

## Controls and autosums in questionnaire: EKOMAR B-E

Code of the questionnaire: 13902022  
Periodicity: Annual

Is submitted: 04.07.2022, data about 2021

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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.  
If the data you entered are inconsistent internally or with the prefilled data, an error message appears upon checking. If errors (warnings) appear, check the data carefully and make corrections.  
In the case of warnings (if you are sure that the data you entered are correct), click on "Confirm warnings" button and confirm the questionnaire.

Mandatory fields in the questionnaire are marked with a red asterisk.

## CONTROLS

### Controls in table 1. AFFILIATION TO A GROUP (as at previous year)

Control ID	Control formula	Clarification	Type of error
14660	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 (Table1 column 01 is marked "Yes"), also fill in columns 1 and 3 in Table1.	Error
14661	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 1 column 01 is marked "No"), you need not fill in the name of the parent enterprise, the country where the parent enterprise is registered (Table1 columns 1-3).	Error

### Controls in table 2. EMPLOYMENT, HOURS WORKED

Control ID	Control formula	Clarification	Type of error
14662	{ENT_B_010}>={ENT_B_020}	Inconsistent data. Annual average number of persons employed (Table 2 row B_010) cannot be smaller than annual average number of employees (Table 2 row B_020).	Error
14663	((ENT_B_010}-{ENT_B_020})<3	Inconsistent data. The difference between the annual average number of persons employed (Table 2 row B_010) and annual average number of employees (Table2 row B_020) is the proprietors and their family members who are not on the payroll.	Warning
14664	{ENT_B_020}>={ENT_B_030}	Inconsistent data. Annual average number of employees (Table 2 row B_020) cannot be smaller than the number of part-time employees (Table 2 row B_030).	Error
14665	{ENT_B_020}>={ENT_B_080}	Inconsistent data. Annual average number of employees (Table 2 row B_020) cannot be smaller than the average number of employees in full-time equivalent units (Table 2 row B_080).	Error
14666	{ENT_B_070}<=2250*{ENT_B_080}/1000	Inconsistent data. The number of hours worked (Table 2 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
14667	{ENT_B_080}>=({ENT_B_020}-{ENT_B_030})	Inconsistent data. Average number of employees in full-time equivalent units (Table 2 row B_080) cannot be smaller than the difference between the annual average number of employees (Table 2 row B_020) and annual average number of part-time employees (Table 2 row B_030).	Error

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14668	KUI (<{ENT_B_020}>0), SIIS (<{ENT_B_070}>0)	Empty field. If the annual average number of employees (Table 2 row B_020) has been filled in, the number of hours worked (Table 2 row B_070) should also be filled in.	Error
14669	KUI (<{ENT_B_020}>0), SIIS (<{ENT_B_080}>0)	Empty field. If the annual average number of employees (Table 2 row B_020) has been filled in, the average number of employees in full-time equivalent units (Table 2 row B_080) should also be filled in.	Error
14670	KUI (<{ENT_B_070}>0), SIIS (<{ENT_B_020}>0)	Empty field. If the number of hours worked (Table 2 row B_070) has been filled in, the annual average number of employees (Table 2 row B_020) should also be filled in.	Error
14671	KUI (<{ENT_B_080} = {ENT_B_020}), SIIS (<{ENT_B_030}<2	Inconsistent data. If the annual average number of part-time employees (Table 2 row B_030) has been filled in, the annual average number of employees (Table 2 row B_020) cannot be equal to the average number of employees in full-time equivalent units (Table 2 row B_080).	Warning
32461	KUI (<{ENT_B_080}>2), SIIS (<{ENT_B_070}>{ENT_B_080}*840/1000)	Inconsistent data. Please check the number of hours worked (Table 2 row B_070). The number of annual working hours in the reference year was 2020, i.e. 2.0 thousand hours per employee.	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
26055	{<{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 3.1 row KA_250_1) should be the total of various expenses (Table 3.1 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
26056	{<{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 3.1. row KA_110_1) should be the total of various expenses (Table 3.1. 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
26060	{<{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 3.1. row C_900_1 column 1) should be the total of revenues (Table 3.1. 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 3.1. rows KA_110_1, KA_250_1, C_430_1, C_460_1, C_770_1, C_890_1, KA_275_1).	Error
26062	{<{ENT_C_010_1}}>={{{ENT_C_011_1}}}	Inconsistent data. Your enterprise is using income statement scheme 1. Turnover (Table 3.1 row C_010_1) cannot be smaller than total sales to non-residents (Table 3.1 row C_011_1).	Error
26063	{<{ENT_C_011_1}}>={{{ENT_C_012_1}}}	Inconsistent data. Your enterprise is using income statement scheme 1. Total sales to non-residents (Table 3.1. row C_011_1) cannot be smaller than sales to European Union member states (excluding Estonia) (Table 3.1. row C_012_1).	Error
26064	{<{ENT_C_011_1}}>={{{ENT_C_013_1}}}	Inconsistent data. Your enterprise is using income statement scheme 1. Total sales1 to non-residents (Table 3.1. row C_011_) cannot be smaller than sales of self-manufactured goods and industrial services to non-residents (Table 3.1. row C_013_1).	Error
26072	{<{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 3.1. row C_430_1) cannot be smaller than the total of wages and salaries, social security tax and employer's unemployment insurance premium (Table 3.1. rows C_440_1, C_450_1).	Error
26073	{<{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
26074	{<{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 3.1. row C_430_1) have been filled in, wages and salaries (Table 3.1. row C_440_1) should also be filled in.	Warning
26075	{<{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 3.1. row C_430_1) have been filled in, social security tax and employer's unemployment insurance premium (Table 3.1. row C_450_1) should also be filled in.	Warning
26080	{<{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	Warning

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		(Table 3.1. row C_430_1) should be equal to the total of wages and salaries, social security tax and employer's unemployment insurance premium (Table 3.1. rows C_440_1, C_450_1).	
26472	$\{\text{ENT\_C\_755\_1}\} \geq \{\text{ENT\_C\_760\_1}\} + \{\text{ENT\_C\_765\_1}\} + \{\text{ENT\_C\_020\_1}\} + \{\text{ENT\_C\_023\_1}\} + \{\text{ENT\_C\_756\_1}\} + \{\text{ENT\_C\_757\_1}\}$	Inconsistent data. Your enterprise is using income statement scheme 1. Other operating revenue (Table 3.1. row C_755_1) cannot be smaller than total gains from sales of fixed assets, revaluation, grants (incl. grants related to income), licence fees, renting and leasing (Table 3.1. rows C_760_1; C_765_1; C_020_1; C_023_1; C_756_1; C_757_1).	Error
26473	$\{\text{ENT\_C\_770\_1}\} \geq \{\text{ENT\_C\_780\_1}\} + \{\text{ENT\_C\_785\_1}\} + \{\text{ENT\_C\_790\_1}\}$	Inconsistent data. Your enterprise is using income statement scheme 1. Other operating expenses (Table 3.1. row C_770_1) cannot be smaller than total loss from the sale of fixed assets, revaluations and membership fees (Table 3.1. rows C_780_1, C_785_1, C_790_1).	Error
26474	KUI ( $\{\text{ENT\_C\_020\_1}\} > 0$ ), SIIS ( $\{\text{ENT\_C\_020\_S1}\} \neq \text{NULL}$ )	Empty field. Your enterprise is using income statement scheme 1. If grants related to income (Table 3.1. row C_020_1) have been filled in, also fill in the clarification of the grant (Table 3.1. row C_020_SELGITUS).	Error
26478	KUI ( $\{\text{ENT\_C\_805\_1}\} + \{\text{ENT\_C\_835\_1}\} > 0$ ), SIIS ( $\{\text{ENT\_C\_855\_1}\} \neq 0$ )	Empty field. Your enterprise is using income statement scheme 1. If interest income (Table 3.1. row C_805_1) and/or interest expenses (Table 3.1. row C_835_1) has been filled in, also fill in total financial income and expenses (Table 3.1. row C_855_1).	Warning
26480	KUI ( $\{\text{ENT\_C\_890\_1}\} > 0$ ), SIIS ( $\{\text{ENT\_C\_910\_1}\} > 0$ )	Empty field. Your enterprise is using income statement scheme 1. If income tax (Table 3.1. row C_890_1) has been filled in, also fill in dividends (Table 3.1. row C_910_1).	Warning
26616	KUI ( $\{\text{ENT\_C\_545\_12}\} > 0$ ) JA ( $\{\text{ENT\_C\_545\_12}\}/\{\text{ENT\_KA\_250\_1}\} * 100 \geq 10$ ), SIIS ( $\{\text{ENT\_C\_545\_2\_12}\} \neq \text{NULL}$ )	Empty field. Your enterprise is using income statement scheme 1. Please specify the content of other expenses (Table 3.1. row C_545_2_12). NB! Other purchased services are filled in row C_350_12 (Other purchased services).	Error
26799	KUI ( $\{\text{ENT\_C\_010\_1}\} > 0$ ), SIIS ( $\{\text{ENT\_KA\_110\_1}\} + \{\text{ENT\_KA\_250\_1}\} + \{\text{ENT\_C\_430\_1}\} + \{\text{ENT\_C\_460\_1}\} > 0$ )	Empty field. Your enterprise is using income statement scheme 1. If you have filled in turnover (Table 3.1. row C_010_1), also fill in the expenses (Table 3.1. rows KA_110_1, KA_250_1, C_430_1 and C_460_1).	Warning
27858	KUI ( $\{\text{ENT\_C\_400\_1\_101}\} > 0$ ) JA ( $\{\text{ENT\_KA\_110\_1}\} + \{\text{ENT\_KA\_250\_1}\} > 0$ ), SIIS ( $\{\text{ENT\_C\_400\_11}\} + \{\text{ENT\_C\_400\_12}\} > 0$ )	.	Warning
27859	KUI ( $\{\text{ENT\_C\_420\_1\_101}\} > 0$ ) JA ( $\{\text{ENT\_KA\_110\_1}\} + \{\text{ENT\_KA\_250\_1}\} > 0$ ), SIIS ( $\{\text{ENT\_C\_420\_11}\} + \{\text{ENT\_C\_420\_12}\} > 0$ )	.	Warning
27860	KUI ( $\{\text{ENT\_C\_410\_1\_101}\} > 0$ ) JA ( $\{\text{ENT\_KA\_110\_1}\} + \{\text{ENT\_KA\_250\_1}\} > 0$ ), SIIS ( $\{\text{ENT\_C\_410\_11}\} + \{\text{ENT\_C\_410\_12}\} > 0$ )	Empty field.	Warning
29718	$\{\text{ENT\_C\_835\_1}\} \geq \{\text{ENT\_C\_836\_1}\}$	Inconsistent data. Interest expenses (Table 3.1. row C_835_1) cannot be smaller than interest expenses from operating lease (Table 3.1. 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
26057	$\{\text{ENT\_KA\_390\_1}\} = \{\text{ENT\_C\_100\_21}\} + \{\text{ENT\_C\_110\_21}\} + \{\text{ENT\_C\_120\_21}\} + \{\text{ENT\_C\_210\_21}\} + \{\text{ENT\_C\_280\_21}\} + \{\text{ENT\_C\_330\_21}\} + \{\text{ENT\_C\_340\_21}\} + \{\text{ENT\_C\_345\_21}\} + \{\text{ENT\_C\_320\_21}\} + \{\text{ENT\_C\_260\_21}\} + \{\text{ENT\_C\_350\_21}\} + \{\text{ENT\_C\_420\_21}\} + \{\text{ENT\_C\_400\_21}\} + \{\text{ENT\_C\_410\_21}\} + \{\text{ENT\_C\_420\_21}\} + \{\text{ENT\_C\_430\_21}\} + \{\text{ENT\_C\_460\_21}\} + \{\text{ENT\_C\_470\_21}\} + \{\text{ENT\_C\_550\_21}\} + \{\text{ENT\_C\_515\_21}\} + \{\text{ENT\_C\_530\_21}\} + \{\text{ENT\_C\_545\_21}\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Total cost of sales (products, services) (Table 3.2. row KA_390_1) should be the total of various expenses (Table 3.2. 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
26058	$\{\text{ENT\_KA\_410\_1}\} = \{\text{ENT\_C\_280\_22}\} + \{\text{ENT\_C\_330\_22}\} + \{\text{ENT\_C\_340\_22}\} + \{\text{ENT\_C\_345\_22}\} + \{\text{ENT\_C\_350\_22}\} + \{\text{ENT\_C\_560\_22}\} + \{\text{ENT\_C\_400\_22}\} + \{\text{ENT\_C\_410\_22}\} + \{\text{ENT\_C\_420\_22}\} + \{\text{ENT\_C\_515\_22}\} + \{\text{ENT\_C\_530\_22}\} + \{\text{ENT\_C\_430\_22}\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Total distribution costs (Table 3.2. row KA_410_1 column 1) should be the total of various expenses (Table 3.2. rows C_280_22, C_330_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)	Error

