

## Controls and autosums in questionnaire: EKOMAR N78

Code of the questionnaire: 13352021  
Periodicity: Annual

Is submitted: 08.07.2021, 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
17274	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
17275	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
17276	{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
17277	(({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
17278	{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
17279	{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
17280	{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
17281	{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
17282	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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17283	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
17284	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
17285	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
26301	{(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
26302	{(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
26306	{(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
26308	{(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
26309	{(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
26310	{(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
26313	{(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
26314	{(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
26315	{(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
26316	{(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
26321	{(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
26592	{(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).	
26593	{{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
26594	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
26598	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
26600	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
26702	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
26895	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
27927	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
27928	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
27929	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
29725	{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
26303	{{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
26304	{{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)	
26305	{(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
26307	{(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
26311	{(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
26312	{(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
26317	{(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
26318	{(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
26319	{(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
26320	{(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
26591	{(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
26595	{(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_1; C_023_2; C_756_2; C_757_2).	Error
26596	{(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
26597	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
26599	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
26700	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
26703	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
26704	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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	$\{(\text{ENT\_C\_545\_22})/(\text{ENT\_Ka\_410\_1}) * 100 \geq 3\}$ , SIIS $\{(\text{ENT\_C\_545\_2\_22}) \neq \text{NULL}\}$	expenses (Table C2 row C_545_2_22). NB! Other purchased services are filled in row C_350_23 (Other purchased services).	
26705	KUI $\{(\text{ENT\_C\_545\_23}) > 0\}$ JA $\{(\text{ENT\_C\_545\_23})/(\text{ENT\_Ka\_420\_1}) * 100 \geq 10\}$ , SIIS $\{(\text{ENT\_C\_545\_2\_23}) \neq \text{NULL}\}$	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
26896	KUI $\{(\text{ENT\_C\_010\_2}) > 0\}$ , SIIS $\{(\text{ENT\_KA\_390\_1}) + (\text{ENT\_KA\_410\_1}) + (\text{ENT\_KA\_420\_1}) > 0\}$	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
27930	KUI $\{(\text{ENT\_C\_400\_2\_101}) > 0\}$ JA $\{(\text{ENT\_C\_010\_1}) + (\text{ENT\_KA\_110\_1}) + (\text{ENT\_KA\_250\_1}) + (\text{ENT\_C\_430\_1}) + (\text{ENT\_C\_460\_1}) + (\text{ENT\_C\_755\_1}) + (\text{ENT\_C\_770\_1}) + (\text{ENT\_C\_855\_1}) + (\text{ENT\_C\_900\_1}) = 0\}$ , SIIS $\{(\text{ENT\_C\_400\_21}) + (\text{ENT\_C\_400\_22}) + (\text{ENT\_C\_400\_23}) > 0\}$	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
27931	KUI $\{(\text{ENT\_C\_420\_2\_101}) > 0\}$ JA $\{(\text{ENT\_C\_010\_1}) + (\text{ENT\_KA\_110\_1}) + (\text{ENT\_KA\_250\_1}) + (\text{ENT\_C\_430\_1}) + (\text{ENT\_C\_460\_1}) + (\text{ENT\_C\_755\_1}) + (\text{ENT\_C\_770\_1}) + (\text{ENT\_C\_855\_1}) + (\text{ENT\_C\_900\_1}) = 0\}$ , SIIS $\{(\text{ENT\_C\_420\_21}) + (\text{ENT\_C\_420\_22}) + (\text{ENT\_C\_420\_23}) > 0\}$	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
27932	KUI $\{(\text{ENT\_C\_410\_2\_101}) > 0\}$ JA $\{(\text{ENT\_C\_010\_1}) + (\text{ENT\_KA\_110\_1}) + (\text{ENT\_KA\_250\_1}) + (\text{ENT\_C\_430\_1}) + (\text{ENT\_C\_460\_1}) + (\text{ENT\_C\_755\_1}) + (\text{ENT\_C\_770\_1}) + (\text{ENT\_C\_855\_1}) + (\text{ENT\_C\_900\_1}) = 0\}$ , SIIS $\{(\text{ENT\_C\_410\_21}) + (\text{ENT\_C\_410\_22}) + (\text{ENT\_C\_410\_23}) > 0\}$	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
29726	$\{\text{ENT\_C\_835\_2}\} \geq \{\text{ENT\_C\_836\_2}\}$	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
17303	$\{\text{ENT\_D\_78\_1}\} = \{\text{ENT\_D\_781011\_1}\} + \{\text{ENT\_D\_781012\_1}\} + \{\text{ENT\_D\_782011\_1}\} + \{\text{ENT\_D\_782012\_1}\} + \{\text{ENT\_D\_782013\_1}\} + \{\text{ENT\_D\_782014\_1}\} + \{\text{ENT\_D\_7820141\_1}\} + \{\text{ENT\_D\_782015\_1}\} + \{\text{ENT\_D\_782016\_1}\} + \{\text{ENT\_D\_782019\_1}\} + \{\text{ENT\_D\_78301\_1}\}$	Inconsistent data. Employment agency activities and human resource provision (Table D row D_78) should be the total of various employment agency activities (Table D rows D_781011, D_781012, D_782011, D_782012, D_782013, D_782014, D_7820141, D_782015, D_782016, D_782019, D_78301 column 1).	Error
17304	$\text{APPROX}(\{\text{ENT\_D\_45\_47\_1}\}, \{\text{ENT\_D\_47\_1}\} + \{\text{ENT\_D\_462\_9\_1}\} + \{\text{ENT\_D\_461\_1}\}, 1)$	Inconsistent data. Wholesale and retail trade (Table D row D_45_47) should be the total of retail sale, wholesale and commission trade (Table D rows D_47, D_462_9, D_461 column 1).	Error
27643	$\{\text{ENT\_D\_68\_1}\} \geq \{\text{ENT\_D\_681\_1}\} + \{\text{ENT\_D\_682\_1}\}$	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
27786	$\{(\text{ENT\_D\_10\_35\_1})\} = \{(\text{ENT\_D\_10\_35\_1\_1})\} + \{(\text{ENT\_D\_10\_35\_2\_1})\} + \{(\text{ENT\_D\_10\_35\_3\_1})\}$	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

