

## Controls and autosums in questionnaire: EKOMAR B-E

Code of the questionnaire: 13902025  
Periodicity: Annual

Is submitted: 04.07.2025, 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.  
If the data you entered are inconsistent internally or with the prefilled data, an error message appears upon checking. If errors (warnings) appear, check the data carefully and make corrections.

### CONTROLS

#### Controls in table 1. AFFILIATION TO A GROUP (as at previous year)

| Control ID | Control formula                                                                               | Clarification                                                                                                                                                                                                                              | Type of error |
|------------|-----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 14660      | KUI ({ENT_A_20_1}='1'),SIIS ({ENT_A_30_1}!=NULL) JA ({ENT_A_30_3}!=NULL)                      | Empty field. If your enterprise is affiliated to a group (Table1 column 01 is marked "Yes"), also fill in columns 1 and 3 in Table1.                                                                                                       | Error         |
| 14661      | KUI ({ENT_A_20_1}='2'),SIIS ({ENT_A_30_1}=NULL) JA ({ENT_A_30_2}=NULL) JA ({ENT_A_30_3}=NULL) | Inconsistent data. If your enterprise is not affiliated to a group (Table 1 column 01 is marked "No"), you need not fill in the name of the parent enterprise, the country where the parent enterprise is registered (Table1 columns 1-3). | Error         |

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

| Control ID | Control formula                          | Clarification                                                                                                                                                                                                                                                                   | Type of error |
|------------|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 14662      | {ENT_B_010}>={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         |
| 14663      | (({ENT_B_010}-{ENT_B_020})<3             | Inconsistent data. The difference between the annual average number of persons employed (Table 2 row B_010) and annual average number of employees (Table2 row B_020) is the proprietors and their family members who are not on the payroll.                                   | Warning       |
| 14664      | {ENT_B_020}>={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         |
| 14665      | {ENT_B_020}>={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         |
| 14666      | {ENT_B_070}<=2250*{ENT_B_080}/1000       | Inconsistent data. The number of hours worked (Table 2 row B_070) cannot be bigger than 2,250 hours per employee in a year (i.e. 40 hours per week x 52 weeks, or on average 169 hours per month).                                                                              | Error         |
| 14667      | {ENT_B_080}>=(({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         |
| 14668      | KUI ({ENT_B_020}>0),SIIS ({ENT_B_070}>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         |

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|-------|-----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| 14669 | 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   |
| 14670 | KUI ({ENT_B_070}>0),SIIS ({ENT_B_020}>0)                        | Empty field. If the number of hours worked (Table 2 row B_070) has been filled in, the annual average number of employees (Table 2 row B_020) should also be filled in.                                                                                                         | Error   |
| 14671 | KUI ({ENT_B_080} = {ENT_B_020}),SIIS {ENT_B_030}<2              | Inconsistent data. If the annual average number of part-time employees (Table 2 row B_030) has been filled in, the annual average number of employees (Table 2 row B_020) cannot be equal to the average number of employees in full-time equivalent units (Table 2 row B_080). | Warning |
| 32461 | KUI ({ENT_B_080}>2), SIIS<br>({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 C1. SCHEME 1: INCOME STATEMENT (only fill in either Scheme 1 or Scheme 2)**

| Control ID | Control formula                                                                                                                                                                                                                  | Clarification                                                                                                                                                                                                                                                                                                                                              | Type of error |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 26055      | {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 3.1 row KA_250_1) should be the total of various expenses (Table 3.1 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         |
| 26056      | {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} | 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         |
| 26060      | {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 3.1. 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         |
| 26062      | {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         |
| 26063      | {ENT_C_011_1}>={ENT_C_012_1}                                                                                                                                                                                                     | Inconsistent data. Your enterprise is using income statement scheme 1. Total sales to non-residents (Table 3.1. row C_011_1) cannot be smaller than sales to European Union member states (excluding Estonia) (Table 3.1. row C_012_1).                                                                                                                    | Error         |
| 26064      | {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_1) cannot be smaller than sales of self-manufactured goods and industrial services to non-residents (Table 3.1. row C_013_1).                                                                                                   | Error         |
| 26072      | {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         |
| 26073      | {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       |
| 26074      | {ENT_C_430_1}>0 JA {ENT_C_440_1}>0 VÕI<br>{ENT_C_430_1}=0 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 3.1. row C_440_1) should also be filled in.                                                                                                                                                 | Warning       |
| 26075      | {ENT_C_430_1}>0 JA {ENT_C_450_1}>0 VÕI<br>{ENT_C_430_1}=0 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       |
| 26080      | {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       |

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|-------|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| 26472 | {(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   |
| 26473 | {(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   |
| 26474 | KUI ({ENT_C_020_1}>0), SIIS ({ENT_C_020_S1}!=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).                                                                                                                                | Error   |
| 26478 | KUI ({ENT_C_805_1}+{ENT_C_835_1}>0), SIIS ({ENT_C_855_1}=0)                                              | Empty field. Your enterprise is using income statement scheme 1. If interest income (Table 3.1. 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 |
| 26480 | 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 |
| 26616 | KUI ({(ENT_C_545_12}>0) JA ({ENT_C_545_12}/{ENT_KA_250_1}*100>=10)), SIIS ({ENT_C_545_2_12}!=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   |
| 26799 | 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 |
| 27858 | KUI ({(ENT_C_400_1_101}>0) JA ({ENT_KA_110_1}+{ENT_KA_250_1})>0), SIIS ({ENT_C_400_11}+{ENT_C_400_12}>0) | Empty field. If in the questionnaire "Energy 1025" or "Consumption of fuels and energy 1251" you indicated the cost of electricity (Table 3.1 row C_400_11 column 101), you must also fill in row C_400_11 or C_400_12 in column 1.                                                                                                                    | Warning |
| 27859 | 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 in the questionnaire "Energy 1025" or "Consumption of fuels and energy 1251" you indicated the cost of heat (Table 3.1 row C_420_11 column 101), you must also fill in row C_420_11 or C_420_12 in column 1.                                                                                                                           | Warning |
| 27860 | 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 in the questionnaire "Energy 1025" or "Consumption of fuels and energy 1251" you indicated the cost of electricity (Table 3.1 row C_410_11 column 101), you must also fill in row C_410_11 or C_410_12 in column 1.                                                                                                                    | Warning |
| 29718 | {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 C2. SCHEME 2: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)**

| Control ID | Control formula                                                                                                                                                                                                                                                                                                                                            | Clarification                                                                                                                                                                                                                                                                                                                                                                                                                   | Type of error |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 26057      | {(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}} | 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_100_21, C_110_21, C_120_21, C_210_21, C_280_21, C_330_21, C_340_21, C_345_21, C_320_21, C_260_21, C_350_21, C_560_21, C_400_21, C_410_21, C_420_21, C_430_21, C_460_21, C_470_21, C_550_21, C_515_21, C_530_21, C_545_21). | Error         |
| 26058      | {(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}}                                                                                                          | 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         |

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|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| 26059 | {(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}} | 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   |
| 26061 | {(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}}                                                                                                  | 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   |
| 26065 | {(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   |
| 26066 | {(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   |
| 26067 | {(ENT_C_011_2)}>={ENT_C_013_2}                                                                                                                                                                                                                    | Inconsistent data. Your enterprise is using income statement scheme 2. Total sales2 to non-residents (Table 3.2. row C_011_2) cannot be smaller than sales of self-manufactured goods and industrial services to non-residents (Table 3.2 row C_013_2).                                                                                                  | Error   |
| 26076 | {(ENT_C_430_2)}>={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   |
| 26077 | ((ENT_C_450_2)}>=((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 |
| 26078 | {(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 |
| 26079 | {(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 |
| 26471 | {(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 |
| 26475 | {(ENT_C_755_2)}>={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, C_757_2). | Error   |
| 26476 | {(ENT_C_770_2)}>={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_780_2, C_785_2, C_790_2).                                                                                  | Error   |
| 26477 | KUI ({ENT_C_020_2}>0), SIIS ({ENT_C_020_2}=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_2).                                                                                                                                         | Error   |
| 26479 | KUI ({ENT_C_805_2}+{ENT_C_835_2}>0), SIIS ({ENT_C_855_2}=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 |
| 26617 | 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 |
| 26619 | KUI ((ENT_C_545_21}>0) JA {ENT_C_545_21}/{ENT_KA_390_1}*100>=10)), SIIS ({ENT_C_545_21}=NULL)                                                                                                                                                     | Empty field. Your enterprise is using income statement scheme 2. Please specify the content of other expenses (Table 3.2. row C_545_21). NB! Other purchased services are filled in row C_350_21 (Other purchased services).                                                                                                                             | Error   |
| 26620 | KUI ({ENT_C_545_22}>0) JA {ENT_C_545_22}/{ENT_KA_410_1}*100>=3), SIIS                                                                                                                                                                             | Empty field. Your enterprise is using income statement scheme 2. Please specify the content of other expenses (Table 3.2. row C_545_22). NB! Other purchased services are filled in row C_350_23 (Other                                                                                                                                                  | Error   |

