

## Controls and autosums in questionnaire: EKOMAR G47

Code of the questionnaire: 10452023  
Periodicity: Annual

Is submitted: 05.07.2023, data about 2022

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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
18181	KUI ({ENT_A_20_1}='1'),SIIS ({ENT_A_30_1}!=NULL) JA ({ENT_A_30_3}!=NULL)	Empty field. If your enterprise is affiliated to a group (Table 1 column 01 is marked "Yes"), also fill in columns 1-3 in Table 1.	Error
18182	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 (Table 1 columns 1-3).	Error

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

Control ID	Control formula	Clarification	Type of error
18183	{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
18184	(({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 (Table 2 row B_020) is the proprietors and their family members who are not on the payroll.	Warning
18185	{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
18186	{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
18187	{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
18188	{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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18189	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
18190	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
18191	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
18192	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
32465	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 2031, i.e. 2.0 thousand hours per employee.	Warning

### Controls in table 3.1. SCHEME 1: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)

Control ID	Control formula	Clarification	Type of error
26160	{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
26161	{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
26165	{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 C1 rows KA_110_1, KA_250_1, C_430_1, C_460_1, C_770_1, C_890_1, KA_275_1).	Error
26167	{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
26168	{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
26169	{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_1) cannot be smaller than sales of self-manufactured goods and industrial services to non-residents (Table 3.1 row C_013_1).	Error
26177	{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
26178	{ENT_C_450_1}>={ENT_C_440_1}*29/100)	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
26179	{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
26180	{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
26185	{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).	
26513	{(ENT_C_770_1)}>={ENT_C_780_1}+{ENT_C_785_1}+{ENT_C_790_1}	Inconsistent data. Your enterprise is using income statement scheme 1. Other operating expenses (Table 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
26514	KUI ({ENT_C_020_1}>0), SIIS ({ENT_C_020_S1}!=NULL)	Empty field. Your enterprise is using income statement scheme 1. If grants related to income (Table 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_S1).	Error
26518	KUI ({ENT_C_805_1}+{ENT_C_835_1}>0), SIIS ({ENT_C_855_1}=0)	Empty field. Your enterprise is using income statement scheme 1. If interest income (Table 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
26520	KUI ({ENT_C_890_1}>0), SIIS ({ENT_C_910_1}>0)	Empty field. Your enterprise is using income statement scheme 1. If income tax (Table 3.1 row C_890_1) has been filled in, also fill in dividends (Table 3.1 row C_910_1).	Warning
26646	KUI ({ENT_C_545_12}>0) JA ({ENT_C_545_12}/({ENT_KA_250_1}*100)>=10), SIIS ({ENT_C_545_2_12}!=NULL)	Empty field. Your enterprise is using income statement scheme 1. Please specify the content of other expenses (Table 3.1 row C_545_2_12). NB! Other purchased services are filled in row C_350_12 (Other purchased services).	Error
26831	KUI ({ENT_C_010_1}>0), SIIS ({ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}>0)	Empty field. Your enterprise is using income statement scheme 1. If you have filled in turnover (Table 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
27882	KUI ({ENT_C_400_1_101}>0) JA ({ENT_KA_110_1}+{ENT_KA_250_1})>0, SIIS ({ENT_C_400_11}+{ENT_C_400_12}>0)	Empty field. If you have filled in the cost of electricity (column 101 row C_400_21 in Table 3.2) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_400_21, C_400_22 or C_400_23 column 1.	Warning
27883	KUI ({ENT_C_420_1_101}>0) JA ({ENT_KA_110_1}+{ENT_KA_250_1})>0, SIIS ({ENT_C_420_11}+{ENT_C_420_12}>0)	Empty field. If you have filled in the cost of heat (column 101 row C_420_21 in Table 3.2) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_420_21 or C_420_22 or C_420_23 column 1.	Warning
27884	KUI ({ENT_C_410_1_101}>0) JA ({ENT_KA_110_1}+{ENT_KA_250_1})>0, SIIS ({ENT_C_410_11}+{ENT_C_410_12}>0)	Empty field. If you have filled in the cost of fuel (column 101 row C_410_21 in Table 3.2) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_410_21 or C_410_22 or C_410_23 column 1.	Warning
29743	{ENT_C_835_1}>={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 3.2. SHEME 2: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)

Control ID	Control formula	Clarification	Type of error
26162	{(ENT_KA_390_1)}={ENT_C_100_21}+{ENT_C_110_21}+{ENT_C_120_21}+{ENT_C_210_21}+{ENT_C_280_21}+{ENT_C_330_21}+{ENT_C_340_21}+{ENT_C_345_21}+{ENT_C_320_21}+{ENT_C_260_21}+{ENT_C_350_21}+{ENT_C_560_21}+{ENT_C_400_21}+{ENT_C_410_21}+{ENT_C_420_21}+{ENT_C_430_21}+{ENT_C_460_21}+{ENT_C_470_21}+{ENT_C_550_21}+{ENT_C_515_21}+{ENT_C_530_21}+{ENT_C_545_21}	Inconsistent data. Your enterprise is using income statement scheme 2. Total cost of sales (products, services) (Table 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
26163	{(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}	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
26164	{(ENT_KA_420_1)}={ENT_C_280_23}+{ENT_C_330_23}+{ENT_C_340_23}+{ENT_C_345_23}+{ENT_C_350_23}+{E	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 (Table 3.2 rows C_280_23, C_330_23, C_340_23,	Error

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	NT_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))	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)	
26166	((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 3.2 rows KA_390_1, KA_410_1, KA_420_1, C_770_2, C_890_2).	Error
26170	((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
26171	((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
26181	((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
26182	((ENT_C_450_2)>={ENT_C_440_2}*29/100))	The social security tax rate normally is 33% and the unemployment insurance premium rate for employers 0.8%.	Warning
26183	((ENT_C_430_2)>0 JA {ENT_C_440_2}>0) VÕI ((ENT_C_430_2)=0 JA {ENT_C_440_2}=0)	Empty field. Your enterprise is using income statement scheme 2. If personnel expenses (Table 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
26184	((ENT_C_430_2)>0 JA {ENT_C_450_2}>0) VÕI ((ENT_C_430_2)=0 JA {ENT_C_450_2}=0)	Empty field. Your enterprise is using income statement scheme 2. If personnel expenses (Table 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
26511	((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 (Table 3.2 rows C_440_2, C_450_2).	Warning
26515	((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
26516	((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_780_2, C_785_2, C_790_2).	Error
26517	KUI ((ENT_C_020_2)>0), SIIS ((ENT_C_020_S2)!=NULL)	Empty field. Your enterprise is using income statement scheme 2. If grants related to income (Table 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
26519	KUI ((ENT_C_805_2)+{ENT_C_835_2}>0), SIIS ((ENT_C_855_2)!=0)	Empty field. Your enterprise is using income statement scheme 2. If interest income (Table 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
26644	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
26647	KUI (((ENT_C_545_21)>0) JA ((ENT_C_545_21)/{ENT_KA_390_1}*100>=10)), SIIS ((ENT_C_545_2_21)!=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_21). NB! Other purchased services are filled in row C_350_21 (Other purchased services).	Error
26648	KUI ((ENT_C_545_22)>0) JA ((ENT_C_545_22)/{ENT_KA_410_1}*100>=3), SIIS ((ENT_C_545_2_22)!=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
26649	KUI ((ENT_C_545_23)>0) JA ((ENT_C_545_23)/{ENT_KA_420_1}*100>=10), SIIS ((ENT_C_545_2_23)!=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
26832	KUI ((ENT_C_010_2)>0), SIIS	Empty field. Your enterprise is using income statement scheme 2. If you have filled in turnover (Table 3.2	Warning