### 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
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			error
17358	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
17359	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
17360	{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
17367	((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
17369	((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
17370	((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
17372	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
17373	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
17375	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
17376	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
21271	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
21272	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
21273	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
29759	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
29760	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
29761	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
29762	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_32 column 29).	Error
30179	((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
30180	((ENT_H_100_29)=0 JA (ENT_H_140_29)=0) VÕI	Empty field. If you have filled in sales (Table H0 row H_100 column 29), also fill in fixed assets sold at selling	Warning

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	$(\{ENT\_H\_100\_29\} > 0 \text{ JA } \{ENT\_H\_140\_29\} > 0)$	prices (Table H0 row H_140 column 29) and vice versa.	
30181	$APPROX(\{ENT\_H\_130\_28\}, \{ENT\_H\_020\_28\} + \{ENT\_H\_030\_28\} + \{ENT\_H\_050\_28\} + \{ENT\_H\_070\_28\} + \{ENT\_H\_080\_28\} + \{ENT\_H\_090\_28\} + \{ENT\_H\_110\_28\} - \{ENT\_H\_060\_28\} - \{ENT\_H\_100\_28\}, 1)$	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
30182	$APPROX(\{ENT\_H\_130\_29\}, \{ENT\_H\_020\_29\} + \{ENT\_H\_030\_29\} + \{ENT\_H\_050\_29\} + \{ENT\_H\_070\_29\} + \{ENT\_H\_080\_29\} + \{ENT\_H\_090\_29\} + \{ENT\_H\_110\_29\} - \{ENT\_H\_060\_29\} - \{ENT\_H\_100\_29\}, 1)$	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
30183	$APPROX(\{ENT\_H\_020\_14\}, \{ENT\_H\_020\_15\} + \{ENT\_H\_020\_16\} + \{ENT\_H\_020\_28\} + \{ENT\_H\_020\_29\}, 1)$	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
30184	$APPROX(\{ENT\_H\_030\_14\}, \{ENT\_H\_030\_15\} + \{ENT\_H\_030\_16\} + \{ENT\_H\_030\_28\} + \{ENT\_H\_030\_29\}, 1)$	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
30185	$APPROX(\{ENT\_H\_050\_14\}, \{ENT\_H\_050\_15\} + \{ENT\_H\_050\_16\} + \{ENT\_H\_050\_28\} + \{ENT\_H\_050\_29\}, 1)$	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
30187	$APPROX(\{ENT\_H\_070\_14\}, \{ENT\_H\_070\_15\} + \{ENT\_H\_070\_16\} + \{ENT\_H\_070\_28\} + \{ENT\_H\_070\_29\}, 1)$	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
30188	$APPROX(\{ENT\_H\_075\_14\}, \{ENT\_H\_075\_15\} + \{ENT\_H\_075\_16\} + \{ENT\_H\_075\_28\} + \{ENT\_H\_075\_29\}, 1)$	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
30189	$APPROX(\{ENT\_H\_080\_14\}, \{ENT\_H\_080\_15\} + \{ENT\_H\_080\_16\} + \{ENT\_H\_080\_28\} + \{ENT\_H\_080\_29\}, 1)$	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
30190	$APPROX(\{ENT\_H\_090\_14\}, \{ENT\_H\_090\_15\} + \{ENT\_H\_090\_16\} + \{ENT\_H\_090\_28\} + \{ENT\_H\_090\_29\}, 1)$	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
30191	$APPROX(\{ENT\_H\_100\_14\}, \{ENT\_H\_100\_15\} + \{ENT\_H\_100\_16\} + \{ENT\_H\_100\_28\} + \{ENT\_H\_100\_29\}, 1)$	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
30192	$APPROX(\{ENT\_H\_110\_14\}, \{ENT\_H\_110\_15\} + \{ENT\_H\_110\_16\} + \{ENT\_H\_110\_28\} + \{ENT\_H\_110\_29\}, 1)$	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
30193	$APPROX(\{ENT\_H\_130\_14\}, \{ENT\_H\_130\_15\} + \{ENT\_H\_130\_16\} + \{ENT\_H\_130\_28\} + \{ENT\_H\_130\_29\}, 1)$	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
30194	$APPROX(\{ENT\_H\_140\_14\}, \{ENT\_H\_140\_15\} + \{ENT\_H\_140\_16\} + \{ENT\_H\_140\_28\} + \{ENT\_H\_140\_29\}, 1)$	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