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|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
|       | {{ENT_C_545_2_22}}=NULL)                                                                                                                               | purchased services).                                                                                                                                                                                                                            |         |
| 26621 | KUI ({{ENT_C_545_23}}>0) JA<br>{{ENT_C_545_23}}/{{ENT_KA_420_1}}*100>=10), SIIS<br>{{ENT_C_545_2_23}}=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   |
| 26800 | KUI ({{ENT_C_010_2}}>0), SIIS<br>({{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 |
| 27855 | KUI ({{ENT_C_400_2_101}}>0) JA<br>{{ENT_KA_390_1}}+{{ENT_KA_410_1}}+{{ENT_KA_420_1}}>0), SIIS<br>{{ENT_C_400_21}}+{{ENT_C_400_22}}+{{ENT_C_400_23}}>0) | Täitmata lahter. Kui küsimustikus "Energia 1025" või "Tarbitud kütus ja energia 1251" oli märgitud elektrienergia maksumus (tabel 3.2 rida C_400_21 veerg 101), siis tuleb märkida ka rida C_400_21 või C_400_22 või C_400_23 veerus 1.         | Warning |
| 27856 | KUI ({{ENT_C_420_2_101}}>0) JA<br>{{ENT_KA_390_1}}+{{ENT_KA_410_1}}+{{ENT_KA_420_1}}>0), SIIS<br>{{ENT_C_420_21}}+{{ENT_C_420_22}}+{{ENT_C_420_23}}>0) | Empty field. If in the questionnaire "Energy 1025" or "Consumption of fuels and energy 1251" you indicated the cost of heat (Table 3.2 row C_420_21 column 101), you must also fill in row C_420_21 or C_420_22 or C_420_23 in column 1.        | Warning |
| 27857 | KUI ({{ENT_C_410_2_101}}>0) JA<br>{{ENT_KA_390_1}}+{{ENT_KA_410_1}}+{{ENT_KA_420_1}}>0), SIIS<br>{{ENT_C_410_21}}+{{ENT_C_410_22}}+{{ENT_C_410_23}}>0) | Empty field. If in the questionnaire "Energy 1025" or "Consumption of fuels and energy 1251" you indicated the cost of electricity (Table 3.2 row C_410_21 column 101), you must also fill in row C_410_21 or C_410_22 or C_410_23 in column 1. | Warning |
| 29717 | {{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 |
|------------|-------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 14689      | {{ENT_D_10_35_1}}>={{ENT_D_10_35_A_1}}                                        | Inconsistent data. Sales of self-manufactured goods and industrial services (Table 5 row D_10_35 column 1) cannot be smaller than sales of subcontract work (Table 5 row D_10_35-a column 1).                                        | Error         |
| 14690      | KUI ({{ENT_D_37_1}}>0), SIIS ({{ENT_D_37_1_1}}+{{ENT_D_37_2_1}}=100)          | Inconsistent data. The total of sewerage services to households and industries in percent (Table 5 rows D_37_1 and D_37_2 column 1) should be equal to 100%.                                                                         | Error         |
| 14691      | KUI ({{ENT_D_36_1}}>0), SIIS ({{ENT_D_36_1_1}}+{{ENT_D_36_2_1}}=100)          | Inconsistent data. The total of water supply services to households and industries in percent (Table 5 rows D_36_1 and D_36_2) should be equal to 100%.                                                                              | Error         |
| 14692      | KUI ({{ENT_D_36_1_1}}+{{ENT_D_36_2_1}}>0), SIIS ({{ENT_D_36_1}}>0)            | Empty field. If you have filled in water supply services to households (Table 5 row D_36_1) and/or water supply services to industries (Table 5 row D_36_2), also fill in water collection, treatment and supply (Table 5 row D_36). | Error         |
| 14693      | KUI ({{ENT_D_37_1_1}}+{{ENT_D_37_2_1}}>0), SIIS ({{ENT_D_37_1}}>0)            | Empty field. If you have filled in sewerage services to households (Table 5 row D_37_1 column 1) and/or sewerage services to industries (Table 5 row D_37_2 column 1), also fill in sewerage (Table 5 row D_37 column 1).            | Error         |
| 14694      | APPROX({{ENT_D_45_47_1}},{{ENT_D_47_1}}+{{ENT_D_46_2_9_1}}+{{ENT_D_461_1_1}}) | Inconsistent data. Wholesale and retail trade (Table 5 row D_45_47) should be the total of retail sale, wholesale and commission trade (Table 5 rows D_47, D_462_9, D_461 column 1).                                                 | Error         |
| 27500      | {{ENT_D_68_1}}>={{ENT_D_681_1}}+{{ENT_D_682_1}}                               | Inconsistent data. Real estate activities, rental of real estate (Table 5 row D_68) cannot be smaller than the total of real estate sales and rental of real estate (Table 5 rows D_681 and D_682).                                  | Error         |
| 32424      | KUI({{ENT_D_9001_1}}>0),<br>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         |
| 32425      | KUI({{ENT_D_9002_1}}>0),<br>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         |

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|       |                                                      |                                                                                                        |       |
|-------|------------------------------------------------------|--------------------------------------------------------------------------------------------------------|-------|
| 32426 | KUI({ENT_D_9003_1}>0),<br>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 (fill in if there are investment properties on the balance sheet)**

| Control ID | Control formula                                                                                                                                                     | Clarification                                                                                                                                                                                                                                                                                                                                                                               | Type of error |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 14697      | 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_32 column 15).                                                                                                                                                                                             | Error         |
| 14698      | 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_32 column 16).                                                                                                                                                                                             | Error         |
| 14699      | {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         |
| 14708      | (({ENT_H_100_15}=0 JA {ENT_H_140_15}=0) VÕI<br>({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         |
| 14709      | (({ENT_H_100_16}=0 JA {ENT_H_140_16}=0) VÕI<br>({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         |
| 14712      | 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}-<br>{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         |
| 14714      | 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}-<br>{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         |
| 14715      | 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}-<br>{ENT_H_060_16}-{ENT_H_100_16},1) | Inconsistent data. Buildings and civil engineering works recognised as investment property at residual cost / 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). | Error         |
| 21287      | APPROX({ENT_H_075_14},{ENT_H_080_14}+{ENT_H_090_14},1)                                                                                                              | Inconsistent data. Total reclassifications (Table 6.1. row H_075 column 14) should be the total of reclassifications from prepayments (Table 6.1. row H_080 column 14) and other reclassifications (Table 6.1. row H_090 column 14).                                                                                                                                                        | Error         |
| 21288      | APPROX({ENT_H_075_15},{ENT_H_080_15}+{ENT_H_090_15},1)                                                                                                              | Inconsistent data. Total reclassifications (Table 6.1. row H_075 column 15) should be the total of reclassifications from prepayments (Table 6.1. row H_080 column 15) and other reclassifications (Table 6.1. row H_090 column 15).                                                                                                                                                        | Error         |
| 21289      | APPROX({ENT_H_075_16},{ENT_H_080_16}+{ENT_H_090_16},1)                                                                                                              | Inconsistent data. Total reclassifications (Table 6.1. row H_075 column 16) should be the total of reclassifications from prepayments (Table 6.1. row H_080 column 16) and other reclassifications (Table 6.1. row H_090 column 16).                                                                                                                                                        | Error         |
| 29811      | 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         |
| 29812      | 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         |
| 29813      | 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_32 column 28).                                                                                                                                                                                             | Error         |
| 29814      | 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_32 column 29).                                                                                                                                                                                             | Error         |
| 29955      | (({ENT_H_100_28}=0 JA {ENT_H_140_28}=0) VÕI                                                                                                                         | Empty field. If you have filled in sales (Table 6.1. row H_100 column 28), also fill in fixed assets sold at                                                                                                                                                                                                                                                                                | Warning       |

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|       |                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                              |         |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
|       | ((ENT_H_100_28)>0 JA (ENT_H_140_28)>0)                                                                                                                          | selling prices (Table 6.1. row H_140 column 28) and vice versa.                                                                                                                                                                                                                                                                                                                              |         |
| 29956 | ((ENT_H_100_29)=0 JA (ENT_H_140_29)=0) VÕI<br>((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 |
| 29957 | 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. Land recognised 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 investment properties (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   |
| 29958 | 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. Buildings and civil engineering works recognised as investment property at residual cost / fair value at the end of the reference period (Table 6.1. row H_130 column 29) 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 29) less depreciation and sales (Table 6.1.0 rows H_060, H_100 column 29). | Error   |
| 29959 | 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   |
| 29960 | 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   |
| 29961 | 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   |
| 29962 | 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   |
| 29963 | APPROX((ENT_H_070_14),(ENT_H_070_15)+(ENT_H_070_16)+(ENT_H_070_28)+(ENT_H_070_29),1)                                                                            | Inconsistent data. Total investment properties (Table 6.1. row H_070 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1. row H_070 columns 15, 16, 28, 29).                                                                                                                                                                 | Error   |
| 29964 | 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   |
| 29965 | 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   |
| 29966 | 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   |
| 29967 | APPROX((ENT_H_100_14),(ENT_H_100_15)+(ENT_H_100_16)+(ENT_H_100_28)+(ENT_H_100_29),1)                                                                            | Inconsistent data. Total investment properties (Table 6.1. row H_100 column 14) should be the total of land, buildings, work in progress and prepayments, right-of-use assets (Table 6.1. row H_100 columns 15, 16, 28, 29).                                                                                                                                                                 | Error   |
| 29968 | 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   |
| 29969 | 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   |
| 29970 | 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   |