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	$\{C\_430\_22\}+\{ENT\_C\_460\_22\}+\{ENT\_C\_550\_22\}+\{ENT\_C\_545\_22\}$		
26059	$\{\{ENT\_KA\_420\_1\}-\{ENT\_C\_280\_23\}+\{ENT\_C\_330\_23\}+\{ENT\_C\_340\_23\}+\{ENT\_C\_345\_23\}+\{ENT\_C\_350\_23\}+\{ENT\_C\_560\_23\}+\{ENT\_C\_400\_23\}+\{ENT\_C\_410\_23\}+\{ENT\_C\_420\_23\}+\{ENT\_C\_515\_23\}+\{ENT\_C\_530\_23\}+\{ENT\_C\_430\_23\}+\{ENT\_C\_460\_23\}+\{ENT\_C\_550\_23\}+\{ENT\_C\_545\_23\}\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Total overhead expenses (Table 3.2. row KA_420_1) should be the total of various expenses (Table3.2. 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
26061	$\{\{ENT\_C\_900\_2\}-\{ENT\_C\_010\_2\}+\{ENT\_C\_035\_2\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_855\_2\}-\{ENT\_KA\_390\_1\}-\{ENT\_KA\_410\_1\}-\{ENT\_KA\_420\_1\}-\{ENT\_C\_770\_2\}-\{ENT\_C\_890\_2\}\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Profit (loss) (Table 3.2. row C_900_2) should be the total of revenues (Table 3.2. 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
26065	$\{\{ENT\_C\_010\_2\}>=\{ENT\_C\_011\_2\}\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Turnover (Table 3.2 row C_010_2) cannot be smaller than total sales to non-residents (Table 3.2. row C_011_2).	Error
26066	$\{\{ENT\_C\_011\_2\}>=\{ENT\_C\_012\_2\}\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Total sales to non-residents (Table 3.2. row C_011_2) cannot be smaller than sales to European Union member states (excluding Estonia) (Table 3.2 row C_012_2).	Error
26067	$\{\{ENT\_C\_011\_2\}>=\{ENT\_C\_013\_2\}\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Total sales2 to non-residents (Table 3.2. row C_011_2) cannot be smaller than sales of self-manufactured goods and industrial services to non-residents (Table C2 row C_013_2).	Error
26076	$\{\{ENT\_C\_430\_2\}>=\{ENT\_C\_440\_2\}+\{ENT\_C\_450\_2\}\}$	Empty field. Your enterprise is using income statement scheme 2. Personnel expenses (Table 3.2. row C_430_2) cannot be smaller than the total of wages and salaries, social security tax and employer's unemployment insurance premium (Table 3.2.rows C_440_2, C_450_2).	Error
26077	$\{\{ENT\_C\_450\_2\}>=\{ENT\_C\_440\_2\}*31/100\}$	The social security tax rate normally is 33% and the unemployment insurance premium rate for employers 0.8%.	Warning
26078	$\{\{ENT\_C\_430\_2\}>0 \text{ JA } \{ENT\_C\_440\_2\}>0\} \text{ VÖI } \{\{ENT\_C\_430\_2\}=0 \text{ JA } \{ENT\_C\_440\_2\}=0\}$	Empty field. Your enterprise is using income statement scheme 2. If personnel expenses (Table 3.2. row C_430_2) have been filled in, wages and salaries (Table 3.2. row C_440_2) should also be filled in.	Warning
26079	$\{\{ENT\_C\_430\_2\}>0 \text{ JA } \{ENT\_C\_450\_2\}>0\} \text{ VÖI } \{\{ENT\_C\_430\_2\}=0 \text{ JA } \{ENT\_C\_450\_2\}=0\}$	Empty field. Your enterprise is using income statement scheme 2. If personnel expenses (Table 3.2. row C_430_2) have been filled in, the social security tax and employer's unemployment insurance premium (Table 3.2. row C_450_2) should also be filled in.	Warning
26471	$\{\{ENT\_C\_430\_2\}=\{ENT\_C\_440\_2\}+\{ENT\_C\_450\_2\}\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Normally, personnel expenses (Table 3.2. row C_430_2) should be equal to the total of wages and salaries, social security tax and employer's unemployment insurance premium (Table3.2. rows C_440_2, C_450_2).	Warning
26475	$\{\{ENT\_C\_755\_2\}>=\{ENT\_C\_760\_2\}+\{ENT\_C\_765\_2\}+\{ENT\_C\_020\_2\}+\{ENT\_C\_023\_2\}+\{ENT\_C\_756\_2\}+\{ENT\_C\_757\_2\}\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Other operating revenue (Table 3.2. 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 3.2. rows C_760_2; C_765_2; C_020_2; C_023_2; C_756_2; C_757_2).	Error
26476	$\{\{ENT\_C\_770\_2\}>=\{ENT\_C\_780\_2\}+\{ENT\_C\_785\_2\}+\{ENT\_C\_790\_2\}\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Other operating expenses (Table 3.2. row C_770_2) cannot be smaller than total loss from the sale of fixed assets, revaluations and membership fees (Table 3.2. rows C_78_20, C_785_2, C_790_2).	Error
26477	KUI ( $\{\{ENT\_C\_020\_2\}>0\}$ , SIIS ( $\{\{ENT\_C\_020\_S2\}\neq NULL\}$ )	Empty field. Your enterprise is using income statement scheme 2. If grants related to income (Table 3.2. row C_020_2) have been filled in, also fill in the clarification of the grant (Table 3.2. row C_020_S2).	Error
26479	KUI ( $\{\{ENT\_C\_805\_2\}+\{ENT\_C\_835\_2\}>0\}$ , SIIS ( $\{\{ENT\_C\_855\_2\}\neq 0\}$ )	Empty field. Your enterprise is using income statement scheme 2. If interest income (Table 3.2. row C_805_2) and/or interest expenses (Table 3.2. row C_835_2) has been filled in, also fill in total financial income and expenses (Table 3.2. row C_855_2).	Warning
26617	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 3.2. row C_890_2) has been filled in, also fill in dividends (Table 3.2. row C_910_2).	Warning
26619	KUI ( $\{\{ENT\_C\_545\_21\}>0\}$ JA $\{\{ENT\_C\_545\_21\}/\{ENT\_KA\_390\_1\}*100\geq 10\}$ , SIIS ( $\{\{ENT\_C\_545\_21\}\neq NULL\}$ )	Empty field. Your enterprise is using income statement scheme 2. Please specify the content of other expenses (Table 3.2. row C_545_21). NB! Other purchased services are filled in row C_350_21 (Other purchased services).	Error

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26620	KUI ( $\{\text{ENT\_C\_545\_22}\} > 0$ ) JA $(\{\text{ENT\_C\_545\_22}\}/(\text{ENT\_Ka\_410\_1}) * 100 \geq 3)$ , SIIS $(\{\text{ENT\_C\_545\_2\_22}\} != \text{NULL})$	Empty field. Your enterprise is using income statement scheme 2. Please specify the content of other expenses (Table 3.2. row C_545_2_22). NB! Other purchased services are filled in row C_350_23 (Other purchased services).	Error
26621	KUI ( $\{\text{ENT\_C\_545\_23}\} > 0$ ) JA $(\{\text{ENT\_C\_545\_23}\}/(\text{ENT\_Ka\_420\_1}) * 100 \geq 10)$ , SIIS $(\{\text{ENT\_C\_545\_2\_23}\} != \text{NULL})$	Empty field. Your enterprise is using income statement scheme 2. Please specify the content of other expenses (Table 3.2. row C_545_2_23). NB! Other purchased services are filled in row C_350_23 (Other purchased services).	Error
26800	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 3.2.row C_010_2), also fill in the expenses (Table 3.2.rows KA_390_1, KA_410_1 and KA_420_1).	Warning
27855	KUI ( $\{\{\text{ENT\_C\_400\_2\_101}\} > 0$ ) JA $(\{\text{ENT\_KA\_390\_1}\} + \{\text{ENT\_KA\_410\_1}\} + \{\text{ENT\_KA\_420\_1}\} > 0)$ , SIIS $(\{\text{ENT\_C\_400\_21}\} + \{\text{ENT\_C\_400\_22}\} + \{\text{ENT\_C\_400\_23}\} > 0)$	Täitmata lahter. Kui küsimustikus "Energia 1025" või "Tarbitud kütus ja energia 1251" oli märgitud elektrienergia maksumus (tabel 3.2 rida C_400_21 veerg 101), siis tuleb märkida ka rida C_400_21 või C_400_22 või C_400_23 veerus 1.	Warning
27856	KUI ( $\{\{\text{ENT\_C\_420\_2\_101}\} > 0$ ) JA $(\{\text{ENT\_KA\_390\_1}\} + \{\text{ENT\_KA\_410\_1}\} + \{\text{ENT\_KA\_420\_1}\} > 0)$ , SIIS $(\{\text{ENT\_C\_420\_21}\} + \{\text{ENT\_C\_420\_22}\} + \{\text{ENT\_C\_420\_23}\} > 0)$	.	Warning
27857	KUI ( $\{\{\text{ENT\_C\_410\_2\_101}\} > 0$ ) JA $(\{\text{ENT\_KA\_390\_1}\} + \{\text{ENT\_KA\_410\_1}\} + \{\text{ENT\_KA\_420\_1}\} > 0)$ , SIIS $(\{\text{ENT\_C\_410\_21}\} + \{\text{ENT\_C\_410\_22}\} + \{\text{ENT\_C\_410\_23}\} > 0)$	Empty field.	Warning
29717	$\{\text{ENT\_C\_835\_2}\} \geq \{\text{ENT\_C\_836\_2}\}$	Inconsistent data. Interest expenses (Table 3.2. row C_835_2) cannot be smaller than interest expenses from operating lease (Table 3.2.C_836_2).	Error

### Controls in table 5. TURNOVER BY ECONOMIC ACTIVITY

Control ID	Control formula	Clarification	Type of error
14689	$\{\text{ENT\_D\_10\_35\_1}\} \geq \{\text{ENT\_D\_10\_35\_A\_1}\}$	Inconsistent data. Sales of self-manufactured goods and industrial services (Table 5 row D_10_35 column 1) cannot be smaller than sales of subcontract work (Table 5 row D_10_35-a column 1).	Error
14690	KUI ( $\{\text{ENT\_D\_37\_1}\} > 0$ ), SIIS $(\{\text{ENT\_D\_37\_1\_1}\} + \{\text{ENT\_D\_37\_2\_1}\} = 100)$	Inconsistent data. The total of sewerage services to households and industries in percent (Table 5 rows D_37_1 and D_37_2 column 1) should be equal to 100%.	Error
14691	KUI ( $\{\text{ENT\_D\_36\_1}\} > 0$ ), SIIS $(\{\text{ENT\_D\_36\_1\_1}\} + \{\text{ENT\_D\_36\_2\_1}\} = 100)$	Inconsistent data. The total of water supply services to households and industries in percent (Table 5 rows D_36_1 and D_36_2) should be equal to 100%.	Error
14692	KUI ( $\{\text{ENT\_D\_36\_1\_1}\} + \{\text{ENT\_D\_36\_2\_1}\} > 0$ ), SIIS $(\{\text{ENT\_D\_36\_1}\} > 0)$	Empty field. If you have filled in water supply services to households (Table 5 row D_36_1) and/or water supply services to industries (Table 5 row D_36_2), also fill in water collection, treatment and supply (Table 5 row D_36).	Error
14693	KUI ( $\{\text{ENT\_D\_37\_1\_1}\} + \{\text{ENT\_D\_37\_2\_1}\} > 0$ ), SIIS $(\{\text{ENT\_D\_37\_1}\} > 0)$	Empty field. If you have filled in sewerage services to households (Table 5 row D_37_1 column 1) and/or sewerage services to industries (Table 5 row D_37_2 column 1), also fill in sewerage (Table 5 row D_37 column 1).	Error
14694	APPROX( $\{\text{ENT\_D\_45\_47\_1}\}, \{\text{ENT\_D\_47\_1}\} + \{\text{ENT\_D\_46\_2\_9\_1}\} + \{\text{ENT\_D\_46\_1\_1}\}$ )	Inconsistent data. Wholesale and retail trade (Table 5 row D_45_47) should be the total of retail sale, wholesale and commission trade (Table 5 rows D_47, D_462_9, D_461 column 1).	Error
27500	$\{\text{ENT\_D\_68\_1}\} \geq \{\text{ENT\_D\_681\_1}\} + \{\text{ENT\_D\_682\_1}\}$	Inconsistent data. Real estate activities, rental of real estate (Table 5 row D_68) cannot be smaller than the total of real estate sales and rental of real estate (Table 5 rows D_681 and D_682).	Error
32424	KUI( $\{\text{ENT\_D\_9001\_1}\} > 0$ ), SIIS( $\{\text{ENT\_D\_9001\_1B}\} != \text{NULL}$ )	Empty field. If you have filled Table 5 row D_9001 sum of activity 1, also fill row in D_9001_NIMETUS.	Error
32425	KUI( $\{\text{ENT\_D\_9002\_1}\} > 0$ ),	Empty field. If you have filled Table 5 row D_9002 sum of activity 2, also fill row in D_9002_NIMETUS.	Error

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	SIIS({ENT_D_9002_1B}!=NULL)		
32426	KUI({ENT_D_9003_1}>0), SIIS({ENT_D_9003_1B}!=NULL)	Empty field. If you have filled Table 5 row D_9003 sum of activity 3, also fill row in D_9003_NIMETUS.	Error

### Controls in table 6.1. CHANGES IN FIXED ASSETS: INVESTMENT PROPERTIES, EUROS (fill in if there are investment properties on the balance sheet)

