

Questionnaire manual: Insurance

Questionnaire code: 13542023

Submitted in: 10.07.2023, data about 2022

Periodicity: Annual

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DATA COLLECTED WITH THE QUESTIONNAIRE

Table 1. EMPLOYMENT, WORKING HOURS (ONLY ABOUT ESTONIA)

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
B_010 / 1	Annual average number of persons employed	ENT_B_010	Annual average number of persons employed – all employees working in the undertaking, irrespective of the length of their work week: owners working in the undertaking and their family members working free of charge; full or part time employees; persons who work outside the undertaking (marketing personnel, etc.); persons temporarily absent from work (sick leaves, paid holidays, educational leaves, persons on strike, etc.); trainees, seasonal and remote employees; persons employed under contract for services. The number of employed persons does not include the employees of other companies who are active in this undertaking, executing its orders, also persons absent from work for a longer period of time (employees on parental leave or in military service).	Positive integer	
B_080 / 1	Average number of employees in full-time equivalents	ENT_B_080	To find the average number of employees in full-time equivalents, the working hours of part time employees are reduced to full working time based on the annual full working time of the undertaking and this number is added to the number of full time employees. To find the annual average number of employees, the average numbers of employees reduced to full working time in each month are summed up and multiplied by 12.	Positive integer	

Table 2. RESEARCH AND DEVELOPMENT (ONLY ABOUT ESTONIA)

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
B_065 / 1	Presence of persons engaged in research and development in the undertaking in the present year *	ENT_B_065	Presence of persons engaged in research and development in the undertaking in the present year. Research and development (R&D) is creative systematic work the main criterion of which is innovativeness and the absence of solution for a scientific or a technological problem at the early stage of the work; the aim of R&D is to obtain new knowledge	valik_jah_ei_1v	

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			about people, the nature, the society and their mutual interaction by using scientific studies, and the implementation of such knowledge for the production of new materials, products and equipment and for the implementation or improvement of processes, systems and services. The employed persons include both full time employees as well as persons occasionally involved in the R&D activities. Unlike for the rest of the questionnaire, this question is about the activities following the reference year.		
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Table 3. ASSETS AND LIABILITIES (AT THE END OF THE REFERENCE PERIOD, ONLY ABOUT ESTONIA)

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
3210 / 1	Total receivables from direct insurance activities	INS_Y3_3210	Current receivables and paid prepayments (receivables from buyers, tax advances and recoveries, other current receivables, prepayments for services, given loans (with up to 12-month residual maturity)). Receivables or debts, prepayments or money have been transferred but the service has not been provided or goods have not been issued.	Positive integer	
3230 / 1	Other receivables	INS_Y3_3230	Other receivables which are not from direct insurance activities.	Positive integer	
3830 / 1	Financial liabilities from unit-linked life insurance policies	INS_Y3_3830	Financial liabilities are the liabilities of the insurance undertaking arising from the financial risk in the insurance agreements and the performance of which requires waiver of money or another financial asset in the future. Financial liabilities from unit-linked life insurance policies, where the financial risk is borne by the policyholder and the amount of which is directly linked with the change in the profitability and/or value of the investments of the unit-linked life insurance policies.	Positive integer	
3840 / 1	Financial liabilities from investment agreements	INS_Y3_3840	Financial liabilities are the liabilities of the insurance undertaking arising from the financial risk in the insurance agreements and the performance of which requires waiver of money or another financial asset in the future. Financial liabilities from such investment agreements where the financial risk is borne by the insurance undertaking. Also, indicate the share of additional profit assigned and/or guaranteed for investment agreements.	Positive integer	
3850 / 1	Financial liabilities from insurance agreements	INS_Y3_3850	Sum of the insurance technical provisions and financial liabilities from the insurance activities of the branch. Financial liabilities are the liabilities of the insurance undertaking arising from the financial risk in the insurance agreements and the performance of which requires waiver of money or another financial asset in the future. Financial liabilities are also liabilities from unit-linked life insurance policies, where the financial risk is borne by the financial risk policyholder.	Positive integer	
3860 / 1	Other financial liabilities	INS_Y3_3860	Other financial liabilities – debts to credit institutions, debt securities issued, dividend debt, financial lease liabilities, debts to parent, subsidiary and affiliated undertakings and the negative market value of derivatives and other financial liabilities. Issued debt securities are reflected in depreciated acquisition cost or fair value. Financial liabilities are the liabilities of the insurance undertaking arising from the financial risk in the insurance agreements and the performance of which requires waiver of money or another financial asset in the future.	Positive integer	
4310_1 / 1	Provision for prepaid premiums (net) – total sum (gross)	INS_Y3_4310_1	Provision for prepaid premiums is formed by the provisions for the prepaid premiums of individual agreements, whereas every provision for each individual agreement forms proportionally the same share of the gross premium of this agreement (except in motor third party liability insurance, where the subscription fee for the fund will be subtracted first), which the insurance cover validity time after the balance sheet date forms of the insurance cover validity time of the whole agreement. In life insurance, the sum of the provision for prepaid premiums is indicated under "Provision for life insurance". Provision for prepaid premiums together with the share of reinsurance (provision for prepaid premiums	Positive integer	

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			in net sum plus the share of reinsurance in the provisions for <u>prepaid premiums</u>).		
4310_2 / 1	Provision for prepaid premiums (net) – sum of reinsurance	INS_Y3_4310_2	Provision for prepaid premiums is formed by the provisions for the prepaid premiums of individual agreements, whereas every provision for each individual agreement forms proportionally the same share of the gross premium of this agreement (except in motor third party liability insurance, where the subscription fee for the fund will be subtracted first), which the insurance cover validity time after the balance sheet date forms of the insurance cover validity time of the whole agreement. In life insurance, the sum of the provision for prepaid premiums is indicated under “Provision for life insurance”. The share of reinsurance in the provision for prepaid premiums forms proportionally the same share of the provision for prepaid premiums, which are formed by the <u>proportional reinsurance premiums from gross premiums</u> .	Positive integer	
4320_1 / 1	Provision for life insurance (net) – total sum (gross)	INS_Y3_4320_1	Provision for life insurance is the technical provision for these life insurance agreements which are classified as insurance agreements. If the insurance and deposit component are unbundled in the insurance agreement, then indicate the technical provision formed for the part of the insurance risk included in the insurance agreement. Also, indicate the provision for prepaid premiums. The share of life insurance in the provision for life insurance includes this part of the provision for life insurance, in the extent of which the liability lies on the reinsurer. Provision for life insurance in gross sum is the sum of the provision for life insurance (net) and the <u>share of reinsurance in the provision for life insurance</u> .	Positive integer	
4320_2 / 1	Provision for life insurance (net) – sum of reinsurance	INS_Y3_4320_2	Share of reinsurance in the provision for life insurance. Provision for life insurance is the technical provision for these life insurance agreements which are classified as insurance agreements. If the insurance and deposit component are unbundled in the insurance agreement, then indicate the technical provision formed for the part of the insurance risk included in the insurance agreement. Also, indicate the provision for prepaid premiums. The share of life insurance in the provision for life insurance includes this part of the provision for life insurance, in the extent of which the liability lies on the reinsurer.	Positive integer	
4330_1 / 1	Provision for outstanding claims (net) – total sum (gross)	INS_Y3_4330_1	In non-life insurance, it is the sum allocated for covering final and estimated expenses in relation to the losses arising from insured events occurred before the balance sheet date, including losses that have occurred but are not reported, loss adjustment expenses and provision for insurance pension. In life insurance, it is the sum allocated for covering final and estimated expenses in relation to the insurance premiums and indemnities (including loss adjustment expenses) arising from insured events occurred before the balance sheet date, including insured events that have occurred but are not reported. Provision for outstanding claims in gross sum is equal to the sum of the provision for outstanding claims (net) and the share of reinsurance in the provision for outstanding <u>claims</u> .	Positive integer	
4330_2 / 1	Provision for outstanding claims (net) – sum of reinsurance	INS_Y3_4330_2	In non-life insurance, it is the sum allocated for covering final and estimated expenses in relation to the losses arising from insured events occurred before the balance sheet date, including losses that have occurred but are not reported, loss adjustment expenses and provision for insurance pension. In life insurance, it is the sum allocated for covering final and estimated expenses in relation to the insurance premiums and indemnities (including loss adjustment expenses) arising from insured events occurred before the balance sheet date, including insured events that have occurred but are not reported. The share of reinsurance in the provision for outstanding claims includes this part of the provision for life insurance, in the extent of which the liability lies on the <u>reinsurer</u> .	Positive integer	
4340_1 / 1	Provision for bonuses (net) – total sum (gross)	INS_Y3_4340_1	Provision for bonuses is the sum of the calculated additional profit for insurance undertakings, the insured and the beneficiaries, the amount of which is not confirmed by the management bodies of the insurance undertaking and it has not been assigned or guaranteed for insurance or investment agreements. Also indicate the calculated sum of the cumulative technical profit of pension agreements, in the extent of which the insurance undertaking has the liability to increase pension premiums in the next financial year. In non-life insurance, indicate the refunds of premiums to insurance	Positive integer	

