

Questionnaire manual: Financial indicators

Questionnaire code: 10602021

Submitted in: 1st quarter – 25.04.2021; 2nd quarter – 25.07.2021; 3rd quarter – 25.10.2021; 4th quarter – 15.02.2022

Periodicity: Quarterly

p. 1/5

Statistics Estonia guarantees the full protection of data submitted.

Please make sure that you enter data in the correct cell. If you enter alphabetical characters in a number field, a corresponding error message is displayed. In the case of some fields, logic (arithmetic) checks have been applied to prevent data entry mistakes. If there is a conflict in the entered data or they conflict with pre-filled data, an error message appears when the table is checked. In the case of errors, review the data carefully and make corrections.

After correcting the data, save changes and check the questionnaire again. If there are no more mistakes, confirm and submit the data by clicking "Confirm" on the last page of the questionnaire. You will be displayed a message that the data have been submitted successfully.

DATA COLLECTED WITH THE QUESTIONNAIRE

Table 1. CURRENT ASSETS (WITHOUT INVENTORIES)

Fields with the data on the beginning of the quarter are prefilled with the data from the end of the previous quarter. Please double check the prefilled fields and correct where necessary.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/classification name	You need not fill in the value: period, economic activity
010 / 1	Cash – at the end of the quarter	ENTQ_F_010_1	Cash – money in cash and on bank accounts, demand deposits, placements in MMF funds and other highly liquid funds.	Positive integer	
010 / 2	Cash – at the beginning of the quarter	ENTQ_F_010_2	Cash – money in cash and on bank accounts, demand deposits, placements in MMF funds and other highly liquid funds.	Positive integer	
020 / 1	Short-term shares – at the end of the quarter	ENTQ_F_020_1	Short-term shares – shares kept for trading purposes and held for resale within the next reference year at the latest.	Positive integer	
020 / 2	Short-term shares – at the beginning of the quarter	ENTQ_F_020_2	Short-term shares – shares kept for trading purposes and held for resale within the next reference year at the latest.	Positive integer	
030 / 1	Other short-term financial investments (excl. shares) – at the end of the quarter	ENTQ_F_030_1	Other short-term financial investments (excl. shares) – other securities kept for trading purposes (debentures, bonds, fund shares, etc.) with a redemption deadline within the next reference year at the latest, as well as derivative instruments (forward, futures, swap, options contracts, etc.).	Positive integer	
030 / 2	Other short-term financial investments (excl. shares) – at the beginning of the quarter	ENTQ_F_030_2	Other short-term financial investments (excl. shares) – other securities kept for trading purposes (debentures, bonds, fund shares, etc.) with a redemption deadline within the next reference year at the latest, as well as derivative instruments (forward, futures, swap, options contracts, etc.).	Positive integer	
040 / 1	Trade receivables – at the end of the quarter	ENTQ_F_040_1	Trade receivables – short-term receivables arising from regular business activities of an enterprise – invoice payments receivable from buyers, invoice payments likely not to be received (with a minus).	Positive integer	
040 / 2	Trade receivables – at the beginning of the quarter	ENTQ_F_040_2	Trade receivables – short-term receivables arising from regular business activities of an enterprise – invoice payments receivable from buyers, invoice payments likely not to be received (with a minus).	Positive integer	
050 / 1	Various short-term receivables – at the end of the quarter	ENTQ_F_050_1	Various short-term receivables – outstanding revenues during the reference period, short-term receivables from other enterprises and shareholders of the consolidation group and other short-term receivables. Various receivables (loans) equal to the outstanding revenues of Estonian non-financial companies, Estonian private persons or other institutions.	Positive integer	
050 / 2	Various short-term receivables – at	ENTQ_F_050_2	Various short-term receivables – outstanding revenues during the reference period, short-term receivables from	Positive integer	

Questionnaire manual: Financial indicators

Questionnaire code: 10602021

Submitted in: 1st quarter – 25.04.2021; 2nd quarter – 25.07.2021; 3rd quarter – 25.10.2021; 4th quarter – 15.02.2022

p. 2/5

	the beginning of the quarter		other enterprises and shareholders of the consolidation group and other short-term receivables. Various receivables (loans) equal to the outstanding revenues of Estonian non-financial companies, Estonian private persons or other institutions.		
051 / 1	Various short-term receivables: from Estonian non-financial companies – at the end of the quarter	ENTQ_F_051_1	Various short-term receivables from Estonian non-financial companies. Estonian non-financial companies are all undertakings registered in Estonia, excl. credit and financing institutions.	Positive integer	
051 / 2	Various short-term receivables: from Estonian non-financial companies – at the beginning of the quarter	ENTQ_F_051_2	Various short-term receivables from Estonian non-financial companies. Estonian non-financial companies are all undertakings registered in Estonia, excl. credit and financing institutions.	Positive integer	
052 / 1	Various short-term receivables: from Estonian private persons – at the end of the quarter	ENTQ_F_052_1	Various short-term receivables from Estonian private persons. Estonian private person is a private resident of Estonia, i.e., a natural person whose permanent place of residence is in Estonia or who stays in Estonia for 183 days in a year or longer.	Positive integer	
052 / 2	Various short-term receivables: from Estonian private persons – at the beginning of the quarter	ENTQ_F_052_2	Various short-term receivables from Estonian private persons. Estonian private person is a private resident of Estonia, i.e., a natural person whose permanent place of residence is in Estonia or who stays in Estonia for 183 days in a year or longer.	Positive integer	
060 / 1	Prepayments and recoveries – at the end of the quarter	ENTQ_F_060_1	Prepayments and recoveries – prepaid taxes and tax recoveries and prepaid expenses of future periods.	Positive integer	
060 / 2	Prepayments and recoveries – at the beginning of the quarter	ENTQ_F_060_2	Prepayments and recoveries – prepaid taxes and tax recoveries and prepaid expenses of future periods.	Positive integer	

