Questionnaire manual: EKOMAR G45

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Periodicity: Annual

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Calculating the average number of employees in full-time equivalents –
to find the full-time equivalent of the average number of employees, the hours worked by part time employees are converted to full-time employment, which is then added to the number of full time employees.
An example on reducing the number of employees:
The standard working time in the enterprise is 8 hours a day.
Find the average number of employees in the enterprise in full-time equivalents in one month, provided that:
on 1–15 January, the employer employed 27 full time employees;
on 16–31 January, the employer employed 48 full time employees;
on 1–31 January, the employer employed 1 part time employee with 6 working hours a day – with work load of 0.75;
on 1–15 January, the employer employed 1 part time employee with 4 working hours a day – with work load of 0.50;
on 1–31 January, the employer employed 1 part time employee with 2 working hours a day – with work load of 0.25.
The monthly average number of full time employees is
(15 x 27 + 16 x 48) / 31 = 37.8
Monthly average number of part time employees is
(0.75 x 31 + 0.5 x 15 + 0.25 x 31) / 31 = 1.2
The average number of employees in full-time equivalents in January is
37.8 + 1.2 = 39.0
The average number of employees in full-time equivalents for each month is calculated similarly to the given example. To find the annual average number of employees, add up the monthly average numbers of employees and divide it by 12.

eSTAT (https://estat.stat.ee/) is for data submission.

Please make sure that you enter data in the correct cell. If you enter alphabetical characters in a number field, a corresponding error message is displayed. In the case of some fields, logic (arithmetic) checks have been applied to prevent data entry mistakes. If there is a conflict in the entered data or they conflict with prefilled data, an error message appears when the table is checked. In the case of errors, review the data carefully and make corrections.
After correcting the data, save changes and check the questionnaire again. If there are no more mistakes, confirm and submit the data by clicking “Confirm” on the last page of the questionnaire. You will be displayed a message that the data have been submitted successfully.
If you have any questions, please contact Statistics Estonia’s customer service either by phone at +372 625 9300 (Mon–Thu 8:30–16:30, Fri 8:30–15:30) or by e-mail at klienditugi@stat.ee.

DATA COLLECTED WITH THE QUESTIONNAIRE

Table 1. AFFILIATION TO A GROUP (as at previous year)

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
A_20 / 01	Affiliation to a group *	ENT_A_ 20_1	Enterprise group is an association of enterprises bound together by legal and/or financial links. A group consist of a parent enterprise and other legal units controlled either directly or indirectly by a parent legal unit. Control exists if one entity or person has more than 50% of the enterprise’s voting shares or shares, or if another entity or person in any other way exercises dominant influence over enterprise’s operating and financial policies	valik_jah_ei _1v	
A_20 / 1	Name of the parent enterprise	ENT_A_ 30_1	Name of the parent enterprise; if parent enterprise in turn has a parent enterprise, write its name. Parent enterprise is a legal unit which is not controlled by any other legal unit (company, non-profit association or foundation) in Estonia or in foreign countries.	Text	
A_20 / 2	Identification code of the parent enterprise	ENT_A_ 30_2	Identification code of the parent enterprise; if parent enterprise in turn has a parent enterprise, write its code. Parent enterprise is a legal unit which is not controlled by any other legal unit (company, non-profit association or foundation) in Estonia or in foreign countries.	Text	
A_20 / 3	Country of the parent enterprise	ENT_A_ 30_3	Country where the parent enterprise is registered; if parent enterprise in turn has a parent enterprise, then write its	Riikide ja territooriumi	

			country. Parent enterprise is a legal unit which is not controlled by any other legal unit (company, non-profit association or foundation) in Estonia or in foreign countries.	de klassifikaator_3N 2022v1_254	

Table 2. EMPLOYMENT, HOURS WORKED

The questionnaire is prefilled with annual report data submitted to the Commercial Register. Prefilling is usually based only on such annual report data that cover a calendar year. The only consolidated annual report data used are the parent enterprise's income statement and balance sheet data, or unconsolidated data, which are provided in annexes. Unfortunately, not all data can be found in the annual report. Therefore, please fill in the missing data, check the prefilled fields and correct where necessary. Only the elements listed in the annual report taxonomy regulation can be used for prefilling. The elements with the name entered by the respondent, are not electronically processable and cannot be used for prefilling. Annual reports submitted in PDF format are not taxonomy based reports and are not used for prefilling because these data are not available in electronic format.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
B_010 / 1	Average number of persons employed	ENT_B_010	Average number of persons employed – total number of persons who work in the enterprise, irrespective of the length of the working week: proprietors and their unpaid family members; full and part-tome employees; persons who work outside the unit (delivery staff etc.); persons temporarily absent from work (on sick leave, paid leave, study leave, on strike, etc.); seasonal workers, trainees (apprentices) and homeworkers; persons employed under contract for services. Not included among persons employed are manpower supplied by other enterprises who are working in the observation unit fulfilling orders of that unit, as well as long-term absent employees (on maternity leave, in military service etc.)	Positive integer	
B_020 / 1	Annual average number of employees	ENT_B_020	Annual average number of employees – persons who have a contract to carry out work for an employer and receive compensation in the form of wages, salaries, fees, gratuities, piecework pay or remuneration in kind: paid working proprietors; full and part-time employees; trainees (apprentices); seasonal workers and homeworkers; unemployed persons engaged under a contract between an undertaking and employment placement agency; persons temporarily absent from work (on sick leave, paid leave, study leave, on strike, etc.). Not included among employees are long-term absent employees (on maternity leave, in military service etc.), manpower supplied by other enterprises fulfilling orders of that unit (are paid by that unit) and unpaid volunteers.	Positive integer	
B_030 / 1	Annual average number of part-time employees	ENT_B_030	Part-time employee is a person who is working less than normal working hours per day/week/month; who works temporarily part time at the employer's initiative.	Positive integer	
B_070 / 1	Number of hours worked	ENT_B_070	Hours worked is the total number of hours actually worked by all employees in the observation period. In addition to standard working hours, also show overtime. Number of hours worked does not include hours paid but not worked such as annual leave, holidays, sickness, meal breaks and travel between home and work, which are not directly hours worked. If the exact number of hours actually worked is not known, it may be calculated indirectly: standard working hours + overtime - absences. The number of working hours per calendar year is 2020. The number of hours worked is measured as thousand hours with one decimal place.	Positive real number (0,1)	
B_080 / 1	Average number of employees in full-time equivalent units	ENT_B_080	To find the full-time equivalent of average number of employees, the hours worked by part-time workers are converted to full-time employment, which is then added to the number of full-time workers. To find the annual average number of employees, add up the full-time equivalent of monthly average number of employees and divide it by 12.	Positive integer	
B_065 / 1	Research and development personnel employed by the	ENT_B_065	Research and development refers to creative work undertaken on a systematic basis in order to increase the stock of knowledge (including knowledge of man, nature, society and their interaction), and the use of this knowledge	valik_jah_ei_1v	

	enterprise in the current year *		to devise new applications, for the production of new materials, products and equipment, to introduce or develop new processes, systems and services. The number of persons employed includes full-time as well as occasional research and development staff. Unlike the rest of the questionnaire, this question is about the year after the reference year.		

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

Prefilled from the report “Manufactured goods”, “Consumption of fuels and energy”, “Energy” (in auxiliary column 101). The values of taxonomy elements in the annual report are used for prefilling. The values in additional rows in the annual report are not used for prefilling.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
C_010_1 / 1	Turnover – scheme 1	ENT_C_010_1	Turnover – income from sales of all products, goods and services, received or to be received, which have been produced or provided as part of principal or ancillary activity, excluding VAT and excises, is calculated on an accrual basis accounting. Turnover includes charges for packaging, as well as commissions, agency fees, rent. Turnover does not include: proceeds from selling fixed assets, other operating revenue, financial and extraordinary income, subsidies received from national or local budgets, or from the institutions of the European Union; revenue collected on behalf of third parties (contracts of commission and agency contracts).	Positive integer	
C_011_1 / 1	Turnover: total sales to non-residents – scheme 1	ENT_C_011_1	Turnover includes sales of goods, products and services to non-residents, i.e. to legal persons registered or natural persons permanently residing in foreign countries.	Positive integer	
C_012_1 / 1	Turnover: sales to non-residents in the European Union countries (except Estonia) – scheme 1	ENT_C_012_1	Sales to legal persons registered or natural persons permanently residing in the European Union member states (Austria, Belgium, Bulgaria, Spain, Netherlands, Ireland, Italy, Greece, Cyprus, Lithuania, Luxembourg, Latvia, Malta, Portugal, France, Sweden, Romania, Germany, Slovakia, Slovenia, Finland, Denmark, Czech, Hungary).	Positive integer	
C_013_1 / 1	Turnover: sales of self-manufactured goods and industrial services to non-residents – scheme 1	ENT_C_013_1	Sales of self-manufactured goods and industrial services rendered to non-residents. Sales do not include costs of materials in case of resale (re-export) to non-residents if the materials imported for processing are not recognised in the costs. In that case, only service fees are included.	Positive integer	
C_755_1 / 1	Other income, total – scheme 1	ENT_C_755_1	Other revenue – revenue from irregular business activity, including revenue from selling property, plant and equipment and intangible assets, biological assets and investment properties, from penalties, interests on arrears and other recoveries, net profit on translation of foreign currencies and supplier payables. Also indicate here the gains arising from changes in fair value of investment properties, as well as grants for operating expenses, agricultural production and grants related to assets.	Positive integer	
C_760_1 / 1	Other revenue: profit from sale of fixed assets – scheme 1	ENT_C_760_1	Revenue from selling property, plant, and equipment, intangible assets, investment properties, biological assets.	Positive integer	
C_765_1 / 1	Other revenue: profit from revaluation – scheme 1	ENT_C_765_1	Gains from revaluation of investment properties, biological assets reported under the fair value model.	Positive integer	
C_023_1 / 1	Other revenue: grants related to assets – scheme 1	ENT_C_023_1	Grants related to assets – grants recognised as income in the reference period whose primary condition is that the entity should acquire long-term assets.	Positive integer	
C_020_1 / 1	Grants related to income – scheme 1	ENT_C_020_1	Grants related to income – grants from general government or local budgets or from the Institutions of the European Union to compensate for operating expenses, including EAS project grants (export, marketing, product development, business start-up, development of infrastructure), support to	Positive integer	

			training, consultations, participation in fairs and festivals, traineeships; wage subsidies, traineeship or supervisor benefits of the Unemployment Insurance Fund; support of the Environmental Investment Centre; ARIB export support; subsidies for regular public transport services. Not included here are grants related to assets, forgivable loans, non-monetary grants. MORE INFORMATION: RTJ 12 “Government assistance”.		
C_020_SELGITUS_S1 / 1	Other revenue: specification of the source, purpose and amount of the grant – scheme 1	ENT_C_020_S1	Describe from whom (institution) and for which activity the grant was received.	Text	
C_756_1 / 1	Other revenue: lease income – scheme 1	ENT_C_756_1	Lease income – income from using leased assets unless reported as turnover.	Positive integer	
C_757_1 / 1	Other revenue: licence fees – scheme 1	ENT_C_757_1	Licence fees – revenue from selling licences unless reported as turnover.	Positive integer	
C_022_1 / 1	Change in inventories of finished goods and work in progress – scheme 1	ENT_C_022_1	Changes in finished goods and work in progress inventories – stocks of finished products and work in progress at the end of the year less stocks of finished products and work in progress at the beginning of the year at the production cost. Fill in if scheme 1 is used. Inventories include goods or services being processed and not ready for sale, as well as goods produced by the enterprise which are held for sale. Work in progress also includes products of the entity that are being processed by a third party. However, it the entity has goods which do not belong to this entity, these are not included in the inventories. Included here is also the change in inventories of agricultural products at acquisition cost.	Integer	
KA_70_1 / 1	Change in inventory of agricultural production – scheme 1	ENT_KA_70_1		Positive integer	
C_035_1 / 1	Profit (loss) from biological assets – scheme 1	ENT_C_035_1	Profit/loss from biological assets – a gain or loss arising on initial recognition of biological assets at fair value and from a change in fair value.	Positive integer	
C_040_1 / 1	Work performed by entity and capitalised – scheme 1	ENT_C_040_1	Capitalised self-constructed assets – materials and services used for the construction of fixed assets, which are reported as an expense in some other income statement entry (fill in if scheme 1 is used).	Positive integer	
KA_110_1 / 1	Total raw materials and consumables	ENT_KA_110_1	Cost of goods, raw materials, materials, consumables and services purchased directly for the principal activity (e.g. production or sale).	Positive integer	
C_210_11 / 1	Raw materials and consumables: raw materials, supplies and intermediate products, total	ENT_C_210_11	Raw materials, materials, supplies for manufacturing, purchased goods and intermediate goods, structures, components, spare parts, instruments and equipment other than fixed assets, packaging, maintenance and repair materials, office supplies, economic goods etc. at the acquisition cost.	Positive integer	
C_470_11 / 1	Goods, raw materials, materials and services: inventory discount and write-off	ENT_C_470_11		Positive integer	
C_100_11 / 1	Raw materials and consumables: goods purchased for resale (in conformity with income from retail and wholesale of goods)	ENT_C_100_11	Goods purchased for resale and resold without further processing, as well as stocks of materials and supplies. Merchandise sold are measured at acquisition cost, VAT exclusive (for persons liable to value added tax). Persons liable to value added tax add VAT to the acquisition cost. Cost of merchandise includes the cost of goods as well as their acquisition related transport and other direct expenses. If goods have been taken to commission sale, they are not included among goods resold. The cost of fixed assets sold is not included in the cost of goods. Raw materials and consumables should be equivalent to turnover in Table D row D_47 and/or D_462_9.	Positive integer	
C_120_11 / 1	Raw materials and consumables: real estate purchased for resale	ENT_C_120_11	Real estate purchased for resale that has been resold includes dwellings, apartments, non-residential buildings, land. Real estate sold without further processing is measured at acquisition cost, VAT exclusive (for persons liable to value added tax).	Positive integer	
C_110	Raw materials and	ENT_C_	Services purchased for resale and resold without further	Positive	

_11 / 1	consumables: services purchased for resale	110_11	processing include electricity, heat, water, package tours etc. The services sold without further processing are measured at acquisition cost, VAT exclusive (for persons liable to value added tax). The cost of services sold without further processing includes the cost of the services as well as their acquisition related direct expenses.	integer	
C_400 _11 / 1	Raw materials and consumables: electricity	ENT_C_ 400_11	Cost of electricity purchased and consumed for own account in the reference period at acquisition cost. Electricity purchased for resale without further processing or using as raw material or material IS NOT included. Electricity purchased for resale without further processing is recorded in row “Goods purchased for resale” and electricity used as raw material or material on row “Raw material, material, purchased goods and intermediate goods.”	Positive integer	
C_420 _11 / 1	Raw materials and consumables: heat	ENT_C_ 420_11	Acquisition cost of any type of heat purchased and used for own consumption in the reference period. Energy purchased for resale without further processing or using as raw material or material IS NOT included. Heat purchased for resale without further processing is recorded in row “Goods purchased for resale” and heat used as raw material or material in row “Raw material, material, supplies and intermediate goods.”	Positive integer	
C_410 _11 / 1	Raw materials and consumables: fuels	ENT_C_ 410_11	Acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or using as raw material or material IS NOT included. Fuel purchased for resale without further processing is recorded in row “Goods purchased for resale” and fuel used as raw material or material on row “Raw material, material, supplies and intermediate goods.”	Positive integer	
C_260 _11 / 1	Raw materials and consumables: payments to subcontractors for construction activities	ENT_C_ 260_11	Contractual payments to subcontractors for construction works as part of subcontracting. The contracting entity takes part in the elaboration of technical specifications and/or selecting materials. Technical specification means not only statement of colour, shape and size. The contracting entity sells the processed product without transformation or as part of a self-completed product and takes the post-sale responsibility for the product.	Positive integer	
C_265 _11 / 1	Raw materials and consumables: payments to subcontractors for construction works in buildings	ENT_C_ 265_11	Payments to subcontractors for construction activities (new construction as well ad repair and reconstruction) in buildings in Estonia and in foreign countries. Including installation of equipment in buildings as part of subcontracting.	Positive integer	
C_270 _11 / 1	Raw materials and consumables: payments to subcontractors for construction activities in foreign countries	ENT_C_ 270_11	Payments to subcontractors for construction activities in foreign countries, including construction of foreign embassy buildings in Estonia..	Positive integer	
C_320 _11 / 1	Raw materials and consumables: payments to subcontractors for industrial production	ENT_C_ 320_11	Payments to subcontractors for industrial production as part of subcontracting. The contracting entity takes part in the elaboration of technical specifications and/or selecting materials. Technical specification means not only statement of colour, shape and size. The contracting entity sells the processed product without transformation or as part of a self-completed product and takes the post-sale responsibility for the product.	Positive integer	
C_330 _11 / 1	Raw materials and consumables: rental and lease expenses, rent on land	ENT_C_ 330_11	Rental and lease expense – a fee paid by tenant/lessee for using a rented/leased property, including land.	Positive integer	
C_340 _11 / 1	Raw materials and consumables: labour supply expense	ENT_C_ 340_11	Payments to temporary employment agencies and other similar organisations for using workforce provided by them. Temporary employment agencies provide workforce for other enterprises mainly for temporary jobs; workers are hired and paid by the employment agency. Temporary employment agencies’ activities DO NOT include personnel search, selection referral, determining of the professional suitability, bur only supplying workers.	Positive integer	
C_345 _11 / 1	Raw materials and consumables: water supply services	ENT_C_ 345_11	Cost of water consumption for own account. Payments for water purchased for resale or using as raw material in the production process are not included.	Positive integer	

