

Controls and autosums in questionnaire: Financial statistics of financial service activities and activities auxiliary to financial services

Code of the questionnaire: 13412025
Periodicity: Annual

Is submitted: 10.07.2025, data about 2024

p. 1/9

Statistics Estonia guarantees the full protection of data submitted.

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.
In the case of warnings (if you are sure that the data you entered are correct), click on "Confirm warnings" button and confirm the questionnaire.

CONTROLS

Controls in table 1. MOVEMENT OF FIXED ASSETS: TANGIBLE FIXED ASSETS (IN INTEGERS, IN EUROS ,ONLY ABOUT ESTONIA)

Control ID	Control formula	Clarification	Type of error
18655	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)	Column 1 (Total tangible fixed assets) must be the sum of columns 2, 3, 8, 40, 41 and 45.	Error
18658	APPROX({ENT_H_020_41},{ENT_H_020_43}+{ENT_H_020_12},1)	Column 41 (Projects in progress and prepayments) must be equal to the sum of ENT_H_020_43 (Other projects in progress) and ENT_H_020_12 (Prepayments for fixed assets)	Error
18659	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)	Column 1 (Total tangible fixed assets) must be the sum of columns 2, 3, 8, 40, 41 and 45.	Error
18660	APPROX({ENT_H_030_41},{ENT_H_030_43}+{ENT_H_030_12},1)	Column 41 (Projects in progress and prepayments) must be equal to the sum of ENT_H_030_12 (Other projects in progress) and ENT_H_030_12 (Prepayments for fixed assets).	Error
18661	APPROX({ENT_H_031_1},{ENT_H_031_2}+{ENT_H_031_3}+{ENT_H_031_45},1)	Row ENT_H_031_1 (Purchase of land and previously used constructions, total) must be equal to the sum of rows ENT_H_031_2 (Land), ENT_H_031_3 (Constructions) and ENT_H_031_45 (Right-of-use assets),	Error
18662	APPROX({ENT_H_032_1},{ENT_H_032_2}+{ENT_H_032_3}+{ENT_H_032_45},1)	Row ENT_H_032_1 (Purchase of new constructions, new construction, improvement, total) must be equal to the sum of rows ENT_H_032_2 (Land), ENT_H_032_3 (Constructions) and ENT_H_031_45 (Right-of-use assets).	Error
18665	APPROX({ENT_H_060_1},{ENT_H_060_2}+{ENT_H_060_3}+{ENT_H_060_40}+{ENT_H_060_8}+{ENT_H_060_41}+{ENT_H_060_45},1)	Column 1 (Total tangible fixed assets) must be the sum of columns 2, 3, 8, 40, 41 and 45.	Error
18666	APPROX({ENT_H_060_41},{ENT_H_060_43}+{ENT_H_060_12},1)	Row ENT_H_060_41 (Depreciation of projects in progress and prepayments) must be equal to the sum of rows ENT_H_060_43 (Other projects in progress) and ENT_H_060_12 (Prepayments for fixed assets).	Error
18667	APPROX({ENT_H_080_1},{ENT_H_080_2}+{ENT_H_080_3}+{ENT_H_080_40}+{ENT_H_080_8}+{ENT_H_080_41}+{ENT_H_080_45},1)	Column 1 (Total tangible fixed assets) must be the sum of columns 2, 3, 8, 40, 41 and 45.	Error
18668	APPROX({ENT_H_080_41},{ENT_H_080_43}+{ENT_H_080_12},1)	Row ENT_H_080_41 (Reclassifications from prepayments – projects in progress and prepayments) must be equal to the sum of rows ENT_H_080_43 (Projects in progress) and ENT_H_080_12 (Prepayments for fixed assets).	Error

Financial statistics of financial service activities and activities auxiliary to financial services

