_140 column 40) should be the total of transport equipment (Table H1 row H_140 column 4), computers and computer systems (Table H1 row H_140 column 6) and other machinery and equipment (Table H1 row H_140 column 7).	Error
17789	APPROX({ENT_H_130_6},{ENT_H_020_6}+{ENT_H_030_6}+{ENT_H_040_6}+{ENT_H_050_6}+{ENT_H_070_6}+{ENT_H_080_6}+{ENT_H_090_6}+{ENT_H_110_6}-{ENT_H_060_6}-{ENT_H_100_6},1)	Inconsistent data. Computers and computer systems at residual cost / fair value at the end of the reference period (Table H1 row H_130 column 6) should be the total of property, plant and equipment (Table H1 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 6) less depreciation and sales (Table H1 rows H_060, H_100 column 6).	Error
17790	APPROX({ENT_H_130_7},{ENT_H_020_7}+{ENT_H_030_7}+{ENT_H_040_7}+{ENT_H_050_7}+{ENT_H_070_7}+{ENT_H_080_7}+{ENT_H_090_7}+{ENT_H_110_7}-{ENT_H_060_7}-{ENT_H_100_7},1)	Inconsistent data. Other machinery and equipment at residual cost / fair value at the end of the reference period (Table H1 row H_130 column 7) should be the total of property, plant and equipment (Table H1 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 7) less depreciation and sales (Table H1 rows H_060, H_100 column 7).	Error
17791	APPROX({ENT_H_130_8},{ENT_H_020_8}+{ENT_H_030_8}+{ENT_H_040_8}+{ENT_H_050_8}+{ENT_H_070_8}+{ENT_H_080_8}+{ENT_H_090_8}+{ENT_H_110_8}-{ENT_H_060_8}-{ENT_H_100_8},1)	Inconsistent data. Other property, plant and equipment at residual cost / fair value at the end of the reference period (Table H1 row H_130 column 8) should be the total of property, plant and equipment (Table H1 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 8) less depreciation and sales (Table H1 rows H_060, H_100 column 8).	Error
17792	{ENT_H_090_12}>=0	Inconsistent data. Reclassification from prepayments for fixed assets (Table H1 column 12) should be filled in row reclassifications from prepayments (Table H1 row H_080).	Error
17793	APPROX({ENT_H_090_1},{ENT_H_090_2}+{ENT_H_090_3}+{ENT_H_090_8}+{ENT_H_090_40}+{ENT_H_090_41}+{ENT_H_090_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_090 column 1) should be the total of land (Table H1 row H_090 column 2), buildings (Table H1 row H_090 column 3), other property, plant and equipment (Table H1 row H_090 column 8), machinery and equipment (Table H1 row H_090 column 40), work in progress and prepayments (Table H1 row H_090 column 41), right-of-use assets (Table H1 row H_090 column 45).	Error
17794	APPROX({ENT_H_090_40},{ENT_H_090_4}+{ENT_H_090_6}+{ENT_H_090_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_090 column 40) should be the total of transport equipment (Table H1 row H_090 column 4), computers and computer systems (Table H1 row H_090 column 6) and other machinery and equipment (Table H1 row H_090 column 7).	Error
17795	{(ENT_H_100_12)>0 JA (ENT_H_140_12)>0} VÕI {(ENT_H_100_12)=0 JA (ENT_H_140_12)=0}	Empty field. If you have filled in sales (Table H1 row H_100 column 12), also fill in fixed assets sold at selling prices (Table H1 row H_140 column 12) and vice versa.	Error
17796	APPROX({ENT_H_100_1},{ENT_H_100_2}+{ENT_H_100_3}+{ENT_H_100_8}+{ENT_H_100_40}+{ENT_H_100_41}+{ENT_H_100_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_100 column 1) should be the total of land (Table H1 row H_100 column 2), buildings (Table H1 row H_100 column 3), other property, plant and equipment (Table H1 row H_100 column 8), machinery and equipment (Table H1 row H_100 column 40), work in progress and prepayments (Table H1 row H_100 column 41), right-of-use assets (Table H1 row H_100 column 45).	Error
17797	{(ENT_H_100_2)>0 JA (ENT_H_140_2)>0} VÕI {(ENT_H_100_2)=0 JA (ENT_H_140_2)=0}	Empty field. If you have filled in sales (Table H1 row H_100 column 2), also fill in fixed assets sold at selling prices (Table H1 row H_140 column 2) and vice versa.	Error
17798	{(ENT_H_100_3)>0 JA (ENT_H_140_3)>0} VÕI {(ENT_H_100_3)=0 JA (ENT_H_140_3)=0} VÕI {(ENT_H_100_3)=0 JA (ENT_H_140_3)=0}	Empty field. If you have filled in sales (Table H1 row H_100 column 3), also fill in fixed assets sold at selling prices (Table H1 row H_140 column 3) and vice versa.	Error
17800	APPROX({ENT_H_100_40},{ENT_H_100_4}+{ENT_H_100_6}+{ENT_H_100_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_100 column 40) should be the total of transport equipment (Table H1 row H_100 column 4), computers and computer systems (Table H1 row H_100 column 6) and other machinery and equipment (Table H1 row H_100 column 7).	Error



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17808	APPROX({ENT_H_110_1},{ENT_H_110_2}+{ENT_H_110_3}+{ENT_H_110_8}+{ENT_H_110_40}+{ENT_H_110_41}+{ENT_H_110_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_110 column 1) should be the total of land (Table H1 row H_110 column 2), buildings (Table H1 row H_110 column 3), other property, plant and equipment (Table H1 row H_110 column 8), machinery and equipment (Table H1 row H_110 column 40), work in progress and prepayments (Table H1 row H_110 column 41), right-of-use assets (Table H1 row H_110 column 45).	Error
17809	APPROX({ENT_H_110_40},{ENT_H_110_4}+{ENT_H_110_6}+{ENT_H_110_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_110 column 40) should be the total of transport equipment (Table H1 row H_110 column 4), computers and computer systems (Table H1 row H_110 column 6) and other machinery and equipment (Table H1 row H_110 column 7).	Error
17810	APPROX({ENT_H_030_3},{ENT_H_031_3}+{ENT_H_032_3},1)	Inconsistent data. Acquisitions and additions (Table H1 row H_030 column 3) should be the total of land and buildings (except new) (Table H1 row H_031 column 3) and new construction and additions (Table H1 row H_032 column 3).	Error
17811	APPROX({ENT_H_030_40},{ENT_H_030_4}+{ENT_H_030_6}+{ENT_H_030_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_030 column 40) should be the total of transport equipment (Table H1 row H_030 column 4), computers and computer systems (Table H1 row H_030 column 6) and other machinery and equipment (Table H1 row H_030 column 7).	Error
17812	APPROX({ENT_H_030_41},{ENT_H_030_43}+{ENT_H_030_12},1)	Inconsistent data. Work in progress and prepayments (Table H1 row H_030 column 41) should be the total of work in progress (Table H1 row H_030 column 43) and prepayments for fixed assets (Table H1 row H_030 column 12).	Error
17815	APPROX({ENT_H_031_1},{ENT_H_031_2}+{ENT_H_031_3}+{ENT_H_031_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_031 column 1) should be the total of land (Table H1 row H_031 column 2), buildings (Table H1 row H_031 column 3) and right-of-use assets (Table H1 row H_031 column 45).	Error
17816	{ENT_H_032_10}>={ENT_H_033_10}	Inconsistent data. Acquisition of buildings, new building, renovations (Table H1 row H_032 column 10) cannot be smaller than construction production and renovations (Table H1 row H_033 column 10).	Error
17817	{ENT_H_032_3}>={ENT_H_033_3}	Inconsistent data. Acquisition of buildings, new building, renovations (Table H1 row H_032 column 3) cannot be smaller than construction production and renovations (Table H1 row H_033 column 3).	Error
17818	APPROX({ENT_H_040_1},{ENT_H_040_2}+{ENT_H_040_3}+{ENT_H_040_8}+{ENT_H_040_40}+{ENT_H_040_41}+{ENT_H_040_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_040 column 1) should be the total of land (Table H1 row H_040 column 2), buildings (Table H1 row H_040 column 3), other property, plant and equipment (Table H1 row H_040 column 8), machinery and equipment (Table H1 row H_040 column 40), work in progress and prepayments (Table H1 row H_040 column 41), right-of-use assets (Table H1 row H_040 column 45).	Error
17819	APPROX({ENT_H_040_40},{ENT_H_040_4}+{ENT_H_040_6}+{ENT_H_040_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_040 column 40) should be the total of transport equipment (Table H1 row H_040 column 4), computers and computer systems (Table H1 row H_040 column 6) and other machinery and equipment (Table H1 row H_040 column 7).	Error
17822	APPROX({ENT_H_050_1},{ENT_H_050_2}+{ENT_H_050_3}+{ENT_H_050_8}+{ENT_H_050_40}+{ENT_H_050_41}+{ENT_H_050_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_050 column 1) should be the total of land (Table H1 row H_050 column 2), buildings (Table H1 row H_050 column 3), other property, plant and equipment (Table H1 row H_050 column 8), machinery and equipment (Table H1 row H_050 column 40), work in progress and prepayments (Table H1 row H_050 column 41), right-of-use assets (Table H1 row H_050 column 45).	Error
17823	APPROX({ENT_H_050_40},{ENT_H_050_4}+{ENT_H_050_6}+{ENT_H_050_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_050 column 40) should be the total of transport equipment (Table H1 row H_050 column 4), computers and computer systems (Table H1 row H_050 column 6) and other machinery and equipment (Table H1 row H_050 column 7).	Error
17826	APPROX({ENT_H_060_1},{ENT_H_060_2}+{ENT_H_060_3}+{ENT_H_060_8}+{ENT_H_060_40}+{ENT_H_060_41}+{ENT_H_060_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_060 column 1) should be the total of land (Table H1 row H_060 column 2), buildings (Table H1 row H_060 column 3), other property, plant and equipment (Table H1 row H_060 column 8), machinery and equipment (Table H1 row H_060 column 40), work in progress and prepayments (Table H1 row H_060 column 41), right-of-use assets (Table H1 row H_060 column 45).	Error
17827	APPROX({ENT_H_060_40},{ENT_H_060_4}+{ENT_H_060_6}+{ENT_H_060_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_060 column 40) should be the total of transport equipment (Table H1 row H_060 column 4), computers and computer systems (Table H1 row H_060 column 6) and other machinery and equipment (Table H1 row H_060 column 7).	Error
17830	APPROX({ENT_H_070_1},{ENT_H_070_2}+{ENT_H_070_3}+{ENT_H_070_8}+{ENT_H_070_40}+{ENT_H_070_41}+{ENT_H_070_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_070 column 1) should be the total of land (Table H1 row H_070 column 2), buildings (Table H1 row H_070 column 3), other property, plant and	Error

