

## Questionnaire manual: Financial statistics of financial service activities and activities auxiliary to financial services

Questionnaire code: 13412025

Submitted in: 10.07.2025, data about 2024

Periodicity: Annual

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After correcting the data, save changes and check the questionnaire again. If there are no more mistakes, confirm and submit the data by clicking "Confirm" on the last page of the questionnaire. You will be displayed a message that the data have been submitted successfully. If you have any questions, please contact Statistics Estonia's customer service either by phone at +372 625 9300 (Mon–Thu 8:30–16:30, Fri 8:30–15:30) or by e-mail at [klienditugi@stat.ee](mailto:klienditugi@stat.ee).

### DATA COLLECTED WITH THE QUESTIONNAIRE

**Table 1. MOVEMENT OF FIXED ASSETS: TANGIBLE FIXED ASSETS (IN INTEGERS, IN EUROS ,ONLY ABOUT ESTONIA)**

Assets on operating lease and in the balance sheet are indicated under right-of-use assets, column 45.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
H_020 / 2	Tangible fixed assets: land – in residual value/fair value as at the end of the previous reference period	ENT_H_020_2	In residual value/fair value as at the end of the previous reference period – the (residual) balance sheet value of assets at the beginning of the year. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Land – land as an object with unlimited useful life is not depreciated, which is why the acquisition cost of land must be equal to its residual value. Also indicate expenses on land improvement and arrangement, also the land use rights, if classified as tangible fixed assets.	Positive integer	
H_020 / 3	Tangible fixed assets: constructions – in residual value/fair value as at the end of the previous reference period	ENT_H_020_3	In residual value/fair value as at the end of the previous ref. period – (residual) balance sheet (BS) value of assets at the beginning of the year. Net sum in which the assets are reflected in BS, considering the accumulated depreciation and possible write-downs. Constructions – buildings – a roofed and walled structure which is permanently connected to land and has indoor rooms; facilities – constructions permanently connected to land which are not buildings. Transp. facilities: roads, streets, railways, takeoff and landing strips at airports, bridges, trestles, tunnels, port facilities (piers, jetties). Pipelines, communication and power lines: water, gas and sewage pipelines (incl. hot water boilers), fountains, water towers, communication and power lines, etc. Civil facilities: mines and quarries, chimneys, stadiums and sports grounds, parks, swimming beaches, golf courses, trampolines, ski lifts, swimming pools, cemeteries, landfills, awnings. Also indicate the building right.	Positive integer	
H_020 / 40	Tangible fixed assets: machinery and equipment – in residual value/fair value as at the end of the previous reference period	ENT_H_020_40	In residual value/fair value as at the end of the previous reference period – the (residual) balance sheet value of assets at the beginning of the year. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Machinery and equipment – means of road, rail, water and air transport for transporting both goods and passengers and for other purposes; computers and computer systems; other machinery and equipment.	Positive integer	