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			undertakings which are known for the balance sheet date and are to be performed after the balance sheet date. Provision for bonuses in gross sum is the sum of the provision for bonuses (net) and the share of reinsurance in the provision for bonuses.		
4340_2 / 1	Provision for bonuses (net) – sum of reinsurance	INS_Y3_4340_2	Provision for bonuses is the sum of the calculated additional profit for insurance undertakings, the insured and the beneficiaries, the amount of which is not confirmed by the management bodies of the insurance undertaking and it has not been assigned or guaranteed for insurance or investment agreements. Also indicate the calculated sum of the cumulative technical profit of pension agreements, in the extent of which the insurance undertaking has the liability to increase pension premiums in the next financial year. In non-life insurance, indicate the refunds of premiums to insurance undertakings which are known for the balance sheet date and are to be performed after the balance sheet date. The share of reinsurance in the provision for life insurance includes this part of the provision for bonuses, in the extent of which the liability lies on the reinsurer.	Positive integer	
4350 / 1	Provision for pension agreements (net)	INS_Y3_4350	Under the provisions for pension agreements (net), indicate the amount of the present value of the liabilities arising from the bearing of the insurance risk included in the provision for life insurance. The share of life insurance in the provision for pension agreements includes this part of the provision for pension agreements, in the extent of which the liability lies on the reinsurer. Provision for pension agreements in net sum is indicated without the share of reinsurance.	Positive integer	
4360_1 / 1	Other technical provisions (net) – total sum (gross)	INS_Y3_4360_1	Other technical provisions, also the provision for outstanding risks. If the expected value of the claims with unexpired period of validity of the insurance agreements valid on the balance sheet date and the administrative costs exceeds the sum of the provision for the prepaid premiums of these insurance agreements after deducting the acquisition costs from the provision for prepaid premiums and adding the share of reinsurance of the capitalised acquisition costs, then the provision for outstanding risks must be formed in the extent of this difference. If in addition to the provision for pension agreements and for bonuses, the life insurance undertaking also forms and additional technical provision related to pension agreements, then the amount of the respective provision is indicated as at the balance sheet date. Other technical provisions in gross sum are reflected as the sum of the net sum and the share of reinsurance.	Positive integer	
4360_2 / 1	Other technical provisions (net) – sum of reinsurance	INS_Y3_4360_2	Share of reinsurance in other technical provisions. Other technical provisions, also the provision for outstanding risks. If the expected value of the claims with unexpired period of validity of the insurance agreements valid on the balance sheet date and the administrative costs exceeds the sum of the provision for the prepaid premiums of these insurance agreements after deducting the acquisition costs from the provision for prepaid premiums and adding the share of reinsurance of the capitalised acquisition costs, then the provision for outstanding risks must be formed in the extent of this difference. If in addition to the provision for pension agreements and for bonuses, the life insurance undertaking also forms and additional technical provision related to pension agreements, then the amount of the respective provision is indicated as at the balance sheet date. Other technical provisions in gross sum are reflected as the sum of the net sum and the share of reinsurance.	Positive integer	

Table 4. INCOME STATEMENT (ONLY ABOUT ESTONIA)

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
2300 / 1	Total net claims from reinsurance	INS_Q2_2300	Total net claims from reinsurance are reflected without the share of reinsurance.	Positive integer	
2300_1	Net claims from	INS_Q2_	Sum of losses paid by non-life insurance companies in the	Positive	

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/ 1	reinsurance – losses paid in gross sum	2300_1	reference period.	integer	
2300_2 / 1	Net claims from reinsurance – gross sums obtained as subrogation and from the realisation of salvage	INS_Q2_2300_2	Sums of subrogation claims registered by the non-life insurance companies in the reference period and the sums of claims from the realisation of salvage from which bad debts have been deducted.	Positive integer	
2300_3 / 1	Net claims from reinsurance – indemnities in gross sum	INS_Q2_2300_3	Here, life insurance companies indicate the disbursements from the occurrence of insured events in the reference period and pension payments from pension insurance agreements.	Positive integer	
2300_4 / 1	Net claims from reinsurance – sum of surrender in gross sum	INS_Q2_2300_4	Sum of surrender values from insurance agreements paid by non-life insurance companies in the reference period.	Positive integer	
2500 / 1	Change in other technical provisions	INS_Q2_2500	Change in other technical provisions (net, growth –) – change in technical provisions reflected on row “Total insurance technical provisions in net sum”: increase (–), decrease (+).	Integer	
2500_1 / 1	Change in other technical provisions – total	INS_Q2_2500_1	Change in technical provisions, increase (–), decrease (+). Change in other technical provisions in total or gross sum is reflected as the sum of the change in other technical provisions (net) and the share of reinsurance.	Integer	
2500_2 / 1	Change in other technical provisions – share of reinsurance	INS_Q2_2500_2	Share of reinsurers in the change in other technical provisions, increase (+), decrease (–).	Integer	
2400 / 1	Change in the provisions for life insurance	INS_Q2_2400	Change in the provision for life insurance (net, growth –) – change in the provision for life insurance (total insurance technical provisions in net sum): increase (–), decrease (+).	Integer	
2400_1 / 1	Change in the provision for life insurance – total	INS_Q2_2400_1	Change in the provision for life insurance in net sum from reinsurance is reflected in the provision for life insurance together with the share of reinsurance. Change in the provision for life insurance, increase (–), decrease (+).	Integer	
2400_2 / 1	Change in the provision for life insurance – share of reinsurance	INS_Q2_2400_2	Share of reinsurance in the change in the provision for life insurance in net sum. Share of reinsurers in the change in the provision for life insurance, increase (+), decrease (–).	Integer	
8 / 1	Bonuses from reinsurance in net sum	INS_Y5_8	Bonuses from reinsurance in net sum – additional profit (bonus) calculated in the reference period, at the expense of which the provision for bonuses and the technical profit of the pension agreements calculated for the policyholders in the reference period is increased.	Positive integer	
2600 / 1	Total net operating expenses	INS_Q2_2600	Expenses occurring in the scope of ordinary business of the undertaking, from which the share of reinsurance is deducted.	Positive integer	
2600_1 / 1	Total net operating expenses – acquisition costs in net sum	INS_Q2_2600_1	Total net operating expenses. Acquisition costs are direct and indirect costs from the conclusion of insurance and investment agreements (incl. direct costs such as commissions for intermediaries, cost for the formalisation of insurance documents or involving the agreements in the portfolio, and indirect costs such as advertising costs, administrative costs related to the review of applications and issue of policies).	Positive integer	
2600_2 / 1	Total net operating expenses – administrative costs in net sum	INS_Q2_2600_2	Administrative costs – costs related to the collection of premiums and payments, portfolio management, handling of bonuses and benefits and incoming and outgoing reinsurance. This includes expenses related to insurance activities in the extent that they are not included in the acquisition costs, loss adjustment expenses, expenses related to investments or other expenses.	Positive integer	
10 / 1	Investment income and expenses	INS_Y5_10	Investment income and expenses from real estate investments, subsidiary and affiliated undertakings, interests, interest income and expenses, change in the value of other investments, profit/loss in the realisation of investments and other investment expenses.	Integer	
1001 / 1	Investment income and expenses – from real estate investments	INS_Y5_1001	Real estate investment income and expenses – change in the value of real estate investments and income and expenses.	Integer	
1002 / 1	Investment income and expenses – from subsidiary	INS_Y5_1002	Dividends, interests from securities and loans, write-downs of shares, securities and loans from subsidiary and affiliated undertakings and changes in fair value.	Integer	

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	and affiliated undertakings				
1003 / 1	Investment income and expenses – from interests	INS_Y5_1003	Interest income and expenses registered in the reference period, including from securities (securities obtained with the price over/below the nominal value), demand and time deposits of credit institutions, overnight deposits, issued loans, financial lease (except those financial leases connected with real estate investments) and repurchase agreements. Also indicate dividend income from portfolio investments.	Integer	
1004 / 1	Investment income and expenses – change in the value of other investments	INS_Y5_1004	Change in the value of other investments – unrealised profits and losses in fair value from the changes in the fair value of financial assets reflected in the income statement and unrealised financial income and expenses from derivatives. Also indicate the unrealised profits and losses from the valuation of foreign currency accounts based on the exchange rate of the European Central Bank valid on the balance sheet date.	Integer	
1005 / 1	Investment income and expenses – profit/loss from the realisation of investments	INS_Y5_1005	Profit/loss from the realisation of investments – realisation profit and loss from the sale of investments (except shares of subsidiary and affiliate undertakings). Also indicate the realised profit and loss from the sale of foreign currency based on the exchange rate of the European Central Bank valid on the balance sheet date.	Integer	
1006 / 1	Investment income and expenses – other investment expenses	INS_Y5_1006	Expenses of other investments – salaries and social costs of employees related to investment activities, commissions for the investment management undertakings, transaction costs of the acquisition of financial assets and other expenses related to investment activities.	Integer	

Table 5. MOVEMENT OF NON-CURRENT ASSETS: TANGIBLE FIXED ASSETS, IN EUROS (ONLY ABOUT ESTONIA)

Assets on operating lease and in the balance sheet are indicated under right-of-use assets, column 45.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
H_020 / 2	Tangible fixed assets: land – in residual value/fair value as at the end of the previous reference period	ENT_H_020_2	In residual value/fair value as at the end of the previous reference period – the carrying amount of assets at the beginning of the reference period. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Land – land as an object with unlimited useful life is not depreciated, which is why the acquisition cost of land must be equal to its residual value. Also indicate expenses on land improvement and arrangement, also the land use rights, if classified as tangible fixed assets.	Positive integer	
H_020 / 3	Tangible fixed assets: structures – in residual value/fair value as at the end of the previous reference period	ENT_H_020_3	In residual/fair value as at the end of the previous ref. period - carrying amount of assets at the beginning of the ref. period. Net sum in which the assets are reflected in balance sheet, considering the acc. depreciation and possible write-downs. Structures - buildings - usually roofed and walled structure which is permanently connected to land and has indoor rooms; facilities - structures permanently connected to land which are not buildings. Transport facilities: roads, streets, railways, takeoff and landing strips at airports, bridges, trestles, tunnels, port facilities (piers, jetties, etc.). Pipelines, communication and power lines: water, gas and sewage pipelines (incl. hot water boilers), fountains, water towers, communication and power lines, etc. Civil facilities: mines and quarries, chimneys, stadiums and sports grounds, parks, swimming beaches, golf courses, trampolines, ski lifts, swimming pools, cemeteries, landfills, awnings, etc. Also indicate the building right.	Positive integer	
H_020 / 4	Intangible fixed assets: machinery and equipment – in residual value/fair value as	ENT_H_020_4	In residual value/fair value as at the end of the previous reference period – the carrying amount of assets at the beginning of the reference period. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible	Positive integer	