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| Control ID | Control formula                                                                                                | Clarification                                                                                                                                                                                                                                                                                                                                                                                                                               | Type of error |
|------------|----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 14717      | 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 (row H_020 column 45).                                                        | Error         |
| 14718      | 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 (row H_020 column 4), computers and computer systems (row H_020 column 6) and other machinery and equipment (row H_020 column 7).                                                                                                                                                                                    | Error         |
| 14722      | {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         |
| 14723      | 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 (row H_030 column 2), buildings (row H_030 column 3), other property, plant and equipment (row H_030 column 8), machinery and equipment (row H_030 column 40), and work in progress and prepayments (row H_030 column 41), right-of-use assets (row H_030 column 45).                                                    | Error         |
| 14724      | 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         |
| 14725      | 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 2) 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         |
| 14726      | APPROX({ENT_H_030_40},{ENT_H_030_4}+{ENT_H_030_6}+{ENT_H_030_7},1)                                             | Inconsistent data. Machinery and equipment (Table 6.2. row H_030 column 40) should be the total of 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).                                                                                                                                                   | Error         |
| 14727      | APPROX({ENT_H_030_41},{ENT_H_030_43}+{ENT_H_030_12},1)                                                         | Inconsistent data. Work in progress and prepayments (Table 6.2. row H_030 column 41) should be the total of work in progress (Table 6.2. row H_030 column 43) and prepayments for fixed assets (Table 6.2. row H_030 column 12).                                                                                                                                                                                                            | Error         |
| 14730      | 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         |
| 14731      | {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         |
| 14733      | {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         |
| 14735      | 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 (row H_040 column 45). | Error         |
| 14736      | 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         |
| 14740      | 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 (row H_050 column 45). | Error         |
| 14741      | 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                                                                                                                                                                                                                                      | Error         |

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|       |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |       |
|-------|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
|       |                                                                                                                | H_050 column 6) and other machinery and equipment (Table 6.2. row H_050 column 7).                                                                                                                                                                                                                                                                                                                                                                     |       |
| 14745 | 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 H1 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 (row H_060 column 45).              | Error |
| 14746 | 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 |
| 14750 | 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 (row H_070 column 45).            | Error |
| 14751 | 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 |
| 14753 | 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 |
| 14754 | APPROX({ENT_H_075_40},{ENT_H_075_4}+{ENT_H_075_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 6.2.1 row H_075 column 7).                                                                                                                                                             | Error |
| 14757 | 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 |
| 14758 | 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 |
| 14762 | {ENT_H_090_12}>=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 |
| 14763 | 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 |
| 14765 | 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 |
| 14769 | {(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 |
| 14770 | 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 |

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|       |                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |       |
|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| 14771 | {(ENT_H_100_2}>0 JA {(ENT_H_140_2}>0) VÕI<br>{(ENT_H_100_2}=0 JA {(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 |
| 14772 | {(ENT_H_100_3}>0 JA {(ENT_H_140_3}>0) VÕI<br>{(ENT_H_100_3}=0 JA {(ENT_H_140_3}=0) VÕI<br>{(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 |
| 14774 | 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 6.2.1 row H_100 column 6) and other machinery and equipment (Table 6.2. row H_100 column 7).                                                                                                                                                             | Error |
| 14783 | 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 |
| 14784 | 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 |
| 14788 | 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 |
| 14789 | 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 H1 row H_130 column 1) should be the total of land (Table H1 row H_130 column 2), buildings (Table H1 row H_130 column 3), other property, plant and equipment (Table H1 row H_130 column 8), machinery and equipment (Table H1 row H_130 column 40), work in progress and prepayments (Table H1 row H_130 column 41), right-of-use assets (Table H1 row H_130 column 45).               | Error |
| 14790 | 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}+{ENT_H_080_2}+{ENT_H_090_2}+{ENT_H_110_2}-{ENT_H_060_2}-{ENT_H_100_2},1)            | 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, 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).                                                                                                                   | Error |
| 14791 | APPROX({ENT_H_130_3},{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},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 |
| 14792 | 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 |
| 14794 | APPROX({ENT_H_130_4},{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},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 H1 rows H_060, H_100 column 4).                                                                                                             | Error |
| 14797 | APPROX({ENT_H_130_6},{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},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 |
| 14798 | APPROX({ENT_H_130_7},{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},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 |
| 14799 | APPROX({ENT_H_130_8},{ENT_H_020_8}+{ENT_H_030_8}+{ENT_H_040_8}+{ENT_H_050_8}+{ENT_H_070_8}+{                                                                                   | 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                                                                                                                                                                                                                                           | Error |

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|       |                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |       |
|-------|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
|       | ENT_H_080_8}+{ENT_H_090_8}+{ENT_H_110_8}-<br>{ENT_H_060_8}-{ENT_H_100_8},1)                                    | (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).                                                                                                                                                                                                                                                                                                 |       |
| 14802 | 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 |
| 14803 | 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 |
| 18913 | 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 |
| 18914 | 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 |
| 18915 | 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 H_050 column 12).                                                                                                                                                                                                                       | Error |
| 18916 | 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 |
| 18917 | 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 |
| 18918 | 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 |
| 18919 | 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 |
| 18920 | APPROX({ENT_H_090_41},{ENT_H_090_43}+{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 |
| 18921 | 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 |
| 18922 | 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 |
| 18923 | APPROX({ENT_H_130_41},{ENT_H_130_43}+{ENT_H_130_12},1)                                                         | Inconsistent data. Work in progress and prepayments (Table 6.2. 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 |
| 18924 | 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 |
| 18925 | APPROX({ENT_H_030_43},{ENT_H_030_10}+{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 |
| 19108 | APPROX({ENT_H_130_43},{ENT_H_020_43}+{ENT_H_030_43}+{ENT_H_040_43}+{ENT_H_050_43}+{ENT_H_070_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,                                                                                                                                                                                                                              | Error |

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|       |                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                      |       |
|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
|       | $0\_43\} + \{ENT\_H\_080\_43\} + \{ENT\_H\_090\_43\} + \{ENT\_H\_110\_43\} - \{ENT\_H\_060\_43\} - \{ENT\_H\_100\_43\}, 1)$                                                                                                                                 | H_040, H_050, H_070, H_080, H_090, H_110 column 43) less depreciation and sales (Table H1 rows H_060, H_100 column 43).                                                                                                                                                                                                                              |       |
| 20007 | $\{ENT\_H\_100\_43\} > 0$ 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 |
| 21290 | $APPROX(\{ENT\_H\_075\_12\}, \{ENT\_H\_080\_12\} + \{ENT\_H\_090\_12\}, 1)$                                                                                                                                                                                 | Inconsistent data. Total reclassifications (Table 6.2. row H_075 column 12) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2 rows H_080 and H_090 column 12).                                                                                                                                        | Error |
| 21291 | $APPROX(\{ENT\_H\_075\_1\}, \{ENT\_H\_080\_1\} + \{ENT\_H\_090\_1\}, 1)$                                                                                                                                                                                    | 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 |
| 21292 | $APPROX(\{ENT\_H\_075\_2\}, \{ENT\_H\_080\_2\} + \{ENT\_H\_090\_2\}, 1)$                                                                                                                                                                                    | Inconsistent data. Total reclassifications (Table 6.2. row H_075 column 2) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2. rows H_080 and H_090 column 2).                                                                                                                                         | Error |
| 21293 | $APPROX(\{ENT\_H\_075\_3\}, \{ENT\_H\_080\_3\} + \{ENT\_H\_090\_3\}, 1)$                                                                                                                                                                                    | Inconsistent data. Total reclassifications (Table 6.2. row H_075 column 3) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2. rows H_080 and H_090 column 3).                                                                                                                                         | Error |
| 21294 | $APPROX(\{ENT\_H\_075\_40\}, \{ENT\_H\_080\_40\} + \{ENT\_H\_090\_40\}, 1)$                                                                                                                                                                                 | Inconsistent data. Total reclassifications (Table 6.2. row H_075 column 40) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2. rows H_080 and H_090 column 40).                                                                                                                                       | Error |
| 21295 | $APPROX(\{ENT\_H\_075\_41\}, \{ENT\_H\_080\_41\} + \{ENT\_H\_090\_41\}, 1)$                                                                                                                                                                                 | Inconsistent data. Total reclassifications (Table 6.2. row H_075 column 41) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2. rows H_080 and H_090 column 41).                                                                                                                                       | Error |
| 21296 | $APPROX(\{ENT\_H\_075\_43\}, \{ENT\_H\_080\_43\} + \{ENT\_H\_090\_43\}, 1)$                                                                                                                                                                                 | 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 |
| 21297 | $APPROX(\{ENT\_H\_075\_4\}, \{ENT\_H\_080\_4\} + \{ENT\_H\_090\_4\}, 1)$                                                                                                                                                                                    | Inconsistent data. Total reclassifications (Table 6.2. row H_075 column 4) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2. rows H_080 and H_090 column 4).                                                                                                                                         | Error |
| 21299 | $APPROX(\{ENT\_H\_075\_6\}, \{ENT\_H\_080\_6\} + \{ENT\_H\_090\_6\}, 1)$                                                                                                                                                                                    | Inconsistent data. Total reclassifications (Table 6.2. row H_075 column 6) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2. rows H_080 and H_090 column 6).                                                                                                                                         | Error |
| 21300 | $APPROX(\{ENT\_H\_075\_7\}, \{ENT\_H\_080\_7\} + \{ENT\_H\_090\_7\}, 1)$                                                                                                                                                                                    | Inconsistent data. Total reclassifications (Table 6.2. row H_075 column 7) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2. rows H_080 and H_090 column 7).                                                                                                                                         | Error |
| 21301 | $APPROX(\{ENT\_H\_075\_8\}, \{ENT\_H\_080\_8\} + \{ENT\_H\_090\_8\}, 1)$                                                                                                                                                                                    | Inconsistent data. Total reclassifications (Table 6.2. row H_075 column 8) should be the total of reclassifications from prepayments and other reclassifications (Table 6.2. rows H_080 and H_090 column 8).                                                                                                                                         | Error |
| 30244 | $APPROX(\{ENT\_H\_130\_45\}, \{ENT\_H\_020\_45\} + \{ENT\_H\_030\_45\} + \{ENT\_H\_040\_45\} + \{ENT\_H\_050\_45\} + \{ENT\_H\_070\_45\} + \{ENT\_H\_080\_45\} + \{ENT\_H\_090\_45\} + \{ENT\_H\_110\_45\} - \{ENT\_H\_060\_45\} - \{ENT\_H\_100\_45\}, 1)$ | 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 |
| 31256 | $\{ENT\_H\_030\_45\} \geq (\{ENT\_H\_031\_45\} + \{ENT\_H\_032\_45\})$                                                                                                                                                                                      | 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 |
|------------|-----------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|---------------|
| 14810      | $APPROX(\{ENT\_H\_020\_31\}, \{ENT\_H\_020\_32\} + \{ENT\_H\_020\_33\}, 1)$ | Inconsistent data. Total intangible assets (Table 6.3. row H_020 column 31) should be the total of various | Error         |