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H_020 / 4	Tangible fixed assets: machinery and equipment – means of transport: in residual value/fair value as at the end of the previous reference period	ENT_H_020_4	In residual value/fair value as at the end of the previous reference period – the (residual) balance sheet value of assets at the beginning of the year. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Means of transport – means of transport used on roads and streets both for cargo as well as passenger transport: motor vehicles, motor vehicle bodies, trailers and semi-trailers, vehicles with electric motor for passenger transport (trolleybuses), special purpose motor vehicles, lorry cranes, motor vehicles for driving on snow, golf carts; also means of transport for rail, water and air transport of cargo and passengers: rail locomotives and rolling stock, trams, water crafts and other special purpose floating devices, <u>aircrafts, motorcycles and bicycles.</u>	Positive integer	
H_020 / 6	Tangible fixed assets: machinery and equipment – computers and computer systems: in residual value/fair value as at the end of the previous reference period	ENT_H_020_6	In residual value/fair value as at the end of the previous reference period – the (residual) balance sheet value of assets at the beginning of the year. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Computers and computer systems – computers and other information processing devices: servers, laptops and electronic notebooks, computer systems, input and output devices (scanners, printers), memory devices, other automatic data processing equipment, accessories for computers. This also includes software purchased together with hardware.	Positive integer	
H_020 / 7	Tangible fixed assets: machinery and equipment – other machinery and equipment: in residual value/fair value as at the end of the previous reference period	ENT_H_020_7	In residual value/fair value as at the end of the previous ref. period – (residual) balance sheet (BS) value of assets at the beg. of the year. Net sum in which the assets are reflected in BS, considering the acc. depreciation and possible write-downs. Other machinery, equipment – conveyors, lifting, loading devices, thermal equip., cleaning and sorting equip., laboratory equip., electrical engines, diesel generators, tools, fittings, except means of transp.; engines and turbines (exc. the engines of aircrafts, vehicles, motorcycles), other generally used machines and mechanisms, steam boilers (except central heating hot water boilers classified as facilities), lifting machines, transition mechanisms, agricultural and forestry machinery (and tractors), machine tools, other special purpose machines (road rollers, lorry cranes), office equip. (exc. computers), electrical equip. and apparatus n.e.c., radio, television and communication equip., <u>medical, precision and optical instruments.</u>	Positive integer	
H_020 / 8	Tangible fixed assets: other tangible fixed assets – in residual value/fair value as at the end of the previous reference period	ENT_H_020_8	In residual value/fair value as at the end of the previous reference period – the (residual) balance sheet value of assets at the beginning of the year. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Other tangible fixed assets – furniture, musical instruments, sports equipment, valuables.	Positive integer	
H_020 / 41	Tangible fixed assets: projects in progress and prepayments – in residual value/fair value as at the end of the previous reference period	ENT_H_020_41	In residual value/fair value as at the end of the previous reference period – the (residual) balance sheet value of assets at the beginning of the year. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Unfinished projects and prepayments – unfinished constructions and other projects, prepayments for fixed assets.	Positive integer	
H_020 / 43	Tangible fixed assets: projects in progress and prepayments – projects in progress: in residual value/fair value as at the end of the previous reference period	ENT_H_020_43	In residual value/fair value as at the end of the previous reference period – the carrying amount of assets at the beginning of the reference period. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Projects in progress = unfinished constructions + unfinished (uninstalled) machinery, equipment. Unfinished constructions – actual expenses on unfinished construction objects built for own use. Construction companies indicate expenses on objects for resale or built as contract work in inventories under goods in process. Unfinished (uninstalled) machinery, equipment – actual expenses on unfinished or <u>uninstalled machinery, equipment used for own use.</u>	Positive integer	
H_020 / 12	Tangible fixed assets: projects in	ENT_H_020_12	In residual value/fair value as at the end of the previous reference period – the (residual) balance sheet value of	Positive integer	