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

Control ID	Control formula	Clarification	Type of error
17380	$APPROX(\{ENT\_H\_020\_1\}, \{ENT\_H\_020\_2\} + \{ENT\_H\_020\_3\} + \{ENT\_H\_020\_40\} + \{ENT\_H\_020\_8\} + \{ENT\_H\_020\_41\} + \{ENT\_H\_020\_45\}, 1)$	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	Error

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		(row H_020 column 41), right-of-use assets (Table H1 row H_020 column 45).	
17381	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
17384	{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
17385	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), and work in progress and prepayments (Table H1 row H_030 column 41), right-of-use assets (Table H1 row H_030 column 45).	Error
17386	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
17387	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
17388	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
17389	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
17392	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
17393	{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
17394	{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
17395	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
17396	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
17399	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
17400	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
17403	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	Error



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		H_060 column 45).	
17404	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
17407	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 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).	Error
17408	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
17409	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
17410	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
17411	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
17412	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
17415	{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
17416	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
17417	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
17418	{(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
17419	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
17420	{(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
17421	{(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

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17423	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
17431	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
17432	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
17433	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
17434	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
17435	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}+{ENT_H_080_2}+{ENT_H_090_2}+{ENT_H_110_2}-{ENT_H_060_2}-{ENT_H_100_2},1)	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, 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).	Error
17436	APPROX({ENT_H_130_3},{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},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
17437	APPROX({ENT_H_130_40},{ENT_H_130_4}+{ENT_H_130_6}+{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
17438	APPROX({ENT_H_130_4},{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},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
17441	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
17442	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
17443	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
17446	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),	Error

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		work in progress and prepayments (Table H1 row H_140 column 41), right-of-use assets (Table H1 row H_140 column 45).	
17447	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
19054	APPROX({ENT_H_020_41},{ENT_H_020_43}+{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
19055	APPROX({ENT_H_030_43},{ENT_H_030_10}+{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
19056	APPROX({ENT_H_040_41},{ENT_H_040_43}+{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
19057	APPROX({ENT_H_050_41},{ENT_H_050_43}+{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
19058	APPROX({ENT_H_060_41},{ENT_H_060_43}+{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
19059	APPROX({ENT_H_070_41},{ENT_H_070_43}+{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
19060	APPROX({ENT_H_075_41},{ENT_H_075_43}+{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
19061	APPROX({ENT_H_080_41},{ENT_H_080_43}+{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
19062	APPROX({ENT_H_090_41},{ENT_H_090_43}+{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
19063	APPROX({ENT_H_100_41},{ENT_H_100_43}+{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
19064	APPROX({ENT_H_110_41},{ENT_H_110_43}+{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
19065	APPROX({ENT_H_130_41},{ENT_H_130_43}+{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
19066	APPROX({ENT_H_140_41},{ENT_H_140_43}+{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
19107	APPROX({ENT_H_130_43},{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},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
20004	{(ENT_H_100_43}>0 JA {ENT_H_140_43}>0} VÕI {(ENT_H_100_43}=0 JA {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
21274	APPROX({ENT_H_075_12},{ENT_H_080_12}+{ENT_H_0	Inconsistent data. Total reclassifications (Table H1 row H_075 column 12) should be the total of	Error

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	90_12},1)	reclassifications from prepayments and other reclassifications (Table H1 rows H_080 and H_090 column 12).	
21275	APPROX({ENT_H_075_1},{ENT_H_080_1}+{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
21276	APPROX({ENT_H_075_2},{ENT_H_080_2}+{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
21277	APPROX({ENT_H_075_3},{ENT_H_080_3}+{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
21278	APPROX({ENT_H_075_40},{ENT_H_080_40}+{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
21279	APPROX({ENT_H_075_41},{ENT_H_080_41}+{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
21280	APPROX({ENT_H_075_43},{ENT_H_080_43}+{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
21281	APPROX({ENT_H_075_4},{ENT_H_080_4}+{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
21283	APPROX({ENT_H_075_6},{ENT_H_080_6}+{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
21284	APPROX({ENT_H_075_7},{ENT_H_080_7}+{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
21285	APPROX({ENT_H_075_8},{ENT_H_080_8}+{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
30257	APPROX({ENT_H_130_45},{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},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
31255	{ENT_H_030_45}>={ENT_H_031_45}+{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
17448	APPROX({ENT_H_020_31},{ENT_H_020_32}+{ENT_H_020_33}+{ENT_H_020_34}+{ENT_H_020_35}+{ENT_H_020_37}+{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
17449	APPROX({ENT_H_030_31},{ENT_H_030_32}+{ENT_H_030_33}+{ENT_H_030_34}+{ENT_H_030_35}+{ENT_H_030_37}+{ENT_H_030_38},1)	Inconsistent data. Total intangible assets (Table H3 row H_030 column 31) should be the total of various intangible assets (Table H3 row H_030 columns 32, 33, 34, 35, 37, 38).	Error
17450	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
17451	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
17452	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