Control ID	Control formula	Clarification	Type of error
14697	APPROX({ENT_H_030_15},{ENT_H_031_15})+{ENT_H_032_15},1)	Inconsistent data . Acquisitions and additions (Table 6.1. row H_030 column 15) should be the total of acquisitions of land and buildings, and additions (Table 6.1. row H_031, H_032 column 15).	Error
14698	APPROX({ENT_H_030_16},{ENT_H_031_16})+{ENT_H_032_16},1)	Inconsistent data. Acquisitions and additions (Table 6.1. row H_030 column 16) should be the total of acquisitions of land and buildings, and additions (Table 6.1. row H_031, H_032 column 16).	Error
14699	{ENT_H_032_16}>={ENT_H_033_16}	Inconsistent data. Acquisition of buildings, new building, renovations (Table 6.1. row H_032 column 16) cannot be smaller than construction production and renovations (Table 6.1. row H_033 column 16).	Error
14708	((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 6.1. row H_100 column 15), also fill in fixed assets sold at selling prices (Table 6.1. row H_140 column 15) and vice versa.	Error
14709	((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 6.1. row H_100 column 16), also fill in fixed assets sold at selling prices (Table 6.1. row H_140 column 16) and vice versa.	Error
14712	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 6.1. row H_130 column 14) should be the total of investment properties (Table 6.1. rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 14) less depreciation and sales (Table 6.1. rows H_060, H_100 column 14).	Error
14714	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 6.1. row H_130 column 15) should be the total of investment properties (Table 6.1. rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 15) less depreciation and sales (Table 6.1. rows H_060, H_100 column 15).	Error
14715	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 6.1. row H_130 column 16) should be the total of investment properties (Table 6.1. rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 16) less depreciation and sales (Table 6.1. rows H_060, H_100 column 16).	Error
21287	APPROX({ENT_H_075_14},{ENT_H_080_14})+{ENT_H_090_14},1)	Inconsistent data. Total reclassifications (Table 6.1. row H_075 column 14) should be the total of reclassifications from prepayments (Table 6.1. row H_080 column 14) and other reclassifications (Table 6.1. row H_090 column 14).	Error
21288	APPROX({ENT_H_075_15},{ENT_H_080_15})+{ENT_H_090_15},1)	Inconsistent data. Total reclassifications (Table 6.1. row H_075 column 15) should be the total of reclassifications from prepayments (Table 6.1. row H_080 column 15) and other reclassifications (Table 6.1. row H_090 column 15).	Error
21289	APPROX({ENT_H_075_16},{ENT_H_080_16})+{ENT_H_090_16},1)	Inconsistent data. Total reclassifications (Table 6.1. row H_075 column 16) should be the total of reclassifications from prepayments (Table 6.1. row H_080 column 16) and other reclassifications (Table 6.1. row H_090 column 16).	Error
29811	APPROX({ENT_H_075_28},{ENT_H_080_28})+{ENT_H_090_28},1)	Inconsistent data. Total reclassifications (Table 6.1. row H_075 column 28) should be the total of reclassifications from prepayments (Table 6.1. row H_080 column 28) and other reclassifications (Table 6.1. row H_090 column 28).	Error
29812	APPROX({ENT_H_075_29},{ENT_H_080_29})+{ENT_H_090_29},1)	Inconsistent data. Total reclassifications (Table 6.1. row H_075 column 29) should be the total of reclassifications from prepayments (Table 6.1. row H_080 column 29) and other reclassifications (Table 6.1. row H_090 column 29).	Error
29813	APPROX({ENT_H_030_28},{ENT_H_031_28})+{ENT_H_032_28},1)	Inconsistent data. Acquisitions and additions (Table 6.1. row H_030 column 28) should be the total of acquisitions of land and buildings, and additions (Table 6.1. row H_031, H_032 column 28).	Error
29814	APPROX({ENT_H_030_29},{ENT_H_031_29})+{ENT_H_032_29},1)	Inconsistent data. Acquisitions and additions (Table 6.1. row H_030 column 29) should be the total of acquisitions of land and buildings, and additions (Table 6.1. row H_031, H_032 column 29).	Error

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29955	$\{(ENT\_H\_100\_28)=0 \text{ JA } \{ENT\_H\_140\_28\}=0\} \text{ VÖI}$ $\{(ENT\_H\_100\_28)>0 \text{ JA } \{ENT\_H\_140\_28\}>0\}$	Empty field. If you have filled in sales (Table 6.1. row H_100 column 28), also fill in fixed assets sold at selling prices (Table 6.1. row H_140 column 28) and vice versa.	Warning
29956	$\{(ENT\_H\_100\_29)=0 \text{ JA } \{ENT\_H\_140\_29\}=0\} \text{ VÖI}$ $\{(ENT\_H\_100\_29)>0 \text{ JA } \{ENT\_H\_140\_29\}>0\}$	Empty field. If you have filled in sales (Table 6.1. row H_100 column 29), also fill in fixed assets sold at selling prices (Table 6.1. row H_140 column 29) and vice versa.	Warning
29957	$\text{APPROX}\{\{ENT\_H\_130\_28\},\{ENT\_H\_020\_28\}+\{ENT\_H\_030\_28\}+\{ENT\_H\_050\_28\}+\{ENT\_H\_070\_28\}+\{ENT\_H\_080\_28\}+\{ENT\_H\_090\_28\}+\{ENT\_H\_110\_28\}-\{ENT\_H\_060\_28\}-\{ENT\_H\_100\_28\},1\}$	Inconsistent data. Land recognised as investment property at residual cost / fair value at the end of the reference period (Table 6.1. row H_130 column 28) should be the total of investment properties (Table 6.1. rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 28) less depreciation and sales (Table 6.1. rows H_060, H_100 column 28).	Error
29958	$\text{APPROX}\{\{ENT\_H\_130\_29\},\{ENT\_H\_020\_29\}+\{ENT\_H\_030\_29\}+\{ENT\_H\_050\_29\}+\{ENT\_H\_070\_29\}+\{ENT\_H\_080\_29\}+\{ENT\_H\_090\_29\}+\{ENT\_H\_110\_29\}-\{ENT\_H\_060\_29\}-\{ENT\_H\_100\_29\},1\}$	Inconsistent data. Buildings and civil engineering works recognised as investment property at residual cost / fair value at the end of the reference period (Table 6.1. row H_130 column 29) should be the total of investment properties (Table 6.1. rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 29) less depreciation and sales (Table 6.1. rows H_060, H_100 column 29).	Error
29959	$\text{APPROX}\{\{ENT\_H\_020\_14\},\{ENT\_H\_020\_15\}+\{ENT\_H\_020\_16\}+\{ENT\_H\_020\_28\}+\{ENT\_H\_020\_29\},1\}$	Inconsistent data. Total investment properties (Table 6.1. row H_020 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1. row H_020 columns 15, 16, 28, 29).	Error
29960	$\text{APPROX}\{\{ENT\_H\_030\_14\},\{ENT\_H\_030\_15\}+\{ENT\_H\_030\_16\}+\{ENT\_H\_030\_28\}+\{ENT\_H\_030\_29\},1\}$	Inconsistent data. Total investment properties (Table 6.1. row H_030 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1. row H_030 columns 15, 16, 28, 29).	Error
29961	$\text{APPROX}\{\{ENT\_H\_050\_14\},\{ENT\_H\_050\_15\}+\{ENT\_H\_050\_16\}+\{ENT\_H\_050\_28\}+\{ENT\_H\_050\_29\},1\}$	Inconsistent data. Total investment properties (Table 6.1. row H_050 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1. row H_050 columns 15, 16, 28, 29).	Error
29962	$\text{APPROX}\{\{ENT\_H\_060\_14\},\{ENT\_H\_060\_15\}+\{ENT\_H\_060\_16\}+\{ENT\_H\_060\_28\}+\{ENT\_H\_060\_29\},1\}$	Inconsistent data. Total investment properties (Table 6.1. row H_060 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1. row H_060 columns 15, 16, 28, 29).	Error
29963	$\text{APPROX}\{\{ENT\_H\_070\_14\},\{ENT\_H\_070\_15\}+\{ENT\_H\_070\_16\}+\{ENT\_H\_070\_28\}+\{ENT\_H\_070\_29\},1\}$	Inconsistent data. Total investment properties (Table 6.1. row H_070 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1. row H_070 columns 15, 16, 28, 29).	Error
29964	$\text{APPROX}\{\{ENT\_H\_075\_14\},\{ENT\_H\_075\_15\}+\{ENT\_H\_075\_16\}+\{ENT\_H\_075\_28\}+\{ENT\_H\_075\_29\},1\}$	Inconsistent data. Total investment properties (Table 6.1. row H_075 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1. row H_075 columns 15, 16, 28, 29).	Error
29965	$\text{APPROX}\{\{ENT\_H\_080\_14\},\{ENT\_H\_080\_15\}+\{ENT\_H\_080\_16\}+\{ENT\_H\_080\_28\}+\{ENT\_H\_080\_29\},1\}$	Inconsistent data. Total investment properties (Table 6.1. row H_080 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1. row H_080 columns 15, 16, 28, 29).	Error
29966	$\text{APPROX}\{\{ENT\_H\_090\_14\},\{ENT\_H\_090\_15\}+\{ENT\_H\_090\_16\}+\{ENT\_H\_090\_28\}+\{ENT\_H\_090\_29\},1\}$	Inconsistent data. Total investment properties (Table 6.1. row H_090 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1. row H_090 columns 15, 16, 28, 29).	Error
29967	$\text{APPROX}\{\{ENT\_H\_100\_14\},\{ENT\_H\_100\_15\}+\{ENT\_H\_100\_16\}+\{ENT\_H\_100\_28\}+\{ENT\_H\_100\_29\},1\}$	Inconsistent data. Total investment properties (Table 6.1. row H_100 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1. row H_100 columns 15, 16, 28, 29).	Error
29968	$\text{APPROX}\{\{ENT\_H\_110\_14\},\{ENT\_H\_110\_15\}+\{ENT\_H\_110\_16\}+\{ENT\_H\_110\_28\}+\{ENT\_H\_110\_29\},1\}$	Inconsistent data. Total investment properties (Table 6.1. row H_110 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1. row H_110 columns 15, 16, 28, 29).	Error
29969	$\text{APPROX}\{\{ENT\_H\_130\_14\},\{ENT\_H\_130\_15\}+\{ENT\_H\_130\_16\}+\{ENT\_H\_130\_28\}+\{ENT\_H\_130\_29\},1\}$	Inconsistent data. Total investment properties (Table 6.1. row H_130 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1. row H_130 columns 15, 16, 28, 29).	Error
29970	$\text{APPROX}\{\{ENT\_H\_140\_14\},\{ENT\_H\_140\_15\}+\{ENT\_H\_140\_16\}+\{ENT\_H\_140\_28\}+\{ENT\_H\_140\_29\},1\}$	Inconsistent data. Total investment properties (Table 6.1. row H_140 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1. row H_140 columns 15, 16, 28, 29).	Error

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14717	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 6.2. row H_020 column 1) should be the total of land (row H_020 column 2), buildings (row H_020 column 3), other property, plant and equipment (row H_020 column 8), machinery and equipment (row H_020 column 40), work in progress and prepayments (row H_020 column 41), right-of-use assets (row H_020 column 45).	Error
14718	APPROX({ENT_H_020_40},{ENT_H_020_4}+{ENT_H_020_6}+{ENT_H_020_7},1)	Inconsistent data. Machinery and equipment (Table 6.2. row H_020 column 40) should be the total of transport equipment (row H_020 column 4), computers and computer systems (row H_020 column 6) and other machinery and equipment (row H_020 column 7).	Error
14722	{ENT_H_030_10}={ENT_H_032_10}	Inconsistent data. Acquisitions and additions / construction work in progress (Table 6.2. row H_030 column 10) should be equal to acquisition of buildings, new building, renovations (Table 6.2. row H_032 column 10).	Error
14723	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 6.2. row H_030 column 1) should be the total of land (row H_030 column 2), buildings (row H_030 column 3), other property, plant and equipment (row H_030 column 8), machinery and equipment (row H_030 column 40), and work in progress and prepayments (row H_030 column 41), right-of-use assets (row H_030 column 45).	Error
14724	APPROX({ENT_H_030_2},{ENT_H_031_2}+{ENT_H_032_2},1)	Inconsistent data. Acquisitions and additions (Table 6.2. row H_030 column 2) should be the total of land and buildings (except new) (Table 6.2. row H_031 column 2) and new construction and additions (Table 6.2. row H_032 column 2).	Error
14725	APPROX({ENT_H_030_3},{ENT_H_031_3}+{ENT_H_032_3},1)	Inconsistent data. Acquisitions and additions (Table 6.2. row H_030 column 2) should be the total of land and buildings (except new) (Table 6.2. row H_031 column 3) and new construction and additions (Table 6.2. row H_032 column 3).	Error
14726	APPROX({ENT_H_030_40},{ENT_H_030_4}+{ENT_H_030_6}+{ENT_H_030_7},1)	Inconsistent data. Machinery and equipment (Table 6.2. row H_030 column 40) should be the total of transport equipment (Table 6.2. row H_030 column 4), computers and computer systems (Table 6.2. row H_030 column 6) and other machinery and equipment (Table 6.2. row H_030 column 7).	Error
14727	APPROX({ENT_H_030_41},{ENT_H_030_43}+{ENT_H_030_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2. row H_030 column 41) should be the total of work in progress (Table 6.2. row H_030 column 43) and prepayments for fixed assets (Table 6.2. row H_030 column 12).	Error
14730	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 6.2. row H_031 column 1) should be the total of land (Table 6.2. row H_031 column 2), buildings (Table 6.2. row H_031 column 3) and right-of-use assets (Table 6.2. row H_031 column 45).	Error
14731	{ENT_H_032_10}>={ENT_H_033_10}	Inconsistent data. Acquisition of buildings, new building, renovations (Table 6.2. row H_032 column 10) cannot be smaller than construction production and renovations (Table 6.2. row H_033 column 10).	Error
14733	{ENT_H_032_3}>={ENT_H_033_3}	Inconsistent data. Acquisition of buildings, new building, renovations (Table 6.2. row H_032 column 3) cannot be smaller than construction production and renovations (Table 6.2. row H_033 column 3).	Error
14735	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 6.2. row H_040 column 1) should be the total of land (Table 6.2. row H_040 column 2), buildings (Table 6.2. row H_040 column 3), other property, plant and equipment (Table 6.2. row H_040 column 8), machinery and equipment (Table 6.2. row H_040 column 40), work in progress and prepayments (Table 6.2. row H_040 column 41), right-of-use assets (row H_040 column 45).	Error
14736	APPROX({ENT_H_040_40},{ENT_H_040_4}+{ENT_H_040_6}+{ENT_H_040_7},1)	Inconsistent data. Machinery and equipment (Table 6.2. row H_040 column 40) should be the total of transport equipment (Table 6.2. row H_040 column 4), computers and computer systems (Table 6.2. row H_040 column 6) and other machinery and equipment (Table 6.2. row H_040 column 7).	Error
14740	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 6.2. row H_050 column 1) should be the total of land (Table 6.2. row H_050 column 2), buildings (Table 6.2. row H_050 column 3), other property, plant and equipment (Table 6.2. row H_050 column 8), machinery and equipment (Table 6.2. row H_050 column 40), work in progress and prepayments (Table 6.2. row H_050 column 41), right-of-use assets (row H_050 column 45).	Error
14741	APPROX({ENT_H_050_40},{ENT_H_050_4}+{ENT_H_05},1)	Inconsistent data. Machinery and equipment (Table 6.2. row H_050 column 40) should be the total of	Error

