

## Controls and autosums in questionnaire: EKOMAR A. Financial statistics of agricultural, forestry and fishing enterprises

Code of the questionnaire: 13442025  
Periodicity: Annual

Is submitted: 4.07.2025 data about 2024

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A field with a grey background has been automatically filled online. The data in this field cannot be changed, they are visible after saving.  
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### CONTROLS

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

Control ID	Control formula	Clarification	Type of error
19543	$\{ENT\_B\_070\} > 0 \text{ JA } \{ENT\_B\_020\} > 0 \text{ VÕI } \{ENT\_B\_070\} = 0 \text{ JA } \{ENT\_B\_020\} = 0$	Empty field. If the annual average number of employees (Table 2 row B_020) has been filled in, the number of hours worked (Table 2 row B_070) should also be filled in.	Error
19544	$\{ENT\_B\_010\} \geq \{ENT\_B\_020\}$	Inconsistent data. Annual average number of persons employed (Table 2 row B_010) cannot be smaller than annual average number of employees (Table 2 row B_020).	Error
19545	$\{ENT\_B\_020\} \geq \{ENT\_B\_030\}$	Inconsistent data. Annual average number of employees (Table 2 row B_020) cannot be smaller than the number of part-time employees (Table 2 row B_030).	Error
19546	$\{ENT\_B\_020\} \geq \{ENT\_B\_080\}$	Inconsistent data. Annual average number of employees (Table 2 row B_020) cannot be smaller than the average number of employees in full-time equivalent units (Table 2 row B_080).	Error
19547	$\{ENT\_B\_070\} \leq 2250 * \{ENT\_B\_020\} / 1000$	Inconsistent data. The number of hours worked (Table 2 row B_070 column 1) normally cannot be bigger than 2250 hours per employee in a year (i.e. 40 hours per week x 52 weeks, or on average 169 hours per month).	Error
19548	KUI $\{ENT\_B\_020\} > 0$ , SIIS $\{ENT\_B\_080\} > 0$	Empty field. If the annual average number of employees (Table 2 row B_020) has been filled in, the average number of employees in full-time equivalent units (Table 2 row B_080) should also be filled in.	Error
19549	$\{ENT\_B\_080\} \geq (\{ENT\_B\_020\} - \{ENT\_B\_030\})$	Inconsistent data. Average number of employees in full-time equivalent units (Table 2 row B_080) cannot be smaller than the difference between the annual average number of employees (Table 2 row B_020) and annual average number of part-time employees (Table 2 row B_030).	Error
32470	KUI $\{ENT\_B\_080\} > 2$ , SIIS $\{ENT\_B\_070\} > \{ENT\_B\_080\} * 840 / 1000$	Inconsistent data. Please check the number of hours worked (Table 2 row B_070). The number of annual working hours in the reference year was 2023, i.e. 2.0 thousand hours per employee.	Warning

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

Control ID	Control formula	Clarification	Type of error
26901	KUI $\{ENT\_C\_010\_1\} > 0$ , SIIS $(\{ENT\_KA\_110\_1\} + \{ENT\_KA\_250\_1\} + \{ENT\_C\_430\_1\} + \{ENT\_C\_460\_1\}) > 0$	Empty field. Your enterprise is using income statement scheme 1. If you have filled in turnover (Table 3.1. row C_010_1), also fill in the expenses (Table 3.1. rows KA_110_1, KA_250_1, C_430_1 and C_460_1).	Warning

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26921	$(\{ENT\_KA\_250\_1\} = \{ENT\_C\_280\_12\} + \{ENT\_C\_330\_12\} + \{ENT\_C\_400\_12\} + \{ENT\_C\_410\_12\} + \{ENT\_C\_420\_12\} + \{ENT\_C\_560\_12\} + \{ENT\_C\_515\_12\} + \{ENT\_C\_530\_12\} + \{ENT\_C\_550\_12\} + \{ENT\_C\_340\_12\} + \{ENT\_C\_345\_12\} + \{ENT\_C\_350\_12\} + \{ENT\_C\_545\_12\})$	Inconsistent data. Your enterprise is using income statement scheme 1. Total of various operating expenses (Table C1 row KA_250_1) should be the total of various expenses (Table C rows C_280_12, C_330_12, C_400_12, C_410_12, C_420_12, C_560_12, C_515_12, C_530_12, C_550_12, C_340_12, C_345_12, C_350_12, C_545_12)	Error
26925	$(\{ENT\_C\_900\_1\} = \{ENT\_C\_010\_1\} + \{ENT\_C\_022\_1\} + \{ENT\_C\_035\_1\} + \{ENT\_C\_040\_1\} + \{ENT\_KA\_70\_1\} + \{ENT\_C\_755\_1\} + \{ENT\_C\_855\_1\} - \{ENT\_KA\_110\_1\} - \{ENT\_KA\_250\_1\} - \{ENT\_C\_430\_1\} - \{ENT\_C\_460\_1\} - \{ENT\_C\_770\_1\} - \{ENT\_C\_890\_1\} - \{ENT\_KA\_275\_1\})$	Inconsistent data. Your enterprise is using income statement scheme 1. Profit (loss) (Table 3.1 row C_900_1 column 1) should be the total of revenues (Table C1 rows C_010_1, C_022_1, C_035_1, C_040_1, KA_70_1, C_755_1 and C_855_1) less expenses and income tax (Table 3.1 rows KA_110_1, KA_250_1, C_430_1, C_460_1, C_770_1, C_890_1, KA_275_1).	Error
26927	$(\{ENT\_C\_010\_1\} >= \{ENT\_C\_011\_1\})$	Inconsistent data. Your enterprise is using income statement scheme 1. Turnover (Table 3.1. row C_010_1) cannot be smaller than total sales to non-residents (Table 3.1. row C_011_1).	Error
26928	$(\{ENT\_C\_011\_1\} >= \{ENT\_C\_012\_1\})$	Inconsistent data. Your enterprise is using income statement scheme 2. Turnover (Table 3.1 row C_010_2) cannot be smaller than total sales to non-residents (Table 3.1 row C_011_2).	Error
26929	$(\{ENT\_C\_011\_1\} >= \{ENT\_C\_013\_1\})$	Inconsistent data. Your enterprise is using income statement scheme 1. Total sales1 to non-residents (Table 3.1 row C_011_) cannot be smaller than sales of self-manufactured goods and industrial services to non-residents (Table 3.1 row C_013_1).	Error
26932	$(\{ENT\_C\_430\_1\} >= \{ENT\_C\_440\_1\} + \{ENT\_C\_450\_1\})$	Inconsistent data. Your enterprise is using income statement scheme 1. Personnel expenses (Table 3.1 row C_430_1) cannot be smaller than the total of wages and salaries, social security tax and employer's unemployment insurance premium (Table 3.1 rows C_440_1, C_450_1).	Error
26933	$(\{ENT\_C\_450\_1\} >= (\{ENT\_C\_440\_1\} * 29 / 100))$	Your enterprise is using income statement scheme 1. The social security tax rate normally is 33% and the unemployment insurance premium rate for employers 0.8%.	Warning
26934	$(\{ENT\_C\_430\_1\} > 0 \text{ JA } \{ENT\_C\_440\_1\} > 0) \text{ VÕI } (\{ENT\_C\_430\_1\} = 0 \text{ JA } \{ENT\_C\_440\_1\} = 0)$	Empty field. Your enterprise is using income statement scheme 1. If personnel expenses (Table 3.1 row C_430_1) have been filled in, wages and salaries (Table 3. row C_440_1) should also be filled in.	Warning
26935	$(\{ENT\_C\_430\_1\} > 0 \text{ JA } \{ENT\_C\_450\_1\} > 0) \text{ VÕI } (\{ENT\_C\_430\_1\} = 0 \text{ JA } \{ENT\_C\_450\_1\} = 0)$	Empty field. Your enterprise is using income statement scheme 1. If personnel expenses (Table 3.1 row C_430_1) have been filled in, social security tax and employer's unemployment insurance premium (Table 3.1 row C_450_1) should also be filled in.	Warning
26940	$(\{ENT\_C\_430\_1\} = \{ENT\_C\_440\_1\} + \{ENT\_C\_450\_1\})$	Inconsistent data. Your enterprise is using income statement scheme 1. Normally, personnel expenses (Table 3.1 row C_430_1) should be equal to the total of wages and salaries, social security tax and employer's unemployment insurance premium (Table 3.1 rows C_440_1, C_450_1).	Warning
26950	$(\{ENT\_C\_755\_1\} >= \{ENT\_C\_760\_1\} + \{ENT\_C\_765\_1\} + \{ENT\_C\_020\_1\} + \{ENT\_C\_023\_1\} + \{ENT\_C\_756\_1\} + \{ENT\_C\_757\_1\})$	Inconsistent data. Your enterprise is using income statement scheme 1. Other operating revenue (Table 3.1. row C_755_1) cannot be smaller than total gains from sales of fixed assets, revaluation, grants (incl. grants related to income), licence fees, renting and leasing (Table 3.1. rows C_760_1; C_765_1; C_020_1; C_023_1; C_756_1; C_757_1).	Error
26951	$(\{ENT\_C\_770\_1\} >= \{ENT\_C\_780\_1\} + \{ENT\_C\_785\_1\} + \{ENT\_C\_790\_1\})$	Inconsistent data. Your enterprise is using income statement scheme 1. Other operating expenses (Table 3.1 row C_770_1) cannot be smaller than total loss from the sale of fixed assets, revaluations and membership fees (Table 3.1 rows C_780_1, C_785_1, C_790_1).	Error
26952	KUI $(\{ENT\_C\_020\_1\} > 0)$ , SIIS $(\{ENT\_C\_020\_S1\} \neq \text{NULL})$	Empty field. Your enterprise is using income statement scheme 1. If grants related to income (Table 3.1 row C_020_1) have been filled in, also fill in the clarification of the grant (Table 3.1 row C_020_SELGITUS_S1).	Error
26956	KUI $(\{ENT\_C\_805\_1\} + \{ENT\_C\_835\_1\} > 0)$ , SIIS $(\{ENT\_C\_855\_1\} \neq 0)$	Empty field. Your enterprise is using income statement scheme 1. If interest income (Table C1 row C_805_1) and/or interest expenses (Table 3.1 row C_835_1) has been filled in, also fill in total financial income and expenses (Table 3.1 row C_855_1).	Warning
26958	KUI $(\{ENT\_C\_890\_1\} > 0)$ , SIIS $(\{ENT\_C\_910\_1\} > 0)$	Empty field. Your enterprise is using income statement scheme 1. If income tax (Table 3.1. row C_890_1) has been filled in, also fill in dividends (Table 3.1. row C_910_1).	Warning
26962	KUI $(\{ENT\_C\_545\_12\} > 0) \text{ JA } (\{ENT\_C\_545\_12\} / \{ENT\_KA\_250\_1\} * 100 >= 10)$ , SIIS $(\{ENT\_C\_545\_2\_12\} \neq \text{NULL})$	Empty field. Your enterprise is using income statement scheme 1. Please specify the content of other expenses (Table 3.1. row C_545_2_12). NB! Other purchased services are filled in row C_350_12 (Other purchased services).	Error
27936	KUI $(\{ENT\_C\_400\_1\_101\} > 0) \text{ JA } (\{ENT\_KA\_110\_1\} + \{ENT\_KA\_250\_1\} > 0)$ , SIIS $(\{ENT\_C\_400\_11\} + \{ENT\_C\_400\_12\} > 0)$	Empty field. If you have filled in the cost of electricity (column 101 row C_400_21 in Table 3.2) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_400_21 or C_400_22 or C_400_23 column 1.	Warning

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27937	KUI (({ENT_C_420_1_101}>0) JA ({ENT_KA_110_1}+{ENT_KA_250_1})>0), SIIS ({ENT_C_420_11}+{ENT_C_420_12}>0)	Empty field. If you have filled in the cost of heat (column 101 row C_420_21 in Table 3.2) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_420_21 or C_420_22 or C_420_23 column 1.	Warning
27938	KUI (({ENT_C_410_1_101}>0) JA ({ENT_KA_110_1}+{ENT_KA_250_1})>0), SIIS ({ENT_C_410_11}+{ENT_C_410_12}>0)	Empty field. If you have filled in the cost of fuel (column 101 row C_410_21 in Table 3.2) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_410_21 or C_410_22 or C_410_23 column 1.	Warning
28057	((ENT_KA_110_1)={ENT_C_210_11}+{ENT_C_100_11}+{ ENT_C_120_11}+{ENT_C_110_11}+{ENT_C_400_11}+{E NT_C_410_11}+{ENT_C_420_11}+{ENT_C_320_11}+{EN T_C_260_11}+{ENT_C_330_11}+{ENT_C_340_11}+{ENT C_345_11}+{ENT_C_350_11}+{ENT_C_470_11}))	Inconsistent data. Your enterprise is using income statement scheme 1. Total raw materials and consumables used (Table 3.1. row KA_110_1) should be the total of various expenses (Table 3.1. rows C_210_11, C_100_11, C_120_11, C_110_11, C_400_11, C_410_11, C_420_11, C_320_11, C_260_11, C_330_11, C_340_11, C_345_11, C_350_11, C_470_11).	Error
29721	{ENT_C_835_1}>={ENT_C_836_1}	Inconsistent data. Interest expenses (Table 3.1. row C_835_1) cannot be smaller than interest expenses from operating lease (Table 3.1. C_836_1).	Error

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

Control ID	Control formula	Clarification	Type of error
26902	KUI ({ENT_C_010_2}>0), SIIS (({ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}) >0)	Empty field. Your enterprise is using income statement scheme 2. If you have filled in turnover (Table 3.2. row C_010_2), also fill in the expenses (Table 3.2. rows KA_390_1, KA_410_1 and KA_420_1).	Warning
26922	((ENT_KA_390_1)={ENT_C_100_21}+{ENT_C_110_21}+{ ENT_C_120_21}+{ENT_C_210_21}+{ENT_C_280_21}+{E NT_C_330_21}+{ENT_C_340_21}+{ENT_C_345_21}+{EN T_C_320_21}+{ENT_C_260_21}+{ENT_C_350_21}+{ENT C_560_21}+{ENT_C_400_21}+{ENT_C_410_21}+{ENT C_420_21}+{ENT_C_430_21}+{ENT_C_460_21}+{ENT_C 470_21}+{ENT_C_550_21}+{ENT_C_515_21}+{ENT_C_ 530_21}+{ENT_C_545_21}))	Inconsistent data. Your enterprise is using income statement scheme 2. Total cost of sales (products, services) (Table 3.2. row KA_390_1) should be the total of various expenses (Table 3.2. rows C_210_11, C_100_11, C_120_11, C_110_11, C_400_11, C_410_11, C_420_11, C_320_11, C_260_11, C_330_11, C_340_11, C_345_11, C_350_11, C_470_11).	Error
26923	((ENT_KA_410_1)={ENT_C_280_22}+{ENT_C_330_22}+{ ENT_C_340_22}+{ENT_C_345_22}+{ENT_C_350_22}+{E NT_C_560_22}+{ENT_C_400_22}+{ENT_C_410_22}+{EN T_C_420_22}+{ENT_C_515_22}+{ENT_C_530_22}+{ENT C_430_22}+{ENT_C_460_22}+{ENT_C_550_22}+{ENT C_545_22}))	Inconsistent data. Your enterprise is using income statement scheme 2. Total distribution costs (Table 3.2. row KA_410_1 column 1) should be the total of various expenses (Table 3.2. rows C_280_22, C_330_22, C_340_22, C_345_22, C_350_22, C_560_22, C_400_22, C_410_22, C_420_22, C_515_22, C_530_22, C_430_22, C_460_22, C_470_22, C_550_22, C_545_22).	Error
26924	((ENT_KA_420_1)={ENT_C_280_23}+{ENT_C_330_23}+{ ENT_C_340_23}+{ENT_C_345_23}+{ENT_C_350_23}+{E NT_C_560_23}+{ENT_C_400_23}+{ENT_C_410_23}+{EN T_C_420_23}+{ENT_C_515_23}+{ENT_C_530_23}+{ENT C_430_23}+{ENT_C_460_23}+{ENT_C_550_23}+{ENT C_545_23}))	Inconsistent data. Your enterprise is using income statement scheme 2. Total overhead expenses (Table 3.2. row KA_420_1) should be the total of various expenses (Table 3.2. rows C_280_23, C_330_23, C_340_23, C_345_23, C_350_23, C_560_23, C_400_23, C_410_23, C_420_23, C_515_23, ENT_C_530_23, C_430_23, C_460_23, C_470_23, C_550_23, C_545_23).	Error
26926	((ENT_C_900_2)={ENT_C_010_2}+{ENT_C_035_2}+{EN T_C_755_2}+{ENT_C_855_2}-{ENT_KA_390_1}- {ENT_KA_410_1}-{ENT_KA_420_1}-{ENT_C_770_2}- {ENT_C_890_2}))	Inconsistent data. Your enterprise is using income statement scheme 2. Profit (loss) (Table 3.2 row C_900_2) should be the total of revenues (Table 3.2 rows C_010_2, C_035_2, C_755_2, C_855_2) less expenses and income tax (Table 3.2 rows KA_390_1, KA_410_1, KA_420_1, C_770_2, C_890_2).	Error
26930	((ENT_C_010_2)>={ENT_C_011_2})	Inconsistent data. Your enterprise is using income statement scheme 2. Turnover (Table 3.2 row C_010_2) cannot be smaller than total sales to non-residents (Table 3.2 row C_011_2).	Error
26931	((ENT_C_011_2)>={ENT_C_012_2})	Inconsistent data. Your enterprise is using income statement scheme 2. Total sales to non-residents (Table 3.2 row C_011_2) cannot be smaller than sales to European Union member states (excluding Estonia) (Table 3.2 row C_012_2).	Error