Code of the questionnaire: 13412025

Is submitted: 10.07.2025, data about 2024

p. 2/9

18669	$\text{APPROX}(\{\text{ENT_H_090_1}\}, \{\text{ENT_H_090_2}\} + \{\text{ENT_H_090_3}\} + \{\text{ENT_H_090_40}\} + \{\text{ENT_H_090_8}\} + \{\text{ENT_H_090_41}\} + \{\text{ENT_H_090_45}\}, 1)$	Column 1 (Total tangible fixed assets) must be the sum of columns 2, 3, 8, 40, 41 and 45.	Error
18670	$\text{APPROX}(\{\text{ENT_H_090_41}\}, \{\text{ENT_H_090_43}\} + \{\text{ENT_H_090_12}\}, 1)$	Column 41 (Projects in progress and prepayments) must be equal to the sum of rows ENT_H_090_43 (Other projects in progress) and ENT_H_090_12 (Prepayments for fixed assets).	Error
18671	$\text{APPROX}(\{\text{ENT_H_100_1}\}, \{\text{ENT_H_100_2}\} + \{\text{ENT_H_100_3}\} + \{\text{ENT_H_100_40}\} + \{\text{ENT_H_100_8}\} + \{\text{ENT_H_100_41}\} + \{\text{ENT_H_100_45}\}, 1)$	Column 1 (Total tangible fixed assets) must be the sum of columns 2, 3, 8, 40, 41 and 45.	Error
18672	$\text{APPROX}(\{\text{ENT_H_100_41}\}, \{\text{ENT_H_100_43}\} + \{\text{ENT_H_100_12}\}, 1)$	Column 41 (Projects in progress and prepayments) must be equal to the sum of rows ENT_H_100_43 (Projects in progress) and ENT_H_100_12 (Prepayments).	Error
18673	$\text{APPROX}(\{\text{ENT_H_130_1}\}, \{\text{ENT_H_130_2}\} + \{\text{ENT_H_130_3}\} + \{\text{ENT_H_130_40}\} + \{\text{ENT_H_130_8}\} + \{\text{ENT_H_130_41}\} + \{\text{ENT_H_130_45}\}, 1)$	Column 1 (Total tangible fixed assets) must be the sum of columns 2, 3, 8, 40, 41 and 45.	Error
18674	$\text{APPROX}(\{\text{ENT_H_130_41}\}, \{\text{ENT_H_130_43}\} + \{\text{ENT_H_130_12}\}, 1)$	Column 41 (Projects in progress and prepayments) must be equal to the sum of rows ENT_H_130_43 (Other projects in progress) and ENT_H_130_12 (Prepayments for fixed assets).	Error
18675	$\text{APPROX}(\{\text{ENT_H_140_1}\}, \{\text{ENT_H_140_2}\} + \{\text{ENT_H_140_3}\} + \{\text{ENT_H_140_40}\} + \{\text{ENT_H_140_8}\} + \{\text{ENT_H_140_41}\} + \{\text{ENT_H_140_45}\}, 1)$	Column 1 (Total tangible fixed assets) must be the sum of columns 2, 3, 8, 40, 41 and 45.	Error
18676	$\text{APPROX}(\{\text{ENT_H_140_41}\}, \{\text{ENT_H_140_43}\} + \{\text{ENT_H_140_12}\}, 1)$	Column 41 (Projects in progress and prepayments) must be equal to the sum of rows ENT_H_140_43 (Other projects in progress) and ENT_H_140_12 (Prepayments for fixed assets).	Error
18677	$\text{APPROX}(\{\text{FIN_111_1}\}, \{\text{FIN_111_2}\} + \{\text{FIN_111_3}\} + \{\text{FIN_111_40}\} + \{\text{FIN_111_8}\} + \{\text{FIN_111_41}\} + \{\text{FIN_111_45}\}, 1)$	Column 1 (Total tangible fixed assets) must be the sum of columns 2, 3, 8, 40, 41 and 45.	Error
18678	$\text{APPROX}(\{\text{FIN_111_41}\}, \{\text{FIN_111_43}\} + \{\text{FIN_111_12}\}, 1)$	Column 41 (Projects in progress and prepayments) must be equal to the sum of rows FIN_111_43 (Other projects in progress) and FIN_111_12 (Prepayments for fixed assets).	Error
18684	$\text{APPROX}(\{\text{ENT_H_020_40}\}, \{\text{ENT_H_020_4}\} + \{\text{ENT_H_020_6}\} + \{\text{ENT_H_020_7}\}, 1)$	Column 40 (Machinery and equipment) must be the sum of columns 4, 6 and 7.	Error
18685	$\text{APPROX}(\{\text{ENT_H_030_40}\}, \{\text{ENT_H_030_4}\} + \{\text{ENT_H_030_6}\} + \{\text{ENT_H_030_7}\}, 1)$	Column 40 (Machinery and equipment) must be the sum of columns 4, 6 and 7.	Error
18687	$\text{APPROX}(\{\text{ENT_H_060_40}\}, \{\text{ENT_H_060_4}\} + \{\text{ENT_H_060_6}\} + \{\text{ENT_H_060_7}\}, 1)$	Column 40 (Machinery and equipment) must be the sum of columns 4, 6 and 7.	Error
18688	$\text{APPROX}(\{\text{ENT_H_080_40}\}, \{\text{ENT_H_080_4}\} + \{\text{ENT_H_080_6}\} + \{\text{ENT_H_080_7}\}, 1)$	Column 40 (Machinery and equipment) must be the sum of columns 4, 6 and 7.	Error
18689	$\text{APPROX}(\{\text{ENT_H_090_40}\}, \{\text{ENT_H_090_4}\} + \{\text{ENT_H_090_6}\} + \{\text{ENT_H_090_7}\}, 1)$	Column 40 (Machinery and equipment) must be the sum of columns 4, 6 and 7.	Error
18690	$\text{APPROX}(\{\text{ENT_H_100_40}\}, \{\text{ENT_H_100_4}\} + \{\text{ENT_H_100_6}\} + \{\text{ENT_H_100_7}\}, 1)$	Column 40 (Machinery and equipment) must be the sum of columns 4, 6 and 7.	Error
18691	$\text{APPROX}(\{\text{ENT_H_130_40}\}, \{\text{ENT_H_130_4}\} + \{\text{ENT_H_130_6}\} + \{\text{ENT_H_130_7}\}, 1)$	Column 40 (Machinery and equipment) must be the sum of columns 4, 6 and 7.	Error
18692	$\text{APPROX}(\{\text{ENT_H_140_40}\}, \{\text{ENT_H_140_4}\} + \{\text{ENT_H_140_6}\} + \{\text{ENT_H_140_7}\}, 1)$	Column 40 (Machinery and equipment) must be the sum of columns 4, 6 and 7.	Error
19958	$(\{\text{ENT_H_100_2}\} > 0 \text{ JA } \{\text{ENT_H_140_2}\} > 0) \text{ VÖI}$ $(\{\text{ENT_H_100_2}\} = 0 \text{ JA } \{\text{ENT_H_140_2}\} = 0)$	Empty field. If you have filled in sales (row H_100), also fill in fixed assets sold at selling prices (row H_140) and vice versa.	Error
19959	$(\{\text{ENT_H_100_3}\} > 0 \text{ JA } \{\text{ENT_H_140_3}\} > 0) \text{ VÖI}$ $(\{\text{ENT_H_100_3}\} = 0 \text{ JA } \{\text{ENT_H_140_3}\} > 0) \text{ VÖI}$ $(\{\text{ENT_H_100_3}\} = 0 \text{ JA } \{\text{ENT_H_140_3}\} = 0)$	Empty field. If you have filled in sales (row H_100), also fill in fixed assets sold at selling prices (row H_140) and vice versa.	Error
19960	$(\{\text{ENT_H_100_4}\} > 0 \text{ JA } \{\text{ENT_H_140_4}\} > 0) \text{ VÖI}$ $(\{\text{ENT_H_100_4}\} = 0 \text{ JA } \{\text{ENT_H_140_4}\} > 0) \text{ VÖI}$ $(\{\text{ENT_H_100_4}\} = 0 \text{ JA } \{\text{ENT_H_140_4}\} = 0)$	Empty field. If you have filled in sales (row H_100), also fill in fixed assets sold at selling prices (row H_140) and vice versa.	Error
19961	$(\{\text{ENT_H_100_6}\} > 0 \text{ JA } \{\text{ENT_H_140_6}\} > 0) \text{ VÖI}$	Empty field. If you have filled in sales (row H_100), also fill in fixed assets sold at selling prices (row H_140)	Error

Financial statistics of financial service activities and activities auxiliary to financial services