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	{ENT_H_070_45},1)	equipment (Table H1 row H_070 column 8), machinery and equipment (Table H1 row H_070 column 40), work in progress and prepayments (Table H1 row H_070 column 41), right-of-use assets (Table H1 row H_070 column 45).	
17831	APPROX({ENT_H_070_40},{ENT_H_070_4}+{ENT_H_070_6}+{ENT_H_070_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_070 column 40) should be the total of transport equipment (Table H1 row H_070 column 4), computers and computer systems (Table H1 row H_070 column 6) and other machinery and equipment (Table H1 row H_070 column 7).	Error
17832	APPROX({ENT_H_075_1},{ENT_H_075_2}+{ENT_H_075_3}+{ENT_H_075_8}+{ENT_H_075_40}+{ENT_H_075_41}+{ENT_H_075_45},1)	Inconsistent data. Total property, plant and equipment (Table H1(row H_075 column 1) should be the total of land (Table H1 row H_075 column 2), buildings (Table H1 row H_075 column 3), other property, plant and equipment (Table H1 row H_075 column 8), machinery and equipment (Table H1 row H_075 column 40), work in progress and prepayments (Table H1 row H_075 column 41), right-of-use assets (Table H1 row H_075 column 45).	Error
17833	APPROX({ENT_H_075_40},{ENT_H_075_4}+{ENT_H_075_5_6}+{ENT_H_075_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_075 column 40) should be the total of transport equipment (Table H1 row H_075 column 4), computers and computer systems (Table H1 row H_075 column 6) and other machinery and equipment (Table H1 row H_075 column 7).	Error
17834	APPROX({ENT_H_020_1},{ENT_H_020_2}+{ENT_H_020_3}+{ENT_H_020_40}+{ENT_H_020_8}+{ENT_H_020_41}+{ENT_H_020_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_020 column 1) should be the total of land (row H_020 column 2), buildings (row H_020 column 3), other property, plant and equipment (row H_020 column 8), machinery and equipment (row H_020 column 40), work in progress and prepayments (row H_020 column 41), right-of-use assets (Table H1 row H_020 column 45).	Error
17835	APPROX({ENT_H_020_40},{ENT_H_020_4}+{ENT_H_020_6}+{ENT_H_020_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_020 column 40) should be the total of transport equipment (Table H1 row H_020 column 4), computers and computer systems (Table H1 row H_020 column 6) and other machinery and equipment (Table H1 row H_020 column 7).	Error
17838	{ENT_H_030_10}={ENT_H_032_10}	Inconsistent data. Acquisitions and additions / construction work in progress (Table H1 row H_030 column 10) should be equal to acquisition of buildings, new building, renovations (Table H1 row H_032 column 10).	Error
17839	APPROX({ENT_H_030_1},{ENT_H_030_2}+{ENT_H_030_3}+{ENT_H_030_40}+{ENT_H_030_8}+{ENT_H_030_41}+{ENT_H_030_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_030 column 1) should be the total of land (Table H1 row H_030 column 2), buildings (Table H1 row H_030 column 3), other property, plant and equipment (Table H1 row H_030 column 8), machinery and equipment (Table H1 row H_030 column 40), work in progress and prepayments (Table H1 row H_030 column 41), right-of-use assets (Table H1 row H_030 column 45).	Error
17840	APPROX({ENT_H_030_2},{ENT_H_031_2}+{ENT_H_032_2},1)	Inconsistent data. Acquisitions and additions (Table H1 row H_030 column 2) should be the total of land and buildings (except new) (Table H1 row H_031 column 2) and new construction and additions (Table H1 row H_032 column 2).	Error
17841	APPROX({ENT_H_080_1},{ENT_H_080_2}+{ENT_H_080_3}+{ENT_H_080_8}+{ENT_H_080_40}+{ENT_H_080_41}+{ENT_H_080_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_080 column 1) should be the total of land (Table H1 row H_080 column 2), buildings (Table H1 row H_080 column 3), other property, plant and equipment (Table H1 row H_080 column 8), machinery and equipment (Table H1 row H_080 column 40), work in progress and prepayments (Table H1 row H_080 column 41), right-of-use assets (Table H1 row H_080 column 45).	Error
17842	APPROX({ENT_H_080_40},{ENT_H_080_4}+{ENT_H_080_6}+{ENT_H_080_7},1)	Inconsistent data. Machinery and equipment (Table H1 row H_080 column 40) should be the total of transport equipment (Table H1 row H_080 column 4), computers and computer systems (Table H1 row H_080 column 6) and other machinery and equipment (Table H1 row H_080 column 7).	Error
17845	APPROX({ENT_H_130_12},{ENT_H_020_12}+{ENT_H_030_12}+{ENT_H_040_12}+{ENT_H_050_12}+{ENT_H_070_12}+{ENT_H_080_12}+{ENT_H_090_12}+{ENT_H_110_12}-{ENT_H_060_12}-{ENT_H_100_12},1)	Inconsistent data. Prepayments for fixed assets at residual cost / fair value at the end of the reference period (Table H1 row H_130 column 12) should be the total of property, plant and equipment (Table H1 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 12) less depreciation and sales (Table H1 rows H_060, H_100 column 12).	Error
17846	APPROX({ENT_H_130_1},{ENT_H_130_2}+{ENT_H_130_3}+{ENT_H_130_8}+{ENT_H_130_40}+{ENT_H_130_41}+{ENT_H_130_45},1)	Inconsistent data. Total property, plant and equipment (Table H1 row H_130 column 1) should be the total of land (Table H1 row H_130 column 2), buildings (Table H1 row H_130 column 3), other property, plant and equipment (Table H1 row H_130 column 8), machinery and equipment (Table H1 row H_130 column 40), work in progress and prepayments (Table H1 row H_130 column 41), right-of-use assets (Table H1 row H_130 column 45).	Error
17847	APPROX({ENT_H_130_2},{ENT_H_020_2}+{ENT_H_030_2}+{ENT_H_040_2}+{ENT_H_050_2}+{ENT_H_070_2}+{	Inconsistent data. Land at residual cost / fair value at the end of the reference period (Table H1 row H_130 column 2) should be the total of property, plant and equipment (Table H1 rows H_020, H_030, H_040,	Error

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	$\text{ENT\_H\_080\_2} + \text{ENT\_H\_090\_2} + \text{ENT\_H\_110\_2} - \{\text{ENT\_H\_060\_2} - \text{ENT\_H\_100\_2}, 1\}$	H_050, H_070, H_080, H_090, H_110 column 2) less depreciation and sales (Table H1 rows H_060, H_100 column 2).	
17848	$\text{APPROX}(\{\text{ENT\_H\_130\_3}, \text{ENT\_H\_020\_3} + \text{ENT\_H\_030\_3} + \text{ENT\_H\_040\_3} + \text{ENT\_H\_050\_3} + \text{ENT\_H\_070\_3} + \text{ENT\_H\_080\_3} + \text{ENT\_H\_090\_3} + \text{ENT\_H\_110\_3} - \{\text{ENT\_H\_060\_3} - \text{ENT\_H\_100\_3}, 1\}$	Inconsistent data. Buildings at residual cost / fair value at the end of the reference period (Table H1 row H_130 column 3) should be the total of property, plant and equipment (Table H1 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 3) less depreciation and sales (Table H1 rows H_060, H_100 column 3).	Error
17849	$\text{APPROX}(\{\text{ENT\_H\_130\_40}, \text{ENT\_H\_130\_4} + \text{ENT\_H\_130\_6} + \text{ENT\_H\_130\_7}, 1\}$	Inconsistent data. Machinery and equipment (Table H1 row H_130 column 40) should be the total of transport equipment (Table H1 row H_130 column 4), computers and computer systems (Table H1 row H_130 column 6) and other machinery and equipment (Table H1 row H_130 column 7).	Error
17850	$\text{APPROX}(\{\text{ENT\_H\_130\_4}, \text{ENT\_H\_020\_4} + \text{ENT\_H\_030\_4} + \text{ENT\_H\_040\_4} + \text{ENT\_H\_050\_4} + \text{ENT\_H\_070\_4} + \text{ENT\_H\_080\_4} + \text{ENT\_H\_090\_4} + \text{ENT\_H\_110\_4} - \{\text{ENT\_H\_060\_4} - \text{ENT\_H\_100\_4}, 1\}$	Inconsistent data. Transport equipment at residual cost / fair value at the end of the reference period (Table H1 row H_130 column 4) should be the total of property, plant and equipment (Table H1 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 4) less depreciation and sales (Table H1 rows H_060, H_100 column 4).	Error
18981	$\text{APPROX}(\{\text{ENT\_H\_020\_41}, \text{ENT\_H\_020\_43} + \text{ENT\_H\_020\_12}, 1\}$	Inconsistent data. Work in progress and prepayments (Table H1 row H_020 column 41) should be the total of work in progress (Table H1 row H_020 column 43) and prepayments for fixed assets (Table H1 row H_020 column 12).	Error
18982	$\text{APPROX}(\{\text{ENT\_H\_030\_43}, \text{ENT\_H\_030\_10} + \text{ENT\_H\_030\_11}, 1\}$	Inconsistent data. Work in progress in Table H1 (row H_030 column 43) should be the total of construction work in progress (row H_030 column 10) and uninstalled machinery and equipment (row H_030 column 11).	Error
18983	$\text{APPROX}(\{\text{ENT\_H\_040\_41}, \text{ENT\_H\_040\_43} + \text{ENT\_H\_040\_12}, 1\}$	Inconsistent data. Work in progress and prepayments (Table H1 row H_040 column 41) should be the total of work in progress (Table H1 row H_040 column 43) and prepayments for fixed assets (Table H1 row H_040 column 12).	Error
18984	$\text{APPROX}(\{\text{ENT\_H\_050\_41}, \text{ENT\_H\_050\_43} + \text{ENT\_H\_050\_12}, 1\}$	Inconsistent data. Work in progress and prepayments (Table H1 row H_050 column 41) should be the total of work in progress (Table H1 row H_050 column 43) and prepayments for fixed assets (Table H1 row H_050 column 12).	Error
18985	$\text{APPROX}(\{\text{ENT\_H\_060\_41}, \text{ENT\_H\_060\_43} + \text{ENT\_H\_060\_12}, 1\}$	Inconsistent data. Work in progress and prepayments (Table H1 row H_060 column 41) should be the total of work in progress (Table H1 row H_060 column 43) and prepayments for fixed assets (Table H1 row H_060 column 12).	Error
18986	$\text{APPROX}(\{\text{ENT\_H\_070\_41}, \text{ENT\_H\_070\_43} + \text{ENT\_H\_070\_12}, 1\}$	Inconsistent data. Work in progress and prepayments (Table H1 row H_070 column 41) should be the total of work in progress (Table H1 row H_070 column 43) and prepayments for fixed assets (Table H1 row H_070 column 12).	Error
18987	$\text{APPROX}(\{\text{ENT\_H\_075\_41}, \text{ENT\_H\_075\_43} + \text{ENT\_H\_075\_12}, 1\}$	Inconsistent data. Work in progress and prepayments (Table H1 row H_075 column 41) should be the total of work in progress (Table H1 row H_075 column 43) and prepayments for fixed assets (Table H1 row H_075 column 12).	Error
18988	$\text{APPROX}(\{\text{ENT\_H\_080\_41}, \text{ENT\_H\_080\_43} + \text{ENT\_H\_080\_12}, 1\}$	Inconsistent data. Work in progress and prepayments (Table H1 row H_080 column 41) should be the total of work in progress (Table H1 row H_080 column 43) and prepayments for fixed assets (Table H1 row H_080 column 12).	Error
18989	$\text{APPROX}(\{\text{ENT\_H\_090\_41}, \text{ENT\_H\_090\_43} + \text{ENT\_H\_090\_12}, 1\}$	Inconsistent data. Work in progress and prepayments (Table H1 row H_090 column 41) should be the total of work in progress (Table H1 row H_090 column 43) and prepayments for fixed assets (Table H1 row H_090 column 12).	Error
18990	$\text{APPROX}(\{\text{ENT\_H\_100\_41}, \text{ENT\_H\_100\_43} + \text{ENT\_H\_100\_12}, 1\}$	Inconsistent data. Work in progress and prepayments (Table H1 row H_100 column 41) should be the total of work in progress (Table H1 row H_100 column 43) and prepayments for fixed assets (Table H1 row H_100 column 12).	Error
18991	$\text{APPROX}(\{\text{ENT\_H\_110\_41}, \text{ENT\_H\_110\_43} + \text{ENT\_H\_110\_12}, 1\}$	Inconsistent data. Work in progress and prepayments (Table H1 row H_110 column 41) should be the total of work in progress (Table H1 row H_110 column 43) and prepayments for fixed assets (Table H1 row H_110 column 12).	Error
18992	$\text{APPROX}(\{\text{ENT\_H\_130\_41}, \text{ENT\_H\_130\_43} + \text{ENT\_H\_130\_12}, 1\}$	Inconsistent data. Work in progress and prepayments (Table H1 row H_130 column 41) should be the total of work in progress (Table H1 row H_130 column 43) and prepayments for fixed assets (Table H1 row H_130 column 12).	Error
18993	$\text{APPROX}(\{\text{ENT\_H\_140\_41}, \text{ENT\_H\_140\_43} + \text{ENT\_H\_140\_12}, 1\}$	Inconsistent data. Work in progress and prepayments (Table H1 row H_140 column 41) should be the total of work in progress (Table H1 row H_140 column 43) and prepayments for fixed assets (Table H1 row H_140 column 12).	Error

