



## EKOMAR A. Financial statistics of agricultural, forestry and fishing enterprises

Questionnaire code: 13442025

Submitted in: 4.07.2025 data about 2024

Period:

Periodicity: Annual

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Statistics Estonia guarantees the full protection of data submitted

Economic unit

**Registry code:**  
**Name:**

**E-mail:**  
**Phone:**

Postal address

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

**Street:**  
**Building:**  
**Apartment:**  
**Postal code:**

Economic activity in the sample

Completed by

**Personal ID code:**  
**Firstname and surname:**

**E-mail:**  
**Phone:**

**Completed on (date):**

**Signature:**

### 0. Information for the respondent

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

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

### 2. EMPLOYMENT, HOURS WORKED

Please fill in the missing data, check the prefilled fields and correct where necessary.

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

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

The values of taxonomy elements in the annual report are used for prefilling. The values in additional rows in the annual report are not used for prefilling.

Prefilled from the report "Manufactured goods", "Consumption of fuels and energy", "Energy" (in auxiliary column 101)r.

		Euro (scheme 1)		
		1	102	101
<b>TURNOVER</b>	C_010_1			
..total sales to non-residents	C_011_1			
....to European Union member states (except Estonia)	C_012_1			
..sales of self-manufactured goods and industrial services to non-residents	C_013_1		Prefilling from questionnaire 1308.	
Other operating revenue, total (need not be equal to the sum of subrows)	C_755_1			
..profit from sale of fixed assets	C_760_1			
..profit from revaluation	C_765_1			
..rents related to assets	C_023_1			
..grants related to income	C_020_1			
..concretisation of the source, purpose and amount of the grant	C_020_SELGITUS_S1			
..rental income (to be filled in if not reported as turnover)	C_756_1			
..licence fees (to be filled in if not reported as turnover)	C_757_1			
Changes in finished goods and work in progress inventories	C_022_1			
Change in inventories of agricultural production	KA_70_1			
Profit/loss from biological assets	C_035_1			
Capitalised self-constructed assets	C_040_1			
<b>RAW MATERIALS AND CONSUMABLES</b> The values in additional rows (and row "Other") in the annual report are to be entered on questionnaire rows (changing prefilled values where necessary).	KA_110_1			
Raw materials and consumables, calculated automatically	KA_110_abirida			Difference between rows KA_110_1 and KA_110_abirida
..raw materials and materials (including low-value assets, work clothes)	C_210_11			
..inventory write-down and write-off	C_470_11			
..goods purchased for resale (cost of merchandise	C_100_11			

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should be equivalent to trade turnover in Table 5 row D_47 and/or D_462_9)				
..real estate purchased for resale	C_120_11			
..services purchased for resale (e.g. electricity, heat, water, package tours and other similar services purchased for resale)	C_110_11			
..electricity	C_400_11		Prefilling from questionnaire 1251 or 1025	.
..heat energy	C_420_11			
..fuels	C_410_11			
..payments to subcontractors for construction activities (to be filled in by construction enterprises)	C_260_11			
....construction works in buildings (to be filled in by construction enterprises)	C_265_11			
....construction works in foreign countries (to be filled in by construction enterprises)	C_270_11			
..payments to subcontractors for industrial production	C_320_11		Area of leasehold land in hectares on the basis of land use information of ARIB	Income from rent of agricultural land, income from rent and royalty on the basis of income tax and social tax return (TSD)
..rental and lease expenses, rent on land (operating lease expenses)	C_330_11			
..payments for agency workers	C_340_11			
..water supply services	C_345_11			
..other purchased services (transportation, logistic and other purchased services, subcontracting work (except construction and industrial enterprises, which report it on lines C_260_11 or C_320_11))	C_350_11			
OTHER OPERATING EXPENSES. The values in additional rows (and row "Other") in the annual report are to be entered on questionnaire rows (changing prefilled values where necessary).	KA_250_1			
Other operating expenses, calculated automatically	KA_250_abirida			Difference between rows KA_250_1 and KA_250_abirida
..rent and lease expenses, rent on land	C_330_12			
..payments for agency workers	C_340_12			
..water supply services	C_345_12			
..electricity	C_400_12			
..heat energy	C_420_12			
..fuels	C_410_12			
..various office expenses (including low-value assets, work clothes)	C_280_12			
..travel expenses	C_560_12			
..taxes	C_515_12			
..state fees	C_530_12			
..doubtful accounts	C_550_12			
..other purchased services (research and development expenses, training expenses and other purchased services)	C_350_12			
..other expenses (provisions related expenses,	C_545_12			