Code of the questionnaire: 13412025

Is submitted: 10.07.2025, data about 2024

p. 3/9

	$\{(ENT_H_100_6)=0\} JA \{ENT_H_140_6>0\} VÖI$ $\{(ENT_H_100_6)\}=0\} JA \{ENT_H_140_6\}=0\}$	and vice versa.	
19962	$\{(ENT_H_100_7)>0\} JA \{ENT_H_140_7>0\} VÖI$ $\{(ENT_H_100_7)\}=0\} JA \{ENT_H_140_7\}>0\} VÖI$ $\{(ENT_H_100_7)\}=0\} JA \{ENT_H_140_7\}=0\}$	Empty field. If you have filled in sales (row H_100), also fill in fixed assets sold at selling prices (row H_140) and vice versa.	Error
19963	$\{(ENT_H_100_8)>0\} JA \{ENT_H_140_8>0\} VÖI$ $\{(ENT_H_100_8)\}=0\} JA \{ENT_H_140_8\}>0\} VÖI$ $\{(ENT_H_100_8)\}=0\} JA \{ENT_H_140_8\}=0\}$	Empty field. If you have filled in sales (row H_100), also fill in fixed assets sold at selling prices (row H_140) and vice versa.	Error
19965	$\{(ENT_H_100_12)>0\} JA \{ENT_H_140_12>0\} VÖI$ $\{(ENT_H_100_12)\}=0\} JA \{ENT_H_140_12\}=0\}$	Empty field. If you have filled in sales (row H_100), also fill in fixed assets sold at selling prices (row H_140) and vice versa.	Error
19966	$\{(ENT_H_100_43)>0\} JA \{ENT_H_140_43>0\} VÖI$ $\{(ENT_H_100_43)\}=0\} JA \{ENT_H_140_43\}=0\}$	Empty field. If you have filled in sales (row H_100), also fill in fixed assets sold at selling prices (row H_140) and vice versa.	Error
19967	APPROX($\{ENT_H_030_2\}, \{ENT_H_031_2\} + \{ENT_H_032_2\}$)	Row H_030 (Purchases and improvements) must be the sum of rows H_031 and H_032.	Error
19968	APPROX($\{ENT_H_030_3\}, \{ENT_H_031_3\} + \{ENT_H_032_3\}$)	Row H_030 (Purchases and improvements) must be the sum of rows H_031 and H_032.	Error
22907	APPROX($\{ENT_H_130_43\}, \{ENT_H_020_43\} + \{ENT_H_030_43\} + \{ENT_H_080_43\} + \{ENT_H_090_43\} + \{FIN_111_43\} - \{ENT_H_060_43\} - \{ENT_H_100_43\}\}, 1$)	Row H_130 (In residual value/fair value as at the end of the reference period) must be the sum of rows H_020, H_030, H_080, H_090, FIN_111 from which rows H_060, H_100 have been deducted.	Error
22908	APPROX($\{ENT_H_130_12\}, \{ENT_H_020_12\} + \{ENT_H_030_12\} + \{ENT_H_080_12\} + \{ENT_H_090_12\} + \{FIN_111_12\} - \{ENT_H_060_12\} - \{ENT_H_100_12\}\}, 1$)	Row H_130 (In residual value/fair value as at the end of the reference period) must be the sum of rows H_020, H_030, H_080, H_090, FIN_111 from which rows H_060, H_100 have been deducted.	Error
22909	APPROX($\{ENT_H_130_40\}, \{ENT_H_020_40\} + \{ENT_H_030_40\} + \{ENT_H_080_40\} + \{ENT_H_090_40\} + \{FIN_111_40\} - \{ENT_H_060_40\} - \{ENT_H_100_40\}\}, 1$)	Row H_130 (In residual value/fair value as at the end of the reference period) must be the sum of rows H_020, H_030, H_080, H_090, FIN_111 from which rows H_060, H_100 have been deducted.	Error
22910	APPROX($\{ENT_H_130_41\}, \{ENT_H_020_41\} + \{ENT_H_030_41\} + \{ENT_H_080_41\} + \{ENT_H_090_41\} + \{FIN_111_41\} - \{ENT_H_060_41\} - \{ENT_H_100_41\}\}, 1$)	Row H_130 (In residual value/fair value as at the end of the reference period) must be the sum of rows H_020, H_030, H_080, H_090, FIN_111 from which rows H_060, H_100 have been deducted.	Error
22911	APPROX($\{ENT_H_130_1\}, \{ENT_H_020_1\} + \{ENT_H_030_1\} + \{ENT_H_080_1\} + \{ENT_H_090_1\} + \{FIN_111_1\} - \{ENT_H_060_1\} - \{ENT_H_100_1\}\}, 1$)	Row H_130 (In residual value/fair value as at the end of the reference period) must be the sum of rows H_020, H_030, H_080, H_090, FIN_111 from which rows H_060, H_100 have been deducted.	Error
22912	APPROX($\{ENT_H_130_2\}, \{ENT_H_020_2\} + \{ENT_H_030_2\} + \{ENT_H_080_2\} + \{ENT_H_090_2\} + \{FIN_111_2\} - \{ENT_H_060_2\} - \{ENT_H_100_2\}\}, 1$)	Row H_130 (In residual value/fair value as at the end of the reference period) must be the sum of rows H_020, H_030, H_080, H_090, FIN_111 from which rows H_060, H_100 have been deducted.	Error
22913	APPROX($\{ENT_H_130_3\}, \{ENT_H_020_3\} + \{ENT_H_030_3\} + \{ENT_H_080_3\} + \{ENT_H_090_3\} + \{FIN_111_3\} - \{ENT_H_060_3\} - \{ENT_H_100_3\}\}, 1$)	Row H_130 (In residual value/fair value as at the end of the reference period) must be the sum of rows H_020, H_030, H_080, H_090, FIN_111 from which rows H_060, H_100 have been deducted.	Error
22914	APPROX($\{ENT_H_130_4\}, \{ENT_H_020_4\} + \{ENT_H_030_4\} + \{ENT_H_080_4\} + \{ENT_H_090_4\} + \{FIN_111_4\} - \{ENT_H_060_4\} - \{ENT_H_100_4\}\}, 1$)	Row H_130 (In residual value/fair value as at the end of the reference period) must be the sum of rows H_020, H_030, H_080, H_090, FIN_111 from which rows H_060, H_100 have been deducted.	Error
22915	APPROX($\{ENT_H_130_6\}, \{ENT_H_020_6\} + \{ENT_H_030_6\} + \{ENT_H_080_6\} + \{ENT_H_090_6\} + \{FIN_111_6\} - \{ENT_H_060_6\} - \{ENT_H_100_6\}\}, 1$)	Row H_130 (In residual value/fair value as at the end of the reference period) must be the sum of rows H_020, H_030, H_080, H_090, FIN_111 from which rows H_060, H_100 have been deducted.	Error
22916	APPROX($\{ENT_H_130_7\}, \{ENT_H_020_7\} + \{ENT_H_030_7\} + \{ENT_H_080_7\} + \{ENT_H_090_7\} + \{FIN_111_7\} - \{ENT_H_060_7\} - \{ENT_H_100_7\}\}, 1$)	Row H_130 (In residual value/fair value as at the end of the reference period) must be the sum of rows H_020, H_030, H_080, H_090, FIN_111 from which rows H_060, H_100 have been deducted.	Error
22917	APPROX($\{ENT_H_130_8\}, \{ENT_H_020_8\} + \{ENT_H_030_8\} + \{ENT_H_080_8\} + \{ENT_H_090_8\} + \{FIN_111_8\} - \{ENT_H_060_8\} - \{ENT_H_100_8\}\}, 1$)	Row H_130 (In residual value/fair value as at the end of the reference period) must be the sum of rows H_020, H_030, H_080, H_090, FIN_111 from which rows H_060, H_100 have been deducted.	Error
22932	APPROX($\{FIN_111_40\}, \{FIN_111_4\} + \{FIN_111_6\} + \{FIN_111_8\}$)	Column 40 (Machinery and equipment) must be the sum of columns 4, 6 and 7.	Error