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	$((\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\})>0)$	row C_010_2), also fill in the expenses (Table 3.2 rows KA_390_1, KA_410_1 and KA_420_1).	
27879	KUI $((\{ENT\_C\_400\_2\_101\}>0)$ JA $((\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\})>0)$ , SIIS $((\{ENT\_C\_400\_21\}+\{ENT\_C\_400\_22\}+\{ENT\_C\_400\_23\})>0)$	Empty field. If you have filled in the cost of electricity (column 101 row C_400_11 in Table 3.1) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_400_11 or C_400_12 column 1.	Warning
27880	KUI $((\{ENT\_C\_420\_2\_101\}>0)$ JA $((\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\})>0)$ , SIIS $((\{ENT\_C\_420\_21\}+\{ENT\_C\_420\_22\}+\{ENT\_C\_420\_23\})>0)$	Empty field. If you have filled in the cost of heat (column 101 row C_420_11 in Table 3.1) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_420_11 or C_420_12 column 1.	Warning
27881	KUI $((\{ENT\_C\_410\_2\_101\}>0)$ JA $((\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\})>0)$ , SIIS $((\{ENT\_C\_410\_21\}+\{ENT\_C\_410\_22\}+\{ENT\_C\_410\_23\})>0)$	Empty field. If you have filled in the cost of fuel (column 101 row C_410_11 in Table 3.1) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_410_11 or C_410_12 column 1.	Warning
29744	$\{ENT\_C\_835\_2\} \geq \{ENT\_C\_836\_2\}$	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
18178	$APPROX(\{ENT\_D\_45\_47\_1\}, \{ENT\_D\_47\_1\} + \{ENT\_D\_46\_2\_9\_1\} + \{ENT\_D\_461\_1\}, 1)$	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
18180	$\{ENT\_D\_56\_1\} \geq \{ENT\_D\_56\_1\_1\}$	Inconsistent data. Food service activities (Table 5 row D_56 column 1) cannot be smaller than sales of alcoholic beverages and tobacco products (Table 5 row D_56_1 column 1).	Error
27717	$\{ENT\_D\_68\_1\} \geq \{ENT\_D\_681\_1\} + \{ENT\_D\_682\_1\}$	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
27778	$((\{ENT\_D\_10\_35\_1\}) = (\{ENT\_D\_10\_35\_1\_1\} + \{ENT\_D\_10\_35\_2\_1\} + \{ENT\_D\_10\_35\_3\_1\}))$	Inconsistent data. Sales of industrial products and industrial services (Table 5 row D_10_35) should be the total of industrial activities (Table 5 rows D_10_35_1, D_10_35_2, D_10_35_3).	Error
31238	$\{ENT\_D\_47\_1\} = \{ENT\_D\_4721\_9\_1\} + \{ENT\_D\_4725\_2\_1\} + \{ENT\_D\_4726\_1\} + \{ENT\_D\_473\_1\} + \{ENT\_D\_4751\_477\_1\} + \{ENT\_D\_4776\_1\} + \{ENT\_D\_474\_479\_1\}$	Contradictory data. Wholesale and retail trade (Table 5 row D_47) should be the sum of retail sales of various goods (Table 5 rows D_4721_9, D_4725_2, D_4726, D_473, D_4751_477, D_4776, D_474_479 column 1).	Error
32433	KUI $(\{ENT\_D\_9001\_1\} > 0)$ , SIIS $(\{ENT\_D\_9001\_1B\} \neq NULL)$	Empty field. If you have filled Table 5 row D_9001 sum of activity 1, also fill row in D_9001_NIMETUS.	Error
32434	KUI $(\{ENT\_D\_9002\_1\} > 0)$ , SIIS $(\{ENT\_D\_9002\_1B\} \neq NULL)$	Empty field. If you have filled Table 5 row D_9002 sum of activity 2, also fill row in D_9002_NIMETUS.	Error
32435	KUI $(\{ENT\_D\_9003\_1\} > 0)$ , SIIS $(\{ENT\_D\_9003\_1B\} \neq NULL)$	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
18212	$APPROX(\{ENT\_H\_030\_15\}, \{ENT\_H\_031\_15\} + \{ENT\_H\_032\_15\}, 1)$	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
18213	$APPROX(\{ENT\_H\_030\_16\}, \{ENT\_H\_031\_16\} + \{ENT\_H\_032\_16\}, 1)$	Inconsistent data. Acquisitions and additions (Table 6.1 row H_030 column 16) should be the total of	Error



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	32_16),1)	acquisitions of land and buildings, and additions (Table 6.1 row H_031, H_32 column 16).	
18214	{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
18223	((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
18224	((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
18227	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
18229	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
18230	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
21156	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
21157	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
21158	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
29795	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
29796	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
29797	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_32 column 28).	Error
29798	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_32 column 29).	Error
30019	((ENT_H_100_28)=0 JA (ENT_H_140_28)=0) VÕI ((ENT_H_100_28)>0 JA (ENT_H_140_28)>0)	Empty field. If you have filled in sales (Table 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
30020	((ENT_H_100_29)=0 JA (ENT_H_140_29)=0) VÕI ((ENT_H_100_29)>0 JA (ENT_H_140_29)>0)	Empty field. If you have filled in sales (Table 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
30021	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
30022	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

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30023	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
30024	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
30025	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
30026	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
30027	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
30028	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
30029	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
30030	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
30031	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
30032	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
30033	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
30034	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

### Controls in table 6.2. CHANGES IN FIXED ASSETS: PROPERTY, PLANT AND EQUIPMENT, EUROS

Control ID	Control formula	Clarification	Type of error
18234	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 (Table 6.2 row H_020 column 45).	Error
18235	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 (Table 6.2 row H_020 column 4), computers and computer systems (Table 6.2 row H_020 column 6) and other machinery and equipment (Table 6.2 row H_020 column 7).	Error
18238	{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

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18239	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 (Table 6.2 row H_030 column 2), buildings (Table 6.2 row H_030 column 3), other property, plant and equipment (Table 6.2 row H_030 column 8), machinery and equipment (Table 6.2 row H_030 column 40), work in progress and prepayments (Table 6.2 row H_030 column 41), right-of-use assets (Table 6.2 row H_030 column 45).	Error
18240	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
18241	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 3) 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
18242	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
18243	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
18246	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
18247	{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
18248	{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
18249	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 (Table 6.2 row H_040 column 45).	Error
18250	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
18253	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 (Table 6.2 row H_050 column 45).	Error
18254	APPROX({ENT_H_050_40},{ENT_H_050_4}+{ENT_H_050_6}+{ENT_H_050_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_050 column 40) should be the total of 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).	Error
18257	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 6.2 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 (Table 6.2 row H_060 column 45).	Error
18258	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
18261	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	Error



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	{ENT_H_070_45},1)	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 (Table 6.2 row H_070 column 45).	
18262	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
18263	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
18264	APPROX({ENT_H_075_40},{ENT_H_075_4}+{ENT_H_075_5_6}+{ENT_H_075_7},1)	Inconsistent data. Machinery and equipment (Table 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 row H_075 column 7).	Error
18265	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
18266	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
18269	{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
18270	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
18271	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
18272	{(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
18273	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 row H_100 column 45).	Error
18274	{(ENT_H_100_2}>0 JA (ENT_H_140_2}>0) VÕI {(ENT_H_100_2}=0 JA (ENT_H_140_2}=0)	Empty field. If you have filled in sales (Table 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
18275	{(ENT_H_100_3}>0 JA (ENT_H_140_3}>0) VÕI {(ENT_H_100_3}=0 JA (ENT_H_140_3}>0) VÕI {(ENT_H_100_3}=0 JA (ENT_H_140_3}=0)	Empty field. If you have filled in sales (Table 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
18277	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 row H_100 column 6) and other machinery and equipment (Table 6.2 row H_100 column 7).	Error
18285	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	Error