C_350_11 / 1	Raw materials and consumables: other purchased services	ENT_C_350_11	Other purchased services – costs of economic activity related services: costs of accounting and auditing services, insurance premiums, personnel recruitment, preparation and training costs, trademark and franchise fees, intellectual property (excl. copyrighted works) and right of use licensing services, banking service fees (excl. interest charges), fire control and security charges, consultancy fees, communication, post and telecommunications charges (phone, email, internet), advertising, marketing, sales transaction, presentation, transport, repair and maintenance costs, other services provided by other enterprises.	Positive integer	
KA_250_1 / 1	Other operating expenses total	ENT_KA_250_1	Expenses of service and auxiliary materials purchased for other than directly administrative and other principal activity related purposes (e.g. accounting services, consultation, office supplies, advertising, insurance, foundation and research, provisions related expenses, write-down of doubtful receivables, etc.)	Positive integer	
C_330_12 / 1	Other operating expense: rental and lease expenses, rent on land	ENT_C_330_12	Rental and lease expenses – a fee paid by tenant/lessee for using a rented/leased property, including land.	Positive integer	
C_340_12 / 1	Other operating expenses: labour supply expense	ENT_C_340_12	Payments to temporary employment agencies and other similar organisations for using workforce provided by them. Temporary employment agencies provide workforce for other enterprises mainly for temporary jobs; workers are hired and paid by the employment agency. Temporary employment agencies' activities DO NOT include personnel search, selection referral, determining of the professional suitability, bur only supplying workers.	Positive integer	
C_345_12 / 1	Other operating expenses: water supply services	ENT_C_345_12	Cost of water consumption for own account. Payments for water purchased for resale or using as raw material in the production process are not included.	Positive integer	
C_400_12 / 1	Other operating expense: electricity	ENT_C_400_12	Cost of electricity purchased and consumed for own account in the reference period at acquisition cost. Electricity purchased for resale without further processing or using as raw material or material IS NOT included. Electricity purchased for resale without further processing is recorded in row "Goods purchased for resale" and electricity used as raw material or material on row "Raw material, material, purchased goods and intermediate goods."	Positive integer	
C_420_12 / 1	Other operating expense: heat	ENT_C_420_12	Acquisition cost of any type of heat purchased and used for own consumption in the reference period. Energy purchased for resale without further processing or using as raw material or material IS NOT included. Heat purchased for resale without further processing is recorded in row "Goods purchased for resale" and heat used as raw material or material in row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_410_12 / 1	Other operating expense: fuels	ENT_C_410_12	Acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or using as raw material or material IS NOT included. Fuel purchased for resale without further processing is recorded in row "Goods purchased for resale" and fuel used as raw material or material on row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_280_12 / 1	Miscellaneous operating expenses: miscellaneous office expenses	ENT_C_280_12		Positive integer	
C_560_12 / 1	Other operating expense: travel expenses	ENT_C_560_12	Travel expenses – daily subsistence allowance, travel insurance, accommodation, transport within the limits established by laws.	Positive integer	
C_515_12 / 1	Other operating expense: state and local taxes	ENT_C_515_12	State and local taxes – taxes on products: sales tax, gambling tax and customs duty; taxes on production: land tax, payments into state or local budget: pollution charge, water abstraction charge, mineral resources extraction charge, right of fishing charge, road and street closure tax, heavy goods vehicles tax, advertisement tax. This class DOES NOT INCLUDE customs service fee, value added tax and excises.	Positive integer	
C_530_12 / 1	Other operating expense: state fee	ENT_C_530_12	State fee – a sum payable for the performance of legal activities, review of a petition or application, the issue of a document, or for another acts such as court proceedings,	Positive integer	

			business, traffic, national building register, environmental registry, Patent Office, Technical Regulatory Authority and other registry acts, the issue of national activity licences, the issue and revalidation of permits for the use of number series, identification codes or short codes of use; acts based on the Customs Code and other laws, in an amount established by the State Fees Act.		
C_550_12 / 1	Other operating expense: allowance for doubtful receivables	ENT_C_550_12	Allowance for doubtful receivables – receivables, not yet written off, that the customer is unlikely ever to pay.	Positive integer	
C_350_12 / 1	Other operating expense: other purchased services	ENT_C_350_12	Other purchased services – costs of economic activity related services: costs of accounting and auditing services, insurance premiums, personnel recruitment, preparation and training costs, trademark and franchise fees, intellectual property (excl. copyrighted works) and right of use licensing services, banking service fees (excl. interest charges), fire control and security charges, consultancy fees, communication, post and telecommunications charges (phone, email, internet), advertising, marketing, sales transaction, presentation, transport, repair and maintenance costs, other services provided by other enterprises.	Positive integer	
C_545_12 / 1	Other operating expenses: other expenses	ENT_C_545_12	Other expenses – costs of provisions, lottery prize payments, compensations claimed by court for occupational diseases.	Positive integer	
C_545_2_12 / 1	Miscellaneous operating expenses: explanation of other expenses	ENT_C_545_2_12		Text	
C_430_1 / 1	Expenses: total personnel expenses – scheme 1	ENT_C_430_1	Personnel expenses – wages and salaries, social security tax and unemployment insurance tax paid by employers. Including accrual based expenses of pensions and other employment benefits paid or to be paid.	Positive integer	
C_440_1 / 1	Expenses: personnel expenses – wages and salaries: scheme 1	ENT_C_440_1	Wages and salaries – remuneration paid by the employer to all persons for work done in the reference period: basic wage; gratuities, bonuses, ex gratia payments, holiday pay (reported in the period when the holiday entitlement arises), compensations (incl. severance pay); income tax inclusive fringe benefits; payments in the event of illness, occupational accident, maternity leave or transfer to part-time employment; unemployment insurance premium at the established rate; mandatory funded pension contributions; other personnel costs (regular payments to members of the company's management board / board member for working for the company). Wages and salaries do not include dividends or labour supply expense.	Positive integer	
C_450_1 / 1	Expenses: personnel expenses – social security tax and unemployment insurance premiums paid by employers – scheme 1	ENT_C_450_1	Social tax and unemployment insurance premiums paid by employers – social tax (for pension insurance and national health insurance) and unemployment insurance premium at the established rate for employers. Including social tax on fringe benefits and on accrued vacation pay.	Positive integer	
C_460_1 / 1	Costs: depreciation and impairment loss – scheme 1	ENT_C_460_1	Depreciation costs calculated on property, plant and equipment and intangible assets, and on biological assets and investment properties recognised at the acquisition cost, and impairment losses (write-down and /or write-off). Write-down of current assets is reported in the rows of goods, purchased materials, products and services, or finished products and work in progress.	Positive integer	
KA_275_1 / 1	Significant discounts of current assets – scheme 1	ENT_KA_275_1		Positive integer	
C_770_1 / 1	Other operating expenses, total – scheme 1	ENT_C_770_1	Other expenses – Irregular expenses incurred in business activity, including loss from selling property, plant and equipment and intangible assets, biological assets and investment properties, from penalties, interests on arrears and other payables, maintenance costs of associations, membership fees, compensations for damage to natural environment, net loss on translation of foreign currencies and supplier payables, gifts and donations including income tax.	Positive integer	

			Show here loss on changes in fair value of investment properties. Local taxes in the reference period are excluded.		
C_780_1 / 1	Other operating expenses: loss from sale of fixed assets – scheme 1	ENT_C_780_1	Loss on selling property, plant, and equipment, intangible assets, investment properties, biological assets.	Positive integer	
C_785_1 / 1	Other operating expenses: loss from revaluation – scheme 1	ENT_C_785_1	Loss on revaluation of investment properties, biological assets reported under the fair value model.	Positive integer	
C_790_1 / 1	Other operating expenses: membership fees – scheme 1	ENT_C_790_1	Membership fees, operation and maintenance costs of associations.	Positive integer	
C_855_1 / 1	Financial income and expenses (profit (loss) of subsidiaries and associated enterprises, financial assets, interest income and expenses, and other financial income and expenses) – scheme 1	ENT_C_855_1	Financial income and expenses – income and expenses from shares and other financial investments. Show here profit (loss) from selling subsidiaries and affiliated undertakings, long-term and short-term financial investments, including sales and revaluations of fair value, interest and dividend income from long-term and short-term financial investments (including financial lease interests), interest expenses on loans, securities, financial lease agreements and other interest bearing debt obligations, profit (loss) on translation of foreign currencies of financial and investment activities related receivables and payables fixed in foreign currency; other financial income and expenses.	Integer	
C_805_1 / 1	Financial income and expenses: interest income – scheme 1	ENT_C_805_1	Interest income on financial lease, interest income on short-term and long-term loans, short-term and long-term promissory note, bonds, bank accounts.	Positive integer	
C_835_1 / 1	Financial income and expenses: interest expenses – scheme 1	ENT_C_835_1		Positive integer	
C_836_1 / 1	Financial income and expenses: interest expense – interest expenses from operating lease: scheme 1	ENT_C_836_1	Interest expenses from operating lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership to the lessee; otherwise a lease agreement is classified as an operating lease. To be completed 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	
C_890_1 / 1	Income tax – scheme 1	ENT_C_890_1	Income tax on dividends and profit distribution. Income tax expenses on dividends are reported in income statement in the same period as the dividends were announced, irrespective of the period for which they were announced or when they are actually paid out. Including expenses or return of income tax payable by subsidiaries in foreign countries and postponed income tax expenses or return.	Positive integer	
C_900_1 / 1	Profit (loss) in the reference year – scheme 1	ENT_C_900_1	Profit (loss) for the reference period is the difference between all revenue and expenditure during the reference period.	Integer	
C_910_1 / 1	Dividends – scheme 1	ENT_C_910_1	Dividends – dividends from previous year’s profit announced during the reference year (either paid and unpaid). Corporate income tax on dividend payments is reported in row “Income tax”.	Positive integer	

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

Prefilled from the report “Manufactured goods”, “Consumption of fuels and energy”, “Energy” (in auxiliary column 101). The values of taxonomy elements in the annual report are used for prefilling. The values in additional rows in the annual report are not used for prefilling.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
C_010_2 / 1	Turnover: scheme 2	ENT_C_010_2	Turnover – income from sales of all products, goods and services, received or to be received, which have been	Positive integer	

			produced or provided as part of principal or ancillary activity, excluding VAT and excises, is calculated on an accrual basis accounting. Turnover includes charges for packaging, as well as commissions, agency fees, rent. Turnover does not include: proceeds from selling fixed assets, other operating revenue, financial and extraordinary income, subsidies received from national or local budgets, or from the institutions of the European Union; revenue collected on behalf of third parties (contracts of commission and agency contracts).		
C_011_2 / 1	Turnover: total sales to non-residents – scheme 2	ENT_C_011_2	Turnover includes sales of goods, products and services to non-residents, i.e. to legal persons registered or natural persons permanently residing in foreign countries.	Positive integer	
C_012_2 / 1	Turnover: sales to non-residents in the European Union countries (excl. Estonia) – scheme 2	ENT_C_012_2	Sales to legal persons registered or natural persons permanently residing in the European Union member states (Austria, Belgium, Bulgaria, Spain, Netherlands, Ireland, Italy, Greece, Cyprus, Lithuania, Luxembourg, Latvia, Malta, Portugal, France, Sweden, Romania, Germany, Slovakia, Slovenia, Finland, Denmark, Czech, Hungary).	Positive integer	
C_013_2 / 1	Turnover: sales of self-manufactured goods and industrial services to non-residents – scheme 2	ENT_C_013_2	Sales of self-manufactured goods and industrial services rendered to non-residents. Sales do not include costs of materials in case of resale (re-export) to non-residents if the materials imported for processing are not recognised in the costs. In that case, only service fees are included.	Positive integer	
KA_390_1 / 1	Total cost of sales (goods, services)	ENT_KA_390_1	Cost of products, goods and services (incl. depreciation and write-downs of production related fixed assets) and production losses and other similar production costs not included in the cost of sold products. The cost of production (goods, services) sold is calculated based on the same principles and quantities as turnover.	Positive integer	
C_210_21 / 1	Costs of sales: raw materials, materials, supplies and intermediate goods, total	ENT_C_210_21	Raw materials, materials, supplies for manufacturing, purchased goods and intermediate goods, structures, components, spare parts, instruments and equipment other than fixed assets, packaging, maintenance and repair materials, office supplies, economic goods etc. at the acquisition cost.	Positive integer	
C_470_21 / 1	Cost of sales: inventory write-down and write-off	ENT_C_470_21		Positive integer	
C_100_21 / 1	Cost of sales: goods purchased for resale	ENT_C_100_21	Goods purchased for resale and resold without further processing, as well as stocks of materials and supplies. Merchandise sold are measured at acquisition cost, VAT exclusive (for persons liable to value added tax). Persons liable to value added tax add VAT to the acquisition cost. Cost of merchandise includes the cost of goods as well as their acquisition related transport and other direct expenses. If goods have been taken to commission sale, they are not included among goods resold. The cost of fixed assets sold is not included in the cost of goods.	Positive integer	
C_120_21 / 1	Cost of sales: real estate purchased for resale	ENT_C_120_21	Real estate purchased for resale that has been resold includes dwellings, apartments, non-residential buildings, land. Real estate sold without further processing is measured at acquisition cost, VAT exclusive (for persons liable to value added tax).	Positive integer	
C_110_21 / 1	Cost of sales: services purchased for resale	ENT_C_110_21	Services purchased for resale and resold without further processing include electricity, heat, water, package tours etc. The services sold without further processing are measured at acquisition cost, VAT exclusive (for persons liable to value added tax). The cost of services sold without further processing includes the cost of the services as well as their acquisition related direct expenses.	Positive integer	
C_400_21 / 1	Costs of sales: electricity	ENT_C_400_21	Cost of electricity purchased and consumed for own account in the reference period at acquisition cost. Electricity purchased for resale without further processing or using as raw material or material IS NOT included. Electricity purchased for resale without further processing is recorded in row “Goods purchased for resale” and electricity used as raw material or material on row “Raw material, material, purchased goods and intermediate goods.”	Positive integer	
C_420_21 / 1	Costs of sales: heat	ENT_C_420_21	Acquisition cost of any type of heat purchased and used for own consumption in the reference period. Energy purchased for resale without further processing or using as raw material or material IS NOT included. Heat purchased for resale without further processing is recorded in row “Goods	Positive integer	

			purchased for resale" and heat used as raw material or material in row "Raw material, material, supplies and intermediate goods."		
C_410_21 / 1	Costs of sales: fuel	ENT_C_410_21	Acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or using as raw material or material IS NOT included. Fuel purchased for resale without further processing is recorded in row "Goods purchased for resale" and fuel used as raw material or material on row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_260_21 / 1	Cost of sales: payments to subcontractors for construction activities	ENT_C_260_21	Contractual payments to subcontractors for construction works as part of subcontracting. The contracting entity takes part in the elaboration of technical specifications and/or selecting materials. Technical specification means not only statement of colour, shape and size. The contracting entity sells the processed product without transformation or as part of a self-completed product and takes the post-sale responsibility for the product.	Positive integer	
C_265_21 / 1	Cost of sales: payments to subcontractors for construction works in buildings	ENT_C_265_21	Payments to subcontractors for construction activities (new construction as well ad repair and reconstruction) in buildings in Estonia and in foreign countries. Including installation of equipment in buildings as part of subcontracting.	Positive integer	
C_270_21 / 1	Costs of sales: payments to subcontractors for construction activities in foreign countries	ENT_C_270_21	Payments to subcontractors for construction activities in foreign countries, including construction of foreign embassy buildings in Estonia..	Positive integer	
C_320_21 / 1	Cost of sales: payments to subcontractors for industrial production	ENT_C_320_21	Payments to subcontractors for industrial production as part of subcontracting. The contracting entity takes part in the elaboration of technical specifications and/or selecting materials. Technical specification means not only statement of colour, shape and size. The contracting entity sells the processed product without transformation or as part of a self-completed product and takes the post-sale responsibility for the product.	Positive integer	
C_330_21 / 1	Cost of sales: rental and lease expenses, rent on land	ENT_C_330_21	Rental and lease expenses – a fee paid by tenant/lessee for using a rented/leased property, including land.	Positive integer	
C_280_21 / 1	Cost of sales (goods, services): miscellaneous office expenses	ENT_C_280_21		Positive integer	
C_560_21 / 1	Costs of sales: travel expenses	ENT_C_560_21	Travel expenses – daily subsistence allowance, travel insurance, accommodation, transport within the limits established by laws.	Positive integer	
C_515_21 / 1	Costs of sales: state and local taxes	ENT_C_515_21	State and local taxes – taxes on products: sales tax, gambling tax and customs duty; taxes on production: land tax, payments into state or local budget: pollution charge, water abstraction charge, mineral resources extraction charge, right of fishing charge, road and street closure tax, heavy goods vehicles tax, advertisement tax. This class DOES NOT INCLUDE customs service fee, value added tax and excises.	Positive integer	
C_530_21 / 1	Costs of sales: state fees	ENT_C_530_21	State fee – a sum payable for the performance of legal acts, review of a petition or application, the issue of a document, or for another acts such as court proceedings, business, traffic, national building register, environmental registry, Patent Office, Technical Regulatory Authority and other registry acts, the issue of national activity licences, the issue and revalidation of permits for the use of number series, identification codes or short codes of use; acts based on the Customs Code and other laws, in an amount established by the State Fees Act.	Positive integer	
C_550_21 / 1	Costs of sales: allowance for doubtful receivables	ENT_C_550_21	Allowance for doubtful receivables – receivables, not yet written off, that the customer is unlikely ever to pay.	Positive integer	
C_430_21 / 1	Cost of sales: total personnel expenses	ENT_C_430_21	Personnel expenses – wages and salaries, social security tax and unemployment insurance tax paid by employers. Including accrual based expenses of pensions and other employment benefits paid or to be paid.	Positive integer	
C_460	Costs of sales:	ENT_C_	Depreciation costs calculated on property, plant and	Positive	

_21 / 1	depreciation and impairment loss	460_21	equipment and intangible assets, and on biological assets and investment properties recognised at the acquisition cost, and impairment losses (write-down and /or write-off). Write-down of current assets is reported in the rows of goods, purchased materials, products and services, or finished products and work in progress.	integer	
C_340 _21 / 1	Cost of sales: labour supply expense	ENT_C_ 340_21	Payments to temporary employment agencies and other similar organisations for using workforce provided by them. Temporary employment agencies provide workforce for other enterprises mainly for temporary jobs; workers are hired and paid by the employment agency. Temporary employment agencies' activities DO NOT include personnel search, selection referral, determining of the professional suitability, bur only supplying workers.	Positive integer	
C_345 _21 / 1	Cost of sales: water supply services	ENT_C_ 345_21	Cost of water consumption for own account. Payments for water purchased for resale or using as raw material in the production process are not included.	Positive integer	
C_350 _21 / 1	Costs of sales: other purchased services	ENT_C_ 350_21	Other purchased services – costs of economic activity related services: costs of accounting and auditing services, insurance premiums, personnel recruitment, preparation and training costs, trademark and franchise fees, intellectual property (excl. copyrighted works) and right of use licensing services, banking service fees (excl. interest charges), fire control and security charges, consultancy fees, communication, post and telecommunications charges (phone, email, internet), advertising, marketing, sales transaction, presentation, transport, repair and maintenance costs, other services provided by other enterprises.	Positive integer	
C_545 _21 / 1	Cost of sales: other expenses n.e.c.	ENT_C_ 545_21	Other expenses – costs of provisions, lottery prize payments, compensations claimed by court for occupational diseases.	Positive integer	
C_545 _2_21 / 1	Cost of sales: explanation of other expenses	ENT_C_ 545_2_2 1		Text	
KA_41 0_1 / 1	Total distribution costs	ENT_KA _410_1	Costs of fulfilling the selling and marketing function (incl. remuneration for marketing personnel, depreciation and write-downs of marketing related non-current assets, marketing related transportation, advertising costs, etc.)	Positive integer	
C_330 _22 / 1	Distribution costs: rental and lease expenses, rent on land	ENT_C_ 330_22	Rental and lease expenses – a fee paid by tenant/lessee for using a rented/leased property, including land.	Positive integer	
C_400 _22 / 1	Distribution costs: electricity	ENT_C_ 400_22	Cost of electricity purchased and consumed for own account in the reference period at acquisition cost. Electricity purchased for resale without further processing or using as raw material or material IS NOT included. Electricity purchased for resale without further processing is recorded in row "Goods purchased for resale" and electricity used as raw material or material on row "Raw material, material, purchased goods and intermediate goods."	Positive integer	
C_420 _22 / 1	Distribution costs: heat	ENT_C_ 420_22	Acquisition cost of any type of heat purchased and used for own consumption in the reference period. Energy purchased for resale without further processing or using as raw material or material IS NOT included. Heat purchased for resale without further processing is recorded in row "Goods purchased for resale" and heat used as raw material or material in row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_410 _22 / 1	Distribution costs: fuels	ENT_C_ 410_22	Acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or using as raw material or material IS NOT included. Fuel purchased for resale without further processing is recorded in row "Goods purchased for resale" and fuel used as raw material or material on row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_280 _22 / 1	Marketing expenses: miscellaneous office expenses	ENT_C_ 280_22		Positive integer	
C_560 _22 / 1	Distribution costs: travel expenses	ENT_C_ 560_22	Travel expenses – daily subsistence allowance, travel insurance, accommodation, transport within the limits established by laws.	Positive integer	
C_515 _22 / 1	Distribution costs: state and local taxes	ENT_C_ 515_22	State and local taxes – taxes on products: sales tax, gambling tax and customs duty; taxes on production: land tax, payments into state or local budget: pollution charge,	Positive integer	