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	at the end of the previous reference period		write-downs. Means of transport – means of transport used on roads and streets both for cargo as well as passenger transport: motor vehicles, motor vehicle bodies, trailers and semi-trailers, vehicles with electric motor for passenger transport (trolleybuses), special purpose motor vehicles, lorry cranes, motor vehicles for driving on snow, golf carts; also means of transport for rail, water and air transport of cargo and passengers: rail locomotives and rolling stock, trams, water crafts and other special purpose floating devices, <u>aircrafts, motorcycles and bicycles.</u>		
H_020 / 6	Tangible fixed assets: machinery and equipment – computers and computer systems: in residual value/fair value as at the end of the previous reference period	ENT_H_020_6	In residual value/fair value as at the end of the previous reference period – the carrying amount of assets at the beginning of the reference period. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Computers and computer systems – computers and other information processing devices: servers, laptops and electronic notebooks, computer systems, input and output devices (scanners, printers), memory devices, other automatic data processing equipment, accessories for computers. This also includes software purchased together with hardware.	Positive integer	
H_020 / 7	Tangible fixed assets: machinery and equipment – other machinery and equipment: in residual value/fair value as at the end of the previous reference period	ENT_H_020_7	In residual value/fair value as at the end of the previous ref. period - carrying amount of assets at the beginning of the ref. period. Net sum in which assets are reflected in balance sheet, considering the acc. depreciation and write-downs. Other machinery and equip. - conveyors, lifting and loading devices, thermal equip., cleaning and sorting equip., laboratory equip., electrical engines and diesel generators, tools, fittings, etc., exc. means of transport; engines and turbines (exc. engines of aircrafts, vehicles and motorcycles), other generally used machines and mechanisms, steam boilers (exc. central heating hot water boilers classified as facilities), lifting machines and transition mechanisms, agricultural and forestry machinery (and tractors), machine tools, other special purpose machines (road rollers and lorry cranes), office equip. (exc. computers), electrical equip. and apparatus n.e.c., radio, television and communication equip., <u>medical, precision and optical instruments.</u>	Positive integer	
H_020 / 8	Tangible fixed assets: other intangible fixed assets – in residual value/fair value as at the end of the previous reference period	ENT_H_020_8	In residual value/fair value as at the end of the previous reference period – the carrying amount of assets at the beginning of the reference period. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Other tangible fixed assets – furniture, musical instruments, sports equipment, valuables.	Positive integer	
H_020 / 41	Tangible fixed assets: projects in progress and prepayments – in residual value/fair value as at the end of the previous reference period	ENT_H_020_41	In residual value/fair value as at the end of the previous reference period – the carrying amount of assets at the beginning of the reference period. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Unfinished projects and prepayments – unfinished structures and other projects, prepayments for non-current assets.	Positive integer	
H_020 / 12	Tangible fixed assets: projects in progress and prepayments – prepayments for non-current assets: in residual value/fair value as at the end of the previous reference period	ENT_H_020_12	In residual value/fair value as at the end of the previous reference period – the carrying amount of assets at the beginning of the reference period. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Prepayments for non-current assets – prepayments for suppliers for non-current assets (also prepayments for construction companies).	Positive integer	
H_020 / 45	Property, plant and equipment: right-of-use assets – residual cost / fair value at the end of the previous reference period	ENT_H_020_45	Residual cost / fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the	Positive integer	

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			lessee's balance sheet).		
H_030 / 2	Tangible fixed assets: land–purchases and improvements	ENT_H_030_2	Purch. and improv. - non-current assets (NCA) obtained within the ref. period, incl. for non-monetary downpayments, e.g., for shares, also the total contr. value of NCA without interest, obtained within the ref. period with fin. lease agreements. NCA are reflected in balance sheet in their acq. cost (purch. price and costs related to the acq. which are necessary for taking the asset to the operating condition and location). Costs related to later improvements are also reflected, such costs are added to the acq. cost of tangible fixed assets (TFA) only if they correspond to the definition of TFA and the criteria on reflecting the asset in balance sheet (incl. participation in the generation of profit in the future). Land - land as an object with unlimited useful life is not depreciated, which is why the acq. cost of land must be equal to its residual value. Also indicate costs on land improv. and arrangement, also the land use rights, if classified as TFA.	Positive integer	
H_030 / 3	Tangible fixed assets: structures – purchases and improvements	ENT_H_030_3	Purch. and improv. - non-current assets (NCA) obtained within the ref. period, incl. for non-monetary downpayments, e.g., for shares, also the total contr. value of NCA w/o interest, obtained with fin. lease agreements. NCA are reflected in balance sheet in acq. cost (purch. price and expenses directly related to acq.). Costs related to later improv. are also reflected here, such costs are added to the acq. cost of tangible fixed assets (TFA) only if they correspond to definition of TFA and criteria on reflecting the asset in balance sheet. Structures - buildings - roofed and walled structure which is permanently connected to land and has indoor rooms; facilities - structures permanently connected to land which are not buildings. Transp. fac.: roads, streets, railways, tramways, takeoff and landing strips at airports, bridges, port facilities. Pipelines, water, gas and sewage pipelines, communication and power lines. Civil fac.: mines, stadiums, parks, landfills; also building rights.	Positive integer	
H_030 / 4	Tangible fixed assets: machinery and equipment – means of transport: purchases and improvements	ENT_H_030_4	Purch. and improv. - non-current assets (NCA) obtained within the ref. period, incl. for non-monetary downpayments, e.g. for shares, also the total contr. value of NCA w/o interest, obtained with fin. lease agreements. NCA are reflected in balance sheet in acq. cost (purch. price and costs directly related to the acq.). Costs related to later improv. are also reflected here, such costs are added to the acq. cost of tangible fixed assets (TFA) only if they corresp. to definition of TFA and criteria on reflecting the asset in balance sheet. Means of transp. - means of transp. used on roads and streets both for cargo and pax transp.: motor veh., motor veh. bodies, trailers and semi-trailers, veh. with electric motor for pax transp. (trolleybuses), special purpose motor veh., lorry cranes, golf carts; also means of transp. for rail, water and air transp: rail locomotives and rolling stock, trams, water crafts and other special purpose floating devices, aircrafts, motorcycles and bicycles.	Positive integer	
H_030 / 6	Tangible fixed assets: machinery and equipment – computers and computer systems: purchases and improvements	ENT_H_030_6	Purch. and improv. – non-current assets (NCA) obtained within the ref. period, incl. for non-monetary downpayments, e.g. for shares, also the total contr. value of NCA w/o interest, obtained with fin. lease agreements. NCA are reflected in balance sheet in their acq. cost (purch. price and costs related to the acq. which are necessary for taking the asset to the op. condition and location). Costs related to later improv. are also reflected, such costs are added to the acq. cost of tangible fixed assets (TFA) only if they corresp. to definition of TFA and criteria on reflecting the asset in balance sheet (incl. participation in the generation of profit in the future). Computers and comp. systems – comp. and other information processing devices: servers, laptops and electronic notebooks, comp. systems, input and output devices (scanners, printers), memory devices, other automatic data processing equip., accessories for comp. Also includes software purchased together with hardware.	Positive integer	
H_030 / 7	Tangible fixed assets: machinery and equipment – other machinery and equipment: purchases and improvements	ENT_H_030_7	Purch. and improv. - non-current assets (NCA) obtained within the ref. period, also total contr. value of NCA w/o interest, obtained with fin. lease agreements. NCA are reflected in bal. sheet in acq. cost (purch. price and costs directly related to the acq). Costs related to later improv. are also reflected here, they are added to the acq. cost of tangible fixed assets (TFA) only if they corresp. to definition of TFA and criteria on reflecting the asset in bal. sheet. Other mach. and equip. - conveyors, lifting devices, el. engines and	Positive integer	