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		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).	
18286	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
18287	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
18288	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 6.2 row H_130 column 1) should be the total of land (Table 6.2 row H_130 column 2), buildings (Table 6.2 row H_130 column 3), other property, plant and equipment (Table 6.2 row H_130 column 8), machinery and equipment (Table 6.2 row H_130 column 40), work in progress and prepayments (Table 6.2 row H_130 column 41), right-of-use assets (Table 6.2 row H_130 column 45).	Error
18289	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
18290	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
18291	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 H1 row H_130 column 7).	Error
18292	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 6.2 rows H_060, H_100 column 4).	Error
18295	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
18296	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
18297	APPROX({ENT_H_130_8},{ENT_H_020_8}+{ENT_H_030_8}+{ENT_H_040_8}+{ENT_H_050_8}+{ENT_H_070_8}+{ENT_H_080_8}+{ENT_H_090_8}+{ENT_H_110_8}-{ENT_H_060_8}-{ENT_H_100_8},1)	Inconsistent data. Other property, plant and equipment at residual cost / fair value at the end of the reference period (Table 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).	Error
18300	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
18301	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
18952	APPROX({ENT_H_020_41},{ENT_H_020_43}+{ENT_H_0	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_020 column 41) should be the total	Error

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	20_12},1)	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).	
18953	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
18954	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
18955	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
18956	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
18957	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
18958	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
18959	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
18960	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
18961	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
18962	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
18963	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
18964	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
19098	APPROX({ENT_H_130_43},{ENT_H_020_43}+{ENT_H_030_43}+{ENT_H_040_43}+{ENT_H_050_43}+{ENT_H_070_43}+{ENT_H_080_43}+{ENT_H_090_43}+{ENT_H_110_43}-{ENT_H_060_43}-{ENT_H_100_43},1)	Inconsistent data. Work in progress at residual cost / fair value at the end of the reference period (Table 6.2 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 6.2 rows H_060, H_100 column 43).	Error
19948	{(ENT_H_100_43}>0 JA {ENT_H_140_43}>0} VÕI {(ENT_H_100_43}=0 JA {ENT_H_140_43}=0}	Empty field. If you have filled in sales (Table 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
21159	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
21160	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
21161	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

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21162	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
21163	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
21164	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
21165	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
21166	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
21168	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
21169	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
21170	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
30248	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
31258	{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 H1 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
18302	APPROX({ENT_H_020_31},{ENT_H_020_32}+{ENT_H_020_33}+{ENT_H_020_34}+{ENT_H_020_35}+{ENT_H_020_37}+{ENT_H_020_38},1)	Inconsistent data. Total intangible assets (Table 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
18303	APPROX({ENT_H_030_31},{ENT_H_030_32}+{ENT_H_030_33}+{ENT_H_030_34}+{ENT_H_030_35}+{ENT_H_030_37}+{ENT_H_030_38},1)	Inconsistent data. Total intangible assets (Table 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
18304	APPROX({ENT_H_040_31},{ENT_H_040_34}+{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
18305	APPROX({ENT_H_080_31},{ENT_H_080_32}+{ENT_H_080_33}+{ENT_H_080_34}+{ENT_H_080_35}+{ENT_H_080_37}+{ENT_H_080_38},1)	Inconsistent data. Total intangible assets (Table 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
18306	APPROX({ENT_H_130_31},{ENT_H_130_32}+{ENT_H_130_33}+{ENT_H_130_34}+{ENT_H_130_35}+{ENT_H_130_37}+{ENT_H_130_38},1)	Inconsistent data. Total intangible assets (Table 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
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32259	$(\{ENT\_H\_100\_13\} > 0 \text{ JA } \{ENT\_H\_140\_13\} > 0) \text{ VÕI } (\{ENT\_H\_100\_13\} = 0 \text{ JA } \{ENT\_H\_140\_13\} = 0)$	Empty field. If you have filled in sales (Table 6.4 row H_100 column 13), also fill in fixed assets sold at selling prices (Table 6.4 row H_140 column 13) and vice versa.	error Error
32405	$\text{APPROX}(\{ENT\_H\_130\_13\}, \{ENT\_H\_020\_13\} + \{ENT\_H\_030\_13\} + \{ENT\_H\_050\_13\} + \{ENT\_H\_070\_13\} + \{ENT\_H\_110\_13\} + \{ENT\_H\_106\_13\} - \{ENT\_H\_060\_13\} - \{ENT\_H\_100\_13\} - \{ENT\_H\_105\_13\}, 1)$	Inconsistent data. Residual cost / fair value at the end of the reference period (Table 6.4 row H_130 column 13) must be the total of biological (productive) assets (Table 6.4 rows H_020, H_030, H_050, H_106, H_070, H_110 column 13) less depreciation, sales and impairment losses (Table 6.4 rows H_060, H_100, H_105 column 13).	Error

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

Control ID	Control formula	Clarification	Type of error
18311	$\text{APPROX}(\{ENT\_I\_050\_1\}, \{ENT\_I\_051\_1\} + \{ENT\_I\_052\_1\} + \{ENT\_I\_053\_1\} + \{ENT\_I\_054\_1\} + \{ENT\_I\_055\_1\}, 1)$	Inconsistent data. Total inventories (Table 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
18312	$\text{APPROX}(\{ENT\_I\_050\_2\}, \{ENT\_I\_051\_2\} + \{ENT\_I\_052\_2\} + \{ENT\_I\_053\_2\} + \{ENT\_I\_054\_2\} + \{ENT\_I\_055\_2\}, 1)$	Inconsistent data. Total inventories (Table 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
18313	$\text{APPROX}(\{ENT\_I\_070\_1\}, \{ENT\_I\_010\_1\} + \{ENT\_I\_015\_1\} + \{ENT\_I\_040\_1\} + \{ENT\_I\_050\_1\} + \{ENT\_I\_060\_1\} + \{ENT\_I\_065\_1\}, 1)$	Inconsistent data. Total current assets (Table 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
18314	$\text{APPROX}(\{ENT\_I\_070\_2\}, \{ENT\_I\_010\_2\} + \{ENT\_I\_015\_2\} + \{ENT\_I\_040\_2\} + \{ENT\_I\_050\_2\} + \{ENT\_I\_060\_2\} + \{ENT\_I\_065\_2\}, 1)$	Inconsistent data. Total current assets (Table 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
18317	$\text{APPROX}(\{ENT\_I\_150\_1\}, \{ENT\_I\_110\_1\} + \{ENT\_I\_115\_1\} + \{ENT\_I\_120\_1\} + \{ENT\_I\_140\_1\} + \{ENT\_I\_130\_1\}, 1)$	Inconsistent data. Total fixed assets (Table 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
18318	$\text{APPROX}(\{ENT\_I\_150\_2\}, \{ENT\_I\_110\_2\} + \{ENT\_I\_115\_2\} + \{ENT\_I\_120\_2\} + \{ENT\_I\_140\_2\} + \{ENT\_I\_130\_2\}, 1)$	Inconsistent data. Total fixed assets (Table 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
18319	$\text{APPROX}(\{ENT\_I\_400\_1\}, \{ENT\_I\_010\_1\} + \{ENT\_I\_015\_1\} + \{ENT\_I\_040\_1\} + \{ENT\_I\_050\_1\} + \{ENT\_I\_060\_1\} + \{ENT\_I\_065\_1\} + \{ENT\_I\_110\_1\} + \{ENT\_I\_115\_1\} + \{ENT\_I\_120\_1\} + \{ENT\_I\_130\_1\} + \{ENT\_I\_140\_1\}, 1)$	Inconsistent data. Total assets (Table 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
18321	$\text{APPROX}(\{ENT\_I\_400\_2\}, \{ENT\_I\_010\_2\} + \{ENT\_I\_015\_2\} + \{ENT\_I\_040\_2\} + \{ENT\_I\_050\_2\} + \{ENT\_I\_060\_2\} + \{ENT\_I\_065\_2\} + \{ENT\_I\_110\_2\} + \{ENT\_I\_115\_2\} + \{ENT\_I\_120\_2\} + \{ENT\_I\_130\_2\} + \{ENT\_I\_140\_2\}, 1)$	Inconsistent data. Total assets (Table 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