			water abstraction charge, mineral resources extraction charge, right of fishing charge, road and street closure tax, heavy goods vehicles tax, advertisement tax. This class DOES NOT INCLUDE customs service fee, value added tax and excises.		
C_530_22 / 1	Distribution costs: state fees	ENT_C_530_22	State fee – a sum payable for the performance of legal acts, review of a petition or application, the issue of a document, or for another acts such as court proceedings, business, traffic, national building register, environmental registry, Patent Office, Technical Regulatory Authority and other registry acts, the issue of national activity licences, the issue and revalidation of permits for the use of number series, identification codes or short codes of use; acts based on the Customs Code and other laws, in an amount established by the State Fees Act.	Positive integer	
C_550_22 / 1	Distribution costs: allowance for doubtful receivables	ENT_C_550_22	Allowance for doubtful receivables – receivables, not yet written off, that the customer is unlikely ever to pay.	Positive integer	
C_430_22 / 1	Distribution costs: total personnel expenses	ENT_C_430_22	Personnel expenses – wages and salaries, social security tax and unemployment insurance tax paid by employers. Including accrual based expenses of pensions and other employment benefits paid or to be paid.	Positive integer	
C_460_22 / 1	Distribution costs: depreciation and impairment loss	ENT_C_460_22	Depreciation costs calculated on property, plant and equipment and intangible assets, and on biological assets and investment properties recognised at the acquisition cost, and impairment losses (write-down and /or write-off). Write-down of current assets is reported in the rows of goods, purchased materials, products and services, or finished products and work in progress.	Positive integer	
C_340_22 / 1	Distribution costs: labour supply expense	ENT_C_340_22	Payments to temporary employment agencies and other similar organisations for using workforce provided by them. Temporary employment agencies provide workforce for other enterprises mainly for temporary jobs; workers are hired and paid by the employment agency. Temporary employment agencies' activities DO NOT include personnel search, selection referral, determining of the professional suitability, bur only supplying workers.	Positive integer	
C_345_22 / 1	Distribution costs: water supply services	ENT_C_345_22	Cost of water consumption for own account. Payments for water purchased for resale or using as raw material in the production process are not included.	Positive integer	
C_350_22 / 1	Distribution costs: other purchased services	ENT_C_350_22	Other purchased services – costs of economic activity related services: costs of accounting and auditing services, insurance premiums, personnel recruitment, preparation and training costs, trademark and franchise fees, intellectual property (excl. copyrighted works) and right of use licensing services, banking service fees (excl. interest charges), fire control and security charges, consultancy fees, communication, post and telecommunications charges (phone, email, internet), advertising, marketing, sales transaction, presentation, transport, repair and maintenance costs, other services provided by other enterprises.	Positive integer	
C_545_22 / 1	Distribution costs: other expenses n.e.c.	ENT_C_545_22	Other expenses – costs of provisions, lottery prize payments, compensations claimed by court for occupational diseases.	Positive integer	
C_545_2_22 / 1	Marketing expenses: explanation of other expenses	ENT_C_545_2_22		Text	
KA_420_1 / 1	Total administrative expenses	ENT_KA_420_1	General administrative expenses (incl. remuneration of general administration and management personnel, depreciation and write-downs and depreciation of administrative buildings and equipment, most of the consultation costs etc.)	Positive integer	
C_330_23 / 1	Administrative expenses: rental and lease expenses, rent on land	ENT_C_330_23	Rental and lease expenses – a fee paid by tenant/lessee for using a rented/leased property, including land.	Positive integer	
C_400_23 / 1	Administrative expenses: electricity	ENT_C_400_23	Cost of electricity purchased and consumed for own account in the reference period at acquisition cost. Electricity purchased for resale without further processing or using as raw material or material IS NOT included. Electricity purchased for resale without further processing is recorded in row "Goods purchased for resale" and electricity used as raw material or material on row "Raw material, material,	Positive integer	

			purchased goods and intermediate goods."		
C_420_23 / 1	Administrative expenses: heat	ENT_C_420_23	Acquisition cost of any type of heat purchased and used for own consumption in the reference period. Energy purchased for resale without further processing or using as raw material or material IS NOT included. Heat purchased for resale without further processing is recorded in row "Goods purchased for resale" and heat used as raw material or material in row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_410_23 / 1	Administrative expenses: fuels	ENT_C_410_23	Acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or using as raw material or material IS NOT included. Fuel purchased for resale without further processing is recorded in row "Goods purchased for resale" and fuel used as raw material or material on row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_280_23 / 1	Overhead expenses: miscellaneous office expenses	ENT_C_280_23		Positive integer	
C_560_23 / 1	Administrative expenses: travel expenses	ENT_C_560_23	Travel expenses – daily subsistence allowance, travel insurance, accommodation, transport within the limits established by laws.	Positive integer	
C_515_23 / 1	Administrative expenses: state and local taxes	ENT_C_515_23	State and local taxes – taxes on products: sales tax, gambling tax and customs duty; taxes on production: land tax, payments into state or local budget: pollution charge, water abstraction charge, mineral resources extraction charge, right of fishing charge, road and street closure tax, heavy goods vehicles tax, advertisement tax. This class DOES NOT INCLUDE customs service fee, value added tax and excises.	Positive integer	
C_530_23 / 1	Administrative expenses: state fees	ENT_C_530_23	State fee – a sum payable for the performance of legal acts, review of a petition or application, the issue of a document, or for another acts such as court proceedings, business, traffic, national building register, environmental registry, Patent Office, Technical Regulatory Authority and other registry acts, the issue of national activity licences, the issue and revalidation of permits for the use of number series, identification codes or short codes of use; acts based on the Customs Code and other laws, in an amount established by the State Fees Act.	Positive integer	
C_550_23 / 1	Administrative expenses: allowance for doubtful receivables	ENT_C_550_23	Allowance for doubtful receivables – receivables, not yet written off, that the customer is unlikely ever to pay.	Positive integer	
C_430_23 / 1	Administrative expenses: total personnel expenses	ENT_C_430_23	Personnel expenses – wages and salaries, social security tax and unemployment insurance tax paid by employers. Including accrual based expenses of pensions and other employment benefits paid or to be paid.	Positive integer	
C_460_23 / 1	Administrative expenses: depreciation and impairment loss	ENT_C_460_23	Depreciation costs calculated on property, plant and equipment and intangible assets, and on biological assets and investment properties recognised at the acquisition cost, and impairment losses (write-down and /or write-off). Write-down of current assets is reported in the rows of goods, purchased materials, products and services, or finished products and work in progress.	Positive integer	
C_340_23 / 1	Administrative expenses: labour supply expense	ENT_C_340_23	Payments to temporary employment agencies and other similar organisations for using workforce provided by them. Temporary employment agencies provide workforce for other enterprises mainly for temporary jobs; workers are hired and paid by the employment agency. Temporary employment agencies' activities DO NOT include personnel search, selection referral, determining of the professional suitability, bur only supplying workers.	Positive integer	
C_345_23 / 1	Administrative expenses: water supply services	ENT_C_345_23	Cost of water consumption for own account. Payments for water purchased for resale or using as raw material in the production process are not included.	Positive integer	
C_350_23 / 1	Administrative expenses: other purchased services	ENT_C_350_23	Other purchased services – costs of economic activity related services: costs of accounting and auditing services, insurance premiums, personnel recruitment, preparation and training costs, trademark and franchise fees, intellectual property (excl. copyrighted works) and right of use licensing services, banking service fees (excl. interest charges), fire control and security charges, consultancy fees,	Positive integer	

			communication, post and telecommunications charges (phone, email, internet), advertising, marketing, sales transaction, presentation, transport, repair and maintenance costs, other services provided by other enterprises.		
C_545_23 / 1	Administrative expenses: other expenses n.e.c.	ENT_C_545_23	Other expenses – costs of provisions, lottery prize payments, compensations claimed by court for occupational diseases.	Positive integer	
C_545_2_23 / 1	Overhead expenses: explanation of other expenses	ENT_C_545_2_23		Text	
C_035_2 / 1	Profit (loss) from biological assets – scheme 2	ENT_C_035_2	Profit/loss from biological assets – a gain or loss arising on initial recognition of biological assets at fair value and from a change in fair value.	Positive integer	
C_755_2 / 1	Other revenue total – scheme 2	ENT_C_755_2	Other revenue – revenue from irregular business activity, including revenue from selling property, plant and equipment and intangible assets, biological assets and investment properties, from penalties, interests on arrears and other recoveries, net profit on translation of foreign currencies and supplier payables. Also indicate here the gains arising from changes in fair value of investment properties, as well as grants for operating expenses, agricultural production and grants related to assets.	Positive integer	
C_760_2 / 1	Other operating revenue: profit from sale of fixed assets – scheme 2	ENT_C_760_2	Revenue from selling property, plant, and equipment, intangible assets, investment properties, biological assets.	Positive integer	
C_765_2 / 1	Other operating revenue: profit from revaluation – scheme 2	ENT_C_765_2	Revenue from selling property, plant, and equipment, intangible assets, investment properties, biological assets.	Positive integer	
C_023_2 / 1	Other revenue: grants related to assets – scheme 2	ENT_C_023_2	Grants related to assets – grants recognised as income in the reference period whose primary condition is that the entity should acquire long-term assets.	Positive integer	
C_020_2 / 1	Grants related to income – scheme 2	ENT_C_020_2	Grants related to income – grants from general government or local budgets or from the Institutions of the European Union to compensate for operating expenses, including EAS project grants (export, marketing, product development, business start-up, development of infrastructure), support to training, consultations, participation in fairs and festivals, traineeships; wage subsidies, traineeship or supervisor benefits of the Unemployment Insurance Fund; support of the Environmental Investment Centre; ARIB export support; subsidies for regular public transport services. Not included here are grants related to assets, forgivable loans, non-monetary grants. MORE INFORMATION: RTJ 12 “Government assistance”.	Positive integer	
C_020_S2 / 1	Other revenue: specification of the source, purpose and amount of the grant – scheme 2	ENT_C_020_S2	Describe from whom (institution) and for which activity the grant was received.	Text	
C_756_2 / 1	Other revenue: lease income – scheme 2	ENT_C_756_2	Lease income – income from using leased assets unless reported as turnover.	Positive integer	
C_757_2 / 1	Other operating revenue: licence fees – scheme 2	ENT_C_757_2	Licence fees – revenue from selling licences unless reported as turnover.	Positive integer	
C_770_2 / 1	Other operating expenses, total – scheme 2	ENT_C_770_2	Other operating expenses – Irregular expenses incurred in business activity, including loss from selling property, plant and equipment and intangible assets, biological assets and investment properties, from penalties, interests on arrears and other payables, maintenance costs of associations, membership fees, compensations for damage to natural environment, net loss on translation of foreign currencies and supplier payables, gifts and donations including income tax. Show here loss on changes in fair value of investment properties. Local taxes in the reference period are excluded.	Positive integer	
C_780_2 / 1	Other operating expenses: loss from sale of fixed assets – scheme 2	ENT_C_780_2	Loss on selling property, plant, and equipment, intangible assets, investment properties, biological assets.	Positive integer	
C_785_2 / 1	Other operating expenses: loss from revaluation – scheme 2	ENT_C_785_2	Loss on revaluation of investment properties, biological assets reported under the fair value model.	Positive integer	

C_790_2 / 1	Other operating expenses: membership fees – scheme 2	ENT_C_790_2	Membership fees, operation and maintenance costs of associations.	Positive integer	
C_855_2 / 1	Financial income and expenses (profit (loss) of subsidiaries and associated enterprises, financial assets, interest income and expenses, and other financial income and expenses) – scheme 2	ENT_C_855_2	Financial income and expenses – income and expenses from shares and other financial investments. Show here profit (loss) from selling subsidiaries and affiliated undertakings, long-term and short-term financial investments, including sales and revaluations of fair value, interest and dividend income from long-term and short-term financial investments (including financial lease interests), interest expenses on loans, securities, financial lease agreements and other interest bearing debt obligations, profit (loss) on translation of foreign currencies of financial and investment activities related receivables and payables fixed in foreign currency; other financial income and expenses.	Integer	
C_805_2 / 1	Financial income and expenses: interest income – scheme 2	ENT_C_805_2	Interest income on financial lease, interest income on short-term and long-term loans, short-term and long-term promissory note, bonds, bank accounts.	Positive integer	
C_835_2 / 1	Financial income and expenses: interest expense – scheme 2	ENT_C_835_2	Interest expenses from financial lease, interest expenses from other long-term and short-term debt obligations.	Positive integer	
C_836_2 / 1	Financial income and expenses: interest expense – interest expenses from operating lease: scheme 2	ENT_C_836_2	Interest expenses from operating lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership to the lessee; otherwise a lease agreement is classified as an operating lease. To be completed 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	
C_890_2 / 1	Income tax – scheme 2	ENT_C_890_2	Income tax on dividends and profit distribution. Income tax expenses on dividends are reported in income statement in the same period as the dividends were announced, irrespective of the period for which they were announced or when they are actually paid out. Including expenses or return of income tax payable by subsidiaries in foreign countries and postponed income tax expenses or return.	Positive integer	
C_900_2 / 1	Profit (loss) in the reference year – scheme 2	ENT_C_900_2	Profit (loss) for the reference period is the difference between all revenue and expenditure during the reference period.	Integer	
C_910_2 / 1	Dividends – scheme 2	ENT_C_910_2	Dividends – dividends from previous year’s profit announced during the reference year (either paid and unpaid). Corporate income tax on dividend payments is reported in row “Income tax”.	Positive integer	
C_440_2 / 1	Expenses: personnel expenses – wages and salaries: scheme 2	ENT_C_440_2	Wages and salaries – remuneration paid by the employer to all persons for work done in the reference period: basic wage; gratuities, bonuses, ex gratia payments, holiday pay (reported in the period when the holiday entitlement arises), compensations (incl. severance pay); income tax inclusive fringe benefits; payments in the event of illness, occupational accident, maternity leave or transfer to part-time employment; unemployment insurance premium at the established rate; mandatory funded pension contributions; other personnel costs (regular payments to members of the company’s management board / board member for working for the company). Wages and salaries do not include dividends or labour supply expense.	Positive integer	
C_450_2 / 1	Expenses: personnel expenses – social security tax and unemployment insurance premiums paid by employers – scheme 2	ENT_C_450_2	Social tax and unemployment insurance premiums paid by employers – social tax (for pension insurance and national health insurance) and unemployment insurance premium at the established rate for employers. Including social tax on fringe benefits and on accrued vacation pay.	Positive integer	

Table 5. TURNOVER BY ECONOMIC ACTIVITY

The reference period is a calendar year. A parent enterprise submits an UNCONSOLIDATED report.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
D_45_47 / 1	Turnover: wholesale and retail trade	ENT_D_45_47_1	Wholesale and retail trade – resale of goods to retailers, enterprises, institutions, organisations and individuals, including sale of supplies of materials from warehouses. Trading is the resale of goods purchased in its own name and cost for the purpose of reselling it without further processing or after marking, packing and bottling. Costs of goods purchased for resale are reported in income statement row “Goods”. In the case of commission trade, goods are not owned by agents who should show here only the commission fee received or to be received.	Positive integer	
D_47 / 1	Turnover: retail sale of goods	ENT_D_47_1	Revenue received or to be received from retail trade. Retail sale is resale of new and used goods to shops, department stores, kiosks, stalls, mail order stores, street vendors, auction houses, over the internet for personal or household consumption. Retail trade does not include sales of durable goods (cars, furniture, consumer electronics, household appliances) through leasing companies if the owner of the good is the leasing company. Properties of goods are not transformed in the process of retail sales; however, retail sale may include operations such as sorting, grading and assembling of goods, mixing, blending (e.g. sand, wine), bottling (incl. bottle cleaning), packing, breaking bulk and repacking for distribution in smaller lots, storage (whether or not frozen or chilled) etc.	Positive integer	
D_451 / 1	Turnover: wholesale and retail trade – retail sale of goods: motor vehicles (including motorcycles)	ENT_D_451_1	Retail sale of any type of motor vehicles (including motorcycles, toboggans), trailers, motor homes.	Positive integer	
D_4532 / 1	Turnover: wholesale and retail trade – retail sale of goods: parts and accessories for motor vehicles	ENT_D_4532_1	Retail trade of parts, parts and accessories for all motor vehicles unless sold as part of a complete vehicle.	Positive integer	
D_473 / 1	Turnover: wholesale and retail trade – retail sale of goods: automotive fuel	ENT_D_473_1	Retail sale of fuel for motor vehicles and motorcycles – diesel, gasoline, lubricating products, liquefied gas, excluding liquefied petroleum gas sold for the preparation of food and fuel.	Positive integer	
D_47999 / 1	Turnover: wholesale and retail trade – retail sale of goods: other goods, excl. motor vehicles, accessories, fuel	ENT_D_47999_1	Retail sale of other goods, excluding retail sale of motor vehicles, parts thereof and accessories and automotive fuel.	Positive integer	
D_462_9 / 1	Turnover: wholesale and retail trade – wholesale of goods	ENT_D_462_9_1	Revenue received or to be received from wholesale trade. Wholesale is the resale (sale without transformation) of new and used goods to other undertakings: retailers, other wholesalers, manufacturing and merchandising firms, institutions, organisations and other independent economic entities, excluding leasing enterprises. Wholesaler is the owner of merchandise. Wholesale is sale without transformation; however, it may include operations such as sorting, grading and assembling of goods, mixing, blending (e.g. sand, wine), bottling (including bottle cleaning), packing, breaking bulk and repacking for distribution in smaller lots, storage (whether or not frozen or chilled) etc.	Positive integer	
D_4531 / 1	Turnover: wholesale and retail trade – wholesale of goods: motor vehicles (including	ENT_D_4531_1	Wholesale trade of all kinds of parts, components, supplies, parts and accessories for motor vehicles, including motorcycles, trailers, motor homes.	Positive integer	

	motorcycles), their parts and accessories				
D_46712 / 1	Turnover: wholesale and retail trade – wholesale of goods: automotive fuel	ENT_D_46712_1	Wholesale of motor vehicles and motorcycles – wholesale of diesel, motor gasoline, including aviation gasoline.	Positive integer	
D_462_99 / 1	Turnover: wholesale and retail trade – wholesale of goods: other goods	ENT_D_462_99_1	Wholesale of other goods, excluding motor vehicles (including motorcycles), their parts and accessories, automotive fuel.	Positive integer	
D_461 / 1	Turnover: wholesale and retail trade – commission trade	ENT_D_461_1	Commission fee received or to be received from commission trade. Commission trade includes the activities of commodity brokers, and other wholesellers who act on behalf of other entities or as intermediaries between sellers and buyers; the goods sold in this way are not recognised in the broker's balance sheet. The commission trade revenue includes only the commission fee received or to be received.	Positive integer	
D_452 / 1	Turnover: maintenance and repair of motor vehicles	ENT_D_452_1	Revenue received or to be received from the maintenance and repair of motor vehicles (including washing, spraying, polishing etc.) Including the cost of spare parts used for the maintenance and repair.	Positive integer	
D_10_35 / 1	Turnover: sale of self-manufactured goods and industrial services	ENT_D_10_35_1	Sale of self-manufactured goods and industrial services – revenue received or to be received from selling manufacturing activities, electricity, gas, steam and hot water supply activities, i.e. cost of production and services of industrial type (less internal turnover) which were produced in an enterprise from its own or purchaser's materials and which have been sold and delivered to the purchaser in the reference period regardless of the time when the payment was received. It is equal to total revenue received or to be received from sales of individual products and services in questionnaire "Manufactured goods" if the enterprise has to submit it. Sales include packaging even if collected separately, carriage charges are excluded. Turnover includes total cost of production as part of subcontracting or services of industrial type (incl. charges paid for these products or services), and payments for products from purchaser's material and for industrial services provided to customer.	Positive integer	
D_10_35_1 / 1	Turnover: sale of self-manufactured goods and industrial services – activity 1	ENT_D_10_35_1_1		Positive integer	
D_10_35_1_NIMETUS / 1	Sale of self-manufactured goods and industrial services: activity 1 – name	ENT_D_10_35_1_1A		Text	
D_10_35_2 / 1	Turnover: sale of self-manufactured goods and industrial services – activity 2	ENT_D_10_35_2_1		Positive integer	
D_10_35_2_NIMETUS / 1	Sale of self-manufactured goods and industrial services: activity 2 – name	ENT_D_10_35_2_1A		Text	
D_10_35_3 / 1	Turnover: sale of self-manufactured goods and industrial services – activity 3	ENT_D_10_35_3_1		Positive integer	
D_10_35_3_NIMETUS / 1	Sale of self-manufactured goods and industrial services: activity 3 – name	ENT_D_10_35_3_1A		Text	
D_354 / 1	Turnover: energy purchased and resold	ENT_D_354_1	Electricity and heat, gas and water purchased for resale without further processing (costs cover some costs in income statement row "Services purchased for resale without further	Positive integer	