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	progress and prepayments – prepayments for fixed assets: in residual value/fair value as at the end of the previous reference period		assets at the beginning of the year. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Prepayments for fixed assets – prepayments for suppliers for fixed assets (also prepayments for construction companies).		
H_020 / 45	Property, plant and equipment: right-of-use assets – residual cost / fair value at the end of the previous reference period	ENT_H_020_45	Residual cost / fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Positive integer	
H_020 / 1	Total tangible fixed assets: in residual value/fair value as at the end of the previous reference period	ENT_H_020_1	In residual value/fair value as at the end of the previous reference period – the (residual) balance sheet value of assets at the beginning of the year. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Tangible fixed assets – land, constructions (buildings and facilities), the rights related thereto (e.g., building rights, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction in progress, prepayments for fixed assets. Additional information: Guideline 5 of the Estonian Accounting Standards Board “Tangible and intangible fixed assets”.	Positive integer	
H_030 / 2	Tangible fixed assets: land–purchases and improvements	ENT_H_030_2	Purchases and improvements – fixed assets (FA) obtained within the ref. period, incl. for non-monetary contributions, e.g. shares, also the total contractual value of FA w/o interest, obtained within the ref. period with fin. lease agreements. FA are reflected in the balance sheet (BS) in their acq. cost, consisting of the purch. price & the expenses related to acq. which are necessary for taking the asset to the op. condition and location. Expenses related to later improvements are also reflected, those are added to the acq. cost of tangible FA only if they correspond to the definition of tangible FA & the criteria on reflecting the asset in the BS (incl. probable participation in the generation of economic profit). Land – land as an object with unlimited useful life is not depreciated, which is why the acq. cost of land must be equal to its residual value. Indicate expenses on land improvement & arrangement, also the land use rights, if classified as tangible FA.	Positive integer	
H_030 / 3	Tangible fixed assets: constructions – purchases and improvements	ENT_H_030_3	Purchases and improvements – fixed assets (FA) obtained within the ref. period, also the total contractual value of FA w/o interest, obtained with fin. lease agreements. FA are reflected in the balance sheet (BS) in acq. cost (purch. price and expenses directly related to acq.). Expenses related to later improvements are also reflected here, those are added to the acq. cost of tangible FA only if they correspond to the definition of tangible FA & the criteria on reflecting the asset in the BS. Constructions – buildings – roofed and walled structure which is permanently connected to land & has indoor rooms; facilities – constructions permanently connected to land which are not buildings. Transp. facilities: roads, streets, railways, tramways, takeoff and landing strips at airports, bridges, port facilities. Pipelines, communication and power lines: water, gas & sewage pipelines, communication & power lines. Civil facilities: mines, stadiums, parks, landfills; also building rights.	Positive integer	
H_030 / 40	Tangible fixed assets: machinery and equipment: means of transport – purchases and improvements	ENT_H_030_40	Purchases and improvements – fixed assets (FA) obtained within the ref. period, incl. for non-monetary contributions, e.g. shares, also the total contractual value of FA w/o interest, obtained within the ref. period with fin. lease agreements. FA are reflected in the balance sheet (BS) in their acq. cost, consisting of the purch. price & the expenses related to acq. which are necessary for taking the asset to the op. condition and location. Expenses related to later improvements are also reflected, those are added to the acq. cost of tangible FA only if they correspond to the definition of tangible FA and the criteria on reflecting the asset in the BS (including probable participation in the generation of	Positive integer	

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			economic profit in the future). Machinery and equipment – means of road, rail, water and air transport for transporting both goods and passengers and for other purposes; computers and computer systems; other machinery and equipment.		
H_030 / 4	Tangible fixed assets: machinery and equipment – means of transport: purchases and improvements	ENT_H_030_4	Purchases and improvements – fixed assets (FA) obtained within the ref. period, incl. for non-monetary contributions, e.g. shares, also the total contractual value of FA w/o interest, obtained with fin. lease agreements. FA are reflected in the balance sheet (BS) in acq. cost (purch. price & expenses directly related to acq.). Expenses related to later improvements are also reflected here, those are added to the acq. cost of tangible FA only if they correspond to the definition of tangible FA & criteria of reflecting the asset in the BS. Means of transp. – means of transp. used on roads & streets both for cargo and pass. transp.: motor vehicles, motor vehicle bodies, trailers & semi-trailers, vehicles with electric motor for pass. transp. (trolleybuses), special purpose motor vehicles, lorry cranes, golf carts; means of transp. for rail, water & air transport: rail locomotives & rolling stock, trams, water crafts & special purpose floating devices, <u>aircrafts, motorcycles &amp; bicycles.</u>	Positive integer	
H_030 / 6	Tangible fixed assets: machinery and equipment – computers and computer systems: purchases and improvements	ENT_H_030_6	Purchases and improvements – fixed assets (FA) obtained in the ref. period, incl. for non-monetary contributions, e.g. shares, also the total contractual value of FA w/o interest, obtained with fin. lease agreements. FA are reflected in the balance sheet (BS) in their acq. cost, consisting of purch. price & expenses related to acq. which are necessary for taking the asset to the op. condition and location. Expenses related to later improvements are also reflected, those are added to the acq. cost of tangible FA only if they correspond to the definition of tangible FA & the criteria on reflecting the asset in the BS (incl. probable participation in the generation of economic profit). Computers & comp. systems – comp. & other information processing devices: servers, laptops & electronic notebooks, comp. systems, input & output devices (scanners, printers), memory devices, other automatic data processing equip., accessories for computers. Also software <u>purchased together with hardware.</u>	Positive integer	
H_030 / 7	Tangible fixed assets: machinery and equipment – other machinery and equipment: purchases and improvements	ENT_H_030_7	Purchases and improvements – fixed assets (FA) obtained in ref. period, also the total contractual value of FA w/o interest, obtained with fin. lease agreements. FA are reflected in the balance sheet (BS) in acq. cost (purch. price & expenses directly related to acq.). Expenses related to later improvements are also reflected here, (added to the acq. cost of tangible FA only if they correspond to the definition of tangible FA & the criteria on reflecting the asset in the BS). Other machinery & equip. – conveyors, lifting devices, electrical engines & diesel generators, exc. means of transp.; engines & turbines (exc. engines of aircrafts, vehicles, motorcycles), other generally used machines & mechanisms, steam boilers (exc. central heating hot water boilers classified as facilities), lifting machines, agricultural & forestry machinery, special purpose machines, office equip. (exc. computers), el. equip. & apparatus, radio, TV & comm. <u>equip., medical, precision &amp; optical instruments.</u>	Positive integer	
H_030 / 8	Tangible fixed assets: other tangible fixed assets – purchases and improvements	ENT_H_030_8	Purchases and improvements – fixed assets obtained within the reference period, including for non-monetary contributions, e.g., shares, also the total contractual value of fixed assets without interest, which are obtained within the reference period with financial lease agreements. Fixed assets are reflected in the balance sheet in their acquisition cost, which consists of the purchase price and the expenses related to the acquisition which are necessary for taking the asset to the operating condition and location. Expenses related to later improvements are also reflected, such expenses are added to the acquisition cost of tangible fixed assets only if they correspond to the definition of tangible fixed assets and the criteria on reflecting the asset in the balance sheet (including probable participation in the generation of economic profit in the future). Other tangible fixed assets – furniture, musical instruments, sports <u>equipment, valuables.</u>	Positive integer	
H_030 / 41	Tangible fixed assets: projects in progress and prepayments –	ENT_H_030_41	Purchases and improvements – fixed assets obtained within the reference period, including for non-monetary contributions, e.g., shares, also the total contractual value of fixed assets without interest, which are obtained within the	Positive integer	