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30_33)+{ENT_H_130_34)+{ENT_H_130_35)+{ENT_H_130_37)+{ENT_H_130_38},1)	intangible assets (Table H2 row H_130 columns 32, 33, 34, 35, 37, 38).
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### Controls in table I1. ASSETS, LIABILITIES AND EQUITY, EUROS

Control ID	Control formula	Clarification	Type of error
17309	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
17310	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
17311	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
17312	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
17315	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
17316	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
17317	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
17319	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
17321	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
17322	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
17325	APPROX({ENT_I_230_1},{ENT_I_231_1)+{ENT_I_232_1)+{ENT_I_233_1)+{ENT_I_234_1},1)	Inconsistent data. Total long-term liabilities (Table I2 row I_230 column 1) 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 1).	Error
17326	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
17327	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

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17328	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
17329	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
17330	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
17331	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
17332	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, with more than one activity and/or local unit).

Control ID	Control formula	Clarification	Type of error
17334	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
17335	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
17336	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
17337	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
17338	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
17339	KUI ({ENT_K_R1_120}>0),SIIS ({ENT_K_R1_160}>0)	Empty field. If wages and salaries (Table K column 120) have been filled in, then normally, the hours worked in the local KAU (Table K row 160) should also be filled in.	Warning
17340	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
17342	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 either.	Warning
28599	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
28600	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

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	{ENT_K_R1_056}!="26"), SIIS ({ENT_K_R1_150}>0)		
28601	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
28602	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
20095	{TAITMISEAEGMINUTIT}<=59	Maximum permitted value is 59 minutes. Time exceeding 60 minutes shall be indicated in hours and minutes.	Error
20096	{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
20097	{TAITMISEAEGTUNDI}<=999	Maximum permitted value is 999 hours.	Error

### Controls across tables

Control ID	Control formula	Clarification	Type of error
17318	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
17320	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
19361	{ENT_H_020_13}={ENT_I_140_2}	Inconsistent data. Biological assets at residual cost /fair value at the beginning of the reference year in Table H2 (row H_020 column 13) should be equal to biological (productive) assets at the end of the previous reference year in Table I1 (row I_140 column 2).	Error
19362	{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
19363	{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
19364	{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 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).	Error
19365	{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
19366	{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

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19367	{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
19368	{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
26463	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
26464	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
26465	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
26466	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
26467	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
26468	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
26772	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_100_11}<=({ENT_D_47_1}+{ENT_D_462_9_1}))	Inconsistent data. Normally, the cost of merchandise (Table C1 row C_100_11) should be smaller than the total of retail sales (Table D row D_47) and wholesales (Table D rows D_462_9).	Warning
26773	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_100_21}<=({ENT_D_47_1}+{ENT_D_462_9_1}))	Inconsistent data. Normally, the cost of merchandise (Table C2 row C_100_21) should be smaller than the total of retail sales (Table D row D_47) and wholesales (Table D rows D_462_9).	Warning
26774	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_47_1}+{ENT_D_462_9_1})>0)), SIIS ({ENT_C_100_11}>0)	Empty field. If you have filled in wholesale (Table D row D_462_9) and/or retail sale (Table D row D_47) of goods, also fill in in goods purchased for resale (Table C1 row C_100_11).	Error
26775	KUI (({ENT_D_47_1}+{ENT_D_462_9_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 (Table D row D_462_9) and/or retail sale (Table D row D_47), you cannot fill in goods purchased for resale (Table C1 row C_100_11) either.	Error
26776	KUI (({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{	Empty field. If you have filled in wholesale (Table D row D_462_9) and/or retail sale (Table D row D_47), also fill in goods purchased for resale (Table C2 row C_100_21).	Error



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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) JA (({ENT_D_47_1}+{ENT_D_462_9_1})>0)), SIIS ({ENT_C_100_21}>0)		
26777	KUI (({ENT_D_47_1}+{ENT_D_462_9_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 (Table D row D_462_9) and/or retail sale (Table D row D_47), you cannot fill in goods purchased for resale (Table C2 row C_100_21) either.	Error
26891	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
26892	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
26893	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
26894	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
27069	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
27070	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
27071	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_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)	Profit or loss from sales of property, plant and equipment, or investment properties should be filled in Table C1, row C_760_1 or C_780_1, respectively. The difference may be profit or loss from sales of intangible assets.	Warning
27072	KUI	Profit or loss from sales of property, plant and equipment, or investment properties should be filled in Table	Warning