			processing").		
D_36 / 1	Turnover: water collection, treatment and supply	ENT_D_36_1	Revenue received or to be received from water collection, treatment and supply. This class includes water collection, treatment and distribution activities for domestic and industrial needs; purification and treatment of water for water supply purposes, and distribution by various means; maintenance of water supply facilities and other related activities. Water collection, treatment and supply does not include water purchased and resold (this is reported in row "Energy purchased and resold").	Positive integer	
D_37 / 1	Turnover: sewerage	ENT_D_37_1	Revenue received or to be received from sewerage and wastewater disposal services. This class includes collecting and transporting of wastewater, cleaning and maintenance of sewers.	Positive integer	
D_38_39 / 1	Turnover: waste collection, treatment and disposal activities; materials recovery	ENT_D_38_39_1	Revenue received or to be received from waste collection, treatment and disposal activities, dismantling of wrecks and recovery of sorted materials, remediation and waste management activities. This class include collection of non-hazardous and hazardous waste, disposal and treatment prior to disposal of various forms of waste; cleanup of contaminated buildings and sites, soil, surface or ground water, as well as dismantling of wrecks for materials recovery, separating and sorting recoverable materials into distinct categories; mechanical and chemical processing of waste and transformation into secondary raw material.	Positive integer	
D_1 / 1	Turnover: agriculture, hunting	ENT_D_1_1	Revenue received or to be received from agriculture and hunting. This class includes crop production, growing of fruits and vegetables, horticulture, livestock farming, hunting, animals, game farming and their support activities.	Positive integer	
D_2 / 1	Turnover: forestry	ENT_D_2_1	Revenue received or to be received from forestry, logging and support services to forestry. This class included growing of forests (planting, replanting, transplanting, thinning), activities of tree nurseries, logging and felling (production of roundwood and firewood), gathering of timber for weaving and other wild growing materials (resin, moss, grasses, lichen etc,) and support services to forestry and logging (forest inventories, timber evaluation, forest fire fighting and protection, transport of logs within the forest).	Positive integer	
D_3 / 1	Turnover: fishing and aquaculture	ENT_D_3_1	Revenue received or to be received from fishing, activities of hatcheries and fisheries and from fishing and aquaculture activities. This class includes capturing or gathering of fish, crustaceans, molluscs; activities of vessels engaged in fishing and in processing and preserving of fish; gathering of alga and other marine organisms; operation of marine fish hatcheries; fish farming, rearing of aquatic animals and other support activities to fishing and aquaculture.	Positive integer	
D_41_43 / 1	Turnover: total construction	ENT_D_41_43_1	Revenue received or to be received from construction activities in Estonia and in foreign countries. Construction activities include site preparation, construction of buildings, civil engineering works and parts thereof, repair and renovation (general building, civil engineering, erection of roofs and roof covering; construction and repair of roads, aerodromes, sports facilities; other special construction works), installation of utilities and fixtures in buildings (electric wires and electrical equipment, insulation, piping and other equipment), finishing of buildings, including cleaning of the exterior; land improvement. Renting of construction and demolition equipment with operator is classified with the specific construction activity carried out with this equipment.	Positive integer	
D_49_51 / 1	Turnover: transportation services	ENT_D_49_51_1	Revenue from transportation services received or to be received. Including national and international carriage of passengers and goods, whether scheduled or not, by railway, road, watercraft or by air; renting of aircraft, ships, railway rolling stock, buses, lorries or automobiles with crew or driver; taxi services.	Positive integer	
D_52 / 1	Turnover: warehousing and support activities for transportation	ENT_D_52_1	Revenue received or to be received from warehousing and support activities for transportation. This class includes loading and unloading of goods or passengers' luggage irrespective of the mode of transport used for transportation; operation of storage and warehouse facilities; activities supporting the transport of passengers, animals or freight by road, water or air (operation of terminal facilities, maintenance of roads, towing and road side assistance; switching and shunting, operation of waterway locks; navigation, pilotage and berthing activities; lighterage, salvage activities; ground service activities on airfields,	Positive integer	

			airport and air-traffic-control activities) and activities of other transport agencies (forwarding of freight, brokerage, activities of freight forwarders, cargo agents and customs agents).		
D_53 / 1	Turnover: postal and courier activities	ENT_D_53_1	Revenue received or to be received from postal and courier activities. This class includes pickup, sorting, transport and delivery; letter-box rental, postal services operating under a universal service obligation; courier services; transport and delivery of parcels and packages by scheduled bus service; collection, transport and delivery of newspapers, periodicals etc.; other private mail services.	Positive integer	
D_55 / 1	Turnover: accommodation	ENT_D_55_1	Revenue received or to be received from short-stay accommodation (hotel, motel, guest house, hostel and holiday home, holiday camp). Revenue from selling accommodation services includes the cost of breakfast and other services if sold together with accommodation.	Positive integer	
D_56 / 1	Turnover: food service activities	ENT_D_56_1	Revenue received or to be received from food service activities. Food service activities are selling and/or service of meals and drinks (merchandise and own production) fit for immediate consumption. Merchandise is goods purchased and held for resale by purchasing enterprise without further processing.	Positive integer	
D_56_1 / 1	Turnover: food service activities – sale of alcoholic beverages and tobacco products	ENT_D_56_1_1	Sale of alcoholic beverages and tobacco products, including beer and other low alcohol beverages, cigars, cigarettes, cigarillos, tobacco.	Positive integer	
D_581 / 1	Turnover: publishing of books, periodicals and other publishing activities	ENT_D_581_1	Revenue received or to be received from publishing activities. This class includes the publishing of books, newspapers, journals and other periodicals; catalogues, address books, and other works such as photos, engravings, postcards, timetables, forms, posters and reproductions of works of art; sale of advertising space in books and periodicals by publisher. Publishing includes the acquisition of copyrights for content (information products) and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this content in print, electronic or audio form, on the Internet, CD-ROM reference books, etc.	Positive integer	
D_582 / 1	Turnover: software publishing	ENT_D_582_1	Revenue received or to be received from software publishing. This class includes publishing of computer game packages, downloadable and on-line computer games; publishing of ready-made software (non-customised), operating systems and applications software. Publishing includes the acquisition of copyrights for content (information products) and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this content in in print, electronic or audio form, on the Internet, CD-ROM reference books, etc.	Positive integer	
D_59 / 1	Turnover: motion picture, video and television programme production, sound recording and music publishing activities	ENT_D_59_1	Revenue received or to be received from motion picture, video and television programme production, sound recording and music publishing activities. This class includes the production of theatrical and non-theatrical motion pictures whether on film, video tape or disc for direct projection in theatres or for broadcasting on television, supporting activities such as film editing, cutting, dubbing etc. distribution of motion pictures and other film productions to other industries; motion picture or other film productions projection; buying and selling of motion picture or other film productions distribution rights; sound recording activities (master recordings), releasing, promoting and distributing them, publishing of music, sound recording service activities in a studio or elsewhere.	Positive integer	
D_60 / 1	Turnover: programming and broadcasting activities	ENT_D_60_1	Revenue received or to be received from radio and television programme production and broadcasting. This class includes the activities of creating content or acquiring the right to distribute content and subsequently broadcasting that content (such as radio, television and data programs of entertainment, news, talk, and the like); sale of advertising time on radio and television. The broadcasting can be performed over-the-air, via satellite, via a cable network or via Internet.	Positive integer	
D_61 / 1	Turnover: telecommunications services	ENT_D_61_1	Revenue received or to be received from telecommunications services. This division includes the wireless and wired telecommunications activities – telephone, data communication, internet, cable, landline, network, satellite etc. telecommunications activities.	Positive integer	

D_62_631 / 1	Turnover: information technology and computer service activities	ENT_D_62_631_1	Revenue received or to be received from information technology and computer service activities. This class includes the writing and testing of software; computer hardware and software consultancy; management of computer systems and databases, installation of personal computers and software; data processing and database services; web hosting, activities of web portals.	Positive integer	
D_639 / 1	Turnover: news agency and other information service activities	ENT_D_639_1	News agency activities and other information service activities – furnishing of news, pictures and features to the media. Computer-based telephone information services, information search services on a contract or fee basis, news clipping services, press clipping services, media monitoring.	Positive integer	
D_64_66 / 1	Turnover: financial intermediation services and their support activities, except insurance	ENT_D_64_66_1	Revenue received or to be received from financial intermediation services (except insurance) and activities auxiliary to financial intermediation. This group includes financial service activities other than those conducted by monetary institutions, e.g. financial leasing, activities of pawnshops, credit granting by other than financial institutions, factoring activities, other financial service activities primarily concerned with distributing funds, e.g. security and commodity contracts brokerage; currency exchanges services, financial consultancy, evaluation of risks and damage; activities of insurance agents and brokers.	Positive integer	
D_65 / 1	Turnover: insurance activities	ENT_D_65_1	Revenue received or to be received from providing insurance activities. This division includes the underwriting annuities and insurance policies and investing premiums to build up a portfolio of financial assets to be used against future claims, including life insurance and non-life insurance (accident and fire insurance, health insurance, property insurance, motor, marine, aviation and transport insurance, pecuniary loss and liability insurance), excluding compulsory social security schemes.	Positive integer	
D_68 / 1	Turnover: real estate activities, rental of real estate	ENT_D_68_1	Revenue received or to be received from renting of real estate. This class includes buying and selling of self-owned real estate, renting and operating of own or leased real estate, including renting of land, dwellings, apartments and non-residential buildings; activities of real estate agencies (intermediation in real estate transactions, assessment), management of real estate on a fee or contract basis (incl. maintenance and repairs, water supply, electricity and other service fees).	Positive integer	
D_681 / 1	Turnover: real estate activities – selling of real estate	ENT_D_681_1	Buying and selling of real estate, including dwellings, apartments, non-residential buildings, land (respective costs are reported in income statement row “Investment property purchased for resale”.	Positive integer	
D_682 / 1	Turnover: real estate activities – rental of real estate	ENT_D_682_1	Renting of buildings and rooms without the cost of intermediated water supply, electricity and heat, communications etc. services.	Positive integer	
D_691 / 1	Turnover: legal activities	ENT_D_691_1	Revenue received or to be received from legal activities. This class includes advice and representation in civil cases, criminal cases, labour disputes; preparation of legal documents such as patents and copyrights, and preparation and certification of other intellectual property related documents; preparation of auction transaction deeds; consulting customers on their rights and obligations; other legal activities.	Positive integer	
D_692 / 1	Turnover – accounting, bookkeeping and auditing activities; tax consultancy	ENT_D_692_1	Revenue received or to be received from accounting, bookkeeping and auditing activities, and tax consultancy. This class includes examination of source data and information; examination of accounts and certification of their accuracy; preparation of financial statements; preparation of financial surveys; preparation of personal and business income tax returns; advisory activities and representation on behalf of clients before tax authorities.	Positive integer	
D_70 / 1	Turnover: activities of head offices; management consultancy activities	ENT_D_70_1	Revenue received or to be received from activities of head offices and management consultancy activities. This class includes the overseeing and managing of other units of the company or enterprise; the provision of advice and assistance to businesses and other organisations on public relations and exchange of information, as well as management issues such as strategic and organisational planning; the provision of advice, guidance in financial, marketing, personnel and day-to-day management; business management consultancy activities; selling of trademarks and franchises.	Positive integer	

D_711 / 1	Turnover: architectural and engineering activities and related technical consultancy	ENT_D_711_1	Revenue received or to be received from architectural and engineering activities and related technical consultancy. This group includes the provision of architectural advice, engineering services, building design and drafting; town and city planning; engineering technical consultancy; engineering design, including electricity, transport, waste management, water supply and sewerage, industrial and production projects, telecommunications projects etc.; management of construction projects in the owner's or customer's name to ensure the conformity to the project; geological and geodetic surveying, other engineering-technical consultations.	Positive integer	
D_712 / 1	Turnover: technical testing and analysis	ENT_D_712_1	Revenue received or to be received from technical testing and analysis. This class includes road-safety testing of motor vehicles, testing of physical, chemical and other analytical testing of any kind of materials and products.	Positive integer	
D_72 / 1	Turnover: scientific research and development services	ENT_D_72_1	Revenue received or to be received from scientific research and development. This group includes basic research (experimental or theoretical research undertaken for the first time), applied research (original research for obtaining new knowledge targeted at at solving special practical tasks), experimental development (research aimed at the development or essential improvement of new materials, products and equipment) in natural sciences, engineering, humanities and social sciences.	Positive integer	
D_731 / 1	Turnover: advertising	ENT_D_731_1	Revenue received or to be received from the provision of advertising services. This division includes the planning, creation of advertising campaigns and placement of such advertising in periodicals, newspapers, radio and television, or other media as well as the design of display structures and sites (including renting of advertising space).	Positive integer	
D_732 / 1	Turnover: market research and public opinion polling	ENT_D_732_1	Revenue received or to be received from market research and public opinion polling. This group includes investigation into market potential, awareness, acceptance and familiarity of goods and services and buying habits of consumers for the purpose of sales promotion and development of new goods and services, including statistical analyses of the results; use of topic specific monographs, statistics, investigations, econometric models and other models in market research; public opinion polling about political, economic and social issues and statistical analysis thereof.	Positive integer	
D_74 / 1	Turnover: other professional, scientific and technical activities	ENT_D_74_1	Revenue received or to be received from the provision of other professional, scientific and technical activities. This group includes activities of designers and florists, photographic activities, translation and interpretation activities, weather forecasting activities, consulting, excluding architectural, engineering and management consultations.	Positive integer	
D_75 / 1	Turnover: veterinary activities	ENT_D_75_1	Revenue received or to be received from the provision of veterinary activities. This division includes the provision of animal health care and control activities for farm animals and pet animals, animal ambulance activities.	Positive integer	
D_77 / 1	Turnover: rental and leasing of motor vehicles, other machinery, equipment, personal and household goods	ENT_D_77_1	Revenue received or to be received from rental and leasing of machinery and equipment, utility articles and households appliances. This division includes renting and leasing of transport equipment, agricultural machinery and equipment, construction and civil engineering machinery and equipment without driver, office machinery and equipment, including computers and other office machinery, personal and household appliances, recreational and sports goods, video tapes and disks, intellectual property products and other goods to households or industries.	Positive integer	
D_78 / 1	Turnover: employment agency activities and human resource provision	ENT_D_78_1	Revenue received or to be received from the provision of employment agency services. This class includes personnel search, selection referral and placement activities, including temporary employment agency activities. The workers whose workforce is rented are employees of temporary employment agencies; these units are legally responsible for their employees but they are not responsible for direction and supervision of employees.	Positive integer	
D_79_1 / 1	Turnover: travel agency, tour operator and other reservation service and related activities – travel agency services and other	ENT_D_79_1_1	Travel agency activities, arranging of transportation and accommodation of tourists, selling of complete trips etc. travel related transport, accommodation, cruise reservations, event ticket reservations and other reservation services.	Positive integer	

	reservation services				
D_79_2 / 1	Turnover: travel agency, tour operator and other reservation service and related activities – tour operator and tour guide services, travel information services	ENT_D_79_2_1	Arranging of tours; activities of arranging and assembling tours, tourist guide services, tourism promotion and travel information services.	Positive integer	
D_80 / 1	Turnover: security and investigation activities	ENT_D_80_1	Revenue received or to be received from security and investigation activities. This division includes investigation and detective services; guard and patrol services; picking up and delivering money, receipts, or other valuable items with personnel and equipment to protect such properties while in transit; operation of electronic security alarm systems, such as burglar and fire alarms, where the activity focuses on remote monitoring these systems. Operation often involves also sale, installation and repair services; if the latter components are provided separately, they are classified to retail sale or construction.	Positive integer	
D_81 / 1	Turnover: services to buildings and landscape activities	ENT_D_81_1	Revenue received or to be received from services to buildings and landscape activities. This division includes support activities to maintenance, e.g. exterior and interior cleaning of all types of buildings, cleaning of industrial machinery, cleaning of trains, buses, planes, etc., cleaning of the inside of road and sea tankers, disinfecting and exterminating activities for buildings, ships, trains, etc., pest control, bottle cleaning, street sweeping, snow and ice removal; provision of landscape care and maintenance services.	Positive integer	
D_82 / 1	Turnover: office administrative, office support and other business support activities	ENT_D_82_1	Revenue received or to be received from office administrative, office support and other business support activities. This division includes provision of day-to-day office administrative services such as financial planning, billing and record keeping, personnel and postal services, activities of call centres; organisation of conferences and fairs; activities of collection agencies, credit bureaus; packaging activities and other business support activities.	Positive integer	
D_85 / 1	Turnover: education services	ENT_D_85_1	Revenue received or to be received from the provision of education services. This section includes pre-primary, primary, general secondary, technical and vocational secondary, higher education, sports, recreation and cultural education, adult refresher training and other education (driving schools, foreign language instruction, computer training, employment training etc.), education provided by radio, television, Internet or other means of communication, as well as educational support activities such as educational consulting, organisation of student exchange programmes.	Positive integer	
D_86 / 1	Turnover: human health activities	ENT_D_86_1	Revenue received or to be received from human health activities. This section includes activities of hospitals, medical consultations, treatment activities in the field of general and specialised medicine; dental care; emergency services; activities of laboratory and technical facilities, as well as activities of health spas legally recognised to provide medical rehabilitation services and physiotherapy services.	Positive integer	
D_87_88 / 1	Turnover: social work activities	ENT_D_87_88_1	Revenue received or to be received from social work activities. This division includes residential nursing care activities; residential care activities for the elderly and disabled; activities of homeless shelters, orphanages, women's shelters, medical rehabilitation centres; provision of social assistance services directly to those in need; provision of social assistance services.	Positive integer	
D_90_92 / 1	Turnover: creative, arts and entertainment activities; gambling and betting activities	ENT_D_90_92_1	Revenue received or to be received from the provision creative, arts, entertainment and recreation services, activities of libraries, archives, museums and other cultural services, provision of gambling and betting services. This class includes production of live theatrical presentations, concerts and opera or dance productions and other stage productions; creative activities of musicians, artists; administration of copyrights; operation of arts facilities; technical support activities to performing arts; operation, protection of historical sites and buildings and arranging visits to these sites; activities of botanical and zoological gardens,	Positive integer	

			supervision, preservation and maintenance of nature reserves; sale of lottery tickets. This class excludes motion picture and video production and distribution, projection; radio and television broadcasting.		
D_93 / 1	Turnover: sports activities and amusement and recreation activities	ENT_D_93_1	Revenue received or to be received from sports activities and amusement and recreation activities. This division includes activities of sports clubs and teams; organising of sports events; activities of amusement parks and theme parks, boat harbours and marinas; beach and park activities; amusement and recreation activities and live events; fireworks, other recreation activities.	Positive integer	
D_951 / 1	Turnover: repair of computers and communications equipment	ENT_D_951_1	Revenue received or to be received from the repair and maintenance of computers and communication equipment. This group includes the repair and maintenance of computers and peripheral equipment (desktops, laptops, computer terminals, storage devices, printers) and communications equipment (radio, television receivers, cellular phones, carrier equipment modems, fax machines).	Positive integer	
D_952 / 1	Turnover: repair of personal and household goods	ENT_D_952_1	Revenue received or to be received from the repair of personal and household goods. This group includes consumer electronics (e.g., radio and television receivers), household appliances and home and garden equipment (e.g., lawn-mowers and blowers), footwear and leather goods, furniture and home furnishings, clothing and clothing accessories, sporting goods, musical instruments, hobby articles and other personal and household goods. Including the cost of spare parts used for the repair.	Positive integer	
D_96 / 1	Turnover: personal service activities	ENT_D_96_1	Revenue received or to be received from personal service activities. This division includes washing and (dry-)cleaning of textiles and fur products, hairdressing and other beauty treatment, funeral and related activities; physical well-being activities (baths, saunas, solariums, massage salons), activities n.e.c. such as per care services, astrological and spiritualists' activities, dating services, marriage bureau, genealogical services, key duplication services; laminating maps with plastic.	Positive integer	
D_9001 / 1	Turnover: other activity 1	ENT_D_9001_1	Turnover from other than listed activities.	Positive integer	
D_9001_NIMETUS / 1	Other activity 1 – name	ENT_D_9001_1B		Text	
D_9002 / 1	Turnover: other activity 2	ENT_D_9002_1	Turnover from other than listed activities.	Positive integer	
D_9002_NIMETUS / 1	Other activity 2 – name	ENT_D_9002_1B		Text	
D_9003 / 1	Turnover: other activity 3	ENT_D_9003_1	Turnover from other than listed activities.	Positive integer	
D_9003_NIMETUS / 1	Other activity 3 – name	ENT_D_9003_1B		Text	

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

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

The reference period is a calendar year. A parent enterprise submits an UNCONSOLIDATED report..

