

Controls and autosums in questionnaire: EKOMAR H52-N

Code of the questionnaire: 13912023
Periodicity: Annual

Is submitted: 08.07.2023, data about 2022

Statistics Estonia guarantees the full protection of data submitted.

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 2019)

Control ID	Control formula	Clarification	Type of error
15566	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
15567	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 1 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
15568	{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
15569	(({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
15570	{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
15571	{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
15572	{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
15573	{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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15574	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
15575	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
15576	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
15577	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
32468	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
26238	{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
26239	{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
26243	{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
26245	{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
26246	{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
26247	{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
26250	{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
26251	{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
26252	{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
26253	{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
26258	{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).	
26542	{(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; C_023_1; C_756_1; C_757_1).	Error
26543	{(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
26544	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
26548	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
26550	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
26667	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
26855	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
27900	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
27901	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, C_420_22 or C_420_23 column 1.	Warning
27902	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, C_410_22 or C_410_23 column 1.	Warning
29737	{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. SCHEME 2: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)

Control ID	Control formula	Clarification	Type of error
26240	{(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
26241	{(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_470_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

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	$_C_430_22\}+\{ENT_C_460_22\}+\{ENT_C_550_22\}+\{ENT_C_545_22\}$		
26242	$\{ENT_KA_420_1\}=\{ENT_C_280_23\}+\{ENT_C_330_23\}+\{ENT_C_340_23\}+\{ENT_C_345_23\}+\{ENT_C_350_23\}+\{ENT_C_560_23\}+\{ENT_C_400_23\}+\{ENT_C_410_23\}+\{ENT_C_420_23\}+\{ENT_C_515_23\}+\{ENT_C_530_23\}+\{ENT_C_430_23\}+\{ENT_C_460_23\}+\{ENT_C_550_23\}+\{ENT_C_545_23\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Total overhead expenses (Table 3.2 row KA_420_1) should be the total of various expenses (Table 3.2 rows C_280_23, C_330_23, C_340_23, C_345_23, C_350_23, C_560_23, C_400_23, C_410_23, C_420_23, C_515_23, ENT_C_530_23, C_430_23, C_460_23, C_470_23, C_550_23, C_545_23)	Error
26244	$\{ENT_C_900_2\}=\{ENT_C_010_2\}+\{ENT_C_035_2\}+\{ENT_C_755_2\}+\{ENT_C_855_2\}-\{ENT_KA_390_1\}-\{ENT_KA_410_1\}-\{ENT_KA_420_1\}-\{ENT_C_770_2\}-\{ENT_C_890_2\}$	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
26248	$\{ENT_C_010_2\}\geq\{ENT_C_011_2\}$	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
26249	$\{ENT_C_011_2\}\geq\{ENT_C_012_2\}$	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
26254	$\{ENT_C_430_2\}\geq\{ENT_C_440_2\}+\{ENT_C_450_2\}$	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
26255	$\{ENT_C_450_2\}\geq\{ENT_C_440_2\}*29/100$	The social security tax rate normally is 33% and the unemployment insurance premium rate for employers 0.8%.	Warning
26256	$\{ENT_C_430_2\}>0$ 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
26257	$\{ENT_C_430_2\}>0$ 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
26541	$\{ENT_C_430_2\}=\{ENT_C_440_2\}+\{ENT_C_450_2\}$	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
26545	$\{ENT_C_755_2\}\geq\{ENT_C_760_2\}+\{ENT_C_765_2\}+\{ENT_C_020_2\}+\{ENT_C_023_2\}+\{ENT_C_756_2\}+\{ENT_C_757_2\}$	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
26546	$\{ENT_C_770_2\}\geq\{ENT_C_780_2\}+\{ENT_C_785_2\}+\{ENT_C_790_2\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Other operating expenses (Table 3.2 row C_770_2) cannot be smaller than total loss from the sale of fixed assets, revaluations and membership fees (Table 3.2 rows C_78_20, C_785_2, C_790_2).	Error
26547	KUI $\{ENT_C_020_2\}>0$, SIIS $\{ENT_C_020_S2\}\neq\text{NULL}$	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
26549	KUI $\{ENT_C_805_2\}+\{ENT_C_835_2\}>0$, SIIS $\{ENT_C_855_2\}\neq 0$	Empty field. Your enterprise is using income statement scheme 2. If interest income (Table 3.2 row C_805_2) and/or interest expenses (Table 3.2 row C_835_2) has been filled in, also fill in total financial income and expenses (Table 3.2 row C_855_2).	Warning
26665	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
26668	KUI $\{ENT_C_545_21\}>0$ JA $\{ENT_C_545_21\}/\{ENT_KA_390_1\}*100\geq 10$, SIIS $\{ENT_C_545_21\}\neq\text{NULL}$	Empty field. Your enterprise is using income statement scheme 2. Please specify the content of other expenses (Table 3.2 row C_545_2_21). NB! Other purchased services are filled in row C_350_21 (Other purchased services).	Error
26669	KUI $\{ENT_C_545_22\}>0$ JA $\{ENT_C_545_22\}/\{ENT_KA_410_1\}*100\geq 3$, SIIS $\{ENT_C_545_22\}\neq\text{NULL}$	Empty field. Your enterprise is using income statement scheme 2. Please specify the content of other expenses (Table 3.2 row C_545_2_22). NB! Other purchased services are filled in row C_350_23 (Other purchased services).	Error