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payment of lottery prizes, court-ordered compensation for occupational diseases)				
...clarification of other expenses	C_545_2_12			
<b>PERSONNEL EXPENSES</b>	C_430_1			
..wages and salaries	C_440_1			
..social security tax and unemployment insurance tax paid by employers	C_450_1			
Depreciation and impairment loss	C_460_1			
Significant impairment of current assets	KA_275_1			
Other operating expenses (need not be equal to the sum of subrows)	C_770_1			
..loss from sale of fixed assets	C_780_1			
..loss from revaluation	C_785_1			
..membership fees	C_790_1			
Financial income and expenses (need not be equal to the sum of subrows)	C_855_1			
..interest income	C_805_1			
..interest costs	C_835_1			
...Interest expenses from operating lease	C_836_1			
Income tax	C_890_1			
<b>PROFIT/LOSS IN THE REFERENCE YEAR</b>	C_900_1			
Profit (loss) for the reference year is calculated automatically to check row C_900_1	C_900_1_abirida			For control: difference between rows C_900_1 and C_900_1_K
Dividends	C_910_1			

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

Prefilled from the report "Manufactured goods", "Consumption of fuels and energy", "Energy" (in auxiliary column 101).

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

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			from questionnaire 1251 or 1025	
..heat energy	C_420_21			
..fuels	C_410_21			
..payments to subcontractors for construction activities (to be filled in by construction enterprises)	C_260_21			
....construction works in buildings (to be filled in by construction enterprises)	C_265_21			
....construction works in foreign countries (to be filled in by construction enterprises)	C_270_21			
..payments to subcontractors for industrial production (to be filled in by industrial enterprises)	C_320_21		Area of leasehold land in hectares on the basis of land use information of ARIB	Income from rent of agricultural land, income from rent and royalty on the basis of income tax and social tax return (TSD)
..rental and lease expenses, rent on land (operating lease expenses)	C_330_21			
..various office expenses (including low-value assets, work clothes)	C_280_21			
..travel expenses	C_560_21			
..taxes	C_515_21			
..state fees	C_530_21			
..doubtful accounts	C_550_21			
..personnel expenses	C_430_21			
..depreciation and impairment loss (depreciation, asset impairment expense)	C_460_21			
..payments for agency workers	C_340_21			
..water supply services	C_345_21			
..other purchased services (transport, logistics and R&D costs, training costs, other services, subcontracted work (excl. construction and industrial enterprises reflected in rows C_260_21, C_320_21))	C_350_21			
..other expenses (provisions related expense)	C_545_21			
....clarification of other expenses	C_545_2_21			
DISTRIBUTION COSTS. The values in additional rows (and row "Other") in the annual report are to be entered on questionnaire rows (changing prefilled values where necessary).	KA_410_1			
Total distribution costs (is calculated automatically)	KA_410_abirida			Difference between rows KA_410_1 and KA_410_abirida
..rental and lease expenses, rent on land	C_330_22			
..electricity	C_400_22			
..heat energy	C_420_22			
..fuels	C_410_22			
..various office expenses (including low-value assets, work clothes)	C_280_22			
..travel expenses	C_560_22			
..taxes	C_515_22			
..state fees	C_530_22			
..doubtful accounts	C_550_22			
..personnel expenses	C_430_22			

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..depreciation and impairment loss (depreciation, asset impairment expense)	C_460_22			
..payments for agency workers	C_340_22			
..water supply services	C_345_22			
..other purchased services (transportation, logistic, research and development, training expenses and expenses on other purchased services)	C_350_22			
..other expenses (provisions related expenses, lottery prizes paid, compensation payments claimed by the court for occupational diseases)	C_545_22			
....clarification of other expenses	C_545_2_22			
TOTAL ADMINISTRATIVE EXPENSES. The values in additional rows (and row "Other") in the annual report are to be entered on questionnaire rows (changing prefilled values where necessary).	KA_420_1			
Total administrative expenses (are calculated automatically)	KA_420_abirida			Difference between rows KA_420_1 and KA_420_abirida
..rental and lease expenses, rent on land	C_330_23			
..electricity	C_400_23			
..heat energy	C_420_23			
..fuels	C_410_23			
..various office expenses (including low-value assets, work clothes)	C_280_23			
..travel expenses	C_560_23			
..taxes	C_515_23			
..state fees	C_530_23			
..doubtful accounts	C_550_23			
..personnel expenses	C_430_23			
..depreciation and impairment loss	C_460_23			
..payments for agency workers	C_340_23			
..water supply services	C_345_23			
..other purchased services (transportation, logistic, research and development, training expenses and expenses on other purchased services)	C_350_23			
..other expenses (provisions related expenses, lottery prizes paid, compensation payments claimed by the court for occupational diseases)	C_545_23			
....clarification of other expenses	C_545_2_23			
Profit/loss from biological assets	C_035_2			
Other operating revenue, total (need not be equal to the sum of subrows)	C_755_2			
..profit from sale of fixed assets	C_760_2			
..profit from revaluation	C_765_2			
..grants related to assets	C_023_2			
..grants related to income	C_020_2			
....description of the source, purpose and amount of the grant	C_020_S2			
..rental and lease income (filled in when not reported among turnover)	C_756_2			
..licence fees	C_757_2			
Other operating expenses (need not be equal to the sum of subrows)	C_770_2			
..loss from sale of fixed assets	C_780_2			
..loss from revaluation	C_785_2			
..membership fees	C_790_2			
Financial income and expenses (need not be equal to the sum of subrows)	C_855_2			
..interest income	C_805_2			
..interest costs	C_835_2			
....interest expenses from operating lease	C_836_2			
Income tax	C_890_2			
PROFIT/LOSS IN THE REFERENCE YEAR	C_900_2			
Profit (loss) for the reference year is calculated automatically to check row C_900_2	C_900_2_abirida			For control: difference between