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	0_6}+{ENT_H_050_7},1)	transport equipment (Table 6.2. row H_050 column 4), computers and computer systems (Table 6.2. row H_050 column 6) and other machinery and equipment (Table 6.2. row H_050 column 7).	
14745	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 6.2. row H_060 column 1) should be the total of land (Table 6.2. row H_060 column 2), buildings (Table H1 row H_060 column 3), other property, plant and equipment (Table 6.2. row H_060 column 8), machinery and equipment (Table 6.2. row H_060 column 40), work in progress and prepayments (Table 6.2. row H_060 column 41), right-of-use assets (row H_060 column 45).	Error
14746	APPROX({ENT_H_060_40},{ENT_H_060_4}+{ENT_H_060_6}+{ENT_H_060_7},1)	Inconsistent data. Machinery and equipment (Table 6.2. row H_060 column 40) should be the total of transport equipment (Table 6.2. row H_060 column 4), computers and computer systems (Table 6.2. row H_060 column 6) and other machinery and equipment (Table 6.2. row H_060 column 7).	Error
14750	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 6.2. row H_070 column 1) should be the total of land (Table 6.2. row H_070 column 2), buildings (Table 6.2. row H_070 column 3), other property, plant and equipment (Table 6.2. row H_070 column 8), machinery and equipment (Table 6.2. row H_070 column 40), work in progress and prepayments (Table 6.2. row H_070 column 41), right-of-use assets (row H_070 column 45).	Error
14751	APPROX({ENT_H_070_40},{ENT_H_070_4}+{ENT_H_070_6}+{ENT_H_070_7},1)	Inconsistent data. Machinery and equipment (Table 6.2. row H_070 column 40) should be the total of transport equipment (Table 6.2. row H_070 column 4), computers and computer systems (Table 6.2. row H_070 column 6) and other machinery and equipment (Table 6.2. row H_070 column 7).	Error
14753	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 6.2. row H_075 column 1) should be the total of land (Table 6.2. row H_075 column 2), buildings (Table 6.2. row H_075 column 3), other property, plant and equipment (Table 6.2. row H_075 column 8), machinery and equipment (Table 6.2. row H_075 column 40), work in progress and prepayments (Table 6.2. row H_075 column 41), right-of-use assets (Table 6.2. row H_075 column 45).	Error
14754	APPROX({ENT_H_075_40},{ENT_H_075_4}+{ENT_H_075_6}+{ENT_H_075_7},1)	Inconsistent data. Machinery and equipment (Table 6.2. row H_075 column 40) should be the total of transport equipment (Table 6.2. row H_075 column 4), computers and computer systems (Table 6.2. row H_075 column 6) and other machinery and equipment (Table 6.2.1 row H_075 column 7).	Error
14757	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 6.2. row H_080 column 1) should be the total of land (Table 6.2. row H_080 column 2), buildings (Table 6.2. row H_080 column 3), other property, plant and equipment (Table 6.2. row H_080 column 8), machinery and equipment (Table 6.2. row H_080 column 40), work in progress and prepayments (Table 6.2. row H_080 column 41), right-of-use assets (Table 6.2. row H_080 column 45).	Error
14758	APPROX({ENT_H_080_40},{ENT_H_080_4}+{ENT_H_080_6}+{ENT_H_080_7},1)	Inconsistent data. Machinery and equipment (Table 6.2. row H_080 column 40) should be the total of transport equipment (Table 6.2. row H_080 column 4), computers and computer systems (Table 6.2. row H_080 column 6) and other machinery and equipment (Table 6.2. row H_080 column 7).	Error
14762	{ENT_H_090_12}>=0	Inconsistent data. Reclassification from prepayments for fixed assets (Table 6.2. column 12) should be filled in row reclassifications from prepayments (Table 6.2. row H_080).	Error
14763	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 6.2. row H_090 column 1) should be the total of land (Table 6.2. row H_090 column 2), buildings (Table 6.2. row H_090 column 3), other property, plant and equipment (Table 6.2. row H_090 column 8), machinery and equipment (Table 6.2. row H_090 column 40), work in progress and prepayments (Table 6.2. row H_090 column 41), right-of-use assets (Table 6.2. row H_090 column 45).	Error
14765	APPROX({ENT_H_090_40},{ENT_H_090_4}+{ENT_H_090_6}+{ENT_H_090_7},1)	Inconsistent data. Machinery and equipment (Table 6.2. row H_090 column 40) should be the total of transport equipment (Table 6.2. row H_090 column 4), computers and computer systems (Table 6.2. row H_090 column 6) and other machinery and equipment (Table 6.2. row H_090 column 7).	Error
14769	{(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 6.2. row H_100 column 12), also fill in fixed assets sold at selling prices (Table 6.2. row H_140 column 12) and vice versa.	Error
14770	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 6.2. row H_100 column 1) should be the total of land (Table 6.2. row H_100 column 2), buildings (Table 6.2. row H_100 column 3), other property, plant and equipment (Table 6.2. row H_100 column 8), machinery and equipment (Table 6.2. row H_100 column 40), work in progress and prepayments (Table 6.2. row H_100 column 41), right-of-use assets (Table 6.2.	Error

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		row H_100 column 45).	
14771	$\{(ENT\_H\_100\_2)>0 \text{ JA } \{ENT\_H\_140\_2\}>0\} \text{ VÖI}$ $\{(ENT\_H\_100\_2)=0 \text{ JA } \{ENT\_H\_140\_2\}=0\}$	Empty field. If you have filled in sales (Table 6.2. row H_100 column 2), also fill in fixed assets sold at selling prices (Table 6.2. row H_140 column 2) and vice versa.	Error
14772	$\{(ENT\_H\_100\_3)>0 \text{ JA } \{ENT\_H\_140\_3\}>0\} \text{ VÖI}$ $\{(ENT\_H\_100\_3)=0 \text{ JA } \{ENT\_H\_140\_3\}=0\} \text{ VÖI}$ $\{(ENT\_H\_100\_3)=0 \text{ JA } \{ENT\_H\_140\_3\}=0\}$	Empty field. If you have filled in sales (Table 6.2. row H_100 column 3), also fill in fixed assets sold at selling prices (Table 6.2. row H_140 column 3) and vice versa.	Error
14774	APPROX( $\{ENT\_H\_100\_40\}, \{ENT\_H\_100\_4\} + \{ENT\_H\_100\_6\} + \{ENT\_H\_100\_7\}, 1$ )	Inconsistent data. Machinery and equipment (Table 6.2. row H_100 column 40) should be the total of transport equipment (Table 6.2. row H_100 column 4), computers and computer systems (Table 6.2.1 row H_100 column 6) and other machinery and equipment (Table 6.2. row H_100 column 7).	Error
14783	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 6.2. row H_110 column 1) should be the total of land (Table 6.2. row H_110 column 2), buildings (Table 6.2. row H_110 column 3), other property, plant and equipment (Table 6.2. row H_110 column 8), machinery and equipment (Table 6.2. row H_110 column 40), work in progress and prepayments (Table 6.2. row H_110 column 41), right-of-use assets (Table 6.2. row H_110 column 45).	Error
14784	APPROX( $\{ENT\_H\_110\_40\}, \{ENT\_H\_110\_4\} + \{ENT\_H\_110\_6\} + \{ENT\_H\_110\_7\}, 1$ )	Inconsistent data. Machinery and equipment (Table 6.2. row H_110 column 40) should be the total of transport equipment (Table 6.2. row H_110 column 4), computers and computer systems (Table 6.2. row H_110 column 6) and other machinery and equipment (Table 6.2. row H_110 column 7).	Error
14788	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 6.2. row H_130 column 12) should be the total of property, plant and equipment (Table 6.2. rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 12) less depreciation and sales (Table 6.2. rows H_060, H_100 column 12).	Error
14789	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
14790	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 6.2. row H_130 column 2) should be the total of property, plant and equipment (Table 6.2. rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 2) less depreciation and sales (Table 6.2. rows H_060, H_100 column 2).	Error
14791	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 6.2. row H_130 column 3) should be the total of property, plant and equipment (Table 6.2. rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 3) less depreciation and sales (Table 6.2. rows H_060, H_100 column 3).	Error
14792	APPROX( $\{ENT\_H\_130\_40\}, \{ENT\_H\_130\_4\} + \{ENT\_H\_130\_6\} + \{ENT\_H\_130\_7\}, 1$ )	Inconsistent data. Machinery and equipment (Table 6.2. row H_130 column 40) should be the total of transport equipment (Table 6.2. row H_130 column 4), computers and computer systems (Table 6.2. row H_130 column 6) and other machinery and equipment (Table 6.2. row H_130 column 7).	Error
14794	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 6.2. row H_130 column 4) should be the total of property, plant and equipment (Table 6.2. 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
14797	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 6.2. row H_130 column 6) should be the total of property, plant and equipment (Table 6.2. rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 6) less depreciation and sales (Table 6.2. rows H_060, H_100 column 6).	Error
14798	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 6.2. row H_130 column 7) should be the total of property, plant and equipment (Table 6.2. rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 7) less depreciation and sales (Table 6.2. rows H_060, H_100 column 7).	Error
14799	APPROX( $\{ENT\_H\_130\_8\}, \{ENT\_H\_020\_8\} + \{ENT\_H\_030\}$ )	Inconsistent data. Other property, plant and equipment at residual cost / fair value at the end of the	Error