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			diesel generators, exc. means of transp.; engines and turbines (exc. engines of aircrafts, vehicles and motorcycles), other generally used mach. and mechanisms, steam boilers (exc. central heating hot water boilers classified as facilities), lifting mach., agricultural and forestry mach., other special purpose mach., office equip. (exc. computers), el. equip. and apparatus, radio, TV and communication equip., medical, <u>precision and optical instruments.</u>		
H_030 / 8	Tangible fixed assets: other tangible fixed assets – purchases and improvements	ENT_H_030_8	Purchases and improvements – non-current assets obtained within the reference period, including for non-monetary downpayments, e.g., shares, also the total contractual value of non-current assets without interest, which are obtained within the reference period with financial lease agreements. Non-current assets are reflected in the balance sheet in their acquisition cost, which consists of the purchase price and the expenses related to the acquisition which are necessary for taking the asset to the operating condition and location. Expenses related to later improvements are also reflected, such expenses are added to the acquisition cost of tangible fixed assets only if they correspond to the definition of tangible fixed assets and the criteria on reflecting the asset in the balance sheet (including probable participation in the generation of economic profit in the future). Other tangible fixed assets – furniture, musical instruments, sports equipment, <u>valuables.</u>	Positive integer	
H_030 / 41	Tangible fixed assets: unfinished projects and prepayments – purchases and improvements	ENT_H_030_41	Purchases and improvements – non-current assets (NCA) obtained within the reference period, including for non-monetary downpayments, e.g., for shares, also the total contractual value of NCA without interest, which are obtained within the reference period with financial lease agreements. NCA are reflected in the balance sheet in their acquisition cost, which consists of the purchase price and the expenses related to the acquisition which are necessary for taking the asset to the operating condition and location. Expenses related to later improvements are also reflected, such expenses are added to the acquisition cost of tangible fixed assets only if they correspond to the definition of tangible fixed assets and the criteria on reflecting the asset in the balance sheet (including probable participation in the generation of economic profit in the future). Unfinished projects and prepayments – unfinished structures and other <u>projects, prepayments for non-current assets.</u>	Positive integer	
H_030 / 12	Tangible fixed assets: unfinished projects and prepayments – prepayments for non-current assets: purchases and improvements	ENT_H_030_12	Purch. and improv. – non-current assets (NCA) obtained within the ref. period, including for non-monetary downpayments, e.g., for shares, also the total contractual value of NCA without interest, which are obtained within the reference period with financial lease agreements. NCA are reflected in balance sheet in their acquisition cost, which consists of the purchase price and the expenses related to the acquisition which are necessary for taking the asset to the operating condition and location. Expenses related to later improvements are also reflected, such expenses are added to the acquisition cost of tangible fixed assets only if they correspond to the definition of tangible fixed assets and the criteria on reflecting the asset in the balance sheet (including probable participation in the generation of economic profit in the future). Prepayments for NCA – prepayments for suppliers for NCA (also prepayments for <u>construction companies).</u>	Positive integer	
H_030 / 45	Property, plant and equipment: right-of-use assets – acquisitions and additions	ENT_H_030_45	Acquisitions and additions – Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the <u>lessee's balance sheet).</u>	Positive integer	
H_031 / 2	Tangible fixed assets: land–purchases and improvements: purchase of land and previously used structures	ENT_H_031_2	Purchased land and buildings and facilities previously used in Estonia are reflected in the balance sheet in their acquisition cost. The total contractual value of non-current assets without interest, which are obtained within the reference period with financial lease agreements are also reflected here. Land – land as an object with unlimited useful life is not depreciated, which is why the acquisition cost of land must be equal to its residual value. Also indicate expenses on land improvement and arrangement, also the land use rights, if classified as <u>tangible fixed assets.</u>	Positive integer	
H_031 / 3	Tangible fixed assets: structures	ENT_H_031_3	Purch. land and buildings and facilities previously used in Estonia are reflected in balance sheet in their acq. cost. Total	Positive integer	

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	– purchases and improvements: purchase of land and previously used structures		contractual value of the non-current assets without interest, which are obtained within the reference period with fin. lease agreements. Structures – buildings – a usually roofed and walled structure which is permanently connected to land and has indoor rooms; facilities – structures permanently connected to land which are not buildings. Transport fac.: roads, streets, railways, takeoff and landing strips at airports, bridges, trestles, tunnels, port fac. (piers, jetties, etc.). Pipelines, communication and power lines: water, gas and sewage pipelines (incl. hot water boilers), fountains, water towers, communication and power lines, etc. Civil fac.: mines and quarries, chimneys, stadiums and sports grounds, parks, swimming beaches, golf courses, trampolines, ski lifts, swimming pools, cemeteries, landfills, awnings, etc. Also indicate the building right.		
H_032 / 2	Tangible fixed assets: land– purchases and improvements : purchase of new structures, new construction, improvements	ENT_H_032_2	Purchase of new structures, new construction, improvement – purchase of new, previously unused buildings and facilities, capitalised expenses for building and also extending, reconstructing and renovating structures (reconstruction expenses), which substantially prolong the useful life of the structure, increase its production potential or reduce exploitation expenses, also expenses for land improvement. The total contractual value of non-current assets without interest, which are obtained within the reference period with financial lease agreements are also reflected here. Expenses related to current maintenance and repair works are reflected under periodic expenses. Land – land as an object with unlimited useful life is not depreciated, which is why the acquisition cost of land must be equal to its residual value. Also indicate expenses on land improvement and arrangement, also the land use rights, if classified as tangible fixed assets.	Positive integer	
H_032 / 3	Tangible fixed assets: structures – purchases and improvements: purchase of new structures, new construction, improvements	ENT_H_032_3	Purch. of new structures, new construction, improv. - purch. of new (unused) buildings and fac., capitalised expenses for building, extending and reconstructing structures, which substantially prolong the useful life of the struct., increase its production potential or reduce exploitation costs. Also total contr. value of NCA w/o interest, obtained with fin. lease agreements. Costs related to current maintenance and repair works are reflected under periodic costs. Structures - buildings - roofed and walled struct. which is permanently connected to land and has indoor rooms; facilities – struct. permanently connected to land which are not buildings. Transp. fac.: roads, streets, railways, tramways, takeoff and landing strips at airports, bridges, tunnels, port fac.. Pipelines, communication and power lines: water, gas and sewage pipelines, water towers, comm. and power lines. Civil fac.: mines, stadiums, parks, swimming beaches, swimming pools, cemeteries, landfills: building rights.	Positive integer	
H_080 / 2	Tangible fixed assets: land – total reclassifications: reclassifications from prepayments	ENT_H_080_2	Reclassification of non-current assets reflected as prepayments at the beginning of the reference year into the respective type of non-current asset. Land – land as an object with unlimited useful life is not depreciated, which is why the acquisition cost of land must be equal to its residual value. Also indicate expenses on land improvement and arrangement, also the land use rights, if it is classified as tangible fixed assets.	Integer	
H_080 / 3	Tangible fixed assets: structures – total reclassifications: reclassifications from prepayments	ENT_H_080_3	Reclassification of non-current assets reflected as prepayments at the beginning of the reference year into the respective type of non-current asset. Structures: buildings – a usually roofed and walled structure which is permanently connected to land and has indoor rooms; facilities – structures permanently connected to land which are not buildings. Transport facilities: roads, streets, railways, takeoff and landing strips at airports, bridges, trestles, tunnels, port facilities (piers, jetties, etc.). Pipelines, communication and power lines: water, gas and sewage pipelines (incl. hot water boilers), fountains, water towers, communication and power lines, etc. Civil facilities: mines and quarries, chimneys, stadiums and sports grounds, parks, swimming beaches, golf courses, trampolines, ski lifts, swimming pools, cemeteries, landfills, awnings, etc. Also indicate building rights.	Integer	
H_080 / 4	Tangible fixed assets: machinery and equipment – means of transport: total	ENT_H_080_4	Reclassification of non-current assets reflected as prepayments at the beginning of the reference year into the respective type of non-current asset. Means of transport – means of transport used on roads and streets both for cargo as well as passenger transport and other purposes: motor	Integer	

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	reclassifications – reclassifications from prepayments		vehicles, motor vehicle bodies, trailers and semi-trailers, vehicles with electric motor for passenger transport (trolleybuses), special purpose motor vehicles, lorry cranes, motor vehicles for driving on snow, golf carts; means of transport for rail, water and air transport of cargo and passengers: rail locomotives and rolling stock, trams, water crafts and other special purpose floating devices, aircrafts, <u>motorcycles and bicycles.</u>		
H_080 / 6	Tangible fixed assets: machinery and equipment – computers and computer systems: total reclassifications – reclassifications from prepayments	ENT_H_080_6	Reclassification of non-current assets reflected as prepayments at the beginning of the reference year into the respective type of non-current asset. Computers and computer systems – computers and other information processing devices: servers, laptops and electronic notebooks, computer systems, input and output devices (scanners, printers), memory devices, other automatic data processing equipment, accessories for computers. Also indicate <u>software purchased together with hardware.</u>	Integer	
H_080 / 7	Tangible fixed assets: machinery and equipment – other machinery and equipment: total reclassifications – reclassifications from prepayments	ENT_H_080_7	Reclassification of non-current assets reflected as prepayments at the beginning of the reference year into the respective type of non-current asset. Other machinery and equipment – different conveyors, lifting and loading devices, thermal equipment, cleaning and sorting equipment, laboratory equipment, electrical engines and diesel generators, tools, fittings, etc., except means of transport; engines and turbines (except the engines of aircrafts, vehicles and motorcycles), other generally used machines and mechanisms, steam boilers (except central heating hot water boilers classified as facilities), lifting machines and transition mechanisms, agricultural and forestry machinery (and tractors), machine tools, other special purpose machines (road rollers and lorry cranes), office equipment (except computers), electrical equipment and apparatus not elsewhere classified, radio, television and communication <u>equipment, medical, precision and optical instruments.</u>	Integer	
H_080 / 8	Tangible fixed assets: other tangible fixed assets – total reclassifications: reclassifications from prepayments	ENT_H_080_8	Reclassification of non-current assets reflected as prepayments at the beginning of the reference year into the respective type of non-current asset. Other tangible fixed assets – furniture, musical instruments, sports equipment, valuables.	Integer	
H_080 / 41	Tangible fixed assets: unfinished projects and prepayments – total reclassifications: reclassifications from prepayments	ENT_H_080_41	Reclassification of non-current assets reflected as prepayments at the beginning of the reference year into the respective type of non-current asset. Unfinished projects and prepayments – unfinished structures and other projects, prepayments for non-current assets.	Integer	
H_080 / 12	Tangible fixed assets: unfinished projects and prepayments – prepayments for non-current assets: total reclassifications – reclassifications from prepayments	ENT_H_080_12	Reclassification of non-current assets reflected as prepayments at the beginning of the reference year into the respective type of non-current asset. Prepayments for non-current assets – prepayments for suppliers for non-current assets (also prepayments for construction companies).	Integer	
H_080 / 45	Property, plant and equipment: right-of-use assets – total reclassifications: reclassifications from prepayments	ENT_H_080_45	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Integer	
H_130 / 2	Tangible fixed assets: land – in residual value/fair value as at the end of the reference period	ENT_H_130_2	In residual value/fair value as at the end of the reference period – the carrying amount of assets at the end of the period. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Land – land as an object with unlimited useful life is not depreciated, which is why the acquisition cost of land must be equal to its residual value. Also indicate expenses on land improvement and arrangement, also the land use rights, if classified as tangible fixed assets.	Positive integer	