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|       |                                                                                                                    |                                                                                                                                                                                      |       |
|-------|--------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
|       | 20_33}+{ENT_H_020_34}+{ENT_H_020_35}+{ENT_H_020_37}+{ENT_H_020_38}.1)                                              | intangible assets (Table 6.3. row H_020 columns 32, 33, 34, 35, 37, 38).                                                                                                             |       |
| 14811 | 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 |
| 14812 | 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 |
| 14813 | 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 |
| 14814 | 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 |

**Controls in table 6.4. CHANGES IN FIXED ASSETS: BIOLOGICAL ASSETS, EUROS**

| Control ID | Control formula                                                                                                                                                 | Clarification                                                                                                                                                                                                                                                                                                                           | Type of error |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 32196      | {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), also fill in fixed assets sold at selling prices (Table 6.4 row H_140 ) and vice versa.                                                                                                                                                                                 | Error         |
| 32401      | 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) must 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, sales and impairment losses (Table 6.4 rows H_060, H_100, H_105 column 13). | Error         |

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

| Control ID | Control formula                                                                                                                                                                   | Clarification                                                                                                                                                                              | Type of error |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 14819      | APPROX({ENT_I_050_1},{ENT_I_051_1}+{ENT_I_052_1}+{ENT_I_053_1}+{ENT_I_054_1}+{ENT_I_055_1}.1)                                                                                     | Inconsistent data. Total inventories (Table 7.1. row I_050 column 1) should be the total of various inventories (Table 7.1. rows I_051, I_052, I_053, I_054, I_055 column 1).              | Error         |
| 14820      | 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 I1 row I_050 column 2) should be the total of various inventories (Table I1 rows I_051, I_052, I_053, I_054, I_055 column 2).                  | Error         |
| 14821      | 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 I1 row I_070 column 1) should be the total of various current assets (Table I1 rows I_010, I_015, I_040, I_050, I_060, I_065 column 1).     | Error         |
| 14822      | 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         |
| 14825      | 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 7.1.1 rows I_110, I_115, I_120, I_130, I_140 column 1).           | Error         |
| 14826      | 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 I1 row I_150 column 2) should be the total of various fixed assets (Table I1 rows I_110, I_115, I_120, I_130, I_140 column 2).                | Error         |
| 14827      | APPROX({ENT_I_400_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}+{ENT_I_110_1}+{ENT_I_115_1}+{ENT_I_120_1}+{ENT_I_130_1}+{ENT_I_140_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_050 column 1).                            | Error         |
| 14829      | APPROX({ENT_I_400_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}+{ENT_I_110_2}+{ENT_I_115_2}+{ENT_I_120_2}+{ENT_I_130_2}+{ENT_I_140_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_050 column 2).                            | Error         |

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|  |                                                                                                                |  |
|--|----------------------------------------------------------------------------------------------------------------|--|
|  | $\_065\_2\}+\{ENT\_I\_110\_2\}+\{ENT\_I\_115\_2\}+\{ENT\_I\_120\_2\}+\{ENT\_I\_130\_2\}+\{ENT\_I\_140\_2\},1)$ |  |
|--|----------------------------------------------------------------------------------------------------------------|--|

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

| Control ID | Control formula                                                                                                                                                                                           | Clarification                                                                                                                                                                                                                                         | Type of error |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 14831      | $APPROX(\{ENT\_I\_210\_1\},\{ENT\_I\_211\_1\}+\{ENT\_I\_216\_1\}+\{ENT\_I\_218\_1\},1)$                                                                                                                   | 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         |
| 14832      | $APPROX(\{ENT\_I\_210\_2\},\{ENT\_I\_211\_2\}+\{ENT\_I\_216\_2\}+\{ENT\_I\_218\_2\},1)$                                                                                                                   | 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         |
| 14835      | $APPROX(\{ENT\_I\_230\_1\},\{ENT\_I\_231\_1\}+\{ENT\_I\_232\_1\}+\{ENT\_I\_233\_1\}+\{ENT\_I\_234\_1\},1)$                                                                                                | 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         |
| 14836      | $APPROX(\{ENT\_I\_230\_2\},\{ENT\_I\_231\_2\}+\{ENT\_I\_232\_2\}+\{ENT\_I\_233\_2\}+\{ENT\_I\_234\_2\},1)$                                                                                                | 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         |
| 14837      | $APPROX(\{ENT\_I\_250\_1\},\{ENT\_I\_211\_1\}+\{ENT\_I\_216\_1\}+\{ENT\_I\_218\_1\}+\{ENT\_I\_231\_1\}+\{ENT\_I\_232\_1\}+\{ENT\_I\_233\_1\}+\{ENT\_I\_234\_1\},1)$                                       | 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         |
| 14838      | $APPROX(\{ENT\_I\_250\_2\},\{ENT\_I\_211\_2\}+\{ENT\_I\_216\_2\}+\{ENT\_I\_218\_2\}+\{ENT\_I\_231\_2\}+\{ENT\_I\_232\_2\}+\{ENT\_I\_233\_2\}+\{ENT\_I\_234\_2\},1)$                                       | Inconsistent data. Total liabilities (Table I2 row I_250 column 2) should be the total of short-term and long-term liabilities (Table I2 rows I_210, I_230 column 2).                                                                                 | Error         |
| 14839      | $APPROX(\{ENT\_I\_390\_1\},\{ENT\_I\_310\_1\}+\{ENT\_I\_315\_1\}+\{ENT\_I\_320\_1\}+\{ENT\_I\_350\_1\}+\{ENT\_I\_360\_1\}+\{ENT\_I\_370\_1\}-\{ENT\_I\_351\_1\}-\{ENT\_I\_352\_1\}-\{ENT\_I\_380\_1\},1)$ | 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         |
| 14840      | $APPROX(\{ENT\_I\_390\_2\},\{ENT\_I\_310\_2\}+\{ENT\_I\_315\_2\}+\{ENT\_I\_320\_2\}+\{ENT\_I\_350\_2\}+\{ENT\_I\_360\_2\}+\{ENT\_I\_370\_2\}-\{ENT\_I\_351\_2\}-\{ENT\_I\_352\_2\}-\{ENT\_I\_380\_2\},1)$ | 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         |
| 14841      | $APPROX(\{ENT\_I\_500\_1\},\{ENT\_I\_250\_1\}+\{ENT\_I\_390\_1\},1)$                                                                                                                                      | Inconsistent data. Total liabilities and equity (Table 7.2. row I_500 column 1) should be the total of liabilities and equity (Table 7.2. rows I_250, I_390 column 1).                                                                                | Error         |
| 14842      | $APPROX(\{ENT\_I\_500\_2\},\{ENT\_I\_250\_2\}+\{ENT\_I\_390\_2\},1)$                                                                                                                                      | 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 |
|------------|---------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 32961      | $\{TAITMISEAEGMINUTIT\} \leq 59$                  | Maximum permitted value is 59 minutes. Time exceeding 60 minutes shall be indicated in hours and minutes.                                                                                                                                                          | Error         |
| 32962      | $\{TAITMISEAEGTUNDI\}+\{TAITMISEAEGMINUTIT\} > 0$ | 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         |

**Controls across tables**

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| Control ID | Control formula                                                                                                                                                                      | Clarification                                                                                                                                                                                                                                                                                 | Type of error |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 14828      | 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         |
| 14830      | 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         |
| 19383      | {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         |
| 19384      | {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 6.1. 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         |
| 19385      | {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 6.3. 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         |
| 19387      | {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         |
| 19388      | {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         |
| 19389      | {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 6.3. 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         |
| 26133      | KUI ((({ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_900_1})>0)). SIIS ({ENT_B_010}>=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         |
| 26365      | 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_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         |
| 26366      | KUI (({ENT_C_440_1}>0) JA ({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_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 annual average number of employees (Table 2 row B_020).                                                                                                                           | Error         |
| 26367      | KUI ((({ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_900_2})>0). SIIS ({ENT_B_010}>=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 3.1. >0).                                                                                                        | Error         |
| 26368      | 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         |
| 26369      | 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 annual average number of employees (Table 2 row B_020) and vice versa.                                                                                                            | Error         |
| 26370      | 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)                                                           | Minimum monthly wage upon full-time employment is 820 euros.                                                                                                                                                                                                                                  | Warning       |