### Controls in table 7.2. ASSETS, LIABILITIES AND EQUITY, EUROS

Control ID	Control formula	Clarification	Type of error
18323	$\text{APPROX}(\{ENT\_I\_210\_1\}, \{ENT\_I\_211\_1\} + \{ENT\_I\_216\_1\} + \{ENT\_I\_218\_1\}, 1)$	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
18324	$\text{APPROX}(\{ENT\_I\_210\_2\}, \{ENT\_I\_211\_2\} + \{ENT\_I\_216\_2\} + \{ENT\_I\_218\_2\}, 1)$	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
18327	$\text{APPROX}(\{ENT\_I\_230\_1\}, \{ENT\_I\_231\_1\} + \{ENT\_I\_232\_1\} + \{ENT\_I\_233\_1\} + \{ENT\_I\_234\_1\}, 1)$	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
18328	$\text{APPROX}(\{ENT\_I\_230\_2\}, \{ENT\_I\_231\_2\} + \{ENT\_I\_232\_2\})$	Inconsistent data. Total long-term liabilities (Table 7.2 row I_230 column 2) should be the total of long-term	Error

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	+{ENT_I_233_2}+{ENT_I_234_2},1)	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).	
18329	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
18330	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
18331	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
18332	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
18333	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
18334	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
20065	{TAITMISEAEGMINUTIT}<=59	Maximum permitted value is 59 minutes. Time exceeding 60 minutes shall be indicated in hours and minutes.	Error
20066	{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
20067	{TAITMISEAEGTUNDI}<=999	Maximum permitted value is 999 hours.	Error

### Controls across tables

Control ID	Control formula	Clarification	Type of error
18320	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
18322	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
19281	{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
19282	{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 6.2 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
19283	{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

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19285	{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
19286	{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
19287	{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
26399	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
26400	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
26401	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
26402	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 3.2 >0).	Error
26403	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
26404	KUI ({ENT_C_440_2}>0) JA ({ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT_C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0), SIIS ({ENT_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
26405	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_440_1)/12/({ENT_B_020}- {ENT_B_030}/2)>=584) JA ({ENT_C_440_1}/12/({ENT_B_020})<=10000)	Minimum monthly wage upon full-time employment is 654 euros.	Warning
26406	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)>=654) JA ({ENT_C_440_2}/12/({ENT_B_020})<=10000)	Minimum monthly wage upon full-time employment is 654 euros.	Warning
26512	({ENT_C_755_1})>=({ENT_C_760_1}+{ENT_C_765_1}+{ENT_C_020_1}+{ENT_C_023_1}+{ENT_C_756_1}+{ENT_C_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;	Error

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	C_757_1))	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).	
26730	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 $((ENT\_C\_100\_11)\leq((ENT\_D\_47\_1)+(ENT\_D\_462\_9\_1)))$	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
26731	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 $((ENT\_C\_100\_21)\leq((ENT\_D\_47\_1)+(ENT\_D\_462\_9\_1)))$	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
26732	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 $((ENT\_D\_47\_1)+(ENT\_D\_462\_9\_1)>0)$ , 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
26733	KUI $((ENT\_D\_47\_1)+(ENT\_D\_462\_9\_1)=0)$ JA $((ENT\_C\_010\_2)+(ENT\_KA\_390\_1)+(ENT\_KA\_410\_1)+(ENT\_KA\_420\_1)+(ENT\_C\_755\_2)+(ENT\_C\_770\_2)+(ENT\_T\_C\_855\_2)+(ENT\_C\_900\_2)=0)$ , SIIS $((ENT\_C\_100\_11)=0)$	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 3.1 row C_100_11) either.	Error
26734	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
26735	KUI $((ENT\_D\_47\_1)+(ENT\_D\_462\_9\_1)=0)$ JA $((ENT\_C\_010\_1)+(ENT\_KA\_110\_1)+(ENT\_KA\_250\_1)+(ENT\_C\_430\_1)+(ENT\_C\_460\_1)+(ENT\_C\_755\_1)+(ENT\_C\_770\_1)+(ENT\_C\_855\_1)+(ENT\_C\_900\_1)=0)$ , SIIS $((ENT\_C\_100\_21)=0)$	Inconsistent data. If you have not filled in wholesale (Table 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
26827	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 $((ENT\_C\_013\_1)\leq(ENT\_D\_10\_35\_1))$	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
26828	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 $((ENT\_C\_013\_2)\leq(ENT\_D\_10\_35\_1))$	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
26829	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 $((ENT\_I\_370\_1)=(ENT\_C\_900\_1))$	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 3.1 row C_900_1).	Error
26830	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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	$\{ENT\_C\_010\_1\} + \{ENT\_KA\_110\_1\} + \{ENT\_KA\_250\_1\} + \{ENT\_C\_430\_1\} + \{ENT\_C\_460\_1\} + \{ENT\_C\_755\_1\} + \{ENT\_C\_770\_1\} + \{ENT\_C\_855\_1\} + \{ENT\_C\_900\_1\} = 0$ , SIIS $\{ENT\_I\_370\_1\} = \{ENT\_C\_900\_2\}$	net profit (loss) (Table 3.2 row C_900_2).	
27001	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
27002	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 3.2 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
27003	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
27113	KUI $\{ENT\_C\_010\_2\} + \{ENT\_KA\_390\_1\} + \{ENT\_KA\_410\_1\} + \{ENT\_KA\_420\_1\} + \{ENT\_C\_755\_2\} + \{ENT\_C\_770\_2\} + \{ENT\_C\_855\_2\} + \{ENT\_C\_900\_2\} = 0$ JA $\{ENT\_I\_054\_2\} - \{ENT\_I\_054\_1\} > 2000$ , SIIS $\{ENT\_C\_100\_11\} + \{ENT\_C\_120\_11\} \geq \{ENT\_I\_054\_2\} - \{ENT\_I\_054\_1\}$	Empty field. Decrease in inventories (Table 7.1) should normally be included in expenses (Table 3.1).	Warning
27114	KUI $\{ENT\_C\_010\_1\} + \{ENT\_KA\_110\_1\} + \{ENT\_KA\_250\_1\} + \{ENT\_C\_430\_1\} + \{ENT\_C\_460\_1\} + \{ENT\_C\_755\_1\} + \{ENT\_C\_770\_1\} + \{ENT\_C\_855\_1\} + \{ENT\_C\_900\_1\} = 0$ JA $\{ENT\_I\_054\_2\} - \{ENT\_I\_054\_1\} > 2000$ , SIIS $\{ENT\_C\_100\_21\} + \{ENT\_C\_120\_21\} \geq \{ENT\_I\_054\_2\} - \{ENT\_I\_054\_1\}$	Empty field. Decrease in inventories (Table 7.1) should normally be included in expenses (Table 3.2).	Warning
27187	KUI $\{ENT\_C\_010\_2\} + \{ENT\_KA\_390\_1\} + \{ENT\_KA\_410\_1\} + \{ENT\_KA\_420\_1\} + \{ENT\_C\_755\_2\} + \{ENT\_C\_770\_2\} + \{ENT\_C\_855\_2\} + \{ENT\_C\_900\_2\} = 0$ , SIIS $\{ENT\_C\_110\_11\} \leq \{ENT\_D\_354\_1\} + \{ENT\_D\_68\_1\} + \{ENT\_D\_49\_51\_1\} + \{ENT\_D\_79\_1\}$	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
27188	KUI $\{ENT\_C\_010\_2\} + \{ENT\_KA\_390\_1\} + \{ENT\_KA\_410\_1\} + \{ENT\_KA\_420\_1\} + \{ENT\_C\_755\_2\} + \{ENT\_C\_770\_2\} + \{ENT\_C\_855\_2\} + \{ENT\_C\_900\_2\} = 0$ , SIIS $\{ENT\_C\_110\_21\} \leq \{ENT\_D\_354\_1\} + \{ENT\_D\_68\_1\} + \{ENT\_D\_49\_51\_1\} + \{ENT\_D\_79\_1\}$	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
27189	KUI $\{ENT\_C\_010\_2\} + \{ENT\_KA\_390\_1\} + \{ENT\_KA\_410\_1\} + \{ENT\_KA\_420\_1\} + \{ENT\_C\_755\_2\} + \{ENT\_C\_770\_2\} + \{ENT\_C\_855\_2\} + \{ENT\_C\_900\_2\} = 0$ JA $\{ENT\_D\_681\_1\} > 0$ , SIIS $\{ENT\_C\_120\_11\} > 0$	Empty field. If you have filled in real estate purchased for resale (Table 3.1 row C_120_11), also fill in sales of real estate (Table 5 row D_681).	Warning