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26936	$\{ENT\_C\_430\_2\} \geq \{ENT\_C\_440\_2\} + \{ENT\_C\_450\_2\}$	Empty field. Your enterprise is using income statement scheme 2. Personnel expenses (Table 3.2 row C_430_2) cannot be smaller than the total of wages and salaries, social security tax and employer's unemployment insurance premium (Table 3.2 rows C_440_2, C_450_2).	Error
26937	$\{ENT\_C\_450\_2\} \geq \{ENT\_C\_440\_2\} * 29 / 100$	The social security tax rate normally is 33% and the unemployment insurance premium rate for employers 0.8%.	Warning
26938	$\{ENT\_C\_430\_2\} > 0$ JA $\{ENT\_C\_440\_2\} > 0$ VÕI $\{ENT\_C\_430\_2\} = 0$ JA $\{ENT\_C\_440\_2\} = 0$	Empty field. Your enterprise is using income statement scheme 2. If personnel expenses (Table 3.2 row C_430_2) have been filled in, wages and salaries (Table 3.2 row C_440_2) should also be filled in.	Warning
26939	$\{ENT\_C\_430\_2\} > 0$ JA $\{ENT\_C\_450\_2\} > 0$ VÕI $\{ENT\_C\_430\_2\} = 0$ JA $\{ENT\_C\_450\_2\} = 0$	Empty field. Your enterprise is using income statement scheme 2. If personnel expenses (Table 3.2 row C_430_2) have been filled in, the social security tax and employer's unemployment insurance premium (Table 3.2 row C_450_2) should also be filled in.	Warning
26941	$\{ENT\_C\_430\_2\} = \{ENT\_C\_440\_2\} + \{ENT\_C\_450\_2\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Normally, personnel expenses (Table 3.2 row C_430_2) should be equal to the total of wages and salaries, social security tax and employer's unemployment insurance premium (Table 3.2 rows C_440_2, C_450_2).	Warning
26953	$\{ENT\_C\_755\_2\} \geq \{ENT\_C\_760\_2\} + \{ENT\_C\_765\_2\} + \{ENT\_C\_020\_2\} + \{ENT\_C\_023\_2\} + \{ENT\_C\_756\_2\} + \{ENT\_C\_757\_2\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Other operating revenue (Table 3.2 row C_755_2) cannot be smaller than total revenue from sales of fixed assets, revaluation, grants (incl. grants related to income), licence fees, renting and leasing (Table 3.2. rows C_760_2, C_765_2, C_020_2, C_023_2, C_756_2 and C_757_2).	Error
26954	$\{ENT\_C\_770\_2\} \geq \{ENT\_C\_780\_2\} + \{ENT\_C\_785\_2\} + \{ENT\_C\_790\_2\}$	Inconsistent data. Your enterprise is using income statement scheme 2. Other operating expenses (Table 3.2. row C_770_2) cannot be smaller than total loss from the sale of fixed assets, revaluations and membership fees (Table 3.2. rows C_78_20, C_785_2, C_790_2).	Error
26955	KUI $\{ENT\_C\_020\_2\} > 0$ , SIIS $\{ENT\_C\_020\_S2\} \neq \text{NULL}$	Empty field. Your enterprise is using income statement scheme 2. If grants related to income (Table 3.2. row C_020_2) have been filled in, also fill in the clarification of the grant (Table 3.2. row C_020_S2).	Error
26957	KUI $\{ENT\_C\_805\_2\} + \{ENT\_C\_835\_2\} > 0$ , SIIS $\{ENT\_C\_855\_2\} \neq 0$	Empty field. Your enterprise is using income statement scheme 2. If interest income (Table 3.2. row C_805_2) and/or interest expenses (Table 3.2. row C_835_2) has been filled in, also fill in total financial income and expenses (Table 3.2. row C_855_2).	Warning
26960	KUI $\{ENT\_C\_890\_2\} > 0$ , SIIS $\{ENT\_C\_910\_2\} > 0$	Empty field. Your enterprise is using income statement scheme 2. If income tax (Table 3.2. row C_890_2) has been filled in, also fill in dividends (Table 3.2. row C_910_2).	Warning
26963	KUI $\{ENT\_C\_545\_21\} > 0$ JA $\{ENT\_C\_545\_21\} / \{ENT\_Ka\_390\_1\} * 100 \geq 10$ , SIIS $\{ENT\_C\_545\_2\_21\} \neq \text{NULL}$	Empty field. Your enterprise is using income statement scheme 2. Please specify the content of other expenses (Table 3.2. row C_545_2_21). NB! Other purchased services are filled in row C_350_21 (Other purchased services).	Error
26964	KUI $\{ENT\_C\_545\_22\} > 0$ JA $\{ENT\_C\_545\_22\} / \{ENT\_Ka\_410\_1\} * 100 \geq 3$ , SIIS $\{ENT\_C\_545\_2\_22\} \neq \text{NULL}$	Empty field. Your enterprise is using income statement scheme 2. Please specify the content of other expenses (Table 3.2. row C_545_2_22). NB! Other purchased services are filled in row C_350_23 (Other purchased services).	Error
26965	KUI $\{ENT\_C\_545\_23\} > 0$ JA $\{ENT\_C\_545\_23\} / \{ENT\_Ka\_420\_1\} * 100 \geq 10$ , SIIS $\{ENT\_C\_545\_2\_23\} \neq \text{NULL}$	Empty field. Your enterprise is using income statement scheme 2. Please specify the content of other expenses (Table 3.2. row C_545_2_23). NB! Other purchased services are filled in row C_350_23 (Other purchased services).	Error
27933	KUI $\{ENT\_C\_400\_2\_101\} > 0$ JA $\{ENT\_KA\_390\_1\} + \{ENT\_KA\_410\_1\} + \{ENT\_KA\_420\_1\} > 0$ , SIIS $\{ENT\_C\_400\_21\} + \{ENT\_C\_400\_22\} + \{ENT\_C\_400\_23\} > 0$	Empty field. If you have filled in the cost of electricity (column 101 row C_400_11 in Table 3.1.) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_400_11 or C_400_12 column 1.	Warning
27934	KUI $\{ENT\_C\_420\_2\_101\} > 0$ JA $\{ENT\_KA\_390\_1\} + \{ENT\_KA\_410\_1\} + \{ENT\_KA\_420\_1\} > 0$ , SIIS $\{ENT\_C\_420\_21\} + \{ENT\_C\_420\_22\} + \{ENT\_C\_420\_23\} > 0$	Empty field. If you have filled in the cost of heat (column 101 row C_420_11 in Table 3.1.) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_420_11 or C_420_12 column 1.	Warning
27935	KUI $\{ENT\_C\_410\_2\_101\} > 0$ JA $\{ENT\_KA\_390\_1\} + \{ENT\_KA\_410\_1\} + \{ENT\_KA\_420\_1\} > 0$ , SIIS $\{ENT\_C\_410\_21\} + \{ENT\_C\_410\_22\} + \{ENT\_C\_410\_23\} > 0$	Empty field. If you have filled in the cost of fuel (column 101 row C_410_11 in Table 3.1.) in questionnaire "Energy 1025" or "Consumption of fuel and energy 1251", you should also fill in row C_410_11 or C_410_12 column 1.	Warning

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	0)		
29722	{ENT_C_835_2}>={ENT_C_836_2}	Inconsistent data. Interest expenses (Table 3.2. row C_835_2) cannot be smaller than interest expenses from operating lease (Table 3.2.C_836_2).	Error

### Controls in table 5. TURNOVER BY ECONOMIC ACTIVITY

Control ID	Control formula	Clarification	Type of error
22996	{ENT_D_2_1}={ENT_D_02552_1}+{ENT_D_02551_1}+{ENT_D_02555_1}+{ENT_D_02610_1}+{ENT_D_02620_1}+{ENT_D_024_1}	Inconsistent data. Total forestry (Table 5 row D_2 column 1) should be the total of various branches of forestry (Table 5 rows D_02552, D_02551, D_02555, D_02610, D_02620 and D_024 column 1).	Error
22997	{ENT_D_3_1}>={ENT_D_039_1}	Inconsistent data. Total fishing and aquaculture (Table 5 row D_3) cannot be smaller than the fishing related services (Table 5 row D_039).	Error
23034	{ENT_D_02550_1}={ENT_D_02551_1}+{ENT_D_02552_1}	Inconsistent data. Income derived from sales of timber in Table 5 (row D_02550_1) should be equal to income derived from sales of firewood (row D_02551 column 1) and income from sales of other timber (row D_02552).	Error
32035	{ENT_D_1_1}={ENT_D_01311_1}+{ENT_D_011113_1}+{ENT_D_01289_1}+{ENT_D_01301_1}+{ENT_D_0139_1}+{ENT_D_014_1}+{ENT_D_01600_1}	Inconsistent data. Total agriculture, hunting (Table 5 row D_1 column 1) should be equal to the sum of respective subdivisions (Table 5 rows D_01311, D_011113, D_01289, D_01301, D_0139, D_014, D_01600 column 1)	Error
32439	KUI({ENT_D_9001_1}>0), SIIS({ENT_D_9001_1B}!=NULL)	Empty field. If you have filled Table 5 row D_9001 sum of activity 1, also fill row in D_9001_NIMETUS.	Error
32440	KUI({ENT_D_9002_1}>0), SIIS({ENT_D_9002_1B}!=NULL)	Empty field. If you have filled Table 5 row D_9002 sum of activity 2, also fill row in D_9002_NIMETUS.	Error
32441	KUI({ENT_D_9003_1}>0), SIIS({ENT_D_9003_1B}!=NULL)	Empty field. If you have filled Table 5 row D_9003 sum of activity 3, also fill row in D_9003_NIMETUS.	Error

### Controls in table 6.1. CHANGES IN FIXED ASSETS: INVESTMENT PROPERTIES, EUROS

Control ID	Control formula	Clarification	Type of error
32321	{ENT_H_032_16}>={ENT_H_033_16}	Inconsistent data. Acquisition of buildings, new building, renovations (Table 6.1 row H_032 column 16) cannot be smaller than construction production and renovations (Table 6.1 row H_033 column 16).	Error
32322	((ENT_H_100_15)=0 JA (ENT_H_140_15)=0) VÕI (ENT_H_100_15)>0 JA (ENT_H_140_15)>0)	Empty field. If you have filled in sales (Table 6.1 row H_100 column 15), also fill in fixed assets sold at selling prices (Table 6.1 row H_140 column 15) and vice versa.	Error
32323	((ENT_H_100_16)=0 JA (ENT_H_140_16)=0) VÕI (ENT_H_100_16)>0 JA (ENT_H_140_16)>0)	Empty field. If you have filled in sales (Table 6.1 row H_100 column 16), also fill in fixed assets sold at selling prices (Table 6.1 row H_140 column 16) and vice versa.	Error
32324	APPROX({ENT_H_030_15},{ENT_H_031_15}+{ENT_H_032_15},1)	Inconsistent data. Acquisitions and additions (Table 6.1 row H_030 column 15) should be the total of acquisitions of land and buildings, and additions (Table 6.1 row H_031, H_032 column 15).	Error
32325	APPROX({ENT_H_030_16},{ENT_H_031_16}+{ENT_H_032_16},1)	Inconsistent data. Acquisitions and additions (Table 6.1 row H_030 column 16) should be the total of acquisitions of land and buildings, and additions (Table 6.1 row H_031, H_032 column 16).	Error
32326	APPROX({ENT_H_130_14},{ENT_H_020_14}+{ENT_H_030_14}+{ENT_H_050_14}+{ENT_H_070_14}+{ENT_H_080_14}+{ENT_H_090_14}+{ENT_H_110_14}-{ENT_H_060_14}-{ENT_H_100_14},1)	Inconsistent data. Total investment properties at residual cost / fair value at the end of the reference period (Table 6.1 row H_130 column 14) should be the total of investment properties (Table 6.1 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 14) less depreciation and sales (Table 6.1 rows H_060, H_100 column 14).	Error
32339	APPROX({ENT_H_130_15},{ENT_H_020_15}+{ENT_H_030_15}+{ENT_H_050_15}+{ENT_H_070_15}+{ENT_H_080_15}+{ENT_H_090_15}+{ENT_H_110_15}-{ENT_H_060_15}-{ENT_H_100_15},1)	Inconsistent data. Land recognised as investment property at residual cost / fair value at the end of the reference period (Table 6.1 row H_130 column 15) should be the total of investment properties (Table 6.1 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 15) less depreciation and sales (Table 6.1 rows H_060, H_100 column 15).	Error
32340	APPROX({ENT_H_130_16},{ENT_H_020_16}+{ENT_H_030_16}+{ENT_H_050_16}+{ENT_H_070_16}+{ENT_H_080_16}+{ENT_H_090_16}+{ENT_H_110_16}-{ENT_H_060_16}-{ENT_H_100_16},1)	Inconsistent data. Buildings and civil engineering works recognised as investment property at residual cost /	Error

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	$30_{16} + \{ENT\_H\_050\_16\} + \{ENT\_H\_070\_16\} + \{ENT\_H\_080\_16\} + \{ENT\_H\_090\_16\} + \{ENT\_H\_110\_16\} - \{ENT\_H\_060\_16\} - \{ENT\_H\_100\_16\}, 1)$	fair value at the end of the reference period (Table 6.1 row H_130 column 16) should be the total of investment properties (Table 6.1 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 16) less depreciation and sales (Table 6.1 rows H_060, H_100 column 16).	
32341	$APPROX(\{ENT\_H\_031\_14\}, \{ENT\_H\_031\_15\} + \{ENT\_H\_031\_16\}, 1)$	Inconsistent data. Total investment properties (Table 6.1 row H_031 column 14) should be the total of land and buildings (Table 6.1 row H_031 columns 15 and 16).	Error
32350	$APPROX(\{ENT\_H\_075\_28\}, \{ENT\_H\_080\_28\} + \{ENT\_H\_090\_28\}, 1)$	Inconsistent data. Total reclassifications (Table 6.1 row H_075 column 28) should be the total of reclassifications from prepayments (Table 6.1 row H_080 column 28) and other reclassifications (Table 6.1 row H_090 column 28).	Error
32351	$APPROX(\{ENT\_H\_075\_29\}, \{ENT\_H\_080\_29\} + \{ENT\_H\_090\_29\}, 1)$	Inconsistent data. Total reclassifications (Table 6.1 row H_075 column 29) should be the total of reclassifications from prepayments (Table 6.1 row H_080 column 29) and other reclassifications (Table 6.1 row H_090 column 29).	Error
32352	$APPROX(\{ENT\_H\_030\_28\}, \{ENT\_H\_031\_28\} + \{ENT\_H\_032\_28\}, 1)$	Inconsistent data. Acquisitions and additions (Table 6.1 row H_030 column 28) should be the total of acquisitions of land and buildings, and additions (Table 6.1 row H_031, H_032 column 28).	Error
32353	$APPROX(\{ENT\_H\_030\_29\}, \{ENT\_H\_031\_29\} + \{ENT\_H\_032\_29\}, 1)$	Inconsistent data. Acquisitions and additions (Table 6.1 row H_030 column 29) should be the total of acquisitions of land and buildings, and additions (Table 6.1 row H_031, H_032 column 29).	Error
32354	$APPROX(\{ENT\_H\_130\_28\}, \{ENT\_H\_020\_28\} + \{ENT\_H\_030\_28\} + \{ENT\_H\_050\_28\} + \{ENT\_H\_070\_28\} + \{ENT\_H\_080\_28\} + \{ENT\_H\_090\_28\} + \{ENT\_H\_110\_28\} - \{ENT\_H\_060\_28\} - \{ENT\_H\_100\_28\}, 1)$	Inconsistent data. Work in progress and prepayments classified as investment property at residual cost / fair value at the end of the reference period (Table 6.1 row H_130 column 28) should be the total of work in progress and prepayments (Table 6.1 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 28) less depreciation and sales (Table 6.1 rows H_060, H_100 column 28).	Error
32355	$APPROX(\{ENT\_H\_130\_29\}, \{ENT\_H\_020\_29\} + \{ENT\_H\_030\_29\} + \{ENT\_H\_050\_29\} + \{ENT\_H\_070\_29\} + \{ENT\_H\_080\_29\} + \{ENT\_H\_090\_29\} + \{ENT\_H\_110\_29\} - \{ENT\_H\_060\_29\} - \{ENT\_H\_100\_29\}, 1)$	Inconsistent data. Right-of-use assets classified as investment property at residual cost / fair value at the end of the reference period (Table H2 row H_130 column 29) should be the total of right-of-use assets (Table H2 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 29) less depreciation and sales (Table H2 rows H_060, H_100 column 29).	Error
32356	$APPROX(\{ENT\_H\_020\_14\}, \{ENT\_H\_020\_15\} + \{ENT\_H\_020\_16\} + \{ENT\_H\_020\_28\} + \{ENT\_H\_020\_29\}, 1)$	Inconsistent data. Total investment properties (Table 6.1 row H_020 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_020 columns 15, 16, 28, 29).	Error
32357	$APPROX(\{ENT\_H\_030\_14\}, \{ENT\_H\_030\_15\} + \{ENT\_H\_030\_16\} + \{ENT\_H\_030\_28\} + \{ENT\_H\_030\_29\}, 1)$	Inconsistent data. Total investment properties (Table 6.1 row H_030 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_030 columns 15, 16, 28, 29).	Error
32358	$APPROX(\{ENT\_H\_050\_14\}, \{ENT\_H\_050\_15\} + \{ENT\_H\_050\_16\} + \{ENT\_H\_050\_28\} + \{ENT\_H\_050\_29\}, 1)$	Inconsistent data. Total investment properties (Table 6.1 row H_050 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_050 columns 15, 16, 28, 29).	Error
32359	$APPROX(\{ENT\_H\_060\_14\}, \{ENT\_H\_060\_15\} + \{ENT\_H\_060\_16\} + \{ENT\_H\_060\_28\} + \{ENT\_H\_060\_29\}, 1)$	Inconsistent data. Total investment properties (Table 6.1 row H_060 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_060 columns 15, 16, 28, 29).	Error
32360	$APPROX(\{ENT\_H\_070\_14\}, \{ENT\_H\_070\_15\} + \{ENT\_H\_070\_16\} + \{ENT\_H\_070\_28\} + \{ENT\_H\_070\_29\}, 1)$	Inconsistent data. Investment properties total (Table 6.1 row H_070 column 14) must be the sum of land, construction works, work in progress and prepayments, and right-of-use assets (Table 6.1 row H_070 columns 15, 16, 28, 29).	Error
32361	$APPROX(\{ENT\_H\_075\_14\}, \{ENT\_H\_075\_15\} + \{ENT\_H\_075\_16\} + \{ENT\_H\_075\_28\} + \{ENT\_H\_075\_29\}, 1)$	Inconsistent data. Total investment properties (Table 6.1 row H_075 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_075 columns 15, 16, 28, 29).	Error
32362	$APPROX(\{ENT\_H\_080\_14\}, \{ENT\_H\_080\_15\} + \{ENT\_H\_080\_16\} + \{ENT\_H\_080\_28\} + \{ENT\_H\_080\_29\}, 1)$	Inconsistent data. Total investment properties (Table 6.1 row H_080 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_080 columns 15, 16, 28, 29).	Error
32363	$APPROX(\{ENT\_H\_090\_14\}, \{ENT\_H\_090\_15\} + \{ENT\_H\_090\_16\} + \{ENT\_H\_090\_28\} + \{ENT\_H\_090\_29\}, 1)$	Inconsistent data. Total investment properties (Table 6.1 row H_090 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_090 columns 15, 16, 28, 29).	Error
32364	$APPROX(\{ENT\_H\_100\_14\}, \{ENT\_H\_100\_15\} + \{ENT\_H\_100\_16\} + \{ENT\_H\_100\_28\} + \{ENT\_H\_100\_29\}, 1)$	Vastuululised andmed. Kinnisvarainvesteeringud kokku (tabel 6.1 rida H_100 veerg 14) peab olema maa, ehitiste, lõpetamata projektide ja ettemaksete ning varade kasutusõiguse (tabel 6.1 rida H_100 veerud 15, 16, 28, 29) summa.	Error

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32365	APPROX({ENT_H_110_14},{ENT_H_110_15}+{ENT_H_110_16}+{ENT_H_110_28}+{ENT_H_110_29},1)	Inconsistent data. Total investment properties (Table 6.1 row H_110 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_110 columns 15, 16, 28, 29).	Error
32366	APPROX({ENT_H_140_14},{ENT_H_140_15}+{ENT_H_140_16}+{ENT_H_140_28}+{ENT_H_140_29},1)	Inconsistent data. Total investment properties (Table 6.1 row H_140 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_140 columns 15, 16, 28, 29).	Error
32367	APPROX({ENT_H_130_14},{ENT_H_130_15}+{ENT_H_130_16}+{ENT_H_130_28}+{ENT_H_130_29},1)	Inconsistent data. Total investment properties (Table 6.1 row H_130 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1 row H_130 columns 15, 16, 28, 29).	Error
32368	{(ENT_H_100_28)=0 JA (ENT_H_140_28)=0} VÕI {(ENT_H_100_28}>0 JA (ENT_H_140_28)>0}	Empty field. If you have filled in sales (Table 6.1 row H_100 column 28), also fill in fixed assets sold at selling prices (Table 6.1 row H_140 column 28) and vice versa.	Warning
32369	{(ENT_H_100_29)=0 JA (ENT_H_140_29)=0} VÕI {(ENT_H_100_29)>0 JA (ENT_H_140_29)>0}	Empty field. If you have filled in sales (Table 6.1 row H_100 column 29), also fill in fixed assets sold at selling prices (Table 6.1 row H_140 column 29) and vice versa.	Warning