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H_130 / 3	Tangible fixed assets: structures – in residual value/fair value as at the end of the reference period	ENT_H_130_3	In residual/fair value as at the end of the ref. period – carrying amount of assets at the end of the period. Net sum in which the assets are reflected in balance sheet, taking into consideration the acc. depreciation and possible write-downs. Structures – buildings – a usually roofed and walled structure which is permanently connected to land and has indoor rooms; facilities – structures permanently connected to land which are not buildings. Transport facilities: roads, streets, railways, takeoff and landing strips at airports, bridges, trestles, tunnels, port facilities (piers, jetties, etc.). Pipelines, communication and power lines: water, gas and sewage pipelines (incl. hot water boilers), fountains, water towers, communication and power lines, etc. Civil facilities: mines and quarries, chimneys, stadiums and sports grounds, parks, swimming beaches, golf courses, trampolines, ski lifts, swimming pools, cemeteries, landfills, awnings, etc. Also indicate the building right.	Positive integer	
H_130 / 4	Tangible fixed assets: machinery and equipment – means of transport: in residual value/fair value as at the end of the reference period	ENT_H_130_4	In residual value/fair value as at the end of the reference period – the carrying amount of assets at the end of the period. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Means of transport – means of transport used on roads and streets both for cargo as well as passenger transport: motor vehicles, motor vehicle bodies, trailers and semi-trailers, vehicles with electric motor for passenger transport (trolleybuses), special purpose motor vehicles, lorry cranes, motor vehicles for driving on snow, golf carts; also means of transport for rail, water and air transport of cargo and passengers: rail locomotives and rolling stock, trams, water crafts and other special purpose floating devices, aircrafts, motorcycles and bicycles.	Positive integer	
H_130 / 6	Tangible fixed assets: machinery and equipment – computers and computer systems: in residual value/fair value as at the end of the reference period	ENT_H_130_6	In residual value/fair value as at the end of the reference period – the carrying amount of assets at the end of the period. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Computers and computer systems – computers and other information processing devices: servers, laptops and electronic notebooks, computer systems, input and output devices (scanners, printers), memory devices, other automatic data processing equipment, accessories for computers. This also includes software purchased together with hardware.	Positive integer	
H_130 / 7	Tangible fixed assets: machinery and equipment – other machinery and equipment: in residual value/fair value as at the end of the reference period	ENT_H_130_7	In residual/fair value as at the end of the ref. period – carrying amount of assets at the end of the period. Net sum in which the assets are reflected in balance sheet, considering the accumulated depreciation and write-downs. Other mach. and equip. – conveyors, lifting and loading devices, thermal equip., cleaning and sorting equip., laboratory equip., el. engines and diesel generators, tools, fittings, etc., except means of transp.; engines and turbines (exc. engines of aircrafts, vehicles and motorcycles), other generally used mach. and mechanisms, steam boilers (exc. central heating hot water boilers classified as facilities), lifting mach. and transition mechanisms, agricultural and forestry mach. (and tractors), machine tools, other special purpose mach. (road rollers and lorry cranes), office equip. (except computers), electrical equip. and apparatus not elsewhere classified, radio, TV and communication equipment, medical, precision and optical instruments.	Positive integer	
H_130 / 8	Tangible fixed assets: other intangible fixed assets – in residual value/fair value as at the end of the reference period	ENT_H_130_8	In residual value/fair value as at the end of the reference period – the carrying amount of assets at the end of the period. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Other tangible fixed assets – furniture, musical instruments, sports equipment, valuables.	Positive integer	
H_130 / 41	Tangible fixed assets: projects in progress and prepayments – in residual value/fair value as at the end of the reference period	ENT_H_130_41	In residual value/fair value as at the end of the reference period – the carrying amount of assets at the end of the period. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Unfinished projects and prepayments – unfinished structures and other projects, prepayments for non-current assets.	Positive integer	
H_130 / 12	Tangible fixed assets: projects in	ENT_H_130_12	In residual value/fair value as at the end of the reference period – the carrying amount of assets at the end of the	Positive integer	

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	progress and prepayments – prepayments for non-current assets: in residual value/fair value as at the end of the reference period		period. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Prepayments for non-current assets – prepayments for suppliers for non-current assets (also prepayments for construction companies).		
H_130 / 45	Property, plant and equipment: right-of-use assets – residual cost / fair value at the end of the reference period	ENT_H_130_45	Residual cost / fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Positive integer	
H_140 / 2	Tangible fixed assets: land – sold non-current assets in sales price	ENT_H_140_2	Cost of sold non-current assets in sales price without VAT. Land – land as an object with unlimited useful life is not depreciated, which is why the acquisition cost of land must be equal to its residual value. Also indicate expenses on land improvement and arrangement, also the land use rights, if classified as tangible fixed assets.	Positive integer	
H_140 / 3	Tangible fixed assets: structures – sold non-current assets in sales price	ENT_H_140_3	Cost of sold non-current assets in sales price without VAT. Structures – buildings – a usually roofed and walled structure which is permanently connected to land and has indoor rooms; facilities – structures permanently connected to land which are not buildings. Transport facilities: roads, streets, railways, takeoff and landing strips at airports, bridges, trestles, tunnels, port facilities (piers, jetties, etc.). Pipelines, communication and power lines: water, gas and sewage pipelines (incl. hot water boilers), fountains, water towers, communication and power lines, etc. Civil facilities: mines and quarries, chimneys, stadiums and sports grounds, parks, swimming beaches, golf courses, trampolines, ski lifts, swimming pools, cemeteries, landfills, awnings, etc. Also indicate the building right.	Positive integer	
H_140 / 4	Tangible fixed assets: machinery and equipment – means of transport: sold non-current assets in sales price	ENT_H_140_4	Cost of sold non-current assets in sales price without VAT. Means of transport – means of transport used on roads and streets both for cargo as well as passenger transport: motor vehicles, motor vehicle bodies, trailers and semi-trailers, vehicles with electric motor for passenger transport (trolleybuses), special purpose motor vehicles, lorry cranes, motor vehicles for driving on snow, golf carts; also means of transport for rail, water and air transport of cargo and passengers: rail locomotives and rolling stock, trams, water crafts and other special purpose floating devices, aircrafts, motorcycles and bicycles.	Positive integer	
H_140 / 6	Tangible fixed assets: machinery and equipment – computers and computer systems: sold non-current assets in sales price	ENT_H_140_6	Cost of sold non-current assets in sales price without VAT. Computers and computer systems – computers and other information processing devices: servers, laptops and electronic notebooks, computer systems, input and output devices (scanners, printers), memory devices, other automatic data processing equipment, accessories for computers. This also includes software purchased together with hardware.	Positive integer	
H_140 / 7	Tangible fixed assets: machinery and equipment – other machinery and equipment: sold non-current assets in sales price	ENT_H_140_7	Cost of sold non-current assets in sales price without VAT. Other machinery and equipment – different conveyors, lifting and loading devices, thermal equipment, cleaning and sorting equipment, laboratory equipment, electrical engines and diesel generators, tools, fittings, etc., except means of transport; engines and turbines (except the engines of aircrafts, vehicles and motorcycles), other generally used machines and mechanisms, steam boilers (except central heating hot water boilers classified as facilities), lifting machines and transition mechanisms, agricultural and forestry machinery (and tractors), machine tools, other special purpose machines (road rollers and lorry cranes), office equipment (except computers), electrical equipment and apparatus not elsewhere classified, radio, television and communication equipment, medical, precision and optical instruments.	Positive integer	
H_140 / 8	Tangible fixed assets: other tangible fixed assets – sold non-	ENT_H_140_8	Cost of sold non-current assets in sales price without VAT. Other tangible fixed assets – furniture, musical instruments, sports equipment, valuables.	Positive integer	

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	current assets in sales price				
H_140 / 41	Tangible fixed assets: unfinished projects and prepayments – sold non-current assets in sales price	ENT_H_140_41	Cost of sold non-current assets in sales price without VAT. Unfinished projects and prepayments – unfinished structures and other projects, prepayments for non-current assets.	Positive integer	
H_140 / 12	Tangible fixed assets: unfinished projects and prepayments – prepayments for non-current assets: sold non-current assets in sales price	ENT_H_140_12	Cost of sold non-current assets in sales price without VAT. Prepayments for non-current assets – prepayments for suppliers for non-current assets (also prepayments for construction companies).	Positive integer	
H_140 / 45	Property, plant and equipment: right-of-use assets – disposal of fixed assets at selling price	ENT_H_140_45	Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	

Table 5.1. MOVEMENT OF NON-CURRENT ASSETS: TANGIBLE FIXED ASSETS, VALUABLES IN EUROS (ONLY ABOUT ESTONIA)

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
H_030 / 1	Tangible fixed assets: other tangible fixed assets – valuables: purchases and improvements	ENT_H_030_9	Purch. and improv. – non-current assets (NCA) obtained within the ref. period, incl. for non-monetary downpayments, e.g., for shares, also the total contractual value of NCA without interest, which are obtained within the reference period with financial lease agreements. NCA are reflected in the balance sheet in their acquisition cost, which consists of the purchase price and the expenses related to the acquisition which are necessary for taking the asset to the operating condition and location. Expenses related to later improvements are also reflected, such expenses are added to the acquisition cost of tangible fixed assets only if they correspond to the definition of tangible fixed assets and the criteria on reflecting the asset in the balance sheet (including probable participation in the generation of economic profit in the future). Valuables – indicate pieces of art, book collections, valuable jewellery and stones, antiques, non-monetary gold, other precious metals, etc.	Positive integer	
H_140 / 1	Tangible fixed assets: other tangible fixed assets – valuables: sold non-current assets in sales price	ENT_H_140_9	Cost of sold non-current assets in sales price without VAT. Valuables – indicate pieces of art, book collections, valuable jewellery and stones, antiques, non-monetary gold, other precious metals, etc.	Positive integer	