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				rows C_900_2 and C_900_2 _K
Dividends	C_910_2			
Total personnel expenses (sum of rows C_430_21, C_430_22 and C_430_23). Sum displayed after saving.	C_430_2	.		
..wages and salaries	C_440_2			
..social security tax and unemployment insurance tax paid by employers	C_450_2			

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

		Indicator	Usage identifier
Raw materials, materials, supplies and intermediate goods. Value of Table 3.1 row C_210_11 or Table 3.2 row C_210_21.	C_210	1	101
Auxiliary row for row C_210. Sum of rows C_211 to C_219. Sum displayed after saving.	C_210_abirida	sum of column 1 rows C_211...C_219	Sum of rows C_211 to C_219 should be equal to the value of row C_210.
..seeds and plants	C_211		
..fertilisers and soil improvers	C_212		
..plant protection products	C_213		
..veterinary products	C_214		
..feedingstuffs	C_215		
..materials for the repair of machinery and equipment	C_216		
..building repair materials	C_217		
..other materials, products, goods, packaging	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.	C_350		
Auxiliary row for row C_350. Sum of rows C_321 and C_323. Sum displayed after saving.	C_350_abirida		Sum of rows C_321 + C_323 may be smaller than the value of row C_350 because out of all purchased services only the costs of agricultural services (C_321) and veterinary services (C_323) should be reported in this table.
Agricultural services	C_321		
Veterinary activities	C_323		

### 5. TURNOVER BY ECONOMIC ACTIVITY

NB! The error detection reports may be sizable since the formula that checks a certain field for errors is applied to all fields involved in the key control. However, it does not mean that all fields are erroneous.

		Cost, euros	Auxiliary column
Turnover (prefilled value displayed from Table 3.1 row C_010_1)	D_0010_31	1	2
Turnover (prefilled value displayed from Table 3.2 row C_010_2)	D_0010_32		
Total turnover. Sum displayed after saving.	D_0010_abirida	AutoSum is the sum of rows D_1, D_2, D_3, D_10,	

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		D_75, D_68, D_45_47, D_9001, D_9002 and D_9003	
SALES OF OWN PRODUCTS AND SERVICES	X		
*TOTAL AGRICULTURE, HUNTING	D_1		
Total agriculture, hunting (are calculated automatically)	D_1_abirida	D_01311 ...D_01600	
Fruit tree, berry bush and ornamental plants for planting	D_01311		
Flowers and flower plants	D_011113		
medicinal plants and herbs, mustard	D_01289		
Vegetable crops. (Only includes revenue from selling vegetable plants. Revenue from selling vegetables is included in the rest of crop production)	D_01301		
The rest of crop production	D_0139		
Animal products	D_014		
Agricultural services	D_01600		
X1	X1		
*TOTAL FORESTRY	D_2		
Total forestry (calculated automatically)	D_2_abirida		
Forestry services	D_024		
Timber, total	D_02550		
..firewood	D_02551		
..timber, excluding firewood	D_02552		
Standing timber for cutting	D_02555		
Forest tree plants	D_02610		
Tree seeds	D_02620		
*TOTAL FISHING AND AQUACULTURE	D_3		
..fishing related services	D_039		
X2	X2		
*TOTAL MANUFACTURE OF FOOD PRODUCTS	D_10		
X3	X3		
Wholesale and retail trade	D_45_47		
Real estate activities, rental of real estate	D_68		
Veterinary activities	D_75		
*TURNOVER FROM OTHER ACTIVITIES n.e.c.	X5		
..sum of activity 1	D_9001		
..name of activity 1	D_9001B_NIMETUS		
..sum of activity 2	D_9002		
..name of activity 2	D_9002B_NIMETUS		
..sum of activity 3	D_9003		
..name of activity 3	D_9003B_NIMETUS		

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

Assets on operating lease recorded in the balance sheet are indicated under right-of-use assets, column 29. Please fill in the missing data, check the prefilled fields and correct where necessary.