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
H_020 / 15	Investment properties: land – residual cost /fair	ENT_H_020_15	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	Positive integer	

	value at the end of the previous reference period		balance sheet including the accumulated depreciation and potential write-downs. Investment properties: land – land classified as investment property, including acquired under financial lease.		
H_020 / 16	Investment properties: buildings – residual cost /fair value at the end of the previous reference period	ENT_H_020_16	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. Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under 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. 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_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_020 / 14	Total investment properties: residual cost /fair value at the end of the previous reference period	ENT_H_020_14	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. Investment property is a property (land, building or part of building) held to earn rental income 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 also land or building not owned by the enterprise but rented under financial lease contract. Investment properties are recognised in fair value or acquisition cost. MORE INFORMATION: RTJ 6 “Investment properties”.	Positive integer	
H_030 / 15	Investment properties: land – acquisitions and additions	ENT_H_030_15	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. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_030 / 16	Investment properties: buildings – acquisitions and additions	ENT_H_030_16	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. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential	Positive integer	

			participation in generating future economic benefit). Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.		
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_030 / 14	Total investment properties: acquisitions and additions	ENT_H_030_14	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. Fixed assets are recognised in the balance sheet at the acquisition cost (purchase price and direct expenses of acquisition). Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet. Investment property is a property (land, building or part of building) held to earn rental income 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. In fair value or acquisition cost. MORE INFORMATION: RTJ 6 “Investment properties”.	Positive integer	
H_031 / 15	Investment properties: land – acquisitions and additions: acquisition of land and buildings, except new buildings and renovations	ENT_H_031_15	Acquisition of land and buildings (except new buildings) and civil engineering objects in Estonia are initially recognised in the balance sheet at the acquisition cost. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_031 / 16	Investment properties: buildings – acquisitions and additions: acquisition of land and buildings, except new buildings and renovations	ENT_H_031_16	Acquisition of land and buildings (except new buildings and renovations) and civil engineering objects in Estonia are initially recognised in the balance sheet at the acquisition cost. Including total contract value of fixed assets obtained under financial lease contract concluded during the reference period less interests. Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under 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	Investment properties: land – acquisitions and additions: acquisition of buildings, new building and renovations	ENT_H_032_15	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction as well additions, reconstruction and renovation (reconstruction expenses), which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_032 / 16	Investment properties: buildings – acquisitions and additions: acquisition of buildings, new building and renovations	ENT_H_032_16	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction as well additions, reconstruction and renovation (reconstruction expenses), which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Investment properties: constructions – buildings and civil engineering objects classified as investment property, including those acquired under 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: ASBG 6 “Investment property”.	Positive integer	
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_033 / 16	Investment properties: buildings – acquisitions and additions: acquisition of buildings, new building, renovations – construction production and renovations	ENT_H_033_16	Cost of construction production and reconstruction activities done by enterprise’s own staff. Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Positive integer	
H_100 / 15	Investment properties: land –	ENT_H_100_15	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at	Positive integer	

	sales		residual value. Investment properties: land – land classified as investment property, including acquired under financial lease.		
H_100 / 16	Investment properties: buildings – sales	ENT_H_100_16	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Positive integer	
H_100 / 28	Investment properties: work in progress and prepayments – sales	ENT_H_100_28	Fixed assets sold in the reference year (incl. for consideration other than cash, e.g. shares) at residual value. 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_100 / 29	Investment properties: right-of-use assets – sales	ENT_H_100_29	Fixed assets sold in the reference year (incl. for consideration other than cash, e.g. shares) at residual value. 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_100 / 14	Total investment properties: sales	ENT_H_100_14	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Investment properties – a property (land, building or part of building) held to earn rental income (as owner or under financial lease) 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: RTJ 6 “Investment properties”.	Positive integer	
H_060 / 15	Investment properties: land – depreciation	ENT_H_060_15	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset’s useful life. Show here the depreciation costs in the reference period. Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_060 / 16	Investment properties: buildings – depreciation	ENT_H_060_16	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset’s useful life. Show here the depreciation costs in the reference period. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Positive integer	
H_060 / 28	Investment properties: work in progress and prepayments – depreciation	ENT_H_060_28	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset’s useful life. Show here the depreciation cost in the reference period. 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_060 / 29	Investment properties: right-of-use assets – depreciation	ENT_H_060_29	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset’s useful life. Show here the depreciation cost in the reference period. 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_060 / 14	Total investment properties: depreciation	ENT_H_060_14	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset’s useful life. Show here the depreciation costs in the reference period.	Positive integer	

			Investment property is a property (land, building or part of building) held to earn rental income 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 also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 “Investment properties”.		
H_070 / 15	Investment properties: land – write-downs and write-ups	ENT_H_070_15	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Investment properties: land – land classified as investment property, including acquired under financial lease.	Integer	
H_070 / 16	Investment properties: buildings – write-downs and write-ups	ENT_H_070_16	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Integer	
H_070 / 28	Investment properties: work in progress and prepayments – write-downs and write-ups	ENT_H_070_28	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: ASBG 5 “Property, plant and equipment and intangible assets” and ASBG 6 “Investment property”. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets.	Integer	
H_070 / 29	Investment properties: right-of-use assets – write-downs and write-ups	ENT_H_070_29	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: ASBG 5 “Property, plant and equipment and intangible assets” and ASBG 6 “Investment property”. 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_070 / 14	Total investment properties: write-downs and write-ups	ENT_H_070_14	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. Investment property is a property (land, building or part of building) held to earn rental income 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 also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 “Investment properties”.	Integer	
H_050 / 15	Investment properties: land – additions through business combinations	ENT_H_050_15	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_050 / 16	Investment properties: buildings – additions through business combinations	ENT_H_050_16	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Positive integer	
H_050 / 28	Investment properties: work in progress and prepayments – additions through business combinations	ENT_H_050_28	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). 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_050 / 29	Investment properties: right-	ENT_H_050_29	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Operating	Positive integer	

	of-use assets – additions through business combinations		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).		
H_050 / 14	Total investment properties: additions through business combinations	ENT_H_ 050_14	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Investment property is a property (land, building or part of building) held to earn rental income 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 also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition cost. MORE INFORMATION: RTJ 6 “Investment properties”.	Positive integer	
H_075 / 15	Investment properties: land – total reclassifications	ENT_H_ 075_15	All reclassifications from prepayments and other reclassifications. Investment properties: land – land classified as investment property, including acquired under financial lease.	Integer	
H_075 / 16	Investment properties: buildings – total reclassifications	ENT_H_ 075_16	All reclassifications from prepayments and other reclassifications. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Integer	
H_075 / 28	Investment properties: work in progress and prepayments – total reclassifications	ENT_H_ 075_28	All reclassifications from prepayments and other reclassifications. 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”.	Integer	
H_075 / 29	Investment properties: right-of-use assets – total reclassifications	ENT_H_ 075_29	All reclassifications from prepayments and other reclassifications. 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_075 / 14	Total investment properties: total reclassifications	ENT_H_ 075_14	All reclassifications from prepayments and other reclassifications. Investment property is a property (land, building or part of building) held to earn rental income 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 also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 “Investment properties”.	Integer	
H_080 / 15	Investment properties: land – total reclassifications: reclassifications from prepayments	ENT_H_ 080_15	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Investment properties: land – land classified as investment property, including acquired under financial lease.	Integer	
H_080 / 16	Investment properties: buildings – total reclassifications: reclassifications from prepayments	ENT_H_ 080_16	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	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	Integer	

			concept of investment property. MORE INFORMATION: ASBG 6 “Investment property”.		
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).	Integer	
H_080 / 14	Total investment properties: total reclassifications – reclassifications from prepayments	ENT_H_080_14	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Investment property is a property (land, building or part of building) held to earn rental income 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 also land or building not owned by the enterprise but rented under financial lease agreements. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 “Investment properties”.	Integer	
H_090 / 15	Investment properties: land – total reclassifications: other reclassifications	ENT_H_090_15	Other reclassifications – reclassifications from unfinished projects, of investment property, to fixed assets held for sale, stocks. Investment properties: land – land classified as investment property, including acquired under financial lease.	Integer	
H_090 / 16	Investment properties: buildings – total reclassifications: other reclassifications	ENT_H_090_16	Other reclassifications – reclassifications of unfinished projects, with investment properties, to fixed assets held for sale, as inventories. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Integer	
H_090 / 28	Investment properties: work in progress and prepayments – total reclassifications: other reclassifications	ENT_H_090_28	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. 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”.	Integer	
H_090 / 29	Investment properties: right-of-use assets – total reclassifications: other reclassifications	ENT_H_090_29	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. 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_090 / 14	Total investment properties: total reclassifications – other reclassifications	ENT_H_090_14	Other reclassifications – reclassifications from unfinished projects, of investment property, to fixed assets held for sale, inventories. 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: RTJ 6 “Investment properties”.	Integer	
H_110 / 15	Investment properties: land – other changes, profit (loss) from changes in fair value	ENT_H_110_15	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Investment properties: land – land classified as investment property, including acquired under financial lease.	Integer	
H_110 / 16	Investment properties: buildings – other changes, profit (loss) from	ENT_H_110_16	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Investment properties: construction works – buildings and	Integer	

	changes in fair value		civil engineering works classified as investment property, including those acquired under financial lease.		
H_110 / 28	Investment properties: work in progress and prepayments – other changes, profit (loss) from changes in fair value	ENT_H_ 110_28	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. 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”.	Integer	
H_110 / 29	Investment properties: right-of-use assets – other changes, profit (loss) from changes in fair value	ENT_H_ 110_29	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. 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_110 / 14	Total investment properties: other changes, profit (loss) from changes in fair value	ENT_H_ 110_14	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Investment property is a property (land, building or part of building) held to earn rental income 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 also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 “Investment properties”.	Integer	
H_130 / 15	Investment properties: land – residual cost/fair value at the end of the reference period	ENT_H_ 130_15	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. Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_130 / 16	Investment properties: buildings – residual cost /fair value at the end of the reference period	ENT_H_ 130_16	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. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under 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 value at the end of the reference period	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 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	Total investment	ENT_H_	Residual cost /fair value at the end of the reference period –	Positive	

/ 14	properties: residual cost/fair value at the end of the reference period	130_14	acquisition cost at the end of the period less accumulated depreciation and impairment losses. Investment property is a property (land, building or part of building) held to earn rental income 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 also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 “Investment properties”.	integer	
H_140 / 15	Investment properties: land – disposal of fixed assets at selling price	ENT_H_140_15	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_140 / 16	Investment properties: buildings – disposal of fixed assets at selling price	ENT_H_140_16	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under 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	
H_140 / 14	Total investment properties: disposal of fixed assets at selling price	ENT_H_140_14	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Investment property is a property (land, building or part of building) held to earn rental income 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 also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 “Investment properties”.	Positive integer	

Table 6.2. CHANGES IN FIXED ASSETS: PROPERTY, PLANT AND EQUIPMENT, EUROS

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

The reference period is a calendar year. A parent enterprise submits an UNCONSOLIDATED report..

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
H_020 / 2	Property, plant and equipment: land – residual cost /fair value at the end of the previous reference period	ENT_H_020_2	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. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition cost of land must be equal to its residual value. Also include here the land improvement and readjustment	Positive integer	

			costs as well as the right of use if classified under property, plant and equipment.		
H_020 / 3	Property, plant and equipment: buildings – residual cost /fair value at the end of the previous reference period	ENT_H_020_3	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 incl. accumulated depreciation and potential write-downs. Buildings – free-standing structures permanently attached to the ground, covered by a roof, usually enclosed within external walls; civil engineering works – constructions permanently attached to the ground other than buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways, bridges, trestles, tunnels, port facilities etc. Pipelines, communication and electricity lines: water, gas and sewerage pipelines, fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums, sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites etc. incl. the right of superficies.	Positive integer	
H_020 / 40	Property, plant and equipment: machinery and equipment – residual cost /fair value at the end of the previous reference period	ENT_H_020_40	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. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Positive integer	
H_020 / 4	Property, plant and equipment: machinery and equipment – transport equipment: residual cost /fair value at the end of the previous reference period	ENT_H_020_4	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. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_020 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: residual cost /fair value at the end of the previous reference period	ENT_H_020_6	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. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Positive integer	
H_020 / 7	Property, plant and equipment: machinery and equipment – other machinery, equipment: residual cost /fair value at the end of the previous reference period	ENT_H_020_7	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 incl. accumulated depreciation and potential write-downs. Other machinery and equipment – conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, lab equipment, electric motors and diesel generators, tools, fittings etc., excl. transport equipment, motors, turbines (excl. motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (excl. central heating hot-water boilers classified as civil engineering works), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery, office machines (excl. computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision, optical equipment.	Positive integer	
H_020 / 8	Property, plant and equipment: other property, plant and equipment – residual cost /fair value at the end of the previous	ENT_H_020_8	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. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	

	reference period				
H_020 / 41	Property, plant and equipment: work in progress and prepayments – residual cost /fair value at the end of the previous reference period	ENT_H_020_41	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 constructions and other projects, prepayments for fixed assets.	Positive integer	
H_020 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: residual cost /fair value at the end of the previous reference period	ENT_H_020_43	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 = construction work in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Positive integer	
H_020 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: residual cost /fair value at the end of the previous reference period	ENT_H_020_12	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. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	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 lessee's balance sheet).	Positive integer	
H_020 / 1	Total property, plant and equipment: residual cost /fair value at the end of the previous reference period	ENT_H_020_1	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. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as building right, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, works in progress, prepayments for fixed assets. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.	Positive integer	
H_030 / 2	Property, plant and equipmen: land – acquisitions and additions	ENT_H_030_2	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred for the acquisition that are necessary for bringing them to the present location and condition. Incl. expenses of later additions, which shall be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of recognising in the balance sheet (incl. potential participation in generating future economic benefit). Land – land as an object with the unlimited right of use is not depreciated and its acquisition value must be equal to its residual value. Incl. here land improvement and readjustment costs and the right of use if classified under property, plant and equipment.	Positive integer	
H_030 / 3	Property, plant and equipment: buildings – acquisitions and additions	ENT_H_030_3	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost (purchase price and direct cost of acquisition), incl. expenses of later additions added to the acquisition cost only if they conform to the definition of property, plant and equipment	Positive integer	

			and the criteria of showing the assets in the balance sheet. Buildings – free-standing structures permanently attached to the ground, covered by a roof; civil engineering works – constructions permanently attached to the ground other than buildings. Transport infrastructure: roads, streets, railways, tramways, runways, bridges, port facilities. Pipelines, communication and electricity lines: water, gas and sewerage pipelines, communication and electricity lines etc. Civil engineering works: mines and quarries, stadiums, parks etc. incl. the right of superficies.		
H_030 / 40	Property, plant and equipment: machinery and equipment – acquisitions and additions	ENT_H_030_40	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. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Positive integer	
H_030 / 4	Property, plant and equipment: machinery and equipment – transport equipment: acquisitions and additions	ENT_H_030_4	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are recognised in the balance sheet at the acquisition cost (purchase price and direct expenses of acquisition). Incl. expenses of later additions to be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of recognising in the balance sheet. Transport equipment – equipment used on roads and streets for transporting goods and passengers and for other purposes: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors, special-purpose motor vehicles, crane lorries, golf cars; railway, water and air transport vehicles: railway locomotives, rolling stock, trams, watercraft, other special-purpose floating craft, aircraft, motorcycles, bicycles.	Positive integer	
H_030 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: acquisitions and additions	ENT_H_030_6	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Incl. expenses of later additions to be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Positive integer	
H_030 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: acquisitions and additions	ENT_H_030_7	Acquisitions and additions – fixed assets obtained during the reference year, contractual total value of fixed assets obtained under financial lease. Fixed assets are recognised in the balance sheet at the acquisition cost. Including expenses of later additions to be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of recognising in the balance sheet. Other machinery and equipment – conveyors, lifting equipment, electric motors, diesel generators, other transport equipment, motors and turbines (except motors for aircraft, vehicles, motorcycles), other common machinery and mechanisms, steam boilers (exc. central heating hot-water boilers classified as civil engineering objects), lifting machinery, agricultural and forestry machinery, other special-purpose machinery, office machines (exc. computers), other electric machinery and apparatus, radio, TV and	Positive integer	

			communication equipment, medical, precision and optical equipment.		
H_030 / 8	Property, plant and equipment: other property, plant and equipment – acquisitions and additions	ENT_H_030_8	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. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit). Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_030 / 41	Property, plant and equipment: work in progress and prepayments – acquisitions and additions	ENT_H_030_41	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. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit). Work in progress and prepayments – unfinished constructions and other projects, prepayments for fixed assets.	Positive integer	
H_030 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: acquisitions and additions	ENT_H_030_43	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. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit). Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment.	Integer	
H_030 / 10	Property, plant and equipment: work in progress and prepayments – work in progress: construction work in progress – acquisitions and additions	ENT_H_030_10	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (incl. potential participation in generating future economic benefit). Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress.	Positive integer	
H_030 / 11	Property, plant and equipment: work in progress and prepayments – work in progress: unfinished (uninstalled) machinery and equipment – acquisitions and additions	ENT_H_030_11	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. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit).	Positive integer	

			Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.		
H_030 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: acquisitions and additions	ENT_H_030_12	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. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	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 lessee's balance sheet).	Positive integer	
H_030 / 1	Total property, plant and equipment: acquisitions and additions	ENT_H_030_1	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Incl. expenses of later additions, which shall be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of recognising in the balance sheet (incl. potential participation in generating economic benefit). Property, plant and equipment – land, buildings, civil engineering works, related rights, machinery, equipment, fittings, other inventory, valuables, works in progress, prepayments for fixed assets, total contract value of fixed assets obtained under financial lease less interests.	Positive integer	
H_031 / 2	Property, plant and equipment: land – acquisitions and additions: acquisition of land and buildings, except new buildings and renovations	ENT_H_031_2	Acquisition of land and buildings (except new buildings) and civil engineering objects in Estonia are initially recognised in the balance sheet at the acquisition cost. Including total contract value of fixed assets obtained under financial lease contract concluded during the reference period less interests. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition cost of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of superficies if classified under property, plant and equipment.	Positive integer	
H_031 / 3	Property, plant and equipment: buildings – acquisitions and additions: acquisition of land and buildings, except new buildings and renovations	ENT_H_031_3	Acquisition of land and buildings (except new) and civil engineering objects in Estonia are recognised in the balance sheet at the acquisition cost. Incl. total contract value of fixed assets obtained under financial lease concluded in the reference period less interests. Buildings – free-standing structures permanently attached to the ground, covered by a roof; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, runways, bridges, trestles, tunnels, port facilities. Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines, quarries, chimneys, stadiums, sports grounds, parks, beaches, golf courses, ramps, cable car, chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies.	Positive integer	
H_031 / 45	Property, plant and equipment: right-of-use assets – acquisitions and additions: acquisition of land and right-of-use assets, except new right-of-use	ENT_H_031_45	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	

	assets and renovations				
H_031 / 1	Total property, plant and equipment: acquisitions and additions – acquisition of land and buildings, except new buildings and renovations	ENT_H_031_1	Acquisition of land and buildings (except new buildings and renovations) and civil engineering objects in Estonia are initially recognised in the balance sheet at the acquisition cost. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as the right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets.	Positive integer	
H_032 / 2	Property, plant and equipment: land – acquisitions and additions: acquisition of buildings, new building and renovations	ENT_H_032_2	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction as well additions, reconstruction and renovation (reconstruction expenses), which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_032 / 3	Property, plant and equipment: buildings – acquisitions and additions: acquisition of buildings, new building and renovations	ENT_H_032_3	Acquisition of new buildings and civil engineering, capitalised expenses for building, reconstruction and renovation, which increase the building's service life, increase the production potential or reduce life-cycle costs, land improvement expenses, incl. total contract value of fixed assets obtained under financial lease less interests. Repair and maintenance expenses report under period costs. Buildings – free-standing structures permanently attached to the ground, covered by a roof; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, runways, bridges, tunnels, port facilities. Pipelines, communication and electricity lines: water, gas, sewerage pipelines, water towers, communication, electricity lines etc. Other civil engineering works: mines, quarries, stadiums, parks, beaches, pools, cemeteries, refuse disposal sites, incl. right of superficies.	Positive integer	
H_032 / 10	Property, plant and equipment: work in progress and prepayments – work in progress: construction work in progress – acquisitions and additions: acquisition of buildings, new building and renovations	ENT_H_032_10	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction as well additions, reconstruction and renovation (reconstruction expenses), which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Construction works in progress – expenditures actually made on unfinished construction projects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress.	Positive integer	
H_032 / 45	Property, plant and equipment: right-of-use assets – acquisitions and additions: acquisition of right-of-use assets, new building and renovations	ENT_H_032_45	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_032 / 1	Total property, plant and equipment: acquisitions and additions: acquisition of buildings, new	ENT_H_032_1	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction, additions, reconstruction and renovation (reconstruction expenses) which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease	Positive integer	

	building and renovations		agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as building right, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, works in progress, prepayments for fixed assets.		
H_033 / 3	Property, plant and equipment: buildings – acquisitions and additions: acquisition of buildings, new building, renovations – construction production and renovations	ENT_H_033_3	Cost of construction production and reconstruction activities done by enterprise's own staff. Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (including hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. Including the right of superficies.	Positive integer	
H_033 / 10	Property, plant and equipment: work in progress and prepayments – construction work in progress: acquisitions and additions – acquisition of buildings, new building, renovations: construction production and renovations	ENT_H_033_10	Cost of construction production and reconstruction activities done by enterprise's own staff. Construction works in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress.	Positive integer	
H_040 / 2	Property, plant and equipment: land – capitalised loan expenses	ENT_H_040_2	Capitalised loan expenses – MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets". Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_040 / 3	Property, plant and equipment: buildings – capitalised loan expenses	ENT_H_040_3	Capitalised loan expenses – MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets". Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. Including the right of superficies.	Positive integer	
H_040 / 40	Property, plant and equipment: machinery and equipment – capitalised loan expenses	ENT_H_040_40	Capitalised loan expenses – MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets". Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Positive integer	
H_040 / 4	Property, plant and equipment: machinery and equipment – transport equipment: capitalised loan	ENT_H_040_4	Capitalised loan expenses – MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets". Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles	Positive integer	

	expenses		for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.		
H_040 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: capitalised loan expenses	ENT_H_ 040_6	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Positive integer	
H_040 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: capitalised loan expenses	ENT_H_ 040_7	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings and other machinery and equipment; excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering works), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment.	Positive integer	
H_040 / 8	Property, plant and equipment: other property, plant and equipment – capitalised loan expenses	ENT_H_ 040_8	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_040 / 41	Property, plant and equipment: work in progress and prepayments – capitalised loan expenses	ENT_H_ 040_41	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Work in progress and prepayments – unfinished construction and other projects, prepayments for fixed assets.	Positive integer	
H_040 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: capitalised loan expenses	ENT_H_ 040_43	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction works in progress – expenditures actually made on construction works in progress for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Positive integer	
H_040 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: capitalised loan expenses	ENT_H_ 040_12	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_040 / 45	Property, plant and equipment: right-of-use assets – capitalised loan expenses	ENT_H_ 040_45	Capitalised loan expenses – MORE INFORMATION: ASBG 5 “Property, plant and equipment and intangible assets”. 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_040 / 1	Total property, plant and equipment: capitalised loan expenses	ENT_H_ 040_1	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets.	Positive integer	

H_050 / 2	Property, plant and equipment: land – additions through business combinations	ENT_H_ 050_2	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_050 / 3	Property, plant and equipment: buildings – additions through business combinations	ENT_H_ 050_3	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. Including the right of superficies.	Positive integer	
H_050 / 40	Property, plant and equipment: machinery and equipment – additions through business combinations	ENT_H_ 050_40	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Positive integer	
H_050 / 4	Property, plant and equipment: machinery and equipment – transport equipment: additions through business combinations	ENT_H_ 050_4	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Transport equipment – equipment for transporting goods and passengers on roads and streets and for other purposes: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and other special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_050 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: additions through business combinations	ENT_H_ 050_6	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Positive integer	
H_050 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: additions through business combinations	ENT_H_ 050_7	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment.	Positive integer	
H_050 / 8	Property, plant and equipment: other property, plant and equipment – additions through business combinations	ENT_H_ 050_8	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_050	Property, plant	ENT_H_	Additions through business combinations – fixed assets	Positive	

/ 41	and equipment: work in progress and prepayments – additions through business combinations	050_41	acquired through restructuring (merger, take-over). Work in progress and prepayments – unfinished construction works and other projects, prepayments for fixed assets.	integer	
H_050 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: additions through business combinations	ENT_H_ 050_43	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction works in progress – expenditures actually made on unfinished construction works for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Positive integer	
H_050 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: additions through business combinations	ENT_H_ 050_12	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_050 / 45	Property, plant and equipment: right-of-use assets – additions through business combinations	ENT_H_ 050_45	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). 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_050 / 1	Total property, plant and equipment: additions through business combinations	ENT_H_ 050_1	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, works in progress, prepayments for fixed assets.	Positive integer	
H_060 / 2	Property, plant and equipment: land – depreciation	ENT_H_ 060_2	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset’s useful life. Show here the depreciation costs in the reference period. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_060 / 3	Property, plant and equipment: buildings – depreciation	ENT_H_ 060_3	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset’s useful life. Show here the depreciation costs in the reference period. Buildings – free-standing structures permanently attached to the ground, covered by a roof, enclosed within external walls; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies.	Positive integer	
H_060 / 40	Property, plant and equipment: machinery and equipment – depreciation	ENT_H_ 060_40	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset’s useful life. Show here the depreciation costs in the reference period. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Positive integer	
H_060 / 4	Property, plant and equipment: machinery and equipment –	ENT_H_ 060_4	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset’s useful life. Show here the depreciation costs in the reference period. Transport equipment – equipment for transporting goods and	Positive integer	

	transport equipment: depreciation		passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.		
H_060 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: depreciation	ENT_H_060_6	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Positive integer	
H_060 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: depreciation	ENT_H_060_7	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment.	Positive integer	
H_060 / 8	Property, plant and equipment: other property, plant and equipment – depreciation	ENT_H_060_8	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_060 / 41	Property, plant and equipment: work in progress and prepayments – depreciation	ENT_H_060_41	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Work in progress and prepayments – unfinished construction works and other projects, prepayments for fixed assets.	Positive integer	
H_060 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: depreciation	ENT_H_060_43	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Positive integer	
H_060 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: depreciation	ENT_H_060_12	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_060 / 45	Property, plant and equipment: right-of-use assets – depreciation	ENT_H_060_45	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. 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_060 / 1	Total property, plant and equipment:	ENT_H_060_1	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period.	Positive integer	

	depreciation		Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, works in progress, prepayments for fixed assets.		
H_070 / 2	Property, plant and equipment: land – write-downs and write-ups	ENT_H_070_2	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Integer	
H_070 / 3	Property, plant and equipment: buildings – write-downs and write-ups	ENT_H_070_3	Write-downs and write-ups – write-down due to impairment of assets, reversal of such write-down. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Buildings – free-standing structures permanently attached to the ground, covered by a roof, usually enclosed within external wall; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas, sewerage pipelines (incl. hot water boilers), fountains, water towers, communication, electricity lines etc. Other civil engineering works: mines, quarries, chimneys, stadiums, sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies.	Integer	
H_070 / 40	Property, plant and equipment: machinery and equipment – write-downs and write-ups	ENT_H_070_40	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Integer	
H_070 / 4	Property, plant and equipment: machinery and equipment – transport equipment: write-downs and write-ups	ENT_H_070_4	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Integer	
H_070 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: write-downs and write-ups	ENT_H_070_6	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Integer	
H_070 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: write-downs and write-ups	ENT_H_070_7	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment equipment, cleaning and grading machinery, laboratory equipment, diesel generators, tools, fittings etc., excl. transport equipment, motors, turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery, transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical	Integer	

			machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment.		
H_070 / 8	Property, plant and equipment: other property, plant and equipment – write-downs and write-ups	ENT_H_070_8	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Integer	
H_070 / 41	Property, plant and equipment: work in progress and prepayments – write-downs and write-ups	ENT_H_070_41	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”and RTJ 6 “Investment properties” . Work in progress and prepayments – unfinished construction works and other projects, prepayments for fixed assets.	Integer	
H_070 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: write-downs and write-ups	ENT_H_070_43	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction works in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Integer	
H_070 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: write-downs and write-ups	ENT_H_070_12	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Integer	
H_070 / 45	Property, plant and equipment: right-of-use assets – write-downs and write-ups	ENT_H_070_45	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such 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).	Integer	
H_070 / 1	Total property, plant and equipment: write-downs and write-ups	ENT_H_070_1	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, works in progress, prepayments for fixed assets.	Integer	
H_100 / 2	Property, plant and equipment: land – sales	ENT_H_100_2	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_100 / 3	Property, plant and equipment: buildings – sales	ENT_H_100_3	Fixed assets sold in the reference year (incl. for consideration other than cash, e.g. shares) at residual value. Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal	Positive integer	

			sites, awnings etc. incl. the right of superficies.		
H_100 / 40	Property, plant and equipment: machinery and equipment – sales	ENT_H_ 100_40	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers and for other purposes; computers and computer systems; other machinery and equipment.	Positive integer	
H_100 / 4	Property, plant and equipment: machinery and equipment – transport equipment: sales	ENT_H_ 100_4	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_100 / 6	Property, plant and equipment: machinery and equipment – computers and computer equipment: sales	ENT_H_ 100_6	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Positive integer	
H_100 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: sales	ENT_H_ 100_7	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment.	Positive integer	
H_100 / 8	Property, plant and equipment: other property, plant and equipment – sales	ENT_H_ 100_8	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_100 / 41	Property, plant and equipment: work in progress and prepayments – sales	ENT_H_ 100_41	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Work in progress and prepayments – construction works in progress and other projects, prepayments for fixed assets.	Positive integer	
H_100 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: sales	ENT_H_ 100_43	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Positive integer	
H_100 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: sales	ENT_H_ 100_12	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_100 / 45	Property, plant and equipment: right-of-use assets	ENT_H_ 100_45	Fixed assets sold in the reference year (incl. for consideration other than cash, e.g. shares) at residual value. Operating leases are indicated when preparing the financial statements	Positive integer	

	– sales		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).		
H_100 / 1	Total property, plant and equipment: sales	ENT_H_100_1	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as the right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets.	Positive integer	
H_075 / 2	Property, plant and equipment: land – total reclassifications	ENT_H_075_2	All reclassifications from prepayments and other reclassifications. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Integer	
H_075 / 3	Property, plant and equipment: buildings – total reclassifications	ENT_H_075_3	All reclassifications from prepayments and other reclassifications. Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (including hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. Including the right of superficies.	Integer	
H_075 / 40	Property, plant and equipment: machinery and equipment – total reclassifications	ENT_H_075_40	All reclassifications from prepayments and other reclassifications. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Integer	
H_075 / 4	Property, plant and equipment: machinery and equipment – transport equipment: total reclassifications	ENT_H_075_4	All reclassifications from prepayments and other reclassifications. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Integer	
H_075 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: total reclassifications	ENT_H_075_6	All reclassifications from prepayments and other reclassifications. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Integer	
H_075 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: total reclassifications	ENT_H_075_7	All reclassifications from prepayments and other reclassifications. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment.	Integer	

H_075 / 8	Property, plant and equipment: other property, plant and equipment – total reclassifications	ENT_H_075_8	All reclassifications from prepayments and other reclassifications. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Integer	
H_075 / 41	Property, plant and equipment: work in progress and prepayments – total reclassifications	ENT_H_075_41	All reclassifications from prepayments and other reclassifications. Work in progress and prepayments – unfinished construction works and other projects, prepayments for fixed assets.	Integer	
H_075 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: total reclassifications	ENT_H_075_43	All reclassifications from prepayments and other reclassifications. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction works in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Integer	
H_075 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: total reclassifications	ENT_H_075_12	All reclassifications from prepayments and other reclassifications. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Integer	
H_075 / 45	Property, plant and equipment: right-of-use assets – total reclassifications	ENT_H_075_45	All reclassifications from prepayments and other reclassifications. 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_075 / 1	Total property, plant and equipment: total reclassifications	ENT_H_075_1	Total reclassifications from property, plant and equipment recognised as prepayments, work in progress, with investment properties, fixed assets held for sale, stocks. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets.	Integer	
H_080 / 2	Property, plant and equipment: land – total reclassifications: reclassifications from prepayments	ENT_H_080_2	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Integer	
H_080 / 3	Property, plant and equipment: buildings – total reclassifications: reclassifications from prepayments	ENT_H_080_3	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Construction works: buildings – free-standing structures permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies.	Integer	
H_080 / 40	Property, plant and equipment: machinery and equipment – total reclassifications: reclassifications from prepayments	ENT_H_080_40	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Integer	
H_080	Property, plant	ENT_H_	Reclassification of assets recorded as prepayments at the	Integer	

/ 4	and equipment: machinery and equipment – transport equipment: total reclassifications – reclassifications from prepayments	080_4	beginning of the reference year to another category. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.		
H_080 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: total reclassifications – reclassifications from prepayments	ENT_H_ 080_6	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Integer	
H_080 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: total reclassifications – reclassifications from prepayments	ENT_H_ 080_7	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment.	Integer	
H_080 / 8	Property, plant and equipment: other tangible assets – total reclassifications: reclassifications from prepayments	ENT_H_ 080_8	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Integer	
H_080 / 41	Property, plant and equipment: work in progress and prepayments – total reclassifications: reclassifications from prepayments	ENT_H_ 080_41	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 and other projects, prepayments for fixed assets.	Integer	
H_080 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: total reclassifications – reclassifications from prepayments	ENT_H_ 080_43	Reclassification of fixed assets recorded as prepayments at the beginning of the reference year to another category. Work in progress = construction work in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction works for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Integer	
H_080 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: total reclassifications – reclassifications from prepayments	ENT_H_ 080_12	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Integer	
H_080 / 45	Property, plant and equipment: right-of-use assets – total reclassifications: reclassifications	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	Integer	

	from prepayments		operating lease, are recognised in the lessee's balance sheet).		
H_080 / 1	Total property, plant and equipment: total reclassifications – reclassifications from prepayments	ENT_H_080_1	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as building right, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, works in progress, prepayments for fixed assets.	Integer	
H_090 / 2	Property, plant and equipment: land – total reclassifications: other reclassifications	ENT_H_090_2	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Integer	
H_090 / 3	Property, plant and equipment: buildings – total reclassifications: other reclassifications	ENT_H_090_3	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Construction works: buildings – free-standing structures permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies.	Integer	
H_090 / 40	Property, plant and equipment: machinery and equipment – total reclassifications: other reclassifications	ENT_H_090_40	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Integer	
H_090 / 4	Property, plant and equipment: machinery and equipment – transport equipment: total reclassifications: other reclassifications	ENT_H_090_4	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Integer	
H_090 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: total reclassifications – other reclassifications	ENT_H_090_6	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Integer	
H_090 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: total reclassifications – other reclassifications	ENT_H_090_7	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television	Integer	

			and communication equipment, medical, precision and optical equipment.		
H_090 / 8	Property, plant and equipment: other property, plant and equipment – total reclassifications: other reclassifications	ENT_H_090_8	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Valuables – under valuable show works of art, book collections, jewellery, precious stones, antiques, non-monetary gold, other precious metals etc.	Integer	
H_090 / 41	Property, plant and equipment: work in progress and prepayments – total reclassifications: other reclassifications	ENT_H_090_41	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Work in progress and prepayments – construction works in progress and other projects, prepayments for fixed assets.	Integer	
H_090 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: total reclassifications: other reclassifications	ENT_H_090_43	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Integer	
H_090 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: total reclassifications – other reclassifications	ENT_H_090_12	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, inventories. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Integer	
H_090 / 45	Property, plant and equipment: right-of-use assets – total reclassifications: other reclassifications	ENT_H_090_45	Other reclassifications – 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_090 / 1	Property, plant and equipment: total reclassifications – other reclassifications	ENT_H_090_1	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, inventories. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as building right, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets.	Integer	
H_110 / 2	Property, plant and equipment: land – other changes, profit (loss) from changes in fair value	ENT_H_110_2	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Integer	
H_110 / 3	Property, plant and equipment: construction works – other changes, profit (loss) from changes in fair value	ENT_H_110_3	Other changes, profit/loss from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at the fair value, transfer of assets through business combinations. Buildings – free-standing structures permanently attached to the ground, covered by a roof, usually enclosed within external walls; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways, bridges, trestles, tunnels, port facilities. Pipelines, communication and electricity lines: water, gas, sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines, quarries, chimneys,	Integer	

			stadiums, sports grounds, parks, beaches, golf courses, cable car, chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies.		
H_110 / 40	Property, plant and equipment: machinery and equipment – other changes, profit (loss) from changes in fair value	ENT_H_ 110_40	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Integer	
H_110 / 4	Property, plant and equipment: machinery and equipment – transport equipment; other changes, profit (loss) from changes in fair value	ENT_H_ 110_4	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Integer	
H_110 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: other changes, profit (loss) from changes in fair value	ENT_H_ 110_6	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Integer	
H_110 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: other changes, profit (loss) from changes in fair value	ENT_H_ 110_7	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at the fair value, transfer of assets through business combinations. Other machinery and equipment – conveyors, lifting, loading equipment, cleaning, grading machinery, lab equipment, electric motors, diesel generators, tools, fittings, other machinery and equipment, excl. transport equipment, motors, turbines (excl. motors for aircraft, vehicles, motorcycles), other commonly used machinery, mechanisms, steam boilers (excl. central heating hot-water boilers classified as civil engineering objects), lifting machinery, transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (excl. computers), other electrical machinery and apparatus, radio, TV and communication equipment, medical, precision and optical equipment.	Integer	
H_110 / 8	Property, plant and equipment: other property, plant and equipment – other changes, profit (loss) from changes in fair value	ENT_H_ 110_8	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Integer	
H_110 / 41	Property, plant and equipment: work in progress and prepayments – other changes, profit (loss) from changes in fair value	ENT_H_ 110_41	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Work in progress and prepayments – construction work in progress and other projects, prepayments for fixed assets.	Integer	
H_110 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: other changes, profit (loss) from changes in fair	ENT_H_ 110_43	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Work in progress = construction work in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction works for own use. Construction enterprises should show expenditure on objects to be resold	Integer	