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|       |                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                        |         |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
|       | T C 855_2}+{ENT C 900_2}=0), SIIS<br>(({ENT C 440_1}/12/({ENT B_020}-<br>{ENT B_030}/2)}>=820) JA<br>(({ENT C 440_1}/12/({ENT B_020}))<=10000)                                                                                                                        |                                                                                                                                                                                                                        |         |
| 26374 | KUI<br>(({ENT C 010_1}+{ENT KA 110_1}+{ENT KA 250_1}+{<br>ENT C 430_1}+{ENT C 460_1}+{ENT C 755_1}+{ENT<br>C 770_1}+{ENT C 855_1}+{ENT C 900_1}=0), SIIS<br>(({ENT C 440_2}/12/({ENT B_020}-<br>{ENT B_030}/2)}>=820) JA<br>(({ENT C 440_2}/12/({ENT B_020}))<=10000) | Minimum monthly wage upon full-time employment is 820 euros.                                                                                                                                                           | Warning |
| 26706 | KUI<br>(({ENT C 010_2}+{ENT KA 390_1}+{ENT KA 410_1}+{<br>ENT KA 420_1}+{ENT C 755_2}+{ENT C 770_2}+{EN<br>T C 855_2}+{ENT C 900_2}=0), SIIS<br>(({ENT C 100_11}<=({ENT D 47_1}+{ENT D 462_9_1})))                                                                    | Inconsistent data. Normally, the cost of merchandise (Table 3.1 row C_100_11) should be smaller than the total of retail sales (Table 5 row D_47) and wholesales (Table 5 rows D_462_9).                               | Warning |
| 26707 | KUI<br>(({ENT C 010_1}+{ENT KA 110_1}+{ENT KA 250_1}+{<br>ENT C 430_1}+{ENT C 460_1}+{ENT C 755_1}+{ENT<br>C 770_1}+{ENT C 855_1}+{ENT C 900_1}=0),<br>SIIS(({ENT C 100_21}<=({ENT D 47_1}+{ENT D 462_9<br>_1})))                                                     | Inconsistent data. Normally, the cost of merchandise (Table 3.2. row C_100_21) should be smaller than the total of retail sales (Table 5 row D_47) and wholesales (Table 5 rows D_462_9).                              | Warning |
| 26708 | KUI<br>(({ENT C 010_2}+{ENT KA 390_1}+{ENT KA 410_1}+{<br>ENT KA 420_1}+{ENT C 755_2}+{ENT C 770_2}+{EN<br>T C 855_2}+{ENT C 900_2}=0) JA<br>(({ENT D 47_1}+{ENT D 462_9_1})>0)), SIIS<br>(({ENT C 100_11}>0)                                                         | Empty field. If you have filled in wholesale (Table 5 row D_462_9) and/or retail sale (Table 5 row D_47) of goods, also fill in in goods purchased for resale (Table 3.1. row C_100_11).                               | Error   |
| 26709 | KUI ({ENT D 47_1}+{ENT D 462_9_1}=0), SIIS<br>(({ENT C 100_11}=0)                                                                                                                                                                                                     | Empty field. If you have not filled in wholesale (Table 5 row D_462_9) and/or retail sale (Table 5 row D_47), you cannot fill in goods purchased for resale (Table 3.1. row C_100_11) either.                          | Error   |
| 26710 | KUI<br>(({ENT C 010_1}+{ENT KA 110_1}+{ENT KA 250_1}+{<br>ENT C 430_1}+{ENT C 460_1}+{ENT C 755_1}+{ENT<br>C 770_1}+{ENT C 855_1}+{ENT C 900_1}=0) JA<br>(({ENT D 47_1}+{ENT D 462_9_1})>0)), SIIS<br>(({ENT C 100_21}>0)                                             | Empty field. If you have filled in wholesale (Table 5 row D_462_9) and/or retail sale (Table 5 row D_47), also fill in goods purchased for resale (Table 3.2. row C_100_21).                                           | Error   |
| 26711 | KUI ({ENT D 47_1}+{ENT D 462_9_1}=0), SIIS<br>(({ENT C 100_21}=0)                                                                                                                                                                                                     | Inconsistent data. If you have not filled in wholesale (Table 5 row D_462_9) and/or retail sale (Table 5 row D_47), you cannot fill in goods purchased for resale (Table 3.2. row C_100_21) either.                    | Error   |
| 26795 | KUI<br>(({ENT C 010_2}+{ENT KA 390_1}+{ENT KA 410_1}+{<br>ENT KA 420_1}+{ENT C 755_2}+{ENT C 770_2}+{EN<br>T C 855_2}+{ENT C 900_2}=0), SIIS<br>(({ENT C 013_1}<=({ENT D 10_35_1}))                                                                                   | Inconsistent data. Sale of self-manufactured goods and industrial services to non-residents (Table 3.1. row C_013_1) cannot be bigger than sales of manufactured goods and industrial services (Table 5 row D_10_35).  | Error   |
| 26796 | KUI<br>(({ENT C 010_1}+{ENT KA 110_1}+{ENT KA 250_1}+{<br>ENT C 430_1}+{ENT C 460_1}+{ENT C 755_1}+{ENT<br>C 770_1}+{ENT C 855_1}+{ENT C 900_1}=0), SIIS<br>(({ENT C 013_2}<=({ENT D 10_35_1}))                                                                       | Inconsistent data. Sale of self-manufactured goods and industrial services to non-residents (Table 3.2.- row C_013_2) cannot be bigger than sales of manufactured goods and industrial services (Table 5 row D_10_35). | Error   |
| 26797 | KUI<br>(({ENT C 010_2}+{ENT KA 390_1}+{ENT KA 410_1}+{<br>ENT KA 420_1}+{ENT C 755_2}+{ENT C 770_2}+{EN                                                                                                                                                               | 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   |

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|       |                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |         |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
|       | T_C_855_2}+{ENT_C_900_2}=0), SIIS<br>({ENT_I_370_1}={ENT_C_900_1})                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |         |
| 26798 | KUI<br>({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{<br>ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT<br>C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0), SIIS<br>({ENT_I_370_1}={ENT_C_900_2})                                                                                     | 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   |
| 26911 | KUI ({ENT_C_035_1}>0)), SIIS<br>({ENT_I_060_1}+{ENT_I_060_2}+{ENT_I_140_1}+{ENT_<br>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 |
| 26912 | KUI ({ENT_C_035_2}>0), SIIS<br>({ENT_I_060_1}+{ENT_I_060_2}+{ENT_I_140_1}+{ENT_<br>I_140_2}>0)                                                                                                                                                                               | Empty field. If you have filled in profit/loss from biological assets (Table 7.1. 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 |
| 26913 | KUI<br>({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{<br>ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{EN<br>T_C_855_2}+{ENT_C_900_2}=0) JA ({ENT_C_910_1}>0),<br>SIIS<br>({ENT_C_910_1}<=({ENT_I_360_2}+{ENT_I_370_2}+{EN<br>T_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 |
| 26914 | KUI<br>({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{<br>ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT<br>C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0) JA<br>({ENT_C_910_2}>0), SIIS<br>({ENT_C_910_2}<=({ENT_I_360_2}+{ENT_I_370_2}+{EN<br>T_I_370_1}))                          | Inconsistent data. Normally, dividends (Table 3.2. row C_910_2) cannot be bigger than profit (Table 7.2. row I_360 column 2 + row I_370 column 2 + row I_370 column 1).                                                                                                                                                                                                                                                                                                      | Warning |
| 26969 | KUI<br>({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{<br>ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{EN<br>T_C_855_2}+{ENT_C_900_2}=0), SIIS<br>(APPROX({ENT_C_022_1}, ({ENT_I_052_1}-<br>{ENT_I_052_2}+{ENT_I_053_1}-{ENT_I_053_2})).5))                                     | Change in finished goods and work in progress inventories (Table 7.1. row I_052 column 1 - row I_052 column 2 + row I_053 column 1 - row I_053 column 2) should be included in expenses (Table 3.1. row C_022_1).                                                                                                                                                                                                                                                            | Warning |
| 27097 | KUI<br>(({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{<br>ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{EN<br>T_C_855_2}+{ENT_C_900_2}=0) JA ({ENT_I_054_2}-<br>{ENT_I_054_1})>2000)), SIIS<br>(({ENT_C_100_11}+{ENT_C_120_11})>=({ENT_I_054_2}-<br>{ENT_I_054_1}))             | Empty field. Decrease in inventories (Table 7.1.) should normally be included in expenses (Table 3.1.).                                                                                                                                                                                                                                                                                                                                                                      | Warning |
| 27098 | KUI<br>(({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{<br>ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT<br>C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0) JA<br>(({ENT_I_054_2}-{ENT_I_054_1})>2000)), SIIS<br>(({ENT_C_100_21}+{ENT_C_120_21})>=({ENT_I_054_2}-<br>{ENT_I_054_1})) | Empty field. Decrease in inventories (Table 7.1. should normally be included in expenses (Table 3.2.).                                                                                                                                                                                                                                                                                                                                                                       | Warning |