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	purchases and improvements		reference period with financial lease agreements. Fixed assets are reflected in the balance sheet in their acquisition cost, which consists of the purchase price and the expenses related to the acquisition which are necessary for taking the asset to the operating condition and location. Expenses related to later improvements are also reflected, such expenses are added to the acquisition cost of tangible fixed assets only if they correspond to the definition of tangible fixed assets and the criteria on reflecting the asset in the balance sheet (including probable participation in the generation of economic profit in the future). Unfinished projects and prepayments – unfinished constructions and other projects, prepayments for fixed assets.		
H_030 / 43	Tangible fixed assets: projects in progress and prepayments – projects in progress: purchases and improvements	ENT_H_030_43	Purchases and improvements – fixed assets obtained within the reference period, including for non-monetary contributions, e.g., shares, also the total contractual value of fixed assets without interest, which are obtained within the reference period with financial lease agreements. Fixed assets are reflected in the balance sheet in their acquisition cost, which consists of the purchase price and the expenses related to the acquisition which are necessary for taking the asset to the operating condition and location. Expenses related to later improvements are also reflected, such expenses are added to the acquisition cost of tangible fixed assets only if they correspond to the definition of tangible fixed assets and the criteria on reflecting the asset in the balance sheet (including probable participation in the generation of economic profit in the future). Projects in progress = unfinished constructions + unfinished (uninstalled) machinery, equipment.	Positive integer	
H_030 / 12	Tangible fixed assets: projects in progress and prepayments – prepayments for fixed assets: purchases and improvements	ENT_H_030_12	Purchases and improvements – fixed assets obtained within the reference period, including for non-monetary contributions, e.g., shares, also the total contractual value of fixed assets without interest, which are obtained within the reference period with financial lease agreements. Fixed assets are reflected in the balance sheet in their acquisition cost, which consists of the purchase price and the expenses related to the acquisition which are necessary for taking the asset to the operating condition and location. Expenses related to later improvements are also reflected, such expenses are added to the acquisition cost of tangible fixed assets only if they correspond to the definition of tangible fixed assets and the criteria on reflecting the asset in the balance sheet (including probable participation in the generation of economic profit in the future). Prepayments for fixed assets – prepayments for suppliers for fixed assets (also prepayments for construction companies).	Positive integer	
H_030 / 45	Property, plant and equipment: right-of-use assets – acquisitions and additions	ENT_H_030_45	Acquisitions and additions – Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_030 / 1	Total tangible fixed assets: purchases and improvements	ENT_H_030_1	Purchases and improvements – fixed assets (FA) obtained within the ref. period, incl. for non-monetary contributions, e.g, shares, also the total contractual value of FA w/o interest, obtained within the ref. period with fin. lease agreements. FA are reflected in the balance sheet (BS) in their acq. cost, consisting of the purch. price & the expenses related to acq. which are necessary for taking the asset to the op. condition and location. Expenses related to later improvements are also reflected, such expenses are added to the acq. cost of tangible FA only if they correspond to the definition of tangible FA & the criteria on reflecting the asset in the BS (incl. probable participation in the generation of profit). Tangible FA – land, constructions (buildings, facilities), rights related thereof, machinery, equip., tools, fittings, inventory, valuables, construction in progress, prepayments for FA, total contractual value of FA w/o interest, obtained with fin. lease agreements.	Positive integer	
H_031 / 2	Tangible fixed assets: land– purchases and improvements: purchase of land and previously used constructions	ENT_H_031_2	Purchased land and buildings and facilities previously used in Estonia are reflected in the balance sheet in their acquisition cost. The total contractual value of fixed assets without interest, which are obtained within the reference period with financial lease agreements are also reflected here. Land – land as an object with unlimited useful life is not depreciated, which is why the acquisition cost of land must be equal to its	Positive integer	