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27190	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
27191	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
27192	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
27193	KUI (({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0) JA (({ENT_D_452_1}+{ENT_D_951_1}+{ENT_D_952_1}+{ENT_D_56_1})>0)). SIIS ({ENT_C_210_11}>0)	Empty field. If you have filled in turnover from economic activities (Table 5 row D_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
27194	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
27601	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
27602	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
27713	KUI ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0), SIIS APPROX((({ENT_C_010_1}),({ENT_D_1_1}+{ENT_D_2_1}+{ENT_D_3_1}+{ENT_D_10_35_1}+{ENT_D_354_1}+{ENT_D_36_1}+{ENT_D_37_1}+{ENT_D_38_39_1}+{ENT_D_41_43_1}+{ENT_D_45_47_1}+{ENT_D_452_1}+{ENT_D_49_51_1}+{ENT_D_52_1}+{ENT_D_53_1}+{ENT_D_55_1}+{ENT_D_56_1}+{ENT_D_581_1}+{ENT_D_582_1}+{ENT_D_59_1}+{ENT_D_60_1}+{ENT_D_61_1}+{ENT_D_62_631_1}+{ENT_D_639_1}+{ENT_D_64_66_1}+{ENT_D_65_1}+{ENT_D_68_1}+{ENT_D_691_1}+{ENT_D_692_1}+{ENT_D_70_1}+{ENT_D_711_1}+{ENT_D_712_1}+{ENT_D_72_1}+{ENT_D_731_1}+{ENT_D_732_1}+{ENT_D_74_1}+{ENT_D_75_1}+{ENT_D_77_1}+{ENT_D_78_1}+{ENT_D_79_1}+{ENT_D_80_1}+{ENT_D_81_1}+{ENT_D_82_1}+{ENT_D_85_1}+{ENT_D_86_1}+{ENT_D_87_88_1}+{ENT_D_90_92_1}+{ENT_D_93_1}+{ENT_D_951_1}+{ENT_D_952_1}+{ENT_D_96_1}+{ENT_D_9001_1}+{ENT_D_9002_1}+{ENT_D_9003_1})).	Inconsistent data. Turnover in Table 3.1 (row C_010_1) should be the sum of all economic activities in Table 5 (rows D_1, D_2, D_3, D_10_35, D_354, D_36, D_37, D_38_39, D_41_43, D_45_47, D_452, D_49_51, D_52, D_53, D_55, D_56, D_581, D_582, D_59, D_60, D_61, D_62_631, D_639, D_64_66, D_65, D_68, D_691, D_692, D_70, D_711, D_712, D_72, D_731, D_732, D_74, D_75, D_77, D_78, D_79, D_80, D_81, D_82, D_85, D_86, D_87_88, D_90_92, D_93, D_951, D_952, D_96, D_9001, D_9002, D_9003).	Error

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	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)+(EN T_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_900 2_1)+(ENT_D_9003_1),1)		
27714	KUI {(ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+ ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT _C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0), SIIS APPROX(((ENT_C_010_2)),(ENT_D_1_1)+(ENT_D_2_1) +(ENT_D_3_1)+(ENT_D_10_35_1)+(ENT_D_354_1)+(EN T_D_36_1)+(ENT_D_37_1)+(ENT_D_38_39_1)+(ENT_D _41_43_1)+(ENT_D_45_47_1)+(ENT_D_452_1)+(ENT_D _49_51_1)+(ENT_D_52_1)+(ENT_D_53_1)+(ENT_D_55_1 )+(ENT_D_56_1)+(ENT_D_581_1)+(ENT_D_582_1)+(EN T_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)+(E NT_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)+(EN T_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_900 2_1)+(ENT_D_9003_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_1, D_2, D_3, D_10_35, D_354, D_36, D_37, D_38_39, D_41_43, D_45_47, D_452, D_49_51, D_52, D_53, D_55, D_56, D_581, D_582, D_59, D_60, D_61, D_62_631, D_639, D_64_66, D_65, D_68, D_691, D_692, D_70, D_711, D_712, D_72, D_731, D_732, D_74, D_75, D_77, D_78, D_79, D_80, D_81, D_82, D_85, D_86, D_87_88, D_90_92, D_93, D_951, D_952, D_96, D_9001, D_9002, D_9003).	Error
27716	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
27755	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)+(EN T_C_855_2)+(ENT_C_900_2)=0), SIIS ((ENT_C_013_1)<=((ENT_D_10_35_1_1)+(ENT_D_10_3 5_2_1)+(ENT_D_10_35_3_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
27756	KUI {(ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+ ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT _C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0), SIIS ((ENT_C_013_2)<=((ENT_D_10_35_1_1)+(ENT_D_10_3 5_2_1)+(ENT_D_10_35_3_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
28155	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)+(EN T_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)+(EN T_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
28160	KUI	Inconsistent data. Normally, dividends (Table 3.2 row C_910_2) cannot be bigger than profit (Table 7.2 row	Warning

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	{(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)))	I_360 column 2 + row I_370 column 2 + row I_370 column 1).	
32261	{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 column 13) should be equal to biological (productive) assets at the end of the previous reference period (Table 7.1 row I_140 column 2).	Error
32262	{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
32263	KUI ((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0) JA (((ENT_C_765_1)+(ENT_C_785_1))>0), SIIS (((ENT_H_070_14)+(ENT_H_070_13))!=0)	Empty field. If you have filled in profit or loss from revaluation (Table 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 6.4 row H_070 column 13).	Warning
32264	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 property, plant and equipment (Table 6.1 row H_070 column 14 and/or Table 6.4 row H_070 column 13) either.	Warning
32265	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))),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
32266	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))),1)	Profit or loss from sales of property, plant and equipment, or investment properties should be filled in Table 3.2, row C_760_2 or C_780_2, respectively. The difference may be profit or loss from sales of intangible assets.	Warning
32267	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 in Table 6.1 and row H_060 column 13 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
32268	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 6.1 and row H_060 column 13 in Table 6.4) should be included in the income statement (in Table 3.2).	Warning



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32269	KUI $((\{ENT\_C\_010\_1\}+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\}=0)$ JA $((\{ENT\_C\_765\_2\}+\{ENT\_C\_785\_2\})>0)$ , SIIS $((\{ENT\_H\_070\_14\}+\{ENT\_H\_070\_13\})\neq 0)$	Empty field. If you have filled in profit or loss from revaluation (Table 3.2 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 6.4 row H_070 column 13).	Warning
32270	KUI $((\{ENT\_C\_010\_1\}+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\}=0)$ JA $((\{ENT\_C\_765\_2\}+\{ENT\_C\_785\_2\})=0)$ , SIIS $((\{ENT\_H\_070\_14\}+\{ENT\_H\_070\_13\})=0)$	Inconsistent data. If you have not filled in profit or loss from revaluation (Table 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
34059	KUI $((\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}) > 100000)$ JA $((\{ENT\_H\_130\_3\}+\{ENT\_H\_130\_16\}) > 20000)$ , SIIS $((\{ENT\_C\_400\_11\}+\{ENT\_C\_400\_12\}+\{ENT\_C\_400\_21\}+\{ENT\_C\_400\_22\}+\{ENT\_C\_400\_23\}) > 0)$	Inconsistent data. If there are buildings as of the end of the reporting period (Table 6.1 row H_130 column 16 or Table 6.2 row H_130 column 3), then there should also be expenses for electricity (Table 3.1 row C_400_11 or C_400_12 or Table 3.2 row C_400_21 or C_400_22 or C_400_23). As an exception, payments for electricity may be included in rent and lease costs.	Warning
34060	KUI $((\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}) > 100000)$ JA $(\{ENT\_H\_130\_4\} > 20000)$ , SIIS $((\{ENT\_C\_410\_11\}+\{ENT\_C\_410\_12\}+\{ENT\_C\_410\_21\}+\{ENT\_C\_410\_22\}+\{ENT\_C\_410\_23\}) > 0)$	Inconsistent data. If there is transport equipment as of the end of the reporting period (Table 6.1 row H_130 column 4), then there should also be expenses for fuels (Table 3.1 row C_410_11 or C_410_12 or Table 3.2 row C_410_21 or C_410_22 or C_410_23). An exception may be if the transport equipment uses electricity.	Warning
34061	KUI $(\{ENT\_D\_354\_1\} > 0)$ , SIIS $((\{ENT\_C\_110\_11\}+\{ENT\_C\_110\_21\}) > 0)$	Inconsistent data. If there is turnover from electricity and heat, gas and water, purchased and resold (Table 5 row D_354), then there should also be corresponding costs of services purchased for resale (Table 3.1 row C_110_11 or Table 3.2 row C_110_21).	Warning