	value		or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.		
H_110 / 12	Total property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: other changes, profit (loss) from changes in fair value	ENT_H_ 110_12	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Integer	
H_110 / 45	Property, plant and equipment: right-of-use assets – other changes, profit (loss) from changes in fair value	ENT_H_ 110_45	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. 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_110 / 1	Property, plant and equipment: other changes, profit (loss) from changes in fair value	ENT_H_ 110_1	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as the right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets.	Integer	
H_130 / 2	Property, plant and equipment: land – residual cost/fair value at the end of the reference period	ENT_H_ 130_2	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 any accumulated depreciation and potential write-downs. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_130 / 3	Property, plant and equipment: buildings – residual cost/fair value at the end of the reference period	ENT_H_ 130_3	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the ref. period - the net sum of assets in the balance sheet incl. any accumulated depreciation and potential write-downs. Buildings – free-standing structures permanently attached to the ground, covered by a roof; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas, sewerage pipelines (incl. hot water boilers), fountains, water towers, communication, electricity lines etc. Other civil engineering: mines, quarries, chimneys, stadiums, sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies.	Positive integer	
H_130 / 40	Property, plant and equipment: machinery and equipment – residual cost/fair value at the end of the reference period	ENT_H_ 130_40	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. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Positive integer	
H_130 / 4	Property, plant and equipment: machinery and equipment – transport equipment:	ENT_H_ 130_4	Residual cost /fair value at the end of the 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. Transport equipment – equipment for transporting goods and passengers on roads and streets:	Positive integer	

	residual cost /fair value at the end of the reference period		motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.		
H_130 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: residual cost/fair value at the end of the reference period	ENT_H_130_6	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 any accumulated depreciation and potential write-downs. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Positive integer	
H_130 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: residual cost/fair value at the end of the reference period	ENT_H_130_7	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period - net sum of assets in the balance sheet incl. any accumulated depreciation and potential write-downs. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, lab equipment, electric motors, diesel generators, tools, fittings etc., excl. transport equipment, motors, turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery, transfer mechanisms, agricultural and forestry machinery, machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c. radio, television and communication equipment, medical, precision and optical instruments.	Positive integer	
H_130 / 8	Property, plant and equipment: other property, plant and equipment – residual cost/fair value at the end of the reference period	ENT_H_130_8	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 any accumulated depreciation and potential write-downs. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_130 / 41	Property, plant and equipment: work in progress and prepayments – residual cost /fair value at the end of the reference period	ENT_H_130_41	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. Unfinished projects and prepayments – unfinished constructions and other projects, prepayments for fixed assets.	Positive integer	
H_130 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: residual cost /fair value at the end of the reference period	ENT_H_130_43	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. Work in progress = construction work in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Positive integer	
H_130 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: residual cost/fair value at the end of the reference period	ENT_H_130_12	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. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_130 / 45	Property, plant and equipment:	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	Positive integer	

	right-of-use assets – residual cost / fair value at the end of the reference period		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).		
H_130 / 1	Total property, plant and equipment: residual cost/fair value at the end of the reference period	ENT_H_130_1	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. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as the right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.	Positive integer	
H_140 / 2	Property, plant and equipment: land – disposal of fixed assets at selling price	ENT_H_140_2	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_140 / 3	Property, plant and equipment: buildings – disposal of fixed assets at selling price	ENT_H_140_3	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings.. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (including hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. Including the right of superficies.	Positive integer	
H_140 / 40	Property, plant and equipment: machinery and equipment – disposal of fixed assets at selling price	ENT_H_140_40	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers and for other use; computers and computer systems; other machinery and equipment.	Positive integer	
H_140 / 4	Property, plant and equipment: machinery and equipment – transport equipment: disposal of fixed assets at selling price	ENT_H_140_4	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_140 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: disposal of fixed assets at selling price	ENT_H_140_6	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Positive integer	
H_140 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: disposal of fixed	ENT_H_140_7	Cost of fixed assets sold, at selling price, VAT exclusive, in row “Disposals”. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other	Positive integer	

	assets at selling price		commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment.		
H_140 / 8	Property, plant and equipment: other property, plant and equipment – disposal of fixed assets at selling price	ENT_H_140_8	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_140 / 41	Property, plant and equipment: work in progress and prepayments – disposal of fixed assets at selling price	ENT_H_140_41	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Work in progress and prepayments – unfinished construction works and other projects, prepayments for fixed assets.	Positive integer	
H_140 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: disposal of fixed assets at selling price	ENT_H_140_43	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction works in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Positive integer	
H_140 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: disposal of fixed assets at selling price	ENT_H_140_12	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	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	
H_140 / 1	Total property, plant and equipment: disposal of fixed assets at selling price	ENT_H_140_1	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as the right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets. Including total contract value of fixed assets obtained under financial lease agreement concluded during the reference period less interests.	Positive integer	
H_150 / 45	Property, plant and equipment: right-of-use assets – investments	ENT_H_150_45		Integer	

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

The reference period is a calendar year. A parent enterprise submits an UNCONSOLIDATED report..

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/	You neet not fill in the value: period,

				classification name	economic activity
H_020 / 32	Intangible assets: goodwill – residual cost /fair value at the end of the previous reference period	ENT_H_020_32	Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Goodwill – goodwill from business combinations – a positive difference between the acquisition cost of participation and fair value of net assets acquired. Goodwill from business combinations is not depreciated.	Positive integer	
H_020 / 33	Intangible assets: development costs – residual cost /fair value at the end of the previous reference period	ENT_H_020_33	Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Development expenses – expenditure on the implementation of research results for the development, design or testing of new specific products, services, processes or systems, which meet the capitalisation criteria. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.	Positive integer	
H_020 / 34	Intangible assets: computer software – residual cost /fair value at the end of the previous reference period	ENT_H_020_34	Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Computer software – independent from hardware, both purchased and self-manufactured software and support materials for operating systems and applications, including software licences.	Positive integer	
H_020 / 35	Intangible assets: concessions, patents, licences, trade marks – residual cost /fair value at the end of the previous reference period	ENT_H_020_35	Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Concessions, patents, licences, trademarks – purchased concessions, patents, licences (except software licences), trade marks.	Positive integer	
H_020 / 37	Intangible assets: other Intangible assets – residual cost /fair value at the end of the previous reference period	ENT_H_020_37	Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Other intangible assets – expenditure on exploration of mineral resources, original motion pictures, sound recordings, manuscripts and other entertainment, literature and art originals, customer lists, quotas etc.	Positive integer	
H_020 / 38	Intangible assets: work in progress and prepayments – residual cost /fair value at the end of the previous reference period	ENT_H_020_38	Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Work in progress and prepayments – actual expenditure on unfinished intangible assets for own account and prepayments for intangible assets.	Positive integer	
H_020 / 31	Total intangible assets: residual cost /fair value at the end of the previous reference period	ENT_H_020_31	Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less any accumulated depreciation and impairment losses. Intangible assets which the enterprise intends to use during a longer period than one year. Intangible assets – development expenses, concessions, franchises, patents, licences, trademarks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware).	Positive integer	
H_030 / 32	Intangible assets: goodwill – acquisitions and additions	ENT_H_030_32	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. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Goodwill – goodwill from business combinations – a positive difference between the acquisition cost of participation and fair value of net assets acquired. Goodwill from business combinations is not depreciated.	Positive integer	
H_030 / 33	Intangible assets: development costs – acquisitions and	ENT_H_030_33	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of	Positive integer	

	additions		fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and direct costs of acquisition necessary for bringing them to the present location and condition. Incl. expenses of later additions, to be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (incl. potential participation in generating future economic benefit). Development expenses – expenditure on the implementation of research results for development, design or testing of new specific products, services, processes or systems which meet the capitalisation criteria. MORE INFORMATION: RTJ 5 Property, plant and equipment and intangible assets.		
H_030 / 34	Intangible assets: computer software – acquisitions and additions	ENT_H_ 030_34	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. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Computer software – independent from hardware, both purchased and self-produced software and support materials for operating systems and applications, including software licences.	Positive integer	
H_030 / 35	Intangible assets: concessions, patents, licences, trade marks	ENT_H_ 030_35	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. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Concessions, patents, licences, trade marks – purchased concessions, patents, licences (except software licences), trademarks.	Positive integer	
H_030 / 37	Intangible assets: other intangible assets – acquisitions and additions	ENT_H_ 030_37	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. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Other intangible assets – expenditure on exploration of mineral resources, original motion pictures, sound recordings, manuscripts and other entertainment, literature and art originals, customer lists, quotas etc.	Positive integer	
H_030 / 38	Intangible assets: work in progress and prepayments – acquisitions and additions	ENT_H_ 030_38	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. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Work in	Positive integer	

			progress and prepayments – actual expenditure on unfinished intangible objects for own use and prepayments for intangible sales.		
H_030 / 31	Total Intangible assets: acquisitions and additions	ENT_H_030_31	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition necessary for bringing them to their present location and condition. Incl. expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (incl. potential participation in generating future economic benefit). Intangible assets – development expenses, concessions, franchises, patents, licences, trade marks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware).	Positive integer	
H_040 / 34	Intangible assets: computer software – capitalised loan expenses	ENT_H_040_34	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Computer software – independent from hardware, both purchased and self-produced software and support materials for operating systems and applications, including software licences.	Positive integer	
H_040 / 38	Intangible assets: work in progress and prepayments – capitalised loan expenses	ENT_H_040_38	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Work in progress and prepayments – actual expenditure on unfinished intangible objects for own use and prepayments for intangible sales.	Positive integer	
H_040 / 31	Total Intangible assets: – capitalised loan expenses	ENT_H_040_31	Capitalised loan expenses – MORE INFORMTION: RTJ 5 “Property, plant and equipment and intangible assets”. Intangible assets which the enterprise intends to use during a longer period than one year. Intangible assets – development expenses, acquisition of concessions, franchises, patents, licences, trademarks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware).	Positive integer	
H_080 / 32	Intangible assets: goodwill – reclassifications from prepayments	ENT_H_080_32	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Goodwill – goodwill from business combinations – a positive difference between the acquisition cost of participation and fair value of net assets acquired. Goodwill from business combinations is not depreciated.	Integer	
H_080 / 33	Intangible assets: development expenses – reclassifications from prepayments	ENT_H_080_33	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Development expenses – expenditure on the implementation of research results for the development, design or testing of new specific products, services, processes or systems, which meet the capitalisation criteria. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.	Integer	
H_080 / 34	Intangible assets: computer software – reclassifications from prepayments	ENT_H_080_34	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Computer software – independent from hardware, both purchased and self-produced software and support materials for operating systems and applications, including software licences.	Integer	
H_080 / 35	Intangible assets: concessions, patents, licences, trade marks – reclassifications from prepayments	ENT_H_080_35	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Concessions, patents, licences, trademarks – purchased concessions, patents, licences (except software licences), trademarks.	Integer	
H_080 / 37	Intangible assets: other intangible assets – reclassifications from prepayments	ENT_H_080_37	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Other intangible assets – expenditure on exploration of mineral resources, original motion pictures, sound recordings, manuscripts and other entertainment, literature and art originals, etc.	Integer	
H_080 / 38	Intangible assets: work in progress and prepayments – reclassifications from prepayments	ENT_H_080_38	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Work in progress and prepayments – actual expenditure on unfinished intangible objects for own use and prepayments for intangible sales.	Integer	

H_080 / 31	Total Intangible assets: reclassifications from prepayments	ENT_H_ 080_31	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Total property, plant and equipment – assets which the enterprise intends to use during a longer period than one year. This group includes computer software, trademarks, patents, licences, rights of use, customer lists, quotas and other similar assets.	Integer	
H_130 / 32	Intangible assets: goodwill – residual cost/fair value at the end of the reference period	ENT_H_ 130_32	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. Goodwill – goodwill from business combinations – a positive difference between the acquisition cost of participation and fair value of net assets acquired. Goodwill from business combinations is not depreciated.	Positive integer	
H_130 / 33	Intangible assets: development costs – residual cost/fair value at the end of the reference period	ENT_H_ 130_33	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. Development expenses – expenditure on the implementation of research results for the development, design or testing of new specific products, services, processes or systems, which meet the capitalisation criteria. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.	Positive integer	
H_130 / 34	Intangible assets: computer software – residual cost/fair value at the end of the reference period	ENT_H_ 130_34	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. Computer software – independent from hardware, both purchased and self-produced software and support materials for operating systems and applications, including software licences.	Positive integer	
H_130 / 35	Intangible assets: concessions, patents, licences, trade marks – residual cost/fair value at the end of the reference period	ENT_H_ 130_35	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. Concessions, patents, licences, trademarks – purchased concessions, patents, licences (except software licences), trademarks.	Positive integer	
H_130 / 37	Intangible assets: other intangible assets – residual cost/fair value at the end of the reference period	ENT_H_ 130_37	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. Other intangible assets – expenditure on exploration of mineral resources, original motion pictures, sound recordings, manuscripts and other entertainment, literature and art originals, customer lists, quotas etc.	Positive integer	
H_130 / 38	Intangible assets: work in progress and prepayments – residual cost /fair value at the end of the reference period	ENT_H_ 130_38	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 – actual expenditure on unfinished intangible objects for own account and prepayments for intangible sales.	Positive integer	
H_130 / 31	Total Intangible assets: residual cost/fair value at the end of the reference period	ENT_H_ 130_31	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. Intangible assets – development expenses, acquisition of concessions, franchises, patents, licences, trademarks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware).	Positive integer	

Table 6.4. CHANGES IN FIXED ASSETS: BIOLOGICAL ASSETS, EUROS

The reference period is a calendar year. A parent enterprise submits an UNCONSOLIDATED report.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
H_020 / 13	Biological (productive) assets, total:	ENT_H_ 020_13	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	Positive integer	

	residual cost /fair value at the end of the previous reference period		balance sheet including the accumulated depreciation and potential write-downs. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets may be assets an accounting entity does not have but rents under financial lease conditions. Biological assets are measured at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.		
H_030 / 13	Biological (productive)assets, total: acquisitions and additions	ENT_H_030_13	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are recognised in the balance sheet at the acquisition cost (purchase price and direct expenses of acquisition). Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet. Biological assets are living animals or plants. Recognised as fixed assets usually are biological productive assets, e.g. domestic animals and poultry, plantations, fishery fish and standing timber. Biological assets are measured at fair value less estimated costs to sell, or exceptionally, at acquisition cost less accumulated depreciation and accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	
H_100 / 13	Biological (productive) assets, total: sales	ENT_H_100_13	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are recognised at fair value less costs to sell, or exceptionally, at acquisition value less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	
H_105 / 13	Biological (productive) assets, total: decrease of value due to production of agricultural products	ENT_H_105_13	Decrease in value due to harvest of agricultural produce – agricultural produce is the harvested product of biological assets. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are recognised at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. Biological assets are recognised at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	
H_106 / 13	Biological (productive) assets, total: increase in value due to growth	ENT_H_106_13	Increase in value due to growth. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less costs to sell, or exceptionally, at acquisition value less any accumulated depreciation and any accumulated impairment losses. In case a biological asset cannot be assessed reliably, recognise it in the balance sheet at the acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	
H_060 / 13	Biological (productive) assets, total: depreciation	ENT_H_060_13	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset’s useful life. Show here the depreciation costs in the reference period. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are recognised in fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and impairment losses.	Positive integer	

			MORE INFORMATION: RTJ 7 “Biological assets”.		
H_070 / 13	Biological (productive) assets, total: write-downs and write-ups	ENT_H_070_13	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less costs to sell, or exceptionally, at acquisition value less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Integer	
H_050 / 13	Biological (productive) assets, total: additions through business combinations	ENT_H_050_13	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less costs to sell, or exceptionally, at acquisition value less any accumulated depreciation and impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	
H_110 / 13	Biological (productive) assets, total: other changes, profit (loss) from changes in fair value	ENT_H_110_13	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Integer	
H_130 / 13	Biological (productive) assets, total: residual cost/fair value at the end of the reference period	ENT_H_130_13	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. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	
H_140 / 13	Biological (productive) assets, total: disposal of fixed assets at selling price	ENT_H_140_13	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	

Table 7.1. ASSETS, LIABILITIES AND EQUITY, EUROS

The reference period is a calendar year. A parent enterprise submits an UNCONSOLIDATED report.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
I_010 / 1	Cash and cash equivalents – at the end of the	ENT_I_010_1	Cash at bank and in hand, transferable deposits, investments in money market funds and other highly liquid funds.	Positive integer	

	the end of the reference period				
I_010 / 2	Cash and cash equivalents – at the end of the previous reference period	ENT_I_010_2	Cash at bank and in hand, transferable deposits, investments in money market funds and other highly liquid funds.	Positive integer	
I_015 / 1	Short-term financial investments, total – at the end of the reference period	ENT_I_015_1	Short-term financial investments, total – this group includes shares purchased and held for sale not later than in the next reference year, and other securities held for trading which are redeemable not later than in the next reference year, as well as derivative instruments.	Positive integer	
I_015 / 2	Short-term financial investments, total – at the end of the previous reference period	ENT_I_015_2	Short-term financial investments, total – this group includes shares purchased and held for sale not later than in the next reference year, and other securities held for trading which are redeemable not later than in the next reference year, as well as derivative instruments.	Positive integer	
I_040 / 1	Short-term receivables and prepayments – at the end of the reference period	ENT_I_040_1	Short-term receivables from business activities, tax prepayments and recoveries, prepaid expenses for future periods. Short-term receivables are receivables with the due date within one year.	Positive integer	
I_040 / 2	Short-term receivables and prepayments – at the end of the previous reference period	ENT_I_040_2	Short-term receivables from normal business activities, tax prepayments and recoveries, prepaid expenses for future periods. Short-term receivables are receivables with the due date within one year.	Positive integer	
I_050 / 1	Total inventories – at the end of the reference period	ENT_I_050_1	The inventories include raw materials, materials and supplies, finished goods and work in progress, goods purchased for resale, prepayments to suppliers. Inventories are recognised at their acquisition cost comprising the acquisition price, costs of production and other costs incurred in bringing the inventories to their present location and condition. MORE INFORMATION: RTJ4 “Inventories”.	Positive integer	
I_050 / 2	Total inventories – at the end of the previous reference period	ENT_I_050_2	The inventories include raw materials, materials and supplies, finished products and work in progress, goods purchased for resale, prepayments to suppliers. Inventories are recognised at their acquisition cost comprising the acquisition price, costs of production and other costs incurred in bringing the inventories to their present location and condition. MORE INFORMATION: RTJ4 “Inventories”.	Positive integer	
I_051 / 1	Inventories: raw materials and materials – at the end of the reference period	ENT_I_051_1	Raw materials and materials – stocks of purchased materials and intermediate goods, components, parts, structures, packaging materials, fuel, building materials, spare parts and other production supplies.	Positive integer	
I_051 / 2	Inventories: raw materials and materials – at the end of the previous reference period	ENT_I_051_2	Raw materials and materials – stocks of purchased materials and intermediate goods, components, parts, structures, packaging materials, fuel, building materials, spare parts and other production supplies.	Positive integer	
I_052 / 1	Inventories: work in progress – at the end of the reference period	ENT_I_052_1	Works in progress – in primary and ancillary production, cost of works or services and self-produced intermediate products, as well as repair works in progress, as well as agricultural produce. Work in progress is recognised at the acquisition cost, i.e. production cost.	Positive integer	
I_052 / 2	Inventories: work in progress – at the end of the previous reference period	ENT_I_052_2	Work in progress – in primary and ancillary production, cost of works or services and self-produced intermediate products, as well as repair works in progress, as well as agricultural produce. Work in progress are recognised at the acquisition cost, i.e. production cost.	Positive integer	
I_053 / 1	Inventories: finished goods – at the end of the reference period	ENT_I_053_1	Stocks of finished goods, agricultural produce. However, it the entity has goods which do not belong to that entity, these are not included in inventories. Finished goods are recognised at their acquisition cost, i.e. at the production cost. Agricultural produce is recognised at the fair value less estimated costs to sell of biological assets at the point of harvest. Such value is also recognised as the acquisition cost of agricultural produce for further recognition as inventory pursuant to the Guideline of the Standards Board (RTJ4 “Inventories”).	Positive integer	
I_053 / 2	Inventories: finished goods – at	ENT_I_053_2	Stocks of finished goods, agricultural produce. However, it the entity has goods which do not belong to that entity, these	Positive integer	

