



EKOMAR H49

Questionnaire code: 10492025

Submitted in: 06.07.2025, data about 2024

Period:

Periodicity: Annual

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Statistics Estonia guarantees the full protection of data submitted.

Economic unit

Registry code:
Name:

E-mail:
Phone:

Postal address

County:
City / Rural municipality:
Village / Town / City district:
Secondary address unit:

Street:
Building:
Apartment:
Postal code:

Economic activity in the sample

Completed by

Personal ID code:
Firstname and surname:

E-mail:
Phone:

Completed on (date):

Signature:

0. Info

The reference period is a calendar year. A parent enterprise submits an UNCONSOLIDATED report.	
It is easier to fill in the questionnaire if annual report data have already been submitted. Annual report data are used to partially prefill EKOMAR, reducing your response burden.	
Data for prefilling are received from the Commercial Register once a day. Only questionnaires with the status "Not started" or "Cancelled" are prefilled.	
If you have already started to fill in the questionnaire but would like to use prefilling, you must first cancel the questionnaire.	
To do this, click on the gear icon in the top right corner and select "Cancel questionnaire". Then start again after the annual report data have been added.	
13x	
13xx	
There are two income statement schemes used in the EKOMAR questionnaire, similarly to annual reports. You must choose only one, i.e. the same scheme that is used in the annual report.	
Please note that cost indicators are entered as positive numbers in the income statement.	
When you have filled in a table and want to check this table, click "Save" and then select "Validate table". This way, it is easier to correct errors in the specific table.	
Data in tables can be uploaded and downloaded in CSV or Excel format. Look here	
If you click "Check", the entire questionnaire is checked and the errors in all tables are displayed simultaneously. Use this button when you have filled in all the tables.	
Click on the table name to access additional information about the table.	
The additional rows or columns marked with contain calculated values which are displayed after saving. These fields are grey and help to correct potential errors.	
In the absence of values, you do not have to enter 0 (zero) in the fields.	
The error message "Warning" indicates possible errors. Please make sure that you have entered the correct data, then click "Accept warnings" and confirm the questionnaire.	
In case of any problems, please call +372 6259 300 or send an email at mailto:klienditugi@stat.ee	
EARLY NOTIFICATION ON SUBMITTING DATA FOR THE YEAR 2025.	
For 2025, Statistics Estonia will ask the enterprises included in the EKOMAR sample for additional data.	
n Table 4.1, enterprises are asked to give more detailed information on the costs of raw materials, supplies, purchased goods and intermediate goods, as well as purchased works and services.	
Data should be submitted in July 2026.	

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For more information on the collection of additional data, <https://www.stat.ee/en/esita-andmeid/andmete-esitamised/ettevotete-uuringud/ekomar>

1. AFFILIATION TO A GROUP (as at 2019)

		Is your enterprise affiliated to a group?	Name of the parent enterprise	Registry code of the parent enterprise	Country where the parent enterprise has been registered.
		01	1	2	3
Affiliation to a group	A_20	1 - Yes 2 - No			

2. EMPLOYMENT, HOURS WORKED

		Value
		1
Annual average number of persons employed	B_010	
Annual average number of employees	B_020	
..annual average number part-time employees	B_030	
Hours worked, thousand hours with one decimal place (for example, if the number of hours worked was 10,275, enter the value 10,3)	B_070	
Average number of employees in full-time equivalent units	B_080	
Does your enterprise employ research and development personnel this year?	B_065	1 - Yes 2 - No

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 prefiling. The values in additional rows in the annual report are not used for prefiling.

		Euro (scheme 1)		
		1	102	101
TURNOVER	C_010_1			
..total sales to non-residents	C_011_1			
...to European Union member states (except Estonia)	C_012_1			
..sales of self-manufactured goods and industrial services to non-residents	C_013_1		Prefilling from questionnaire 1308	
Other operating revenue, total (need not be equal to the sum of subrows)	C_755_1			
..profit from sale of fixed assets	C_760_1			
..profit from revaluation	C_765_1			
..grants related to assets	C_023_1			
..grants related to income	C_020_1			
..concretisation of the source, purpose and amount of the grant	C_020_SELGITUS_S1			
..rental income (to be filled in if not reported as turnover)	C_756_1			
..licence fees(to be filled in if not reported as turnover)	C_757_1			
Changes in finished goods and work in progress inventories	C_022_1			
Change in inventories of agricultural production	KA_70_1			
Profit/loss from biological assets	C_035_1			
Capitalised self-constructed assets	C_040_1			
RAW MATERIALS AND CONSUMABLES The values in additional rows (and row "Other") in the annual report are to be entered on questionnaire rows (changing prefilled values where necessary).	KA_110_1			
Raw materials and consumables, calculated automatically	KA_110_abirida			Difference between