Table 2. LONG-TERM FINANCIAL INVESTMENTS

Fields with the data on the beginning of the quarter are prefilled with the data from the end of the previous quarter. Please double check the prefilled fields and correct where necessary.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
110 / 1	Long-term shares – at the end of the quarter	ENTQ_F_110_1	Long-term shares – shares of subsidiaries, affiliates and other companies which are likely not going to be sold within the next financial year.	Positive integer	
110 / 2	Long-term shares – at the beginning of the quarter	ENTQ_F_110_2	Long-term shares – shares of subsidiaries, affiliates and other companies which are likely not going to be sold within the next financial year.	Positive integer	
120 / 1	Other long-term securities (excl. shares) – at the end of the quarter	ENTQ_F_120_1	Other long-term securities (excl. shares) – long-term bonds, obligations, fund shares, etc. of other companies which are likely not going to be sold within the next financial year, as well as derivative instruments.	Positive integer	
120 / 2	Other long-term securities (excl. shares) – at the beginning of the quarter	ENTQ_F_120_2	Other long-term securities (excl. shares) – long-term bonds, obligations, fund shares, etc. of other companies which are likely not going to be sold within the next financial year, as well as derivative instruments.	Positive integer	
130 / 1	Various long-term receivables (loans) – at the end of the quarter	ENTQ_F_130_1	Various long-term receivables (loans) – long-term receivables from subsidiaries, affiliates and other companies. Also indicate the long-term financial lease receivables of the lessor from the lessee, excl. long-term accounts receivable from buyers.	Positive integer	
130 / 2	Various long-term receivables (loans) – at the beginning	ENTQ_F_130_2	Various long-term receivables (loans) – long-term receivables from subsidiaries, affiliates and other companies. Also indicate the long-term financial lease receivables of the	Positive integer	

Questionnaire manual: Financial indicators

Questionnaire code: 10602021

Submitted in: 1st quarter – 25.04.2021; 2nd quarter – 25.07.2021; 3rd quarter – 25.10.2021; 4th quarter – 15.02.2022

p. 3/5

	of the quarter		lessor from the lessee, excl. long-term accounts receivable from buyers.		
131 / 1	Various long-term receivables (loans): from Estonian non-financial companies – at the end of the quarter	ENTQ_F_131_1	Various long-term receivables (loans) from Estonian non-financial companies. Estonian non-financial companies are all undertakings registered in Estonia, excl. credit and financing institutions.	Positive integer	
131 / 2	Various long-term receivables (loans): from Estonian non-financial companies – at the beginning of the quarter	ENTQ_F_131_2	Various long-term receivables (loans) from Estonian non-financial companies. Estonian non-financial companies are all undertakings registered in Estonia, excl. credit and financing institutions.	Positive integer	
132 / 1	Various long-term receivables (loans): from Estonian private persons – at the end of the quarter	ENTQ_F_132_1	Various long-term receivables (loans) from Estonian private persons. Estonian private person is a private resident of Estonia, i.e., a natural person whose permanent place of residence is in Estonia or who stays in Estonia for 183 days in a year or longer.	Positive integer	
132 / 2	Various long-term receivables (loans): from Estonian private persons – at the beginning of the quarter	ENTQ_F_132_2	Various long-term receivables (loans) from Estonian private persons. Estonian private person is a private resident of Estonia, i.e., a natural person whose permanent place of residence is in Estonia or who stays in Estonia for 183 days in a year or longer.	Positive integer	
140 / 1	Long-term accounts receivable from buyers – at the end of the quarter	ENTQ_F_140_1	Long-term accounts receivable from buyers – sums receivable from buyers with a payment deadline later than the next reference year.	Positive integer	
140 / 2	Long-term accounts receivable from buyers – at the beginning of the quarter	ENTQ_F_140_2	Long-term accounts receivable from buyers – sums receivable from buyers with a payment deadline later than the next reference year.	Positive integer	