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

Control ID	Control formula	Clarification	Type of error
19542	{(ENT_H_100_43}>0 JA (ENT_H_140_43}>0} VÕI {(ENT_H_100_43)=0 JA (ENT_H_140_43)=0}	Empty field. If you have filled in sales (Table 6.2 row H_100 column 43), also fill in fixed assets sold at selling prices (Table 6.2 row H_140 column 43) and vice versa.	Error
19728	{(ENT_H_100_7}>0 JA (ENT_H_140_7}>0} VÕI {(ENT_H_100_7)=0 JA (ENT_H_140_7)=0} VÕI {(ENT_H_100_7)=0 JA (ENT_H_140_7}>0}	Empty field. If you have filled in sales (Table 6.2 row H_100 column 7), also fill in fixed assets sold at selling prices (Table 6.2 row H_140 column 7).	Error
19730	{(ENT_H_100_3}>0 JA (ENT_H_140_3}>0} VÕI {(ENT_H_100_3)=0 JA (ENT_H_140_3)=0} VÕI {(ENT_H_100_3)=0 JA (ENT_H_140_3}>0}	Empty field. If you have filled in sales (Table 6.2 row H_100 column 3), also fill in fixed assets sold at selling prices (Table 6.2 row H_140 column 3) and vice versa.	Error
19731	{(ENT_H_100_4}>0 JA (ENT_H_140_4}>0} VÕI {(ENT_H_100_4)=0 JA (ENT_H_140_4)=0} VÕI {(ENT_H_100_4)=0 JA (ENT_H_140_4}>0}	Empty field. If you have filled in sales (Table 6.2 row H_100 column 4), also fill in fixed assets sold at selling prices (Table 6.2 row H_140 column 4) and vice versa.	Error
19733	{(ENT_H_100_6}>0 JA (ENT_H_140_6}>0} VÕI {(ENT_H_100_6)=0 JA (ENT_H_140_6)=0} VÕI {(ENT_H_100_6)=0 JA (ENT_H_140_6}>0}	Empty field. If you have filled in sales (Table 6.2 row H_100 column 6), also fill in fixed assets sold at selling prices (Table 6.2 row H_140 column 6) and vice versa.	Error
19734	{(ENT_H_100_8}>0 JA (ENT_H_140_8}>0} VÕI {(ENT_H_100_8)=0 JA (ENT_H_140_8)=0} VÕI {(ENT_H_100_8)=0 JA (ENT_H_140_8}>0}	Empty field. If you have filled in sales (Table 6.2 row H_100 column 8), also fill in fixed assets sold at selling prices (Table 6.2 row H_140 column 8) and vice versa.	Error
19736	{(ENT_H_100_12}>0 JA (ENT_H_140_12}>0} VÕI {(ENT_H_100_12)=0 JA (ENT_H_140_12)=0}	Empty field. If you have filled in sales (Table 6.2 row H_100 column 12), also fill in fixed assets sold at selling prices (Table 6.2 row H_140 column 12) and vice versa.	Error
19737	{ENT_H_032_10}>={ENT_H_033_10}	Inconsistent data. Acquisition of buildings, new building, renovations (Table 6.2 row H_032 column 10) cannot be smaller than construction production and renovations (Table 6.2 row H_033 column 10).	Error
19738	{ENT_H_032_3}>={ENT_H_033_3}	Inconsistent data. Acquisition of buildings, new building, renovations (Table 6.2 row H_032 column 3) cannot be smaller than construction production and renovations (Table 6.2 row H_033 column 3).	Error
19745	APPROX({ENT_H_020_41},{ENT_H_020_43}+{ENT_H_020_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_020 column 41) should be the total of work in progress (Table 6.2 row H_020 column 43) and prepayments for fixed assets (Table 6.2 row H_020 column 12).	Error
19746	APPROX({ENT_H_040_41},{ENT_H_040_43}+{ENT_H_040_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_040 column 41) should be the total of work in progress (Table 6.2 row H_040 column 43) and prepayments for fixed assets (Table 6.2 row H_040 column 12).	Error
19747	APPROX({ENT_H_050_41},{ENT_H_050_43}+{ENT_H_050_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_050 column 41) should be the total of work in progress (Table 6.2 row H_050 column 43) and prepayments for fixed assets (Table 6.2 row	Error

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		H_050 column 12).	
19748	APPROX({ENT_H_060_41},{ENT_H_060_43}+{ENT_H_060_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_060 column 41) should be the total of work in progress (Table 6.2 row H_060 column 43) and prepayments for fixed assets (Table 6.2 row H_060 column 12).	Error
19749	APPROX({ENT_H_070_41},{ENT_H_070_43}+{ENT_H_070_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_070 column 41) should be the total of work in progress (Table 6.2 row H_070 column 43) and prepayments for fixed assets (Table 6.2 row H_070 column 12).	Error
19750	APPROX({ENT_H_075_41},{ENT_H_075_43}+{ENT_H_075_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_075 column 41) should be the total of work in progress (Table 6.2 row H_075 column 43) and prepayments for fixed assets (Table 6.2 row H_075 column 12).	Error
19751	APPROX({ENT_H_080_41},{ENT_H_080_43}+{ENT_H_080_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_080 column 41) should be the total of work in progress (Table 6.2 row H_080 column 43) and prepayments for fixed assets (Table 6.2 row H_080 column 12).	Error
19752	APPROX({ENT_H_100_41},{ENT_H_100_43}+{ENT_H_100_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_100 column 41) should be the total of work in progress (Table 6.2 row H_100 column 43) and prepayments for fixed assets (Table 6.2 row H_100 column 12).	Error
19753	APPROX({ENT_H_110_41},{ENT_H_110_43}+{ENT_H_110_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_110 column 41) should be the total of work in progress (Table 6.2 row H_110 column 43) and prepayments for fixed assets (Table 6.2 row H_110 column 12).	Error
19754	APPROX({ENT_H_130_41},{ENT_H_130_43}+{ENT_H_130_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.21 row H_130 column 41) should be the total of work in progress (Table 6.2 row H_130 column 43) and prepayments for fixed assets (Table 6.2 row H_130 column 12).	Error
19755	APPROX({ENT_H_140_41},{ENT_H_140_43}+{ENT_H_140_12},1)	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_140 column 41) should be the total of work in progress (Table 6.2 row H_140 column 43) and prepayments for fixed assets (Table 6.2 row H_140 column 12).	Error
19756	{ENT_H_032_1}={ENT_H_032_2}+{ENT_H_032_3}+{ENT_H_032_10}	Inconsistent data. Total property, plant and equipment in Table 6.2 (row H_032 column 1) should be the total of land (row H_32 column 2) and buildings (row H_032 column 3).	Error
19767	APPROX({ENT_H_020_1},{ENT_H_020_2}+{ENT_H_020_3}+{ENT_H_020_40}+{ENT_H_020_8}+{ENT_H_020_41}+{ENT_H_020_45},1)	Inconsistent data. Total property, plant and equipment (Table 6.2 row H_020 column 1) should be the total of land (row H_020 column 2), buildings (row H_020 column 3), other property, plant and equipment (row H_020 column 8), machinery and equipment (row H_020 column 40), work in progress and prepayments (row H_020 column 41), right-of-use assets (Table 6.2 row H_020 column 45).	Error
19768	APPROX({ENT_H_030_1},{ENT_H_030_2}+{ENT_H_030_3}+{ENT_H_030_40}+{ENT_H_030_8}+{ENT_H_030_41}+{ENT_H_030_45},1)	Inconsistent data. Total property, plant and equipment (Table 6.2 row H_030 column 1) should be the total of land (Table 6.2 row H_030 column 2), buildings (Table 6.2 row H_030 column 3), other property, plant and equipment (Table 6.2 row H_030 column 8), machinery and equipment (Table 6.2 row H_030 column 40), and work in progress and prepayments (Table 6.2 row H_030 column 41), right-of-use assets (Table 6.2 row H_030 column 45).	Error
19769	APPROX({ENT_H_040_1},{ENT_H_040_2}+{ENT_H_040_3}+{ENT_H_040_8}+{ENT_H_040_40}+{ENT_H_040_41}+{ENT_H_040_45},1)	Inconsistent data. Total property, plant and equipment (Table 6.2 row H_040 column 1) should be the total of land (Table 6.2 row H_040 column 2), buildings (Table 6.2 row H_040 column 3), other property, plant and equipment (Table 6.2 row H_040 column 8), machinery and equipment (Table 6.2 row H_040 column 40), work in progress and prepayments (Table 6.2 row H_040 column 41), right-of-use assets (Table 6.2 row H_040 column 45).	Error
19770	APPROX({ENT_H_050_1},{ENT_H_050_2}+{ENT_H_050_3}+{ENT_H_050_8}+{ENT_H_050_40}+{ENT_H_050_41}+{ENT_H_050_45},1)	Inconsistent data. Total property, plant and equipment (Table 6.2 row H_050 column 1) should be the total of land (Table 6.2 row H_050 column 2), buildings (Table 6.2 row H_050 column 3), other property, plant and equipment (Table 6.2 row H_050 column 8), machinery and equipment (Table 6.2 row H_050 column 40), work in progress and prepayments (Table 6.2 row H_050 column 41), right-of-use assets (Table 6.2 row H_050 column 45).	Error
19771	APPROX({ENT_H_070_1},{ENT_H_070_2}+{ENT_H_070_3}+{ENT_H_070_8}+{ENT_H_070_40}+{ENT_H_070_41}+{ENT_H_070_45},1)	Inconsistent data. Total property, plant and equipment (Table 6.2 row H_070 column 1) should be the total of land (Table 6.2 row H_070 column 2), buildings (Table 6.2 row H_070 column 3), other property, plant and equipment (Table 6.2 row H_070 column 8), machinery and equipment (Table 6.2 row H_070 column 40), work in progress and prepayments (Table 6.2 row H_070 column 41), right-of-use assets (Table 6.2	Error



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		row H_070 column 45).	
19772	APPROX({ENT_H_060_1},{ENT_H_060_2}+{ENT_H_060_3}+{ENT_H_060_8}+{ENT_H_060_40}+{ENT_H_060_41}+{ENT_H_060_45},1)	Inconsistent data. Total property, plant and equipment (Table 6.2 row H_060 column 1) should be the total of land (Table 6.2 row H_060 column 2), buildings (Table 6.2 row H_060 column 3), other property, plant and equipment (Table 6.2 row H_060 column 8), machinery and equipment (Table 6.2 row H_060 column 40), work in progress and prepayments (Table 6.2 row H_060 column 41), right-of-use assets (Table 6.2 row H_060 column 45).	Error
19773	APPROX({ENT_H_075_1},{ENT_H_075_2}+{ENT_H_075_3}+{ENT_H_075_8}+{ENT_H_075_40}+{ENT_H_075_41}+{ENT_H_075_45},1)	Inconsistent data. Total property, plant and equipment (Table 6.2 row H_075 column 1) should be the total of land (Table 6.2 row H_075 column 2), buildings (Table 6.2 row H_075 column 3), other property, plant and equipment (Table 6.2 row H_075 column 8), machinery and equipment (Table 6.2 row H_075 column 40), work in progress and prepayments (Table 6.2 row H_075 column 41), right-of-use assets (Table 6.2 row H_075 column 45).	Error
19774	APPROX({ENT_H_080_1},{ENT_H_080_2}+{ENT_H_080_3}+{ENT_H_080_8}+{ENT_H_080_40}+{ENT_H_080_41}+{ENT_H_080_45},1)	Inconsistent data. Total property, plant and equipment (Table 6.2 row H_080 column 1) should be the total of land (Table 6.2 row H_080 column 2), buildings (Table 6.2 row H_080 column 3), other property, plant and equipment (Table 6.2 row H_080 column 8), machinery and equipment (Table 6.2 row H_080 column 40), work in progress and prepayments (Table 6.2 row H_080 column 41), right-of-use assets (Table 6.2 row H_080 column 45).	Error
19775	APPROX({ENT_H_100_1},{ENT_H_100_2}+{ENT_H_100_3}+{ENT_H_100_8}+{ENT_H_100_40}+{ENT_H_100_41}+{ENT_H_100_45},1)	Inconsistent data. Total property, plant and equipment (Table 6.2 row H_100 column 1) should be the total of land (Table 6.2 row H_100 column 2), buildings (Table 6.2 row H_100 column 3), other property, plant and equipment (Table 6.2 row H_100 column 8), machinery and equipment (Table 6.2 row H_100 column 40), work in progress and prepayments (Table 6.2 row H_100 column 41), right-of-use assets (Table 6.2 row H_100 column 45).	Error
19776	APPROX({ENT_H_110_1},{ENT_H_110_2}+{ENT_H_110_3}+{ENT_H_110_8}+{ENT_H_110_40}+{ENT_H_110_41}+{ENT_H_110_45},1)	Inconsistent data. Total property, plant and equipment (Table 6.2 row H_110 column 1) should be the total of land (Table 6.2 row H_110 column 2), buildings (Table 6.2 row H_110 column 3), other property, plant and equipment (Table 6.2 row H_110 column 8), machinery and equipment (Table 6.2 row H_110 column 40), work in progress and prepayments (Table 6.2 row H_110 column 41), right-of-use assets (Table 6.2 row H_110 column 45).	Error
19777	APPROX({ENT_H_130_1},{ENT_H_130_2}+{ENT_H_130_3}+{ENT_H_130_8}+{ENT_H_130_40}+{ENT_H_130_41}+{ENT_H_130_45},1)	Inconsistent data. Total property, plant and equipment (Table 6.2 row H_130 column 1) should be the total of land (Table 6.2 row H_130 column 2), buildings (Table 6.2 row H_130 column 3), other property, plant and equipment (Table 6.2 row H_130 column 8), machinery and equipment (Table 6.2 row H_130 column 40), work in progress and prepayments (Table 6.2 row H_130 column 41), right-of-use assets (Table 6.2 row H_130 column 45).	Error
19778	APPROX({ENT_H_140_1},{ENT_H_140_2}+{ENT_H_140_3}+{ENT_H_140_8}+{ENT_H_140_40}+{ENT_H_140_41}+{ENT_H_140_45},1)	Inconsistent data. Total property, plant and equipment (Table 6.2 row H_140 column 1) should be the total of land (Table 6.2 row H_140 column 2), buildings (Table 6.2 row H_140 column 3), other property, plant and equipment (Table 6.2 row H_140 column 8), machinery and equipment (Table 6.2 row H_140 column 40), work in progress and prepayments (Table 6.2 row H_140 column 41), right-of-use assets (Table 6.2 row H_140 column 45).	Error
19779	APPROX({ENT_H_090_1},{ENT_H_090_2}+{ENT_H_090_3}+{ENT_H_090_8}+{ENT_H_090_40}+{ENT_H_090_41}+{ENT_H_090_45},1)	Inconsistent data. Total property, plant and equipment (Table 6.2 row H_090 column 1) should be the total of land (Table 6.2 row H_090 column 2), buildings (Table 6.2 row H_090 column 3), other property, plant and equipment (Table 6.2 row H_090 column 8), machinery and equipment (Table 6.2 row H_090 column 40), work in progress and prepayments (Table 6.2 row H_090 column 41), right-of-use assets (Table 6.2 row H_090 column 45).	Error
19780	{ENT_H_030_10}={ENT_H_032_10}	Inconsistent data. Acquisitions and additions / construction work in progress (Table 6.2 row H_030 column 10) should be equal to acquisition of buildings, new building, renovations (Table 6.2 row H_032 column 10).	Error
19781	APPROX({ENT_H_031_1},{ENT_H_031_2}+{ENT_H_031_3}+{ENT_H_031_45},1)	Inconsistent data. Total property, plant and equipment (Table 6.2 row H_031 column 1) should be the total of land (Table 6.2 row H_031 column 2), buildings (Table 6.2 row H_031 column 3) and right-of-use assets (Table 6.2 row H_031 column 45).	Error
19782	APPROX({ENT_H_020_40},{ENT_H_020_4}+{ENT_H_020_6}+{ENT_H_020_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_020 column 40) should be the total of transport equipment (Table 6.2 row H_020 column 4), computers and computer systems (Table 6.2 row H_020 column 6) and other machinery and equipment (Table 6.2 row H_020 column 7).	Error
19783	APPROX({ENT_H_030_40},{ENT_H_030_4}+{ENT_H_030_41}+{ENT_H_030_42}+{ENT_H_030_43}+{ENT_H_030_44}+{ENT_H_030_45},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_030 column 40) should be the total of	Error

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	0_6)+{ENT_H_030_7},1)	transport equipment (Table 6.2 row H_030 column 4), computers and computer systems (Table 6.2 row H_030 column 6) and other machinery and equipment (Table 6.2 row H_030 column 7).	
19784	APPROX({ENT_H_040_40},{ENT_H_040_4})+{ENT_H_040_6)+{ENT_H_040_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_040 column 40) should be the total of transport equipment (Table 6.2 row H_040 column 4), computers and computer systems (Table 6.2 row H_040 column 6) and other machinery and equipment (Table 6.2 row H_040 column 7).	Error
19785	APPROX({ENT_H_050_40},{ENT_H_050_4})+{ENT_H_050_6)+{ENT_H_050_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_050 column 40) should be the total of transport equipment (Table 6.2 row H_050 column 4), computers and computer systems (Table 6.2 row H_050 column 6) and other machinery and equipment (Table 6.2 row H_050 column 7).	Error
19786	APPROX({ENT_H_060_40},{ENT_H_060_4})+{ENT_H_060_6)+{ENT_H_060_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_060 column 40) should be the total of transport equipment (Table 6.2 row H_060 column 4), computers and computer systems (Table 6.2 row H_060 column 6) and other machinery and equipment (Table 6.2 row H_060 column 7).	Error
19787	APPROX({ENT_H_070_40},{ENT_H_070_4})+{ENT_H_070_6)+{ENT_H_070_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_070 column 40) should be the total of transport equipment (Table 6.2 row H_070 column 4), computers and computer systems (Table 6.2 row H_070 column 6) and other machinery and equipment (Table 6.2 row H_070 column 7).	Error
19788	APPROX({ENT_H_075_40},{ENT_H_075_4})+{ENT_H_075_5_6)+{ENT_H_075_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_075 column 40) should be the total of transport equipment (Table 6.2 row H_075 column 4), computers and computer systems (Table 6.2 row H_075 column 6) and other machinery and equipment (Table 6.2 row H_075 column 7).	Error
19789	APPROX({ENT_H_080_40},{ENT_H_080_4})+{ENT_H_080_6)+{ENT_H_080_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_080 column 40) should be the total of transport equipment (Table 6.2 row H_080 column 4), computers and computer systems (Table 6.2 row H_080 column 6) and other machinery and equipment (Table 6.2 row H_080 column 7).	Error
19790	APPROX({ENT_H_100_40},{ENT_H_100_4})+{ENT_H_100_6)+{ENT_H_100_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_100 column 40) should be the total of transport equipment (Table 6.2 row H_100 column 4), computers and computer systems (Table 6.2 row H_100 column 6) and other machinery and equipment (Table 6.2 row H_100 column 7).	Error
19791	APPROX({ENT_H_110_40},{ENT_H_110_4})+{ENT_H_110_6)+{ENT_H_110_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_110 column 40) should be the total of transport equipment (Table 6.2 row H_110 column 4), computers and computer systems (Table 6.2 row H_110 column 6) and other machinery and equipment (Table 6.2 row H_110 column 7).	Error
19792	APPROX({ENT_H_130_40},{ENT_H_130_4})+{ENT_H_130_6)+{ENT_H_130_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_130 column 40) should be the total of transport equipment (Table 6.2 row H_130 column 4), computers and computer systems (Table 6.2 row H_130 column 6) and other machinery and equipment (Table 6.2 row H_130 column 7).	Error
19793	APPROX({ENT_H_140_40},{ENT_H_140_4})+{ENT_H_140_6)+{ENT_H_140_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_140 column 40) should be the total of transport equipment (Table 6.2 row H_140 column 4), computers and computer systems (Table 6.2 row H_140 column 6) and other machinery and equipment (Table 6.2 row H_140 column 7).	Error
19794	APPROX({ENT_H_090_40},{ENT_H_090_4})+{ENT_H_090_6)+{ENT_H_090_7},1)	Inconsistent data. Machinery and equipment (Table 6.2 row H_090 column 40) should be the total of transport equipment (Table 6.2 row H_090 column 4), computers and computer systems (Table 6.2 row H_090 column 6) and other machinery and equipment (Table 6.2 row H_090 column 7).	Error
19795	APPROX({ENT_H_030_41},{ENT_H_030_10})+{ENT_H_030_11)+{ENT_H_030_12},1)	Inconsistent data. Work in progress in Table 6.2 (row H_030 column 41) should be the total of construction work in progress (row H_030 column 10), uninstalled machinery and equipment (row H_030 column 11) and prepayments for fixed assets (row H_030 column 12).	Error
19796	APPROX({ENT_H_030_2},{ENT_H_031_2})+{ENT_H_032_2},1)	Inconsistent data. Acquisitions and additions (Table 6.2 row H_030 column 2) should be the total of land and buildings (except new) (Table 6.2 row H_031 column 2) and new construction and additions (Table 6.2 row H_032 column 2).	Error
19797	APPROX({ENT_H_030_3},{ENT_H_031_3})+{ENT_H_032_3},1)	Inconsistent data. Acquisitions and additions (Table 6.2 row H_030 column 3) should be the total of land and buildings (except new) (Table 6.2 row H_031 column 3) and new construction and additions (Table 6.2 row H_032 column 3).	Error
19798	APPROX({ENT_H_130_12},{ENT_H_020_12})+{ENT_H_030_12)+{ENT_H_040_12)+{ENT_H_050_12)+{ENT_H_070_12)+{ENT_H_080_12)+{ENT_H_090_12)+{ENT_H_110_12)-{ENT_H_060_12)-{ENT_H_100_12},1)	Inconsistent data. Prepayments for fixed assets at residual cost / fair value at the end of the reference period (Table 6.2 row H_130 column 12) should be the total of property, plant and equipment (Table 6.2 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 12) less depreciation and sales (Table 6.2 rows H_060, H_100 column 12).	Error
19799	APPROX({ENT_H_130_2},{ENT_H_020_2})+{ENT_H_030_2)+{ENT_H_040_2)+{ENT_H_050_2)+{ENT_H_070_2)+{	Inconsistent data. Land at residual cost / fair value at the end of the reference period (Table 6.2 row H_130 column 2) should be the total of property, plant and equipment (Table 6.2 rows H_020, H_030, H_040,	Error