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Control ID	Control formula	Clarification	Type of error
19102	$\text{APPROX}(\{\text{ENT\_H\_130\_43}\},\{\text{ENT\_H\_020\_43}\}+\{\text{ENT\_H\_030\_43}\}+\{\text{ENT\_H\_040\_43}\}+\{\text{ENT\_H\_050\_43}\}+\{\text{ENT\_H\_070\_43}\}+\{\text{ENT\_H\_080\_43}\}+\{\text{ENT\_H\_090\_43}\}+\{\text{ENT\_H\_110\_43}\}-\{\text{ENT\_H\_060\_43}\}-\{\text{ENT\_H\_100\_43}\},1)$	Inconsistent data. Work in progress at residual cost / fair value at the end of the reference period (Table H1 row H_130 column 43) should be the total of property, plant and equipment (Table H1 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 43) less depreciation and sales (Table H1 rows H_060, H_100 column 43).	Error
19952	$\{\text{ENT\_H\_100\_43}\}>0 \text{ JA } \{\text{ENT\_H\_140\_43}\}>0 \text{ VÕI } \{\text{ENT\_H\_100\_43}\}=0 \text{ JA } \{\text{ENT\_H\_140\_43}\}=0$	Empty field. If you have filled in sales (Table H1 row H_100 column 43), also fill in fixed assets sold at selling prices (Table H1 row H_140 column 43) and vice versa.	Error
21194	$\text{APPROX}(\{\text{ENT\_H\_075\_12}\},\{\text{ENT\_H\_080\_12}\}+\{\text{ENT\_H\_090\_12}\},1)$	Inconsistent data. Total reclassifications (Table H1 row H_075 column 12) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 12).	Error
21195	$\text{APPROX}(\{\text{ENT\_H\_075\_1}\},\{\text{ENT\_H\_080\_1}\}+\{\text{ENT\_H\_090\_1}\},1)$	Inconsistent data. Total reclassifications (Table H1 row H_075 column 1) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 1).	Error
21196	$\text{APPROX}(\{\text{ENT\_H\_075\_2}\},\{\text{ENT\_H\_080\_2}\}+\{\text{ENT\_H\_090\_2}\},1)$	Inconsistent data. Total reclassifications (Table H1 row H_075 column 2) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 2).	Error
21197	$\text{APPROX}(\{\text{ENT\_H\_075\_3}\},\{\text{ENT\_H\_080\_3}\}+\{\text{ENT\_H\_090\_3}\},1)$	Inconsistent data. Total reclassifications (Table H1 row H_075 column 3) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 3).	Error
21198	$\text{APPROX}(\{\text{ENT\_H\_075\_40}\},\{\text{ENT\_H\_080\_40}\}+\{\text{ENT\_H\_090\_40}\},1)$	Inconsistent data. Total reclassifications (Table H1 row H_075 column 40) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 40).	Error
21199	$\text{APPROX}(\{\text{ENT\_H\_075\_41}\},\{\text{ENT\_H\_080\_41}\}+\{\text{ENT\_H\_090\_41}\},1)$	Inconsistent data. Total reclassifications (Table H1 row H_075 column 41) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 41).	Error
21200	$\text{APPROX}(\{\text{ENT\_H\_075\_43}\},\{\text{ENT\_H\_080\_43}\}+\{\text{ENT\_H\_090\_43}\},1)$	Inconsistent data. Total reclassifications (Table H1 row H_075 column 43) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 43).	Error
21201	$\text{APPROX}(\{\text{ENT\_H\_075\_4}\},\{\text{ENT\_H\_080\_4}\}+\{\text{ENT\_H\_090\_4}\},1)$	Inconsistent data. Total reclassifications (Table H1 row H_075 column 4) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 4).	Error
21203	$\text{APPROX}(\{\text{ENT\_H\_075\_6}\},\{\text{ENT\_H\_080\_6}\}+\{\text{ENT\_H\_090\_6}\},1)$	Inconsistent data. Total reclassifications (Table H1 row H_075 column 6) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 6).	Error
21204	$\text{APPROX}(\{\text{ENT\_H\_075\_7}\},\{\text{ENT\_H\_080\_7}\}+\{\text{ENT\_H\_090\_7}\},1)$	Inconsistent data. Total reclassifications (Table H1 row H_075 column 7) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 7).	Error
21205	$\text{APPROX}(\{\text{ENT\_H\_075\_8}\},\{\text{ENT\_H\_080\_8}\}+\{\text{ENT\_H\_090\_8}\},1)$	Inconsistent data. Total reclassifications (Table H1 row H_075 column 8) should be the total of reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 8).	Error
30252	$\text{APPROX}(\{\text{ENT\_H\_130\_45}\},\{\text{ENT\_H\_020\_45}\}+\{\text{ENT\_H\_030\_45}\}+\{\text{ENT\_H\_040\_45}\}+\{\text{ENT\_H\_050\_45}\}+\{\text{ENT\_H\_070\_45}\}+\{\text{ENT\_H\_080\_45}\}+\{\text{ENT\_H\_090\_45}\}+\{\text{ENT\_H\_110\_45}\}-\{\text{ENT\_H\_060\_45}\}-\{\text{ENT\_H\_100\_45}\},1)$	Inconsistent data. Right-of-use assets: residual cost / fair value at the end of the reference period (Table H1 row H_130 column 45) should be the total of property, plant and equipment (Table H1 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 45) less depreciation and sales (Table H1 rows H_060, H_100 column 45).	Error
31262	$\{\text{ENT\_H\_030\_45}\} \geq (\{\text{ENT\_H\_031\_45}\} + \{\text{ENT\_H\_032\_45}\})$	Inconsistent data. Acquisitions and additions (Table H1 row H_030 column 45) cannot be less than the total of land and buildings (except new) (Table H1 row H_031 column 45) and new construction and additions (Table H1 row H_032 column 45).	Error

### Controls in table H2. CHANGES IN FIXED ASSETS: INTANGIBLE FIXED ASSETS, EUROS

Control ID	Control formula	Clarification	Type of error
17853	$\text{APPROX}(\{\text{ENT\_H\_020\_31}\},\{\text{ENT\_H\_020\_32}\}+\{\text{ENT\_H\_020\_33}\}+\{\text{ENT\_H\_020\_34}\}+\{\text{ENT\_H\_020\_35}\}+\{\text{ENT\_H\_020\_37}\}+\{\text{ENT\_H\_020\_38}\},1)$	Inconsistent data. Total intangible assets (Table H2 row H_020 column 31) should be the total of various intangible assets (Table H2 row H_020 columns 32, 33, 34, 35, 37, 38).	Error
17854	$\text{APPROX}(\{\text{ENT\_H\_030\_31}\},\{\text{ENT\_H\_030\_32}\}+\{\text{ENT\_H\_030\_33}\},1)$	Inconsistent data. Total intangible assets (Table H3 row H_030 column 31) should be the total of various	Error

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	$30\_33 + \{ENT\_H\_030\_34\} + \{ENT\_H\_030\_35\} + \{ENT\_H\_030\_37\} + \{ENT\_H\_030\_38\}, 1)$	intangible assets (Table H3 row H_030 columns 32, 33, 34, 35, 37, 38).	
17855	$APPROX(\{ENT\_H\_040\_31\}, \{ENT\_H\_040\_34\} + \{ENT\_H\_040\_38\}, 1)$	Inconsistent data. Total intangible assets (Table H3 row H_040 column 31) should be the total of software, work in progress and prepayments (Table H3 row H_040 columns 34, 38).	Error
17856	$APPROX(\{ENT\_H\_080\_31\}, \{ENT\_H\_080\_32\} + \{ENT\_H\_080\_33\} + \{ENT\_H\_080\_34\} + \{ENT\_H\_080\_35\} + \{ENT\_H\_080\_37\} + \{ENT\_H\_080\_38\}, 1)$	Inconsistent data. Total intangible assets (Table H2 row H_080 column 31) should be the total of various intangible assets (Table H2 row H_080 columns 32, 33, 34, 35, 37, 38).	Error
17857	$APPROX(\{ENT\_H\_130\_31\}, \{ENT\_H\_130\_32\} + \{ENT\_H\_130\_33\} + \{ENT\_H\_130\_34\} + \{ENT\_H\_130\_35\} + \{ENT\_H\_130\_37\} + \{ENT\_H\_130\_38\}, 1)$	Inconsistent data. Total intangible assets (Table H2 row H_130 column 31) should be the total of various intangible assets (Table H2 row H_130 columns 32, 33, 34, 35, 37, 38).	Error

### Controls in table I1. ASSETS, LIABILITIES AND EQUITY, EUROS

Control ID	Control formula	Clarification	Type of error
17862	$APPROX(\{ENT\_I\_050\_1\}, \{ENT\_I\_051\_1\} + \{ENT\_I\_052\_1\} + \{ENT\_I\_053\_1\} + \{ENT\_I\_054\_1\} + \{ENT\_I\_055\_1\}, 1)$	Inconsistent data. Total inventories (Table I1 row I_050 column 1) should be the total of various inventories (Table I1 rows I_051, I_052, I_053, I_054, I_055 column 1).	Error
17863	$APPROX(\{ENT\_I\_050\_2\}, \{ENT\_I\_051\_2\} + \{ENT\_I\_052\_2\} + \{ENT\_I\_053\_2\} + \{ENT\_I\_054\_2\} + \{ENT\_I\_055\_2\}, 1)$	Inconsistent data. Total inventories (Table I1 row I_050 column 2) should be the total of various inventories (Table I1 rows I_051, I_052, I_053, I_054, I_055 column 2).	Error
17864	$APPROX(\{ENT\_I\_070\_1\}, \{ENT\_I\_010\_1\} + \{ENT\_I\_015\_1\} + \{ENT\_I\_040\_1\} + \{ENT\_I\_050\_1\} + \{ENT\_I\_060\_1\} + \{ENT\_I\_065\_1\}, 1)$	Inconsistent data. Total current assets (Table I1 row I_070 column 1) should be the total of various current assets (Table I1 rows I_010, I_015, I_040, I_050, I_060, I_065 column 1).	Error
17865	$APPROX(\{ENT\_I\_070\_2\}, \{ENT\_I\_010\_2\} + \{ENT\_I\_015\_2\} + \{ENT\_I\_040\_2\} + \{ENT\_I\_050\_2\} + \{ENT\_I\_060\_2\} + \{ENT\_I\_065\_2\}, 1)$	Inconsistent data. Total current assets (Table I1 row I_070 column 2) should be the total of various current assets (Table I1 rows I_010, I_015, I_040, I_050, I_060, I_065 column 2).	Error
17868	$APPROX(\{ENT\_I\_150\_1\}, \{ENT\_I\_110\_1\} + \{ENT\_I\_115\_1\} + \{ENT\_I\_120\_1\} + \{ENT\_I\_140\_1\} + \{ENT\_I\_130\_1\}, 1)$	Inconsistent data. Total fixed assets (Table I1 row I_150 column 1) should be the total of various fixed assets (Table I1 rows I_110, I_115, I_120, I_130, I_140 column 1).	Error
17869	$APPROX(\{ENT\_I\_150\_2\}, \{ENT\_I\_110\_2\} + \{ENT\_I\_115\_2\} + \{ENT\_I\_120\_2\} + \{ENT\_I\_140\_2\} + \{ENT\_I\_130\_2\}, 1)$	Inconsistent data. Total fixed assets (Table I1 row I_150 column 2) should be the total of various fixed assets (Table I1 rows I_110, I_115, I_120, I_130, I_140 column 2).	Error
17870	$APPROX(\{ENT\_I\_400\_1\}, \{ENT\_I\_010\_1\} + \{ENT\_I\_015\_1\} + \{ENT\_I\_040\_1\} + \{ENT\_I\_050\_1\} + \{ENT\_I\_060\_1\} + \{ENT\_I\_065\_1\} + \{ENT\_I\_110\_1\} + \{ENT\_I\_115\_1\} + \{ENT\_I\_120\_1\} + \{ENT\_I\_130\_1\} + \{ENT\_I\_140\_1\}, 1)$	Inconsistent data. Total assets (Table I1 row I_400 column 1) should be the total of current assets and fixed assets (Table I1 rows I_070, I_050 column 1).	Error
17872	$APPROX(\{ENT\_I\_400\_2\}, \{ENT\_I\_010\_2\} + \{ENT\_I\_015\_2\} + \{ENT\_I\_040\_2\} + \{ENT\_I\_050\_2\} + \{ENT\_I\_060\_2\} + \{ENT\_I\_065\_2\} + \{ENT\_I\_110\_2\} + \{ENT\_I\_115\_2\} + \{ENT\_I\_120\_2\} + \{ENT\_I\_130\_2\} + \{ENT\_I\_140\_2\}, 1)$	Inconsistent data. Total assets (Table I1 row I_400 column 2) should be the total of current assets and fixed assets (Table I1 rows I_070, I_050 column 2).	Error

### Controls in table I2. ASSETS, LIABILITIES AND EQUITY, EUROS

Control ID	Control formula	Clarification	Type of error
17874	$APPROX(\{ENT\_I\_210\_1\}, \{ENT\_I\_211\_1\} + \{ENT\_I\_216\_1\} + \{ENT\_I\_218\_1\}, 1)$	Inconsistent data. Total short-term liabilities (Table I2 row I_210 column 1) should be the total of short-term loan commitments, payables and prepayments, short-term provisions and grants (Table I2 rows I_211, I_216, I_218 column 1).	Error
17875	$APPROX(\{ENT\_I\_210\_2\}, \{ENT\_I\_211\_2\} + \{ENT\_I\_216\_2\} + \{ENT\_I\_218\_2\}, 1)$	Inconsistent data. Total short-term liabilities (Table I2 row I_210 column 2) should be the total of short-term loan commitments, payables and prepayments, short-term provisions and grants (Table I2 rows I_211, I_216, I_218 column 2).	Error
17878	$APPROX(\{ENT\_I\_230\_1\}, \{ENT\_I\_231\_1\} + \{ENT\_I\_232\_1\})$	Inconsistent data. Total long-term liabilities (Table I2 row I_230 column 1) should be the total of long-term	Error