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26670	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
26856	KUI ({ENT_C_010_2}>0), SIIS (({ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1})>0)	Empty field. Your enterprise is using income statement scheme 2. If you have filled in turnover (Table 3.2 row C_010_2), also fill in the expenses (Table 3.2 rows KA_390_1, KA_410_1 and KA_420_1).	Warning
27897	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
27898	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
27899	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
29738	{ENT_C_835_2}>={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
15742	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
15743	{ENT_D_68_1}>={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
15744	{ENT_D_79_1}={ENT_D_79_1_1}+{ENT_D_79_2_1}	Inconsistent data. Travel agency, tour operator and other reservation service and related activities (Table 5 row D_79) should be the total of travel agency and other reservation services and tour operator and tour guide services, travel information (Table 5 rows D_79_1 and D_79_2 column 1).	Error
27781	({ENT_D_10_35_1})=({ENT_D_10_35_1_1}+{ENT_D_10_35_2_1}+{ENT_D_10_35_3_1}+{ENT_D_35301_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, D_35301).	Error
32445	KUI({ENT_D_9001_1}>0), SIIS({ENT_D_9001_1B}!=NULL)	Empty field. If you have filled Table 5 row D_9001 sum of activity 1, also fill row in D_9001_NIMETUS.	Error
32446	KUI({ENT_D_9002_1}>0), SIIS({ENT_D_9002_1B}!=NULL)	Empty field. If you have filled Table 5 row D_9002 sum of activity 2, also fill row in D_9002_NIMETUS.	Error
32447	KUI({ENT_D_9003_1}>0), SIIS({ENT_D_9003_1B}!=NULL)	Empty field. If you have filled Table 5 row D_9003 sum of activity 3, also fill row in D_9003_NIMETUS.	Error

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

Control ID	Control formula	Clarification	Type of error
15597	APPROX({ENT_H_030_15},{ENT_H_031_15}+{ENT_H_0	Inconsistent data. Acquisitions and additions (Table 6.1 row H_030 column 15) should be the total of	Error

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	32_15),1)	acquisitions of land and buildings, and additions (Table 6.1 row H_031, H_32 column 15).	
15598	APPROX({ENT_H_030_16},{ENT_H_031_16}+{ENT_H_032_16},1)	Inconsistent data. Acquisitions and additions (Table 6.1 row H_030 column 16) should be the total of acquisitions of land and buildings, and additions (Table 6.1 row H_031, H_32 column 16).	Error
15599	{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
15608	((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
15609	((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
15612	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
15614	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
15615	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
21303	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
21304	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
21305	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
29783	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
29784	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
29785	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
29786	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
30067	((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
30068	((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
30069	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
30070	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	Error

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	$0_{29} + \{ENT_H_090_29\} + \{ENT_H_110_29\} - \{ENT_H_060_29\} - \{ENT_H_100_29\}, 1)$	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).	
30071	$APPROX(\{ENT_H_020_14\}, \{ENT_H_020_15\} + \{ENT_H_020_16\} + \{ENT_H_020_28\} + \{ENT_H_020_29\}, 1)$	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
30072	$APPROX(\{ENT_H_030_14\}, \{ENT_H_030_15\} + \{ENT_H_030_16\} + \{ENT_H_030_28\} + \{ENT_H_030_29\}, 1)$	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
30073	$APPROX(\{ENT_H_050_14\}, \{ENT_H_050_15\} + \{ENT_H_050_16\} + \{ENT_H_050_28\} + \{ENT_H_050_29\}, 1)$	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
30074	$APPROX(\{ENT_H_060_14\}, \{ENT_H_060_15\} + \{ENT_H_060_16\} + \{ENT_H_060_28\} + \{ENT_H_060_29\}, 1)$	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
30075	$APPROX(\{ENT_H_070_14\}, \{ENT_H_070_15\} + \{ENT_H_070_16\} + \{ENT_H_070_28\} + \{ENT_H_070_29\}, 1)$	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
30076	$APPROX(\{ENT_H_075_14\}, \{ENT_H_075_15\} + \{ENT_H_075_16\} + \{ENT_H_075_28\} + \{ENT_H_075_29\}, 1)$	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
30077	$APPROX(\{ENT_H_080_14\}, \{ENT_H_080_15\} + \{ENT_H_080_16\} + \{ENT_H_080_28\} + \{ENT_H_080_29\}, 1)$	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
30078	$APPROX(\{ENT_H_090_14\}, \{ENT_H_090_15\} + \{ENT_H_090_16\} + \{ENT_H_090_28\} + \{ENT_H_090_29\}, 1)$	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
30079	$APPROX(\{ENT_H_100_14\}, \{ENT_H_100_15\} + \{ENT_H_100_16\} + \{ENT_H_100_28\} + \{ENT_H_100_29\}, 1)$	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
30080	$APPROX(\{ENT_H_110_14\}, \{ENT_H_110_15\} + \{ENT_H_110_16\} + \{ENT_H_110_28\} + \{ENT_H_110_29\}, 1)$	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
30081	$APPROX(\{ENT_H_130_14\}, \{ENT_H_130_15\} + \{ENT_H_130_16\} + \{ENT_H_130_28\} + \{ENT_H_130_29\}, 1)$	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
30082	$APPROX(\{ENT_H_140_14\}, \{ENT_H_140_15\} + \{ENT_H_140_16\} + \{ENT_H_140_28\} + \{ENT_H_140_29\}, 1)$	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
15617	$APPROX(\{ENT_H_020_1\}, \{ENT_H_020_2\} + \{ENT_H_020_3\} + \{ENT_H_020_40\} + \{ENT_H_020_8\} + \{ENT_H_020_41\} + \{ENT_H_020_45\}, 1)$	Inconsistent data. Total property, plant and equipment (Table 6.2 row H_020 column 1) should be the total of land (row H_020 column 2), buildings (row H_020 column 3), other property, plant and equipment (row H_020 column 8), machinery and equipment (row H_020 column 40), work in progress and prepayments (row H_020 column 41), right-of-use assets (row H_020 column 45).	Error
15618	$APPROX(\{ENT_H_020_40\}, \{ENT_H_020_4\} + \{ENT_H_020_6\} + \{ENT_H_020_7\}, 1)$	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