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	$\text{ENT\_H\_080\_2} + \text{ENT\_H\_090\_2} + \text{ENT\_H\_110\_2} - \{\text{ENT\_H\_060\_2} - \text{ENT\_H\_100\_2}, 1\}$	H_050, H_070, H_080, H_090, H_110 column 2) less depreciation and sales (Table 6.2 rows H_060, H_100 column 2).	
19800	$\text{APPROX}(\{\text{ENT\_H\_130\_3}, \text{ENT\_H\_020\_3} + \text{ENT\_H\_030\_3} + \text{ENT\_H\_040\_3} + \text{ENT\_H\_050\_3} + \text{ENT\_H\_070\_3} + \text{ENT\_H\_080\_3} + \text{ENT\_H\_090\_3} + \text{ENT\_H\_110\_3} - \{\text{ENT\_H\_060\_3} - \text{ENT\_H\_100\_3}, 1\}$	Inconsistent data. Buildings at residual cost / fair value at the end of the reference period (Table 6.2 row H_130 column 3) should be the total of property, plant and equipment (Table 6.2 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 3) less depreciation and sales (Table 6.2 rows H_060, H_100 column 3).	Error
19801	$\text{APPROX}(\{\text{ENT\_H\_130\_4}, \text{ENT\_H\_020\_4} + \text{ENT\_H\_030\_4} + \text{ENT\_H\_040\_4} + \text{ENT\_H\_050\_4} + \text{ENT\_H\_070\_4} + \text{ENT\_H\_080\_4} + \text{ENT\_H\_090\_4} + \text{ENT\_H\_110\_4} - \{\text{ENT\_H\_060\_4} - \text{ENT\_H\_100\_4}, 1\}$	Inconsistent data. Transport equipment at residual cost / fair value at the end of the reference period (Table 6.2 row H_130 column 4) should be the total of property, plant and equipment (Table 6.2 rows H_020, H_030, H_050, H_070, H_080, H_090, H_110 column 4) less depreciation and sales (Table 6.2 rows H_060, H_100 column 4).	Error
19803	$\text{APPROX}(\{\text{ENT\_H\_130\_6}, \text{ENT\_H\_020\_6} + \text{ENT\_H\_030\_6} + \text{ENT\_H\_040\_6} + \text{ENT\_H\_050\_6} + \text{ENT\_H\_070\_6} + \text{ENT\_H\_080\_6} + \text{ENT\_H\_090\_6} + \text{ENT\_H\_110\_6} - \{\text{ENT\_H\_060\_6} - \text{ENT\_H\_100\_6}, 1\}$	Inconsistent data. Computers and computer systems at residual cost / fair value at the end of the reference period (Table 6.2 row H_130 column 6) should be the total of property, plant and equipment (Table 6.2 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 6) less depreciation and sales (Table 6.2 rows H_060, H_100 column 6).	Error
19804	$\text{APPROX}(\{\text{ENT\_H\_130\_7}, \text{ENT\_H\_020\_7} + \text{ENT\_H\_030\_7} + \text{ENT\_H\_040\_7} + \text{ENT\_H\_050\_7} + \text{ENT\_H\_070\_7} + \text{ENT\_H\_080\_7} + \text{ENT\_H\_090\_7} + \text{ENT\_H\_110\_7} - \{\text{ENT\_H\_060\_7} - \text{ENT\_H\_100\_7}, 1\}$	Inconsistent data. Other machinery and equipment at residual cost / fair value at the end of the reference period (Table 6.2 row H_130 column 7) should be the total of property, plant and equipment (Table 6.2 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 7) less depreciation and sales (Table 6.2 rows H_060, H_100 column 7).	Error
19805	$\text{APPROX}(\{\text{ENT\_H\_130\_8}, \text{ENT\_H\_020\_8} + \text{ENT\_H\_030\_8} + \text{ENT\_H\_040\_8} + \text{ENT\_H\_050\_8} + \text{ENT\_H\_070\_8} + \text{ENT\_H\_080\_8} + \text{ENT\_H\_090\_8} + \text{ENT\_H\_110\_8} - \{\text{ENT\_H\_060\_8} - \text{ENT\_H\_100\_8}, 1\}$	Inconsistent data. Other property, plant and equipment at residual cost / fair value at the end of the reference period (Table 6.2 row H_130 column 8) should be the total of property, plant and equipment (Table 6.2 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 8) less depreciation and sales (Table 6.2 rows H_060, H_100 column 8).	Error
19884	$\text{APPROX}(\{\text{ENT\_H\_090\_41}, \text{ENT\_H\_090\_43} + \text{ENT\_H\_090\_12}, 1\}$	Inconsistent data. Work in progress and prepayments (Table 6.2 row H_090 column 41) should be the total of work in progress (Table 6.2 row H_090 column 43) and prepayments for fixed assets (Table 6.2 row H_090 column 12).	Error
19885	$\text{APPROX}(\{\text{ENT\_H\_030\_43}, \text{ENT\_H\_030\_10} + \text{ENT\_H\_030\_11}, 1\}$	Inconsistent data. Work in progress in Table 6.2 (row H_030 column 43) should be the total of construction work in progress (row H_030 column 10) and uninstalled machinery and equipment (row H_030 column 11).	Error
19886	$\text{APPROX}(\{\text{ENT\_H\_130\_43}, \text{ENT\_H\_020\_43} + \text{ENT\_H\_030\_43} + \text{ENT\_H\_040\_43} + \text{ENT\_H\_050\_43} + \text{ENT\_H\_070\_43} + \text{ENT\_H\_080\_43} + \text{ENT\_H\_090\_43} + \text{ENT\_H\_110\_43} - \{\text{ENT\_H\_060\_43} - \text{ENT\_H\_100\_43}, 1\}$	Inconsistent data. Work in progress at residual cost / fair value at the end of the reference period (Table 6.2 row H_130 column 43) should be the total of property, plant and equipment (Table 6.2 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 43) less depreciation and sales (Table 6.2 rows H_060, H_100 column 43).	Error
24128	$\{(\text{ENT\_H\_100\_3}) > 0 \text{ JA } \{(\text{ENT\_H\_140\_3}) > 0\} \text{ VÕI } \{(\text{ENT\_H\_100\_3}) = 0 \text{ JA } \{(\text{ENT\_H\_140\_3}) > 0\} \text{ VÕI } \{(\text{ENT\_H\_100\_3}) = 0 \text{ JA } \{(\text{ENT\_H\_140\_3}) = 0\}$	Empty field. If you have filled in sales (Table 6.2 row H_100 column 3), also fill in fixed assets sold at selling prices (Table 6.2 row H_140 column 3) and vice versa.	Error
24129	$\{(\text{ENT\_H\_100\_2}) > 0 \text{ JA } \{(\text{ENT\_H\_140\_2}) > 0\} \text{ VÕI } \{(\text{ENT\_H\_100\_2}) = 0 \text{ JA } \{(\text{ENT\_H\_140\_2}) = 0\}$	Empty field. If you have filled in sales (Table 6.2 row H_100 column 2), also fill in fixed assets sold at selling prices (Table 6.2 row H_140 column 2) and vice versa.	Error
24131	$\text{APPROX}(\{\text{ENT\_H\_075\_43}, \text{ENT\_H\_080\_43} + \text{ENT\_H\_090\_43}, 1\}$	Inconsistent data. Total reclassifications (Table 6.2 row H_075 column 43) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2 rows H_080 and H_090 column 43).	Error
24132	$\text{APPROX}(\{\text{ENT\_H\_075\_1}, \text{ENT\_H\_080\_1} + \text{ENT\_H\_090\_1}, 1\}$	Inconsistent data. Total reclassifications (Table 6.2 row H_075 column 1) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2 rows H_080 and H_090 column 1).	Error
24133	$\{\text{ENT\_H\_090\_12}\} \geq 0$	Inconsistent data. Reclassification from prepayments for fixed assets (Table 6.2 column 12) should be filled in row reclassifications from prepayments (Table 6.2 row H_080).	Error
24137	$\{(\text{ENT\_H\_100\_8}) > 0 \text{ JA } \{(\text{ENT\_H\_140\_8}) > 0\} \text{ VÕI } \{(\text{ENT\_H\_100\_8}) = 0 \text{ JA } \{(\text{ENT\_H\_140\_8}) > 0\} \text{ VÕI } \{(\text{ENT\_H\_100\_8}) = 0 \text{ JA } \{(\text{ENT\_H\_140\_8}) = 0\}$	Empty field. If you have filled in sales (Table 6.2 row H_100 column 8), also fill in fixed assets sold at selling prices (Table 6.2 row H_140 column 8) and vice versa.	Error
30258	$\text{APPROX}(\{\text{ENT\_H\_130\_45}, \text{ENT\_H\_020\_45} + \text{ENT\_H\_030\_45} + \text{ENT\_H\_040\_45} + \text{ENT\_H\_050\_45} + \text{ENT\_H\_070\_45} + \text{ENT\_H\_080\_45} + \text{ENT\_H\_090\_45} + \text{ENT\_H\_110\_45} - \{\text{ENT\_H\_060\_45} - \text{ENT\_H\_100\_45}, 1\}$	Inconsistent data. Right-of-use assets: residual cost / fair value at the end of the reference period (Table 6.2 row H_130 column 45) should be the total of property, plant and equipment (Table 6.2 rows H_020, H_030, H_040, H_050, H_070, H_080, H_090, H_110 column 45) less depreciation and sales (Table 6.2 rows H_060, H_100 column 45).	Error

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	45)-{ENT_H_060_45}-{ENT_H_100_45},1)	rows H_060, H_100 column 45).	
31268	{ENT_H_030_45}>=({ENT_H_031_45}+{ENT_H_032_45})	Inconsistent data. Acquisitions and additions (Table 6.2 row H_030 column 45) cannot be less than the total of land and buildings (except new) (Table 6.2 row H_031 column 45) and new construction and additions (Table 6.2 row H_032 column 45).	Error

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

Control ID	Control formula	Clarification	Type of error
19832	APPROX({ENT_H_020_31},{ENT_H_020_32}+{ENT_H_020_33}+{ENT_H_020_34}+{ENT_H_020_35}+{ENT_H_020_37}+{ENT_H_020_38},1)	Inconsistent data. Total intangible assets (Table 6.3 row H_020 column 31) should be the total of various intangible assets (Table 6.3 row H_020 columns 32, 33, 34, 35, 37, 38).	Error
19833	APPROX({ENT_H_030_31},{ENT_H_030_32}+{ENT_H_030_33}+{ENT_H_030_34}+{ENT_H_030_35}+{ENT_H_030_37}+{ENT_H_030_38},1)	Inconsistent data. Total intangible assets (Table 6.3 row H_030 column 31) should be the total of various intangible assets (Table 6.3 row H_030 columns 32, 33, 34, 35, 37, 38).	Error
19834	APPROX({ENT_H_130_31},{ENT_H_130_32}+{ENT_H_130_33}+{ENT_H_130_34}+{ENT_H_130_35}+{ENT_H_130_37}+{ENT_H_130_38},1)	Inconsistent data. Total intangible assets (Table 6.3 row H_130 column 31) should be the total of various intangible assets (Table 6.3 row H_130 columns 32, 33, 34, 35, 37, 38).	Error
19835	APPROX({ENT_H_080_31},{ENT_H_080_32}+{ENT_H_080_33}+{ENT_H_080_34}+{ENT_H_080_35}+{ENT_H_080_37}+{ENT_H_080_38},1)	Inconsistent data. Total intangible assets (Table 6.3 row H_080 column 31) should be the total of various intangible assets (Table 6.3 row H_080 columns 32, 33, 34, 35, 37, 38).	Error
19887	APPROX({ENT_H_040_31},{ENT_H_040_34}+{ENT_H_040_38},1)	Inconsistent data. Total intangible assets (Table 6.3 row H_040 column 31) should be the total of software, work in progress and prepayments (Table 6.3 row H_040 columns 34, 38).	Error

### Controls in table 6.4. CHANGES IN FIXED ASSETS: BIOLOGICAL (PRODUCTIVE) ASSETS, EUROS

Control ID	Control formula	Clarification	Type of error
19743	KUI ({ENT_H_140_17}>0), SIIS ({ENT_H_100_17}>0)	Empty field. If you have filled in sales (Table 6.4 row H_100 column 17), also fill in fixed assets sold at selling prices (Table 6.4 row H_140 column 17).	Error
19839	APPROX({ENT_H_130_13},{ENT_H_020_13}+{ENT_H_030_13}+{ENT_H_050_13}+{ENT_H_070_13}+{ENT_H_110_13}+{ENT_H_106_13}-{ENT_H_060_13}-{ENT_H_100_13}-{ENT_H_105_13},1)	Inconsistent data. Residual cost / fair value at the end of the reference period (Table 6.4 row H_130 column 13) should be the total of biological (productive) assets (Table 6.4 rows H_020, H_030, H_050, H_106, H_070, H_110 column 13) less depreciation and sales (Table 6.4 rows H_060, H_100, H_105 column 13).	Error
19840	{ENT_H_130_18}={ENT_H_020_18}+{ENT_H_030_18}+{ENT_H_050_18}+{ENT_H_070_18}+{ENT_H_110_18}+{ENT_H_106_18}-{ENT_H_060_18}-{ENT_H_100_18}-{ENT_H_105_18}	Inconsistent data. Residual cost / fair value at the end of the reference period (Table 6.4 row H_130 column 18) should be the total of biological (productive) assets (Table 6.4 rows H_020, H_030, H_050, H_106, H_070, H_110 column 18) less depreciation and sales (Table 6.4 rows H_060, H_100, H_105 column 18).	Error
19841	{ENT_H_130_19}={ENT_H_020_19}+{ENT_H_030_19}+{ENT_H_050_19}+{ENT_H_070_19}+{ENT_H_110_19}+{ENT_H_106_19}-{ENT_H_060_19}-{ENT_H_100_19}-{ENT_H_105_19}	Inconsistent data. Residual cost / fair value at the end of the reference period (Table 6.4 row H_130 column 19) should be the total of biological (productive) assets (Table 6.4 rows H_020, H_030, H_050, H_106, H_070, H_110 column 19) less depreciation and sales (Table 6.4 rows H_060, H_100, H_105 column 19).	Error
19842	{ENT_H_130_20}={ENT_H_020_20}+{ENT_H_030_20}+{ENT_H_050_20}+{ENT_H_070_20}+{ENT_H_110_20}+{ENT_H_106_20}-{ENT_H_060_20}-{ENT_H_100_20}-{ENT_H_105_20}	Inconsistent data. Residual cost / fair value at the end of the reference period (Table 6.4 row H_130 column 20) should be the total of biological (productive) assets (Table 6.4 rows H_020, H_030, H_050, H_106, H_070, H_110 column 20) less depreciation and sales (Table 6.4 rows H_060, H_100, H_105 column 20).	Error
19843	{ENT_H_130_21}={ENT_H_020_21}+{ENT_H_030_21}+{ENT_H_050_21}+{ENT_H_070_21}+{ENT_H_110_21}+{ENT_H_106_21}-{ENT_H_060_21}-{ENT_H_100_21}-	Inconsistent data. Residual cost / fair value at the end of the reference period (Table 6.4 row H_130 column 21) should be the total of biological (productive) assets (Table 6.4 rows H_020, H_030, H_050, H_106, H_070, H_110 column 21) less depreciation and sales (Table 6.4 rows H_060, H_100, H_105 column 21).	Error