Financial statistics of financial service activities and activities auxiliary to financial services

Code of the questionnaire: 13412025

Is submitted: 10.07.2025, data about 2024

p. 4/9

	111_7},1)		
30955	APPROX({ENT_H_130_45},{ENT_H_020_45}+{ENT_H_030_45}+{ENT_H_080_45}+{ENT_H_090_45}+{FIN_111_45}-{ENT_H_060_45}-{ENT_H_100_45},1)	Total projects in progress and prepayments in residual value/fair value as at the end of the reference period (row H_130 column 45) should be the total of various fixed assets (rows H_020, H_030, H_080, H_090, FIN_111 column 45) less rows H_060, H_100 in column 45.	Error
30956	{ENT_H_030_45}>=({ENT_H_031_45}+{ENT_H_032_45})	Inconsistent data. Acquisitions and additions (Table H1 row H_030 column 45) cannot be less than the total of land and buildings (except new) (Table H1 row H_031 column 45) and new construction and additions (Table H1 row H_032 column 45).	Error
30957	((ENT_H_100_45)>0 JA {ENT_H_140_45}>0) VÕI ((ENT_H_100_45)=0 JA {ENT_H_140_45}>0) VÕI ((ENT_H_100_45)=0 JA {ENT_H_140_45}=0)	Empty field. If you have filled in sales (row H_100 column 45), also fill in fixed assets sold at selling prices (row H_140 column 45) and vice versa.	Error

Controls in table 2. MOVEMENT OF FIXED ASSETS: INTANGIBLE FIXED ASSETS (IN INTEGERS, IN EUROS, ONLY ABOUT ESTONIA)

Control ID	Control formula	Clarification	Type of error
18657	APPROX({ENT_H_020_31},{ENT_H_020_32}+{ENT_H_020_34}+{FIN_020_307}+{ENT_H_020_38},1)	Column 31 (Total intangible fixed assets) must be equal to the sum of ENT_H_020_32 (Goodwill), ENT_H_020_34 (Computer software), FIN_020_307 (Other intangible fixed assets) and ENT_H_020_38 (Projects in progress and prepayments).	Error
18701	APPROX({ENT_H_060_31},{ENT_H_060_34}+{FIN_060_307}+{ENT_H_060_38},1)	Row ENT_H_060_31 (Total depreciation expense) must be equal to the sum of sum of rows ENT_H_060_34 (Computer software), FIN_060_307 (Other intangible fixed assets) and ENT_H_060_38 (Projects in progress and prepayments).	Error
18702	APPROX({ENT_H_080_31},{ENT_H_080_32}+{ENT_H_080_34}+{FIN_080_307}+{ENT_H_080_38},1)	Row ENT_H_080_31 (Reclassifications from prepayments) must be equal to the sum of rows ENT_H_080_32 (Goodwill), ENT_H_080_34 (Computer software), FIN_080_307 (Other intangible fixed assets) and ENT_H_080_38 (Projects in progress and prepayments).	Error
18703	APPROX({ENT_H_090_31},{ENT_H_090_32}+{ENT_H_090_34}+{FIN_090_307}+{ENT_H_090_38},1)	Row ENT_H_090_31 (Total other reclassifications) must be equal to the sum of rows ENT_H_090_32 (Goodwill), ENT_H_090_34 (Computer software), FIN_090_307 (Other intangible fixed assets) and ENT_H_090_38 (Projects in progress and prepayments).	Error
18704	APPROX({ENT_H_100_31},{ENT_H_100_32}+{ENT_H_100_34}+{FIN_100_307}+{ENT_H_100_38},1)	Row ENT_H_100_31 (Total sales) must be equal to the sum of sum of rows ENT_H_100_32 (Goodwill), ENT_H_100_34 (Computer software), FIN_100_307 (Other intangible fixed assets) and ENT_H_100_38 (Projects in progress and prepayments).	Error
18705	APPROX({ENT_H_130_31},{ENT_H_130_32}+{ENT_H_130_34}+{FIN_130_307}+{ENT_H_130_38},1)	Column 31 must be equal to the sum of rows ENT_H_130_32 (Goodwill), ENT_H_130_34 (Computer software), FIN_130_307 (Other intangible fixed assets) and ENT_H_130_38 (Projects in progress and prepayments).	Error
18706	APPROX({ENT_H_140_31},{ENT_H_140_32}+{ENT_H_140_34}+{FIN_140_307}+{ENT_H_140_38},1)	Column 31 (Total intangible fixed assets) must be equal to the sum of rows ENT_H_140_32 (Goodwill), ENT_H_140_34 (Computer software), FIN_140_307 (Other intangible fixed assets) and ENT_H_140_38 (Projects in progress and prepayments).	Error
18707	APPROX({FIN_111_31},{FIN_111_32}+{FIN_111_34}+{FIN_111_307}+{FIN_111_38},1)	Row FIN_111_31 (Total other changes) must be equal to the sum of rows FIN_111_32 (Goodwill), FIN_111_34 (Computer software), FIN_111_307 (Other intangible fixed assets) and FIN_111_38 (Projects in progress and prepayments).	Error
18708	APPROX({ENT_H_030_31},{ENT_H_030_32}+{ENT_H_030_34}+{FIN_030_307}+{ENT_H_030_38},1)	Column 31 (Total purchases and improvements) must be the sum of columns 32, 34, 307 and 38.	Error
18709	APPROX({ENT_H_130_31},{ENT_H_020_31}+{ENT_H_030_31}+{ENT_H_080_31}+{ENT_H_090_31}+{FIN_111_31}-{ENT_H_100_31}-{ENT_H_060_31},1)	Row H_130 (In residual value/fair value as at the end of the reference period) must be the sum of rows H_020, H_030, H_080, H_090, FIN_111 from which rows H_100, H_60 have been deducted.	Error
18710	APPROX({ENT_H_130_32},{ENT_H_020_32}+{ENT_H_030_32}+{ENT_H_080_32}+{ENT_H_090_32}+{FIN_111_32}-{ENT_H_100_32},1)	Row H_130 (In residual value/fair value as at the end of the reference period) must be the sum of rows H_020, H_030, H_080, H_090, FIN_111 from which row H_100 has been deducted.	Error
18711	APPROX({ENT_H_130_34},{ENT_H_020_34}+{ENT_H_030_34}+{ENT_H_080_34}+{ENT_H_090_34}+{FIN_111_34}-{ENT_H_100_34}-{ENT_H_060_34},1)	Row H_130 (In residual value/fair value as at the end of the reference period) must be the sum of rows H_020, H_030, H_080, H_090, FIN_111 from which rows H_100, H_60 have been deducted.	Error