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15621	{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
15622	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), and 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
15623	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
15624	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
15625	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
15626	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
15629	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
15630	{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
15631	{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
15632	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
15633	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 H1 row H_040 column 7).	Error
15636	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
15637	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
15640	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
15641	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

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15644	APPROX({ENT_H_070_1},{ENT_H_070_2}+{ENT_H_070_3}+{ENT_H_070_8}+{ENT_H_070_40}+{ENT_H_070_41}+{ENT_H_070_45},1)	Inconsistent data. Total property, plant and equipment (Table 6.2 row H_070 column 1) should be the total of land (Table 6.2 row H_070 column 2), buildings (Table 6.2 row H_070 column 3), other property, plant and equipment (Table 6.2 row H_070 column 8), machinery and equipment (Table 6.2 row H_070 column 40), work in progress and prepayments (Table 6.2 row H_070 column 41).	Error
15645	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
15646	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
15647	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
15648	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
15649	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
15652	{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
15653	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
15654	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
15655	((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
15656	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
15657	((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
15658	((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
15660	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
15668	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}	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	Error

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	{ENT_H_110_45},1)	and equipment (Table 6.2 row H_110 column 8), machinery and equipment (Table 6.2 row H_110 column 40), work in progress and prepayments (Table 6.2 row H_110 column 41), right-of-use assets (Table 6.2 row H_110 column 45).	
15669	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
15670	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
15671	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
15672	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
15673	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
15674	APPROX({ENT_H_130_40},{ENT_H_130_4}+{ENT_H_130_6}+{ENT_H_130_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_130 column 40) should be the total of transport equipment (Table 6.2 row H_130 column 4), computers and computer systems (Table 6.2 row H_130 column 6) and other machinery and equipment (Table 6.2 row H_130 column 7).	Error
15675	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
15678	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
15679	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
15680	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
15683	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
15684	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

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19067	APPROX({ENT_H_020_41},{ENT_H_020_43}+{ENT_H_020_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_020 column 41) should be the total of work in progress (Table 6.2 row H_020 column 43) and prepayments for fixed assets (Table 6.2 row H_020 column 12).	Error
19068	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
19069	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
19070	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
19071	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
19072	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
19073	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
19074	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
19075	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
19076	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
19077	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
19078	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
19079	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
19109	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
20008	{(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
21306	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
21307	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
21308	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	Error

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	2},1)	reclassifications from prepayments and other reclassifications (Table 6.2 rows H_080 and H_090 column 2).	
21309	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
21310	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
21311	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
21312	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
21313	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
21315	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
21316	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
21317	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
30251	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
31266	{ENT_H_030_45}>={ENT_H_031_45}+{ENT_H_032_45}	Inconsistent data. Acquisitions and additions (Table 6.2 row H_030 column 45) cannot be less than the total of land and buildings (except new) (Table 6.2 row H_031 column 45) and new construction and additions (Table 6.2 row H_032 column 45).	Error

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

Control ID	Control formula	Clarification	Type of error
15687	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
15688	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
15689	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
15690	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
15691	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

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Control ID	Control formula	Clarification	Type of error
32307	$\{ENT_H_100_13\} > 0 \text{ JA } \{ENT_H_140_13\} > 0 \text{ VÕI } \{ENT_H_100_13\} = 0 \text{ JA } \{ENT_H_140_13\} = 0$	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
32408	$\text{APPROX}(\{ENT_H_130_13\}, \{ENT_H_020_13\} + \{ENT_H_030_13\} + \{ENT_H_050_13\} + \{ENT_H_070_13\} + \{ENT_H_110_13\} + \{ENT_H_106_13\} - \{ENT_H_060_13\} - \{ENT_H_100_13\} - \{ENT_H_105_13\}, 1)$	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
15696	$\text{APPROX}(\{ENT_I_050_1\}, \{ENT_I_051_1\} + \{ENT_I_052_1\} + \{ENT_I_053_1\} + \{ENT_I_054_1\} + \{ENT_I_055_1\}, 1)$	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
15697	$\text{APPROX}(\{ENT_I_050_2\}, \{ENT_I_051_2\} + \{ENT_I_052_2\} + \{ENT_I_053_2\} + \{ENT_I_054_2\} + \{ENT_I_055_2\}, 1)$	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
15698	$\text{APPROX}(\{ENT_I_070_1\}, \{ENT_I_010_1\} + \{ENT_I_015_1\} + \{ENT_I_040_1\} + \{ENT_I_050_1\} + \{ENT_I_060_1\} + \{ENT_I_065_1\}, 1)$	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
15699	$\text{APPROX}(\{ENT_I_070_2\}, \{ENT_I_010_2\} + \{ENT_I_015_2\} + \{ENT_I_040_2\} + \{ENT_I_050_2\} + \{ENT_I_060_2\} + \{ENT_I_065_2\}, 1)$	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
15702	$\text{APPROX}(\{ENT_I_150_1\}, \{ENT_I_110_1\} + \{ENT_I_115_1\} + \{ENT_I_120_1\} + \{ENT_I_140_1\} + \{ENT_I_130_1\}, 1)$	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
15703	$\text{APPROX}(\{ENT_I_150_2\}, \{ENT_I_110_2\} + \{ENT_I_115_2\} + \{ENT_I_120_2\} + \{ENT_I_140_2\} + \{ENT_I_130_2\}, 1)$	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
15704	$\text{APPROX}(\{ENT_I_400_1\}, \{ENT_I_010_1\} + \{ENT_I_015_1\} + \{ENT_I_040_1\} + \{ENT_I_050_1\} + \{ENT_I_060_1\} + \{ENT_I_065_1\} + \{ENT_I_110_1\} + \{ENT_I_115_1\} + \{ENT_I_120_1\} + \{ENT_I_130_1\} + \{ENT_I_140_1\}, 1)$	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
15706	$\text{APPROX}(\{ENT_I_400_2\}, \{ENT_I_010_2\} + \{ENT_I_015_2\} + \{ENT_I_040_2\} + \{ENT_I_050_2\} + \{ENT_I_060_2\} + \{ENT_I_065_2\} + \{ENT_I_110_2\} + \{ENT_I_115_2\} + \{ENT_I_120_2\} + \{ENT_I_130_2\} + \{ENT_I_140_2\}, 1)$	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
15708	$\text{APPROX}(\{ENT_I_210_1\}, \{ENT_I_211_1\} + \{ENT_I_216_1\} + \{ENT_I_218_1\}, 1)$	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
15709	$\text{APPROX}(\{ENT_I_210_2\}, \{ENT_I_211_2\} + \{ENT_I_216_2\} + \{ENT_I_218_2\}, 1)$	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
15712	$\text{APPROX}(\{ENT_I_230_1\}, \{ENT_I_231_1\} + \{ENT_I_232_1\} + \{ENT_I_233_1\} + \{ENT_I_234_1\}, 1)$	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