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	{ENT_H_105_21}		
19844	{ENT_H_130_17}={ENT_H_020_17}+{ENT_H_030_17}+{ENT_H_050_17}+{ENT_H_070_17}+{ENT_H_110_17}+{ENT_H_106_17}-{ENT_H_100_17}-{ENT_H_105_17}	Inconsistent data. Residual cost / fair value at the end of the reference period (Table 6.4 row H_130 column 17) should be the total of biological (productive) assets (Table 6.4 rows H_020, H_030, H_050, H_106, H_070, H_110 column 17) less sales and impairment losses (Table 6.4 rows H_060, H_100, H_105 column 17).	Error
24134	((ENT_H_100_13)>0 JA (ENT_H_140_13)>0) VÕI ((ENT_H_100_13)=0 JA (ENT_H_140_13)=0)	Empty field. If you have filled in sales (Table 6.4 row H_100 column 13), also fill in fixed assets sold at selling prices (Table 6.4 row H_140 column 13) and vice versa.	Error
29904	APPROX({ENT_H_020_13},{ENT_H_020_17}+{ENT_H_020_18}+{ENT_H_020_19}+{ENT_H_020_20}+{ENT_H_020_21}+{ENT_H_020_25},1)	Inconsistent data. Total biological (productive) assets (Table 6.4 row H_020 column 13) should be the total of animal assets, plantations, forest, grasslands, prepayments and right-of-use assets (Table 6.4 row H_020 columns 17, 18, 19, 20, 21, 25).	Error
29905	APPROX({ENT_H_030_13},{ENT_H_030_17}+{ENT_H_030_18}+{ENT_H_030_19}+{ENT_H_030_20}+{ENT_H_030_21}+{ENT_H_030_25},1)	Inconsistent data. Total biological (productive) assets (Table 6.4 row H_030 column 13) should be the total of animal assets, plantations, forest, grasslands, prepayments and right-of-use assets (Table 6.4 row H_030 columns 17, 18, 19, 20, 21, 25).	Error
29906	APPROX({ENT_H_050_13},{ENT_H_050_17}+{ENT_H_050_18}+{ENT_H_050_19}+{ENT_H_050_20}+{ENT_H_050_21}+{ENT_H_050_25},1)	Inconsistent data. Total biological (productive) assets (Table 6.4 row H_050 column 13) should be the total of animal assets, plantations, forest, grasslands, prepayments and right-of-use assets (Table 6.4 row H_050 columns 17, 18, 19, 20, 21, 25).	Error
29907	APPROX({ENT_H_070_13},{ENT_H_070_17}+{ENT_H_070_18}+{ENT_H_070_19}+{ENT_H_070_20}+{ENT_H_070_21}+{ENT_H_070_25},1)	Inconsistent data. Total biological (productive) assets (Table 6.4 row H_070 column 13) should be the total of animal assets, plantations, forest, grasslands, prepayments and right-of-use assets (Table 6.4 row H_070 columns 17, 18, 19, 20, 21, 25).	Error
29908	APPROX({ENT_H_100_13},{ENT_H_100_17}+{ENT_H_100_18}+{ENT_H_100_19}+{ENT_H_100_20}+{ENT_H_100_21}+{ENT_H_100_25},1)	Inconsistent data. Total biological (productive) assets (Table 6.4 row H_100 column 13) should be the total of animal assets, plantations, forest, grasslands, prepayments and right-of-use assets (Table 6.4 row H_100 columns 17, 18, 19, 20, 21, 25).	Error
29909	APPROX({ENT_H_105_13},{ENT_H_105_17}+{ENT_H_105_18}+{ENT_H_105_19}+{ENT_H_105_20}+{ENT_H_105_21}+{ENT_H_105_25},1)	Inconsistent data. Total biological (productive) assets (Table 6.4 row H_105 column 13) should be the total of animal assets, plantations, forest, grasslands, prepayments and right-of-use assets (Table 6.4 row H_105 columns 17, 18, 19, 20, 21, 25).	Error
29910	APPROX({ENT_H_106_13},{ENT_H_106_17}+{ENT_H_106_18}+{ENT_H_106_19}+{ENT_H_106_20}+{ENT_H_106_21}+{ENT_H_106_25},1)	Inconsistent data. Total biological (productive) assets (Table 6.4 row H_106 column 13) should be the total of animal assets, plantations, forest, grasslands, prepayments and right-of-use assets (Table 6.4 row H_106 columns 17, 18, 19, 20, 21, 25).	Error
29911	APPROX({ENT_H_110_13},{ENT_H_110_17}+{ENT_H_110_18}+{ENT_H_110_19}+{ENT_H_110_20}+{ENT_H_110_21}+{ENT_H_110_25},1)	Inconsistent data. Total biological (productive) assets (Table 6.4 row H_110 column 13) should be the total of animal assets, plantations, forest, grasslands, prepayments and right-of-use assets (Table 6.4 row H_110 columns 17, 18, 19, 20, 21, 25).	Error
29912	APPROX({ENT_H_060_13},{ENT_H_060_18}+{ENT_H_060_19}+{ENT_H_060_20}+{ENT_H_060_21}+{ENT_H_060_25},1)	Inconsistent data. Total biological (productive) assets (Table 6.4 row H_060 column 13) should be the total of plantations, forest, grasslands and prepayments, right-of-use assets (Table 6.4 row H_060 columns 18, 19, 20, 21, 25).	Error
29913	APPROX({ENT_H_130_13},{ENT_H_130_17}+{ENT_H_130_18}+{ENT_H_130_19}+{ENT_H_130_20}+{ENT_H_130_21}+{ENT_H_130_25},1)	Inconsistent data. Total biological (productive) assets (Table 6.4 row H_130 column 13) should be the total of animal assets, plantations, forest, grasslands, prepayments and right-of-use assets (Table 6.4 row H_130 columns 17, 18, 19, 20, 21, 25).	Error
29914	APPROX({ENT_H_140_13},{ENT_H_140_17}+{ENT_H_140_18}+{ENT_H_140_19}+{ENT_H_140_20}+{ENT_H_140_21}+{ENT_H_140_25},1)	Inconsistent data. Total biological (productive) assets (Table 6.4 row H_140 column 13) should be the total of animal assets, plantations, forest, grasslands, prepayments and right-of-use assets (Table 6.4 row H_140 columns 17, 18, 19, 20, 21, 25).	Error
29915	APPROX({ENT_H_130_25},{ENT_H_020_25}+{ENT_H_030_25}+{ENT_H_050_25}+{ENT_H_070_25}+{ENT_H_110_25}+{ENT_H_106_25}-{ENT_H_060_25}-{ENT_H_100_25}-{ENT_H_105_25},1)	Inconsistent data. Biological (productive) right-of-use assets at residual cost / fair value at the end of the reference period (Table 6.4 row H_130 column 25) should be the total of biological (productive) assets (Table 6.4 rows H_020, H_030, H_050, H_106, H_070, H_110 column 25) less depreciation and sales (Table 6.4 rows H_060, H_100, H_105 column 25).	Error

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

Control ID	Control formula	Clarification	Type of error
19850	APPROX({ENT_I_050_1},{ENT_I_051_1}+{ENT_I_052_1})	Inconsistent data. Total inventories (Table 7.1 row I_050 column 1) should be the total of various inventories	Error

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	$\{ENT\_I\_053\_1\}+\{ENT\_I\_054\_1\}+\{ENT\_I\_055\_1\},1)$	(Table 7.1 rows I_051, I_052, I_053, I_054, I_055 column 1).	
19851	$APPROX(\{ENT\_I\_050\_2\},\{ENT\_I\_051\_2\}+\{ENT\_I\_052\_2\}+\{ENT\_I\_053\_2\}+\{ENT\_I\_054\_2\}+\{ENT\_I\_055\_2\},1)$	Inconsistent data. Total inventories (Table 7.1 row I_050 column 2) should be the total of various inventories (Table 7.1 rows I_051, I_052, I_053, I_054, I_055 column 2).	Error
19852	$APPROX(\{ENT\_I\_070\_1\},\{ENT\_I\_010\_1\}+\{ENT\_I\_015\_1\}+\{ENT\_I\_040\_1\}+\{ENT\_I\_050\_1\}+\{ENT\_I\_060\_1\}+\{ENT\_I\_065\_1\},1)$	Inconsistent data. Total current assets (Table 7.1 row I_070 column 1) should be the total of various current assets (Table 7.1 rows I_010, I_015, I_040, I_050, I_060, I_065 column 1).	Error
19853	$APPROX(\{ENT\_I\_070\_2\},\{ENT\_I\_010\_2\}+\{ENT\_I\_015\_2\}+\{ENT\_I\_040\_2\}+\{ENT\_I\_050\_2\}+\{ENT\_I\_060\_2\}+\{ENT\_I\_065\_2\},1)$	Inconsistent data. Total current assets (Table 7.1 row I_070 column 2) should be the total of various current assets (Table 7.1 rows I_010, I_015, I_040, I_050, I_060, I_065 column 2).	Error
19854	$APPROX(\{ENT\_I\_150\_1\},\{ENT\_I\_110\_1\}+\{ENT\_I\_115\_1\}+\{ENT\_I\_120\_1\}+\{ENT\_I\_140\_1\}+\{ENT\_I\_130\_1\},1)$	Inconsistent data. Total fixed assets (Table 7.1 row I_150 column 1) should be the total of various fixed assets (Table 7.1 rows I_110, I_115, I_120, I_130, I_140 column 1).	Error
19855	$APPROX(\{ENT\_I\_150\_2\},\{ENT\_I\_110\_2\}+\{ENT\_I\_115\_2\}+\{ENT\_I\_120\_2\}+\{ENT\_I\_140\_2\}+\{ENT\_I\_130\_2\},1)$	Inconsistent data. Total fixed assets (Table 7.1 row I_150 column 2) should be the total of various fixed assets (Table 7.1 rows I_110, I_115, I_120, I_130, I_140 column 2).	Error
19856	$APPROX(\{ENT\_I\_400\_2\},(\{ENT\_I\_070\_2\}+\{ENT\_I\_150\_2\}),1)$	Inconsistent data. Total assets (Table 7.1 row I_400 column 2) should be the total of current assets and fixed assets (Table 7.1 rows I_070, I_150 column 2).	Error
19857	$APPROX(\{ENT\_I\_400\_1\},(\{ENT\_I\_070\_1\}+\{ENT\_I\_150\_1\}),1)$	Inconsistent data. Total assets (Table 7.1 row I_400 column 1) should be the total of current assets and fixed assets (Table 7.1 rows I_070, I_150 column 1).	Error

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

Control ID	Control formula	Clarification	Type of error
19858	$APPROX(\{ENT\_I\_210\_1\},\{ENT\_I\_211\_1\}+\{ENT\_I\_216\_1\}+\{ENT\_I\_218\_1\},1)$	Inconsistent data. Total short-term liabilities (Table 7.2 row I_210 column 1) should be the total of short-term loan commitments, payables and prepayments, short-term provisions and grants (Table 7.2 rows I_211, I_216, I_218 column 1).	Error
19859	$APPROX(\{ENT\_I\_210\_2\},\{ENT\_I\_211\_2\}+\{ENT\_I\_216\_2\}+\{ENT\_I\_218\_2\},1)$	Inconsistent data. Total short-term liabilities (Table 7.2 row I_210 column 2) should be the total of short-term loan commitments, payables and prepayments, short-term provisions and grants (Table 7.2 rows I_211, I_216, I_218 column 2).	Error
19862	$APPROX(\{ENT\_I\_230\_1\},\{ENT\_I\_231\_1\}+\{ENT\_I\_232\_1\}+\{ENT\_I\_233\_1\}+\{ENT\_I\_234\_1\},1)$	Inconsistent data. Total long-term liabilities (Table 7.2 row I_230 column 1) should be the total of long-term loan commitments, payables and prepayments and long-term provisions and grants (Table 7.2 rows I_231, I_232, I_233, I_234 column 1).	Error
19863	$APPROX(\{ENT\_I\_230\_2\},\{ENT\_I\_231\_2\}+\{ENT\_I\_232\_2\}+\{ENT\_I\_233\_2\}+\{ENT\_I\_234\_2\},1)$	Inconsistent data. Total long-term liabilities (Table 7.2 row I_230 column 2) should be the total of long-term loan commitments, payables and prepayments and long-term provisions and grants (Table 7.2 rows I_231, I_232, I_233, I_234 column 2).	Error
19864	$APPROX(\{ENT\_I\_250\_1\},\{ENT\_I\_211\_1\}+\{ENT\_I\_216\_1\}+\{ENT\_I\_218\_1\}+\{ENT\_I\_231\_1\}+\{ENT\_I\_232\_1\}+\{ENT\_I\_233\_1\}+\{ENT\_I\_234\_1\},1)$	Inconsistent data. Total liabilities (Table 7.2 row I_250 column 1) should be the total of short-term and long-term liabilities (Table 7.2 rows I_210, I_230 column 1).	Error
19865	$APPROX(\{ENT\_I\_250\_2\},\{ENT\_I\_211\_2\}+\{ENT\_I\_216\_2\}+\{ENT\_I\_218\_2\}+\{ENT\_I\_231\_2\}+\{ENT\_I\_232\_2\}+\{ENT\_I\_233\_2\}+\{ENT\_I\_234\_2\},1)$	Inconsistent data. Total liabilities (Table 7.2 row I_250 column 2) should be the total of short-term and long-term liabilities (Table 7.2 rows I_210, I_230 column 2).	Error
19866	$APPROX(\{ENT\_I\_390\_1\},\{ENT\_I\_310\_1\}+\{ENT\_I\_315\_1\}+\{ENT\_I\_320\_1\}+\{ENT\_I\_350\_1\}+\{ENT\_I\_360\_1\}+\{ENT\_I\_370\_1\}-\{ENT\_I\_351\_1\}-\{ENT\_I\_352\_1\}-\{ENT\_I\_380\_1\},1)$	Inconsistent data. Total equity (Table 7.2 row I_390 column 1) should be the total of rows I_310, I_315, I_320, I_350, I_360, I_370 (column 1, Table 7.2) less rows I_351, I_352, I_380 (column 1) from Table 7.2.	Error
19867	$APPROX(\{ENT\_I\_390\_2\},\{ENT\_I\_310\_2\}+\{ENT\_I\_315\_2\}+\{ENT\_I\_320\_2\}+\{ENT\_I\_350\_2\}+\{ENT\_I\_360\_2\}+\{ENT\_I\_370\_2\}-\{ENT\_I\_351\_2\}-\{ENT\_I\_352\_2\}-\{ENT\_I\_380\_2\},1)$	Inconsistent data. Total equity (Table 7.2 row I_390 column 2) should be the total of rows I_310, I_315, I_320, I_350, I_360, I_370 (column 2, Table 7.2) less rows I_351, I_352, I_380 (column 2) from Table 7.2.	Error
19868	$APPROX(\{ENT\_I\_500\_1\},\{ENT\_I\_250\_1\}+\{ENT\_I\_390\_1\})$	Inconsistent data. Total liabilities and equity (Table 7.2 row I_500 column 1) should be the total of liabilities	Error

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	.1)	and equity (Table 7.2 rows I_250, I_390 column 1).	
19869	APPROX({ENT_I_500_2},{ENT_I_250_2}+{ENT_I_390_2}.1)	Inconsistent data. Total liabilities and equity (Table 7.2 row I_500 column 2) should be the total of liabilities and equity (Table 7.2 rows I_250, I_390 column 2).	Error

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

Control ID	Control formula	Clarification	Type of error
20137	{TAITMISEAEGMINUTIT}<=59	Maximum permitted value is 59 minutes. Time exceeding 60 minutes shall be indicated in hours and minutes.	Error
20138	{TAITMISEAEGTUNDI}+{TAITMISEAEGMINUTIT}>0	The time spent on filling in the questionnaire must be recorded and the sum of hours and minutes must be more than 0. The time spent means time spent by all employees to read questionnaire instructions, collect and prepare data and fill in the questionnaire.	Error
20139	{TAITMISEAEGTUNDI}<=999	Maximum permitted value is 999 hours.	Error

### Controls across tables

Control ID	Control formula	Clarification	Type of error
17712	{ENT_H_020_1}={ENT_I_120_2}	Inconsistent data. Total property, plant and equipment at residual cost /fair value at the end of the previous reference period (Table 6.2 row H_020 column 1) should be equal to property, plant and equipment at the end of the previous reference period (Table 7.1. row I_120 column 2).	Error
17952	{ENT_H_020_13}={ENT_I_140_2}	Inconsistent data. Biological assets at residual cost /fair value at the end of the previous reference year (Table 6.1 row H_020 column 13) should be equal to biological (productive) assets at the end of the previous reference period (Table 7.1 row I_140 column 2).	Error
17954	{ENT_H_020_31}={ENT_I_130_2}	Inconsistent data. Total intangible assets at the end of the end of the previous reference period at residual cost (Table 6.4 row H_020 column 31) should be equal to intangible assets at the end of the previous reference period (Table 7.1. row I_130 column 2).	Error
17955	APPROX({ENT_H_130_13},{ENT_I_140_1},1)	Inconsistent data. Biological assets at residual cost /fair value at the beginning of the reference year in Table 6.4 (row H_130 column 13) should be equal to biological (productive) assets at the end of the reference year in Table 7.1 (row I_140 column 1).	Error
17957	{ENT_H_130_31}={ENT_I_130_1}	Inconsistent data. Total intangible assets at residual cost /fair value at the end of the reference period (Table 6.4 row H_130 column 31) should be equal to intangible assets at the end of the reference period (Table 7.1 row I_130 column 1).	Error
17974	APPROX({ENT_I_400_1},{ENT_I_500_1},1)	Inconsistent data. Total assets (Table 7.1 row I_400 column 1) should be equal to total liabilities and equity (Table 7.2 row I_500 column 1).	Error
17975	APPROX({ENT_I_400_2},{ENT_I_500_2},1)	Inconsistent data. Total assets (Table 7.1 row I_400 column 2) should be equal to total liabilities and equity (Table 7.2 row I_500 column 2).	Error
19845	{ENT_H_130_1}={ENT_I_120_1}	Inconsistent data. Total property, plant and equipment at residual cost /fair value at the end of the reference year (Table 6.2 row H_130 column 1) should be equal to property, plant and equipment at the end of the reference year (Table 7.1 row I_120 column 1).	Error
26899	KUI {(ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0}, SIIS {(ENT_I_370_1)={ENT_C_900_1}}	Inconsistent data. Net profit (loss) in the reference year (Table 7.2 (row I_370 column 1) should be equal to net profit (loss) (Table 3.1 row C_900_1).	Error
26900	KUI {(ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT	Inconsistent data. Net profit (loss) in the reference year (Table 7.2 row I_370 column 1) should be equal to net profit (loss) (Table 3.2 row C_900_2).	Error

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	$\_C_{770\_1} + \{ENT\_C_{855\_1} + \{ENT\_C_{900\_1} = 0\}$ , SIIS $\{ENT\_I_{370\_1} = \{ENT\_C_{900\_2}\}$		
26942	KUI $\{((ENT\_KA_{110\_1} + \{ENT\_KA_{250\_1} + \{ENT\_C_{900\_1}\}) > 0\}$ , SIIS $\{ENT\_B_{010}\} \geq 1$	Annual average number of persons employed (Table 2 row B_010) in an operating enterprise should be at least 1 (sum of rows KA_110_1, KA_250_1 and C_900_1 in Table 3.1 >0).	Error
26943	KUI $\{((ENT\_C_{010\_2} + \{ENT\_KA_{390\_1} + \{ENT\_KA_{410\_1}\} + \{ENT\_KA_{420\_1} + \{ENT\_C_{755\_2} + \{ENT\_C_{770\_2}\} + \{ENT\_T\_C_{855\_2} + \{ENT\_C_{900\_2} = 0\}$ JA $\{ENT\_B_{020}\} > 0\}$ , SIIS $\{ENT\_C_{440\_1}\} > 0$	Empty field. If the annual average number of employees (Table 2 row B_020) has been filled in, wages and salaries (Table 3.1 row C_440) should also be filled in.	Error
26944	KUI $\{ENT\_C_{440\_1}\} > 0\}$ , SIIS $\{ENT\_B_{020}\} > 0$	Empty field. If you have filled in wages and salaries (Table 3.1 row C_440_1), you should also fill in the <u>annual average number of employees (Table 2 row B_020)</u> .	Error
26945	KUI $\{((ENT\_KA_{390\_1} + \{ENT\_KA_{410\_1} + \{ENT\_KA_{420\_1}\} + \{ENT\_C_{900\_2}\}) > 0\}$ , SIIS $\{ENT\_B_{010}\} \geq 1$	Annual average number of persons employed (Table 2 row B_010) in an operating enterprise should be at least 1 (sum of rows KA_390_1, KA_410_1, KA_420_1 and C_900_2 in Table 3.2 >0).	Error
26946	KUI $\{((ENT\_C_{010\_1} + \{ENT\_KA_{110\_1} + \{ENT\_KA_{250\_1}\} + \{ENT\_C_{430\_1} + \{ENT\_C_{460\_1} + \{ENT\_C_{755\_1} + \{ENT\_C_{770\_1} + \{ENT\_C_{855\_1} + \{ENT\_C_{900\_1} = 0\}$ JA $\{ENT\_B_{020}\} > 0\}$ , SIIS $\{ENT\_C_{440\_2}\} > 0$	Empty field. If the annual average number of employees (Table 2 row B_020) has been filled in, wages and salaries (Table 3.2 row C_440_2) should also be filled in.	Error
26947	KUI $\{ENT\_C_{440\_2}\} > 0\}$ , SIIS $\{ENT\_B_{020}\} > 0$	Empty field. If you have filled in wages and salaries (Table 3.2 row C_440_2), you should also fill in the <u>annual average number of employees (Table 2 row B_020) and vice versa</u> .	Error
27082	KUI $\{ENT\_C_{035\_1}\} > 0\}$ , SIIS $\{((ENT\_I_{060\_1} + \{ENT\_I_{060\_2} + \{ENT\_I_{140\_1} + \{ENT\_I_{140\_2}\}) > 0\}$	Empty field. If you have filled in profit/loss from biological assets (Table 3.1 row C_035_1), also fill in biological (consumable) assets at the end of the reference period and/or at the end of the previous reference period (table 7.1 row I_060 column 1 and /or row I_060 column 2) or biological (productive) assets at the end of the reference period and/or at the end of the previous reference period (Table 7.1 row I_140 column 1 and/or I_140 column 2).	Warning
27083	KUI $\{ENT\_C_{035\_2}\} > 0\}$ , SIIS $\{ENT\_I_{060\_1} + \{ENT\_I_{060\_2} + \{ENT\_I_{140\_1} + \{ENT\_I_{140\_2}\} > 0\}$	Empty field. If you have filled in profit/loss from biological assets (Table C2 row C_035_2), also fill in biological (consumable) assets at the end of the reference period and/or at the end of the previous reference period (table 7.1 row I_060 column 1 and /or row I_060 column 2) or biological (productive) assets at the end of the reference period and/or at the end of the previous reference period (Table 7.1 row I_140 column 1 and/or I_140 column 2).	Warning
27149	KUI $\{((ENT\_C_{010\_2} + \{ENT\_KA_{390\_1} + \{ENT\_KA_{410\_1}\} + \{ENT\_KA_{420\_1} + \{ENT\_C_{755\_2} + \{ENT\_C_{770\_2}\} + \{ENT\_T\_C_{855\_2} + \{ENT\_C_{900\_2} = 0\}$ JA $\{((ENT\_I_{054\_2} - \{ENT\_I_{054\_1}\}) > 2000\}$ , SIIS $\{((ENT\_C_{100\_11} + \{ENT\_C_{120\_11}\}) \geq \{ENT\_I_{054\_2} - \{ENT\_I_{054\_1}\}\}$	Empty field. Decrease in inventories (Table 7.1) should normally be included in expenses (Table 3.1).	Warning
27150	KUI $\{((ENT\_C_{010\_1} + \{ENT\_KA_{110\_1} + \{ENT\_KA_{250\_1}\} + \{ENT\_C_{430\_1} + \{ENT\_C_{460\_1} + \{ENT\_C_{755\_1} + \{ENT\_C_{770\_1} + \{ENT\_C_{855\_1} + \{ENT\_C_{900\_1} = 0\}$ JA $\{((ENT\_I_{054\_2} - \{ENT\_I_{054\_1}\}) > 2000\}$ , SIIS $\{((ENT\_C_{100\_21} + \{ENT\_C_{120\_21}\}) \geq \{ENT\_I_{054\_2} - \{ENT\_I_{054\_1}\}\}$	Empty field. Decrease in inventories (Table 7.1) should normally be included in expenses (Table 3.2).	Warning
27261	KUI $\{ENT\_C_{010\_2} + \{ENT\_KA_{390\_1} + \{ENT\_KA_{410\_1}\} + \{ENT\_KA_{420\_1} + \{ENT\_C_{755\_2} + \{ENT\_C_{770\_2} + \{ENT\_T\_C_{855\_2} + \{ENT\_C_{900\_2} = 0\}$ JA $\{ENT\_C_{120\_11}\} > 0\}$ , SIIS $\{ENT\_D_{68\_1}\} > 0$	Empty field. If you have filled in real estate purchased for resale (Table 3.1 row C_120_11), also fill in real estate activities, rental of real estate (Table 5 row D_68).	Warning