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	$\{ \{ \text{ENT\_C\_010\_1} \} + \{ \text{ENT\_KA\_110\_1} \} + \{ \text{ENT\_KA\_250\_1} \} + \{ \text{ENT\_C\_430\_1} \} + \{ \text{ENT\_C\_460\_1} \} + \{ \text{ENT\_C\_755\_1} \} + \{ \text{ENT\_C\_770\_1} \} + \{ \text{ENT\_C\_855\_1} \} + \{ \text{ENT\_C\_900\_1} \} = 0 \}$ , SIIS $\text{APPROX}(\{ \{ \text{ENT\_C\_760\_2} \} - \{ \text{ENT\_C\_780\_2} \} \}, \{ \{ \text{ENT\_H\_140\_1} \} - \{ \text{ENT\_H\_100\_1} \} + \{ \text{ENT\_H\_140\_14} \} - \{ \text{ENT\_H\_100\_14} \} + \{ \text{ENT\_H\_140\_13} \} - \{ \text{ENT\_H\_100\_13} \} \} \}, 1)$	C2, row C_760_2 or C_780_2, respectively. The difference may be profit or loss from sales of intangible assets.	
27073	KUI ( $\{ \{ \text{ENT\_C\_035\_1} \} > 0 \}$ ), SIIS $\{ \{ \{ \text{ENT\_I\_060\_1} \} + \{ \text{ENT\_I\_060\_2} \} + \{ \text{ENT\_I\_140\_1} \} + \{ \text{ENT\_I\_140\_2} \} > 0 \}$	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
27074	KUI ( $\{ \{ \text{ENT\_C\_035\_2} \} > 0 \}$ ), SIIS $\{ \{ \{ \text{ENT\_I\_060\_1} \} + \{ \text{ENT\_I\_060\_2} \} + \{ \text{ENT\_I\_140\_1} \} + \{ \text{ENT\_I\_140\_2} \} > 0 \}$	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
27075	KUI $\{ \{ \{ \text{ENT\_C\_010\_2} \} + \{ \text{ENT\_KA\_390\_1} \} + \{ \text{ENT\_KA\_410\_1} \} + \{ \text{ENT\_KA\_420\_1} \} + \{ \text{ENT\_C\_755\_2} \} + \{ \text{ENT\_C\_770\_2} \} + \{ \text{ENT\_C\_855\_2} \} + \{ \text{ENT\_C\_900\_2} \} = 0 \}$ , SIIS $\{ \{ \text{ENT\_C\_022\_1} \} = \{ \{ \text{ENT\_I\_052\_1} \} - \{ \text{ENT\_I\_052\_2} \} + \{ \text{ENT\_I\_053\_1} \} - \{ \text{ENT\_I\_053\_2} \} \}$	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
27145	KUI $\{ \{ \{ \{ \text{ENT\_C\_010\_2} \} + \{ \text{ENT\_KA\_390\_1} \} + \{ \text{ENT\_KA\_410\_1} \} + \{ \text{ENT\_KA\_420\_1} \} + \{ \text{ENT\_C\_755\_2} \} + \{ \text{ENT\_C\_770\_2} \} + \{ \text{ENT\_C\_855\_2} \} + \{ \text{ENT\_C\_900\_2} \} = 0 \}$ JA ( $\{ \{ \{ \text{ENT\_I\_054\_2} \} - \{ \text{ENT\_I\_054\_1} \} > 2000 \}$ ), SIIS $\{ \{ \{ \{ \text{ENT\_C\_100\_11} \} + \{ \text{ENT\_C\_120\_11} \} \} \} \geq \{ \{ \text{ENT\_I\_054\_2} \} - \{ \text{ENT\_I\_054\_1} \} \}$	Empty field. Decrease in inventories (Table I1) should normally be included in expenses (Table C1).	Warning
27146	KUI $\{ \{ \{ \{ \text{ENT\_C\_010\_1} \} + \{ \text{ENT\_KA\_110\_1} \} + \{ \text{ENT\_KA\_250\_1} \} + \{ \text{ENT\_C\_430\_1} \} + \{ \text{ENT\_C\_460\_1} \} + \{ \text{ENT\_C\_755\_1} \} + \{ \text{ENT\_C\_770\_1} \} + \{ \text{ENT\_C\_855\_1} \} + \{ \text{ENT\_C\_900\_1} \} = 0 \}$ JA $\{ \{ \{ \{ \text{ENT\_I\_054\_2} \} - \{ \text{ENT\_I\_054\_1} \} > 2000 \}$ ), SIIS $\{ \{ \{ \{ \text{ENT\_C\_100\_21} \} + \{ \text{ENT\_C\_120\_21} \} \} \} \geq \{ \{ \text{ENT\_I\_054\_2} \} - \{ \text{ENT\_I\_054\_1} \} \}$	Empty field. Decrease in inventories (Table I1) should normally be included in expenses (Table C2).	Warning
27147	KUI $\{ \{ \{ \{ \text{ENT\_C\_010\_2} \} + \{ \text{ENT\_KA\_390\_1} \} + \{ \text{ENT\_KA\_410\_1} \} + \{ \text{ENT\_KA\_420\_1} \} + \{ \text{ENT\_C\_755\_2} \} + \{ \text{ENT\_C\_770\_2} \} + \{ \text{ENT\_C\_855\_2} \} + \{ \text{ENT\_C\_900\_2} \} = 0 \}$ , SIIS( $\{ \{ \text{ENT\_C\_460\_1} \} \} \geq \{ \{ \text{ENT\_H\_060\_1} \} + \{ \text{ENT\_H\_060\_14} \} + \{ \text{ENT\_H\_060\_13} \} \}$ )	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 C1 row C_460_1, which may be bigger due to the value of intangible assets or fixed assets written off).	Warning
27148	KUI $\{ \{ \{ \{ \text{ENT\_C\_010\_1} \} + \{ \text{ENT\_KA\_110\_1} \} + \{ \text{ENT\_KA\_250\_1} \} + \{ \text{ENT\_C\_430\_1} \} + \{ \text{ENT\_C\_460\_1} \} + \{ \text{ENT\_C\_755\_1} \} + \{ \text{ENT\_C\_770\_1} \} + \{ \text{ENT\_C\_855\_1} \} + \{ \text{ENT\_C\_900\_1} \} = 0 \}$ , SIIS( $\{ \{ \text{ENT\_C\_460\_21} \} + \{ \text{ENT\_C\_460\_22} \} + \{ \text{ENT\_C\_460\_23} \} \} \geq \{ \{ \text{ENT\_H\_060\_1} \} + \{ \text{ENT\_H\_060\_14} \} + \{ \text{ENT\_H\_060\_13} \} \}$ )	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