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	$_8\}+\{ENT\_H\_040\_8\}+\{ENT\_H\_050\_8\}+\{ENT\_H\_070\_8\}+\{ENT\_H\_080\_8\}+\{ENT\_H\_090\_8\}+\{ENT\_H\_110\_8\}-\{ENT\_H\_060\_8\}-\{ENT\_H\_100\_8\},1)$	reference period (Table 6.2. row H_130 column 8) should be the total of property, plant and equipment (Table 6.2. rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 8) less depreciation and sales (Table 6.2. rows H_060, H_100 column 8).	
14802	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 6.2. row H_140 column 1) should be the total of land (Table 6.2. row H_140 column 2), buildings (Table 6.2. row H_140 column 3), other property, plant and equipment (Table 6.2. row H_140 column 8), machinery and equipment (Table 6.2. row H_140 column 40), work in progress and prepayments (Table 6.2. row H_140 column 41), right-of-use assets (Table 6.2. row H_140 column 45).	Error
14803	APPROX({ENT_H_140_40},{ENT_H_140_4})+{ENT_H_140_6}+{ENT_H_140_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_140 column 40) should be the total of transport equipment (Table 6.2. row H_140 column 4), computers and computer systems (Table 6.2. row H_140 column 6) and other machinery and equipment (Table 6.2. row H_140 column 7).	Error
18913	APPROX({ENT_H_020_41},{ENT_H_020_43})+{ENT_H_020_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2. row H_020 column 41) should be the total of work in progress (Table 6.2. row H_020 column 43) and prepayments for fixed assets (Table 6.2. row H_020 column 12).	Error
18914	APPROX({ENT_H_040_41},{ENT_H_040_43})+{ENT_H_040_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2. row H_040 column 41) should be the total of work in progress (Table 6.2. row H_040 column 43) and prepayments for fixed assets (Table 6.2. row H_040 column 12).	Error
18915	APPROX({ENT_H_050_41},{ENT_H_050_43})+{ENT_H_050_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2. row H_050 column 41) should be the total of work in progress (Table 6.2. row H_050 column 43) and prepayments for fixed assets (Table 6.2. row H_050 column 12).	Error
18916	APPROX({ENT_H_060_41},{ENT_H_060_43})+{ENT_H_060_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2. row H_060 column 41) should be the total of work in progress (Table 6.2. row H_060 column 43) and prepayments for fixed assets (Table 6.2. row H_060 column 12).	Error
18917	APPROX({ENT_H_070_41},{ENT_H_070_43})+{ENT_H_070_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2. row H_070 column 41) should be the total of work in progress (Table 6.2. row H_070 column 43) and prepayments for fixed assets (Table 6.2. row H_070 column 12).	Error
18918	APPROX({ENT_H_075_41},{ENT_H_075_43})+{ENT_H_075_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2. row H_075 column 41) should be the total of work in progress (Table 6.2. row H_075 column 43) and prepayments for fixed assets (Table 6.2. row H_075 column 12).	Error
18919	APPROX({ENT_H_080_41},{ENT_H_080_43})+{ENT_H_080_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2. row H_080 column 41) should be the total of work in progress (Table 6.2. row H_080 column 43) and prepayments for fixed assets (Table 6.2. row H_080 column 12).	Error
18920	APPROX({ENT_H_090_41},{ENT_H_090_43})+{ENT_H_090_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2. row H_090 column 41) should be the total of work in progress (Table 6.2. row H_090 column 43) and prepayments for fixed assets (Table 6.2. row H_090 column 12).	Error
18921	APPROX({ENT_H_100_41},{ENT_H_100_43})+{ENT_H_100_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2. row H_100 column 41) should be the total of work in progress (Table 6.2. row H_100 column 43) and prepayments for fixed assets (Table 6.2. row H_100 column 12).	Error
18922	APPROX({ENT_H_110_41},{ENT_H_110_43})+{ENT_H_110_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2. row H_110 column 41) should be the total of work in progress (Table 6.2. row H_110 column 43) and prepayments for fixed assets (Table 6.2. row H_110 column 12).	Error
18923	APPROX({ENT_H_130_41},{ENT_H_130_43})+{ENT_H_130_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2. row H_130 column 41) should be the total of work in progress (Table 6.2. row H_130 column 43) and prepayments for fixed assets (Table 6.2. row H_130 column 12).	Error
18924	APPROX({ENT_H_140_41},{ENT_H_140_43})+{ENT_H_140_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2. row H_140 column 41) should be the total of work in progress (Table 6.2. row H_140 column 43) and prepayments for fixed assets (Table 6.2. row H_140 column 12).	Error
18925	APPROX({ENT_H_030_43},{ENT_H_030_10})+{ENT_H_030_11},1)	Inconsistent data. Work in progress in Table 6.2. (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
19108	APPROX({ENT_H_130_43},{ENT_H_020_43})+{ENT_H_0}	Inconsistent data. Work in progress at residual cost / fair value at the end of the reference period (Table 6.2.	Error

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	$30_{\_43}+\{ENT\_H\_040\_{43}\}+\{ENT\_H\_050\_{43}\}+\{ENT\_H\_070\_{43}\}+\{ENT\_H\_080\_{43}\}+\{ENT\_H\_090\_{43}\}+\{ENT\_H\_110\_{43}\}-\{ENT\_H\_060\_{43}\}-\{ENT\_H\_100\_{43}\},1$	row H_130 column 43) should be the total of property, plant and equipment (Table 6.2. 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).	
20007	$\{(ENT\_H\_100\_{43})>0\} JA \{(ENT\_H\_140\_{43})>0\} VÖI$ $\{(ENT\_H\_100\_{43})=0\} JA \{(ENT\_H\_140\_{43})=0\}$	Empty field. If you have filled in sales (Table 6.2. row H_100 column 43), also fill in fixed assets sold at selling prices (Table 6.2. row H_140 column 43) and vice versa.	Error
21290	APPROX( $\{ENT\_H\_075\_{12}\},\{ENT\_H\_080\_{12}\}+\{ENT\_H\_090\_{12}\},1$ )	Inconsistent data. Total reclassifications (Table 6.2. row H_075 column 12) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2 rows H_080 and H_090 column 12).	Error
21291	APPROX( $\{ENT\_H\_075\_{1}\},\{ENT\_H\_080\_{1}\}+\{ENT\_H\_090\_{1}\},1$ )	Inconsistent data. Total reclassifications (Table 6.2. row H_075 column 1) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2. rows H_080 and H_090 column 1).	Error
21292	APPROX( $\{ENT\_H\_075\_{2}\},\{ENT\_H\_080\_{2}\}+\{ENT\_H\_090\_{2}\},1$ )	Inconsistent data. Total reclassifications (Table 6.2. row H_075 column 2) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2. rows H_080 and H_090 column 2).	Error
21293	APPROX( $\{ENT\_H\_075\_{3}\},\{ENT\_H\_080\_{3}\}+\{ENT\_H\_090\_{3}\},1$ )	Inconsistent data. Total reclassifications (Table 6.2. row H_075 column 3) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2. rows H_080 and H_090 column 3).	Error
21294	APPROX( $\{ENT\_H\_075\_{40}\},\{ENT\_H\_080\_{40}\}+\{ENT\_H\_090\_{40}\},1$ )	Inconsistent data. Total reclassifications (Table 6.2. row H_075 column 40) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2. rows H_080 and H_090 column 40).	Error
21295	APPROX( $\{ENT\_H\_075\_{41}\},\{ENT\_H\_080\_{41}\}+\{ENT\_H\_090\_{41}\},1$ )	Inconsistent data. Total reclassifications (Table 6.2. row H_075 column 41) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2. rows H_080 and H_090 column 41).	Error
21296	APPROX( $\{ENT\_H\_075\_{43}\},\{ENT\_H\_080\_{43}\}+\{ENT\_H\_090\_{43}\},1$ )	Inconsistent data. Total reclassifications (Table 6.2. row H_075 column 43) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2. rows H_080 and H_090 column 43).	Error
21297	APPROX( $\{ENT\_H\_075\_{4}\},\{ENT\_H\_080\_{4}\}+\{ENT\_H\_090\_{4}\},1$ )	Inconsistent data. Total reclassifications (Table 6.2. row H_075 column 4) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2. rows H_080 and H_090 column 4).	Error
21299	APPROX( $\{ENT\_H\_075\_{6}\},\{ENT\_H\_080\_{6}\}+\{ENT\_H\_090\_{6}\},1$ )	Inconsistent data. Total reclassifications (Table 6.2. row H_075 column 6) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2. rows H_080 and H_090 column 6).	Error
21300	APPROX( $\{ENT\_H\_075\_{7}\},\{ENT\_H\_080\_{7}\}+\{ENT\_H\_090\_{7}\},1$ )	Inconsistent data. Total reclassifications (Table 6.2. row H_075 column 7) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2. rows H_080 and H_090 column 7).	Error
21301	APPROX( $\{ENT\_H\_075\_{8}\},\{ENT\_H\_080\_{8}\}+\{ENT\_H\_090\_{8}\},1$ )	Inconsistent data. Total reclassifications (Table 6.2. row H_075 column 8) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2. rows H_080 and H_090 column 8).	Error
30244	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 6.2. row H_130 column 45) should be the total of property, plant and equipment (Table 6.2. rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 45) less depreciation and sales (Table 6.2. rows H_060, H_100 column 45).	Error
31256	$\{ENT\_H\_030\_{45}\}>=\{ENT\_H\_031\_{45}\}+\{ENT\_H\_032\_{45}\}$	Inconsistent data. Acquisitions and additions (Table 6.2. row H_030 column 45) cannot be less than the total of land and buildings (except new) (Table 6.2. row H_031 column 45) and new construction and additions (Table 6.2. row H_032 column 45).	Error

Controls in table 6.3. CHANGES IN FIXED ASSETS: INTANGIBLE FIXED ASSETS, EUROS (sales, accumulated depreciation and write-downs are not included here)

Control ID	Control formula	Clarification	Type of error
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14810	$\text{APPROX}(\{\text{ENT\_H\_020\_31}\}, \{\text{ENT\_H\_020\_32}\} + \{\text{ENT\_H\_020\_33}\} + \{\text{ENT\_H\_020\_34}\} + \{\text{ENT\_H\_020\_35}\} + \{\text{ENT\_H\_020\_36}\} + \{\text{ENT\_H\_020\_37}\} + \{\text{ENT\_H\_020\_38}\}, 1)$	Inconsistent data. Total intangible assets (Table 6.3. row H_020 column 31) should be the total of various intangible assets (Table 6.3. row H_020 columns 32, 33, 34, 35, 37, 38).	Error
14811	$\text{APPROX}(\{\text{ENT\_H\_030\_31}\}, \{\text{ENT\_H\_030\_32}\} + \{\text{ENT\_H\_030\_33}\} + \{\text{ENT\_H\_030\_34}\} + \{\text{ENT\_H\_030\_35}\} + \{\text{ENT\_H\_030\_36}\} + \{\text{ENT\_H\_030\_37}\} + \{\text{ENT\_H\_030\_38}\}, 1)$	Inconsistent data. Total intangible assets (Table 6.3. row H_030 column 31) should be the total of various intangible assets (Table 6.3. row H_030 columns 32, 33, 34, 35, 37, 38).	Error
14812	$\text{APPROX}(\{\text{ENT\_H\_040\_31}\}, \{\text{ENT\_H\_040\_34}\} + \{\text{ENT\_H\_040\_33}\} + \{\text{ENT\_H\_040\_35}\} + \{\text{ENT\_H\_040\_36}\} + \{\text{ENT\_H\_040\_37}\} + \{\text{ENT\_H\_040\_38}\}, 1)$	Inconsistent data. Total intangible assets (Table 6.3. row H_040 column 31) should be the total of software, work in progress and prepayments (Table 6.3. row H_040 columns 34, 38).	Error
14813	$\text{APPROX}(\{\text{ENT\_H\_080\_31}\}, \{\text{ENT\_H\_080\_32}\} + \{\text{ENT\_H\_080\_33}\} + \{\text{ENT\_H\_080\_34}\} + \{\text{ENT\_H\_080\_35}\} + \{\text{ENT\_H\_080\_36}\} + \{\text{ENT\_H\_080\_37}\} + \{\text{ENT\_H\_080\_38}\}, 1)$	Inconsistent data. Total intangible assets (Table 6.3. row H_080 column 31) should be the total of various intangible assets (Table 6.3. row H_080 columns 32, 33, 34, 35, 37, 38).	Error
14814	$\text{APPROX}(\{\text{ENT\_H\_130\_31}\}, \{\text{ENT\_H\_130\_32}\} + \{\text{ENT\_H\_130\_33}\} + \{\text{ENT\_H\_130\_34}\} + \{\text{ENT\_H\_130\_35}\} + \{\text{ENT\_H\_130\_36}\} + \{\text{ENT\_H\_130\_37}\} + \{\text{ENT\_H\_130\_38}\}, 1)$	Inconsistent data. Total intangible assets (Table 6.3. row H_130 column 31) should be the total of various intangible assets (Table 6.3. row H_130 columns 32, 33, 34, 35, 37, 38).	Error

### Controls in table 6.4. CHANGES IN FIXED ASSETS: BIOLOGICAL ASSETS, EUROS

Control ID	Control formula	Clarification	Type of error
32196	$((\{\text{ENT\_H\_100\_13}\} > 0) \text{ JA } (\{\text{ENT\_H\_140\_13}\} > 0) \text{ VÖI } ((\{\text{ENT\_H\_100\_13}\} = 0) \text{ JA } (\{\text{ENT\_H\_140\_13}\} = 0))$	Empty field. If you have filled in sales (Table 6.4 row H_100), also fill in fixed assets sold at selling prices (Table 6.4 row H_140) and vice versa.	Error
32401	$\text{APPROX}(\{\text{ENT\_H\_130\_13}\}, \{\text{ENT\_H\_020\_13}\} + \{\text{ENT\_H\_030\_13}\} + \{\text{ENT\_H\_050\_13}\} + \{\text{ENT\_H\_070\_13}\} + \{\text{ENT\_H\_110\_13}\} + \{\text{ENT\_H\_106\_13}\} - \{\text{ENT\_H\_060\_13}\} - \{\text{ENT\_H\_100\_13}\} - \{\text{ENT\_H\_105\_13}\}, 1)$	.	Error