Table 3. LIABILITIES

Fields with the data on the beginning of the quarter are prefilled with the data from the end of the previous quarter. Please double check the prefilled fields and correct where necessary.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/classification name	You need not fill in the value: period, economic activity
210 / 1	Total current liabilities – at the end of the quarter	ENTQ_F_210_1	Total current liabilities with a payment deadline within the next reference year at the latest: loan liabilities, bonds and other current liabilities.	Positive integer	
210 / 2	Total current liabilities – at the beginning of the quarter	ENTQ_F_210_2	Total current liabilities with a payment deadline within the next reference year at the latest: loan liabilities, bonds and other current liabilities.	Positive integer	
211 / 1	Current liabilities: short-term loan liabilities – at the end of the quarter	ENTQ_F_211_1	Short-term loan liabilities – short-term loans, overdrafts and other debt obligations from financing purposes; the part of long-term loans and financial lease payables which have to be repaid within the next reference year at the latest, excl. bonds.	Positive integer	
211 / 2	Current liabilities: short-term loan liabilities – at the beginning of the quarter	ENTQ_F_211_2	Short-term loan liabilities – short-term loans, overdrafts and other debt obligations from financing purposes; the part of long-term loans and financial lease payables which have to be repaid within the next reference year at the latest, excl. bonds.	Positive integer	

Questionnaire manual: Financial indicators

Questionnaire code: 10602021

Submitted in: 1st quarter – 25.04.2021; 2nd quarter – 25.07.2021; 3rd quarter – 25.10.2021; 4th quarter – 15.02.2022

p. 4/5

212 / 1	Short-term loan liabilities: to Estonian non-financial companies – at the end of the quarter	ENTQ_F_212_1	Short-term loan liabilities to Estonian non-financial companies. Estonian non-financial companies are all undertakings registered in Estonia, which are not credit and financing institutions.	Positive integer	
212 / 2	Short-term loan liabilities: to Estonian non-financial companies – at the beginning of the quarter	ENTQ_F_212_2	Short-term loan liabilities to Estonian non-financial companies. Estonian non-financial companies are all undertakings registered in Estonia, which are not credit and financing institutions.	Positive integer	
230 / 1	Total non-current liabilities – at the end of the quarter	ENTQ_F_230_1	Total non-current liabilities with a payment deadline later than the next reference year: loan liabilities, bonds and other non-current liabilities.	Positive integer	
230 / 2	Total non-current liabilities – at the beginning of the quarter	ENTQ_F_230_2	Total non-current liabilities with a payment deadline later than the next reference year: loan liabilities, bonds and other non-current liabilities.	Positive integer	
231 / 1	Non-current liabilities: long-term loan liabilities – at the end of the quarter	ENTQ_F_231_1	Long-term loan liabilities – the part of long-term loan liabilities (loans, financial lease payables, etc.) which have to be repaid later than the next reference year; convertible loan obligations.	Positive integer	
231 / 2	Non-current liabilities: long-term loan liabilities – at the beginning of the quarter	ENTQ_F_231_2	Long-term loan liabilities – the part of long-term loan liabilities (loans, financial lease payables, etc.) which have to be repaid later than the next reference year; convertible loan obligations.	Positive integer	
232 / 1	Long-term loan liabilities: to Estonian non-financial companies – at the end of the quarter	ENTQ_F_232_1	Long-term loan liabilities to Estonian non-financial companies. Estonian non-financial companies are all undertakings registered in Estonia, which are not credit and financing institutions.	Positive integer	
232 / 2	Long-term loan liabilities: to Estonian non-financial companies – at the beginning of the quarter	ENTQ_F_232_2	Long-term loan liabilities to Estonian non-financial companies. Estonian non-financial companies are all undertakings registered in Estonia, which are not credit and financing institutions.	Positive integer	

Table 4. OWNERS' EQUITY

Fields with the data on the beginning of the quarter are prefilled with the data from the end of the previous quarter. Please double check the prefilled fields and correct where necessary.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
300 / 1	Total owners' equity – at the end of the quarter *	ENTQ_F_300_1	Equity capital – share capital in nominal value and unregistered share capital, share premium, reserves, retained earnings (loss) from previous periods, profit (loss) of the reference period, from which unpaid share capital, other share capital and own shares are deducted.	Integer	
300 / 2	Total owners' equity – at the beginning of the quarter *	ENTQ_F_300_2	Equity capital – share capital in nominal value and unregistered share capital, share premium, reserves, retained earnings (loss) from previous periods, profit (loss) of the reference period, from which unpaid share capital, other share capital and own shares are deducted.	Integer	

Table 5. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE (only for the 3rd quarter)

Questionnaire manual: Financial indicators

Questionnaire code: 10602021

Submitted in: 1st quarter – 25.04.2021; 2nd quarter – 25.07.2021; 3rd quarter – 25.10.2021;
4th quarter – 15.02.2022

p. 5/5

The table need not be filled in period(s) **2021-I, 2021-II, 2021-IV**.

Please estimate how much time you spent on filling out the questionnaire (incl. time spent on reading the instructions, collecting and preparing data). Record the total time spent by all employees.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
/	Number of hours spent on completing the questionnaire and collecting and preparing the necessary data	TAITMIS EAEGTU NDI	Number of hours spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing the necessary data.	Positive integer	
/	Number of minutes spent on completing the questionnaire and collecting and preparing the necessary data	TAITMIS EAEGMI NUTIT	Number of minutes spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing data. Permitted value range 0–59.	Positive integer	