		Land	Construction works	Work in progress and prepayments	Right-of-use assets (operating leases according to IFRS 16 "Leases" or ASBG 9 clause 31b)	Total investment properties
		15	16	28	29	14
Residual cost /fair value at the end of the previous reference period	H_0 20					
Changes during the year:	X1					
Acquisitions and additions	H_0 30					



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..acquisition of land and buildings (except new)	H_0 31					
..acquisition of buildings, new building, renovations	H_0 32					
...construction production and renovations	H_0 33					
Sales	H_1 00					
Depreciation	H_0 60					
Write-downs and write-ups	H_0 70					
Additions through business combinations	H_0 50					
Total reclassifications	H_0 75					
..reclassifications from prepayments	H_0 80					
..other reclassifications	H_0 90					
Other changes, profit (loss) from changes in fair value	H_1 10					
Residual cost/fair value at the end of the reference period	H_1 30					
Auto-calculated sum for row H_130	XX H_1 30					
Fixed assets sold, at selling price	H_1 40					



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Capitalised loan expenses	H_040																		H_040
Additions through business combinations	H_050																		H_050
Depreciation	H_060																		H_060
Write-downs and write-ups	H_070																		H_070
Sales	H_100																		H_100
Total reclassifications	H_075																		H_075
..reclassifications from prepayments	H_080																		H_080
..other reclassifications	H_090																		H_090
Other changes, profit (loss) from changes in fair value	H_110																		H_110
Residual cost/fair value at the end of the reference period	H_130																		H_130
Auto-calculated sum for row H_130	XXH_130																		XXH_130
Fixed assets sold, at selling price	H_140																		H_140
Investment (calculated)	H_150																		H_150

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

Please fill in the missing data, check the prefilled fields and correct where necessary.

	Goodwill	Development expenses	Computer software	Concessions, patents, licences, trade marks	Other intangible assets	Work in progress and prepayments	Total intangible assets	Auto-calculated sum for column 31
	32	33	34	35	37	38	31	abiveer



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	130								
Fixed assets sold, at selling price	H_140								
Investment (calculated)	H_150	sum of rows H_030 and H_106, column 17	sum of rows H_030 and H_106, column 18	value from row H_030, column 19	sum of rows H_030 and H_106, column 20			sum of columns 17...20 of the same row	

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### 7.1. ASSETS, LIABILITIES AND EQUITY, EUROS

Please fill in the missing data, check the prefilled fields and correct where necessary.

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

### 7.2. ASSETS, LIABILITIES AND EQUITY, EUROS

Please fill in the missing data, check the prefilled fields and correct where necessary.

		At the end of the reference period	At the end of the previous reference period
		1	2
<b>LIABILITIES</b>	X2		
Short-term liabilities	I_210		
..short-term loan commitments	I_211		
..payables and prepayments	I_216		
..short-term provisions and grants	I_218		
Long-term liabilities	I_230		
..long-term loan commitments	I_231		
..long-term payables and prepayments	I_232		
..long-term provisions	I_233		
..grants	I_234		
<b>TOTAL LIABILITIES</b>	I_250		
Total liabilities. Sum displayed after saving.	I_250 _abirid a		
<b>EQUITY</b>	X3		
Equity or share capital at nominal value	I_310		
Unregistered equity or share capital	I_315		
Share premium	I_320		
Legal reserve, other reserves	I_350		

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Unpaid share capital	I_351		
Other equity (minus)	I_352		
Retained profit (loss)	I_360		
Profit (loss) for the reference year	I_370		
Own shares (minus)	I_380		
<b>TOTAL EQUITY</b>	<b>I_390</b>		
Total equity. Value displayed after saving.	I_390 _abirid a		
<b>LIABILITIES AND EQUITY</b>	<b>I_500</b>		
Total liabilities and equity. Value displayed after saving.	I_500 _abirid a		

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

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

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

### Y2. Overall assessment on the questionnaire

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

### Y3. Suggestions and comments


COMMENT