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|       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |         |
|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| 27153 | KUI<br>((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<br>(((ENT_C_110_11)<=((ENT_D_354_1)+(ENT_D_68_1)+(ENT_D_49_51_1)+(ENT_D_79_1)))                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Normally, expenses of services purchased for resale (Table 3.1. row C_110_11 column 1) should be smaller than income from sale of these services, i.e. electricity, heat, gas and water purchased and resold (Table 5 row D_354) and /or real estate activities, renting of real estate (Table 5 row D_68) and /or transportation services (Table 5 row D_49_51) and /or travel agency and tour operator activities (Table 5 row D_79).                                                          | Warning |
| 27154 | KUI<br>((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<br>(((ENT_C_110_21)<=((ENT_D_354_1)+(ENT_D_68_1)+(ENT_D_49_51_1)+(ENT_D_79_1)))                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Normally, expenses of services purchased for resale (Table 3.1. row C_110_21 column 1) should be smaller than income from sale of these services, i.e. electricity, heat, gas and water purchased and resold (Table 5 row D_354) and /or real estate activities, renting of real estate (Table 5 row D_68) and /or transportation services (Table 5 row D_49_51) and /or travel agency and tour operator activities (Table 5 row D_79).                                                          | Warning |
| 27155 | KUI<br>(((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<br>((ENT_D_681_1)>0)), SIIS ((ENT_C_120_11)>0)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Empty field. If you have filled in real estate purchased for resale (Table 3.1. row C_120_11), also fill in sales of real estate (Table 5 row D_681).                                                                                                                                                                                                                                                                                                                                            | Warning |
| 27156 | KUI ((ENT_D_681_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 sales of real estate (Table 5 row D_681) either.                                                                                                                                                                                                                                                                                                                     | Warning |
| 27157 | KUI<br>(((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<br>((ENT_D_681_1)>0)), SIIS ((ENT_C_120_21)>0)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Empty field. If you have filled in real estate purchased for resale (Table 3.2. row C_120_21), also fill in sales of real estate (Table 5 row D_681).                                                                                                                                                                                                                                                                                                                                            | Warning |
| 27158 | KUI ((ENT_D_681_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 sales of real estate (Table 5 row D_681) either.                                                                                                                                                                                                                                                                                                                     | Warning |
| 27161 | KUI<br>(((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<br>(((ENT_D_452_1)+(ENT_D_951_1)+(ENT_D_952_1)+(ENT_D_56_1)>0)), SIIS ((ENT_C_210_11)>0)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Empty field. If you have filled in turnover from economic activities (Table 5_452 and/or D_951 and/or D_952 and/or D_56), also fill in cost of materials (Table 3.1. row C_210_11).                                                                                                                                                                                                                                                                                                              | Warning |
| 27162 | KUI<br>(((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<br>(((ENT_D_452_1)+(ENT_D_951_1)+(ENT_D_952_1)+(ENT_D_56_1)>0)), SIIS ((ENT_C_210_21)>0)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Empty field. If you have filled in turnover from economic activities (Table 5 row D_452 and/or D_951 and/or D_952 and/or D_56), also fill in cost of materials (Table 3.2. row C_210_21).                                                                                                                                                                                                                                                                                                        | Warning |
| 27496 | KUI<br>((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<br>APPROX(((ENT_C_010_1)),((ENT_D_10_35_1)+(ENT_D_354_1)+(ENT_D_36_1)+(ENT_D_37_1)+(ENT_D_38_39_1)+(ENT_D_1_1)+(ENT_D_2_1)+(ENT_D_3_1)+(ENT_D_41_43_1)+(ENT_D_452_1)+(ENT_D_49_51_1)+(ENT_D_52_1)+(ENT_D_53_1)+(ENT_D_55_1)+(ENT_D_56_1)+(ENT_D_581_1)+(ENT_D_582_1)+(ENT_D_59_1)+(ENT_D_60_1)+(ENT_D_61_1)+(ENT_D_62_631_1)+(ENT_D_639_1)+(ENT_D_64_66_1)+(ENT_D_65_1)+(ENT_D_68_1)+(ENT_D_69_1)+(ENT_D_70_1)+(ENT_D_71_1)+(ENT_D_72_1)+(ENT_D_731_1)+(ENT_D_732_1)+(ENT_D_74_1)+(ENT_D_75_1)+(ENT_D_77_1)+(ENT_D_78_1)+(ENT_D_79_1)+(ENT_D_80_1)+(ENT_D_81_1)+(ENT_D_82_1)+(ENT_D_85_1)+(ENT_D_86_1)+(ENT_D_87_88_1)+(ENT_D_90_92_1)+(ENT_D_93_1)+(ENT_D_951_1)+(ENT_D_952_1)+(ENT_D_96_1)+(ENT_D_9001_1)+(ENT_D_9002_1)+(ENT_D_9003_1))) | Inconsistent data. Turnover in Table 3.1. (row C_010_1) should be the sum of all economic activities in Table 5 (rows D_10_35, D_354, D_36, D_37, D_38_39, D_1, D_2, D_3, D_41_43, D_45_47, D_452, D_49_51, D_52, D_53, D_55, D_56, D_581, D_582, D_59, D_60, D_61, D_62_631, D_639, D_64_66, D_65, D_68, D_691, D_692, D_70, D_711, D_712, D_72, D_731, D_732, D_74, D_75, D_77, D_78, D_79, D_80, D_81, D_82, D_85, D_86, D_87_88, D_90_92, D_93, D_951, D_952, D_96, D_9001, D_9002, D_9003). | Error   |

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|       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |         |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
|       | T_D_711_1}+{ENT_D_712_1}+{ENT_D_72_1}+{ENT_D_731_1}+{ENT_D_732_1}+{ENT_D_74_1}+{ENT_D_75_1}+{ENT_D_77_1}+{ENT_D_78_1}+{ENT_D_79_1}+{ENT_D_80_1}+{ENT_D_81_1}+{ENT_D_82_1}+{ENT_D_85_1}+{ENT_D_86_1}+{ENT_D_87_88_1}+{ENT_D_90_92_1}+{ENT_D_93_1}+{ENT_D_951_1}+{ENT_D_952_1}+{ENT_D_96_1}+{ENT_D_9001_1}+{ENT_D_9002_1}+{ENT_D_9003_1}+{ENT_D_45_47_1}).1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |         |
| 27497 | KUI<br>({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<br>APPROX(({ENT_C_010_2}),({ENT_D_10_35_1}+{ENT_D_354_1}+{ENT_D_36_1}+{ENT_D_37_1}+{ENT_D_38_39_1}+{ENT_D_1_1}+{ENT_D_2_1}+{ENT_D_3_1}+{ENT_D_41_43_1}+{ENT_D_452_1}+{ENT_D_49_51_1}+{ENT_D_52_1}+{ENT_D_53_1}+{ENT_D_55_1}+{ENT_D_56_1}+{ENT_D_581_1}+{ENT_D_582_1}+{ENT_D_59_1}+{ENT_D_60_1}+{ENT_D_61_1}+{ENT_D_62_631_1}+{ENT_D_639_1}+{ENT_D_64_66_1}+{ENT_D_65_1}+{ENT_D_68_1}+{ENT_D_691_1}+{ENT_D_692_1}+{ENT_D_70_1}+{ENT_D_711_1}+{ENT_D_712_1}+{ENT_D_72_1}+{ENT_D_731_1}+{ENT_D_732_1}+{ENT_D_74_1}+{ENT_D_75_1}+{ENT_D_77_1}+{ENT_D_78_1}+{ENT_D_79_1}+{ENT_D_80_1}+{ENT_D_81_1}+{ENT_D_82_1}+{ENT_D_85_1}+{ENT_D_86_1}+{ENT_D_87_88_1}+{ENT_D_90_92_1}+{ENT_D_93_1}+{ENT_D_951_1}+{ENT_D_952_1}+{ENT_D_96_1}+{ENT_D_9001_1}+{ENT_D_9002_1}+{ENT_D_9003_1}+{ENT_D_45_47_1}).1) | Inconsistent data. Turnover in Table 3.2. (row C_010_2) should be the sum of all economic activities in Table 5 (rows D_10_35, D_354, D_36, D_37, D_38_39, D_1, D_2, D_3, D_41_43, D_45_47, D_452, D_49_51, D_52, D_53, D_55, D_56, D_581, D_582, D_59, D_60, D_61, D_62_631, D_639, D_64_66, D_65, D_68, D_691, D_692, D_70, D_711, D_712, D_72, D_731, D_732, D_74, D_75, D_77, D_78, D_79, D_80, D_81, D_82, D_85, D_86, D_87_88, D_90_92, D_93, D_951, D_952, D_96, D_9001, D_9002, D_9003). | Error   |
| 27576 | KUI<br>({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<br>({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   |
| 27577 | KUI<br>({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<br>({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   |
| 32197 | {ENT_H_130_13}={ENT_I_140_1}                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Inconsistent data. Biological assets at residual cost /fair value at the end of the reference year (Table 6.4. row H_130 column 13) should be equal to biological (productive) assets at the end of the reference period (Table 7.1 row I_140 column 1).                                                                                                                                                                                                                                         | Error   |
| 32198 | KUI<br>({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<br>({ENT_C_765_1}+{ENT_C_785_1})>0), SIIS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 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 H1 row H_070 column 13).                                                                                                                                                                                                                      | Warning |