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	+{ENT_I_233_1}+{ENT_I_234_1},1)	loan commitments, payables and prepayments and long-term provisions and grants (Table I2 rows I_231, I_232, I_233, I_234 column 1).	
17879	APPROX({ENT_I_230_2},{ENT_I_231_2}+{ENT_I_232_2}+{ENT_I_233_2}+{ENT_I_234_2},1)	Inconsistent data. Total long-term liabilities (Table I2 row I_230 column 2) should be the total of long-term loan commitments, payables and prepayments and long-term provisions and grants (Table I2 rows I_231, I_232, I_233, I_234 column 2).	Error
17880	APPROX({ENT_I_250_1},{ENT_I_211_1}+{ENT_I_216_1}+{ENT_I_218_1}+{ENT_I_231_1}+{ENT_I_232_1}+{ENT_I_233_1}+{ENT_I_234_1},1)	Inconsistent data. Total liabilities (Table I2 row I_250 column 1) should be the total of short-term and long-term liabilities (Table I2 rows I_210, I_230 column 1).	Error
17881	APPROX({ENT_I_250_2},{ENT_I_211_2}+{ENT_I_216_2}+{ENT_I_218_2}+{ENT_I_231_2}+{ENT_I_232_2}+{ENT_I_233_2}+{ENT_I_234_2},1)	Inconsistent data. Total liabilities (Table I2 row I_250 column 2) should be the total of short-term and long-term liabilities (Table I2 rows I_210, I_230 column 2).	Error
17882	APPROX({ENT_I_390_1},{ENT_I_310_1}+{ENT_I_315_1}+{ENT_I_320_1}+{ENT_I_350_1}+{ENT_I_360_1}+{ENT_I_370_1}-{ENT_I_351_1}-{ENT_I_352_1}-{ENT_I_380_1},1)	Inconsistent data. Total equity (Table I2 row I_390 column 1) should be the total of rows I_310, I_315, I_320, I_350, I_360, I_370 (column 1, Table I2) less rows I_351, I_352, I_380 (column 1) from Table I2.	Error
17883	APPROX({ENT_I_390_2},{ENT_I_310_2}+{ENT_I_315_2}+{ENT_I_320_2}+{ENT_I_350_2}+{ENT_I_360_2}+{ENT_I_370_2}-{ENT_I_351_2}-{ENT_I_352_2}-{ENT_I_380_2},1)	Inconsistent data. Total equity (Table I2 row I_390 column 2) should be the total of rows I_310, I_315, I_320, I_350, I_360, I_370 (column 2, Table I2) less rows I_351, I_352, I_380 (column 2) from Table I2.	Error
17884	APPROX({ENT_I_500_1},{ENT_I_250_1}+{ENT_I_390_1},1)	Inconsistent data. Total liabilities and equity (Table I2 row I_500 column 1) should be the total of liabilities and equity (Table I2 rows I_250, I_390 column 1).	Error
17885	APPROX({ENT_I_500_2},{ENT_I_250_2}+{ENT_I_390_2},1)	Inconsistent data. Total liabilities and equity (Table I2 row I_500 column 2) should be the total of liabilities and equity (Table I2 rows I_250, I_390 column 2).	Error

### Controls in table K1. LOCAL KIND-OF-ACTIVITY UNITS (LOCAL KAU) in the statistical register(for the enterprise employing at least 20 persons, which more than one activity and/or local unit).

Control ID	Control formula	Clarification	Type of error
17887	KUI (({ENT_K_R1_056}='24') VÕI ({ENT_K_R1_056}='25') VÕI ({ENT_K_R1_056}='26')), SIIS ({ENT_K_R1_020}!=NULL JA {ENT_K_R1_030}!=NULL JA {ENT_K_R1_040}!=NULL JA {ENT_K_R1_061}!=NULL)	Empty field. If "cessation of a local KAU", "sale of a local KAU" or "transfer of a local KAU" has been selected in Table K row 056, the name of the local KAU (Table K row 020), activity of the local KAU (Table K row 030), address of the local KAU (Table K row 040) and the date of creation, acquisition or takeover of the local KAU (Table K row 061) should also be filled in.	Error
17888	KUI ({ENT_K_R1_120}=0),SIIS ({ENT_K_R1_130}=0)	Inconsistent data. If wages and salaries have not been filled in (Table K row 120), then normally social security tax (Table K row 130) should not be filled in either.	Warning
17889	KUI ({ENT_K_R1_120}=0),SIIS ({ENT_K_R1_160}=0)	Inconsistent data. If wages and salaries (Table K column 120) have not been filled in, then normally the hours worked in the local KAU (Table K row 160) should not be filled in either.	Warning
17890	KUI ({ENT_K_R1_120}>0),SIIS ({ENT_K_R1_130}>0)	Empty field. If wages and salaries have been filled in (Table K row 120), then normally social security tax (Table K row 130) should also be filled in.	Warning
17891	KUI ({ENT_K_R1_120}>0),SIIS ({ENT_K_R1_150}>0)	Empty field. If wages and salaries (Table K column 120) have been filled in, then normally the annual average number of persons employed in the local KAU (Table K row 150) should also be filled in.	Warning
17892	KUI ({ENT_K_R1_120}>0),SIIS ({ENT_K_R1_160}>0)	Empty field. If wages and salaries (Table K column 20) have been filled in, then normally, the hours worked in the local KAU (Table K row 160) should also be filled in.	Warning
17893	KUI ({ENT_K_R1_150}=0),SIIS ({ENT_K_R1_160}=0)	Inconsistent data. If the annual average number of persons employed in a local KAU (Table K row 150) has not been filled in, then normally the number of hours worked in the local KAU (Table K row 160) should not be filled in either.	Warning
17895	KUI({ENT_K_R1_120}=0), SIIS ({ENT_K_R1_150}=0)	Inconsistent data. If wages and salaries (Table K column 120) have not been filled in, then normally the annual average number of persons employed in the local KAU (Table K row 150) should not be filled in	Warning

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		either.	
28579	KUI ({ENT_K_R1_056}='25' VÕI {ENT_K_R1_056}='26'), SIIS (({ENT_K_R1_059}!=NULL) JA ({ENT_K_R1_060}!=NULL))	Empty field. If "sale of a local KAU" or "transfer of a local KAU" has been selected in Table K row 056, the name of the enterprise to whom the local KAU was transferred/sold (Table K row 059) and the commercial registry code of the enterprise to whom the local KAU was transferred/sold (Table K row 060) should also be filled in.	Error
28580	KUI({ENT_K_R1_020}!=NULL JA {ENT_K_R1_030}!=NULL JA {ENT_K_R1_040}!=NULL JA {ENT_K_R1_056}!="24" JA {ENT_K_R1_056}!="25" JA {ENT_K_R1_056}!="26"), SIIS ({ENT_K_R1_150}>0)	Empty field. If you have filled in the name of a local KAU (Table K row 020), economic activity of a local KAU (Table K row 030) and address / place of activity of a local KAU (Table K row 040), the number of persons employed in the local KAU should also be filled in.	Warning
28581	KUI({ENT_K_R1_051}='21' VÕI {ENT_K_R1_051}='22' VÕI {ENT_K_R1_051}='23'), SIIS (({ENT_K_R1_020}!=NULL JA {ENT_K_R1_030}!=NULL JA {ENT_K_R1_040}!=NULL JA {ENT_K_R1_041}!=NULL JA {ENT_K_R1_042}!=NULL JA {ENT_K_R1_061}!=NULL))	Empty field. If "creation of a local KAU", "acquisition of a local KAU" or "takeover of a local KAU" has been selected in Table K row 051, the name of the local KAU (Table K row 020), activity of the local KAU (Table K row 030), address of the local KAU (Table K row 040, 041, 042) and the date of creation, acquisition or takeover of the local KAU (Table K row 061) should also be filled in.	Error
28582	KUI({ENT_K_R1_051}='22' VÕI {ENT_K_R1_051}='23'), SIIS (({ENT_K_R1_054}!=NULL) JA ({ENT_K_R1_055}!=NULL))	Empty field. If "acquisition of a local KAU" or "takeover of a local KAU" has been selected in Table K row 051, the name of the enterprise from whom the local KAU was taken over / acquired (Table K row 054) and the commercial registry code of the enterprise from whom the local KAU was taken over / acquired (Table K row 055) should also be filled in.	Error

### Controls in table zz. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE

Control ID	Control formula	Clarification	Type of error
20074	{TAITMISEAEGMINUTIT}<=59	Maximum permitted value is 59 minutes. Time exceeding 60 minutes shall be indicated in hours and minutes.	Error
20075	{TAITMISEAEGTUNDI}+{TAITMISEAEGMINUTIT}>0	The time spent on filling in the questionnaire must be recorded and the sum of hours and minutes must be more than 0. The time spent means time spent by all employees to read questionnaire instructions, collect and prepare data and fill in the questionnaire.	Error
20076	{TAITMISEAEGTUNDI}<=999	Maximum permitted value is 999 hours.	Error

### Controls across tables

Control ID	Control formula	Clarification	Type of error
17871	APPROX({ENT_I_400_1},{ENT_I_500_1},1)	Inconsistent data. Total assets (Table I1 row I_400 column 1) should be equal to total liabilities and equity (Table I2 row I_500 column 1).	Error
17873	APPROX({ENT_I_400_2},{ENT_I_500_2},1)	Inconsistent data. Total assets (Table I1 row I_400 column 2) should be equal to total liabilities and equity (Table I2 row I_500 column 2).	Error
19299	{ENT_H_020_13}={ENT_I_140_2}	Inconsistent data. Biological assets at residual cost /fair value at the end of the previous reference year (Table H row H_020 column 13) should be equal to biological (productive) assets at the end of the previous reference period (Table I1 row I_140 column 2).	Error
19300	{ENT_H_020_14}={ENT_I_115_2}	Inconsistent data. Total investment properties at the end of the previous reference period at residual cost/fair value (Table H0 row H_020 column 14) should be equal to investment properties at the end of the previous reference period (Table I1 row I_115 column 2).	Error
19301	{ENT_H_020_1}={ENT_I_120_2}	Inconsistent data. Total property, plant and equipment at residual cost /fair value at the end of the previous reference period (Table H1 row H_020 column 1) should be equal to property, plant and equipment at the end of the previous reference period (Table I1 row I_120 column 2).	Error
19302	{ENT_H_020_31}={ENT_I_130_2}	Inconsistent data. Total intangible assets at the end of the end of the previous reference period at residual	Error

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		cost (Table H2 row H_020 column 31) should be equal to intangible assets at the end of the previous reference period (Table I1 row I_130 column 2).	
19303	{ENT_H_130_13}={ENT_I_140_1}	Inconsistent data. Biological assets at residual cost /fair value at the end of the reference year (Table H0 row H_130 column 13) should be equal to biological (productive) assets at the end of the reference period (Table I1 row I_140 column 1).	Error
19304	{ENT_H_130_14}={ENT_I_115_1}	Inconsistent data. Total investment properties at the end of the reference period at residual cost/fair value (Table H0 (row H_130 column 14) should be equal to investment properties at the end of the reference period (Table I1 row I_115 column 1).	Error
19305	{ENT_H_130_1}={ENT_I_120_1}	Inconsistent data. Total property, plant and equipment at residual cost /fair value at the end of the reference year (Table H1 row H_130 column 1) should be equal to property, plant and equipment at the end of the reference year (Table I1 row I_120 column 1).	Error
19306	{ENT_H_130_31}={ENT_I_130_1}	Inconsistent data. Total intangible assets at residual cost /fair value at the end of the reference period (Table H2 row H_130 column 31) should be equal to intangible assets at the end of the reference period (Table I1 row I_130 column 1).	Error
26431	KUI (((ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_900_1)>0)), SIIS ({ENT_B_010}>=1)	Annual average number of persons employed (Table B row B_010) in an operating enterprise should be at least 1 (sum of rows KA_110_1, KA_250_1 and C_900_1 in Table C1 >0).	Error
26432	KUI (((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0) JA ({ENT_B_020}>0)), SIIS ({ENT_C_440_1}>0)	Empty field. If the annual average number of employees (Table B row B_020) has been filled in, wages and salaries (Table C1 row C_440) should also be filled in.	Error
26433	KUI (({ENT_C_440_1}>0)), SIIS ({ENT_B_020}>0)	Empty field. If you have filled in wages and salaries (Table C1 row C_440_1), you should also fill in the annual average number of employees (Table B row B_020).	Error
26434	KUI (((ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_900_2)>0). SIIS ({ENT_B_010}>=1)	Annual average number of persons employed (Table B row B_010) in an operating enterprise should be at least 1 (sum of rows KA_390_1, KA_410_1, KA_420_1 and C_900_2 in Table C2 >0).	Error
26435	KUI (((ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT_C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0) JA ({ENT_B_020}>0)), SIIS ({ENT_C_440_2}>0)	Empty field. If the annual average number of employees (Table B row B_020) has been filled in, wages and salaries (Table C2 row C_440_2) should also be filled in.	Error
26436	KUI ({ENT_C_440_2}>0), SIIS ({ENT_B_020}>0)	Empty field. If you have filled in wages and salaries (Table C2 row C_440_2), you should also fill in the annual average number of employees (Table B row B_020) and vice versa.	Error
26778	KUI ({ENT_D_45_47_1}>0), SIIS ({ENT_C_100_11}<{ENT_D_45_47_1})	Inconsistent data. Normally, the cost of merchandise (Table C1 row C_100_11) should be smaller than wholesale and retail sale (Table D row D_45_47).	Warning
26779	({ENT_C_100_21}<={ENT_D_45_47_1})	Inconsistent data. Normally, the cost of merchandise (Table C2 row C_100_21) should be smaller than the total of wholesale and retail sales (Table D row D_45_47).	Warning
26780	KUI (({ENT_D_45_47_1}>0) JA ({ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0)), SIIS ({ENT_C_100_11}>0)	Empty field. If you have filled in wholesale and retail sale of goods (Table D row D_45_47), you should also fill in goods purchased for resale (Table C1 row C_100_11).	Warning
26781	KUI (({ENT_D_45_47_1}=0) JA ({ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0)), SIIS ({ENT_C_100_11}=0)	Inconsistent data. If you have not filled in wholesale and retail sale of goods (Table D row D_45_47), you cannot fill in goods purchased for resale (Table C1 row C_100_11) either.	Warning
26783	KUI (({ENT_D_45_47_1}>0) JA ({ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_900_1)=0)), SIIS ({ENT_B_010}>=1)	Empty field. If you have filled in wholesale and retail sale of goods (Table D row D_45_47), you should also fill in in goods purchased for resale (Table C2 row C_100_21).	Warning