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				rows KA_110 _1 and KA_110 _abirida
..raw materials and materials (including low-value assets, work clothes)	C_210_11			
..inventory write-down and write-off	C_470_11			
..goods purchased for resale (cost of merchandise should be equivalent to trade turnover in Table 5 row D_47 and/or D_462_9)	C_100_11			
..real estate purchased for resale	C_120_11			
..services purchased for resale (e.g. electricity, heat, water, package tours and other similar services purchased for resale)	C_110_11			
..electricity	C_400_11		Prefilling from questionnaire 1251 or 1025	
..heat energy	C_420_11			
..fuels	C_410_11			
..payments to subcontractors for construction activities (to be filled in by construction enterprises)	C_260_11			
....construction works in buildings (to be filled in by construction enterprises)	C_265_11			
....construction works in foreign countries (to be filled in by construction enterprises)	C_270_11			
..payments to subcontractors for industrial production	C_320_11			
..rental and lease expenses, rent on land (operating lease expenses)	C_330_11			
..payments for agency workers	C_340_11			
..water supply services	C_345_11			
..other purchased services (transportation, logistic and other purchased services, subcontracting work (except construction and industrial enterprises, which report it on lines C_260_11 or C_320_11))	C_350_11			
OTHER OPERATING EXPENSES The values in additional rows (and row "Other") in the annual report are to be entered on questionnaire rows (changing prefilled values where necessary).	KA_250_1			
Other operating expenses, calculated automatically	KA_250_abirida			Difference between rows KA_250_1 and KA_250_abirida
..rent and lease expenses, rent on land	C_330_12			
..payments for agency workers	C_340_12			
..water supply services	C_345_12			
..electricity	C_400_12			
..heat energy	C_420_12			
..fuels	C_410_12			
..various office expenses (including low-value assets, work clothes)	C_280_12			
..travel expenses	C_560_12			
..taxes	C_515_12			
..state fees	C_530_12			
..doubtful accounts	C_550_12			
..other purchased services (research and development expenses, training expenses and other purchased services)	C_350_12			
..other expenses (provisions related expenses, lottery prizes paid, compensation payments claimed by the court for occupational diseases)	C_545_12			
....clarification of other expenses	C_545_2_12			
PERSONNEL EXPENSES	C_430_1			
..wages and salaries	C_440_1			
..social security tax and unemployment insurance	C_450_1			

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tax paid by employers				
Depreciation and impairment loss	C_460_1			
Significant impairment of current assets	KA_275_1			
Other operating expenses (need not be equal to the sum of subrows)	C_770_1			
..loss from sale of fixed assets	C_780_1			
..loss from revaluation	C_785_1			
..membership fees	C_790_1			
Financial income and expenses (need not be equal to the sum of subrows)	C_855_1			
..interest income	C_805_1			
..interest costs	C_835_1			
....interest expenses from operating lease	C_836_1			
Income tax	C_890_1			
PROFIT/LOSS IN THE REFERENCE YEAR	C_900_1			
Profit (loss) for the reference year is calculated automatically to check row C_900_1	C_900_1_abirida			For control: difference between rows C_900_1 and C_900_1_K
Dividends	C_910_1			

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 prefiling. The values in additional rows in the annual report are not used for prefiling.

		Euro (scheme 2)		
		1	102	101
TURNOVER	C_010_2			
..total sales to non-residents	C_011_2			
....to European Union member states (except Estonia)	C_012_2			
..sales of self-manufactured goods and industrial services to non-residents	C_013_2		Prefilling from questionnaire 1308	
COST OF SALES (GOODS, SERVICES) The values in additional rows (and row "Other") in the annual report are to be entered on questionnaire rows (changing prefilled values where necessary).	KA_390_1			
Cost of sales (goods, services) (is calculated automatically)	KA_390_abirida			Difference between rows KA_390_1 and KA_390_abirida
..raw materials and materials (including low-value assets, work clothes)	C_210_21			
..inventory write-down and write-off	C_470_21			
..goods purchased for resale (cost of merchandise should be equivalent to trade turnover in Table 5 row D_47 and/or D_462_9)	C_100_21			
..real estate purchased for resale	C_120_21			
..services purchased for resale (e.g. electricity, heat, water, package tours and other similar services purchased for resale)	C_110_21			
..electricity	C_400_21		Prefilling from questionnaire 1251 or 1025	.