Financial statistics of financial service activities and activities auxiliary to financial services

Code of the questionnaire: 13412025

Is submitted: 10.07.2025, data about 2024

p. 5/9

18712	$\text{APPROX}(\{\text{FIN_130_307}\}, \{\text{FIN_020_307}\} + \{\text{FIN_030_307}\} + \{\text{FIN_080_307}\} + \{\text{FIN_090_307}\} + \{\text{FIN_111_307}\} - \{\text{FIN_060_307}\} - \{\text{FIN_100_307}\}, 1)$	Row H_130 (In residual value/fair value as at the end of the reference period) must be the sum of rows H_020, H_030, H_080, H_090, FIN_111 from which rows H_100, H_60 have been deducted.	Error
18713	$\text{APPROX}(\{\text{ENT_H_130_38}\}, \{\text{ENT_H_020_38}\} + \{\text{ENT_H_0}\}$ $30_38\} + \{\text{ENT_H_080_38}\} + \{\text{ENT_H_090_38}\} + \{\text{FIN_111_3}\}$ $8\} - \{\text{ENT_H_100_38}\} - \{\text{ENT_H_060_38}\}, 1)$	Row H_130 (In residual value/fair value as at the end of the reference period) must be the sum of rows H_020, H_030, H_080, H_090, FIN_111 from which rows H_100, H_60 have been deducted.	Error
19969	$(\{\text{ENT_H_100_32}\} > 0 \text{ JA } \{\text{ENT_H_140_32}\} > 0) \text{ VÖI}$ $(\{\text{ENT_H_100_32}\} = 0 \text{ JA } \{\text{ENT_H_140_32}\} = 0)$	Empty field. If you have filled in sales (row H_100), also fill in fixed assets sold at selling prices (row H_140) and vice versa.	Error
19970	$(\{\text{ENT_H_100_34}\} > 0 \text{ JA } \{\text{ENT_H_140_34}\} > 0) \text{ VÖI}$ $(\{\text{ENT_H_100_34}\} = 0 \text{ JA } \{\text{ENT_H_140_34}\} = 0)$	Empty field. If you have filled in sales (row H_100), also fill in fixed assets sold at selling prices (row H_140) and vice versa.	Error
19974	$(\{\text{FIN_100_307}\} > 0 \text{ JA } \{\text{FIN_140_307}\} > 0) \text{ VÖI}$ $(\{\text{FIN_100_307}\} = 0 \text{ JA } \{\text{FIN_140_307}\} = 0)$	Empty field. If you have filled in sales (row H_100), also fill in fixed assets sold at selling prices (row H_140) and vice versa.	Error
19975	$(\{\text{ENT_H_100_38}\} > 0 \text{ JA } \{\text{ENT_H_140_38}\} > 0) \text{ VÖI}$ $(\{\text{ENT_H_100_38}\} = 0 \text{ JA } \{\text{ENT_H_140_38}\} = 0)$	Empty field. If you have filled in sales (row H_100), also fill in fixed assets sold at selling prices (row H_140) and vice versa.	Error

Controls in table 3. MOVEMENT OF FIXED ASSETS: REAL ESTATE INVESTMENTS (IN INTEGERS, IN EUROS, ONLY ABOUT ESTONIA)