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	$\{(ENT\_C\_120\_11)>0\}$ , SIIS $\{(ENT\_D\_68\_1)>0\}$		
27262	KUI $\{(ENT\_D\_68\_1)=0\}$ , SIIS $\{(ENT\_C\_120\_11)=0\}$	Inconsistent data. If you have not filled in real estate purchased for resale (Table 3.1 row C_120_11), you cannot fill in real estate activities, rental of real estate (Table 5 row D_68) either.	Warning
27263	KUI $\{(ENT\_C\_010\_1)+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\}=0\}$ JA $\{(ENT\_C\_120\_21)>0\}$ , SIIS $\{(ENT\_D\_68\_1)>0\}$	Empty field. If you have filled in real estate purchased for resale (Table 3.2 row C_120_21), also fill in real estate activities, rental of real estate (Table 5 row D_68).	Warning
27264	KUI $\{(ENT\_D\_68\_1)=0\}$ , SIIS $\{(ENT\_C\_120\_21)=0\}$	Inconsistent data. If you have not filled in real estate purchased for resale (Table 3.2 row C_120_21), you cannot fill in real estate activities, rental of real estate (Table 5 row D_68) either.	Warning
27619	KUI $\{(\{ENT\_C\_010\_1\}+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\})!=0\}$ , SIIS $\{(ENT\_C\_010\_2)+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_770\_2\}+\{ENT\_C\_855\_2\}+\{ENT\_C\_900\_2\}=0\}$	Inconsistent data. If your enterprise is using income statement scheme 1 (you have filled in Table 3.1 rows C_010_1, KA_110_1, KA_250_1, C_430_1, C_460_1, C_755_1, C_770_1, C_855_1, C_900_1), you cannot fill in scheme 2 (Table 3.2) and vice versa.	Error
27620	KUI $\{(\{ENT\_C\_010\_2\}+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_770\_2\}+\{ENT\_C\_855\_2\}+\{ENT\_C\_900\_2\})!=0\}$ , SIIS $\{(\{ENT\_C\_010\_1\}+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\})=0\}$	Inconsistent data. If your enterprise is using income statement scheme 2 (you have filled in Table 3.2 rows C_010_2, KA_390_1, KA_410_1, KA_420_1, C_755_2, C_770_2, C_855_2, C_900_2), you cannot fill in scheme 1 (Table 3.1) and vice versa.	Error
27796	KUI $\{(\{ENT\_C\_010\_2\}+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_770\_2\}+\{ENT\_C\_855\_2\}+\{ENT\_C\_900\_2\})=0\}$ JA $\{(\{ENT\_C\_330\_11\_101\}+\{ENT\_C\_330\_11\_102\})>0\}$ , SIIS $\{(ENT\_C\_330\_11)>0\}$	Empty field. If according to the information of the Estonian Tax and Customs Board or ARIB, your enterprises has rented land (you have filled in row C_330_11 auxiliary column 101 or auxiliary column 102 in Table 3.1), you should normally also fill in rent and lease expenses, and rent on land (Table 3.1 row C_330_11).	Warning
27797	KUI $\{(\{ENT\_C\_010\_1\}+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\})=0\}$ JA $\{(\{ENT\_C\_330\_21\_101\}+\{ENT\_C\_330\_21\_102\})>0\}$ , SIIS $\{(ENT\_C\_330\_21)>0\}$	Empty field. If according to the information of the Estonian Tax and Customs Board or ARIB, your enterprises has rented land (you have filled in row C_330_21 auxiliary column 101 or auxiliary column 102 in Table 3.2), you should normally also fill in rent and lease expenses, and rent on land (Table 3.2 row C_330_21).	Warning
28174	KUI $\{(ENT\_C\_010\_2)+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_770\_2\}+\{ENT\_C\_855\_2\}+\{ENT\_C\_900\_2\}=0\}$ JA $\{(ENT\_C\_910\_1)>0\}$ , SIIS $\{(ENT\_C\_910\_1)\leq(\{ENT\_I\_360\_2\}+\{ENT\_I\_370\_2\}+\{ENT\_I\_370\_1\})\}$	Inconsistent data. Normally, dividends (Table 3.1 row C_910_1) cannot be bigger than profit (Table 7.2 row I_360 column 2 + row I_370 column 2 + row I_370 column 1).	Warning
28175	KUI $\{(ENT\_C\_010\_1)+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\}=0\}$ JA $\{(ENT\_C\_910\_2)>0\}$ , SIIS $\{(ENT\_C\_910\_2)\leq(\{ENT\_I\_360\_2\}+\{ENT\_I\_370\_2\}+\{ENT\_I\_370\_1\})\}$	Inconsistent data. Normally, dividends (Table 3.2 row C_910_2) cannot be bigger than profit (Table 3.2 row I_360 column 2 + row I_370 column 2 + row I_370 column 1).	Warning
30275	KUI	Inconsistent data. Your enterprise is using income statement scheme 1. Raw materials used in production	Error

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	$(\{ENT\_C\_010\_2\}+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_770\_2\}+\{ENT\_C\_855\_2\}+\{ENT\_C\_900\_2\}=0)$ , SIIS $(\{ENT\_C\_210\_11\}=\{ENT\_C\_211\}+\{ENT\_C\_212\}+\{ENT\_C\_213\}+\{ENT\_C\_214\}+\{ENT\_C\_215\}+\{ENT\_C\_216\}+\{ENT\_C\_217\}+\{ENT\_C\_219\})$	(Table 3.1 row C_210_11) should be the sum of various expenses (Table 4.1 rows C_211, C_212, C_213, C_214, C_215, C_216, C_217, C_219).	
30276	KUI $(\{ENT\_C\_210\_21\}>0)$ , SIIS $(\{ENT\_C\_211\}+\{ENT\_C\_212\}+\{ENT\_C\_213\}+\{ENT\_C\_214\}+\{ENT\_C\_215\}+\{ENT\_C\_216\}+\{ENT\_C\_217\}+\{ENT\_C\_219\}>0)$	Empty field. If you have filled in raw materials (Table 3.2 row C_210_21), also fill in the costs of purchased materials, products, supplies, works and agricultural services (Table 4.1 rows C_211, C_212, C_213, C_214, C_215, C_216, C_217, C_219).	Error
30277	KUI $(\{ENT\_C\_210\_11\}>0)$ , SIIS $(\{ENT\_C\_211\}+\{ENT\_C\_212\}+\{ENT\_C\_213\}+\{ENT\_C\_214\}+\{ENT\_C\_215\}+\{ENT\_C\_216\}+\{ENT\_C\_217\}+\{ENT\_C\_219\}>0)$	Empty field. If you have filled in raw materials (Table 3.1 row C_210_11), also fill in the costs of purchased materials, products, supplies, works and agricultural services (Table 4.1 rows C_211, C_212, C_213, C_214, C_215, C_216, C_217, C_219).	Error
30278	KUI $(\{ENT\_C\_010\_1\}+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\}=0)$ , SIIS $(\{ENT\_C\_210\_21\}=\{ENT\_C\_211\}+\{ENT\_C\_212\}+\{ENT\_C\_213\}+\{ENT\_C\_214\}+\{ENT\_C\_215\}+\{ENT\_C\_216\}+\{ENT\_C\_217\}+\{ENT\_C\_219\})$	Inconsistent data. Your enterprise is using income statement scheme 2. Raw materials used in production (Table 3.2 row C_210_21) should be the sum of various expenses (Table 4.1 rows C_211, C_212, C_213, C_214, C_215, C_216, C_217, C_219).	Error
30279	KUI $(\{ENT\_C\_211\_101\}=1)$ , SIIS $(\{ENT\_C\_211\}>0)$	Empty field. If you have submitted data on sown area in questionnaire 1306 (Crop farming and grasslands maintenance) and/or in ARIB (Table 4.2 row C_211 column 2 has been filled in), you should also fill in costs of seeds and plants (Table 4.1 row C_211 column 1).	Warning
30280	KUI $(\{ENT\_C\_212\_101\}=1)$ , SIIS $(\{ENT\_C\_212\}>0)$	Empty field. If data have been provided on the utilisation of mineral fertilisers or liming of fields (Table 4.2 row C_212 column 2 has been filled in) in questionnaire 1306 (Crop farming and grasslands maintenance) and/or in ARIB, you should also fill in costs of the fertilisers and soil improvers (Table 4.1 row C_212 column 1).	Warning
30281	KUI $(\{ENT\_C\_212\_101\}=1)$ , SIIS $(\{ENT\_C\_212\}>0)$	Empty field. If you have submitted data on the utilisation of mineral fertilisers or liming of fields in questionnaire 1306 (Crop farming and grasslands maintenance), you should also fill in the fertilisers and soil improvers (Table 4.1 row C_212 column 1) in this questionnaire.	Warning
30375	KUI $(\{ENT\_C\_010\_2\}+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_770\_2\}+\{ENT\_C\_855\_2\}+\{ENT\_C\_900\_2\}=0)$ JA $(\{ENT\_C\_321\}+\{ENT\_C\_323\}>0)$ , SIIS $(\{ENT\_C\_321\}+\{ENT\_C\_323\})\leq(\{ENT\_C\_350\_11\}+\{ENT\_C\_350\_12\})$	Inconsistent data. If your enterprise uses the income statement Scheme 1, the total of agricultural and veterinary activities (Table 4.1 rows C_321+ C_323) cannot be bigger than the total of other purchased services (Table 3.1 rows C_350_11 +C_350_12).	Error
30376	KUI $(\{ENT\_C\_010\_1\}+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\}=0)$ JA $(\{ENT\_C\_321\}+\{ENT\_C\_323\}>0)$ , SIIS $(\{ENT\_C\_321\}+\{ENT\_C\_323\})\leq(\{ENT\_C\_350\_21\}+\{ENT\_C\_350\_22\}+\{ENT\_C\_350\_23\})$	Inconsistent data. If your enterprise uses the income statement Scheme 2, the total of agricultural and veterinary activities (Table 4.1 rows C_321+ C_323) cannot be bigger than the total of other purchased services (Table 3.2 rows C_350_21+ C_350_22+ C_350_23).	Error
30684	KUI $(\{ENT\_C\_010\_1\}>0)$ , SIIS $APPROX(\{ENT\_C\_010\_1\},(\{ENT\_D\_1\_1\}+\{ENT\_D\_2\_1\}+\{ENT\_D\_3\_1\}+\{ENT\_D\_10\_1\}+\{ENT\_D\_75\_1\}+\{ENT\_D\_68\_1\}+\{ENT\_D\_45\_47\_1\}+\{ENT\_D\_9001\_1\}+\{ENT\_D\_9002\_1\}+\{ENT\_D\_9003\_1\}))$	Inconsistent data. Table 3.1 row C 010_1 must be equal to Table 5.	Error
30685	KUI $(\{ENT\_C\_010\_2\}>0)$ , SIIS $APPROX(\{ENT\_C\_010\_2\},(\{ENT\_D\_1\_1\}+\{ENT\_D\_2\_1\}))$	Inconsistent data. Table 3.2 row C 010_2 must be equal to Table 5.	Error

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	$\{ENT\_D\_3\_1\}+\{ENT\_D\_10\_1\}+\{ENT\_D\_75\_1\}+\{ENT\_D\_68\_1\}+\{ENT\_D\_45\_47\_1\}+\{ENT\_D\_9001\_1\}+\{ENT\_D\_9002\_1\}+\{ENT\_D\_9003\_1\}$		
32319	$\{ENT\_H\_020\_14\}=\{ENT\_I\_115\_2\}$	Inconsistent data. Total investment properties at the end of the previous reference period at residual cost/fair value (Table 6.1 row H_020 column 14) should be equal to investment properties at the end of the previous reference period (Table 7.1 row I_115 column 2).	Error
32320	$\{ENT\_H\_130\_14\}=\{ENT\_I\_115\_1\}$	Inconsistent data. Total investment properties at the end of the reference period at residual cost/fair value (Table 6.1 row H_130 column 14) should be equal to investment properties at the end of the reference period (Table 7.1 row I_115 column 1).	Error
32342	KUI $\{ENT\_C\_010\_2\}+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_770\_2\}+\{ENT\_T\_C\_855\_2\}+\{ENT\_C\_900\_2\}=0$ JA $\{ENT\_C\_765\_1\}+\{ENT\_C\_785\_1\}>0$ , SIIS $\{ENT\_H\_070\_14\}+\{ENT\_H\_070\_13\}=0$	Empty field. If you have filled in profit or loss from revaluation (Table 3.1 row C_765_1 and/or C_785_1), also fill in write-downs and write-ups of investment properties and /or biological assets (Table 6.1 row H_070 column 14 and/or Table 6.4 row H_070 column 13).	Warning
32343	KUI $\{ENT\_C\_010\_2\}+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_770\_2\}+\{ENT\_T\_C\_855\_2\}+\{ENT\_C\_900\_2\}=0$ JA $\{ENT\_C\_765\_1\}+\{ENT\_C\_785\_1\}=0$ , SIIS $\{ENT\_H\_070\_14\}+\{ENT\_H\_070\_13\}=0$	Inconsistent data. If you have not filled in profit or loss from revaluation (Table 3.1 row C_765_1 and C_785_1), do not fill in write-downs and write-ups of investment properties and /or biological assets (Table 6.1 row H_070 column 14 and/or Table 6.4 row H_070 column 13) either.	Warning
32344	KUI $\{ENT\_C\_010\_2\}+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_770\_2\}+\{ENT\_T\_C\_855\_2\}+\{ENT\_C\_900\_2\}=0$ , SIIS APPROX( $\{ENT\_C\_760\_1\}-\{ENT\_C\_780\_1\}$ ), $\{ENT\_H\_140\_1\}-\{ENT\_H\_100\_1\}+\{ENT\_H\_140\_14\}-\{ENT\_H\_100\_14\}$ ),1)	Inconsistent data. Profit or loss from sales of property, plant and equipment, or investment properties should be filled in Table 3.1 row C_760_1 or C_780_1, respectively. The difference may be profit or loss from sales of intangible assets.	Warning
32345	KUI $\{ENT\_C\_010\_1\}+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\}=0$ , SIIS APPROX( $\{ENT\_C\_760\_2\}-\{ENT\_C\_780\_2\}$ ), $\{ENT\_H\_140\_1\}-\{ENT\_H\_100\_1\}+\{ENT\_H\_140\_14\}-\{ENT\_H\_100\_14\}$ ),1)	Inconsistent data. Profit or loss from sales of property, plant and equipment, or investment properties should be filled in Table 3.2 row C_760_2 or C_780_2, respectively. The difference may be profit or loss from sales of intangible assets.	Warning
32346	KUI $\{ENT\_C\_010\_2\}+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_770\_2\}+\{ENT\_T\_C\_855\_2\}+\{ENT\_C\_900\_2\}=0$ , SIIS( $\{ENT\_C\_460\_1\}=\{ENT\_H\_060\_1\}+\{ENT\_H\_060\_14\}+\{ENT\_H\_060\_13\}$ )	Empty field. Depreciation in the reference period (total of row H_060 column 1 in Table 6.2, and row H_060 column 14 and Table 6.4 row H_060 column 13 in Table 6.1) should be included in the income statement (in Table 3.1 row C_460_1, which may be bigger due to the value of intangible assets or fixed assets written off).	Warning
32347	KUI $\{ENT\_C\_010\_1\}+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\}=0$ , SIIS( $\{ENT\_C\_460\_21\}+\{ENT\_C\_460\_22\}+\{ENT\_C\_460\_23\}=\{ENT\_H\_060\_1\}+\{ENT\_H\_060\_14\}+\{ENT\_H\_060\_13\}$ )	Empty field. Depreciation in the reference period (total of row H_060 column 1 in Table 6.2, and row H_060 column 14 and Table 6.4 row H_060 column 13 in Table 6.1) should be included in the income statement (in Table 3.2).	Warning
32348	KUI $\{ENT\_C\_010\_1\}+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\}=0$ , SIIS( $\{ENT\_C\_460\_21\}+\{ENT\_C\_460\_22\}+\{ENT\_C\_460\_23\}=\{ENT\_H\_060\_1\}+\{ENT\_H\_060\_14\}+\{ENT\_H\_060\_13\}$ )	Empty field. If you have filled in profit or loss from revaluation (Table 3.2 row C_765_2 and/or C_785_2), also fill in write-downs and write-ups of investment properties and /or biological assets (Table 6.1 row H_070 column 14 and/or Table 6.4 row H_070 column 13).	Warning