Table 6. MOVEMENT OF NON-CURRENT ASSETS: INTANGIBLE FIXED ASSETS, IN EUROS (ONLY ABOUT ESTONIA)

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
H_020	Intangible fixed	ENT_H_	In residual value/fair value as at the end of the previous	Positive	

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/ 34	assets: computer software – in residual value/fair value as at the end of the previous reference period	020_34	reference period – acquisition cost at the end of the period minus the accumulated depreciation and write-downs. Computer software – independent of the hardware, software and support materials purchased or produced for own use for both the system as well as the application software, also databases, incl. software licences.	integer	
H_020 / 32	Intangible fixed assets: goodwill – in residual value/fair value as at the end of the previous reference period	ENT_H_020_32	In residual value/fair value as at the end of the previous reference period – acquisition cost at the end of the period minus the accumulated depreciation and write-downs. Goodwill – value of an undertaking – a positive balance between the acquisition cost of the obtained holding and the fair value of the obtained net assets. Goodwill is not depreciated.	Positive integer	
H_020 / 37	Intangible fixed assets: other intangible fixed assets – in residual value/fair value as at the end of the previous reference period	ENT_H_020_37	In residual value/fair value as at the end of the previous reference period – acquisition cost at the end of the period minus the accumulated depreciation and write-downs. Other intangible fixed assets – expenses on exploration of mineral resources, original films, audio carriers, manuscripts and other original entertainment, literary and artistic items, customer lists, quotas, etc.	Positive integer	
H_020 / 38	Intangible fixed assets: projects in progress and prepayments – in residual value/fair value as at the end of the previous reference period	ENT_H_020_38	In residual value/fair value as at the end of the previous reference period – acquisition cost at the end of the period minus the accumulated depreciation and write-downs. Unfinished projects and prepayments – actual expenses for own account for unfinished objects of intangible fixed assets and prepayments for intangible fixed assets.	Positive integer	
H_020 / 12_FIN	Intangible fixed assets: prepayments – in residual value/fair value as at the end of the previous reference period	FIN_020_12	Intangible fixed assets are assets which the undertaking intends to use for a longer period than one year. Intangible fixed assets – expenses on development, purchased concessions, franchises, patents, licences, trademarks, goodwill, user rights, customer lists, quotas and other similar assets; prepayments for intangible fixed assets and computer software (if the use thereof is independent of the hardware). Intangible fixed assets are reflected in the balance sheet in their acquisition cost, minus accumulated depreciation and possible write-downs due to impairment ADDITIONAL INFORMATION: Guideline 5 of the Estonian Accounting Standards Board “Tangible and intangible fixed assets”.	Positive integer	
H_030 / 34	Intangible fixed assets: computer software – purchases and improvements	ENT_H_030_34	Purch. and improv. – non-current assets (NCA) obtained within the ref. period, including for non-monetary downpayments, e.g., for shares, also the total contr. value of NCA w/o interest, which are obtained with fin. lease agreements. NCA are reflected in balance sheet in their acquisition cost, which consists of the purchase price and the expenses related to the acquisition which are necessary for taking the asset to the operating condition and location. Expenses related to later improvements are also reflected, such expenses are added to the acquisition cost of tangible fixed assets (TFA) only if they correspond to the definition of TFA and the criteria on reflecting the asset in balance sheet (incl. probable participation in the generation of profit in the future). Computer software – independent of the hardware, software and support materials purchased or produced for own use for both the system as well as the application software, also databases, incl. software licences.	Positive integer	
H_030 / 32	Intangible fixed assets: goodwill– purchases and improvements	ENT_H_030_32	Purch. and improv. - non-current assets (NCA) obtained within the reference period, including for non-monetary downpayments, e.g., for shares, also the total contractual value of NCA w/o interest, which are obtained with fin. lease agreements. NCA are reflected in balance sheet in their acquisition cost, which consists of the purchase price and the expenses related to the acquisition which are necessary for taking the asset to the operating condition and location. Expenses related to later improvements are also reflected, such expenses are added to the acquisition cost of tangible fixed assets only if they correspond to the definition of tangible fixed assets and the criteria on reflecting the asset in balance sheet (including probable participation in the generation of economic profit in the future). Goodwill - value of an undertaking - a positive balance between the acquisition cost of the obtained holding and the fair value of	Positive integer	

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			the obtained net assets. Goodwill is not depreciated.		
H_030 / 37	Intangible fixed assets: other intangible fixed assets – purchases and improvements	ENT_H_030_37	Purch. and improv. – non-current assets (NCA) obtained within the ref. period, incl. for non-monetary downpayments, e.g., for shares, also the total contr. value of NCA w/o interest, which are obtained with fin. lease agreements. NCA are reflected in balance sheet in their acquisition cost, which consists of the purchase price and the expenses related to the acquisition which are necessary for taking the asset to the operating condition and location. Expenses related to later improvements are also reflected, such expenses are added to the acquisition cost of tangible fixed assets (TFA) only if they correspond to the definition of TFA and the criteria on reflecting the asset in balance sheet (including probable participation in the generation of profit in the future). Other intangible fixed assets – expenses on exploration of mineral resources, original films, audio carriers, manuscripts and other original entertainment, literary and artistic items, customer lists, quotas, etc.	Positive integer	
H_030 / 38	Intangible fixed assets: unfinished projects and prepayments – purchases and improvements	ENT_H_030_38	Purch. and improv. – non-current assets(NCA) obtained within the ref. period, incl. for non-monetary downpayments, e.g., for shares, also the total contractual value of NCA w/o interest, which are obtained with financial lease agreements. NCA are reflected in the balance sheet in their acquisition cost, which consists of the purchase price and the expenses related to the acquisition which are necessary for taking the asset to the operating condition and location. Expenses related to later improvements are also reflected, such expenses are added to the acquisition cost of tangible fixed assets only if they correspond to the definition of tangible fixed assets and the criteria on reflecting the asset in the balance sheet (including probable participation in the generation of economic profit in the future). Unfinished projects and prepayments – actual expenses for own account for unfinished objects of intangible fixed assets and prepayments for intangible fixed assets.	Positive integer	
H_030 / 12_FIN	Intangible fixed assets: prepayments – purchases and improvements	FIN_030_12	Purchases and improvements in the reference period – non-current assets purchased in the reference period (including as non-monetary prepayments or as financial lease), increase in the value of non-current assets as the result of capital repairs or renovation. Prepayments for non-current assets – prepayments for suppliers for non-current assets (also prepayments for construction companies).	Positive integer	
H_080 / 34	Intangible fixed assets: computer software – reclassifications from prepayments	ENT_H_080_34	Reclassification of assets reflected as prepayments at the beginning of the reference year into the respective type of non-current asset. Computer software – independent of the hardware, software and support materials purchased or produced for own use for both the system as well as the application software, also databases, incl. software licences.	Integer	
H_080 / 32	Intangible fixed assets: goodwill – reclassifications from prepayments	ENT_H_080_32	Reclassification of assets reflected as prepayments at the beginning of the reference year into the respective type of non-current asset. Goodwill – value of an undertaking – a positive balance between the acquisition cost of the obtained holding and the fair value of the obtained net assets. Goodwill is not depreciated.	Integer	
H_080 / 37	Intangible fixed assets: other intangible fixed assets – reclassifications from prepayments	ENT_H_080_37	Reclassification of assets reflected as prepayments at the beginning of the reference year into the respective type of non-current asset. Other intangible fixed assets – expenses on exploration of mineral resources, original films, audio carriers, manuscripts and other original entertainment, literary and artistic items, etc.	Integer	
H_080 / 38	Intangible fixed assets: unfinished projects and prepayments – reclassifications from prepayments	ENT_H_080_38	Reclassification of assets reflected as prepayments at the beginning of the reference year into the respective type of non-current asset. Unfinished projects and prepayments – actual expenses for own account for unfinished objects of intangible fixed assets and prepayments for intangible fixed assets.	Integer	
H_080 / 12_FIN	Intangible fixed assets: prepayments – reclassifications from prepayments	FIN_080_12	In residual value/fair value as at the end of the reference period – the carrying amount of assets at the end of the period. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Prepayments for non-current assets – prepayments for suppliers for non-current assets (also prepayments for construction companies).	Integer	
H_130 / 34	Intangible fixed assets: computer software – in	ENT_H_130_34	In residual value/fair value as at the end of the reference period – acquisition cost at the end of the period minus the accumulated depreciation and write-downs. Computer	Positive integer	

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	residual value/fair value as at the end of the reference period		software – independent of the hardware, software and support materials purchased or produced for own use for both the system as well as the application software, also databases, incl. software licences.		
H_130 / 32	Intangible fixed assets: goodwill – in residual value/fair value as at the end of the reference period	ENT_H_130_32	In residual value/fair value as at the end of the reference period – acquisition cost at the end of the period minus the accumulated depreciation and write-downs. Goodwill – value of an undertaking – a positive balance between the acquisition cost of the obtained holding and the fair value of the obtained net assets. Goodwill is not depreciated.	Positive integer	
H_130 / 37	Intangible fixed assets: other intangible fixed assets – in residual value/fair value as at the end of the reference period	ENT_H_130_37	In residual value/fair value as at the end of the reference period – acquisition cost at the end of the period minus the accumulated depreciation and write-downs. Other intangible fixed assets – expenses on exploration of mineral resources, original films, audio carriers, manuscripts and other original entertainment, literary and artistic items, customer lists, quotas, etc.	Positive integer	
H_130 / 38	Intangible fixed assets: projects in progress and prepayments – in residual value/fair value as at the end of the reference period	ENT_H_130_38	In residual value/fair value as at the end of the reference period – acquisition cost at the end of the period minus the accumulated depreciation and write-downs. Unfinished projects and prepayments – actual expenses for own account for unfinished objects of intangible fixed assets and prepayments for intangible fixed assets.	Positive integer	
H_130 / 12_FIN	Intangible fixed assets: prepayments – in residual value/fair value as at the end of the reference period	FIN_130_12	In residual value/fair value as at the end of the reference period – the carrying amount of assets at the end of the period. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Prepayments for non-current assets – prepayments for suppliers for non-current assets (also prepayments for construction companies).	Positive integer	