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	ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT_C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0)), SIIS ((ENT_C_100_21)>0)		
26784	KUI ((ENT_D_45_47_1)=0) JA ((ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT_C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0)), SIIS ((ENT_C_100_21)=0)	Inconsistent data. If you have not filled in wholesale and retail sale of goods (Table D row D_45_47), you cannot fill in goods purchased for resale (Table C2 row C_100_21) either.	Warning
26785	KUI ((ENT_D_681_1)>0) JA ((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0)), SIIS ((ENT_C_120_11)>0)	Empty field. If you have filled in sale of real estate (Table D row D_681), you should also fill in real estate purchased for resale (Table C1 row C_120_11).	Warning
26786	KUI ((ENT_D_681_1)=0) JA ((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0)), SIIS ((ENT_C_120_11)=0)	Inconsistent data. If you have not filled in sale of real estate (Table D row C_681), you cannot fill in real estate purchased for resale (Table C1 row D_120_11) either.	Warning
26859	KUI ((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0), SIIS ((ENT_C_013_1)<=ENT_D_10_35_1))	Inconsistent data. Sale of self-manufactured goods and industrial services to non-residents (Table C1 row C_013_1) cannot be bigger than sales of manufactured goods and industrial services (Table D row D_10_35).	Error
26860	KUI ((ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT_C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0), SIIS ((ENT_C_013_2)<=ENT_D_10_35_1))	Inconsistent data. Sale of self-manufactured goods and industrial services to non-residents (Table C2 row C_013_2) cannot be bigger than sales of manufactured goods and industrial services (Table D row D_10_35).	Error
26861	KUI ((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0), SIIS ((ENT_I_370_1)=ENT_C_900_1))	Inconsistent data. Net profit (loss) in the reference year (Table I2(row I_370 column 1) should be equal to net profit (loss) (Table C1 row C_900_1).	Error
26862	KUI ((ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT_C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0), SIIS ((ENT_I_370_1)=ENT_C_900_2))	Inconsistent data. Net profit (loss) in the reference year (Table I2 row I_370 column 1) should be equal to net profit (loss) (Table C2 row C_900_2).	Error
27033	KUI ((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0) JA (((ENT_C_765_1)+(ENT_C_785_1))>0), SIIS (((ENT_H_070_14)+(ENT_H_070_13))!=0)	Empty field. If you have filled in profit or loss from revaluation (Table C1 row C_765_1 and/or C_785_1), also fill in write-downs and write-ups of investment properties and /or biological assets (Table H0 row H_070 column 14 and/or Table H1 row H_070 column 13).	Warning
27034	KUI ((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0) JA ((ENT_C_765_1)+(ENT_C_785_1)=0), SIIS (((ENT_H_070_14)+(ENT_H_070_13))=0)	Inconsistent data. If you have not filled in profit or loss from revaluation (Table C1 row C_765_1 and C_785_1), do not fill in write-downs and write-ups of investment properties and /or biological assets (Table H0 row H_070 column 14 and/or Table H1 row H_070 column 13) either.	Warning
27035	KUI	Profit or loss from sales of property, plant and equipment, or investment properties should be filled in Table	Warning

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	$\{ENT\_C\_010\_2\} + \{ENT\_KA\_390\_1\} + \{ENT\_KA\_410\_1\} + \{ENT\_KA\_420\_1\} + \{ENT\_C\_755\_2\} + \{ENT\_C\_770\_2\} + \{ENT\_C\_855\_2\} + \{ENT\_C\_900\_2\} = 0$ , SIIS $APPROX(\{ENT\_C\_760\_1\} - \{ENT\_C\_780\_1\}, (\{ENT\_H\_140\_1\} - \{ENT\_H\_100\_1\} + \{ENT\_H\_140\_14\} - \{ENT\_H\_100\_14\}) + (\{ENT\_H\_140\_13\} - \{ENT\_H\_100\_13\})).1$	C1, row C_760_1 or C_780_1, respectively. The difference may be profit or loss from sales of intangible assets.	
27036	KUI $\{ENT\_C\_010\_1\} + \{ENT\_KA\_110\_1\} + \{ENT\_KA\_250\_1\} + \{ENT\_C\_430\_1\} + \{ENT\_C\_460\_1\} + \{ENT\_C\_755\_1\} + \{ENT\_C\_770\_1\} + \{ENT\_C\_855\_1\} + \{ENT\_C\_900\_1\} = 0$ , SIIS $APPROX(\{ENT\_C\_760\_2\} - \{ENT\_C\_780\_2\}, (\{ENT\_H\_140\_1\} - \{ENT\_H\_100\_1\} + \{ENT\_H\_140\_14\} - \{ENT\_H\_100\_14\}) + (\{ENT\_H\_140\_13\} - \{ENT\_H\_100\_13\})).1$	Profit or loss from sales of property, plant and equipment, or investment properties should be filled in Table C2, row C_760_2 or C_780_2, respectively. The difference may be profit or loss from sales of intangible assets.	Warning
27037	KUI ( $\{ENT\_C\_035\_1\} > 0$ ), SIIS $(\{ENT\_I\_060\_1\} + \{ENT\_I\_060\_2\} + \{ENT\_I\_140\_1\} + \{ENT\_I\_140\_2\}) > 0$	Empty field. If you have filled in profit/loss from biological assets (Table C1 row C_035_1), also fill in biological (consumable) assets at the end of the reference period and /or at the end of the previous reference period (table I1 row I_060 column 1 and /or row I_060 column 2) or biological (productive) assets at the end of the reference period and/or at the end of the previous reference period (Table I1 row I_140 column 1 and/or I_140 column 2).	Warning
27038	KUI ( $\{ENT\_C\_035\_2\} > 0$ ), SIIS $(\{ENT\_I\_060\_1\} + \{ENT\_I\_060\_2\} + \{ENT\_I\_140\_1\} + \{ENT\_I\_140\_2\}) > 0$	Empty field. If you have filled in profit/loss from biological assets (Table C2 row C_035_2), also fill in biological (consumable) assets at the end of the reference period and /or at the end of the previous reference period (table I1 row I_060 column 1 and /or row I_060 column 2) or biological (productive) assets at the end of the reference period and/or at the end of the previous reference period (Table I1 row I_140 column 1 and/or I_140 column 2).	Warning
27039	KUI $\{ENT\_C\_010\_2\} + \{ENT\_KA\_390\_1\} + \{ENT\_KA\_410\_1\} + \{ENT\_KA\_420\_1\} + \{ENT\_C\_755\_2\} + \{ENT\_C\_770\_2\} + \{ENT\_C\_855\_2\} + \{ENT\_C\_900\_2\} = 0$ , SIIS $\{ENT\_C\_022\_1\} = (\{ENT\_I\_052\_1\} - \{ENT\_I\_052\_2\} + \{ENT\_I\_053\_1\} - \{ENT\_I\_053\_2\})$	Change in finished goods and work in progress inventories (Table I1 row I_052 column 1 - row I_052 column 2 + row I_053 column 1 - row I_053 column 2) should be included in expenses (Table C1 row C_022_1).	Warning
27129	KUI $(\{ENT\_C\_010\_2\} + \{ENT\_KA\_390\_1\} + \{ENT\_KA\_410\_1\} + \{ENT\_KA\_420\_1\} + \{ENT\_C\_755\_2\} + \{ENT\_C\_770\_2\} + \{ENT\_C\_855\_2\} + \{ENT\_C\_900\_2\} = 0)$ JA ( $\{ENT\_I\_054\_2\} - \{ENT\_I\_054\_1\} > 2000$ ), SIIS $(\{ENT\_C\_100\_11\} + \{ENT\_C\_120\_11\}) \geq (\{ENT\_I\_054\_2\} - \{ENT\_I\_054\_1\})$	Empty field. Decrease in inventories (Table I1) should normally be included in expenses (Table C1).	Warning
27130	KUI $(\{ENT\_C\_010\_1\} + \{ENT\_KA\_110\_1\} + \{ENT\_KA\_250\_1\} + \{ENT\_C\_430\_1\} + \{ENT\_C\_460\_1\} + \{ENT\_C\_755\_1\} + \{ENT\_C\_770\_1\} + \{ENT\_C\_855\_1\} + \{ENT\_C\_900\_1\} = 0)$ JA ( $\{ENT\_I\_054\_2\} - \{ENT\_I\_054\_1\} > 2000$ ), SIIS $(\{ENT\_C\_100\_21\} + \{ENT\_C\_120\_21\}) \geq (\{ENT\_I\_054\_2\} - \{ENT\_I\_054\_1\})$	Empty field. Decrease in inventories (Table I1) should normally be included in expenses (Table C2).	Warning
27131	KUI $\{ENT\_C\_010\_2\} + \{ENT\_KA\_390\_1\} + \{ENT\_KA\_410\_1\} + \{ENT\_KA\_420\_1\} + \{ENT\_C\_755\_2\} + \{ENT\_C\_770\_2\} + \{ENT\_C\_855\_2\} + \{ENT\_C\_900\_2\} = 0$ ,	Empty field. Depreciation in the reference period (total of row H_060 column 1 in Table H1, and row H_060 column 14 and row H_060 column 13 in Table H0) should be included in the income statement (in Table C1 row C_460_1, which may be bigger due to the value of intangible assets or fixed assets written off).	Warning