### Controls in table 7.1. ASSETS, LIABILITIES AND EQUITY, EUROS

Control ID	Control formula	Clarification	Type of error
14819	$\text{APPROX}(\{\text{ENT\_I\_050\_1}\}, \{\text{ENT\_I\_051\_1}\} + \{\text{ENT\_I\_052\_1}\} + \{\text{ENT\_I\_053\_1}\} + \{\text{ENT\_I\_054\_1}\} + \{\text{ENT\_I\_055\_1}\}, 1)$	Inconsistent data. Total inventories (Table 7.1. row I_050 column 1) should be the total of various inventories (Table 7.1. rows I_051, I_052, I_053, I_054, I_055 column 1).	Error
14820	$\text{APPROX}(\{\text{ENT\_I\_050\_2}\}, \{\text{ENT\_I\_051\_2}\} + \{\text{ENT\_I\_052\_2}\} + \{\text{ENT\_I\_053\_2}\} + \{\text{ENT\_I\_054\_2}\} + \{\text{ENT\_I\_055\_2}\}, 1)$	Inconsistent data. Total inventories (Table 7.1. row I_050 column 2) should be the total of various inventories (Table 7.1. rows I_051, I_052, I_053, I_054, I_055 column 2).	Error
14821	$\text{APPROX}(\{\text{ENT\_I\_070\_1}\}, \{\text{ENT\_I\_010\_1}\} + \{\text{ENT\_I\_015\_1}\} + \{\text{ENT\_I\_040\_1}\} + \{\text{ENT\_I\_050\_1}\} + \{\text{ENT\_I\_060\_1}\} + \{\text{ENT\_I\_065\_1}\}, 1)$	Inconsistent data. Total current assets (Table 7.1. row I_070 column 1) should be the total of various current assets (Table 7.1. rows I_010, I_015, I_040, I_050, I_060, I_065 column 1).	Error
14822	$\text{APPROX}(\{\text{ENT\_I\_070\_2}\}, \{\text{ENT\_I\_010\_2}\} + \{\text{ENT\_I\_015\_2}\} + \{\text{ENT\_I\_040\_2}\} + \{\text{ENT\_I\_050\_2}\} + \{\text{ENT\_I\_060\_2}\} + \{\text{ENT\_I\_065\_2}\}, 1)$	Inconsistent data. Total current assets (Table 7.1. row I_070 column 2) should be the total of various current assets (Table 7.1. rows I_010, I_015, I_040, I_050, I_060, I_065 column 2).	Error
14825	$\text{APPROX}(\{\text{ENT\_I\_150\_1}\}, \{\text{ENT\_I\_110\_1}\} + \{\text{ENT\_I\_115\_1}\} + \{\text{ENT\_I\_120\_1}\} + \{\text{ENT\_I\_140\_1}\} + \{\text{ENT\_I\_130\_1}\}, 1)$	Inconsistent data. Total fixed assets (Table 7.1. row I_150 column 1) should be the total of various fixed assets (Table 7.1. rows I_110, I_115, I_120, I_130, I_140 column 1).	Error
14826	$\text{APPROX}(\{\text{ENT\_I\_150\_2}\}, \{\text{ENT\_I\_110\_2}\} + \{\text{ENT\_I\_115\_2}\} + \{\text{ENT\_I\_120\_2}\} + \{\text{ENT\_I\_140\_2}\} + \{\text{ENT\_I\_130\_2}\}, 1)$	Inconsistent data. Total fixed assets (Table 7.1. row I_150 column 2) should be the total of various fixed assets (Table 7.1. rows I_110, I_115, I_120, I_130, I_140 column 2).	Error
14827	$\text{APPROX}(\{\text{ENT\_I\_400\_1}\}, \{\text{ENT\_I\_010\_1}\} + \{\text{ENT\_I\_015\_1}\} + \{\text{ENT\_I\_040\_1}\} + \{\text{ENT\_I\_050\_1}\} + \{\text{ENT\_I\_060\_1}\} + \{\text{ENT\_I\_065\_1}\} + \{\text{ENT\_I\_110\_1}\} + \{\text{ENT\_I\_115\_1}\} + \{\text{ENT\_I\_120\_1}\} + \{\text{ENT\_I\_130\_1}\} + \{\text{ENT\_I\_140\_1}\}, 1)$	Inconsistent data. Total assets (Table 7.1. row I_400 column 1) should be the total of current assets and fixed assets (Table 7.1. rows I_070, I_050 column 1).	Error
14829	$\text{APPROX}(\{\text{ENT\_I\_400\_2}\}, \{\text{ENT\_I\_010\_2}\} + \{\text{ENT\_I\_015\_2}\})$	Inconsistent data. Total assets (Table 7.1. row I_400 column 2) should be the total of current assets and fixed assets (Table 7.1. rows I_070, I_050 column 2).	Error

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	$+\{ENT\_I\_040\_2\}+\{ENT\_I\_050\_2\}+\{ENT\_I\_060\_2\}+\{ENT\_I\_065\_2\}+\{ENT\_I\_110\_2\}+\{ENT\_I\_115\_2\}+\{ENT\_I\_120\_2\}+\{ENT\_I\_130\_2\}+\{ENT\_I\_140\_2\},1)$	fixed assets (Table 7.1. rows I_070, I_050 column 2).	
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### Controls in table 7.2.. ASSETS, LIABILITIES AND EQUITY, EUROS

Control ID	Control formula	Clarification	Type of error
14831	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 7.2. row I_210 column 1) should be the total of short-term loan commitments, payables and prepayments, short-term provisions and grants (Table 7.2. rows I_211, I_216, I_218 column 1).	Error
14832	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 7.2. row I_210 column 2) should be the total of short-term loan commitments, payables and prepayments, short-term provisions and grants (Table 7.2. rows I_211, I_216, I_218 column 2).	Error
14835	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 7.2. row I_230 column 1) should be the total of long-term loan commitments, payables and prepayments and long-term provisions and grants (Table 7.2. rows I_231, I_232, I_233, I_234 column 1).	Error
14836	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 7.2. row I_230 column 2) should be the total of long-term loan commitments, payables and prepayments and long-term provisions and grants (Table 7.2. rows I_231, I_232, I_233, I_234 column 2).	Error
14837	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 7.2. row I_250 column 1) should be the total of short-term and long-term liabilities (Table 7.2. rows I_210, I_230 column 1).	Error
14838	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 7.2. row I_250 column 2) should be the total of short-term and long-term liabilities (Table 7.2. rows I_210, I_230 column 2).	Error
14839	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 7.2. 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 7.2.) less rows I_351, I_352, I_380 (column 1) from Table 7.2.	Error
14840	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 7.2. 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 7.2.) less rows I_351, I_352, I_380 (column 2) from Table 7.2.	Error
14841	APPROX({ENT_I_500_1},{ENT_I_250_1}+{ENT_I_390_1},1)	Inconsistent data. Total liabilities and equity (Table 7.2. row I_500 column 1) should be the total of liabilities and equity (Table 7.2. rows I_250, I_390 column 1).	Error
14842	APPROX({ENT_I_500_2},{ENT_I_250_2}+{ENT_I_390_2},1)	Inconsistent data. Total liabilities and equity (Table 7.2. row I_500 column 2) should be the total of liabilities and equity (Table 7.2. rows I_250, I_390 column 2).	Error

### Controls in table 10. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE (incl. for preparing the data)

Control ID	Control formula	Clarification	Type of error
20098	{TAITMISEAEGMINUTIT}<=59	Maximum permitted value is 59 minutes. Time exceeding 60 minutes shall be indicated in hours and minutes.	Error
20099	{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
20100	{TAITMISEAEGTUNDI}<=999	Maximum permitted value is 999 hours.	Error

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### Controls across tables

Control ID	Control formula	Clarification	Type of error
14828	APPROX({ENT_I_400_1},{ENT_I_500_1},1)	Inconsistent data. Total assets (Table 7.1. row I_400 column 1) should be equal to total liabilities and equity (Table 7.2. row I_500 column 1).	Error
14830	APPROX({ENT_I_400_2},{ENT_I_500_2},1)	Inconsistent data. Total assets (Table 7.1. row I_400 column 2) should be equal to total liabilities and equity (Table 7.2. row I_500 column 2).	Error
19383	{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 6.1. row H_020 column 14) should be equal to investment properties at the end of the previous reference period (Table 7.1. row I_115 column 2).	Error
19384	{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 6.1. row H_020 column 1) should be equal to property, plant and equipment at the end of the previous reference period (Table 7.1. row I_120 column 2).	Error
19385	{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 6.3. row H_020 column 31) should be equal to intangible assets at the end of the previous reference period (Table 7.1. row I_130 column 2).	Error
19387	{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 6.1. (row H_130 column 14) should be equal to investment properties at the end of the reference period (Table 7.1. row I_115 column 1).	Error
19388	{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 6.2. row H_130 column 1) should be equal to property, plant and equipment at the end of the reference year (Table 7.1. row I_120 column 1).	Error
19389	{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 6.3. row H_130 column 31) should be equal to intangible assets at the end of the reference period (Table 7.1. row I_130 column 1).	Error
26133	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 2 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 3.1. >0).	Error
26365	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 2 row B_020) has been filled in, wages and salaries (Table 3.1. row C_440) should also be filled in.	Error
26366	KUI (({ENT_C_440_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_B_020}>0))	Empty field. If you have filled in wages and salaries (Table 3.1. row C_440_1), you should also fill in the annual average number of employees (Table 2 row B_020).	Error
26367	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 2 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 3.1. >0).	Error
26368	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 2 row B_020) has been filled in, wages and salaries (Table 3.2. row C_440_2) should also be filled in.	Error
26369	KUI ({ENT_C_440_2}>0), SIIS ({ENT_B_020}>0)	Empty field. If you have filled in wages and salaries (Table 3.2. row C_440_2), you should also fill in the annual average number of employees (Table 2 row B_020) and vice versa.	Error
26370	KUI	Minimum monthly wage upon full-time employment is 584 euros.	Warning

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	$\{(ENT\_C\_010\_2)+(ENT\_KA\_390\_1)+(ENT\_KA\_410\_1)+(ENT\_KA\_420\_1)+(ENT\_C\_755\_2)+(ENT\_C\_770\_2)+(ENT\_C\_855\_2)+(ENT\_C\_900\_2)=0\}, SIIS$ $\{(\{ENT\_C\_440\_1\}/12)/(\{ENT\_B\_020\}-\{ENT\_B\_030\}/2)>=584\} JA$ $\{(\{ENT\_C\_440\_1\}/12)/(\{ENT\_B\_020\})<=10000\}$		
26374	KUI $\{(ENT\_C\_010\_1)+(ENT\_KA\_110\_1)+(ENT\_KA\_250\_1)+(ENT\_C\_430\_1)+(ENT\_C\_460\_1)+(ENT\_C\_755\_1)+(ENT\_C\_770\_1)+(ENT\_C\_855\_1)+(ENT\_C\_900\_1)=0\}, SIIS$ $\{(\{ENT\_C\_440\_2\}/12)/(\{ENT\_B\_020\}-\{ENT\_B\_030\}/2)>=584\} JA$ $\{(\{ENT\_C\_440\_2\}/12)/(\{ENT\_B\_020\})<=10000\}$	Minimum monthly wage upon full-time employment is 584 euros.	Warning
26706	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 3.1 row C_100_11) should be smaller than the total of retail sales (Table 5 row D_47) and wholesales (Table 5 rows D_462_9).	Warning
26707	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 3.2. row C_100_21) should be smaller than the total of retail sales (Table 5 row D_47) and wholesales (Table 5 rows D_462_9).	Warning
26708	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 5 row D_462_9) and/or retail sale (Table 5 row D_47) of goods, also fill in in goods purchased for resale (Table 3.1. row C_100_11).	Error
26709	KUI $\{(\{ENT\_D\_47\_1\}+(\{ENT\_D\_462\_9\_1\})=0\}, SIIS$ $\{(\{ENT\_C\_100\_11\}=0\})$	Empty field. If you have not filled in wholesale (Table 5 row D_462_9) and/or retail sale (Table 5 row D_47), you cannot fill in goods purchased for resale (Table 3.1. row C_100_11) either.	Error
26710	KUI $\{(ENT\_C\_010\_1)+(ENT\_KA\_110\_1)+(ENT\_KA\_250\_1)+(ENT\_C\_430\_1)+(ENT\_C\_460\_1)+(ENT\_C\_755\_1)+(ENT\_C\_770\_1)+(ENT\_C\_855\_1)+(ENT\_C\_900\_1)=0\} JA$ $\{(\{ENT\_D\_47\_1\}+(\{ENT\_D\_462\_9\_1\})>0\}), SIIS$ $\{(\{ENT\_C\_100\_21\}>0\})$	Empty field. If you have filled in wholesale (Table 5 row D_462_9) and/or retail sale (Table 5 row D_47), also fill in goods purchased for resale (Table 3.2. row C_100_21).	Error
26711	KUI $\{(\{ENT\_D\_47\_1\}+(\{ENT\_D\_462\_9\_1\})=0\}, SIIS$ $\{(\{ENT\_C\_100\_21\}=0\})$	Inconsistent data. If you have not filled in wholesale (Table 5 row D_462_9) and/or retail sale (Table 5 row D_47), you cannot fill in goods purchased for resale (Table 3.2. row C_100_21) either.	Error
26795	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 3.1. row C_013_1) cannot be bigger than sales of manufactured goods and industrial services (Table 5 row D_10_35).	Error
26796	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 3.2.- row C_013_2) cannot be bigger than sales of manufactured goods and industrial services (Table 5 row D_10_35).	Error
26797	KUI	Inconsistent data. Net profit (loss) in the reference year (Table 7.2. (row I_370 column 1) should be equal to	Error