Table 7. MOVEMENT OF NON-CURRENT ASSETS: REAL ESTATE INVESTMENTS, IN EUROS (ONLY ABOUT ESTONIA)

Assets on operating lease and in the balance sheet are indicated under right-of-use assets, column 29.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/classification name	You need not fill in the value: period, economic activity
H_020 / 15	Real estate investments: land – in residual value/fair value as at the end of the previous reference period	ENT_H_020_15	In residual value/fair value as at the end of the previous reference period – the carrying amount of assets at the beginning of the reference period. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Real estate investments: land – land classified as a real estate investment, including land obtained with financial lease.	Positive integer	
H_020 / 16	Real estate investments: structures – in residual value/fair value as at the end of the previous reference period	ENT_H_020_16	In residual value/fair value as at the end of the previous reference period – the carrying amount of assets at the beginning of the reference period. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Real estate investments: structures – buildings and facilities classified as real estate investments, including those obtained with financial lease.	Positive integer	
H_020 / 28	Investment properties: work in progress and prepayments – residual cost / fair value at the end of the previous reference period	ENT_H_020_28	Residual cost / fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity.	Positive integer	

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			Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property".		
H_020 / 29	Investment properties: right-of-use assets – residual cost / fair value at the end of the previous reference period	ENT_H_020_29	Residual cost / fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_030 / 15	Real estate investments: land– purchases and improvements	ENT_H_030_15	Purch. and improv. – non-current assets (NCA) obtained within the reference period, including for non-monetary downpayments, e.g., shares, also the total contractual value of NCA without interest, which are obtained within the reference period with financial lease agreements. NCA are reflected in the balance sheet in their acquisition cost, which consists of the purchase price and the expenses related to the acquisition which are necessary for taking the asset to the operating condition and location. Expenses related to later improvements are also reflected, such expenses are added to the acquisition cost of tangible fixed assets only if they correspond to the definition of tangible fixed assets and the criteria on reflecting the asset in the balance sheet (including probable participation in the generation of economic profit in the future). Real estate investments: land – land classified as a real estate investment, including land obtained with financial lease.	Positive integer	
H_030 / 16	Real estate investments: structures – purchases and improvements	ENT_H_030_16	Purch. and improv. non-current assets (NCA) obtained within the reference period, including for non-monetary downpayments, e.g., shares, also the total contractual value of NCA without interest, which are obtained within the reference period with financial lease agreements. NCA are reflected in balance sheet in their acquisition cost, which consists of the purchase price and the expenses related to the acquisition which are necessary for taking the asset to the operating condition and location. Expenses related to later improvements are also reflected, such expenses are added to the acquisition cost of tangible fixed assets only if they correspond to the definition of tangible fixed assets and the criteria on reflecting the asset in the balance sheet (including probable participation in the generation of economic profit in the future). Real estate investments: structures - buildings and facilities classified as real estate investments, including those obtained with financial lease.	Positive integer	
H_030 / 28	Investment properties: work in progress and prepayments – acquisitions and additions	ENT_H_030_28	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease (For a more detailed explanation, see H_030_1 "Total property, plant and equipment: acquisitions and additions"). Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property".	Positive integer	
H_030 / 29	Investment properties: right-of-use assets – acquisitions and additions	ENT_H_030_29	Acquisitions and additions – fixed assets obtained during the reference year. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_031 / 15	Real estate investments: land – purchases and improvements: purchase of land and previously	ENT_H_031_15	Purchased land and buildings and facilities previously used in Estonia are reflected in the balance sheet in their acquisition cost. The total contractual value of non-current assets without interest, which are obtained within the reference period with financial lease agreements are also reflected here. Real estate investments: land – land classified as a real estate	Positive integer	

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	used structures		investment, including land obtained with financial lease.		
H_031 / 16	Real estate investments: structures – purchases and improvements: purchase of land and previously used structures	ENT_H_031_16	Purchased land and buildings and facilities previously used in Estonia are reflected in the balance sheet in their acquisition cost. The total contractual value of non-current assets without interest, which are obtained within the reference period with financial lease agreements are also reflected here. Real estate investments: structures – buildings and facilities classified as real estate investments, including those obtained with financial lease.	Positive integer	
H_031 / 28	Investment properties: work in progress and prepayments – acquisitions and additions: acquisition of land and right-of-use assets, except new right-of-use assets and renovations	ENT_H_031_28	Acquisition of land and buildings (except new buildings) and civil engineering objects in Estonia are recognised in the balance sheet at the acquisition cost. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 “Investment property”.	Positive integer	
H_031 / 29	Investment properties: right-of-use assets – acquisitions and additions: acquisition of land and right-of-use assets, except new right-of-use assets and renovations	ENT_H_031_29	Acquisition of land and buildings (except new buildings) and civil engineering objects in Estonia are recognised in the balance sheet at the acquisition cost. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_032 / 15	Real estate investments: land– purchases and improvements: purchase of new structures, new construction, improvements	ENT_H_032_15	Purchase of new structures, new construction, improvement – purchase of new, previously unused buildings and facilities, capitalised expenses for building and also extending, reconstructing and renovating structures (reconstruction expenses), which substantially prolong the useful life of the structure, increase its production potential or reduce exploitation expenses, also expenses for land improvement. The total contractual value of non-current assets without interest, which are obtained within the reference period with financial lease agreements are also reflected here. Expenses related to current maintenance and repair works are reflected under periodic expenses. Real estate investments: land – land classified as a real estate investment, including land obtained with financial lease.	Positive integer	
H_032 / 16	Real estate investments: structures – purchases and improvements: purchase of new structures, new construction, improvements	ENT_H_032_16	Purchase of new structures, new construction, improvement – purchase of new, previously unused buildings and facilities, capitalised expenses for building and also extending, reconstructing and renovating structures (reconstruction expenses), which substantially prolong the useful life of the structure, increase its production potential or reduce exploitation expenses, also expenses for land improvement. The total contractual value of non-current assets without interest, which are obtained within the reference period with financial lease agreements are also reflected here. Expenses related to current maintenance and repair works are reflected under periodic expenses. Real estate investments: structures – buildings and facilities classified as real estate investments, including those obtained with financial lease.	Positive integer	
H_032 / 28	Investment properties: work in progress and prepayments – acquisitions and additions: acquisition of right-of-use assets, new building and renovations	ENT_H_032_28	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction, additions and reconstruction, which increase the service life of the building, increase the production potential or reduce life-cycle costs. Repair and maintenance expenses are reported under period costs. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION:	Positive integer	

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			ASBG 6 "Investment property"		
H_032 / 29	Investment properties: right-of-use assets – acquisitions and additions: acquisition of right-of-use assets, new building and renovations	ENT_H_032_29	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction, additions and reconstruction, which increase the service life of the building, increase the production potential or reduce life-cycle costs. Repair and maintenance expenses are reported under period costs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_080 / 15	Real estate investments: land– total reclassifications: reclassifications from prepayments	ENT_H_080_15	Reclassification of non-current assets reflected as prepayments at the beginning of the reference year into the respective type of non-current asset. Real estate investments: land – land classified as a real estate investment, including land obtained with financial lease.	Positive integer	
H_080 / 16	Real estate investments: structures – total reclassifications: reclassifications from prepayments	ENT_H_080_16	Reclassification of non-current assets reflected as prepayments at the beginning of the reference year into the respective type of non-current asset. Real estate investments: structures – buildings and facilities classified as real estate investments, including those obtained with financial lease.	Positive integer	
H_080 / 28	Investment properties: work in progress and prepayments – total reclassifications: reclassifications from prepayments	ENT_H_080_28	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property".	Positive integer	
H_080 / 29	Investment properties: right-of-use assets – total reclassifications: reclassifications from prepayments	ENT_H_080_29	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_130 / 15	Real estate investments: land – in residual value/fair value as at the end of the reference period	ENT_H_130_15	In residual value/fair value as at the end of the reference period – acquisition cost at the end of the period minus the accumulated depreciation and write-downs. Real estate investments: land – land classified as a real estate investment, including land obtained with financial lease.	Positive integer	
H_130 / 16	Real estate investments: structures – in residual value/fair value as at the end of the reference period	ENT_H_130_16	In residual value/fair value as at the end of the reference period – acquisition cost at the end of the period minus the accumulated depreciation and write-downs. Real estate investments: structures – buildings and facilities classified as real estate investments, including those obtained with financial lease.	Positive integer	
H_130 / 28	Investment properties: work in progress and prepayments – residual cost / fair value at the end of the reference period	ENT_H_130_28	Residual cost / fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property".	Positive integer	
H_130 / 29	Investment properties: right-of-use assets – residual cost / fair	ENT_H_130_29	Residual cost / fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Operating leases are indicated when preparing the financial statements in	Positive integer	