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	SIIS(((ENT_C_460_1))>=({ENT_H_060_1}+{ENT_H_060_14}+{ENT_H_060_13}))		
27132	KUI (((ENT_C_010_1)+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1})=0), SIIS(((ENT_C_460_21)+{ENT_C_460_22}+{ENT_C_460_23})>=({ENT_H_060_1}+{ENT_H_060_14}+{ENT_H_060_13}))	Empty field. Depreciation in the reference period (total of row H_060 column 1 in Table H1, and row H_060 column 14 and row H_060 column 13 in Table H0) should be included in the income statement (in Table C2).	Warning
27219	KUI ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2})=0), SIIS (((ENT_C_110_11)<=({ENT_D_354_1}+{ENT_D_68_1}+{ENT_D_49_51_1}+{ENT_D_79_1}))	Normally, expenses of services purchased for resale (Table C1 row C_110_11 column 1) should be smaller than income from sale of these services, i.e. electricity, heat, gas and water purchased and resold (Table D row D_354) and /or real estate activities, renting of real estate (Table D row D_68) and /or transportation services (Table D row D_49_51) and /or travel agency and tour operator activities (Table D row D_79).	Warning
27220	KUI ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2})=0), SIIS (((ENT_C_110_21)<=({ENT_D_354_1}+{ENT_D_68_1}+{ENT_D_49_51_1}+{ENT_D_79_1}))	Normally, expenses of services purchased for resale (Table C1 row C_110_21 column 1) should be smaller than income from sale of these services, i.e. electricity, heat, gas and water purchased and resold (Table D row D_354) and /or real estate activities, renting of real estate (Table D row D_68) and /or transportation services (Table D row D_49_51) and /or travel agency and tour operator activities (Table D row D_79).	Warning
27221	KUI (((ENT_C_010_2)+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2})=0) JA ({ENT_D_681_1}>0)), SIIS ({ENT_C_120_11}>0)	Empty field. If you have filled in real estate purchased for resale (Table C1 row C_120_11), also fill in sales of real estate (Table D row D_681).	Warning
27222	KUI ({ENT_D_681_1}=0), SIIS ({ENT_C_120_11}=0)	Inconsistent data. If you have not filled in real estate purchased for resale (Table C1 row C_120_11), you cannot fill in sales of real estate (Table D row D_681) either.	Warning
27223	KUI (((ENT_C_010_1)+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1})=0) JA ({ENT_D_681_1}>0)), SIIS ({ENT_C_120_21}>0)	Empty field. If you have filled in real estate purchased for resale (Table C2 row C_120_21), also fill in sales of real estate (Table D row D_681).	Warning
27224	KUI ({ENT_D_681_1}=0), SIIS ({ENT_C_120_21}=0)	Inconsistent data. If you have not filled in real estate purchased for resale (Table C2 row C_120_21), you cannot fill in sales of real estate (Table D row D_681) either.	Warning
27225	KUI (((ENT_C_010_2)+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2})=0) JA (((ENT_D_452_1)+{ENT_D_951_1}+{ENT_D_952_1}+{ENT_D_56_1})>0)), SIIS ({ENT_C_210_11}>0)	Empty field. If you have filled in turnover from economic activities (Table D_452 and/or D_951 and/or D_952 and/or D_56), also fill in cost of materials (Table C1 row C_210_11).	Warning
27226	KUI (((ENT_C_010_1)+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1})=0) JA (((ENT_D_452_1)+{ENT_D_951_1}+{ENT_D_952_1}+{ENT_D_56_1})>0)), SIIS ({ENT_C_210_21}>0)	Empty field. If you have filled in turnover from economic activities (Table D_452 and/or D_951 and/or D_952 and/or D_56), also fill in cost of materials (Table C2 row C_210_21).	Warning
27609	KUI (((ENT_C_010_1)+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1})!=0), SIIS	Inconsistent data. If your enterprise is using income statement scheme 1 (you have filled in Table C1 rows C_010_1, KA_110_1, KA_250_1, C_430_1, C_460_1, C_755_1, C_770_1, C_855_1, C_900_1), you cannot fill in scheme 2 (Table C2) and vice versa.	Error

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	{(ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0}		
27610	KUI {(ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)}!=0, SIIS {(ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT_C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0}	Inconsistent data. If your enterprise is using income statement scheme 2 (you have filled in Table C2 rows C_010_2, KA_390_1, KA_410_1, KA_420_1, C_755_2, C_770_2, C_855_2, C_900_2), you cannot fill in scheme 1 (Table C1) and vice versa.	Error
27621	KUI {(ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0}, SIIS APPROX({(ENT_C_010_1)},{(ENT_D_1_1)+(ENT_D_2_1)+(ENT_D_3_1)+(ENT_D_10_35_1)+(ENT_D_354_1)+(ENT_D_36_1)+(ENT_D_37_1)+(ENT_D_38_39_1)+(ENT_D_41_43_1)+(ENT_D_45_47_1)+(ENT_D_452_1)+(ENT_D_49_51_1)+(ENT_D_52_1)+(ENT_D_53_1)+(ENT_D_55_1)+(ENT_D_56_1)+(ENT_D_581_1)+(ENT_D_582_1)+(ENT_D_59_1)+(ENT_D_60_1)+(ENT_D_61_1)+(ENT_D_62_631_1)+(ENT_D_639_1)+(ENT_D_64_66_1)+(ENT_D_65_1)+(ENT_D_68_1)+(ENT_D_691_1)+(ENT_D_692_1)+(ENT_D_70_1)+(ENT_D_711_1)+(ENT_D_712_1)+(ENT_D_72_1)+(ENT_D_731_1)+(ENT_D_732_1)+(ENT_D_74_1)+(ENT_D_75_1)+(ENT_D_77_1)+(ENT_D_78_1)+(ENT_D_79_1)+(ENT_D_80_1)+(ENT_D_81_1)+(ENT_D_82_1)+(ENT_D_85_1)+(ENT_D_86_1)+(ENT_D_87_88_1)+(ENT_D_90_92_1)+(ENT_D_93_1)+(ENT_D_951_1)+(ENT_D_952_1)+(ENT_D_96_1)+(ENT_D_9001_1)+(ENT_D_9002_1)+(ENT_D_9003_1)),1)	Inconsistent data. Turnover in Table C1 (row C_010_1) should be the sum of all economic activities in Table D (rows D_1, D_2, D_3, D_10_35, D_354, D_36, D_37, D_38_39, D_41_43, D_45_47, D_452, D_49_51, D_52, D_53, D_55, D_56, D_581, D_582, D_59, D_60, D_61, D_62_631, D_639, D_64_66, D_65, D_68, D_691, D_692, D_70, D_711, D_712, D_72, D_731, D_732, D_74, D_75, D_77, D_78, D_79, D_80, D_81, D_82, D_85, D_86, D_87_88, D_90_92, D_93, D_951, D_952, D_96, D_9001, D_9002, D_9003).	Error
27622	KUI {(ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT_C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0}, SIIS APPROX({(ENT_C_010_2)},{(ENT_D_1_1)+(ENT_D_2_1)+(ENT_D_3_1)+(ENT_D_10_35_1)+(ENT_D_354_1)+(ENT_D_36_1)+(ENT_D_37_1)+(ENT_D_38_39_1)+(ENT_D_41_43_1)+(ENT_D_45_47_1)+(ENT_D_452_1)+(ENT_D_49_51_1)+(ENT_D_52_1)+(ENT_D_53_1)+(ENT_D_55_1)+(ENT_D_56_1)+(ENT_D_581_1)+(ENT_D_582_1)+(ENT_D_59_1)+(ENT_D_60_1)+(ENT_D_61_1)+(ENT_D_62_631_1)+(ENT_D_639_1)+(ENT_D_64_66_1)+(ENT_D_65_1)+(ENT_D_68_1)+(ENT_D_691_1)+(ENT_D_692_1)+(ENT_D_70_1)+(ENT_D_711_1)+(ENT_D_712_1)+(ENT_D_72_1)+(ENT_D_731_1)+(ENT_D_732_1)+(ENT_D_74_1)+(ENT_D_75_1)+(ENT_D_77_1)+(ENT_D_78_1)+(ENT_D_79_1)+(ENT_D_80_1)+(ENT_D_81_1)+(ENT_D_82_1)+(ENT_D_85_1)+(ENT_D_86_1)+(ENT_D_87_88_1)+(ENT_D_90_92_1)+(ENT_D_93_1)+(ENT_D_951_1)+(ENT_D_952_1)+(ENT_D_96_1)+(ENT_D_9001_1)+(ENT_D_9002_1)+(ENT_D_9003_1)),1)	Inconsistent data. Turnover in Table C2 (row C_010_2) should be the sum of all economic activities in Table D (rows D_1, D_2, D_3, D_10_35, D_354, D_36, D_37, D_38_39, D_41_43, D_45_47, D_452, D_49_51, D_52, D_53, D_55, D_56, D_581, D_582, D_59, D_60, D_61, D_62_631, D_639, D_64_66, D_65, D_68, D_691, D_692, D_70, D_711, D_712, D_72, D_731, D_732, D_74, D_75, D_77, D_78, D_79, D_80, D_81, D_82, D_85, D_86, D_87_88, D_90_92, D_93, D_951, D_952, D_96, D_9001, D_9002, D_9003).	Error

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	2 1)+(ENT D 9003 1)),1)		
27623	KUI ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0), SIIS ({ENT_C_013_1}<={ENT_D_10_35_1_1}+{ENT_D_10_35_2_1}+{ENT_D_10_35_3_1}))	Inconsistent data. Sale of self-manufactured goods and industrial services to non-residents (Table C1 row C_013_1) cannot be bigger than sales of manufactured goods and industrial services (Table D row D_10_35).	Error
27624	KUI ({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0), SIIS ({ENT_C_013_2}<={ENT_D_10_35_1_1}+{ENT_D_10_35_2_1}+{ENT_D_10_35_3_1}))	Inconsistent data. Sale of self-manufactured goods and industrial services to non-residents (Table C2 row C_013_2) cannot be bigger than sales of manufactured goods and industrial services (Table D row D_10_35).	Error
28091	KUI ({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0) JA ({ENT_C_765_2}+{ENT_C_785_2})>0), SIIS ({ENT_H_070_14}+{ENT_H_070_13})!=0)	Empty field. If you have filled in profit or loss from revaluation (Table C2 row C_765_2 and/or C_785_2), also fill in write-downs and write-ups of investment properties and /or biological assets (Table H0 row H_070 column 14 and/or Table H1 row H_070 column 13).	Warning
28092	KUI ({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0) JA ({ENT_C_765_2}+{ENT_C_785_2})=0), SIIS ({ENT_H_070_14}+{ENT_H_070_13})=0)	Inconsistent data. If you have not filled in profit or loss from revaluation (Table C2 row C_765_2 and C_785_2), do not fill in write-downs and write-ups of investment properties and /or biological assets (Table H0 row H_070 column 14 and/or Table H1 row H_070 column 13) either.	Warning
28164	KUI ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0) JA ({ENT_C_910_1}>0), SIIS ({ENT_C_910_1}<={ENT_I_360_2}+{ENT_I_370_2}+{ENT_I_370_1}))	Inconsistent data. Normally, dividends (Table C1 row C_910_1) cannot be bigger than profit (Table I2 row I_360 column 2 + row I_370 column 2 + row I_370 column 1).	Warning
28165	KUI ({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0) JA ({ENT_C_910_2}>0), SIIS ({ENT_C_910_2}<={ENT_I_360_2}+{ENT_I_370_2}+{ENT_I_370_1}))	Inconsistent data. Normally, dividends (Table C2 row C_910_2) cannot be bigger than profit (Table I2 row I_360 column 2 + row I_370 column 2 + row I_370 column 1).	Warning
30339	KUI ({ENT_C_010_1}+{ENT_C_010_2}>0),SIIS ({ENT_R_020}+{ENT_R_030}+{ENT_R_050}+{ENT_R_060}+{ENT_R_040}=100)	Inconsistent data. Total turnover of different customers in percentages (Table R rows R_020, R_030, R_050, R_060, R_040 column 1) should be equal to 100%, which corresponds to turnover in Table C1 row C_010_1) or in Table C2 row C_010_2).	Error
31251	KUI ({ENT_C_010_1}+{ENT_C_010_2}>0),SIIS ({ENT_R_020}+{ENT_R_030}+{ENT_R_050}+{ENT_R_060}+{ENT_R_040}=100)	Contradictory data. Total turnover of different customers in percent (Table R rows R_020, R_030, R_050, R_060, R_040 column 1) should be equal to 100%, which corresponds to turnover in Table C (row C_010).	Error
31319	KUI ({ESTAT_1}>0),SIIS({ESTAT_1}={ENT_B_010})	Contradictory data. Total number of persons employed in local KAUs (Table K column 150) should be equal to the number of persons employed in the enterprise (Table B row B_010).	Error
31320	KUI({ESTAT_2}>0), SIIS(APPROX({ESTAT_2},{ENT_B_070},0.1))	Contradictory data. Total number of hours worked in local KAUs (table K column 160) should be equal to the number of hours worked in the enterprise (Table B row B_070).	Error
31321	KUI({ESTAT_3}>0),SIIS(APPROX({ESTAT_3},{ENT_C_440_1}+{ENT_C_440_2},100))	Contradictory data. Total wages and salaries of local KAUs (table K column 160) should be equal to the wages and salaries in the enterprise (Table C row C_440).	Error

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	0 1)+{ENT_C_440_2},100))	wages and salaries in the enterprise (Table C row C_440).	
31322	KUI({ESTAT}>0),SIIS (APPROX({ESTAT},{ENT_C_450_1}+{ENT_C_450_2},100))	Contradictory data. Total social security tax and unemployment insurance premiums paid by employers of local KAUs (table K column 130) should be equal to the social security tax and unemployment insurance premiums paid by employers in the enterprise (Table C row C_450).	Error