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15713	APPROX({ENT_I_230_2},{ENT_I_231_2}+{ENT_I_232_2}+{ENT_I_233_2}+{ENT_I_234_2},1)	Inconsistent data. Total long-term liabilities (Table 7.2 row I_230 column 2) should be the total of long-term loan commitments, payables and prepayments and long-term provisions and grants (Table 7.2 rows I_231, I_232, I_233, I_234 column 2).	Error
15714	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
15715	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
15716	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
15717	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
15718	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
15719	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
20101	{TAITMISEAEGMINUTIT}<=59	Maximum permitted value is 59 minutes. Time exceeding 60 minutes shall be indicated in hours and minutes.	Error
20102	{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
20103	{TAITMISEAEGTUNDI}<=999	Maximum permitted value is 999 hours.	Error

Controls across tables

Control ID	Control formula	Clarification	Type of error
15705	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
15707	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
19404	{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
19405	{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
19406	{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	Error

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		reference period (Table 7.1 row I_130 column 2).	
19408	{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
19409	{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
19410	{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
26423	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
26424	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
26425	KUI ((ENT_C_440_1)>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
26426	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
26427	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.	Warning
26428	KUI ((ENT_C_440_2)>0), SIIS ((ENT_B_020)>0)	Empty field. If you have filled in wages and salaries (Table 3.2 row C_440_2), you should also fill in the annual average number of employees (Table 2 row B_020) and vice versa.	Error
26748	KUI (((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0), SIIS ((ENT_C_100_11)<=((ENT_D_47_1)+(ENT_D_462_9_1)))	Inconsistent data. Normally, the cost of merchandise (Table 3.1 row C_100_11) should be smaller than the total of retail sales (Table 5 row D_47) and wholesales (Table 5 rows D_462_9).	Warning
26749	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
26750	KUI (((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0) JA ((ENT_D_47_1)+(ENT_D_462_9_1)>0)), SIIS ((ENT_C_100_11)>0)	Empty field. If you have filled in wholesale (Table 5 row D_462_9) and/or retail sale (Table 5 row D_47) of goods, also fill in in goods purchased for resale (Table 3.1 row C_100_11).	Error
26751	KUI ((ENT_D_47_1)+(ENT_D_462_9_1)=0) JA ((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0)	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

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	T_C_855_2}+{ENT_C_900_2}=0)), SIIS ({ENT_C_100_11}=0)		
26752	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
26753	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
26851	KUI ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0), SIIS ({ENT_C_013_1}<={ENT_D_10_35_1})	Inconsistent data. Sale of self-manufactured goods and industrial services to non-residents (Table 3.1 row C_013_1) cannot be bigger than sales of manufactured goods and industrial services (Table 5 row D_10_35).	Error
26852	KUI ({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0), SIIS ({ENT_C_013_2}<={ENT_D_10_35_1})	Inconsistent data. Sale of self-manufactured goods and industrial services to non-residents (Table 3.2 row C_013_2) cannot be bigger than sales of manufactured goods and industrial services (Table 5 row D_10_35).	Error
26853	KUI ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0), SIIS ({ENT_I_370_1}={ENT_C_900_1})	Inconsistent data. Net profit (loss) in the reference year (Table 7.2 row I_370 column 1) should be equal to net profit (loss) (Table 3.1 row C_900_1).	Error
26854	KUI ({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0), SIIS ({ENT_I_370_1}={ENT_C_900_2})	Inconsistent data. Net profit (loss) in the reference year (Table 7.2 row I_370 column 1) should be equal to net profit (loss) (Table 3.2 row C_900_2).	Warning
27028	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
27029	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
27030	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
27125	KUI (({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{	Empty field. Decrease in inventories (Table 7.1) should normally be included in expenses (Table 3.1).	Warning