## AUTOSUMS

### Autosums in table 3.1. SCHEME 1: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)

Row name	Column name	Formula	Clarification
Raw materials and consumables (calculated automatically)	Euro (scheme 1)	$\{ENT\_C\_210\_11\}+\{ENT\_C\_100\_11\}+\{ENT\_C\_120\_11\}+\{ENT\_C\_110\_11\}+\{ENT\_C\_400\_11\}+\{ENT\_C\_410\_11\}+\{ENT\_C\_420\_11\}+\{ENT\_C\_320\_11\}+\{ENT\_C\_260\_11\}+\{ENT\_C\_330\_11\}+\{ENT\_C\_340\_11\}+\{ENT\_C\_345\_11\}+\{ENT\_C\_350\_11\}+\{ENT\_C\_470\_11\}$	
Raw materials and consumables (calculated automatically)		$\{ENT\_KA\_110\_1\}-((\{ENT\_C\_210\_11\}+\{ENT\_C\_100\_11\}+\{ENT\_C\_120\_11\}+\{ENT\_C\_110\_11\}+\{ENT\_C\_400\_11\}+\{ENT\_C\_410\_11\}+\{ENT\_C\_420\_11\}+\{ENT\_C\_320\_11\}+\{ENT\_C\_260\_11\}+\{ENT\_C\_330\_11\}+\{ENT\_C\_340\_11\}+\{ENT\_C\_345\_11\}+\{ENT\_C\_350\_11\}+\{ENT\_C\_470\_11\}))$	
..electricity		$\{ENL\_1\_1\_3\}+\{EN\_1\_2\_2\}$	
..heat energy		$\{ENL\_1\_2\_3\}+\{EN\_2\_12\_2\}$	
..fuels		$\{ENT\_C\_410\_101\}+\{EN\_4\_1\_21\}$	
Other operating expenses (calculated automatically)	Euro (scheme 1)	$\{ENT\_C\_280\_12\}+\{ENT\_C\_330\_12\}+\{ENT\_C\_400\_12\}+\{ENT\_C\_410\_12\}+\{ENT\_C\_420\_12\}+\{ENT\_C\_560\_12\}+\{ENT\_C\_515\_12\}+\{ENT\_C\_530\_12\}+\{ENT\_C\_550\_12\}+\{ENT\_C\_340\_12\}+\{ENT\_C\_345\_12\}+\{ENT\_C\_350\_12\}+\{ENT\_C\_545\_12\}$	
Other operating expenses (calculated automatically)		$\{ENT\_KA\_250\_1\}-((\{ENT\_C\_280\_12\}+\{ENT\_C\_330\_12\}+\{ENT\_C\_400\_12\}+\{ENT\_C\_410\_12\}+\{ENT\_C\_420\_12\}+\{ENT\_C\_560\_12\}+\{ENT\_C\_515\_12\}+\{ENT\_C\_530\_12\}+\{ENT\_C\_550\_12\}+\{ENT\_C\_340\_12\}+\{ENT\_C\_345\_12\}+\{ENT\_C$	

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		350 12)+(ENT C 545 12))	
Profit (loss) for the reference year is calculated automatically to check row C_900_1	Euro (scheme 1)	{ENT_C_010_1}+{ENT_C_022_1}+{ENT_C_035_1}+{ENT_C_040_1}+{ENT_KA_70_1}+{ENT_C_755_1}+{ENT_C_855_1}-{ENT_Ka_110_1}-{ENT_Ka_250_1}-{ENT_C_430_1}-{ENT_C_460_1}-{ENT_KA_275_1}-{ENT_C_770_1}-{ENT_C_890_1}	
Profit (loss) for the reference year is calculated automatically to check row C_900_1		{ENT_C_900_1}-({ENT_C_010_1}+{ENT_C_022_1}+{ENT_C_035_1}+{ENT_C_040_1}+{ENT_KA_70_1}+{ENT_C_755_1}+{ENT_C_855_1}-{ENT_Ka_110_1}-{ENT_Ka_250_1}-{ENT_C_430_1}-{ENT_C_460_1}-{ENT_KA_275_1}-{ENT_C_770_1}-{ENT_C_890_1})	

### Autosums in table 3.2. SCHEME 2: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)

Row name	Column name	Formula	Clarification
Cost of sales (goods, services) (is calculated automatically)	Euro (scheme 2)	{ENT_C_100_21}+{ENT_C_110_21}+{ENT_C_120_21}+{ENT_C_210_21}+{ENT_C_280_21}+{ENT_C_330_21}+{ENT_C_340_21}+{ENT_C_345_21}+{ENT_C_320_21}+{ENT_C_260_21}+{ENT_C_350_21}+{ENT_C_560_21}+{ENT_C_400_21}+{ENT_C_410_21}+{ENT_C_420_21}+{ENT_C_430_21}+{ENT_C_460_21}+{ENT_C_470_21}+{ENT_C_550_21}+{ENT_C_515_21}+{ENT_C_530_21}+{ENT_C_545_21}	
Cost of sales (goods, services) (is calculated automatically)		{ENT_KA_390_1}-({ENT_C_100_21}+{ENT_C_110_21}+{ENT_C_120_21}+{ENT_C_210_21}+{ENT_C_280_21}+{ENT_C_330_21}+{ENT_C_340_21}+{ENT_C_345_21}+{ENT_C_320_21}+{ENT_C_260_21}+{ENT_C_350_21}+{ENT_C_560_21}+{ENT_C_400_21}+{ENT_C_410_21}+{ENT_C_420_21}+{ENT_C_430_21}+{ENT_C_460_21}+{ENT_C_470_21}+{ENT_C_550_21}+{ENT_C_515_21}+{ENT_C_530_21}+{ENT_C_545_21})	
..electricity		{ENL_1_1_3}+{EN_1_2_2}	
..heat energy		{ENL_1_2_3}+{EN_2_12_2}	
..fuels		{ENT_C_410_101}+{EN_4_1_21}	
Total distribution costs (is calculated automatically)	Euro (scheme 2)	{ENT_C_280_22}+{ENT_C_330_22}+{ENT_C_340_22}+{ENT_C_345_22}+{ENT_C_350_22}+{ENT_C_560_22}+{ENT_C_400_22}+{ENT_C_410_22}+{ENT_C_420_22}+{ENT_C_515_22}+{ENT_C_530_22}+{ENT_C_430_22}+{ENT_C_460_22}+{ENT_C_550_22}+{ENT_C_545_22}	
Total distribution costs (is calculated automatically)		{ENT_KA_410_1}-({ENT_C_280_22}+{ENT_C_330_22}+{ENT_C_340_22}+{ENT_C_345_22}+{ENT_C_350_22}+{ENT_C_560_22}+{ENT_C_400_22}+{ENT_C_410_22}+{ENT_C_420_22}+{ENT_C_515_22}+{ENT_C_530_22}+{ENT_C_430_22}+{ENT_C_460_22}+{ENT_C_550_22}+{ENT_C_545_22})	
Total administrative expenses (are calculated automatically)	Euro (scheme 2)	{ENT_C_280_23}+{ENT_C_330_23}+{ENT_C_340_23}+{ENT_C_345_23}+{ENT_C_350_23}+{ENT_C_560_23}+{ENT_C_400_23}+{ENT_C_410_23}+{ENT_C_420_23}+{ENT_C_515_23}+{ENT_C_530_23}+{ENT_C_430_23}+{ENT_C_460_23}+{ENT_C_550_23}+{ENT_C_545_23}	
Total administrative expenses (are calculated automatically)		{ENT_KA_420_1}-({ENT_C_280_23}+{ENT_C_330_23}+{ENT_C_340_23}+{ENT_C_345_23}+{ENT_C_350_23}+{ENT_C_560_23}+{ENT_C_400_23}+{ENT_C_410_23}+{ENT_C_420_23}+{ENT_C_515_23}+{ENT_C_530_23}+{ENT_C_430_23}+{ENT_C_460_23}+{ENT_C_550_23}+{ENT_C_545_23})	
Profit (loss) for the reference year is calculated automatically to check row C_900_2	Euro (scheme 2)	{ENT_C_010_2}+{ENT_C_035_2}+{ENT_C_755_2}+{ENT_C_855_2}-{ENT_Ka_390_1}-{ENT_Ka_410_1}-{ENT_Ka_420_1}-{ENT_C_770_2}-{ENT_C_890_2}	
Profit (loss) for the reference year is calculated automatically to check row C_900_2		{ENT_C_900_2}-({ENT_C_010_2}+{ENT_C_035_2}+{ENT_C_755_2}+{ENT_C_855_2}-{ENT_Ka_390_1}-{ENT_Ka_410_1}-{ENT_Ka_420_1}-{ENT_C_770_2}-{ENT_C_890_2})	
Total personnel expenses (sum of rows C_430_21, C_430_22 and C_430_23).	Euro (scheme 2)	{ENT_C_430_21}+{ENT_C_430_22}+{ENT_C_430_23}	