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	$\{(ENT\_C\_010\_2)+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_770\_2\}+\{ENT\_C\_855\_2\}+\{ENT\_C\_900\_2\}=0\}$ , SIIS $\{(ENT\_I\_370\_1)\}=\{ENT\_C\_900\_1\}$	net profit (loss) (Table 3.1 .row C_900_1).	
26798	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 7.2. row I_370 column 1) should be equal to net profit (loss) (Table 3.2. row C_900_2).	Error
26911	KUI ( $\{(ENT\_C\_035\_1)>0\}$ ), SIIS $\{(ENT\_I\_060\_1)+\{ENT\_I\_060\_2\}+\{ENT\_I\_140\_1\}+\{ENT\_I\_140\_2\}>0\}$	Empty field. If you have filled in profit/loss from biological assets (Table 3.1. 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 7.1. 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 7.1. row I_140 column 1 and/or I_140 column 2).	Warning
26912	KUI ( $\{(ENT\_C\_035\_2)>0\}$ , SIIS $\{(ENT\_I\_060\_1)+\{ENT\_I\_060\_2\}+\{ENT\_I\_140\_1\}+\{ENT\_I\_140\_2\}>0\}$	Empty field. If you have filled in profit/loss from biological assets (Table 7.1. 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 7.1. 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 7.1. row I_140 column 1 and/or I_140 column 2).	Warning
26913	KUI $\{(ENT\_C\_010\_2)+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_770\_2\}+\{ENT\_C\_855\_2\}+\{ENT\_C\_900\_2\}=0\}$ JA ( $\{(ENT\_C\_910\_1)>0\}$ , SIIS $\{(ENT\_C\_910\_1)\}<=(\{ENT\_I\_360\_2\}+\{ENT\_I\_370\_2\}+\{ENT\_I\_370\_1\})$ )	Inconsistent data. Normally, dividends (Table 3.1. row C_910_1) cannot be bigger than profit (Table 7.2. row I_360 column 2 + row I_370 column 2 + row I_370 column 1).	Warning
26914	KUI $\{(ENT\_C\_010\_1)+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\}=0\}$ JA ( $\{(ENT\_C\_910\_2)>0\}$ , SIIS $\{(ENT\_C\_910\_2)\}<=(\{ENT\_I\_360\_2\}+\{ENT\_I\_370\_2\}+\{ENT\_I\_370\_1\})$ )	Inconsistent data. Normally, dividends (Table 3.2. row C_910_2) cannot be bigger than profit (Table 7.2. row I_360 column 2 + row I_370 column 2 + row I_370 column 1).	Warning
26969	KUI $\{(ENT\_C\_010\_2)+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_770\_2\}+\{ENT\_C\_855\_2\}+\{ENT\_C\_900\_2\}=0\}$ , SIIS $\{(ENT\_C\_022\_1)\}=\{(\{ENT\_I\_052\_1\}-\{ENT\_I\_052\_2\})+(\{ENT\_I\_053\_1\}-\{ENT\_I\_053\_2\})\}$	Change in finished goods and work in progress inventories (Table 7.1. 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 3.1. row C_022_1).	Warning
27097	KUI $\{(ENT\_C\_010\_2)+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_770\_2\}+\{ENT\_C\_855\_2\}+\{ENT\_C\_900\_2\}=0\}$ JA ( $\{(\{ENT\_I\_054\_2\}-\{ENT\_I\_054\_1\})>2000\}$ ), SIIS $\{(\{ENT\_C\_100\_11\}+\{ENT\_C\_120\_11\})>=(\{ENT\_I\_054\_2\}-\{ENT\_I\_054\_1\})\}$ )	Empty field. Decrease in inventories (Table 7.1.) should normally be included in expenses (Table 3.1.).	Warning
27098	KUI $\{(ENT\_C\_010\_1)+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\}=0\}$ JA $\{(\{ENT\_I\_054\_2\}-\{ENT\_I\_054\_1\})>2000\}$ , SIIS	Empty field. Decrease in inventories (Table 7.1. should normally be included in expenses (Table 3.2.).	Warning

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	$((\{ENT\_C\_100\_21\} + \{ENT\_C\_120\_21\}) >= (\{ENT\_I\_054\_2\} - \{ENT\_I\_054\_1\}))$		
27153	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 3.1. 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 5 row D_354) and /or real estate activities, renting of real estate (Table 5 row D_68) and /or transportation services (Table 5 row D_49_51) and /or travel agency and tour operator activities (Table 5 row D_79).	Warning
27154	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 3.1. 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 5 row D_354) and /or real estate activities, renting of real estate (Table 5 row D_68) and /or transportation services (Table 5 row D_49_51) and /or travel agency and tour operator activities (Table 5 row D_79).	Warning
27155	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 3.1. row C_120_11), also fill in sales of real estate (Table 5 row D_681).	Warning
27156	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 3.1. row C_120_11), you cannot fill in sales of real estate (Table 5 row D_681) either.	Warning
27157	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 3.2. row C_120_21), also fill in sales of real estate (Table 5 row D_681).	Warning
27158	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 3.2. row C_120_21), you cannot fill in sales of real estate (Table 5 row D_681) either.	Warning
27161	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 5_452 and/or D_951 and/or D_952 and/or D_56), also fill in cost of materials (Table 3.1. row C_210_11).	Warning
27162	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 5 row D_452 and/or D_951 and/or D_952 and/or D_56), also fill in cost of materials (Table 3.2. row C_210_21).	Warning
27496	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 APPROX( $(\{ENT\_C\_010\_1\})$ , $(\{ENT\_D\_10\_35\_1\})$ + $(\{ENT\_D\_354\_1\})$ + $(\{ENT\_D\_36\_1\})$ + $(\{ENT\_D\_37\_1\})$ + $(\{ENT\_D\_38\_39\_1\})$ + $(\{ENT\_D\_41\_43\_1\})$ + $(\{ENT\_D\_452\_1\})$ + $(\{ENT\_D\_49\_51\_1\})$ + $(\{ENT\_D\_52\_1\})$ + $(\{ENT\_D\_53\_1\})$ + $(\{ENT\_D\_55\_1\})$ + $(\{ENT\_D\_56\_1\})$ + $(\{ENT\_D\_581\_1\})$ + $(\{ENT\_D\_582\_1\})$ + $(\{ENT\_D\_59\_1\})$ + $(\{ENT\_D\_60\_1\})$ + $(\{ENT\_D\_61\_1\})$ + $(\{ENT\_D\_62\_631\_1\})$ + $(\{ENT\_D\_6$	Inconsistent data. Turnover in Table 3.1. (row C_010_1) should be the sum of all economic activities in Table 5 (rows D_10_35, D_354, D_36, D_37, D_38_39, D_1, D_2, D_3, D_41_43, D_45_47, D_452, D_49_51, D_52, D_53, D_55, D_56, D_581, D_582, D_59, D_60, D_61, D_62_631, D_639, D_64_66, D_65, D_68, D_691, D_692, D_70, D_711, D_712, D_72, D_731, D_732, D_74, D_75, D_77, D_78, D_79, D_80, D_81, D_82, D_85, D_86, D_87_88, D_90_92, D_93, D_951, D_952, D_96, D_9001, D_9002, D_9003).	Error

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	$39\_1 + \{ENT\_D\_64\_66\_1\} + \{ENT\_D\_65\_1\} + \{ENT\_D\_68\_1\} + \{ENT\_D\_691\_1\} + \{ENT\_D\_692\_1\} + \{ENT\_D\_70\_1\} + \{ENT\_D\_71\_1\} + \{ENT\_D\_712\_1\} + \{ENT\_D\_72\_1\} + \{ENT\_D\_731\_1\} + \{ENT\_D\_732\_1\} + \{ENT\_D\_74\_1\} + \{ENT\_D\_75\_1\} + \{ENT\_D\_77\_1\} + \{ENT\_D\_78\_1\} + \{ENT\_D\_79\_1\} + \{ENT\_D\_80\_1\} + \{ENT\_D\_81\_1\} + \{ENT\_D\_82\_1\} + \{ENT\_D\_85\_1\} + \{ENT\_D\_86\_1\} + \{ENT\_D\_87\_88\_1\} + \{ENT\_D\_90\_92\_1\} + \{ENT\_D\_93\_1\} + \{ENT\_D\_951\_1\} + \{ENT\_D\_952\_1\} + \{ENT\_D\_96\_1\} + \{ENT\_D\_9001\_1\} + \{ENT\_D\_9002\_1\} + \{ENT\_D\_9003\_1\} + \{ENT\_D\_45\_47\_1\}\}, 1)$		
27497	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 $\text{APPROX}(\{ENT\_C\_010\_2\}), (\{ENT\_D\_10\_35\_1\} + \{ENT\_D\_354\_1\} + \{ENT\_D\_36\_1\} + \{ENT\_D\_37\_1\} + \{ENT\_D\_38\_39\_1\} + \{ENT\_D\_41\_1\} + \{ENT\_D\_42\_1\} + \{ENT\_D\_452\_1\} + \{ENT\_D\_49\_51\_1\} + \{ENT\_D\_52\_1\} + \{ENT\_D\_53\_1\} + \{ENT\_D\_55\_1\} + \{ENT\_D\_56\_1\} + \{ENT\_D\_581\_1\} + \{ENT\_D\_582\_1\} + \{ENT\_D\_59\_1\} + \{ENT\_D\_60\_1\} + \{ENT\_D\_61\_1\} + \{ENT\_D\_62\_631\_1\} + \{ENT\_D\_639\_1\} + \{ENT\_D\_64\_66\_1\} + \{ENT\_D\_65\_1\} + \{ENT\_D\_68\_1\} + \{ENT\_D\_691\_1\} + \{ENT\_D\_692\_1\} + \{ENT\_D\_70\_1\} + \{ENT\_D\_711\_1\} + \{ENT\_D\_712\_1\} + \{ENT\_D\_72\_1\} + \{ENT\_D\_731\_1\} + \{ENT\_D\_74\_1\} + \{ENT\_D\_75\_1\} + \{ENT\_D\_77\_1\} + \{ENT\_D\_78\_1\} + \{ENT\_D\_79\_1\} + \{ENT\_D\_80\_1\} + \{ENT\_D\_81\_1\} + \{ENT\_D\_82\_1\} + \{ENT\_D\_85\_1\} + \{ENT\_D\_86\_1\} + \{ENT\_D\_87\_88\_1\} + \{ENT\_D\_90\_92\_1\} + \{ENT\_D\_93\_1\} + \{ENT\_D\_951\_1\} + \{ENT\_D\_952\_1\} + \{ENT\_D\_96\_1\} + \{ENT\_D\_9001\_1\} + \{ENT\_D\_9002\_1\} + \{ENT\_D\_9003\_1\} + \{ENT\_D\_45\_47\_1\}\}, 1)$	Inconsistent data. Turnover in Table 3.2. (row C_010_2) should be the sum of all economic activities in Table 5 (rows D_10_35, D_354, D_36, D_37, D_38_39, D_1, D_2, D_3, 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
27576	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 $\{ENT\_C\_010\_2\} + \{ENT\_KA\_390\_1\} + \{ENT\_KA\_410\_1\} + \{ENT\_KA\_420\_1\} + \{ENT\_C\_755\_2\} + \{ENT\_C\_770\_2\} + \{ENT\_C\_855\_2\} + \{ENT\_C\_900\_2\} = 0$	Inconsistent data. If your enterprise is using income statement scheme 1 (you have filled in Table 3.1. 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 3.2.) and vice versa.	Error
27577	KUI $\{ENT\_C\_010\_2\} + \{ENT\_KA\_390\_1\} + \{ENT\_KA\_410\_1\} + \{ENT\_KA\_420\_1\} + \{ENT\_C\_755\_2\} + \{ENT\_C\_770\_2\} + \{ENT\_C\_855\_2\} + \{ENT\_C\_900\_2\} = 0$ , SIIS $\{ENT\_C\_010\_1\} + \{ENT\_KA\_110\_1\} + \{ENT\_KA\_250\_1\} + \{ENT\_C\_430\_1\} + \{ENT\_C\_460\_1\} + \{ENT\_C\_755\_1\} + \{ENT\_C\_770\_1\} + \{ENT\_C\_855\_1\} + \{ENT\_C\_900\_1\} = 0$	Inconsistent data. If your enterprise is using income statement scheme 2 (you have filled in Table 3.2. 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 3.1.) and vice versa.	Error
32197	$\{ENT\_H\_130\_13\} = \{ENT\_I\_140\_1\}$	Inconsistent data. Biological assets at residual cost /fair value at the end of the reference year (Table 6.4. row H_130 column 13) should be equal to biological (productive) assets at the end of the reference period (Table 7.1 row I_140 column 1).	Error
32198	KUI $\{ENT\_C\_010\_2\} + \{ENT\_KA\_390\_1\} + \{ENT\_KA\_410\_1\} + \{ENT\_KA\_420\_1\} + \{ENT\_C\_755\_2\} + \{ENT\_C\_770\_2\} + \{ENT\_C\_855\_2\} + \{ENT\_C\_900\_2\} = 0$	Empty field. If you have filled in profit or loss from revaluation (Table 3.1. 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 6.1. row H_070 column 14 and/or Table H1 row H_070 column 13).	Warning