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..heat energy	C_420_21			
..fuels	C_410_21			
..payments to subcontractors for construction activities (to be filled in by construction enterprises)	C_260_21			
....construction works in buildings (to be filled in by construction enterprises)	C_265_21			
....construction works in foreign countries (to be filled in by construction enterprises)	C_270_21			
..payments to subcontractors for industrial production (to be filled in by industrial enterprises)	C_320_21			
..rental and lease expenses, rent on land (operating lease expenses)	C_330_21			
..various office expenses (including low-value assets, work clothes)	C_280_21			
..travel expenses	C_560_21			
..taxes	C_515_21			
..state fees	C_530_21			
..doubtful accounts	C_550_21			
..personnel expenses	C_430_21			
..depreciation and impairment loss (depreciation, asset impairment expense)	C_460_21			
..payments for agency workers	C_340_21			
..water supply services	C_345_21			
..other purchased services (specification in the row explanation)	C_350_21			
..other expenses (provisions related expenses, payment of lottery prizes, court-ordered compensation for occupational diseases)	C_545_21			
....clarification of other expenses	C_545_2_21			
DISTRIBUTION COSTS The values in additional rows (and row "Other") in the annual report are to be entered on questionnaire rows (changing prefilled values where necessary).	KA_410_1			
Total distribution costs (is calculated automatically)	KA_410_abirida			Difference between rows KA_410_1 and KA_410_abirida
..rental and lease expenses, rent on land	C_330_22			
..electricity	C_400_22			
..heat energy	C_420_22			
..fuels	C_410_22			
..various office expenses (including low-value assets, work clothes)	C_280_22			
..travel expenses	C_560_22			
..taxes	C_515_22			
..state fees	C_530_22			
..doubtful accounts	C_550_22			
..personnel expenses	C_430_22			
..depreciation and impairment loss (depreciation, asset impairment expense)	C_460_22			
..payments for agency workers	C_340_22			
..water supply services	C_345_22			
..other purchased services (transportation, logistic, research and development, training expenses and expenses on other purchased services)	C_350_22			
..other expenses (provisions related expenses, lottery prizes paid, compensation payments claimed by the court for occupational diseases)	C_545_22			
....clarification of other expenses	C_545_2_22			
TOTAL ADMINISTRATIVE EXPENSES The values in additional rows (and row "Other") in the annual report are to be entered on questionnaire rows (changing prefilled values where necessary).	KA_420_1			
Total administrative expenses (are calculated automatically)	KA_420_abirida			Difference between rows KA_420_1 and

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				KA_420_abirida
..rental and lease expenses, rent on land	C_330_23			
..electricity	C_400_23			
..heat energy	C_420_23			
..fuels	C_410_23			
..various office expenses (including low-value assets, work clothes)	C_280_23			
..travel expenses	C_560_23			
..taxes	C_515_23			
..state fees	C_530_23			
..doubtful accounts	C_550_23			
..personnel expenses	C_430_23			
..depreciation and impairment loss (depreciation, asset impairment expense)	C_460_23			
..payments for agency workers	C_340_23			
..water supply services	C_345_23			
..other purchased services (transportation, logistic, research and development, training expenses and expenses on other purchased services)	C_350_23			
..other expenses (provisions related expenses, lottery prizes paid, compensation payments claimed by the court for occupational diseases)	C_545_23			
....clarification of other expenses	C_545_2_23			
Profit/loss from biological assets	C_035_2			
Other operating revenue, total (need not be equal to the sum of subrows)	C_755_2			
..profit from sale of fixed assets	C_760_2			
..profit from revaluation	C_765_2			
..grants related to assets	C_023_2			
..grants related to income	C_020_2			
....description of the source, purpose and amount of the grant	C_020_S2			
..rental and lease income (filled in when not reported among turnover)	C_756_2			
..licence fees (to be filled in if not reported as turnover)	C_757_2			
Other operating expenses (need not be equal to the sum of subrows)	C_770_2			
..loss from sale of fixed assets	C_780_2			
..loss from revaluation	C_785_2			
..membership fees	C_790_2			
Financial income and expenses (need not be equal to the sum of subrows)	C_855_2			
..interest income	C_805_2			
..interest costs	C_835_2			
....interest expenses from operating lease	C_836_2			
Income tax	C_890_2			
PROFIT/LOSS IN THE REFERENCE YEAR	C_900_2			
Profit (loss) for the reference year is calculated automatically to check row C_900_2	C_900_2_abirida			For control: difference between rows C_900_2 and C_900_2_K
Dividends	C_910_2			
Total personnel expenses (sum of rows C_430_21, C_430_22 and C_430_23). Sum displayed after saving.	C_430_2	.		
..wages and salaries	C_440_2			
..social security tax and unemployment insurance tax paid by employers	C_450_2			