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			residual value. Also indicate expenses on land improvement and arrangement, also the land use rights, if classified as <b>tangible fixed assets</b> .		
H_031 / 3	Tangible fixed assets: constructions – purchases and improvements: purchase of land and previously used constructions	ENT_H_031_3	Purchased land and buildings and facilities previously used in Estonia are reflected in the balance sheet in their acq. cost. The total contractual value of fixed assets w/o interest, obtained within the reference period with financial lease agreements. Constructions – buildings – a usually roofed and walled structure which is permanently connected to land and has indoor rooms; facilities – constructions permanently connected to land which are not buildings. Transport facilities: roads, streets, railways, takeoff and landing strips at airports, bridges, trestles, tunnels, port facilities (piers, jetties). Pipelines, communication and power lines: water, gas and sewage pipelines (incl. hot water boilers), fountains, water towers, communication and power lines. Civil facilities: mines and quarries, chimneys, stadiums and sports grounds, parks, swimming beaches, golf courses, trampolines, ski lifts, swimming pools, cemeteries, landfills, awnings, etc. Also <b>indicate the building right</b> .	Positive integer	
H_031 / 45	Property, plant and equipment: right-of-use assets – acquisitions and additions: acquisition of land and right-of-use assets, except new right-of-use assets and renovations	ENT_H_031_45	Acquisition of land and buildings (except new buildings) and civil engineering objects in Estonia are recognised in the balance sheet at the acquisition cost. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Positive integer	
H_031 / 1	Total tangible fixed assets: purchases and improvements – purchase of land and previously used constructions	ENT_H_031_1	Purchased land and buildings and facilities previously used in Estonia are reflected in the balance sheet in their acquisition cost. The total contractual value of fixed assets without interest, which are obtained within the reference period with financial lease agreements are also reflected here. Tangible fixed assets – land, constructions (buildings and facilities), the rights related thereto (e.g., building rights, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction in progress, prepayments for fixed assets.	Positive integer	
H_032 / 2	Tangible fixed assets: land– purchases and improvements : purchase of new constructions, new construction, improvements	ENT_H_032_2	Purchase of new constructions, new construction, improvement – purchase of new, previously unused buildings and facilities, capitalised expenses for building and also extending, reconstructing and renovating constructions (reconstruction expenses), which substantially prolong the useful life of the structure, increase its production potential or reduce exploitation expenses, also expenses for land improvement. The total contractual value of fixed assets without interest, which are obtained within the reference period with financial lease agreements are also reflected here. Expenses related to current maintenance and repair works are reflected under periodic expenses. Land – land as an object with unlimited useful life is not depreciated, which is why the acquisition cost of land must be equal to its residual value. Also indicate expenses on land improvement and arrangement, also the land use rights, if classified as <b>tangible fixed assets</b> .	Positive integer	
H_032 / 3	Tangible fixed assets: constructions – purchases and improvements: purchase of new constructions, new construction, improvements	ENT_H_032_3	Purch. of new constructions, new constr., improvement – purch. of new, previously unused buildings and facs., capitalised expenses for building, extending and reconstructing constructions, which prolong the useful life of structure, increase the production potential or reduce exploitation expenses. Also, total contractual value of fixed assets w/o interest, obtained with fin. lease agreements. Expenses related to current maint. & repair works are reflected under periodic expenses. Constructions – buildings – roofed and walled structure which is permanently connected to land and has indoor rooms; facs. – constr. permanently connected to land which are not buildings. Transp. facs.: roads, streets, railways, tramways, takeoff & landing strips at airports, bridges, tunnels, port facs. Pipelines, comm. & power lines: water, gas and sewage pipelines, water towers, comm. & power lines. Civil facs.: mines, stadiums, parks, swimming beaches & pools, cemeteries, landfills: <b>building rights</b> .	Positive integer	
H_032	Property, plant	ENT_H_	Acquisition of new buildings and civil engineering objects,	Positive	