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27251	KUI $((ENT\_C\_010\_2)+(ENT\_KA\_390\_1)+(ENT\_KA\_410\_1)+(ENT\_KA\_420\_1)+(ENT\_C\_755\_2)+(ENT\_C\_770\_2)+(ENT\_T\_C\_855\_2)+(ENT\_C\_900\_2)=0)$ , 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
27252	KUI $((ENT\_C\_010\_2)+(ENT\_KA\_390\_1)+(ENT\_KA\_410\_1)+(ENT\_KA\_420\_1)+(ENT\_C\_755\_2)+(ENT\_C\_770\_2)+(ENT\_T\_C\_855\_2)+(ENT\_C\_900\_2)=0)$ , 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
27253	KUI $((ENT\_C\_010\_2)+(ENT\_KA\_390\_1)+(ENT\_KA\_410\_1)+(ENT\_KA\_420\_1)+(ENT\_C\_755\_2)+(ENT\_C\_770\_2)+(ENT\_T\_C\_855\_2)+(ENT\_C\_900\_2)=0)$ 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
27254	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
27255	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
27256	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
27257	KUI $((ENT\_C\_010\_2)+(ENT\_KA\_390\_1)+(ENT\_KA\_410\_1)+(ENT\_KA\_420\_1)+(ENT\_C\_755\_2)+(ENT\_C\_770\_2)+(ENT\_T\_C\_855\_2)+(ENT\_C\_900\_2)=0)$ 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
27258	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
27617	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 $((ENT\_C\_010\_2)+(ENT\_KA\_390\_1)+(ENT\_KA\_410\_1)+(ENT\_KA\_420\_1)+(ENT\_C\_755\_2)+(ENT\_C\_770\_2)+(ENT\_T\_C\_855\_2)+(ENT\_C\_900\_2)=0)$	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
27618	KUI $((ENT\_C\_010\_2)+(ENT\_KA\_390\_1)+(ENT\_KA\_410\_1)+(ENT\_KA\_420\_1)+(ENT\_C\_755\_2)+(ENT\_C\_770\_2)+(ENT\_T\_C\_855\_2)+(ENT\_C\_900\_2)!=0)$ , 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