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	T_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)		
32199	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 3.1. 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 6.1. row H_070 column 14 and/or Table 6.4 row H_070 column 13) either.	Warning
32200	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 3.1., row C_760_1 or C_780_1, respectively. The difference may be profit or loss from sales of intangible assets.	Warning
32201	KUI (({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0), SIIS APPROX(({ENT_C_760_2}- {ENT_C_780_2}),({ENT_H_140_1}- {ENT_H_100_1})+({ENT_H_140_14}- {ENT_H_100_14})+({ENT_H_140_13}- {ENT_H_100_13})),1)	Profit or loss from sales of property, plant and equipment, or investment properties should be filled in Table 3.2., row C_76_20 or C_780_2, respectively. The difference may be profit or loss from sales of intangible assets.	Warning
32202	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_460_1})>=({ENT_H_060_1}+{ENT_H_060_14}+{ENT_H_060_13}))	Empty field. Depreciation in the reference period (total of row H_060 column 1 in Table 6.2. and row H_060 column 14 and row H_060 in Table 6.4.) should be included in the income statement (in Table 3.1. row C_460_1, which may be bigger due to the value of intangible assets or fixed assets written off).	Warning
32203	KUI (({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0), SIIS(({ENT_C_460_21}+{ENT_C_460_22}+{ENT_C_460_23})>=({ENT_H_060_1}+{ENT_H_060_14}+{ENT_H_060_13}))	Empty field. Depreciation in the reference period (total of row H_060 column 1 in Table 6.2. and row H_060 column 14 in Table 6.4. and row H_060 column 13 in Table 6.4.) should be included in the income statement (in Table 3.2.).	Warning
32204	KUI (({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0) JA (({ENT_C_765_2}+{ENT_C_785_2})>0), SIIS (({ENT_H_070_14}+{ENT_H_070_13}))=0)	Empty field. If you have filled in profit or loss from revaluation (Table C3.2. 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 6.1. row H_070 column 14 and/or Table 6.2. and/or Table 6.4. row H_070 column 13).	Warning
32205	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	Inconsistent data. If you have not filled in profit or loss from revaluation (Table 3.2. row C_765_2 and C_785_2), do not fill in write-downs and write-ups of investment properties and /or biological assets (Table 6.1. row H_070 column 14 and/or Table 6.4. row H_070 column 13) either.	Warning

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	(({ENT_H_070_14}+{ENT_H_070_13})=0)		
32207	{ENT_H_020_13}={ENT_I_140_2}	Inconsistent data. Biological assets at residual cost /fair value at the end of the previous reference year (Table 6.4. row H_020) should be equal to biological (productive) assets at the end of the previous reference period (Table 7.1. row I_140 column 2).	Error

## AUTOSUMS

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

Row name	Column name	Formula	Clarification
Raw materials and consumables, calculated automatically	Euro (scheme 1)	{ENT_C_210_11}+{ENT_C_100_11}+{ENT_C_120_11}+{ENT_C_110_11}+{ENT_C_400_11}+{ENT_C_410_11}+{ENT_C_420_11}+{ENT_C_320_11}+{ENT_C_260_11}+{ENT_C_330_11}+{ENT_C_340_11}+{ENT_C_345_11}+{ENT_C_350_11}+{ENT_C_470_11}	
Raw materials and consumables, calculated automatically		{ENT_KA_110_1}-({ENT_C_210_11}+{ENT_C_100_11}+{ENT_C_120_11}+{ENT_C_110_11}+{ENT_C_400_11}+{ENT_C_410_11}+{ENT_C_420_11}+{ENT_C_320_11}+{ENT_C_260_11}+{ENT_C_330_11}+{ENT_C_340_11}+{ENT_C_345_11}+{ENT_C_350_11}+{ENT_C_470_11})	
..electricity		{ENL_1_1_3}+{EN_1_2_2}	
..heat energy		{ENL_1_2_3}+{EN_2_12_2}	
..fuels		{ENT_C_410_101}+{EN_4_1_21}	
Other operating expenses. Sum displayed after saving.	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. Sum displayed after saving.		{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. Value displayed after saving.	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. Value displayed after saving.		{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}	

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..fuels		{ENT_C_410_101}+{EN_4_1_21}	
Total distribution costs (is calculated automatically)	Euro (scheme 2)	{ENT_C_280_22}+{ENT_C_330_22}+{ENT_C_340_22}+{ENT_C_345_22}+{ENT_C_350_22}+{ENT_C_560_22}+{ENT_C_400_22}+{ENT_C_410_22}+{ENT_C_420_22}+{ENT_C_515_22}+{ENT_C_530_22}+{ENT_C_430_22}+{ENT_C_460_22}+{ENT_C_550_22}+{ENT_C_545_22}	
Total distribution costs (is calculated automatically)		{ENT_KA_410_1}-{(ENT_C_280_22)}+{ENT_C_330_22}+{ENT_C_340_22}+{ENT_C_345_22}+{ENT_C_350_22}+{ENT_C_560_22}+{ENT_C_400_22}+{ENT_C_410_22}+{ENT_C_420_22}+{ENT_C_515_22}+{ENT_C_530_22}+{ENT_C_430_22}+{ENT_C_460_22}+{ENT_C_550_22}+{ENT_C_545_22}	
Total administrative expenses (are calculated automatically)	Euro (scheme 2)	{ENT_C_280_23}+{ENT_C_330_23}+{ENT_C_340_23}+{ENT_C_345_23}+{ENT_C_350_23}+{ENT_C_560_23}+{ENT_C_400_23}+{ENT_C_410_23}+{ENT_C_420_23}+{ENT_C_515_23}+{ENT_C_530_23}+{ENT_C_430_23}+{ENT_C_460_23}+{ENT_C_550_23}+{ENT_C_545_23}	
Total administrative expenses (are calculated automatically)		{ENT_KA_420_1}-{(ENT_C_280_23)}+{ENT_C_330_23}+{ENT_C_340_23}+{ENT_C_345_23}+{ENT_C_350_23}+{ENT_C_560_23}+{ENT_C_400_23}+{ENT_C_410_23}+{ENT_C_420_23}+{ENT_C_515_23}+{ENT_C_530_23}+{ENT_C_430_23}+{ENT_C_460_23}+{ENT_C_550_23}+{ENT_C_545_23}	
Profit (loss) for the reference year. Value displayed after saving.	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. Value displayed after saving.		{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})	
Total personnel expenses (sum of rows C_430_21, C_430_22 and C_430_23). Sum displayed after saving.	Euro (scheme 2)	{ENT_C_430_21}+{ENT_C_430_22}+{ENT_C_430_23}	
Total personnel expenses (sum of rows C_430_21, C_430_22 and C_430_23). Sum displayed after saving.		({ENT_C_430_2}-{(ENT_C_440_2)}+{ENT_C_450_2}))	

### Autosums in table 5. TURNOVER BY ECONOMIC ACTIVITY

Row name	Column name	Formula	Clarification
Turnover (prefilled value displayed from Table 3.1 row C_010_1)	Euros	{ENT_C_010_1}	
	Euros	{ENT_C_010_2}	
Auto-calculated sum for row D_0010	Euros	{ENT_D_10_35_1}+{ENT_D_354_1}+{ENT_D_36_1}+{ENT_D_37_1}+{ENT_D_38_39_1}+{ENT_D_1_1}+{ENT_D_2_1}+{ENT_D_3_1}+{ENT_D_41_43_1}+{ENT_D_47_1}+{ENT_D_462_9_1}+{ENT_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_63_9_1}+{ENT_D_64_66_1}+{ENT_D_65_1}+{ENT_D_68_1}+{ENT_D_69_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}	
Wholesale and retail trade		{ENT_D_47_1}+{ENT_D_462_9_1}+{ENT_D_461_1}	
Travel agency and tour operator activities. Sum of rows D_79_1 and D_79_2.	Euros	{ENT_D_79_1_1}+{ENT_D_79_2_1}	

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Sum displayed after saving.		
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### Autosums in table 6.1. CHANGES IN FIXED ASSETS: INVESTMENT PROPERTIES, EUROS (fill in if there are investment properties on the balance sheet)

Row name	Column name	Formula	Clarification
..acquisition of land and buildings (except new)	Total investment properties	{ENT_H_031_15}+{ENT_H_031_16}+{ENT_H_031_28}+{ENT_H_031_29}	Column 14 (Investment properties total) should be the sum of columns 15, 16, 28 and 29.
..acquisition of buildings, new building, renovations	Total investment properties	{ENT_H_032_15}+{ENT_H_032_16}+{ENT_H_032_28}+{ENT_H_032_29}	Column 14 (Investment properties total) should be the sum of columns 15, 16, 28 and 29.
....construction production and renovations	Total investment properties	{ENT_H_033_16}	Column 14 (Investment properties total) should be = columns 16.
Auxiliary row for row H_130	Land	{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}	
Auxiliary row for row H_130	Construction works	{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}	
Auxiliary row for row H_130	Work in progress and prepayments	{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}	
Auxiliary row for row H_130	Right-of-use assets (operating leases according to IFRS 16 "Leases" or ASBG 9 clause 31b)	{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}	
Auxiliary row for row H_130	Total investment properties	{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}	

### Autosums in table 6.2. 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 work in progress
....construction production	Total property,	{ENT_H_033_3}+{ENT_H_033_10}	Property, plant and equipment

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and renovations	plant and equipment		total = construction works + construction work 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 works	{ENT_H_020_3}+{ENT_H_030_3}+{ENT_H_040_3}+{ENT_H_050_3}+{ENT_H_070_3}+{ENT_H_080_3}+{ENT_H_090_3}+{ENT_H_110_3}-{ENT_H_060_3}-{ENT_H_100_3}	
	Machinery and equipment	{ENT_H_020_40}+{ENT_H_030_40}+{ENT_H_040_40}+{ENT_H_050_40}+{ENT_H_070_40}+{ENT_H_080_40}+{ENT_H_090_40}+{ENT_H_110_40}-{ENT_H_060_40}-{ENT_H_100_40}	
	including transport equipment	{ENT_H_020_4}+{ENT_H_030_4}+{ENT_H_040_4}+{ENT_H_050_4}+{ENT_H_070_4}+{ENT_H_080_4}+{ENT_H_090_4}+{ENT_H_110_4}-{ENT_H_060_4}-{ENT_H_100_4}	
	including computers and computer systems	{ENT_H_020_6}+{ENT_H_030_6}+{ENT_H_040_6}+{ENT_H_050_6}+{ENT_H_070_6}+{ENT_H_080_6}+{ENT_H_090_6}+{ENT_H_110_6}-{ENT_H_060_6}-{ENT_H_100_6}	
	including other machinery and equipment	{ENT_H_020_7}+{ENT_H_030_7}+{ENT_H_040_7}+{ENT_H_050_7}+{ENT_H_070_7}+{ENT_H_080_7}+{ENT_H_090_7}+{ENT_H_110_7}-{ENT_H_060_7}-{ENT_H_100_7}	
	Other property, plant and equipment	{ENT_H_020_8}+{ENT_H_030_8}+{ENT_H_040_8}+{ENT_H_050_8}+{ENT_H_070_8}+{ENT_H_080_8}+{ENT_H_090_8}+{ENT_H_110_8}-{ENT_H_060_8}-{ENT_H_100_8}	
	Work in progress and prepayments	{ENT_H_020_41}+{ENT_H_030_41}+{ENT_H_040_41}+{ENT_H_050_41}+{ENT_H_070_41}+{ENT_H_080_41}+{ENT_H_090_41}+{ENT_H_110_41}-{ENT_H_060_41}-{ENT_H_100_41}	
	including Work in progress	{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}	
	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	{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}	

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	IFRS 16 "Leases" or ASBG 9 clause 31b)		
	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}+{E NT_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 equipment	{ENT_H_030_4}+{ENT_H_040_4}+{ENT_H_080_4}+{ENT_H_030_6}+{ENT_H_040_6}+{ENT_H_080_6}+{E 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}+{E NT_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}+{E NT_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 6.3. CHANGES IN FIXED ASSETS: INTANGIBLE FIXED ASSETS, EUROS (sales, accumulated depreciation and write-downs are not included here)

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	{ENT_H_030_31}+{ENT_H_040_31}+{ENT_H_080_31}-{ENT_H_030_38}-{ENT_H_040_38}-	

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	assets	{ENT_H_080_38}	
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### Autosums in table 6.4. CHANGES IN FIXED ASSETS: BIOLOGICAL ASSETS, EUROS

Row name	Column name	Formula	Clarification
Auto-calculated sum for row H_130	Biological assets total	{ENT_H_020_13}+{ENT_H_030_13}+{ENT_H_050_13}+{ENT_H_070_13}+{ENT_H_110_13}+{ENT_H_106_13}-{ENT_H_060_13}-{ENT_H_100_13}-{ENT_H_105_13}	
Investment (calculated)	Biological assets total	{ENT_H_030_13}+{ENT_H_106_13}	

### Autosums in table 7.1. 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 the reference period	{ENT_I_110_1}+{ENT_I_115_1}+{ENT_I_120_1}+{ENT_I_130_1}+{ENT_I_140_1}	
	At the end of the previous reference period	{ENT_I_110_2}+{ENT_I_115_2}+{ENT_I_120_2}+{ENT_I_130_2}+{ENT_I_140_2}	
	At the end of the reference period	{ENT_I_010_1}+{ENT_I_015_1}+{ENT_I_040_1}+{ENT_I_050_1}+{ENT_I_060_1}+{ENT_I_065_1}+{ENT_I_110_1}+{ENT_I_115_1}+{ENT_I_120_1}+{ENT_I_130_1}+{ENT_I_140_1}	
	At the end of the previous reference period	{ENT_I_010_2}+{ENT_I_015_2}+{ENT_I_040_2}+{ENT_I_050_2}+{ENT_I_060_2}+{ENT_I_065_2}+{ENT_I_110_2}+{ENT_I_115_2}+{ENT_I_120_2}+{ENT_I_130_2}+{ENT_I_140_2}	

### Autosums in table 7.2.. 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	{ENT_I_310_2}+{ENT_I_315_2}+{ENT_I_320_2}+{ENT_I_350_2}+{ENT_I_360_2}+{ENT_I_370_2}-	

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	the previous reference period	{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}	