5. TURNOVER BY ECONOMIC ACTIVITY

		Euros	
		1	2

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Turnover (prefilled value displayed from Table 3.1 row C_010_1))	D_0010_31		
Turnover (prefilled value displayed from Table 3.2 row C_010_2)	D_0010_32		
Total turnover. Sum displayed after saving.	D_0010_abirida		
Transportation services	D_49_51		
..freight transport	D_49_51_1		
..transport of passengers	D_49_51_2		
Agriculture, hunting	D_1		
Forestry	D_2		
Fishing and aquaculture	D_3		
Sale of manufactured goods and industrial services	D_10_35		
..sum of sale of manufactured goods and industrial services 1	D_10_35_1		
..name of sale of manufactured goods and industrial services 1	D_10_35_1_NIMETUS		
..sum of sale of manufactured goods and industrial services 2	D_10_35_2		
..name of sale of manufactured goods and industrial services 2	D_10_35_2_NIMETUS		
..sum of sale of manufactured goods and industrial services 3	D_10_35_3		
..name of sale of manufactured goods and industrial services 3	D_10_35_3_NIMETUS		
Purchased and resold electricity and heat energy, gas and water	D_354		
Water collection, treatment and supply	D_36		
Sewerage	D_37		
Waste collection, treatment and disposal activities; materials recovery	D_38_39		
Construction	D_41_43		
Wholesale and retail trade	D_45_47		
..retail trade	D_47		
..wholesale trade	D_462_9		
..commission trade	D_461		
Maintenance and repair of motor vehicles	D_452		
Warehousing and support activities for transportation	D_52		
Postal and courier activities	D_53		
Accommodation	D_55		
Food service activities	D_56		
Publishing of books, periodicals and other publishing activities	D_581		
Software publishing	D_582		
Motion picture, video and television programme production, sound recording and music publishing activities	D_59		
Programming and broadcasting activities	D_60		
Telecommunications services	D_61		
Information technology and computer service activities	D_62_631		
News agency and other information service activities	D_639		
Financial intermediation services and their support activities, except insurance	D_64_66		
Insurance	D_65		
Real estate activities, renting and leasing of buildings and rooms	D_68		
..real estate activities – selling of real estate	D_681		
..real estate activities – renting of real estate	D_682		
Legal activities	D_691		
Accounting, bookkeeping and auditing activities; tax consultancy	D_692		
Activities of head offices; management consultancy activities	D_70		
Architectural and engineering activities and related technical consultancy	D_711		
Technical testing and analysis	D_712		
Scientific research and development services	D_72		
Advertising services	D_731		
Market research and public opinion polling	D_732		
Other professional, scientific and technical	D_74		

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activities			
Veterinary activities	D_75		
Rental and leasing of motor vehicles, other machinery, equipment, personal and household goods	D_77		
Employment agency activities and human resource provision	D_78		
Travel agency and tour operator activities. Sum of rows D_79_1 and D_79_2. Sum displayed after saving.	D_79		
..tourism services – travel agency services and other reservation services	D_79_1		
..tourism services – tour operator and tour guide services, travel information services	D_79_2		
Security and investigation activities	D_80		
Services to buildings and landscape activities	D_81		
Office administrative, office support and other business support activities	D_82		
Education	D_85		
Human health activities	D_86		
Social work activities	D_87_88		
Creative, arts and entertainment activities; gambling and betting activities	D_90_92		
Sports activities and amusement and recreation activities	D_93		
Repair of computers, personal and household goods	D_951		
Repair of personal and household goods	D_952		
Personal service activities	D_96		
Turnover from other activities n.e.c.:	XD_9000		
..sum of activity 1	D_9001		
..name of activity 1	D_9001_NIMETUS		
..sum of activity 2	D_9002		
..name of activity 2	D_9002_NIMETUS		
..sum of activity 3	D_9003		
..name of activity 3	D_9003_NIMETUS		

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.