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	ENT_KA_420_1)+{ENT_C_755_2)+{ENT_C_770_2)+{ENT_C_855_2)+{ENT_C_900_2}=0) JA (({ENT_I_054_2}-{ENT_I_054_1})>2000)), SIIS (({ENT_C_100_11)+{ENT_C_120_11})>={ENT_I_054_2}-{ENT_I_054_1}))		
27126	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})>={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
27211	KUI ({ENT_C_010_2)+{ENT_KA_390_1)+{ENT_KA_410_1)+{ENT_KA_420_1)+{ENT_C_755_2)+{ENT_C_770_2)+{ENT_C_855_2)+{ENT_C_900_2}=0), SIIS (({ENT_C_110_11})<={ENT_D_354_1)+{ENT_D_68_1)+{ENT_D_49_51_1)+{ENT_D_79_1}))	Normally, expenses of services purchased for resale (Table 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
27212	KUI ({ENT_C_010_2)+{ENT_KA_390_1)+{ENT_KA_410_1)+{ENT_KA_420_1)+{ENT_C_755_2)+{ENT_C_770_2)+{ENT_C_855_2)+{ENT_C_900_2}=0), SIIS (({ENT_C_110_21})<={ENT_D_354_1)+{ENT_D_68_1)+{ENT_D_49_51_1)+{ENT_D_79_1}))	Normally, expenses of services purchased for resale (Table 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
27213	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
27214	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
27215	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
27216	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
27217	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 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
27218	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 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
27508	KUI	Inconsistent data. Turnover in Table 3.1 (row C_010_1) should be the sum of all economic activities in Table	Error

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	$\{(\text{ENT_C_010_2})+(\text{ENT_KA_390_1})+(\text{ENT_KA_410_1})+(\text{ENT_KA_420_1})+(\text{ENT_C_755_2})+(\text{ENT_C_770_2})+(\text{ENT_C_855_2})+(\text{ENT_C_900_2})=0\}$, SIIS $\{(\text{APPROX}(\{(\text{ENT_C_010_1})\},\{(\text{ENT_D_1_1})+(\text{ENT_D_2_1})+(\text{ENT_D_3_1})+(\text{ENT_D_10_35_1})+(\text{ENT_D_354_1})+(\text{ENT_D_36_1})+(\text{ENT_D_37_1})+(\text{ENT_D_38_39_1})+(\text{ENT_D_41_43_1})+(\text{ENT_D_45_47_1})+(\text{ENT_D_452_1})+(\text{ENT_D_49_51_1})+(\text{ENT_D_52_1})+(\text{ENT_D_53_1})+(\text{ENT_D_55_1})+(\text{ENT_D_56_1})+(\text{ENT_D_581_1})+(\text{ENT_D_582_1})+(\text{ENT_D_59_1})+(\text{ENT_D_60_1})+(\text{ENT_D_61_1})+(\text{ENT_D_62_631_1})+(\text{ENT_D_639_1})+(\text{ENT_D_64_66_1})+(\text{ENT_D_65_1})+(\text{ENT_D_68_1})+(\text{ENT_D_691_1})+(\text{ENT_D_692_1})+(\text{ENT_D_70_1})+(\text{ENT_D_711_1})+(\text{ENT_D_712_1})+(\text{ENT_D_72_1})+(\text{ENT_D_731_1})+(\text{ENT_D_732_1})+(\text{ENT_D_74_1})+(\text{ENT_D_75_1})+(\text{ENT_D_77_1})+(\text{ENT_D_78_1})+(\text{ENT_D_79_1})+(\text{ENT_D_80_1})+(\text{ENT_D_81_1})+(\text{ENT_D_82_1})+(\text{ENT_D_85_1})+(\text{ENT_D_86_1})+(\text{ENT_D_87_88_1})+(\text{ENT_D_90_92_1})+(\text{ENT_D_93_1})+(\text{ENT_D_951_1})+(\text{ENT_D_952_1})+(\text{ENT_D_96_1})+(\text{ENT_D_9001_1})+(\text{ENT_D_9002_1})+(\text{ENT_D_9003_1})\},1))\}$	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).	
27509	<p>KUI</p> $\{(\text{ENT_C_010_1})+(\text{ENT_KA_110_1})+(\text{ENT_KA_250_1})+(\text{ENT_C_430_1})+(\text{ENT_C_460_1})+(\text{ENT_C_755_1})+(\text{ENT_C_770_1})+(\text{ENT_C_855_1})+(\text{ENT_C_900_1})=0\}$, SIIS $\{(\text{APPROX}(\{(\text{ENT_C_010_2})\},\{(\text{ENT_D_1_1})+(\text{ENT_D_2_1})+(\text{ENT_D_3_1})+(\text{ENT_D_10_35_1})+(\text{ENT_D_354_1})+(\text{ENT_D_36_1})+(\text{ENT_D_37_1})+(\text{ENT_D_38_39_1})+(\text{ENT_D_41_43_1})+(\text{ENT_D_45_47_1})+(\text{ENT_D_452_1})+(\text{ENT_D_49_51_1})+(\text{ENT_D_52_1})+(\text{ENT_D_53_1})+(\text{ENT_D_55_1})+(\text{ENT_D_56_1})+(\text{ENT_D_581_1})+(\text{ENT_D_582_1})+(\text{ENT_D_59_1})+(\text{ENT_D_60_1})+(\text{ENT_D_61_1})+(\text{ENT_D_62_631_1})+(\text{ENT_D_639_1})+(\text{ENT_D_64_66_1})+(\text{ENT_D_65_1})+(\text{ENT_D_68_1})+(\text{ENT_D_691_1})+(\text{ENT_D_692_1})+(\text{ENT_D_70_1})+(\text{ENT_D_711_1})+(\text{ENT_D_712_1})+(\text{ENT_D_72_1})+(\text{ENT_D_731_1})+(\text{ENT_D_732_1})+(\text{ENT_D_74_1})+(\text{ENT_D_75_1})+(\text{ENT_D_77_1})+(\text{ENT_D_78_1})+(\text{ENT_D_79_1})+(\text{ENT_D_80_1})+(\text{ENT_D_81_1})+(\text{ENT_D_82_1})+(\text{ENT_D_85_1})+(\text{ENT_D_86_1})+(\text{ENT_D_87_88_1})+(\text{ENT_D_90_92_1})+(\text{ENT_D_93_1})+(\text{ENT_D_951_1})+(\text{ENT_D_952_1})+(\text{ENT_D_96_1})+(\text{ENT_D_9001_1})+(\text{ENT_D_9002_1})+(\text{ENT_D_9003_1})\},1))\}$	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
27510	$\{(\text{ENT_C_013_1})\} \leq \{(\text{ENT_D_10_35_1_1})+(\text{ENT_D_10_35_2_1})+(\text{ENT_D_10_35_3_1})+(\text{ENT_D_35301_1})\}$	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
27511	$\{(\text{ENT_C_013_2})\} \leq \{(\text{ENT_D_10_35_1_1})+(\text{ENT_D_10_35_2_1})+(\text{ENT_D_10_35_3_1})+(\text{ENT_D_35301_1})\}$	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
27512	$\{(\text{ENT_C_100_11})\} \leq \{(\text{ENT_D_47_1})+(\text{ENT_D_462_9_1})\}$	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
27513	$\{(\text{ENT_C_100_21})\} \leq \{(\text{ENT_D_47_1})+(\text{ENT_D_462_9_1})\}$	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