Control ID	Control formula	Clarification	Type of error
18656	$\text{APPROX}(\{\text{ENT_H_020_14}\}, \{\text{ENT_H_020_15}\} + \{\text{ENT_H_0}\}$ $20_16\} + \{\text{ENT_H_020_28}\} + \{\text{ENT_H_020_29}\}, 1)$	Column 14 (Total real estate investments) must be the sum of columns 15, 16, 28 and 29.	Error
18714	$\text{APPROX}(\{\text{ENT_H_030_14}\}, \{\text{ENT_H_030_15}\} + \{\text{ENT_H_0}\}$ $30_16\} + \{\text{ENT_H_030_28}\} + \{\text{ENT_H_030_29}\}, 1)$	Column 14 (Total real estate investments) must be the sum of columns 15, 16, 28 and 29.	Error
18715	$\text{APPROX}(\{\text{ENT_H_031_14}\}, \{\text{ENT_H_031_15}\} + \{\text{ENT_H_0}\}$ $31_16\} + \{\text{ENT_H_031_28}\} + \{\text{ENT_H_031_29}\}, 1)$	Column 14 (Total real estate investments) must be the sum of columns 15, 16, 28 and 29.	Error
18716	$\text{APPROX}(\{\text{ENT_H_032_14}\}, \{\text{ENT_H_032_15}\} + \{\text{ENT_H_0}\}$ $32_16\} + \{\text{ENT_H_032_28}\} + \{\text{ENT_H_032_29}\}, 1)$	Column 14 (Total real estate investments) must be the sum of columns 15, 16, 28 and 29.	Error
18717	$\text{APPROX}(\{\text{ENT_H_060_14}\}, \{\text{ENT_H_060_15}\} + \{\text{ENT_H_0}\}$ $60_16\} + \{\text{ENT_H_060_28}\} + \{\text{ENT_H_060_29}\}, 1)$	Column 14 (Total real estate investments) must be the sum of columns 15, 16, 28 and 29.	Error
18718	$\text{APPROX}(\{\text{ENT_H_080_14}\}, \{\text{ENT_H_080_15}\} + \{\text{ENT_H_0}\}$ $80_16\} + \{\text{ENT_H_080_28}\} + \{\text{ENT_H_080_29}\}, 1)$	Column 14 (Total real estate investments) must be the sum of columns 15, 16, 28 and 29.	Error
18719	$\text{APPROX}(\{\text{ENT_H_090_14}\}, \{\text{ENT_H_090_15}\} + \{\text{ENT_H_0}\}$ $90_16\} + \{\text{ENT_H_090_28}\} + \{\text{ENT_H_090_29}\}, 1)$	Column 14 (Total real estate investments) must be the sum of columns 15, 16, 28 and 29.	Error
18720	$\text{APPROX}(\{\text{ENT_H_100_14}\}, \{\text{ENT_H_100_15}\} + \{\text{ENT_H_1}\}$ $00_16\} + \{\text{ENT_H_100_28}\} + \{\text{ENT_H_100_29}\}, 1)$	Column 14 (Total real estate investments) must be the sum of columns 15, 16, 28 and 29.	Error
18721	$\text{APPROX}(\{\text{FIN_111_14}\}, \{\text{FIN_111_15}\} + \{\text{FIN_111_16}\} + \{\text{FI}\}$ $\text{N_111_28\}} + \{\text{FIN_111_29}\}, 1)$	Column 14 (Total real estate investments) must be the sum of columns 15, 16, 28 and 29.	Error
18722	$\text{APPROX}(\{\text{ENT_H_130_14}\}, \{\text{ENT_H_130_15}\} + \{\text{ENT_H_1}\}$ $30_16\} + \{\text{ENT_H_130_28}\} + \{\text{ENT_H_130_29}\}, 1)$	Column 14 (Total real estate investments) must be the sum of columns 15, 16, 28 and 29.	Error
18723	$\text{APPROX}(\{\text{ENT_H_140_14}\}, \{\text{ENT_H_140_15}\} + \{\text{ENT_H_1}\}$ $40_16\} + \{\text{ENT_H_140_28}\} + \{\text{ENT_H_140_29}\}, 1)$	Column 14 (Total real estate investments) must be the sum of columns 15, 16, 28 and 29.	Error
19976	$(\{\text{ENT_H_100_15}\} = 0 \text{ JA } \{\text{ENT_H_140_15}\} = 0) \text{ VÖI}$ $(\{\text{ENT_H_100_15}\} > 0 \text{ JA } \{\text{ENT_H_140_15}\} > 0)$	Empty field. If you have filled in sales (row H_100), also fill in fixed assets sold at selling prices (row H_140) and vice versa.	Error
19977	$(\{\text{ENT_H_100_16}\} = 0 \text{ JA } \{\text{ENT_H_140_16}\} = 0) \text{ VÖI}$ $(\{\text{ENT_H_100_16}\} > 0 \text{ JA } \{\text{ENT_H_140_16}\} > 0)$	Empty field. If you have filled in sales (row H_100), also fill in fixed assets sold at selling prices (row H_140) and vice versa.	Error
19979	$\text{APPROX}(\{\text{ENT_H_030_15}\}, \{\text{ENT_H_031_15}\} + \{\text{ENT_H_0}\}$ $32_15\}, 1)$	Row H_030 (Purchases and improvements) must be the sum of rows H_031 and H_032.	Error
19980	$\text{APPROX}(\{\text{ENT_H_030_16}\}, \{\text{ENT_H_031_16}\} + \{\text{ENT_H_0}\}$ $32_16\}, 1)$	Row H_030 (Purchases and improvements) must be the sum of rows H_031 and H_032.	Error

Financial statistics of financial service activities and activities auxiliary to financial services

Code of the questionnaire: 13412025

Is submitted: 10.07.2025, data about 2024

p. 6/9

19981	APPROX({ENT_H_030_14},{ENT_H_031_14})+{ENT_H_032_14},1)	Row H_030 (Purchases and improvements) must be the sum of rows H_031 and H_032.	Error
23005	APPROX({ENT_H_130_15},{ENT_H_020_15})+{ENT_H_030_15}+{ENT_H_080_15}+{ENT_H_090_15}+{FIN_111_15}-{ENT_H_100_15}-{ENT_H_060_15},1)	Row H_130 in column 15 must be the sum of rows H_020, H_030, H_080, H_090, F_111 of the same column from which rows H_100, H_060 have been deducted.	Error
23006	APPROX({ENT_H_130_16},{ENT_H_020_16})+{ENT_H_030_16}+{ENT_H_080_16}+{ENT_H_090_16}+{FIN_111_16}-{ENT_H_100_16}-{ENT_H_060_16},1)	Row H_130 in column 16 must be the sum of rows H_020, H_030, H_080, H_090, F_111 of the same column from which rows H_100, H_060 have been deducted.	Error
23007	APPROX({ENT_H_130_14},{ENT_H_020_14})+{ENT_H_030_14}+{ENT_H_080_14}+{ENT_H_090_14}+{FIN_111_14}-{ENT_H_100_14}-{ENT_H_060_14},1)	Row H_130 in column 14 must be the sum of rows H_020, H_030, H_080, H_090, F_111 of the same column from which rows H_100, H_060 have been deducted.	Error
30963	APPROX({ENT_H_030_28},{ENT_H_031_28})+{ENT_H_032_28},1)	Row H_030 (Purchases and improvements) must be the sum of rows H_031 and H_032.	Error
30964	APPROX({ENT_H_030_29},{ENT_H_031_29})+{ENT_H_032_29},1)	Row H_030 (Purchases and improvements) must be the sum of rows H_031 and H_032.	Error
30965	APPROX({ENT_H_130_28},{ENT_H_020_28})+{ENT_H_030_28}+{ENT_H_080_28}+{ENT_H_090_28}+{FIN_111_28}-{ENT_H_100_28}-{ENT_H_060_28},1)	Row H_130 in column 14 must be the sum of rows H_020, H_030, H_080, H_090, F_111 of the same column from which rows H_100, H_060 have been deducted.	Error
30966	APPROX({ENT_H_130_29},{ENT_H_020_29})+{ENT_H_030_29}+{ENT_H_080_29}+{ENT_H_090_29}+{FIN_111_29}-{ENT_H_100_29}-{ENT_H_060_29},1)	Row H_130 in column 14 must be the sum of rows H_020, H_030, H_080, H_090, F_111 of the same column from which rows H_100, H_060 have been deducted.	Error