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<p>27635</p>	<p>C 770 1)+(ENT C 855 1)+(ENT C 900 1)=0)                  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_781011_1)+(ENT_D_781012_1)+(ENT_D_782011_1)+(ENT_D_782012_1)+(ENT_D_782013_1)+(ENT_D_782014_1)+(ENT_D_7820141_1)+(ENT_D_782015_1)+(ENT_D_782016_1)+(ENT_D_782019_1)+(ENT_D_78301_1)+(ENT_D_47_1)+(ENT_D_462_9_1)+(ENT_D_461_1)+(ENT_D_62_631_1)+(ENT_D_53_1)+(ENT_D_581_1)+(ENT_D_582_1)+(ENT_D_59_1)+(ENT_D_60_1)+(ENT_D_639_1)+(ENT_D_65_1)+(ENT_D_691_1)+(ENT_D_692_1)+(ENT_D_711_1)+(ENT_D_712_1)+(ENT_D_731_1)+(ENT_D_732_1)+(ENT_D_74_1)+(ENT_D_75_1)+(ENT_D_80_1)+(ENT_D_82_1)+(ENT_D_951_1)+(ENT_D_68_1)+(ENT_D_70_1)+(ENT_D_85_1)+(ENT_D_10_35_1_1)+(ENT_D_10_35_2_1)+(ENT_D_10_35_3_1)+(ENT_D_1_1)+(ENT_D_2_1)+(ENT_D_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_452_1)+(ENT_D_49_51_1)+(ENT_D_52_1)+(ENT_D_55_1)+(ENT_D_56_1)+(ENT_D_61_1)+(ENT_D_64_66_1)+(ENT_D_72_1)+(ENT_D_77_1)+(ENT_D_79_1)+(ENT_D_81_1)+(ENT_D_86_1)+(ENT_D_87_88_1)+(ENT_D_90_92_1)+(ENT_D_93_1)+(ENT_D_952_1)+(ENT_D_96_1)+(ENT_D_9001_1)+(ENT_D_9002_1)+(ENT_D_9003_1),1)</p>	<p>Inconsistent data. Turnover in Table C1 (row C_010_1) should be the sum of all economic activities in Table D (rows D_781011, D_781012, D_782011, D_782012, D_782013, D_782014, D_7820141, D_782015, D_782016, D_782019, D_78301, D_47, D_462_9, D_461, D_62_631, D_53, D_581, D_582, D_59, D_60, D_639, D_65, D_691, D_692, D_711, D_712, D_731, D_732, D_74, D_75, D_80, D_82, D_951, D_68, D_70, D_85, D_10_35_1, D_10_35_2, D_10_35_3, D_1, D_2, D_3, D_354, D_36, D_37, D_38_39, D_41_43, D_452, D_49_51, D_52, D_55, D_56, D_61, D_64_66, D_72, D_77, D_79, D_81, D_86, D_87_88, D_90_92, D_93, D_952, D_96, D_9001, D_9002, D_9003).</p>	<p>Error</p>
<p>27636</p>	<p>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_781011_1)+(ENT_D_781012_1)+(ENT_D_782011_1)+(ENT_D_782012_1)+(ENT_D_782013_1)+(ENT_D_782014_1)+(ENT_D_7820141_1)+(ENT_D_782015_1)+(ENT_D_782016_1)+(ENT_D_782019_1)+(ENT_D_78301_1)+(ENT_D_47_1)+(ENT_D_462_9_1)+(ENT_D_461_1)+(ENT_D_62_631_1)+(ENT_D_53_1)+(ENT_D_581_1)+(ENT_D_582_1)+(ENT_D_59_1)+(ENT_D_60_1)+(ENT_D_639_1)+(ENT_D_65_1)+(ENT_D_691_1)+(ENT_D_692_1)+(ENT_D_711_1)+(ENT_D_712_1)+(ENT_D_731_1)+(ENT_D_732_1)+(ENT_D_74_1)+(ENT_D_75_1)+(ENT_D_80_1)+(ENT_D_82_1)+(ENT_D_951_1)+(ENT_D_68_1)+(ENT_D_70_1)+(ENT_D_85_1)+(ENT_D_10_35_1_1)+(ENT_D_10_35_2_1)+(ENT_D_10_35_3_1)+(ENT_D_1_1)+(ENT_D_2_1)+(ENT_D_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_452_1)+(ENT_D_49_51_1)+(ENT_D_52_1)+(ENT_D_55_1)+(ENT_D_56_1)+(ENT_D_61_1)+(ENT_D_64_66_1)+(ENT_D_72_1)+(ENT_D_77_1)+(ENT_D_79_1)+(ENT_D_81_1)+(ENT_D_86_1)+(ENT_D_87_88_1)+(ENT_D_90_92_1)+(ENT_D_93_1)+(ENT_D_952_1)+(ENT_D_96_1)+(ENT_D_9001_1)+(ENT_D_9002_1)+(ENT_D_9003_1),1)</p>	<p>Inconsistent data. Turnover in Table C2 (row C_010_2) should be the sum of all economic activities in Table D (rows D_781011, D_781012, D_782011, D_782012, D_782013, D_782014, D_7820141, D_782015, D_782016, D_782019, D_78301, D_47, D_462_9, D_461, D_62_631, D_53, D_581, D_582, D_59, D_60, D_639, D_65, D_691, D_692, D_711, D_712, D_731, D_732, D_74, D_75, D_80, D_82, D_951, D_68, D_70, D_85, D_10_35_1, D_10_35_2, D_10_35_3, D_1, D_2, D_3, D_354, D_36, D_37, D_38_39, D_41_43, D_452, D_49_51, D_52, D_55, D_56, D_61, D_64_66, D_72, D_77, D_79, D_81, D_86, D_87_88, D_90_92, D_93, D_952, D_96, D_9001, D_9002, D_9003).</p>	<p>Error</p>

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	$\_1\} + \{ENT\_D\_952\_1\} + \{ENT\_D\_96\_1\} + \{ENT\_D\_9001\_1\} + \{ENT\_D\_9002\_1\} + \{ENT\_D\_9003\_1\}, 1)$		
27638	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 $\{ENT\_C\_013\_2\} <= \{ENT\_D\_10\_35\_1\} + \{ENT\_D\_10\_35\_2\} + \{ENT\_D\_10\_35\_3\}$	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
27639	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
27640	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
27641	KUI	Inconsistent data. Sale of self-manufactured goods and industrial services to non-residents (Table C1 row	Error