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27607	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
27608	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
28161	KUI $((\{ENT_C_010_2\}+\{ENT_KA_390_1\}+\{ENT_KA_410_1\}+\{ENT_KA_420_1\}+\{ENT_C_755_2\}+\{ENT_C_770_2\}+\{ENT_C_855_2\}+\{ENT_C_900_2\})=0)$ JA $(\{ENT_C_910_1\}>0)$, SIIS $(\{ENT_C_910_1\}<=(\{ENT_I_360_2\}+\{ENT_I_370_2\}+\{ENT_I_370_1\}))$	Inconsistent data. Normally, dividends (Table 3.1 row C_910_1) cannot be bigger than profit (Table 7.2 row I_360 column 2 + row I_370 column 2 + row I_370 column 1).	Warning
28162	KUI $((\{ENT_C_010_2\}+\{ENT_KA_390_1\}+\{ENT_KA_410_1\}+\{ENT_KA_420_1\}+\{ENT_C_755_2\}+\{ENT_C_770_2\}+\{ENT_C_855_2\}+\{ENT_C_900_2\})=0)$ JA $(\{ENT_C_910_1\}>0)$, SIIS $(\{ENT_C_910_1\}<=(\{ENT_I_360_2\}+\{ENT_I_370_2\}+\{ENT_I_370_1\}))$	Inconsistent data. Normally, dividends (Table 3.1 row C_910_1) cannot be bigger than profit (Table 7.2 row I_360 column 2 + row I_370 column 2 + row I_370 column 1).	Warning
28163	KUI $((\{ENT_C_010_1\}+\{ENT_KA_110_1\}+\{ENT_KA_250_1\}+\{ENT_C_430_1\}+\{ENT_C_460_1\}+\{ENT_C_755_1\}+\{ENT_C_770_1\}+\{ENT_C_855_1\}+\{ENT_C_900_1\})=0)$ JA $(\{ENT_C_910_2\}>0)$, SIIS $(\{ENT_C_910_2\}<=(\{ENT_I_360_2\}+\{ENT_I_370_2\}+\{ENT_I_370_1\}))$	Inconsistent data. Normally, dividends (Table 3.2 row C_910_2) cannot be bigger than profit (Table 7.2 row I_360 column 2 + row I_370 column 2 + row I_370 column 1).	Warning
30338	KUI $(\{ENT_C_010_1\}+\{ENT_C_010_2\}>0)$, SIIS $(\{ENT_R_020\}+\{ENT_R_030\}+\{ENT_R_050\}+\{ENT_R_060\}+\{ENT_R_040\})=100)$	Inconsistent data. Total turnover of different customers in percentages (Table 9 rows R_020, R_030, R_050, R_060, R_040 column 1) should be equal to 100%, which corresponds to turnover in Table 3.1 row C_010_1) or in Table 3.2 row C_010_2).	Error
31250	KUI $(\{ENT_C_010_1\}+\{ENT_C_010_2\}>0)$, SIIS $(\{ENT_R_020\}+\{ENT_R_030\}+\{ENT_R_050\}+\{ENT_R_060\}+\{ENT_R_040\})=100)$	Contradictory data. Total turnover of different customers in percent (Table 9 rows R_020, R_030, R_050, R_060, R_040 column 1) should be equal to 100%, which corresponds to turnover in Table 3 (row C_010).	Error
32309	$\{ENT_H_020_13\}=\{ENT_I_140_2\}$	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
32310	$\{ENT_H_130_13\}=\{ENT_I_140_1\}$	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
32311	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	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

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	$((\{ENT_C_765_1\}+\{ENT_C_785_1\})>0)$, SIIS $((\{ENT_H_070_14\}+\{ENT_H_070_13\})\neq 0)$		
32312	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 $((\{ENT_H_070_14\}+\{ENT_H_070_13\})\neq 0)$	Inconsistent data. If you have not filled in profit or loss from revaluation (Table 3.1 row C_765_1 and C_785_1), do not fill in write-downs and write-ups of investment properties and /or biological assets (Table 6.1 row H_070 column 14 and/or Table 6.4 row H_070 column 13) either.	Warning
32313	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
32314	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
32315	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($(\{ENT_C_460_1\})\geq(\{ENT_H_060_1\}+\{ENT_H_060_14\}+\{ENT_H_060_13\})$)	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
32316	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($(\{ENT_C_460_21\}+\{ENT_C_460_22\}+\{ENT_C_460_23\})\geq(\{ENT_H_060_1\}+\{ENT_H_060_14\}+\{ENT_H_060_13\})$)	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
32317	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
32318	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 $((\{ENT_H_070_14\}+\{ENT_H_070_13\})\neq 0)$	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
33189	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	Minimum monthly wage upon full-time employment is 654 euros.	Warning