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|       |                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                  |         |
|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
|       | $((\{ENT\_H\_070\_14\}+\{ENT\_H\_070\_13\})!=0)$                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                  |         |
| 32199 | KUI<br>$((\{ENT\_C\_010\_2\}+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_770\_2\}+\{ENT\_C\_855\_2\}+\{ENT\_C\_900\_2\}=0)$ JA<br>$((\{ENT\_C\_765\_1\}+\{ENT\_C\_785\_1\})=0)$ , SIIS<br>$((\{ENT\_H\_070\_14\}+\{ENT\_H\_070\_13\})=0)$                                                     | 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 |
| 32200 | KUI<br>$((\{ENT\_C\_010\_2\}+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_770\_2\}+\{ENT\_C\_855\_2\}+\{ENT\_C\_900\_2\}=0)$ , SIIS<br>$APPROX((\{ENT\_C\_760\_1\}-\{ENT\_C\_780\_1\}),(\{ENT\_H\_140\_1\}-\{ENT\_H\_100\_1\}+(\{ENT\_H\_140\_14\}-\{ENT\_H\_100\_14\})).1)$                   | 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 |
| 32201 | KUI<br>$((\{ENT\_C\_010\_1\}+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\}=0)$ , SIIS<br>$APPROX((\{ENT\_C\_760\_2\}-\{ENT\_C\_780\_2\}),(\{ENT\_H\_140\_1\}-\{ENT\_H\_100\_1\}+(\{ENT\_H\_140\_14\}-\{ENT\_H\_100\_14\})).1)$ | Profit or loss from sales of property, plant and equipment, or investment properties should be filled in Table 3.2., row C_76_20 or C_780_2, respectively. The difference may be profit or loss from sales of intangible assets.                                                                                 | Warning |
| 32202 | KUI<br>$((\{ENT\_C\_010\_2\}+\{ENT\_KA\_390\_1\}+\{ENT\_KA\_410\_1\}+\{ENT\_KA\_420\_1\}+\{ENT\_C\_755\_2\}+\{ENT\_C\_770\_2\}+\{ENT\_C\_855\_2\}+\{ENT\_C\_900\_2\}=0)$ , SIIS<br>$((\{ENT\_C\_460\_1\})>(\{ENT\_H\_060\_1\}+\{ENT\_H\_060\_14\}+\{ENT\_H\_060\_13\}))$                                                                   | 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 row H_060 in Table 6.4.) 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 |
| 32203 | KUI<br>$((\{ENT\_C\_010\_1\}+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\}=0)$ , SIIS<br>$((\{ENT\_C\_460\_21\}+\{ENT\_C\_460\_22\}+\{ENT\_C\_460\_23\})>(\{ENT\_H\_060\_1\}+\{ENT\_H\_060\_14\}+\{ENT\_H\_060\_13\}))$        | Empty field. Depreciation in the reference period (total of row H_060 column 1 in Table 6.2. and row H_060 column 14 in Table 6.4. and row H_060 column 13 in Table 6.4.) should be included in the income statement (in Table 3.2.)                                                                             | Warning |
| 32204 | KUI<br>$((\{ENT\_C\_010\_1\}+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\}=0)$ JA<br>$((\{ENT\_C\_765\_2\}+\{ENT\_C\_785\_2\})>0)$ , SIIS<br>$((\{ENT\_H\_070\_14\}+\{ENT\_H\_070\_13\})!=0)$                                  | Empty field. If you have filled in profit or loss from revaluation (Table C3.2. 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 6.2. and/or Table 6.4. row H_070 column 13).                 | Warning |
| 32205 | KUI<br>$((\{ENT\_C\_010\_1\}+\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_C\_430\_1\}+\{ENT\_C\_460\_1\}+\{ENT\_C\_755\_1\}+\{ENT\_C\_770\_1\}+\{ENT\_C\_855\_1\}+\{ENT\_C\_900\_1\}=0)$ JA<br>$((\{ENT\_C\_765\_2\}+\{ENT\_C\_785\_2\})=0)$ , SIIS<br>$((\{ENT\_H\_070\_14\}+\{ENT\_H\_070\_13\})=0)$                                   | 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 |
| 32207 | $\{ENT\_H\_020\_13\}=\{ENT\_I\_140\_2\}$                                                                                                                                                                                                                                                                                                   | Inconsistent data. Biological assets at residual cost /fair value at the end of the previous reference year (Table 6.4. row H_020) should be equal to biological (productive) assets at the end of the previous reference period (Table 7.1. row I_140 column 2).                                                | Error   |
| 34038 | KUI<br>$((\{ENT\_KA\_110\_1\}+\{ENT\_KA\_250\_1\}+\{ENT\_KA\_390\_1\}$                                                                                                                                                                                                                                                                     | 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                                                                                               | Warning |

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|       |                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                |         |
|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
|       | $\{ENT\_KA\_410\_1\} + \{ENT\_KA\_420\_1\} > 100000$ ) JA<br>( $\{ENT\_H\_130\_3\} + \{ENT\_H\_130\_16\} > 20000$ )), SIIS<br>( $\{ENT\_C\_400\_11\} + \{ENT\_C\_400\_12\} + \{ENT\_C\_400\_21\} +$<br>$\{ENT\_C\_400\_22\} + \{ENT\_C\_400\_23\} > 0$ )                                                           | 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.                                                                                                                                                                    |         |
| 34039 | KUI<br>( $\{ENT\_KA\_110\_1\} + \{ENT\_KA\_250\_1\} + \{ENT\_KA\_390\_1\} +$<br>$\{ENT\_KA\_410\_1\} + \{ENT\_KA\_420\_1\} > 100000$ ) JA<br>( $\{ENT\_H\_130\_4\} > 20000$ )), SIIS<br>( $\{ENT\_C\_410\_11\} + \{ENT\_C\_410\_12\} + \{ENT\_C\_410\_21\} +$<br>$\{ENT\_C\_410\_22\} + \{ENT\_C\_410\_23\} > 0$ ) | 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 |
| 34040 | KUI ( $\{ENT\_D\_354\_1\} > 0$ ), SIIS<br>( $\{ENT\_C\_110\_11\} + \{ENT\_C\_110\_21\} > 0$ )                                                                                                                                                                                                                      | Inconsistent data. If there is turnover from electricity and heat, gas and water, purchased and resold (Table 5 row D_354), then there should also be corresponding costs of services purchased for resale (Table 3.1 row C_110_11 or Table 3.2 row C_110_21).                                                                 | Warning |

**AUTOSUMS****Autosums in table C1. SCHEME 1: INCOME STATEMENT (only fill in either Scheme 1 or Scheme 2)**

| Row name                                                            | Column name     | Formula                                                                                                                                                                                                                                                                                                                                            | Clarification |
|---------------------------------------------------------------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 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             |                 | $\{ENT\_KA\_110\_1\} -$<br>( $\{ENT\_C\_210\_11\} + \{ENT\_C\_100\_11\} + \{ENT\_C\_120\_11\} + \{ENT\_C\_110\_11\} + \{ENT\_C\_400\_11\} + \{ENT\_C\_410\_11\} + \{ENT\_C\_420\_11\} + \{ENT\_C\_320\_11\} + \{ENT\_C\_260\_11\} + \{ENT\_C\_330\_11\} + \{ENT\_C\_340\_11\} + \{ENT\_C\_345\_11\} + \{ENT\_C\_350\_11\} + \{ENT\_C\_470\_11\}$ ) |               |
| ..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. Sum displayed after saving.               | 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. Sum displayed after saving.               |                 | $\{ENT\_KA\_250\_1\} -$<br>( $\{ENT\_C\_280\_12\} + \{ENT\_C\_330\_12\} + \{ENT\_C\_400\_12\} + \{ENT\_C\_410\_12\} + \{ENT\_C\_420\_12\} + \{ENT\_C\_560\_12\} + \{ENT\_C\_515\_12\} + \{ENT\_C\_530\_12\} + \{ENT\_C\_550\_12\} + \{ENT\_C\_340\_12\} + \{ENT\_C\_345\_12\} + \{ENT\_C\_350\_12\} + \{ENT\_C\_545\_12\}$ )                       |               |
| Profit (loss) for the reference year. Value displayed after saving. | 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. Value displayed after saving. |                 | $\{ENT\_C\_900\_1\} -$<br>( $\{ENT\_C\_010\_1\} + \{ENT\_C\_022\_1\} + \{ENT\_C\_035\_1\} + \{ENT\_C\_040\_1\} + \{ENT\_KA\_70\_1\} + \{ENT\_C\_755\_1\} + \{ENT\_C\_855\_1\} - \{ENT\_KA\_110\_1\} - \{ENT\_KA\_250\_1\} - \{ENT\_C\_430\_1\} - \{ENT\_C\_460\_1\} - \{ENT\_KA\_275\_1\} - \{ENT\_C\_770\_1\} - \{ENT\_C\_890\_1\}$ )             |               |

**Autosums in table C2. 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 | Euro (scheme 2) | $\{ENT\_C\_100\_21\} + \{ENT\_C\_110\_21\} + \{ENT\_C\_120\_21\} + \{ENT\_C\_210\_21\} + \{ENT\_C\_280\_21\} + \{ENT\_C\_330\_21\} + \{ENT\_C\_340\_21\} + \{ENT\_C\_345\_21\} + \{ENT\_C\_320\_21\} + \{ENT\_C\_260\_21\} + \{ENT\_C\_350\_21\} + \{ENT\_C\_370\_21\} + \{ENT\_C\_380\_21\} + \{ENT\_C\_390\_21\} + \{ENT\_C\_400\_21\} + \{ENT\_C\_410\_21\} + \{ENT\_C\_420\_21\} + \{ENT\_C\_430\_21\} + \{ENT\_C\_440\_21\} + \{ENT\_C\_450\_21\} + \{ENT\_C\_460\_21\} + \{ENT\_C\_470\_21\} + \{ENT\_C\_480\_21\} + \{ENT\_C\_490\_21\} + \{ENT\_C\_500\_21\} + \{ENT\_C\_510\_21\} + \{ENT\_C\_520\_21\} + \{ENT\_C\_530\_21\} + \{ENT\_C\_540\_21\} + \{ENT\_C\_550\_21\} + \{ENT\_C\_560\_21\} + \{ENT\_C\_570\_21\} + \{ENT\_C\_580\_21\} + \{ENT\_C\_590\_21\} + \{ENT\_C\_600\_21\} + \{ENT\_C\_610\_21\} + \{ENT\_C\_620\_21\} + \{ENT\_C\_630\_21\} + \{ENT\_C\_640\_21\} + \{ENT\_C\_650\_21\} + \{ENT\_C\_660\_21\} + \{ENT\_C\_670\_21\} + \{ENT\_C\_680\_21\} + \{ENT\_C\_690\_21\} + \{ENT\_C\_700\_21\} + \{ENT\_C\_710\_21\} + \{ENT\_C\_720\_21\} + \{ENT\_C\_730\_21\} + \{ENT\_C\_740\_21\} + \{ENT\_C\_750\_21\} + \{ENT\_C\_760\_21\} + \{ENT\_C\_770\_21\} + \{ENT\_C\_780\_21\} + \{ENT\_C\_790\_21\} + \{ENT\_C\_800\_21\} + \{ENT\_C\_810\_21\} + \{ENT\_C\_820\_21\} + \{ENT\_C\_830\_21\} + \{ENT\_C\_840\_21\} + \{ENT\_C\_850\_21\} + \{ENT\_C\_860\_21\} + \{ENT\_C\_870\_21\} + \{ENT\_C\_880\_21\} + \{ENT\_C\_890\_21\} + \{ENT\_C\_900\_21\} + \{ENT\_C\_910\_21\} + \{ENT\_C\_920\_21\} + \{ENT\_C\_930\_21\} + \{ENT\_C\_940\_21\} + \{ENT\_C\_950\_21\} + \{ENT\_C\_960\_21\} + \{ENT\_C\_970\_21\} + \{ENT\_C\_980\_21\} + \{ENT\_C\_990\_21\} + \{ENT\_C\_1000\_21\}$ |               |