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Sum displayed after saving.		
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### 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}	
Turnover (prefilled value displayed from Table 3.2 row C_010_2)	Euros	{ENT_C_010_2}	
	Euros	{ENT_D_4721_9_1}+{ENT_D_4725_2_1}+{ENT_D_4726_1}+{ENT_D_473_1}+{ENT_D_4751_477_1}+{ENT_D_4776_1}+{ENT_D_474_479_1}+{ENT_D_462_9_1}+{ENT_D_461_1}+{ENT_D_452_1}+{ENT_D_10_35_1_1}+{ENT_D_10_35_2_1}+{ENT_D_10_35_3_1}+{ENT_D_354_1}+{ENT_D_36_1}+{ENT_D_37_1}+{ENT_D_38_39_1}+{ENT_D_1_1}+{ENT_D_2_1}+{ENT_D_3_1}+{ENT_D_41_43_1}+{ENT_D_49_51_1}+{ENT_D_52_1}+{ENT_D_53_1}+{ENT_D_55_1}+{ENT_D_56_1}+{ENT_D_581_1}+{ENT_D_582_1}+{ENT_D_59_1}+{ENT_D_60_1}+{ENT_D_61_1}+{ENT_D_62_631_1}+{ENT_D_639_1}+{ENT_D_64_66_1}+{ENT_D_65_1}+{ENT_D_68_1}+{ENT_D_691_1}+{ENT_D_692_1}+{ENT_D_70_1}+{ENT_D_711_1}+{ENT_D_712_1}+{ENT_D_72_1}+{ENT_D_731_1}+{ENT_D_732_1}+{ENT_D_74_1}+{ENT_D_75_1}+{ENT_D_77_1}+{ENT_D_78_1}+{ENT_D_79_1_1}+{ENT_D_79_2_1}+{ENT_D_80_1}+{ENT_D_81_1}+{ENT_D_82_1}+{ENT_D_85_1}+{ENT_D_86_1}+{ENT_D_87_88_1}+{ENT_D_90_92_1}+{ENT_D_93_1}+{ENT_D_951_1}+{ENT_D_952_1}+{ENT_D_96_1}+{ENT_D_9001_1}+{ENT_D_9002_1}+{ENT_D_9003_1}	
Wholesale and retail trade ..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. Sum displayed after saving.	Euros	{ENT_D_79_1_1}+{ENT_D_79_2_1}	

### 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.
Auto-calculated sum 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}	
Auto-calculated sum 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}	
Auto-calculated sum 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}	

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Auto-calculated sum 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}	
Auto-calculated sum 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 works in progress
....construction production and renovations	Total property, plant and equipment	{ENT_H_033_3}+{ENT_H_033_10}	Property, plant and equipment total = construction works + construction works in progress
Capitalised loan expenses		{ENT_H_040_2}+{ENT_H_040_3}+{ENT_H_040_8}+{ENT_H_040_40}+{ENT_H_040_41}+{ENT_H_040_45}	
Additions through business combinations		{ENT_H_050_2}+{ENT_H_050_3}+{ENT_H_050_8}+{ENT_H_050_40}+{ENT_H_050_41}+{ENT_H_050_45}	
Depreciation		{ENT_H_060_2}+{ENT_H_060_3}+{ENT_H_060_8}+{ENT_H_060_40}+{ENT_H_060_41}+{ENT_H_060_45}	
Write-downs and write-ups		{ENT_H_070_2}+{ENT_H_070_3}+{ENT_H_070_8}+{ENT_H_070_40}+{ENT_H_070_41}+{ENT_H_070_45}	
Sales		{ENT_H_100_2}+{ENT_H_100_3}+{ENT_H_100_8}+{ENT_H_100_40}+{ENT_H_100_41}+{ENT_H_100_45}	
Total reclassifications		{ENT_H_075_2}+{ENT_H_075_3}+{ENT_H_075_8}+{ENT_H_075_40}+{ENT_H_075_41}+{ENT_H_075_45}	
..reclassifications from prepayments		{ENT_H_080_2}+{ENT_H_080_3}+{ENT_H_080_8}+{ENT_H_080_40}+{ENT_H_080_41}+{ENT_H_080_45}	
..other reclassifications		{ENT_H_090_2}+{ENT_H_090_3}+{ENT_H_090_8}+{ENT_H_090_40}+{ENT_H_090_41}+{ENT_H_090_45}	
Other changes, profit (loss) from changes in fair value		{ENT_H_110_2}+{ENT_H_110_3}+{ENT_H_110_8}+{ENT_H_110_40}+{ENT_H_110_41}+{ENT_H_110_45}	
Residual cost/fair value at the end of the reference period		{ENT_H_130_2}+{ENT_H_130_3}+{ENT_H_130_8}+{ENT_H_130_40}+{ENT_H_130_41}+{ENT_H_130_45}	
	Land	{ENT_H_020_2}+{ENT_H_030_2}+{ENT_H_040_2}+{ENT_H_050_2}+{ENT_H_070_2}+{ENT_H_080_2}+{ENT_H_090_2}+{ENT_H_110_2}-{ENT_H_060_2}-{ENT_H_100_2}	
	Construction 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}	