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	$\left(\frac{\{ENT_C_440_2\}}{12} / \left(\frac{\{ENT_B_020\} - \{ENT_B_030\}}{2}\right) \geq 654\right) JA$ $\left(\frac{\{ENT_C_440_2\}}{12} / \{ENT_B_020\}\right) \leq 10000$		
33190	KUI $\left(\{ENT_C_010_2\} + \{ENT_KA_390_1\} + \{ENT_KA_410_1\} + \{ENT_KA_420_1\} + \{ENT_C_755_2\} + \{ENT_C_770_2\} + \{ENT_C_855_2\} + \{ENT_C_900_2\} = 0\right), SIIS$ $\left(\frac{\{ENT_C_440_1\}}{12} / \left(\frac{\{ENT_B_020\} - \{ENT_B_030\}}{2}\right) \geq 654\right) JA$ $\left(\frac{\{ENT_C_440_1\}}{12} / \{ENT_B_020\}\right) \leq 10000$	Minimum monthly wage upon full-time employment is 654 euros.	Warning
34044	KUI $\left(\left(\left(\{ENT_KA_110_1\} + \{ENT_KA_250_1\} + \{ENT_KA_390_1\} + \{ENT_KA_410_1\} + \{ENT_KA_420_1\}\right) > 100000\right) JA$ $\left(\left(\{ENT_H_130_3\} + \{ENT_H_130_16\}\right) > 20000\right), SIIS$ $\left(\left(\{ENT_C_400_11\} + \{ENT_C_400_12\} + \{ENT_C_400_21\} + \{ENT_C_400_22\} + \{ENT_C_400_23\}\right) > 0\right)$	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
34045	KUI $\left(\left(\left(\{ENT_KA_110_1\} + \{ENT_KA_250_1\} + \{ENT_KA_390_1\} + \{ENT_KA_410_1\} + \{ENT_KA_420_1\}\right) > 100000\right) JA$ $\left(\{ENT_H_130_4\} > 20000\right), SIIS$ $\left(\left(\{ENT_C_410_11\} + \{ENT_C_410_12\} + \{ENT_C_410_21\} + \{ENT_C_410_22\} + \{ENT_C_410_23\}\right) > 0\right)$	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
34046	KUI $\left(\{ENT_D_354_1\} > 0\right), SIIS$ $\left(\left(\{ENT_C_110_11\} + \{ENT_C_110_21\}\right) > 0\right)$	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		$\{ENT_KA_110_1\} - \left(\{ENT_C_210_11\} + \{ENT_C_100_11\} + \{ENT_C_120_11\} + \{ENT_C_110_11\} + \{ENT_C_400_11\} + \{ENT_C_410_11\} + \{ENT_C_420_11\} + \{ENT_C_320_11\} + \{ENT_C_260_11\} + \{ENT_C_330_11\} + \{ENT_C_340_11\} + \{ENT_C_345_11\} + \{ENT_C_350_11\} + \{ENT_C_470_11\}\right)$	
..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		$\{ENT_KA_250_1\} - \left(\{ENT_C_280_12\} + \{ENT_C_330_12\} + \{ENT_C_400_12\} + \{ENT_C_410_12\} + \{ENT_C_420_12\} + \{ENT_C_560_12\} + \{ENT_C_515_12\} + \{ENT_C_530_12\} + \{ENT_C_550_12\} + \{ENT_C_340_12\} + \{ENT_C_345_12\} + \{ENT_C_350_12\} + \{ENT_C_545_12\}\right)$	
Profit (loss) for the reference	Euro (scheme 1)	$\{ENT_C_010_1\} + \{ENT_C_022_1\} + \{ENT_C_035_1\} + \{ENT_C_040_1\} + \{ENT_KA_70_1\} + \{ENT_C_755_1\} + \{ENT_C_770_1\} - \left(\{ENT_C_010_1\} + \{ENT_C_022_1\} + \{ENT_C_035_1\} + \{ENT_C_040_1\} + \{ENT_KA_70_1\} + \{ENT_C_755_1\} + \{ENT_C_770_1\} + \{ENT_C_210_11\} + \{ENT_C_100_11\} + \{ENT_C_120_11\} + \{ENT_C_110_11\} + \{ENT_C_400_11\} + \{ENT_C_410_11\} + \{ENT_C_420_11\} + \{ENT_C_320_11\} + \{ENT_C_260_11\} + \{ENT_C_330_11\} + \{ENT_C_340_11\} + \{ENT_C_345_11\} + \{ENT_C_350_11\} + \{ENT_C_470_11\} + \{ENT_C_280_12\} + \{ENT_C_330_12\} + \{ENT_C_400_12\} + \{ENT_C_410_12\} + \{ENT_C_420_12\} + \{ENT_C_560_12\} + \{ENT_C_515_12\} + \{ENT_C_530_12\} + \{ENT_C_550_12\} + \{ENT_C_340_12\} + \{ENT_C_345_12\} + \{ENT_C_350_12\} + \{ENT_C_545_12\} + \{ENT_D_354_1\} + \left(\{ENT_C_110_11\} + \{ENT_C_110_21\}\right) > 0$	

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year is calculated automatically to check row C_900_1	1)	NT_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). Sum displayed after saving.	Euro (scheme 2)	{ENT_C_430_21)+{ENT_C_430_22)+{ENT_C_430_23}	