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|                                                                                                     |                 |                                                                                                                                                                                                                                                                                                                                                            |  |
|-----------------------------------------------------------------------------------------------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| automatically)                                                                                      |                 | {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 expenses (are calculated automatically)                                        | 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}+{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. Value displayed after saving.                                 | 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. Value displayed after saving.                                 |                 | {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}                                                                                                                                                                                                                                                                                                               |  |
| Total personnel expenses (sum of rows C_430_21, C_430_22 and C_430_23). Sum displayed after saving. |                 | ((ENT_C_430_2)-(ENT_C_440_2)+{ENT_C_450_2}))                                                                                                                                                                                                                                                                                                               |  |

**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) | Euros       | {ENT_C_010_1}                                                                                                                                                                                                                                                                                                                                          |               |
|                                                                 | Euros       | {ENT_C_010_2}                                                                                                                                                                                                                                                                                                                                          |               |
| Auto-calculated sum for row D_0010                              | Euros       | {ENT_D_10_35_1}+{ENT_D_354_1}+{ENT_D_36_1}+{ENT_D_37_1}+{ENT_D_38_39_1}+{ENT_D_1_1}+{ENT_D_2_1}+{ENT_D_3_1}+{ENT_D_41_43_1}+{ENT_D_47_1}+{ENT_D_462_9_1}+{ENT_D_461_1}+{ENT_D_452_1}+{ENT_D_49_51_1}+{ENT_D_52_1}+{ENT_D_53_1}+{ENT_D_55_1}+{ENT_D_56_1}+{ENT_D_581_1}+{ENT_D_582_1}+{ENT_D_59_1}+{ENT_D_60_1}+{ENT_D_61_1}+{ENT_D_62_631_1}+{ENT_D_63 |               |

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|                                                                                                        |       |                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |
|--------------------------------------------------------------------------------------------------------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
|                                                                                                        |       | 9_1}+{ENT_D_64_66_1}+{ENT_D_65_1}+{ENT_D_68_1}+{ENT_D_691_1}+{ENT_D_692_1}+{ENT_D_70_1}+{ENT_D_711_1}+{ENT_D_712_1}+{ENT_D_72_1}+{ENT_D_731_1}+{ENT_D_732_1}+{ENT_D_74_1}+{ENT_D_75_1}+{ENT_D_77_1}+{ENT_D_78_1}+{ENT_D_79_1}+{ENT_D_80_1}+{ENT_D_81_1}+{ENT_D_82_1}+{ENT_D_85_1}+{ENT_D_86_1}+{ENT_D_87_88_1}+{ENT_D_90_92_1}+{ENT_D_93_1}+{ENT_D_951_1}+{ENT_D_952_1}+{ENT_D_96_1}+{ENT_D_9001_1}+{ENT_D_9002_1}+{ENT_D_9003_1} |  |
| Wholesale and retail trade                                                                             |       | {ENT_D_47_1}+{ENT_D_462_9_1}+{ENT_D_461_1}                                                                                                                                                                                                                                                                                                                                                                                        |  |
| Travel agency and tour operator activities. Sum of rows D_79_1 and D_79_2. Sum displayed after saving. | Euros | {ENT_D_79_1_1}+{ENT_D_79_2_1}                                                                                                                                                                                                                                                                                                                                                                                                     |  |

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

| 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}                                                                            | Veerg 14 (Kinnisvarainvesteeringud kokku) peab olema veergude 15, 16, 28 ja 29 summa    |
| ....construction production and renovations           | Total investment properties                                                               | {ENT_H_033_16}                                                                                                                         | Veerg 14 (Kinnisvarainvesteeringud kokku) peab olema = veerule 16                       |
| Auxiliary row 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} |                                                                                         |
| Auxiliary row 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} |                                                                                         |
| Auxiliary row 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} |                                                                                         |
| Auxiliary row 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} |                                                                                         |
| Auxiliary row 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 |
|----------------------------------------------------------------------|-------------|----------------------------------------------------------------------------------------|---------------|
| Residual cost/fair value at the end of the previous reference period |             | {ENT_H_020_2}+{ENT_H_020_3}+{ENT_H_020_40}+{ENT_H_020_8}+{ENT_H_020_41}+{ENT_H_020_45} |               |

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|                                                             |                                          |                                                                                                                                                       |                                                                                          |
|-------------------------------------------------------------|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| Acquisitions and additions                                  |                                          | {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)            |                                          | {ENT_H_031_2}+{ENT_H_031_3}+{ENT_H_031_45}                                                                                                            |                                                                                          |
| ..acquisition of buildings, new building, renovations       |                                          | {ENT_H_032_2}+{ENT_H_032_3}+{ENT_H_032_10}+{ENT_H_032_45}                                                                                             |                                                                                          |
| ....construction production and renovations                 | Work in progress and prepayments         | {ENT_H_033_10}                                                                                                                                        | Work in progress and prepayments = construction work in progress                         |
| ....construction production and renovations                 | Total property, plant and equipment      | {ENT_H_033_3}+{ENT_H_033_10}                                                                                                                          | Property, plant and equipment total = construction works + construction work in progress |
| Capitalised loan expenses                                   |                                          | {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                     |                                          | {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                                                |                                          | {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                                   |                                          | {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                                                       |                                          | {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                                     |                                          | {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                        |                                          | {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                                   |                                          | {ENT_H_090_2}+{ENT_H_090_3}+{ENT_H_090_8}+{ENT_H_090_40}+{ENT_H_090_41}+{ENT_H_090_45}                                                                |                                                                                          |
| Other changes, profit (loss) from changes in fair value     |                                          | {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 |                                          | {ENT_H_130_2}+{ENT_H_130_3}+{ENT_H_130_8}+{ENT_H_130_40}+{ENT_H_130_41}+{ENT_H_130_45}                                                                |                                                                                          |
|                                                             | 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}           |                                                                                          |
|                                                             | 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}           |                                                                                          |
|                                                             | 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} |                                                                                          |
|                                                             | 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}           |                                                                                          |
|                                                             | 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}           |                                                                                          |
|                                                             | 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}           |                                                                                          |
|                                                             | 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}           |                                                                                          |
|                                                             | 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} |                                                                                          |
|                                                             | including Work                           | {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} |                                                                                          |

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|                                     |                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                     |  |
|-------------------------------------|-------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
|                                     | in progress                                                                               | {43}+{ENT_H_090_43}+{ENT_H_110_43}-{ENT_H_060_43}-{ENT_H_100_43}                                                                                                                                                                                                                                                                                                                    |  |
|                                     | 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}                                                                                                                                                                                                                               |  |
|                                     | Right-of-use assets (operating leases according to IFRS 16 "Leases" or ASBG 9 clause 31b) | {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}                                                                                                                                                                                                                               |  |
|                                     | 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 |                                                                                           | {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)             | Total property, plant and equipment                                                       | {ENT_H_030_2}+{ENT_H_040_2}+{ENT_H_080_2}+{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_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}+{ENT_H_030_8}+{ENT_H_040_8}+{ENT_H_080_8}+{ENT_H_030_15}+{ENT_H_080_15}+{ENT_H_030_16}+{ENT_H_080_16} |  |

**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    | {ENT_H_030_32}+{ENT_H_030_33}+{ENT_H_030_34}+{ENT_H_030_35}+{ENT_H_030_37}+{ENT_H_030_38} |               |

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|                                                             |                                             |                                                                                           |  |
|-------------------------------------------------------------|---------------------------------------------|-------------------------------------------------------------------------------------------|--|
|                                                             | 31                                          |                                                                                           |  |
| 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 the end of the reference period | Auto-calculated sum for column 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} |  |
| 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 ASSETS, EUROS

| Row name                          | Column name             | Formula                                                                                                                                | Clarification |
|-----------------------------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Auto-calculated sum for row H_130 | Biological 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_060_13}-{ENT_H_100_13}-{ENT_H_105_13} |               |
| Investment (calculated)           | Biological assets total | {ENT_H_030_13}+{ENT_H_106_13}                                                                                                          |               |

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

| 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_130_1}+{ENT_I_140_1}               |               |
|          | At the end of the previous reference period | {ENT_I_110_2}+{ENT_I_115_2}+{ENT_I_120_2}+{ENT_I_130_2}+{ENT_I_140_2}               |               |

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|  |                                             |                                                                                                                                                           |  |
|--|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--|
|  | period                                      |                                                                                                                                                           |  |
|  | 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_130_1}+{ENT_I_140_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_130_2}+{ENT_I_140_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}-<br>{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}-<br>{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}-<br>{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}-<br>{ENT_I_351_2}-{ENT_I_352_2}-{ENT_I_380_2} |               |