		Land	Constructio n works	Work in progr ess and prepa ymen ts	Right -of- use asset s (oper ating lease s accor ding to IFRS 16 "Leas es" or ASB G 9 claus e 31b)	Total investment properties
		15	16	28	29	14
Residual cost /fair value at the end of the previous reference period	H_020					
Changes during the year:	X1					
Acquisitions and additions	H_030					
..acquisition of land and buildings (except new)	H_031					
..acquisition of buildings, new building,	H_032					

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renovations						
....construction production and renovations	H_033					
Sales	H_100					
Depreciation	H_060					
Write-downs and write-ups	H_070					
Additions through business combinations	H_050					
Total reclassifications	H_075					
..reclassifications from prepayments	H_080					
..other reclassifications	H_090					
Other changes, profit (loss) from changes in fair value	H_110					
Residual cost/fair value at the end of the reference period	H_130					
Auto-calculated sum for row H_130	XXH_130					
Fixed assets sold, at selling price	H_140					

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6.4. CHANGES IN FIXED ASSETS: BIOLOGICAL ASSETS, EUROS

		Biological assets total
		13
Residual cost /fair value at the end of the previous reference period	H_020	
Changes during the year:	X1	
Acquisitions and additions	H_030	
Decrease of value due to production of agricultural products	H_105	
Increase in value due to growth	H_106	
Sales	H_100	
Depreciation	H_060	
Write-downs and write-ups	H_070	
Additions through business combinations	H_050	
Other changes, profit (loss) from changes in fair value	H_110	
Residual cost/fair value at the end of the reference period	H_130	
Auto-calculated sum for row H_130	XXH_130	
Fixed assets sold, at selling price	H_140	
Investment (calculated)	H_150	

7.1. ASSETS, LIABILITIES AND EQUITY, EUROS

		At the end of the reference period	At the end of the previous reference period
		1	2
CURRENT ASSETS	X		
Cash and cash equivalent	I_010		
Short-term financial investments	I_015		
Short-term receivables and prepayments	I_040		
Total inventories	I_050		
..raw materials and materials	I_051		
..work in progress	I_052		
..finished goods	I_053		
..goods purchased for resale	I_054		
..prepayments to suppliers	I_055		
Biological (consumable) assets	I_060		
Fixed assets held for sale	I_065		
TOTAL CURRENT ASSETS	I_070		
Total current assets. Sum displayed after saving.	I_070_abirida		
FIXED ASSETS	X1		
Long-term financial investments, receivables and prepayments	I_110		
Investment properties	I_115		
Property, plant and equipment	I_120		
Biological (productive) assets	I_140		
Intangible assets	I_130		
TOTAL FIXED ASSETS	I_150		
Total fixed assets. Sum displayed after saving.	I_150_abirida		
TOTAL ASSETS	I_400		
Total assets. Sum displayed after saving.	I_400_abirida		

7.2. ASSETS, LIABILITIES AND EQUITY, EUROS

		At the end of the reference period	At the end of the previous reference period
		1	2
LIABILITIES	X2		

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Short-term liabilities	I_210		
..short-term loan commitments	I_211		
..payables and prepayments	I_216		
..short-term provisions and grants	I_218		
Long-term liabilities	I_230		
..long-term loan commitments	I_231		
..long-term payables and prepayments	I_232		
..long-term provisions	I_233		
..grants	I_234		
TOTAL LIABILITIES	I_250		
Total liabilities. Sum displayed after saving.	I_250_abirida		
EQUITY	X3		
Equity or share capital at nominal value	I_310		
Unregistered equity or share capital	I_315		
Share premium	I_320		
Legal reserve, other reserves	I_350		
Unpaid share capital (minus)	I_351		
Other equity (minus)	I_352		
Retained profit (loss)	I_360		
Profit (loss) for the reference year	I_370		
Own shares (minus)	I_380		
TOTAL EQUITY	I_390		
Total equity. Value displayed after saving.	I_390_abirida		
ASSETS, LIABILITIES AND EQUITY	I_500		
Total liabilities and equity. Value displayed after saving.	I_500_abirida		

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

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

		Hours	
		1	2
Time spent	1		
Please indicate the hours and minutes separately. For example, if it took 1.5 hours (i.e. 90 minutes) to complete the questionnaire, you should enter 1 in the hours field and 30 in the minutes field.	x		

Y2. Overall assessment on the questionnaire

Please give an overall assessment on completing the questionnaire.	Answer
	10 - Very easy
	20 - Easy
	30 - Average (neither easy nor difficult)
	40 - Difficult
	50 - Very difficult

Y3. Suggestions and comments

Contact person: Help desk (contact centre), Phone: 6259 300, E-mail: klienditugi@stat.ee, Postal address: Vabaduse plats 2, 71020 Viljandi

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COMMENT