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	$\_C_{770\_1} + \{ENT\_C_{855\_1}\} + \{ENT\_C_{900\_1}\} = 0$ JA $\{(\{ENT\_C_{765\_2}\} + \{ENT\_C_{785\_2}\}) > 0\}$ , SIIS $\{(\{ENT\_H_{070\_14}\} + \{ENT\_H_{070\_13}\}) \neq 0\}$		
32349	KUI $\{(\{ENT\_C_{010\_1}\} + \{ENT\_KA_{110\_1}\} + \{ENT\_KA_{250\_1}\} + \{ENT\_C_{430\_1}\} + \{ENT\_C_{460\_1}\} + \{ENT\_C_{755\_1}\} + \{ENT\_C_{770\_1}\} + \{ENT\_C_{855\_1}\} + \{ENT\_C_{900\_1}\} = 0\}$ JA $\{(\{ENT\_C_{765\_2}\} + \{ENT\_C_{785\_2}\}) = 0\}$ , SIIS $\{(\{ENT\_H_{070\_14}\} + \{ENT\_H_{070\_13}\}) = 0\}$	Inconsistent data. If you have not filled in profit or loss from revaluation (Table 3.2 row C_765_2 and C_785_2), do not fill in write-downs and write-ups of investment properties and /or biological assets (Table 6.1 row H_070 column 14 and/or Table 6.4 row H_070 column 13) either.	Warning
33185	KUI $\{(\{ENT\_C_{010\_2}\} + \{ENT\_KA_{390\_1}\} + \{ENT\_KA_{410\_1}\} + \{ENT\_KA_{420\_1}\} + \{ENT\_C_{755\_2}\} + \{ENT\_C_{770\_2}\} + \{ENT\_C_{855\_2}\} + \{ENT\_C_{900\_2}\} = 0\}$ , SIIS $\{(\{ENT\_C_{440\_1}\} / 12 / (\{ENT\_B_{020}\} - \{ENT\_B_{030}\} / 2)) \geq 820\}$ JA $\{(\{ENT\_C_{440\_1}\} / 12 / \{ENT\_B_{020}\}) \leq 10000\}$	Minimum monthly wage upon full-time employment is 820 euros.	Warning
33186	KUI $\{(\{ENT\_C_{010\_1}\} + \{ENT\_KA_{110\_1}\} + \{ENT\_KA_{250\_1}\} + \{ENT\_C_{430\_1}\} + \{ENT\_C_{460\_1}\} + \{ENT\_C_{755\_1}\} + \{ENT\_C_{770\_1}\} + \{ENT\_C_{855\_1}\} + \{ENT\_C_{900\_1}\} = 0\}$ , SIIS $\{(\{ENT\_C_{440\_2}\} / 12 / (\{ENT\_B_{020}\} - \{ENT\_B_{030}\} / 2)) \geq 820\}$ JA $\{(\{ENT\_C_{440\_2}\} / 12 / \{ENT\_B_{020}\}) \leq 10000\}$	Minimum monthly wage upon full-time employment is 820 euros.	Warning
34041	KUI $\{(\{(\{ENT\_KA_{110\_1}\} + \{ENT\_KA_{250\_1}\} + \{ENT\_KA_{390\_1}\} + \{ENT\_KA_{410\_1}\} + \{ENT\_KA_{420\_1}\}) > 100000\}$ JA $\{(\{ENT\_H_{130\_3}\} + \{ENT\_H_{130\_16}\}) > 20000\}$ , SIIS $\{(\{ENT\_C_{400\_11}\} + \{ENT\_C_{400\_12}\} + \{ENT\_C_{400\_21}\} + \{ENT\_C_{400\_22}\} + \{ENT\_C_{400\_23}\}) > 0\}$	Inconsistent data. If there are buildings as of the end of the reporting period (Table 6.1 row H_130 column 16 or Table 6.2 row H_130 column 3), then there should also be expenses for electricity (Table 3.1 row C_400_11 or C_400_12 or Table 3.2 row C_400_21 or C_400_22 or C_400_23). As an exception, payments for electricity may be included in rent and lease costs.	Warning
34042	KUI $\{(\{(\{ENT\_KA_{110\_1}\} + \{ENT\_KA_{250\_1}\} + \{ENT\_KA_{390\_1}\} + \{ENT\_KA_{410\_1}\} + \{ENT\_KA_{420\_1}\}) > 100000\}$ JA $\{(\{ENT\_H_{130\_4}\}) > 20000\}$ , SIIS $\{(\{ENT\_C_{410\_11}\} + \{ENT\_C_{410\_12}\} + \{ENT\_C_{410\_21}\} + \{ENT\_C_{410\_22}\} + \{ENT\_C_{410\_23}\}) > 0\}$	Inconsistent data. If there is transport equipment as of the end of the reporting period (Table 6.1 row H_130 column 4), then there should also be expenses for fuels (Table 3.1 row C_410_11 or C_410_12 or Table 3.2 row C_410_21 or C_410_22 or C_410_23). An exception may be if the transport equipment uses electricity.	Warning
34715	KUI $\{(\{ENT\_C_{010\_2}\} + \{ENT\_KA_{390\_1}\} + \{ENT\_KA_{410\_1}\} + \{ENT\_KA_{420\_1}\} + \{ENT\_C_{755\_2}\} + \{ENT\_C_{770\_2}\} + \{ENT\_C_{855\_2}\} + \{ENT\_C_{900\_2}\} = 0\}$ , SIIS $\{(\{ENT\_C_{100\_11}\}) \leq (\{ENT\_D_{45\_47\_1}\})\}$	Inconsistent data. Normally, the cost of merchandise (Table 3.1 row C_100_11) should be smaller than the wholesale and retail trade (Table 5 row D_45_47).	Warning
34716	KUI $\{(\{ENT\_C_{010\_1}\} + \{ENT\_KA_{110\_1}\} + \{ENT\_KA_{250\_1}\} + \{ENT\_C_{430\_1}\} + \{ENT\_C_{460\_1}\} + \{ENT\_C_{755\_1}\} + \{ENT\_C_{770\_1}\} + \{ENT\_C_{855\_1}\} + \{ENT\_C_{900\_1}\} = 0\}$ , SIIS $\{(\{ENT\_C_{100\_21}\}) \leq (\{ENT\_D_{45\_47\_1}\})\}$	Inconsistent data. Normally, the cost of merchandise (Table 3.2 row C_100_21) should be smaller than the wholesale and retail trade (Table 5 row D_45_47).	Warning

### AUTOSUMS

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

Row name	Column name	Formula	Clarification
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Raw materials and consumables, calculated automatically	Euro (scheme 1)	{ENT_C_210_11}+{ENT_C_100_11}+{ENT_C_120_11}+{ENT_C_110_11}+{ENT_C_400_11}+{ENT_C_410_11}+{ENT_C_420_11}+{ENT_C_320_11}+{ENT_C_260_11}+{ENT_C_330_11}+{ENT_C_340_11}+{ENT_C_345_11}+{ENT_C_350_11}+{ENT_C_470_11}	
Raw materials and consumables, calculated automatically		{ENT_KA_110_1}- ({ENT_C_210_11}+{ENT_C_100_11}+{ENT_C_120_11}+{ENT_C_110_11}+{ENT_C_400_11}+{ENT_C_410_11}+{ENT_C_420_11}+{ENT_C_320_11}+{ENT_C_260_11}+{ENT_C_330_11}+{ENT_C_340_11}+{ENT_C_345_11}+{ENT_C_350_11}+{ENT_C_470_11})	
..electricity		{ENL_1_1_3}+{EN_1_2_2}	
..heat energy		{ENL_1_2_3}+{EN_2_12_2}	
..fuels		{ENT_C_410_101}+{EN_4_1_21}	
Other operating expenses, calculated automatically	Euro (scheme 1)	{ENT_C_280_12}+{ENT_C_330_12}+{ENT_C_400_12}+{ENT_C_410_12}+{ENT_C_420_12}+{ENT_C_560_12}+{ENT_C_515_12}+{ENT_C_530_12}+{ENT_C_550_12}+{ENT_C_340_12}+{ENT_C_345_12}+{ENT_C_350_12}+{ENT_C_545_12}	
Other operating expenses, calculated automatically		{ENT_KA_250_1}- ({ENT_C_280_12}+{ENT_C_330_12}+{ENT_C_400_12}+{ENT_C_410_12}+{ENT_C_420_12}+{ENT_C_560_12}+{ENT_C_515_12}+{ENT_C_530_12}+{ENT_C_550_12}+{ENT_C_340_12}+{ENT_C_345_12}+{ENT_C_350_12}+{ENT_C_545_12})	
Profit (loss) for the reference year is calculated automatically to check row C_900_1	Euro (scheme 1)	{ENT_C_010_1}+{ENT_C_022_1}+{ENT_C_035_1}+{ENT_C_040_1}+{ENT_KA_70_1}+{ENT_C_755_1}+{ENT_C_855_1}-{ENT_Ka_110_1}-{ENT_Ka_250_1}-{ENT_C_430_1}-{ENT_C_460_1}-{ENT_KA_275_1}-{ENT_C_770_1}-{ENT_C_890_1}	
Profit (loss) for the reference year is calculated automatically to check row C_900_1		{ENT_C_900_1}- ({ENT_C_010_1}+{ENT_C_022_1}+{ENT_C_035_1}+{ENT_C_040_1}+{ENT_KA_70_1}+{ENT_C_755_1}+{ENT_C_855_1}-{ENT_Ka_110_1}-{ENT_Ka_250_1}-{ENT_C_430_1}-{ENT_C_460_1}-{ENT_KA_275_1}-{ENT_C_770_1}-{ENT_C_890_1})	

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

Row name	Column name	Formula	Clarification
Cost of sales (goods, services) (is calculated automatically)	Euro (scheme 2)	{ENT_C_100_21}+{ENT_C_110_21}+{ENT_C_120_21}+{ENT_C_210_21}+{ENT_C_280_21}+{ENT_C_330_21}+{ENT_C_340_21}+{ENT_C_345_21}+{ENT_C_320_21}+{ENT_C_260_21}+{ENT_C_350_21}+{ENT_C_560_21}+{ENT_C_400_21}+{ENT_C_410_21}+{ENT_C_420_21}+{ENT_C_430_21}+{ENT_C_460_21}+{ENT_C_470_21}+{ENT_C_550_21}+{ENT_C_515_21}+{ENT_C_530_21}+{ENT_C_545_21}	
Cost of sales (goods, services) (is calculated automatically)		{ENT_KA_390_1}- ({ENT_C_100_21}+{ENT_C_110_21}+{ENT_C_120_21}+{ENT_C_210_21}+{ENT_C_280_21}+{ENT_C_330_21}+{ENT_C_340_21}+{ENT_C_345_21}+{ENT_C_320_21}+{ENT_C_260_21}+{ENT_C_350_21}+{ENT_C_560_21}+{ENT_C_400_21}+{ENT_C_410_21}+{ENT_C_420_21}+{ENT_C_430_21}+{ENT_C_460_21}+{ENT_C_470_21}+{ENT_C_550_21}+{ENT_C_515_21}+{ENT_C_530_21}+{ENT_C_545_21})	
..electricity		{ENL_1_1_3}+{EN_1_2_2}	
..heat energy		{ENL_1_2_3}+{EN_2_12_2}	
..fuels		{ENT_C_410_101}+{EN_4_1_21}	
Total distribution costs (is calculated automatically)	Euro (scheme 2)	{ENT_C_280_22}+{ENT_C_330_22}+{ENT_C_340_22}+{ENT_C_345_22}+{ENT_C_350_22}+{ENT_C_560_22}+{ENT_C_400_22}+{ENT_C_410_22}+{ENT_C_420_22}+{ENT_C_515_22}+{ENT_C_530_22}+{ENT_C_430_22}+{ENT_C_460_22}+{ENT_C_550_22}+{ENT_C_545_22}	
Total distribution costs (is calculated automatically)		{ENT_KA_410_1}- ({ENT_C_280_22}+{ENT_C_330_22}+{ENT_C_340_22}+{ENT_C_345_22}+{ENT_C_350_22}+{ENT_C_560_22}+{ENT_C_400_22}+{ENT_C_410_22}+{ENT_C_420_22}+{ENT_C_515_22}+{ENT_C_530_22}+{ENT_C_430_22}+{ENT_C_460_22}+{ENT_C_550_22}+{ENT_C_545_22})	
Total administrative	Euro (scheme 2)	{ENT_C_280_23}+{ENT_C_330_23}+{ENT_C_340_23}+{ENT_C_345_23}+{ENT_C_350_23}+{ENT_C_560_23}	

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expenses (are calculated automatically)	2)	$\_23\}+\{ENT\_C\_400\_23\}+\{ENT\_C\_410\_23\}+\{ENT\_C\_420\_23\}+\{ENT\_C\_515\_23\}+\{ENT\_C\_530\_23\}+\{ENT\_C\_430\_23\}+\{ENT\_C\_460\_23\}+\{ENT\_C\_550\_23\}+\{ENT\_C\_545\_23\}$	
Total administrative expenses (are calculated automatically)		$\{ENT\_KA\_420\_1\}-\{ENT\_C\_280\_23\}+\{ENT\_C\_330\_23\}+\{ENT\_C\_340\_23\}+\{ENT\_C\_345\_23\}+\{ENT\_C\_350\_23\}+\{ENT\_C\_560\_23\}+\{ENT\_C\_400\_23\}+\{ENT\_C\_410\_23\}+\{ENT\_C\_420\_23\}+\{ENT\_C\_515\_23\}+\{ENT\_C\_530\_23\}+\{ENT\_C\_430\_23\}+\{ENT\_C\_460\_23\}+\{ENT\_C\_550\_23\}+\{ENT\_C\_545\_23\}$	
Profit (loss) for the reference year is calculated automatically to check row C_900_2	Euro (scheme 2)	$\{ENT\_C\_010\_2\}+\{ENT\_C\_035\_2\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_855\_2\}-\{ENT\_Ka\_390\_1\}-\{ENT\_Ka\_410\_1\}-\{ENT\_Ka\_420\_1\}-\{ENT\_C\_770\_2\}-\{ENT\_C\_890\_2\}$	
Profit (loss) for the reference year is calculated automatically to check row C_900_2		$\{ENT\_C\_900\_2\}-\{ENT\_C\_010\_2\}+\{ENT\_C\_035\_2\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_855\_2\}-\{ENT\_Ka\_390\_1\}-\{ENT\_Ka\_410\_1\}-\{ENT\_Ka\_420\_1\}-\{ENT\_C\_770\_2\}-\{ENT\_C\_890\_2\}$	
Total personnel expenses (sum of rows C_430_21, C_430_22 and C_430_23). Sum displayed after saving.	Euro (scheme 2)	$\{ENT\_C\_430\_21\}+\{ENT\_C\_430\_22\}+\{ENT\_C\_430\_23\}$	

### Autosums in table 4.1. RAW MATERIALS, SUPPLIES AND INTERMEDIATE GOODS, OTHER PURCHASED SERVICES

Row name	Column name	Formula	Clarification
Raw materials, materials, supplies and intermediate goods. Value of Table 3.1 row C_210_11 or Table 3.2 row C_210_21.	Indicator	$\{ENT\_C\_210\_11\}+\{ENT\_C\_210\_21\}$	
Auxiliary row for row C_210. Sum of rows C_211 to C_219. Sum displayed after saving.	Indicator	$\{ENT\_C\_211\}+\{ENT\_C\_212\}+\{ENT\_C\_213\}+\{ENT\_C\_214\}+\{ENT\_C\_215\}+\{ENT\_C\_216\}+\{ENT\_C\_217\}+\{ENT\_C\_219\}$	
Other purchased services total. Value of Table 3.1 rows C_350_11 + C_350_12 or Table 3.2 rows C_350_21 + C_350_22 + C_350_23.	Indicator	$\{ENT\_C\_350\_11\}+\{ENT\_C\_350\_12\}+\{ENT\_C\_350\_21\}+\{ENT\_C\_350\_22\}+\{ENT\_C\_350\_23\}$	
Auxiliary row for row C_350. Sum of rows C_321 and C_323. Sum displayed after saving.	Indicator	$\{ENT\_C\_321\}+\{ENT\_C\_323\}$	

### Autosums in table 5. TURNOVER BY ECONOMIC ACTIVITY

Row name	Column name	Formula	Clarification
Turnover (prefilled value displayed from Table 3.1 row C_010_1)	Cost, euros	$\{ENT\_C\_010\_1\}$	
Turnover (prefilled value displayed from Table 3.2 row C_010_2)	Cost, euros	$\{ENT\_C\_010\_2\}$	

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	Cost, euros	{ENT_D_1_1}+{ENT_D_2_1}+{ENT_D_3_1}+{ENT_D_10_1}+{ENT_D_75_1}+{ENT_D_68_1}+{ENT_D_45_47_1}+{ENT_D_9001_1}+{ENT_D_9002_1}+{ENT_D_9003_1}	
*TOTAL AGRICULTURE, HUNTING	Auxiliary column	{ENT_D_1_1}-({ENT_D_01311_1}+{ENT_D_011113_1}+{ENT_D_01289_1}+{ENT_D_01301_1}+{ENT_D_0139_1}+{ENT_D_014_1}+{ENT_D_01600_1})	
Total agriculture, hunting (are calculated automatically)	Cost, euros	{ENT_D_01311_1}+{ENT_D_011113_1}+{ENT_D_01289_1}+{ENT_D_01301_1}+{ENT_D_0139_1}+{ENT_D_014_1}+{ENT_D_01600_1}	
*TOTAL FORESTRY	Auxiliary column	{ENT_D_2_1}-({ENT_D_02552_1}+{ENT_D_02551_1}+{ENT_D_02555_1}+{ENT_D_02610_1}+{ENT_D_02620_1}+{ENT_D_024_1})	
Total forestry (calculated automatically)	Cost, euros	{ENT_D_02552_1}+{ENT_D_02551_1}+{ENT_D_02555_1}+{ENT_D_02610_1}+{ENT_D_02620_1}+{ENT_D_024_1}	

### Autosums in table 6.1. CHANGES IN FIXED ASSETS: INVESTMENT PROPERTIES, EUROS

Row name	Column name	Formula	Clarification
..acquisition of land and buildings (except new)	Total investment properties	{ENT_H_031_15}+{ENT_H_031_16}+{ENT_H_031_28}+{ENT_H_031_29}	Column 14 (Investment properties total) should be the sum of columns 15, 16, 28 and 29.
..acquisition of buildings, new building, renovations	Total investment properties	{ENT_H_032_15}+{ENT_H_032_16}+{ENT_H_032_28}+{ENT_H_032_29}	Column 14 (Investment properties total) should be the sum of columns 15, 16, 28 and 29.
....construction production and renovations	Total investment properties	{ENT_H_033_16}	Column 14 (Investment properties total) should be= column 16
Auto-calculated sum for row H_130	Land	{ENT_H_020_15}+{ENT_H_030_15}+{ENT_H_050_15}+{ENT_H_070_15}+{ENT_H_080_15}+{ENT_H_090_15}+{ENT_H_110_15}-{ENT_H_060_15}-{ENT_H_100_15}	
Auto-calculated sum for row H_130	Construction works	{ENT_H_020_16}+{ENT_H_030_16}+{ENT_H_050_16}+{ENT_H_070_16}+{ENT_H_080_16}+{ENT_H_090_16}+{ENT_H_110_16}-{ENT_H_060_16}-{ENT_H_100_16}	
Auto-calculated sum for row H_130	Work in progress and prepayments	{ENT_H_020_28}+{ENT_H_030_28}+{ENT_H_050_28}+{ENT_H_070_28}+{ENT_H_080_28}+{ENT_H_090_28}+{ENT_H_110_28}-{ENT_H_060_28}-{ENT_H_100_28}	
Auto-calculated sum for row H_130	Right-of-use assets (operating leases according to IFRS 16 "Leases" or ASBG 9 clause 31b)	{ENT_H_020_29}+{ENT_H_030_29}+{ENT_H_050_29}+{ENT_H_070_29}+{ENT_H_080_29}+{ENT_H_090_29}+{ENT_H_110_29}-{ENT_H_060_29}-{ENT_H_100_29}	
Auto-calculated sum for row H_130	Total investment properties	{ENT_H_020_14}+{ENT_H_030_14}+{ENT_H_050_14}+{ENT_H_070_14}+{ENT_H_080_14}+{ENT_H_090_14}+{ENT_H_110_14}-{ENT_H_060_14}-{ENT_H_100_14}	