	the end of the previous reference period		are not included in inventories. Finished goods are recognised at their acquisition cost, i.e. at the production cost. Agricultural produce is recognised at the fair value less estimated costs to sell of biological assets at the point of harvest. Such value is also recognised as the acquisition cost of agricultural produce for further recognition as inventory pursuant to the Guideline of the Standards Board (RTJ4 “Inventories”).		
I_054 / 1	Inventories: goods purchased for resale – at the end of the reference period	ENT_I_054_1	Goods purchased for resale at the acquisition cost. In case of impairment losses, at actual (discounted) cost. Excluding goods held for commission trade.	Positive integer	
I_054 / 2	Inventories: goods purchased for resale – at the end of the previous reference period	ENT_I_054_2	Goods purchased for resale at the acquisition cost. In case of impairment losses, at actual (discounted) cost. Excluding goods held for commission trade.	Positive integer	
I_055 / 1	Inventories: prepayments to suppliers – at the end of the reference period	ENT_I_055_1	Prepayments to suppliers – prepayments to suppliers for supplying goods, materials and raw materials in the next period. These prepayments cannot be recognised as the reference period expenses. Prepayments to suppliers of property, plant and equipment and intangible assets are recognised in fixed assets rows (rows “Property, plant and equipment” and “Intangible assets”). Tax prepayments and deferred expenses are recognised in the current assets row “Non-trade receivables and prepayments”.	Positive integer	
I_055 / 2	Inventories: prepayments to suppliers – at the end of the previous reference period	ENT_I_055_2	Prepayments to suppliers at the end of the period – prepayments to suppliers for goods, supplies and raw materials. These prepayments cannot be recognised as the reference period expenses. Prepayments to suppliers of property, plant and equipment and intangible assets are recognised in fixed assets rows (rows “Property, plant and equipment” and “Intangible assets”). Tax prepayments and deferred expenses are recognised in the current assets row “Non-trade receivables and prepayments”.	Positive integer	
I_060 / 1	Biological (consumable) assets – at the end of the reference period	ENT_I_060_1	Biological (consumable) assets – biological assets are recognised as current assets if purchased for resale or realised in enterprise’s normal business-cycle. These are mainly biological consumable assets such as forest grown with the purpose of felling, beef cattle and fish from fisheries. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	
I_060 / 2	Biological (consumable) assets – at the end of the previous reference period	ENT_I_060_2	Biological (consumable) assets – biological assets are recognised as current assets if purchased for resale or realised in enterprise’s normal business-cycle. These are mainly biological consumable assets such as forest grown with the purpose of felling, beef cattle and fish from fisheries. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	
I_065 / 1	Non-current assets held for sale – at the end of the reference period	ENT_I_065_1	Property, plant and equipment and intangible assets that are likely to sell within the next 12 months. More information: RTJ 5 “Property, plant and equipment and intangible assets”.	Positive integer	
I_065 / 2	Non-current assets held for sale – at the end of the previous reference period	ENT_I_065_2	Property, plant and equipment and intangible assets that are likely to sell within the next 12 months. More information: RTJ 5 “Property, plant and equipment and intangible assets”.	Positive integer	
I_070 / 1	Total current assets – at the end of the reference period	ENT_I_070_1	Current assets are cash and cash equivalents, assets primarily held for sale, which is highly probable within the next 12 months of the balance sheet date in the enterprise’s normal operating cycle.	Positive integer	
I_070 / 2	Total current assets – at the end of the previous reference period	ENT_I_070_2	Current assets are cash and cash equivalents, assets primarily held for sale, which is highly probable within the next 12 months of the balance sheet date in the enterprise’s normal operating cycle.	Positive integer	
I_110 / 1	Long-term financial investments, receivables and prepayments, total – at the end of the reference period	ENT_I_110_1	Long-term financial investments, receivables and prepayments, total – financial assets that are unlikely to sell within the next 12 months. These include holdings in subsidiaries and affiliated undertakings, other shares and securities, various long-term loans and other receivables due from other enterprises of the same group and affiliated undertakings, long-term trade receivables. Long-term receivables from financial lease are also recorded in this row.	Positive integer	
I_110 /	Long-term	ENT_I_1	Long-term financial investments, receivables and	Positive	

2	financial investments, receivables and prepayments, total – at the end of the previous reference period	10_2	prepayments, total – financial assets that are unlikely to sell within the next 12 months. These include holdings in subsidiaries and affiliated undertakings, other shares and securities, various long-term loans and other receivables due from other enterprises of the same group and affiliated undertakings, long-term trade receivables. Long-term receivables from financial lease are recorded in this row.	integer	
I_115 / 1	Investment properties – at the end of the reference period	ENT_I_115_1	Investment properties – properties (land, building or part of building, or both) held to earn rental income 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. Investment properties are recognised at their fair value or acquisition cost. MORE INFORMATION: RTJ 6 “Investment properties”.	Positive integer	
I_115 / 2	Investment properties – at the end of the previous reference period	ENT_I_115_2	Investment properties – properties (land, building or part of building, or both) held to earn rental income 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. Investment properties are recognised at their fair value or acquisition cost. MORE INFORMATION: RTJ 6 “Investment properties”.	Positive integer	
I_120 / 1	Property, plant and equipment – at the end of the reference period	ENT_I_120_1	Property, plant and equipment – land, construction works (buildings, civil engineering works), the related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets. Property, plant and equipment is recognised in the balance sheet at the acquisition cost less any accumulated depreciation and any accumulated impairment losses (i.e. carrying amount). MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.	Positive integer	
I_120 / 2	Property, plant and equipment – at the end of the previous reference period	ENT_I_120_2	Property, plant and equipment – land, construction works (buildings, civil engineering works), the related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets. Property, plant and equipment is recognised in the balance sheet at the acquisition cost less any accumulated depreciation and any accumulated impairment losses (i.e. carrying amount). MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.	Positive integer	
I_140 / 1	Biological (productive) assets – at the end of the reference period	ENT_I_140_1	Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, standing timber, plantations, animals. Biological assets are shown on initial recognition as well as on later balance sheet dates at their fair value less estimated costs to sell. In case it is not possible to measure fair value reliably, biological assets are recognised in the balance sheet at the acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	
I_140 / 2	Biological (productive) assets – at the end of the previous reference period	ENT_I_140_2	Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, standing timber, plantations, animals. Biological assets are shown on initial recognition as well as on later balance sheet dates at their fair value less estimated costs to sell. In case it is not possible to measure fair value reliably, biological assets are recognised in the balance sheet at the acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	
I_130 / 1	Intangible assets – at the end of the reference period	ENT_I_130_1	Intangible assets – assets which the enterprise intends to use during a longer period than one year: development expenses, acquisition of concessions, franchises, patents, licences, trademarks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware). Intangible assets are recognised in the balance sheet at their acquisition cost less any accumulated depreciation and any accumulated impairment losses (i.e. carrying amount). MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.	Integer	

I_130 / 2	Intangible assets – at the end of the previous reference period	ENT_I_130_2	Intangible assets – assets which the enterprise intends to use during a longer period than one year: development expenses, acquisition of concessions, franchises, patents, licences, trademarks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware). Intangible assets are recognised in the balance sheet at their acquisition cost less any accumulated depreciation and any accumulated impairment losses (i.e. carrying amount). MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.	Integer	
I_150 / 1	Total fixed assets – at the end of the reference period	ENT_I_150_1	Total fixed assets – assets not recognised as current assets: long-term financial investments, investment properties, property, plant and equipment, and intangible assets, biological assets.	Positive integer	
I_150 / 2	Total fixed assets – at the end of the previous reference period	ENT_I_150_2	Total fixed assets – assets not recognised as current assets: long-term financial investments, investment properties, property. plant and equipment, and intangible assets, biological assets.	Positive integer	
I_400 / 1	Total assets – at the end of the reference period	ENT_I_400_1	Sum of current and fixed assets, which is equal to the sum of liabilities and equity.	Positive integer	
I_400 / 2	Total assets – at the end of the previous reference period	ENT_I_400_2	Sum of current and fixed assets, which is equal to the sum of liabilities and equity.	Positive integer	

Table 7.2. ASSETS, LIABILITIES AND EQUITY, EUROS

The reference period is a calendar year. A parent enterprise submits UNCONSOLIDATED report.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
I_210 / 1	Total short-term liabilities – at the end of the reference period	ENT_I_210_1	Total short-term liabilities: any obligation that is payable not later than in the next reference year: debt obligations, debt securities and other short-term liabilities.	Positive integer	
I_210 / 2	Total short-term liabilities – at the end of the previous reference period	ENT_I_210_2	Total short-term liabilities: any obligation that is payable not later than in the next reference year: debt obligations, debt securities and other short-term liabilities.	Positive integer	
I_211 / 1	Short-term liabilities: loan commitments – at the end of the reference period	ENT_I_211_1	Short-term loan commitments – short-term loans, overdraft and other debt securities, the part of long-term loans and financial lease obligations the due date of which is in the next reference year, convertible debts obligations.	Positive integer	
I_211 / 2	Short-term liabilities: loan commitments – at the end of the previous reference period	ENT_I_211_2	Short-term loan commitments – short-term loans, overdraft and other debt securities, the part of long-term loans and financial lease obligations the due date of which is in the next reference year, convertible debts obligations.	Positive integer	
I_216 / 1	Short-term liabilities: payables and prepayments – at the end of the reference period	ENT_I_216_1	Payables and prepayments – short-term payables to supplies and contractors, tax arrears, other short-term debts and prepayments received.	Positive integer	
I_216 / 2	Short-term liabilities: payables and prepayments – at the end of the previous reference period	ENT_I_216_2	Payables and prepayments – short-term payables to supplies and contractors, tax arrears, other short-term debts and prepayments received.	Positive integer	
I_218 / 1	Short-term liabilities: provisions and grants – at the end	ENT_I_218_1	Short-term provisions and grants – this group includes: short-term provisions (e.g. grant provisions, restructuring provisions, provisions for covering potential costs of court actions etc.); – government grants, i.e. direct financial	Positive integer	

	of the reference period		contributions for covering eligible costs, which have not yet been recognised as revenue.		
I_218 / 2	Short-term liabilities: provisions and grants – at the end of the previous reference period	ENT_I_218_2	Short-term provisions and grants – this group includes: short-term provisions (e.g. grant provisions, restructuring provisions, provisions for covering potential costs of court actions etc.); – government grants, i.e. direct financial contributions for covering eligible costs, which have not yet been recognised as revenue.	Positive integer	
I_230 / 1	Total long-term liabilities – at the end of the reference period	ENT_I_230_1	Long-term liabilities, total – liabilities with the due date not later than in the next reference year: loan commitments, bonds and other long-term liabilities.	Positive integer	
I_230 / 2	Total long-term liabilities – at the end of the previous reference period	ENT_I_230_2	Long-term liabilities, total – liabilities with the due date not later than in the next reference year: loan commitments, bonds and other long-term liabilities.	Positive integer	
I_231 / 1	Long-term liabilities: loan commitments – at the end of the reference period	ENT_I_231_1	Long-term loan commitments with or without guarantees (both convertible and nonconvertible), long-term loans (including bank credit), long-term debentures issued by the enterprise, lessees' long-term financial lease payables.	Positive integer	
I_231 / 2	Long-term liabilities: loan commitments – at the end of the previous reference period	ENT_I_231_2	Long-term loan commitments with or without guarantees (both convertible and nonconvertible), long-term loans (including bank credit), long-term debentures issued by the enterprise, lessees' long-term financial lease payables.	Positive integer	
I_232 / 1	Long-term liabilities: payables and prepayments – at the end of the reference period	ENT_I_232_1	Long-term supplier payables, long-term payables to subsidiaries, parent and affiliated undertakings.	Positive integer	
I_232 / 2	Long-term liabilities: payables and prepayments – at the end of the previous reference period	ENT_I_232_2	Long-term supplier payables, long-term payables to subsidiaries, parent and affiliated undertakings.	Positive integer	
I_233 / 1	Long-term liabilities: provisions – at the end of the reference period	ENT_I_233_1	Long-term provisions – liabilities of uncertain timing or amount, e.g. pension provisions, provisions for covering potential costs of court actions etc.	Positive integer	
I_233 / 2	Long-term liabilities: provisions – at the end of the previous reference period	ENT_I_233_2	Long-term provisions – liabilities of uncertain timing or amount, e.g. pension provisions, provisions for covering potential costs of court actions etc.	Positive integer	
I_234 / 1	Long-term liabilities: grants – at the end of the reference period	ENT_I_234_1	Unrecognised amounts received by way of grants.	Positive integer	
I_234 / 2	Long-term liabilities: grants – at the end of the previous reference period	ENT_I_234_2	Unrecognised amounts received by way of grants.	Positive integer	
I_250 / 1	Total liabilities – at the end of the reference period	ENT_I_250_1	Total of short-term and long-term liabilities.	Positive integer	
I_250 / 2	Total liabilities – at the end of the previous reference period	ENT_I_250_2	Total of short-term and long-term liabilities.	Positive integer	
I_310 / 1	Equity or share capital at nominal value – at the end of the reference period	ENT_I_310_1	Share capital at nominal value – nominal value of shares issued but not registered (nominal value of share capital in the case of public and private limited companies).	Positive integer	
I_310 / 2	Equity or share capital at nominal value – at the end of the previous reference period	ENT_I_310_2	Share capital at nominal value – nominal value of shares issued but not registered (nominal value of share capital in the case of public and private limited companies).	Positive integer	

I_315 / 1	Unregistered equity or share capital – at the end of the reference period	ENT_I_315_1	Unregistered share capital – shares which have been issued and submitted for registration by the balance sheet date but have not yet been registered in the Commercial Register (including share premium; if the application for registration has not been submitted by the balance sheet date, the revenue received from shares is recognised as liability).	Positive integer	
I_315 / 2	Unregistered equity or share capital – at the end of the previous reference period	ENT_I_315_2	Unregistered share capital – shares which have been issued and submitted for registration by the balance sheet date but have not yet been registered in the Commercial Register (including share premium; if the application for registration has not been submitted by the balance sheet date, the revenue received from shares is recognised as liability).	Positive integer	
I_320 / 1	Share premium – at the end of the reference period	ENT_I_320_1	Share premium – the amount paid up on shares in excess of the nominal value of the shares (share premium or agio).	Positive integer	
I_320 / 2	Share premium – at the end of the previous reference period	ENT_I_320_2	Share premium – the amount paid up on shares in excess of the nominal value of the shares (share premium or agio).	Positive integer	
I_350 / 1	Legal reserve, other reserves – at the end of the reference period	ENT_I_350_1	Mandatory legal capital and other reserves established in accordance with the requirements set out in the Commercial Code, i.e. unrealised gains and losses not recognised in income statement (incl. exchange differences arising on the translation of the financial statements into its presentation currency (RTJ 1)), reserves for other purposes (to limit the amount of free capital).	Integer	
I_350 / 2	Legal reserve, other reserves – at the end of the previous reference period	ENT_I_350_2	Mandatory legal capital and other reserves established in accordance with the requirements set out in the Commercial Code, i.e. unrealised gains and losses not recognised in income statement (incl. exchange differences arising on the translation of the financial statements into its presentation currency (RTJ 1)), reserves for other purposes (to limit the amount of free capital).	Integer	
I_351 / 1	Unpaid share capital (minus) – at the end of the reference period	ENT_I_351_1	Unpaid share capital (minus) – the amount a shareholder has not paid upon foundation of a private limited company. In this questionnaire at absolute value with (+) sign.	Positive integer	
I_351 / 2	Unpaid share capital (minus) – at the end of the previous reference period	ENT_I_351_2	Share capital unpaid In this questionnaire at absolute value with (+) sign.	Positive integer	
I_352 / 1	Other equity (minus) – at the end of the reference period	ENT_I_352_1	Other equity (minus) – MORE INFORMATION: RTJ “Financial instruments”. In this questionnaire at absolute value with (+) sign.	Positive integer	
I_352 / 2	Other equity (minus) – at the end of the previous reference period	ENT_I_352_2	Other equity (less) – MORE INFORMATION: RTJ “Financial instruments”. In this questionnaire at absolute value with (+) sign.	Positive integer	
I_360 / 1	Retained profit (loss) – at the end of the reference period	ENT_I_360_1	Accumulated profit/loss from past years which has not been paid out as dividends or used by the entity for any other purpose (to increase share capital or reserves). A positive difference between fair value and carrying amount of the assets from the reclassification to investment property, as well as a positive difference between old and new book value due to revaluation of property, plant and equipment (RTJ 5), change in the revaluation surplus of financial assets recognised in equity. Retained profit/loss can also be influenced by changes in the accounting principles and correction of errors based on RTJ 1.	Integer	
I_360 / 2	Retained profit (loss) – at the end of the previous reference period	ENT_I_360_2	Accumulated profit/loss from past years which has not been paid out as dividends or used by the entity for any other purpose (to increase share capital or reserves). A positive difference between assets’ fair value and carrying amount of the assets from the reclassification to investment properties, as well as a positive difference between old and new book value due to revaluation of property, plant and equipment (RTJ 5), change in the revaluation surplus of financial assets recognised in equity. Retained profit/loss can also be influenced by changes in the accounting principles and correction of errors based on RTJ 1.	Integer	
I_370 / 1	Profit (loss) for the reference year – at the end of the	ENT_I_370_1	Profit (loss) for the reference year – at the end of the previous reference period	Integer	

	reference period				
I_370 / 2	Profit (loss) for the reference year – at the end of the previous reference period	ENT_I_370_2	Profit (loss) for the reference year – at the end of the previous reference period	Integer	
I_380 / 1	Own shares (minus) – at the end of the reference period	ENT_I_380_1	Own shares (minus) – shares issued by the enterprise earlier, which are temporarily in the possession of the enterprise (e.g. redeemed).	Positive integer	
I_380 / 2	Own shares (minus) – the end of the previous reference period	ENT_I_380_2	Own shares (minus) – shares issued by the enterprise earlier, which are temporarily in the possession of the enterprise (e.g. redeemed).	Positive integer	
I_390 / 1	Total equity – at the end of the reference period	ENT_I_390_1	Equity – unregistered share capital at nominal value, reserves, share premium, retained profit (loss), profit (loss) in the reference period less share capital not paid up, other equity and owns shares.	Integer	
I_390 / 2	Total equity – at the end of the previous reference period	ENT_I_390_2	Equity – unregistered share capital at nominal value, reserves, share premium, retained profit (loss), profit (loss) in the reference period less share capital not paid up, other equity and owns shares.	Integer	
I_500 / 1	Total liabiliites and equity – at the end of the reference period	ENT_I_500_1	Sum of liabilities and equity, which is equal to the sum of current and fixed assets.	Positive integer	
I_500 / 2	Total liabilities and equity – at the end of the previous reference period	ENT_I_500_2	Sum of liabilities and equity, which is equal to the sum of current and fixed assets.	Positive integer	

Table 10. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE

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 neet not fill in the value: period, economic activity
/	Number of hours spent on completing the questionnaire and collecting and preparing the necessary data	TAITMISEAEGTUNDI	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	TAITMISEAEGMINUTIT	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	

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 neet not fill in the value: period, economic activity
/	Overall assessment on the ease of completing	TAGASISY_1		rahulolu_vaga_lihtne_vaga_keeruli	

	the questionnaire			ne_5L	

Table Y3. Suggestions and comments

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