Controls in table 4. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE (incl. for preparing the data)

Control ID	Control formula	Clarification	Type of error
32813	{TAITMISEAEGMINUTIT}<=59	Maximum permitted value is 59 minutes. Time exceeding 60 minutes shall be indicated in hours and minutes.	Error
32814	{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
32815	{TAITMISEAEGTUNDI}<=999	Maximum permitted value is 999 hours.	Error

AUTOSUMS

Autosums in table 1. MOVEMENT OF FIXED ASSETS: TANGIBLE FIXED ASSETS (IN INTEGERS, IN EUROS ,ONLY ABOUT ESTONIA)

Row name	Column name	Formula	Clarification
In residual value/fair value as 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}	
Purchases and improvements		{ENT_H_030_2}+{ENT_H_030_3}+{ENT_H_030_40}+{ENT_H_030_8}+{ENT_H_030_41}+{ENT_H_030_45}	
..purchase of land and previously used constructions		{ENT_H_031_2}+{ENT_H_031_3}+{ENT_H_031_45}	
..purchase of new constructions, new construction, improvements		{ENT_H_032_2}+{ENT_H_032_3}+{ENT_H_032_45}	

Financial statistics of financial service activities and activities auxiliary to financial services

Code of the questionnaire: 13412025

Is submitted: 10.07.2025, data about 2024

p. 7/9

Depreciation expense		{ENT_H_060_3}+{ENT_H_060_40}+{ENT_H_060_8}+{ENT_H_060_41}+{ENT_H_060_45}	
Reclassifications from prepayments		{ENT_H_080_2}+{ENT_H_080_3}+{ENT_H_080_40}+{ENT_H_080_8}+{ENT_H_080_41}+{ENT_H_080_45}	
Other reclassifications		{ENT_H_090_2}+{ENT_H_090_3}+{ENT_H_090_40}+{ENT_H_090_8}+{ENT_H_090_41}+{ENT_H_090_45}	
Sales		{ENT_H_100_2}+{ENT_H_100_3}+{ENT_H_100_40}+{ENT_H_100_8}+{ENT_H_100_41}+{ENT_H_100_45}	
Other changes		{FIN_111_2}+{FIN_111_3}+{FIN_111_40}+{FIN_111_8}+{FIN_111_41}+{FIN_111_45}	
In residual value/fair value as at the end of the reference period		{ENT_H_130_2}+{ENT_H_130_3}+{ENT_H_130_40}+{ENT_H_130_8}+{ENT_H_130_41}+{ENT_H_130_45}	
	Land	{ENT_H_020_2}+{ENT_H_030_2}+{ENT_H_080_2}+{ENT_H_090_2}+{FIN_111_2}-{ENT_H_100_2}	
	Buildings	{ENT_H_020_3}+{ENT_H_030_3}+{ENT_H_080_3}+{ENT_H_090_3}+{FIN_111_3}-{ENT_H_060_3}-{ENT_H_100_3}	
	Machinery and equipment	{ENT_H_020_40}+{ENT_H_030_40}+{ENT_H_080_40}+{ENT_H_090_40}+{FIN_111_40}-{ENT_H_060_40}-{ENT_H_100_40}	
	incl. means of transport	{ENT_H_020_4}+{ENT_H_030_4}+{ENT_H_080_4}+{ENT_H_090_4}+{FIN_111_4}-{ENT_H_060_4}-{ENT_H_100_4}	
	incl. computers and computer systems	{ENT_H_020_6}+{ENT_H_030_6}+{ENT_H_080_6}+{ENT_H_090_6}+{FIN_111_6}-{ENT_H_060_6}-{ENT_H_100_6}	
	incl. other machinery and equipment	{ENT_H_020_7}+{ENT_H_030_7}+{ENT_H_080_7}+{ENT_H_090_7}+{FIN_111_7}-{ENT_H_060_7}-{ENT_H_100_7}	
	Other tangible fixed assets	{ENT_H_020_8}+{ENT_H_030_8}+{ENT_H_080_8}+{ENT_H_090_8}+{FIN_111_8}-{ENT_H_060_8}-{ENT_H_100_8}	
	Work in progress and prepayments	{ENT_H_020_41}+{ENT_H_030_41}+{ENT_H_080_41}+{ENT_H_090_41}+{FIN_111_41}-{ENT_H_060_41}-{ENT_H_100_41}	
	incl. projects in progress	{ENT_H_020_43}+{ENT_H_030_43}+{ENT_H_080_43}+{ENT_H_090_43}+{FIN_111_43}-{ENT_H_060_43}-{ENT_H_100_43}	
	incl. prepayments for fixed assets	{ENT_H_020_12}+{ENT_H_030_12}+{ENT_H_080_12}+{ENT_H_090_12}+{FIN_111_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_080_45}+{ENT_H_090_45}+{FIN_111_45}-{ENT_H_060_45}-{ENT_H_100_45}	
	Total tangible fixed assets	{ENT_H_020_1}+{ENT_H_030_1}+{ENT_H_080_1}+{ENT_H_090_1}+{FIN_111_1}-{ENT_H_060_1}-{ENT_H_100_1}	
Sold fixed assets in sales price		{ENT_H_140_2}+{ENT_H_140_3}+{ENT_H_140_40}+{ENT_H_140_8}+{ENT_H_140_41}+{ENT_H_140_45}	

Autosums in table 2. MOVEMENT OF FIXED ASSETS: INTANGIBLE FIXED ASSETS (IN INTEGERS, IN EUROS, ONLY ABOUT ESTONIA)