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	Machinery and equipment	{ENT_H_020_40}+{ENT_H_030_40}+{ENT_H_040_40}+{ENT_H_050_40}+{ENT_H_070_40}+{ENT_H_080_40}+{ENT_H_090_40}+{ENT_H_110_40}-{ENT_H_060_40}-{ENT_H_100_40}	
	including transport equipment	{ENT_H_020_4}+{ENT_H_030_4}+{ENT_H_040_4}+{ENT_H_050_4}+{ENT_H_070_4}+{ENT_H_080_4}+{ENT_H_090_4}+{ENT_H_110_4}-{ENT_H_060_4}-{ENT_H_100_4}	
	including computers and computer systems	{ENT_H_020_6}+{ENT_H_030_6}+{ENT_H_040_6}+{ENT_H_050_6}+{ENT_H_070_6}+{ENT_H_080_6}+{ENT_H_090_6}+{ENT_H_110_6}-{ENT_H_060_6}-{ENT_H_100_6}	
	including other machinery and equipment	{ENT_H_020_7}+{ENT_H_030_7}+{ENT_H_040_7}+{ENT_H_050_7}+{ENT_H_070_7}+{ENT_H_080_7}+{ENT_H_090_7}+{ENT_H_110_7}-{ENT_H_060_7}-{ENT_H_100_7}	
	Other property, plant and equipment	{ENT_H_020_8}+{ENT_H_030_8}+{ENT_H_040_8}+{ENT_H_050_8}+{ENT_H_070_8}+{ENT_H_080_8}+{ENT_H_090_8}+{ENT_H_110_8}-{ENT_H_060_8}-{ENT_H_100_8}	
	Work in progress and prepayments	{ENT_H_020_41}+{ENT_H_030_41}+{ENT_H_040_41}+{ENT_H_050_41}+{ENT_H_070_41}+{ENT_H_080_41}+{ENT_H_090_41}+{ENT_H_110_41}-{ENT_H_060_41}-{ENT_H_100_41}	
	including	{ENT_H_020_43}+{ENT_H_030_43}+{ENT_H_040_43}+{ENT_H_050_43}+{ENT_H_070_43}+{ENT_H_080_43}+{ENT_H_090_43}+{ENT_H_110_43}-{ENT_H_060_43}-{ENT_H_100_43}	
	including prepayments for fixed assets	{ENT_H_020_12}+{ENT_H_030_12}+{ENT_H_040_12}+{ENT_H_050_12}+{ENT_H_070_12}+{ENT_H_080_12}+{ENT_H_090_12}+{ENT_H_110_12}-{ENT_H_060_12}-{ENT_H_100_12}	
	Right-of-use assets (operating leases according to IFRS 16 "Leases" or ASBG 9 clause 31b)	{ENT_H_020_45}+{ENT_H_030_45}+{ENT_H_040_45}+{ENT_H_050_45}+{ENT_H_070_45}+{ENT_H_080_45}+{ENT_H_090_45}+{ENT_H_110_45}-{ENT_H_060_45}-{ENT_H_100_45}	
	Total property, plant and equipment	{ENT_H_020_1}+{ENT_H_030_1}+{ENT_H_040_1}+{ENT_H_050_1}+{ENT_H_070_1}+{ENT_H_080_1}+{ENT_H_090_1}+{ENT_H_110_1}-{ENT_H_060_1}-{ENT_H_100_1}	
Fixed assets sold, at selling price		{ENT_H_140_2}+{ENT_H_140_3}+{ENT_H_140_8}+{ENT_H_140_40}+{ENT_H_140_41}+{ENT_H_140_45}	
Investment (calculated)	Land	{ENT_H_030_2}+{ENT_H_040_2}+{ENT_H_080_2}+{ENT_H_030_15}+{ENT_H_080_15}	
Investment (calculated)	Construction works	{ENT_H_030_3}+{ENT_H_040_3}+{ENT_H_080_3}+{ENT_H_030_10}+{ENT_H_040_43}+{ENT_H_080_43}+{ENT_H_030_16}+{ENT_H_080_16}	
Investment (calculated)	Machinery and equipment	{ENT_H_030_4}+{ENT_H_040_4}+{ENT_H_080_4}+{ENT_H_030_6}+{ENT_H_040_6}+{ENT_H_080_6}+{ENT_H_030_7}+{ENT_H_040_7}+{ENT_H_080_7}+{ENT_H_030_11}	
Investment (calculated)	including transport equipment	{ENT_H_030_4}+{ENT_H_040_4}+{ENT_H_080_4}	
Investment (calculated)	including computers and computer systems	{ENT_H_030_6}+{ENT_H_040_6}+{ENT_H_080_6}	
Investment (calculated)	including other	{ENT_H_030_7}+{ENT_H_040_7}+{ENT_H_080_7}+{ENT_H_030_11}	

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	machinery and equipment		
Investment (calculated)	Other property, plant and equipment	{ENT_H_030_8}+{ENT_H_040_8}+{ENT_H_080_8}	
Investment (calculated)	Total property, plant and equipment	{ENT_H_030_2}+{ENT_H_040_2}+{ENT_H_080_2}+{ENT_H_030_3}+{ENT_H_040_3}+{ENT_H_080_3}+{ENT_H_030_10}+{ENT_H_040_43}+{ENT_H_080_43}+{ENT_H_030_4}+{ENT_H_040_4}+{ENT_H_080_4}+{ENT_H_030_6}+{ENT_H_040_6}+{ENT_H_080_6}+{ENT_H_030_7}+{ENT_H_040_7}+{ENT_H_080_7}+{ENT_H_030_11}+{ENT_H_030_8}+{ENT_H_040_8}+{ENT_H_080_8}+{ENT_H_030_15}+{ENT_H_080_15}+{ENT_H_030_16}+{ENT_H_080_16}	

### Autosums in table 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
Residual cost /fair value at the end of the previous reference period	Auto-calculated sum for column 31	{ENT_H_020_32}+{ENT_H_020_33}+{ENT_H_020_34}+{ENT_H_020_35}+{ENT_H_020_37}+{ENT_H_020_38}	
Acquisitions and additions	Auto-calculated sum for column 31	{ENT_H_030_32}+{ENT_H_030_33}+{ENT_H_030_34}+{ENT_H_030_35}+{ENT_H_030_37}+{ENT_H_030_38}	
Capitalised loan expenses	Auto-calculated sum for column 31	{ENT_H_040_34}+{ENT_H_040_38}	
Reclassifications from prepayments	Auto-calculated sum for column 31	{ENT_H_080_32}+{ENT_H_080_33}+{ENT_H_080_34}+{ENT_H_080_35}+{ENT_H_080_37}+{ENT_H_080_38}	
Residual cost/fair value at the end of the reference period	Auto-calculated sum for column 31	{ENT_H_130_32}+{ENT_H_130_33}+{ENT_H_130_34}+{ENT_H_130_35}+{ENT_H_130_37}+{ENT_H_130_38}	
Investment (calculated)	Goodwill	{ENT_H_030_32}+{ENT_H_080_32}	
Investment (calculated)	Development expenses	{ENT_H_030_33}+{ENT_H_080_33}	
Investment (calculated)	Computer software	{ENT_H_030_34}+{ENT_H_040_34}+{ENT_H_080_34}	
Investment (calculated)	Concessions, patents, licences, trade marks	{ENT_H_030_35}+{ENT_H_080_35}	
Investment (calculated)	Other intangible assets	{ENT_H_030_37}+{ENT_H_080_37}	
Investment (calculated)	Total intangible assets	{ENT_H_030_31}+{ENT_H_040_31}+{ENT_H_080_31}-{ENT_H_030_38}-{ENT_H_040_38}-{ENT_H_080_38}	

### Autosums in table 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}	

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Investment (calculated)	Biological assets total	{ENT_H_030_13}+{ENT_H_106_13}	
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### 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 the previous reference period	{ENT_I_310_2}+{ENT_I_315_2}+{ENT_I_320_2}+{ENT_I_350_2}+{ENT_I_360_2}+{ENT_I_370_2}- {ENT_I_351_2}-{ENT_I_352_2}-{ENT_I_380_2}	
	At the end of the reference period	{ENT_I_211_1}+{ENT_I_216_1}+{ENT_I_218_1}+{ENT_I_231_1}+{ENT_I_232_1}+{ENT_I_233_1}+{ENT_I_234_1}+ {ENT_I_310_1}+{ENT_I_315_1}+{ENT_I_320_1}+{ENT_I_350_1}+{ENT_I_360_1}+{ENT_I_370_1}- {ENT_I_351_1}-{ENT_I_352_1}-{ENT_I_380_1}	
	At the end of	{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}	

**EKOMAR G47**

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	the previous reference period	$234_2 + \{ENT\_I\_310\_2\} + \{ENT\_I\_315\_2\} + \{ENT\_I\_320\_2\} + \{ENT\_I\_350\_2\} + \{ENT\_I\_360\_2\} + \{ENT\_I\_370\_2\} - \{ENT\_I\_351\_2\} - \{ENT\_I\_352\_2\} - \{ENT\_I\_380\_2\}$	
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