## AUTOSUMS

### Autosums in table C1. SCHEME 1: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)

Row name	Column name	Formula	Clarification
Raw materials and consumables, calculated automatically	Euro (scheme 1)	{ENT_C_210_11}+{ENT_C_100_11}+{ENT_C_120_11}+{ENT_C_110_11}+{ENT_C_400_11}+{ENT_C_410_11}+{ENT_C_420_11}+{ENT_C_320_11}+{ENT_C_260_11}+{ENT_C_330_11}+{ENT_C_340_11}+{ENT_C_345_11}+{ENT_C_350_11}+{ENT_C_470_11}	
Raw materials and consumables, calculated automatically		{ENT_KA_110_1}- ({ENT_C_210_11}+{ENT_C_100_11}+{ENT_C_120_11}+{ENT_C_110_11}+{ENT_C_400_11}+{ENT_C_410_11}+{ENT_C_420_11}+{ENT_C_320_11}+{ENT_C_260_11}+{ENT_C_330_11}+{ENT_C_340_11}+{ENT_C_345_11}+{ENT_C_350_11}+{ENT_C_470_11})	
..electricity		{ENL_1_1_3}+{EN_1_2_2}	
..heat energy		{ENL_1_2_3}+{EN_2_12_2}	
..fuels		{ENT_C_410_101}+{EN_4_1_21}	
Other operating expenses, calculated automatically	Euro (scheme 1)	{ENT_C_280_12}+{ENT_C_330_12}+{ENT_C_400_12}+{ENT_C_410_12}+{ENT_C_420_12}+{ENT_C_560_12}+{ENT_C_515_12}+{ENT_C_530_12}+{ENT_C_550_12}+{ENT_C_340_12}+{ENT_C_345_12}+{ENT_C_350_12}+{ENT_C_545_12}	
Other operating expenses, calculated automatically		{ENT_KA_250_1}- ({ENT_C_280_12}+{ENT_C_330_12}+{ENT_C_400_12}+{ENT_C_410_12}+{ENT_C_420_12}+{ENT_C_560_12}+{ENT_C_515_12}+{ENT_C_530_12}+{ENT_C_550_12}+{ENT_C_340_12}+{ENT_C_345_12}+{ENT_C_350_12}+{ENT_C_545_12})	
Profit (loss) for the reference year is calculated automatically to check row C_900_1	Euro (scheme 1)	{ENT_C_010_1}+{ENT_C_022_1}+{ENT_C_035_1}+{ENT_C_040_1}+{ENT_KA_70_1}+{ENT_C_755_1}+{ENT_C_855_1}-{ENT_Ka_110_1}-{ENT_Ka_250_1}-{ENT_C_430_1}-{ENT_C_460_1}-{ENT_KA_275_1}-{ENT_C_770_1}-{ENT_C_890_1}	
Profit (loss) for the reference year is calculated automatically to check row C_900_1		{ENT_C_900_1}- ({ENT_C_010_1}+{ENT_C_022_1}+{ENT_C_035_1}+{ENT_C_040_1}+{ENT_KA_70_1}+{ENT_C_755_1}+{ENT_C_855_1}-{ENT_Ka_110_1}-{ENT_Ka_250_1}-{ENT_C_430_1}-{ENT_C_460_1}-{ENT_KA_275_1}-{ENT_C_770_1}-{ENT_C_890_1})	

### Autosums in table C2. SCHEME 2: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)

Row name	Column name	Formula	Clarification
Cost of sales (goods, services) (is calculated automatically)	Euro (scheme 2)	{ENT_C_100_21}+{ENT_C_110_21}+{ENT_C_120_21}+{ENT_C_210_21}+{ENT_C_280_21}+{ENT_C_330_21}+{ENT_C_340_21}+{ENT_C_345_21}+{ENT_C_320_21}+{ENT_C_260_21}+{ENT_C_350_21}+{ENT_C_560_21}+{ENT_C_400_21}+{ENT_C_410_21}+{ENT_C_420_21}+{ENT_C_430_21}+{ENT_C_460_21}+{ENT_C_470_21}+{ENT_C_550_21}+{ENT_C_515_21}+{ENT_C_530_21}+{ENT_C_545_21}	
Cost of sales (goods, services) (is calculated automatically)		{ENT_KA_390_1}- ({ENT_C_100_21}+{ENT_C_110_21}+{ENT_C_120_21}+{ENT_C_210_21}+{ENT_C_280_21}+{ENT_C_330_21}+{ENT_C_340_21}+{ENT_C_345_21}+{ENT_C_320_21}+{ENT_C_260_21}+{ENT_C_350_21}+{ENT_C_560_21}+{ENT_C_400_21}+{ENT_C_410_21}+{ENT_C_420_21}+{ENT_C_430_21}+{ENT_C_460_21}+{ENT_C_470_21}+{ENT_C_550_21}+{ENT_C_515_21}+{ENT_C_530_21}+{ENT_C_545_21})	
..electricity		{ENL_1_1_3}+{EN_1_2_2}	

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..heat energy		{ENL_1_2_3}+{EN_2_12_2}	
..fuels		{ENT_C_410_101}+{EN_4_1_21}	
Total distribution costs (is calculated automatically)	Euro (scheme 2)	{ENT_C_280_22}+{ENT_C_330_22}+{ENT_C_340_22}+{ENT_C_345_22}+{ENT_C_350_22}+{ENT_C_560_22}+{ENT_C_400_22}+{ENT_C_410_22}+{ENT_C_420_22}+{ENT_C_515_22}+{ENT_C_530_22}+{ENT_C_430_22}+{ENT_C_460_22}+{ENT_C_550_22}+{ENT_C_545_22}	
Total distribution costs (is calculated automatically)		{ENT_KA_410_1}- ({ENT_C_280_22}+{ENT_C_330_22}+{ENT_C_340_22}+{ENT_C_345_22}+{ENT_C_350_22}+{ENT_C_560_22}+{ENT_C_400_22}+{ENT_C_410_22}+{ENT_C_420_22}+{ENT_C_515_22}+{ENT_C_530_22}+{ENT_C_430_22}+{ENT_C_460_22}+{ENT_C_550_22}+{ENT_C_545_22})	
Total administrative expenses (are calculated automatically)	Euro (scheme 2)	{ENT_C_280_23}+{ENT_C_330_23}+{ENT_C_340_23}+{ENT_C_345_23}+{ENT_C_350_23}+{ENT_C_560_23}+{ENT_C_400_23}+{ENT_C_410_23}+{ENT_C_420_23}+{ENT_C_515_23}+{ENT_C_530_23}+{ENT_C_430_23}+{ENT_C_460_23}+{ENT_C_550_23}+{ENT_C_545_23}	
Total administrative expenses (are calculated automatically)		{ENT_KA_420_1}- ({ENT_C_280_23}+{ENT_C_330_23}+{ENT_C_340_23}+{ENT_C_345_23}+{ENT_C_350_23}+{ENT_C_560_23}+{ENT_C_400_23}+{ENT_C_410_23}+{ENT_C_420_23}+{ENT_C_515_23}+{ENT_C_530_23}+{ENT_C_430_23}+{ENT_C_460_23}+{ENT_C_550_23}+{ENT_C_545_23})	
Profit (loss) for the reference year is calculated automatically to check row C_900_2	Euro (scheme 2)	{ENT_C_010_2}+{ENT_C_035_2}+{ENT_C_755_2}+{ENT_C_855_2}-{ENT_Ka_390_1}-{ENT_Ka_410_1}- {ENT_Ka_420_1}-{ENT_C_770_2}-{ENT_C_890_2}	
Profit (loss) for the reference year is calculated automatically to check row C_900_2		{ENT_C_900_2}-({ENT_C_010_2}+{ENT_C_035_2}+{ENT_C_755_2}+{ENT_C_855_2}-{ENT_Ka_390_1}- {ENT_Ka_410_1}-{ENT_Ka_420_1}-{ENT_C_770_2}-{ENT_C_890_2})	
PERSONNEL EXPENSES	Euro (scheme 2)	{ENT_C_430_21}+{ENT_C_430_22}+{ENT_C_430_23}	

### Autosums in table D. TURNOVER BY ECONOMIC ACTIVITY

Row name	Column name	Formula	Clarification
Turnover (prefilled value displayed from Table C1 row C_010_1)	Euros	{ENT_C_010_1}	
Turnover (prefilled value displayed from Table C2 row C_010_2)	Euros	{ENT_C_010_2}	
	Euros	{ENT_D_5821_1}+{ENT_D_5829_1}+{ENT_D_6201_1}+{ENT_D_6202_1}+{ENT_D_6203_1}+{ENT_D_6209_1}+{ENT_D_6311_1}+{ENT_D_6312_1}+{ENT_D_1_1}+{ENT_D_2_1}+{ENT_D_3_1}+{ENT_D_10_35_1_1}+{ENT_D_10_35_2_1}+{ENT_D_10_35_3_1}+{ENT_D_354_1}+{ENT_D_36_1}+{ENT_D_37_1}+{ENT_D_38_39_1}+{ENT_D_41_43_1}+{ENT_D_46_47411_1}+{ENT_D_46_47412_1}+{ENT_D_45_47_9_1}+{ENT_D_452_1}+{ENT_D_49_51_1}+{ENT_D_52_1}+{ENT_D_53_1}+{ENT_D_55_1}+{ENT_D_56_1}+{ENT_D_581_1}+{ENT_D_59_1}+{ENT_D_60_1}+{ENT_D_61_1}+{ENT_D_639_1}+{ENT_D_64_66_1}+{ENT_D_65_1}+{ENT_D_68_1}+{ENT_D_691_1}+{ENT_D_692_1}+{ENT_D_70_1}+{ENT_D_711_1}+{ENT_D_712_1}+{ENT_D_72_1}+{ENT_D_731_1}+{ENT_D_732_1}+{ENT_D_74_1}+{ENT_D_75_1}+{ENT_D_77_1}+{ENT_D_78_1}+{ENT_D_79_1_1}+{ENT_D_79_2_1}+{ENT_D_80_1}+{ENT_D_81_1}+{ENT_D_82_1}+{ENT_D_85_1}+{ENT_D_86_1}+{ENT_D_87_88_1}+{ENT_D_90_92_1}+{ENT_D_93_1}+{ENT_D_951_1}+{ENT_D_952_1}+{ENT_D_96_1}+{ENT_D_9001_1}+{ENT_D_9002_1}+{ENT_D_9003_1}	
..other software publishing	Euros	{ENT_D_5829_12_1}+{ENT_D_5829_34_1}+{ENT_D_58295_1}	
Information technology and computer service activities	Euros	{ENT_D_62_1}+{ENT_D_631_1}	

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Travel agency and tour operator activities	Euros	{ENT_D_79_1_1}+{ENT_D_79_2_1}	
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### Autosums in table H0. CHANGES IN FIXED ASSETS: INVESTMENT PROPERTIES AND BIOLOGICAL ASSETS, EUROS (fill in if there are investment properties or biological assets on the balance sheet)

Row name	Column name	Formula	Clarification
..acquisition of land and buildings (except new)	Total investment properties	{ENT_H_031_15}+{ENT_H_031_16}+{ENT_H_031_28}+{ENT_H_031_29}	Column 14 (Investment properties total) should be the sum of columns 15, 16, 28 and 29.
..acquisition of buildings, new building, renovations	Total investment properties	{ENT_H_032_15}+{ENT_H_032_16}+{ENT_H_032_28}+{ENT_H_032_29}	Column 14 (Investment properties total) should be the sum of columns 15, 16, 28 and 29.
....construction production and renovations	Total investment properties	{ENT_H_033_16}	Column 14 (Investment properties total) should be = columns 16.
Investment (calculated)	Biological assets	{ENT_H_030_13}	

### Autosums in table H1. CHANGES IN FIXED ASSETS: PROPERTY, PLANT AND EQUIPMENT, EUROS

Row name	Column name	Formula	Clarification
Residual cost/fair value at the end of the previous reference period		{ENT_H_020_2}+{ENT_H_020_3}+{ENT_H_020_40}+{ENT_H_020_8}+{ENT_H_020_41}+{ENT_H_020_45}	
Acquisitions and additions		{ENT_H_030_2}+{ENT_H_030_3}+{ENT_H_030_40}+{ENT_H_030_8}+{ENT_H_030_41}+{ENT_H_030_45}	
..acquisition of land and buildings (except new)		{ENT_H_031_2}+{ENT_H_031_3}+{ENT_H_031_45}	
..acquisition of buildings, new building, renovations		{ENT_H_032_2}+{ENT_H_032_3}+{ENT_H_032_10}+{ENT_H_032_45}	
....construction production and renovations	Work in progress and prepayments	{ENT_H_033_10}	Work in progress and prepayments = construction works in progress
....construction production and renovations	Total property, plant and equipment	{ENT_H_033_3}+{ENT_H_033_10}	Property, plant and equipment total = construction works + construction works in progress
Capitalised loan expenses		{ENT_H_040_2}+{ENT_H_040_3}+{ENT_H_040_8}+{ENT_H_040_40}+{ENT_H_040_41}+{ENT_H_040_45}	
Additions through business combinations		{ENT_H_050_2}+{ENT_H_050_3}+{ENT_H_050_8}+{ENT_H_050_40}+{ENT_H_050_41}+{ENT_H_050_45}	
Depreciation		{ENT_H_060_2}+{ENT_H_060_3}+{ENT_H_060_8}+{ENT_H_060_40}+{ENT_H_060_41}+{ENT_H_060_45}	
Write-downs and write-ups		{ENT_H_070_2}+{ENT_H_070_3}+{ENT_H_070_8}+{ENT_H_070_40}+{ENT_H_070_41}+{ENT_H_070_45}	
Sales		{ENT_H_100_2}+{ENT_H_100_3}+{ENT_H_100_8}+{ENT_H_100_40}+{ENT_H_100_41}+{ENT_H_100_45}	
Total reclassifications		{ENT_H_075_2}+{ENT_H_075_3}+{ENT_H_075_8}+{ENT_H_075_40}+{ENT_H_075_41}+{ENT_H_075_45}	
..reclassifications from prepayments		{ENT_H_080_2}+{ENT_H_080_3}+{ENT_H_080_8}+{ENT_H_080_40}+{ENT_H_080_41}+{ENT_H_080_45}	
..other reclassifications		{ENT_H_090_2}+{ENT_H_090_3}+{ENT_H_090_8}+{ENT_H_090_40}+{ENT_H_090_41}+{ENT_H_090_45}	
Other changes, profit (loss) from changes in fair value		{ENT_H_110_2}+{ENT_H_110_3}+{ENT_H_110_8}+{ENT_H_110_40}+{ENT_H_110_41}+{ENT_H_110_45}	