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	$\{ENT\_C\_010\_2\} + \{ENT\_KA\_390\_1\} + \{ENT\_KA\_410\_1\} + \{ENT\_KA\_420\_1\} + \{ENT\_C\_755\_2\} + \{ENT\_C\_770\_2\} + \{ENT\_T\_C\_855\_2\} + \{ENT\_C\_900\_2\} = 0$ , SIIS $\{ENT\_C\_013\_1\} \leq (\{ENT\_D\_10\_35\_1\_1\} + \{ENT\_D\_10\_35\_2\_1\} + \{ENT\_D\_10\_35\_3\_1\})$	C_013_1) cannot be bigger than sales of manufactured goods and industrial services (Table D row D_10_35).	
28099	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 $(\{ENT\_H\_070\_14\} + \{ENT\_H\_070\_13\}) \neq 0$	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
28100	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 property, plant and equipment (Table H0 row H_070 column 14 and/or Table H1 row H_070 column 1) either.	Warning
28172	KUI $\{ENT\_C\_010\_2\} + \{ENT\_KA\_390\_1\} + \{ENT\_KA\_410\_1\} + \{ENT\_KA\_420\_1\} + \{ENT\_C\_755\_2\} + \{ENT\_C\_770\_2\} + \{ENT\_T\_C\_855\_2\} + \{ENT\_C\_900\_2\} = 0$ JA $\{ENT\_C\_910\_1\} > 0$ , SIIS $\{ENT\_C\_910\_1\} \leq (\{ENT\_I\_360\_2\} + \{ENT\_I\_370\_2\} + \{ENT\_I\_370\_1\})$	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
28173	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 $\{ENT\_C\_910\_2\} \leq (\{ENT\_I\_360\_2\} + \{ENT\_I\_370\_2\} + \{ENT\_I\_370\_1\})$	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
30336	KUI $\{ENT\_C\_010\_1\} > 0$ VÕI $\{ENT\_C\_010\_2\} > 0$ , 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
31252	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
31335	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
31336	KUI $\{ESTAT\_2\} > 0$ , SIIS $\text{APPROX}(\{ESTAT\_2\}, \{ENT\_B\_070\}, 0.1)$	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
31337	KUI $\{ESTAT\_3\} > 0$ , SIIS $\text{APPROX}(\{ESTAT\_3\}, \{ENT\_C\_440\_1\} + \{ENT\_C\_440\_2\}, 100)$	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
31338	KUI $\{ESTAT\} > 0$ , SIIS $\text{APPROX}(\{ESTAT\}, \{ENT\_C\_450\_1\} + \{ENT\_C\_450\_2\}, 100)$	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)

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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}	
..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})	

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		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_781011_1}+{ENT_D_781012_1}+{ENT_D_782011_1}+{ENT_D_782012_1}+{ENT_D_782013_1}+ {ENT_D_782014_1}+{ENT_D_7820141_1}+{ENT_D_782015_1}+{ENT_D_782016_1}+{ENT_D_782019_1}+ {ENT_D_78301_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_47_1}+{ENT_D_462_9_1}+{EN_} {T_D_461_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_69_} {2_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_79_1_1}+{ENT_D_79_2_1}+{ENT_D_80_1}+{E_} {NT_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}+{EN_} {T_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}	
..personnel search by type of personnel	Euros	{ENT_D_781011_1}+{ENT_D_781012_1}	
..temporary employment agency activities by type of personnel	Euros	{ENT_D_782014_1}+{ENT_D_782011_1}+{ENT_D_782012_1}+{ENT_D_782013_1}+{ENT_D_7820141_1}+ {ENT_D_782015_1}+{ENT_D_782016_1}+{ENT_D_782019_1}	
Travel agency and tour operator activities	Euros	{ENT_D_79_1_1}+{ENT_D_79_2_1}	

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)



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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}	
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	{ENT_H_020_3}+{ENT_H_030_3}+{ENT_H_040_3}+{ENT_H_050_3}+{ENT_H_070_3}+{ENT_H_080_3}+{E	

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	works	NT_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}	
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	{ENT_H_030_4)+{ENT_H_040_4)+{ENT_H_080_4)+{ENT_H_030_6)+{ENT_H_040_6)+{ENT_H_080_6)+{E	

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	equipment	$NT\_H\_030\_7)+\{ENT\_H\_040\_7)+\{ENT\_H\_080\_7)+\{ENT\_H\_030\_11}$	
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 period	$\{ENT\_I\_010\_1)+\{ENT\_I\_015\_1)+\{ENT\_I\_040\_1)+\{ENT\_I\_050\_1)+\{ENT\_I\_060\_1)+\{ENT\_I\_065\_1}$	
	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	$\{ENT\_I\_110\_1)+\{ENT\_I\_115\_1)+\{ENT\_I\_120\_1)+\{ENT\_I\_130\_1)+\{ENT\_I\_140\_1}$	

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	the reference period		
	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}	