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	value at the end of the reference period		accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).		
H_140 / 15	Real estate investments: land – sold non-current assets in sales price	ENT_H_140_15	Cost of sold non-current assets in sales price without VAT. Real estate investments: land – land classified as a real estate investment, including land obtained with financial lease.	Positive integer	
H_140 / 16	Real estate investments: structures – sold non-current assets in sales price	ENT_H_140_16	Cost of sold non-current assets in sales price without VAT. Real estate investments: structures – buildings and facilities classified as real estate investments, including those obtained with financial lease.	Positive integer	
H_140 / 28	Investment properties: work in progress and prepayments – disposal of fixed assets at selling price	ENT_H_140_28	Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property".	Positive integer	
H_140 / 29	Investment properties: right-of-use assets – disposal of fixed assets at selling price	ENT_H_140_29	Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	

Table 8. FINANCIAL INCOME AND EXPENSES BY SECTORS, IN EUROS (UNCONSOLIDATED, ONLY ABOUT ESTONIA)

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
80100 / 10	Interest income – non-financial corporations	FIN_80100_10	Interest income – all accrual based interest income and interest-like income. Interest-like income is income the amount of which is related to the duration of a period or its ratio to the sum of liabilities (e.g., taken loans), and they are periodised according to the duration of the liability. Non-financial corporations – undertakings whose main field of activity is not financial services or activities auxiliary to financial services (Estonian classification of economic activities EMTAK 2008, section K, https://www.eesti.ee/en/entrepreneur/establishing-a-company/determining-the-main-field-of-activity/).	Positive integer	
80100 / 20	Interest income – financial undertakings	FIN_80100_20	Interest income – all accrual based interest income and interest-like income. Interest-like income is income the amount of which is related to the duration of a period or their ratio to the sum of liabilities (e.g., taken loans), and they are periodised according to the duration of the liability. Financial undertakings – undertakings whose main field of activity is financial services or activities auxiliary to financial services (Estonian classification of economic activities EMTAK 2008, section K, https://www.eesti.ee/en/entrepreneur/establishing-a-company/determining-the-main-field-of-activity/).	Positive integer	
80100 / 30	Interest income – government	FIN_80100_30	Interest income – all accrual based interest income and interest-like income. Interest-like income is income the amount of which is related to the duration of a period or its ratio to the sum of liabilities (e.g., taken loans), and they are periodised according to the duration of the liability. Government – institutional units which according to their main field of activity are non-market producers. In Estonia, the government sector is divided as follows: central government (state budget institutions and non-budgetary funds, foundations, legal persons under public law), local	Positive integer	

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			governments (city and rural municipality governments with their sub-offices, foundations) and social insurance funds (Estonian Health Insurance Fund and Estonian Unemployment Insurance Fund).		
80100 / 50	Interest income – non-profit organisations	FIN_80100_50	Interest income – all accrual based interest income and interest-like income. Interest-like income is income the amount of which is related to the duration of a period or its ratio to the sum of liabilities (e.g., taken loans), and they are periodised according to the duration of the liability. Non-profit organisations – non-profit associations (MTÜ, KU, etc.), foundations.	Positive integer	
80100 / 60	Interest income – households	FIN_80100_60	Interest income – all accrual based interest income and interest-like income. Interest-like income is income the amount of which is related to the duration of a period or its ratio to the sum of liabilities (e.g., taken loans), and they are periodised according to the duration of the liability. Households – individuals or groups of individuals whose main function is consumption (private persons or self-employed persons).	Positive integer	
80200 / 10	Interest expense – non-financial corporations	FIN_80200_10	Interest expense – all accrual based interest expenses and interest-like expenses. Interest-like expenses are expenses the amount of which is related to the duration of a period or their ratio to the sum of liabilities (e.g., taken loans), and they are periodised according to the duration of the liability. Non-financial corporations – undertakings whose main field of activity is not financial services or activities auxiliary to financial services (Estonian classification of economic activities EMTAK 2008, section K, https://www.eesti.ee/en/entrepreneur/establishing-a-company/determining-the-main-field-of-activity/).	Positive integer	
80200 / 20	Interest expense – financial undertakings	FIN_80200_20	Interest expense – all accrual based interest expenses and interest-like expenses. Interest-like expenses are expenses the amount of which is related to the duration of a period or their ratio to the sum of liabilities (e.g., taken loans), and they are periodised according to the duration of the liability. Financial undertakings – undertakings whose main field of activity is financial services or activities auxiliary to financial services (Estonian classification of economic activities EMTAK 2008, section K, https://www.eesti.ee/en/entrepreneur/establishing-a-company/determining-the-main-field-of-activity/).	Positive integer	
80200 / 30	Interest expense – government	FIN_80200_30	Interest expense – all accrual based interest expenses and interest-like expenses. Interest-like expenses are expenses the amount of which is related to the duration of a period or their ratio to the sum of liabilities (e.g., taken loans), and they are periodised according to the duration of the liability. Government – institutional units which according to their main field of activity are non-market producers. In Estonia, the government sector is divided as follows: central government (state budget institutions and non-budgetary funds, foundations, legal persons under public law), local governments (city and rural municipality governments with their sub-offices, foundations) and social insurance funds (Estonian Health Insurance Fund and Estonian Unemployment Insurance Fund).	Positive integer	
80200 / 50	Interest expense – non-profit organisations	FIN_80200_50	Interest expense – all accrual based interest expenses and interest-like expenses. Interest-like expenses are expenses the amount of which is related to the duration of a period or their ratio to the sum of liabilities (e.g., taken loans), and they are periodised according to the duration of the liability. Non-profit organisations – non-profit associations (MTÜ, KU, etc.), foundations.	Positive integer	
80200 / 60	Interest expense – households	FIN_80200_60	Interest expense – all accrual based interest expenses and interest-like expenses. Interest-like expenses are expenses the amount of which is related to the duration of a period or their ratio to the sum of liabilities (e.g., taken loans), and they are periodised according to the duration of the liability. Households – individuals or groups of individuals whose main function is consumption (private persons or self-employed persons).	Positive integer	
80300 / 10	Dividend income – non-financial corporations	FIN_80300_10	Dividend income – dividends received during the reference year (both paid and not paid). Non-financial corporations – undertakings whose main field of activity is not financial intermediation or financial intermediation auxiliary activities (Estonian classification of economic activities EMTAK 2008, section K, https://www.eesti.ee/en/entrepreneur/establishing-a-company/determining-the-main-field-of-activity/).	Positive integer	

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			a-company/determining-the-main-field-of-activity/).		
80300 / 20	Dividend income – financial undertakings	FIN_803 00_20	Dividend income – dividends received during the reference year (both paid and not paid). Financial undertakings – undertakings whose main field of activity is financial intermediation or financial intermediation auxiliary activities (Estonian classification of economic activities EMTAK 2008, section K).	Positive integer	
80300 / 50	Dividend income – non-profit organisations	FIN_803 00_50	Dividend income – dividends received during the reference year (both paid and not paid). Non-profit organisations – non-profit associations (MTU, KÜ, etc.), foundations.	Positive integer	
80300 / 60	Dividend income – households	FIN_803 00_60	Dividend income – dividends received during the reference year (both paid and not paid). Households – individuals or groups of individuals whose main function is consumption (private persons or self-employed persons).	Positive integer	
80400 / 10	Dividend expense – non-financial corporations	FIN_804 00_10	Dividend expense – dividends from retained profit from previous years announced during the reference year (both paid and not paid). Non-financial corporations – undertakings whose main field of activity is not financial intermediation or financial intermediation auxiliary activities (Estonian classification of economic activities EMTAK 2008, section K).	Positive integer	
80400 / 20	Dividend expense – financial undertakings	FIN_804 00_20	Dividend expense – dividends from retained profit from previous years announced during the reference year (both paid and not paid). Financial undertakings – undertakings whose main field of activity is financial intermediation or financial intermediation auxiliary activities (Estonian classification of economic activities EMTAK 2008, section K).	Positive integer	
80400 / 30	Dividend expense – government	FIN_804 00_30	Dividend expense – dividends from retained profit from previous years announced during the reference year (both paid and not paid). Government – institutional units which according to their main field of activity are non-market producers. In Estonia, the government sector is divided as follows: central government (state budget institutions and non-budgetary funds, foundations, legal persons under public law), local governments (city and rural municipality governments with their sub-offices, foundations) and social insurance funds (Estonian Health Insurance Fund and Estonian Unemployment Insurance Fund).	Positive integer	
80400 / 50	Dividend expense – non-profit organisations	FIN_804 00_50	Dividend expense – dividends from retained profit from previous years announced during the reference year (both paid and not paid). Non-profit organisations – non-profit associations (MTU, KÜ, etc.), foundations.	Positive integer	
80400 / 60	Dividend expense – households	FIN_804 00_60	Dividend expense – dividends from retained profit from previous years announced during the reference year (both paid and not paid). Households – individuals or groups of individuals whose main function is consumption (private persons or self-employed persons).	Positive integer	

Table 9. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE (incl. for preparing the data)

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

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

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Table Y1. Assessment on a scale of 1 to 5

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
/	Wording of questions	TAGASI S_2		rahulolu_nu mbriline_5_ kuni_1_9L	
/	Wording of error messages or controls of questions	TAGASI S_3		rahulolu_nu mbriline_5_ kuni_1_9L	
/	Explanatory texts (appearing when the mouse cursor hovers over them) of the questionnaire	TAGASI S_7		rahulolu_nu mbriline_5_ kuni_1_9L	
/	Pre-filling of the questionnaire	TAGASI S_8		rahulolu_nu mbriline_5_ kuni_1_9L	
/	User-friendliness of eSTAT	TAGASI S_9		rahulolu_nu mbriline_5_ kuni_1_9L	

Table Y2. Overall assessment on the questionnaire

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
/	Overall assessment on the ease of completing the questionnaire	TAGASI SY_1		rahulolu_va ga_lihtne_v aga_keeruli ne_5L	

Table Y3. Suggestions and comments (200 characters max)

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
/	Suggestions and comments	TAGASI S_TESS T		Text	