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Residual cost/fair value at the end of the reference period		{ENT_H_130_2}+{ENT_H_130_3}+{ENT_H_130_8}+{ENT_H_130_40}+{ENT_H_130_41}+{ENT_H_130_45}	
	Land	{ENT_H_020_2}+{ENT_H_030_2}+{ENT_H_040_2}+{ENT_H_050_2}+{ENT_H_070_2}+{ENT_H_080_2}+{ENT_H_090_2}+{ENT_H_110_2}-{ENT_H_060_2}-{ENT_H_100_2}	
	Construction works	{ENT_H_020_3}+{ENT_H_030_3}+{ENT_H_040_3}+{ENT_H_050_3}+{ENT_H_070_3}+{ENT_H_080_3}+{ENT_H_090_3}+{ENT_H_110_3}-{ENT_H_060_3}-{ENT_H_100_3}	
	Machinery and equipment	{ENT_H_020_40}+{ENT_H_030_40}+{ENT_H_040_40}+{ENT_H_050_40}+{ENT_H_070_40}+{ENT_H_080_40}+{ENT_H_090_40}+{ENT_H_110_40}-{ENT_H_060_40}-{ENT_H_100_40}	
	including transport equipment	{ENT_H_020_4}+{ENT_H_030_4}+{ENT_H_040_4}+{ENT_H_050_4}+{ENT_H_070_4}+{ENT_H_080_4}+{ENT_H_090_4}+{ENT_H_110_4}-{ENT_H_060_4}-{ENT_H_100_4}	
	including computers and computer systems	{ENT_H_020_6}+{ENT_H_030_6}+{ENT_H_040_6}+{ENT_H_050_6}+{ENT_H_070_6}+{ENT_H_080_6}+{ENT_H_090_6}+{ENT_H_110_6}-{ENT_H_060_6}-{ENT_H_100_6}	
	including other machinery and equipment	{ENT_H_020_7}+{ENT_H_030_7}+{ENT_H_040_7}+{ENT_H_050_7}+{ENT_H_070_7}+{ENT_H_080_7}+{ENT_H_090_7}+{ENT_H_110_7}-{ENT_H_060_7}-{ENT_H_100_7}	
	Other property, plant and equipment	{ENT_H_020_8}+{ENT_H_030_8}+{ENT_H_040_8}+{ENT_H_050_8}+{ENT_H_070_8}+{ENT_H_080_8}+{ENT_H_090_8}+{ENT_H_110_8}-{ENT_H_060_8}-{ENT_H_100_8}	
	Work in progress and prepayments	{ENT_H_020_41}+{ENT_H_030_41}+{ENT_H_040_41}+{ENT_H_050_41}+{ENT_H_070_41}+{ENT_H_080_41}+{ENT_H_090_41}+{ENT_H_110_41}-{ENT_H_060_41}-{ENT_H_100_41}	
	including	{ENT_H_020_43}+{ENT_H_030_43}+{ENT_H_040_43}+{ENT_H_050_43}+{ENT_H_070_43}+{ENT_H_080_43}+{ENT_H_090_43}+{ENT_H_110_43}-{ENT_H_060_43}-{ENT_H_100_43}	
	from column 43 work in progress	{ENT_H_030_41}	
	from column 43 unfinished (uninstalled) machinery and equipment	{ENT_H_030_43}	
	including prepayments for fixed assets	{ENT_H_020_12}+{ENT_H_030_12}+{ENT_H_040_12}+{ENT_H_050_12}+{ENT_H_070_12}+{ENT_H_080_12}+{ENT_H_090_12}+{ENT_H_110_12}-{ENT_H_060_12}-{ENT_H_100_12}	
	Right-of-use assets (operating leases according to IFRS 16 "Leases" or ASBG 9 clause 31b)	{ENT_H_020_45}+{ENT_H_030_45}+{ENT_H_040_45}+{ENT_H_050_45}+{ENT_H_070_45}+{ENT_H_080_45}+{ENT_H_090_45}+{ENT_H_110_45}-{ENT_H_060_45}-{ENT_H_100_45}	
	Total property, plant and equipment	{ENT_H_020_1}+{ENT_H_030_1}+{ENT_H_040_1}+{ENT_H_050_1}+{ENT_H_070_1}+{ENT_H_080_1}+{ENT_H_090_1}+{ENT_H_110_1}-{ENT_H_060_1}-{ENT_H_100_1}	

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Fixed assets sold, at selling price		{ENT_H_140_2}+{ENT_H_140_3}+{ENT_H_140_8}+{ENT_H_140_40}+{ENT_H_140_41}+{ENT_H_140_45}	
Investment (calculated)	Land	{ENT_H_030_2}+{ENT_H_040_2}+{ENT_H_080_2}+{ENT_H_030_15}+{ENT_H_080_15}	
Investment (calculated)	Construction works	{ENT_H_030_3}+{ENT_H_040_3}+{ENT_H_080_3}+{ENT_H_030_10}+{ENT_H_040_43}+{ENT_H_080_43}+{ENT_H_030_16}+{ENT_H_080_16}	
Investment (calculated)	Machinery and equipment	{ENT_H_030_4}+{ENT_H_040_4}+{ENT_H_080_4}+{ENT_H_030_6}+{ENT_H_040_6}+{ENT_H_080_6}+{ENT_H_030_7}+{ENT_H_040_7}+{ENT_H_080_7}+{ENT_H_030_11}	
Investment (calculated)	including transport equipment	{ENT_H_030_4}+{ENT_H_040_4}+{ENT_H_080_4}	
Investment (calculated)	including computers and computer systems	{ENT_H_030_6}+{ENT_H_040_6}+{ENT_H_080_6}	
Investment (calculated)	including other machinery and equipment	{ENT_H_030_7}+{ENT_H_040_7}+{ENT_H_080_7}+{ENT_H_030_11}	
Investment (calculated)	Other property, plant and equipment	{ENT_H_030_8}+{ENT_H_040_8}+{ENT_H_080_8}	
Investment (calculated)	Total property, plant and equipment	{ENT_H_030_2}+{ENT_H_040_2}+{ENT_H_080_2}+{ENT_H_030_3}+{ENT_H_040_3}+{ENT_H_080_3}+{ENT_H_030_10}+{ENT_H_040_43}+{ENT_H_080_43}+{ENT_H_030_4}+{ENT_H_040_4}+{ENT_H_080_4}+{ENT_H_030_6}+{ENT_H_040_6}+{ENT_H_080_6}+{ENT_H_030_7}+{ENT_H_040_7}+{ENT_H_080_7}+{ENT_H_030_11}+{ENT_H_030_8}+{ENT_H_040_8}+{ENT_H_080_8}+{ENT_H_030_15}+{ENT_H_080_15}+{ENT_H_030_16}+{ENT_H_080_16}	

### Autosums in table H2. CHANGES IN FIXED ASSETS: INTANGIBLE FIXED ASSETS, EUROS

Row name	Column name	Formula	Clarification
Investment (calculated)	Goodwill	{ENT_H_030_32}+{ENT_H_080_32}	
Investment (calculated)	Development expenses	{ENT_H_030_33}+{ENT_H_080_33}	
Investment (calculated)	Computer software	{ENT_H_030_34}+{ENT_H_040_34}+{ENT_H_080_34}	
Investment (calculated)	Concessions, patents, licences, trade marks	{ENT_H_030_35}+{ENT_H_080_35}	
Investment (calculated)	Other intangible assets	{ENT_H_030_37}+{ENT_H_080_37}	
Investment (calculated)	Total intangible assets	{ENT_H_030_31}+{ENT_H_040_31}+{ENT_H_080_31}-{ENT_H_030_38}-{ENT_H_040_38}-{ENT_H_080_38}	

### Autosums in table I1. ASSETS, LIABILITIES AND EQUITY, EUROS

Row name	Column name	Formula	Clarification
	At the end of the reference	{ENT_I_010_1}+{ENT_I_015_1}+{ENT_I_040_1}+{ENT_I_050_1}+{ENT_I_060_1}+{ENT_I_065_1}	

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	period		
	At the end of the previous reference period	{ENT_I_010_2}+{ENT_I_015_2}+{ENT_I_040_2}+{ENT_I_050_2}+{ENT_I_060_2}+{ENT_I_065_2}	
	At the end of the reference period	{ENT_I_110_1}+{ENT_I_115_1}+{ENT_I_120_1}+{ENT_I_130_1}+{ENT_I_140_1}	
	At the end of the previous reference period	{ENT_I_110_2}+{ENT_I_115_2}+{ENT_I_120_2}+{ENT_I_130_2}+{ENT_I_140_2}	
	At the end of the reference period	{ENT_I_010_1}+{ENT_I_015_1}+{ENT_I_040_1}+{ENT_I_050_1}+{ENT_I_060_1}+{ENT_I_065_1}+{ENT_I_110_1}+{ENT_I_115_1}+{ENT_I_120_1}+{ENT_I_130_1}+{ENT_I_140_1}	
	At the end of the previous reference period	{ENT_I_010_2}+{ENT_I_015_2}+{ENT_I_040_2}+{ENT_I_050_2}+{ENT_I_060_2}+{ENT_I_065_2}+{ENT_I_110_2}+{ENT_I_115_2}+{ENT_I_120_2}+{ENT_I_130_2}+{ENT_I_140_2}	

**Autosums in table I2. ASSETS, LIABILITIES AND EQUITY, EUROS**

Row name	Column name	Formula	Clarification
	At the end of the reference period	{ENT_I_211_1}+{ENT_I_216_1}+{ENT_I_218_1}+{ENT_I_231_1}+{ENT_I_232_1}+{ENT_I_233_1}+{ENT_I_234_1}	
	At the end of the previous reference period	{ENT_I_211_2}+{ENT_I_216_2}+{ENT_I_218_2}+{ENT_I_231_2}+{ENT_I_232_2}+{ENT_I_233_2}+{ENT_I_234_2}	
	At the end of the reference period	{ENT_I_310_1}+{ENT_I_315_1}+{ENT_I_320_1}+{ENT_I_350_1}+{ENT_I_360_1}+{ENT_I_370_1}- {ENT_I_351_1}-{ENT_I_352_1}-{ENT_I_380_1}	
	At the end of the previous reference period	{ENT_I_310_2}+{ENT_I_315_2}+{ENT_I_320_2}+{ENT_I_350_2}+{ENT_I_360_2}+{ENT_I_370_2}- {ENT_I_351_2}-{ENT_I_352_2}-{ENT_I_380_2}	
	At the end of the reference period	{ENT_I_211_1}+{ENT_I_216_1}+{ENT_I_218_1}+{ENT_I_231_1}+{ENT_I_232_1}+{ENT_I_233_1}+{ENT_I_234_1}+{ENT_I_310_1}+{ENT_I_315_1}+{ENT_I_320_1}+{ENT_I_350_1}+{ENT_I_360_1}+{ENT_I_370_1}- {ENT_I_351_1}-{ENT_I_352_1}-{ENT_I_380_1}	
	At the end of the previous reference period	{ENT_I_211_2}+{ENT_I_216_2}+{ENT_I_218_2}+{ENT_I_231_2}+{ENT_I_232_2}+{ENT_I_233_2}+{ENT_I_234_2}+{ENT_I_310_2}+{ENT_I_315_2}+{ENT_I_320_2}+{ENT_I_350_2}+{ENT_I_360_2}+{ENT_I_370_2}- {ENT_I_351_2}-{ENT_I_352_2}-{ENT_I_380_2}	