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

Row name	Column name	Formula	Clarification
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Residual cost /fair value at the end of the previous reference period	Automatic calculations, displayed after saving	{ENT_H_020_2}+{ENT_H_020_3}+{ENT_H_020_40}+{ENT_H_020_8}+{ENT_H_020_41}+{ENT_H_020_45}	
Acquisitions and additions	Automatic calculations, displayed after saving	{ENT_H_030_2}+{ENT_H_030_3}+{ENT_H_030_40}+{ENT_H_030_8}+{ENT_H_030_41}+{ENT_H_030_45}	
..acquisition of land and buildings (except new)	Automatic calculations, displayed after saving	{ENT_H_031_2}+{ENT_H_031_3}+{ENT_H_031_45}	
..acquisition of buildings, new building, renovations	Automatic calculations, displayed after saving	{ENT_H_032_2}+{ENT_H_032_3}+{ENT_H_032_10}+{ENT_H_032_45}	
....construction production and renovations	Automatic calculations, displayed after saving	{ENT_H_033_3}+{ENT_H_033_10}	
Capitalised loan expenses	Automatic calculations, displayed after saving	{ENT_H_040_2}+{ENT_H_040_3}+{ENT_H_040_8}+{ENT_H_040_40}+{ENT_H_040_41}+{ENT_H_040_45}	
Additions through business combinations	Automatic calculations, displayed after saving	{ENT_H_050_2}+{ENT_H_050_3}+{ENT_H_050_8}+{ENT_H_050_40}+{ENT_H_050_41}+{ENT_H_050_45}	
Depreciation	Automatic calculations, displayed after saving	{ENT_H_060_2}+{ENT_H_060_3}+{ENT_H_060_8}+{ENT_H_060_40}+{ENT_H_060_41}+{ENT_H_060_45}	
Write-downs and write-ups	Automatic calculations, displayed after saving	{ENT_H_070_2}+{ENT_H_070_3}+{ENT_H_070_8}+{ENT_H_070_40}+{ENT_H_070_41}+{ENT_H_070_45}	
Sales	Automatic calculations, displayed after saving	{ENT_H_100_2}+{ENT_H_100_3}+{ENT_H_100_8}+{ENT_H_100_40}+{ENT_H_100_41}+{ENT_H_100_45}	
Total reclassifications	Automatic calculations, displayed after saving	{ENT_H_075_2}+{ENT_H_075_3}+{ENT_H_075_8}+{ENT_H_075_40}+{ENT_H_075_41}+{ENT_H_075_45}	
..reclassifications from prepayments	Automatic calculations, displayed after saving	{ENT_H_080_2}+{ENT_H_080_3}+{ENT_H_080_8}+{ENT_H_080_40}+{ENT_H_080_41}+{ENT_H_080_45}	
..other reclassifications	Automatic calculations,	{ENT_H_090_2}+{ENT_H_090_3}+{ENT_H_090_8}+{ENT_H_090_40}+{ENT_H_090_41}+{ENT_H_090_45}	



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Other changes, profit (loss) from changes in fair value	Automatic calculations, displayed after saving	{ENT_H_110_2}+{ENT_H_110_3}+{ENT_H_110_8}+{ENT_H_110_40}+{ENT_H_110_41}+{ENT_H_110_45}	
Residual cost/fair value at the end of the reference period	Automatic calculations, displayed after saving	{ENT_H_130_2}+{ENT_H_130_3}+{ENT_H_130_8}+{ENT_H_130_40}+{ENT_H_130_41}+{ENT_H_130_45}	
Auto-calculated sum for row H_130	Land	{ENT_H_020_2}+{ENT_H_030_2}+{ENT_H_040_2}+{ENT_H_050_2}+{ENT_H_070_2}+{ENT_H_080_2}+{ENT_H_090_2}+{ENT_H_110_2}-{ENT_H_060_2}-{ENT_H_100_2}	
Auto-calculated sum for row H_130	Construction works	{ENT_H_020_3}+{ENT_H_030_3}+{ENT_H_040_3}+{ENT_H_050_3}+{ENT_H_070_3}+{ENT_H_080_3}+{ENT_H_090_3}+{ENT_H_110_3}-{ENT_H_060_3}-{ENT_H_100_3}	
Auto-calculated sum for row H_130	Machinery and equipment	{ENT_H_020_40}+{ENT_H_030_40}+{ENT_H_040_40}+{ENT_H_050_40}+{ENT_H_070_40}+{ENT_H_080_40}+{ENT_H_090_40}+{ENT_H_110_40}-{ENT_H_060_40}-{ENT_H_100_40}	
Auto-calculated sum for row H_130	including transport equipment	{ENT_H_020_4}+{ENT_H_030_4}+{ENT_H_040_4}+{ENT_H_050_4}+{ENT_H_070_4}+{ENT_H_080_4}+{ENT_H_090_4}+{ENT_H_110_4}-{ENT_H_060_4}-{ENT_H_100_4}	
Auto-calculated sum for row H_130	including computers and computer systems	{ENT_H_020_6}+{ENT_H_030_6}+{ENT_H_040_6}+{ENT_H_050_6}+{ENT_H_070_6}+{ENT_H_080_6}+{ENT_H_090_6}+{ENT_H_110_6}-{ENT_H_060_6}-{ENT_H_100_6}	
Auto-calculated sum for row H_130	including other machinery and equipment	{ENT_H_020_7}+{ENT_H_030_7}+{ENT_H_040_7}+{ENT_H_050_7}+{ENT_H_070_7}+{ENT_H_080_7}+{ENT_H_090_7}+{ENT_H_110_7}-{ENT_H_060_7}-{ENT_H_100_7}	
Auto-calculated sum for row H_130	Other property, plant and equipment	{ENT_H_020_8}+{ENT_H_030_8}+{ENT_H_040_8}+{ENT_H_050_8}+{ENT_H_070_8}+{ENT_H_080_8}+{ENT_H_090_8}+{ENT_H_110_8}-{ENT_H_060_8}-{ENT_H_100_8}	
Auto-calculated sum for row H_130	Work in progress and prepayments	{ENT_H_020_41}+{ENT_H_030_41}+{ENT_H_040_41}+{ENT_H_050_41}+{ENT_H_070_41}+{ENT_H_080_41}+{ENT_H_090_41}+{ENT_H_110_41}-{ENT_H_060_41}-{ENT_H_100_41}	
Auto-calculated sum for row H_130	including	{ENT_H_020_43}+{ENT_H_030_43}+{ENT_H_040_43}+{ENT_H_050_43}+{ENT_H_070_43}+{ENT_H_080_43}+{ENT_H_090_43}+{ENT_H_110_43}-{ENT_H_060_43}-{ENT_H_100_43}	
Auto-calculated sum for row H_130	from column 43 work in progress	{ENT_H_030_10}	
Auto-calculated sum for row H_130	from column 43 unfinished/uninstalled machinery and equipment	{ENT_H_030_11}	
Auto-calculated sum for row H_130	including prepayments for fixed assets	{ENT_H_020_12}+{ENT_H_030_12}+{ENT_H_040_12}+{ENT_H_050_12}+{ENT_H_070_12}+{ENT_H_080_12}+{ENT_H_090_12}+{ENT_H_110_12}-{ENT_H_060_12}-{ENT_H_100_12}	
Auto-calculated sum for row H_130	Right-of-use assets (operating leases according to	{ENT_H_020_45}+{ENT_H_030_45}+{ENT_H_040_45}+{ENT_H_050_45}+{ENT_H_070_45}+{ENT_H_080_45}+{ENT_H_090_45}+{ENT_H_110_45}-{ENT_H_060_45}-{ENT_H_100_45}	

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	IFRS 16 "Leases" or ASBG 9 clause 31b)		
Auto-calculated sum for row H_130	Total property, plant and equipment	{ENT_H_020_1}+{ENT_H_030_1}+{ENT_H_040_1}+{ENT_H_050_1}+{ENT_H_070_1}+{ENT_H_080_1}+{ENT_H_090_1}+{ENT_H_110_1}-{ENT_H_060_1}-{ENT_H_100_1}	
Fixed assets sold, at selling price	Automatic calculations, displayed after saving	{ENT_H_140_2}+{ENT_H_140_3}+{ENT_H_140_8}+{ENT_H_140_40}+{ENT_H_140_41}+{ENT_H_140_45}	
Investment (calculated)	Land	{ENT_H_030_2}+{ENT_H_040_2}+{ENT_H_080_2}+{ENT_H_030_15}+{ENT_H_080_15}	
Investment (calculated)	Construction works	{ENT_H_030_3}+{ENT_H_040_3}+{ENT_H_080_3}+{ENT_H_030_10}+{ENT_H_040_43}+{ENT_H_080_43} +{ENT_H_030_16}+{ENT_H_080_16}	
Investment (calculated)	Machinery and equipment	{ENT_H_030_4}+{ENT_H_040_4}+{ENT_H_080_4}+{ENT_H_030_6}+{ENT_H_040_6}+{ENT_H_080_6}+{ENT_H_030_7}+{ENT_H_040_7}+{ENT_H_080_7}+{ENT_H_030_11}	
Investment (calculated)	including transport equipment	{ENT_H_030_4}+{ENT_H_040_4}+{ENT_H_080_4}	
Investment (calculated)	including computers and computer systems	{ENT_H_030_6}+{ENT_H_040_6}+{ENT_H_080_6}	
Investment (calculated)	including other machinery and equipment	{ENT_H_030_7}+{ENT_H_040_7}+{ENT_H_080_7}+{ENT_H_030_11}	
Investment (calculated)	Other property, plant and equipment	{ENT_H_030_8}+{ENT_H_040_8}+{ENT_H_080_8}	
Investment (calculated)	Automatic calculations, displayed after saving	{ENT_H_150_2}+{ENT_H_150_3}+{ENT_H_150_8}+{ENT_H_150_40}	

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

Row name	Column name	Formula	Clarification
Residual cost /fair value at the end of the previous reference period	Auto-calculated sum for column 31	{ENT_H_020_32}+{ENT_H_020_33}+{ENT_H_020_34}+{ENT_H_020_35}+{ENT_H_020_37}+{ENT_H_020_38}	
Acquisitions and additions	Auto-calculated sum for column 31	{ENT_H_030_32}+{ENT_H_030_33}+{ENT_H_030_34}+{ENT_H_030_35}+{ENT_H_030_37}+{ENT_H_030_38}	
Capitalised loan expenses	Auto-calculated sum for column 31	{ENT_H_040_34}+{ENT_H_040_38}	
Reclassifications from prepayments	Auto-calculated sum for column 31	{ENT_H_080_32}+{ENT_H_080_33}+{ENT_H_080_34}+{ENT_H_080_35}+{ENT_H_080_37}+{ENT_H_080_38}	
Residual cost/fair value at	Auto-calculated	{ENT_H_130_32}+{ENT_H_130_33}+{ENT_H_130_34}+{ENT_H_130_35}+{ENT_H_130_37}+{ENT_H_130_38}	

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the end of the reference period	sum for column 31	_38}	
Investment (calculated)	Goodwill	{ENT_H_030_32}+{ENT_H_080_32}	
Investment (calculated)	Development expenses	{ENT_H_030_33}+{ENT_H_080_33}	
Investment (calculated)	Computer software	{ENT_H_030_34}+{ENT_H_040_34}+{ENT_H_080_34}	
Investment (calculated)	Concessions, patents, licences, trade marks	{ENT_H_030_35}+{ENT_H_080_35}	
Investment (calculated)	Other intangible assets	{ENT_H_030_37}+{ENT_H_080_37}	
Investment (calculated)	Total intangible assets	{ENT_H_030_31}+{ENT_H_040_31}+{ENT_H_080_31}-{ENT_H_030_38}-{ENT_H_040_38}-{ENT_H_080_38}	

### Autosums in table 6.4. CHANGES IN FIXED ASSETS: BIOLOGICAL (PRODUCTIVE) ASSETS, EUROS

Row name	Column name	Formula	Clarification
Residual cost /fair value at the end of the previous reference period	Automatic calculations, displayed after saving	{ENT_H_020_17}+{ENT_H_020_18}+{ENT_H_020_19}+{ENT_H_020_20}+{ENT_H_020_21}+{ENT_H_020_25}	
Acquisitions and additions	Automatic calculations, displayed after saving	{ENT_H_030_17}+{ENT_H_030_18}+{ENT_H_030_19}+{ENT_H_030_20}+{ENT_H_030_21}+{ENT_H_030_25}	
Sales	Automatic calculations, displayed after saving	{ENT_H_100_17}+{ENT_H_100_18}+{ENT_H_100_19}+{ENT_H_100_20}+{ENT_H_100_21}+{ENT_H_100_25}	
decrease of value due to production of agricultural products	Automatic calculations, displayed after saving	{ENT_H_105_17}+{ENT_H_105_18}+{ENT_H_105_19}+{ENT_H_105_20}+{ENT_H_105_21}+{ENT_H_105_25}	
Increase in value due to growth	Automatic calculations, displayed after saving	{ENT_H_106_17}+{ENT_H_106_18}+{ENT_H_106_19}+{ENT_H_106_20}+{ENT_H_106_21}+{ENT_H_106_25}	
Depreciation	Automatic calculations, displayed after saving	{ENT_H_060_18}+{ENT_H_060_19}+{ENT_H_060_20}+{ENT_H_060_21}+{ENT_H_060_25}	
Write-downs and write-ups	Automatic calculations, displayed after saving	{ENT_H_070_17}+{ENT_H_070_18}+{ENT_H_070_19}+{ENT_H_070_20}+{ENT_H_070_21}+{ENT_H_070_25}	
Additions through business combinations	Automatic calculations,	{ENT_H_050_17}+{ENT_H_050_18}+{ENT_H_050_19}+{ENT_H_050_20}+{ENT_H_050_21}+{ENT_H_050_25}	

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	displayed after saving		
Other changes, profit (loss) from changes in fair value	Automatic calculations, displayed after saving	{ENT_H_110_17}+{ENT_H_110_18}+{ENT_H_110_19}+{ENT_H_110_20}+{ENT_H_110_21}+{ENT_H_110_25}	
Residual cost/fair value at the end of the reference period	Automatic calculations, displayed after saving	{ENT_H_130_17}+{ENT_H_130_18}+{ENT_H_130_19}+{ENT_H_130_20}+{ENT_H_130_21}+{ENT_H_130_25}	
Auto-calculated sum for row H_130	Animal assets	{ENT_H_020_17}+{ENT_H_030_17}+{ENT_H_050_17}+{ENT_H_070_17}+{ENT_H_110_17}+{ENT_H_106_17}-{ENT_H_100_17}-{ENT_H_105_17}	
Auto-calculated sum for row H_130	Plantations	{ENT_H_020_18}+{ENT_H_030_18}+{ENT_H_050_18}+{ENT_H_070_18}+{ENT_H_110_18}+{ENT_H_106_18}-{ENT_H_100_18}-{ENT_H_105_18}	
Auto-calculated sum for row H_130	Forest	{ENT_H_020_19}+{ENT_H_030_19}+{ENT_H_050_19}+{ENT_H_070_19}+{ENT_H_110_19}+{ENT_H_106_19}-{ENT_H_100_19}-{ENT_H_105_19}	
Auto-calculated sum for row H_130	Grasslands	{ENT_H_020_20}+{ENT_H_030_20}+{ENT_H_050_20}+{ENT_H_070_20}+{ENT_H_110_20}+{ENT_H_106_20}-{ENT_H_100_20}-{ENT_H_105_20}	
Auto-calculated sum for row H_130	Prepayments	{ENT_H_020_21}+{ENT_H_030_21}+{ENT_H_050_21}+{ENT_H_070_21}+{ENT_H_110_21}+{ENT_H_106_21}-{ENT_H_100_21}-{ENT_H_105_21}	
Auto-calculated sum for row H_130	Biological (productive) assets, total	{ENT_H_020_13}+{ENT_H_030_13}+{ENT_H_050_13}+{ENT_H_070_13}+{ENT_H_110_13}+{ENT_H_106_13}-{ENT_H_100_13}-{ENT_H_105_13}	
Auto-calculated sum for row H_130	Automatic calculations, displayed after saving	{ENT_H_020_17}+{ENT_H_030_17}+{ENT_H_050_17}+{ENT_H_070_17}+{ENT_H_110_17}+{ENT_H_106_17}-{ENT_H_100_17}-{ENT_H_105_17}+{ENT_H_020_18}+{ENT_H_030_18}+{ENT_H_050_18}+{ENT_H_070_18}+{ENT_H_110_18}+{ENT_H_106_18}-{ENT_H_100_18}-{ENT_H_105_18}-{ENT_H_020_19}+{ENT_H_030_19}+{ENT_H_050_19}+{ENT_H_070_19}+{ENT_H_110_19}+{ENT_H_106_19}-{ENT_H_100_19}-{ENT_H_105_19}-{ENT_H_020_20}+{ENT_H_030_20}+{ENT_H_050_20}+{ENT_H_070_20}+{ENT_H_110_20}+{ENT_H_106_20}-{ENT_H_100_20}-{ENT_H_105_20}-{ENT_H_020_21}+{ENT_H_030_21}+{ENT_H_050_21}+{ENT_H_070_21}+{ENT_H_110_21}+{ENT_H_106_21}-{ENT_H_100_21}-{ENT_H_105_21}	
Fixed assets sold, at selling price	Automatic calculations, displayed after saving	{ENT_H_140_17}+{ENT_H_140_18}+{ENT_H_140_19}+{ENT_H_140_20}+{ENT_H_140_21}+{ENT_H_140_25}	
Investment (calculated)	Animal assets	{ENT_H_030_17}+{ENT_H_106_17}	
Investment (calculated)	Plantations	{ENT_H_030_18}+{ENT_H_106_18}	
Investment (calculated)	Forest	{ENT_H_030_19}	
Investment (calculated)	Grasslands	{ENT_H_030_20}+{ENT_H_106_20}	
Investment (calculated)	Biological (productive) assets, total	{ENT_H_150_17}+{ENT_H_150_18}+{ENT_H_150_19}+{ENT_H_150_20}	
Investment (calculated)	Automatic calculations, displayed after saving	{ENT_H_150_17}+{ENT_H_150_18}+{ENT_H_150_19}+{ENT_H_150_20}	

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

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

Row name	Column name	Formula	Clarification
	At the end of the reference period	{ENT_I_211_1}+{ENT_I_216_1}+{ENT_I_218_1}+{ENT_I_231_1}+{ENT_I_232_1}+{ENT_I_233_1}+{ENT_I_234_1}	
	At the end of the previous reference period	{ENT_I_211_2}+{ENT_I_216_2}+{ENT_I_218_2}+{ENT_I_231_2}+{ENT_I_232_2}+{ENT_I_233_2}+{ENT_I_234_2}	
	At the end of the reference period	{ENT_I_310_1}+{ENT_I_315_1}+{ENT_I_320_1}+{ENT_I_350_1}+{ENT_I_360_1}+{ENT_I_370_1}- {ENT_I_351_1}-{ENT_I_352_1}-{ENT_I_380_1}	
	At the end of the previous reference period	{ENT_I_310_2}+{ENT_I_315_2}+{ENT_I_320_2}+{ENT_I_350_2}+{ENT_I_360_2}+{ENT_I_370_2}- {ENT_I_351_2}-{ENT_I_352_2}-{ENT_I_380_2}	
	At the end of the reference period	{ENT_I_211_1}+{ENT_I_216_1}+{ENT_I_218_1}+{ENT_I_231_1}+{ENT_I_232_1}+{ENT_I_233_1}+{ENT_I_234_1}+ {ENT_I_310_1}+{ENT_I_315_1}+{ENT_I_320_1}+{ENT_I_350_1}+{ENT_I_360_1}+{ENT_I_370_1}- {ENT_I_351_1}-{ENT_I_352_1}-{ENT_I_380_1}	
	At the end of the previous reference period	{ENT_I_211_2}+{ENT_I_216_2}+{ENT_I_218_2}+{ENT_I_231_2}+{ENT_I_232_2}+{ENT_I_233_2}+{ENT_I_234_2}+ {ENT_I_310_2}+{ENT_I_315_2}+{ENT_I_320_2}+{ENT_I_350_2}+{ENT_I_360_2}+{ENT_I_370_2}- {ENT_I_351_2}-{ENT_I_352_2}-{ENT_I_380_2}	