Row name	Column name	Formula	Clarification
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Financial statistics of financial service activities and activities auxiliary to financial services

Code of the questionnaire: 13412025

Is submitted: 10.07.2025, data about 2024

p. 8/9

In residual value/fair value as at the end of the previous reference period		$\{ENT_H_020_32\}+\{ENT_H_020_34\}+\{FIN_020_307\}+\{ENT_H_020_38\}$	
Purchases and improvements		$\{ENT_H_030_32\}+\{ENT_H_030_34\}+\{FIN_030_307\}+\{ENT_H_030_38\}$	
Depreciation expense		$\{ENT_H_060_34\}+\{FIN_060_307\}+\{ENT_H_060_38\}$	
Reclassifications from prepayments		$\{ENT_H_080_32\}+\{ENT_H_080_34\}+\{FIN_080_307\}+\{ENT_H_080_38\}$	
Other reclassifications		$\{ENT_H_090_32\}+\{ENT_H_090_34\}+\{FIN_090_307\}+\{ENT_H_090_38\}$	
Sales		$\{ENT_H_100_32\}+\{ENT_H_100_34\}+\{FIN_100_307\}+\{ENT_H_100_38\}$	
Other changes		$\{FIN_111_32\}+\{FIN_111_34\}+\{FIN_111_307\}+\{FIN_111_38\}$	
In residual value/fair value as at the end of the reference period		$\{ENT_H_130_32\}+\{ENT_H_130_34\}+\{FIN_130_307\}+\{ENT_H_130_38\}$	
Goodwill		$\{ENT_H_020_32\}+\{ENT_H_030_32\}+\{ENT_H_080_32\}+\{ENT_H_090_32\}+\{FIN_111_32\}-\{ENT_H_100_32\}$	
Computer software		$\{ENT_H_020_34\}+\{ENT_H_030_34\}+\{ENT_H_080_34\}+\{ENT_H_090_34\}+\{FIN_111_34\}-\{ENT_H_100_34\}-\{ENT_H_060_34\}$	
Other intangible fixed assets		$\{FIN_020_307\}+\{FIN_030_307\}+\{FIN_080_307\}+\{FIN_090_307\}+\{FIN_111_307\}-\{FIN_060_307\}-\{FIN_100_307\}$	
Work in progress and prepayments		$\{ENT_H_020_38\}+\{ENT_H_030_38\}+\{ENT_H_080_38\}+\{ENT_H_090_38\}+\{FIN_111_38\}-\{ENT_H_100_38\}-\{ENT_H_060_38\}$	
Total intangible fixed assets		$\{ENT_H_020_31\}+\{ENT_H_030_31\}+\{ENT_H_080_31\}+\{ENT_H_090_31\}+\{FIN_111_31\}-\{ENT_H_100_31\}-\{ENT_H_060_31\}$	
Sold fixed assets in sales price		$\{ENT_H_140_32\}+\{ENT_H_140_34\}+\{FIN_140_307\}+\{ENT_H_140_38\}$	

Autosums in table 3. MOVEMENT OF FIXED ASSETS: REAL ESTATE INVESTMENTS (IN INTEGERS, IN EUROS, ONLY ABOUT ESTONIA)

Row name	Column name	Formula	Clarification
In residual value/fair value as at the end of the previous reference period		$\{ENT_H_020_15\}+\{ENT_H_020_16\}+\{ENT_H_020_28\}+\{ENT_H_020_29\}$	
Purchases and improvements		$\{ENT_H_030_15\}+\{ENT_H_030_16\}+\{ENT_H_030_28\}+\{ENT_H_030_29\}$	
..purchase of land and previously used constructions		$\{ENT_H_031_15\}+\{ENT_H_031_16\}+\{ENT_H_031_28\}+\{ENT_H_031_29\}$	
..purchase of new constructions, new construction_improvements		$\{ENT_H_032_15\}+\{ENT_H_032_16\}+\{ENT_H_032_28\}+\{ENT_H_032_29\}$	
Depreciation expense		$\{ENT_H_060_16\}+\{ENT_H_060_28\}+\{ENT_H_060_29\}$	
Reclassifications from prepayments		$\{ENT_H_080_15\}+\{ENT_H_080_16\}+\{ENT_H_080_28\}+\{ENT_H_080_29\}$	
Other reclassifications		$\{ENT_H_090_15\}+\{ENT_H_090_16\}+\{ENT_H_090_28\}+\{ENT_H_090_29\}$	
Sales		$\{ENT_H_100_15\}+\{ENT_H_100_16\}+\{ENT_H_100_28\}+\{ENT_H_100_29\}$	
Other changes		$\{FIN_111_15\}+\{FIN_111_16\}+\{FIN_111_28\}+\{FIN_111_29\}$	
In residual value/fair value as		$\{ENT_H_130_15\}+\{ENT_H_130_16\}+\{ENT_H_130_28\}+\{ENT_H_130_29\}$	

Financial statistics of financial service activities and activities auxiliary to financial services

Code of the questionnaire: 13412025

Is submitted: 10.07.2025, data about 2024

p. 9/9

at the end of the reference period			
	Land	{ENT_H_020_15}+{ENT_H_030_15}+{ENT_H_080_15}+{ENT_H_090_15}+{FIN_111_15}-{ENT_H_100_15}	
	Buildings	{ENT_H_020_16}+{ENT_H_030_16}+{ENT_H_080_16}+{ENT_H_090_16}+{FIN_111_16}- {ENT_H_100_16}-{ENT_H_060_16}	
	Work in progress and prepayments	{ENT_H_020_28}+{ENT_H_030_28}+{ENT_H_080_28}+{ENT_H_090_28}+{FIN_111_28}- {ENT_H_100_28}-{ENT_H_060_28}	
	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_080_29}+{ENT_H_090_29}+{FIN_111_29}- {ENT_H_100_29}-{ENT_H_060_29}	
	Total real estate investments	{ENT_H_020_14}+{ENT_H_030_14}+{ENT_H_080_14}+{ENT_H_090_14}+{FIN_111_14}- {ENT_H_100_14}-{ENT_H_060_14}	
Sold fixed assets in sales price		{ENT_H_140_15}+{ENT_H_140_16}+{ENT_H_140_28}+{ENT_H_140_29}	