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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_1_1}+{ENT_D_2_1}+{ENT_D_3_1}+{ENT_D_10_35_1_1}+{ENT_D_10_35_2_1}+{ENT_D_10_35_3_1}+{ENT_D_35301_1}+{ENT_D_354_1}+{ENT_D_36_1}+{ENT_D_37_1}+{ENT_D_38_39_1}+{ENT_D_41_43_1}+{ENT_D_47_1}+{ENT_D_462_9_1}+{ENT_D_461_1}+{ENT_D_452_1}+{ENT_D_49_51_1}+{ENT_D_52_1}+{ENT_D_53_1}+{ENT_D_55_1}+{ENT_D_56_1}+{ENT_D_581_1}+{ENT_D_582_1}+{ENT_D_59_1}+{ENT_D_60_1}+{ENT_D_61_1}+{ENT_D_62_631_1}+{ENT_D_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		{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}	
Auto-calculated sum for row H_130	Right-of-use assets (operating leases according to IFRS 16)	{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}	

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	"Leases" or ASBG 9 clause 31b)		
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}	
	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	{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}	

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	computers and computer systems	NT_H_090_6)+{ENT_H_110_6}-{ENT_H_060_6}-{ENT_H_100_6}	
	including other machinery and equipment	{ENT_H_020_7)+{ENT_H_030_7)+{ENT_H_040_7)+{ENT_H_050_7)+{ENT_H_070_7)+{ENT_H_080_7)+{ENT_H_090_7)+{ENT_H_110_7}-{ENT_H_060_7}-{ENT_H_100_7}	
	Other property, plant and equipment	{ENT_H_020_8)+{ENT_H_030_8)+{ENT_H_040_8)+{ENT_H_050_8)+{ENT_H_070_8)+{ENT_H_080_8)+{ENT_H_090_8)+{ENT_H_110_8}-{ENT_H_060_8}-{ENT_H_100_8}	
	Work in progress and prepayments	{ENT_H_020_41)+{ENT_H_030_41)+{ENT_H_040_41)+{ENT_H_050_41)+{ENT_H_070_41)+{ENT_H_080_41)+{ENT_H_090_41)+{ENT_H_110_41}-{ENT_H_060_41}-{ENT_H_100_41}	
	including	{ENT_H_020_43)+{ENT_H_030_43)+{ENT_H_040_43)+{ENT_H_050_43)+{ENT_H_070_43)+{ENT_H_080_43)+{ENT_H_090_43)+{ENT_H_110_43}-{ENT_H_060_43}-{ENT_H_100_43}	
	from column 43 work in progress	{ENT_H_030_41}	
	from column 43 unfinished (uninstalled) machinery and equipment	{ENT_H_030_43}	
	including prepayments for fixed assets	{ENT_H_020_12)+{ENT_H_030_12)+{ENT_H_040_12)+{ENT_H_050_12)+{ENT_H_070_12)+{ENT_H_080_12)+{ENT_H_090_12)+{ENT_H_110_12}-{ENT_H_060_12}-{ENT_H_100_12}	
	Right-of-use assets (operating leases according to IFRS 16 "Leases" or ASBG 9 clause 31b)	{ENT_H_020_45)+{ENT_H_030_45)+{ENT_H_040_45)+{ENT_H_050_45)+{ENT_H_070_45)+{ENT_H_080_45)+{ENT_H_090_45)+{ENT_H_110_45}-{ENT_H_060_45}-{ENT_H_100_45}	
	Total property, plant and equipment	{ENT_H_020_1)+{ENT_H_030_1)+{ENT_H_040_1)+{ENT_H_050_1)+{ENT_H_070_1)+{ENT_H_080_1)+{ENT_H_090_1)+{ENT_H_110_1}-{ENT_H_060_1}-{ENT_H_100_1}	
Fixed assets sold, at selling price		{ENT_H_140_2)+{ENT_H_140_3)+{ENT_H_140_8)+{ENT_H_140_40)+{ENT_H_140_41)+{ENT_H_140_45}	
Investment (calculated)	Land	{ENT_H_030_2)+{ENT_H_040_2)+{ENT_H_080_2)+{ENT_H_030_15)+{ENT_H_080_15}	
Investment (calculated)	Construction works	{ENT_H_030_3)+{ENT_H_040_3)+{ENT_H_080_3)+{ENT_H_030_10)+{ENT_H_040_43)+{ENT_H_080_43)+{ENT_H_030_16)+{ENT_H_080_16}	
Investment (calculated)	Machinery and 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	{ENT_H_030_6)+{ENT_H_040_6)+{ENT_H_080_6}	

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

Autosums in table 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
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Auto-calculated sum for row H 130	Biological assets total	{ENT_H_020_13}+{ENT_H_030_13}+{ENT_H_050_13}+{ENT_H_070_13}+{ENT_H_110_13}+{ENT_H_106_13}-{ENT_H_060_13}-{ENT_H_100_13}-{ENT_H_105_13}	
Investment (calculated)	Biological assets total	{ENT_H_030_13}+{ENT_H_106_13}	

Autosums in table 7.1. ASSETS, LIABILITIES AND EQUITY, EUROS

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

Autosums in table 7.2. ASSETS, LIABILITIES AND EQUITY, EUROS

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

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	period	{ENT_I_351_1}-{ENT_I_352_1}-{ENT_I_380_1}	
	At the end of the previous reference period	{ENT_I_211_2}+{ENT_I_216_2}+{ENT_I_218_2}+{ENT_I_231_2}+{ENT_I_232_2}+{ENT_I_233_2}+{ENT_I_234_2}+{ENT_I_310_2}+{ENT_I_315_2}+{ENT_I_320_2}+{ENT_I_350_2}+{ENT_I_360_2}+{ENT_I_370_2}- {ENT_I_351_2}-{ENT_I_352_2}-{ENT_I_380_2}	