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/ 45	and equipment: right-of-use assets – acquisitions and additions: acquisition of right-of-use assets, new building and renovations	032_45	capitalised expenses of building construction, additions and reconstruction, which increase the service life of the building, increase the production potential or reduce life-cycle costs. Repair and maintenance expenses are reported under period costs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	integer	
H_032 / 1	Total tangible fixed assets: purchases and improvements – purchase of new constructions, new construction, improvements	ENT_H_032_1	Purchase of new constructions, new construction, improvement – purchase of new, previously unused buildings and facilities, capitalised expenses for building and also extending, reconstructing and renovating constructions (reconstruction expenses), which substantially prolong the useful life of the structure, increase its production potential or reduce exploitation expenses, also expenses for land improvement. Also indicate the total contractual value of fixed assets without interest, which are obtained within the reference period with financial lease agreements. Expenses related to current maintenance and repair works are reflected under periodic expenses. Tangible fixed assets – land, constructions (buildings and facilities), the rights related thereto (e.g., building rights, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction in progress, prepayments for fixed assets.	Positive integer	
H_060 / 2	Tangible fixed assets: land – depreciation expense	ENT_H_060_2	Depreciation is writing off the depreciable part of the assets during the useful life of the assets. Indicate the depreciation expense calculated in the reference period. Land – land as an object with unlimited useful life is not depreciated, which is why the acquisition cost of land must be equal to its residual value. Also indicate expenses on land improvement and arrangement, also the land use rights, if classified as tangible fixed assets.	Positive integer	2024
H_060 / 3	Tangible fixed assets: constructions – depreciation expense	ENT_H_060_3	Depreciation is writing off the depreciable part of the assets during the useful life of the assets. Indicate the depreciation expense calculated in the reference period. Constructions – buildings – a usually roofed and walled structure which is permanently connected to land and has indoor rooms; facilities – constructions permanently connected to land which are not buildings. Transport facilities: roads, streets, railways, takeoff and landing strips at airports, bridges, trestles, tunnels, port facilities (piers, jetties, etc.). Pipelines, communication and power lines: water, gas and sewage pipelines (incl. hot water boilers), fountains, water towers, communication and power lines, etc. Civil facilities: mines and quarries, chimneys, stadiums and sports grounds, parks, swimming beaches, golf courses, trampolines, ski lifts, swimming pools, cemeteries, landfills, awnings, etc. Also indicate the building right.	Positive integer	
H_060 / 40	Tangible fixed assets: machinery and equipment – depreciation expense	ENT_H_060_40	Depreciation is writing off the depreciable part of the assets during the useful life of the assets. Indicate the depreciation expense calculated in the reference period. Machinery and equipment – means of road, rail, water and air transport for transporting both goods and passengers and for other purposes; computers and computer systems; other machinery and equipment.	Positive integer	
H_060 / 4	Tangible fixed assets: machinery and equipment – means of transport: depreciation expense	ENT_H_060_4	Depreciation is writing off the depreciable part of the assets during the useful life of the assets. Indicate the depreciation expense calculated in the reference period. Means of transport – means of transport used on roads and streets both for cargo as well as passenger transport: motor vehicles, motor vehicle bodies, trailers and semi-trailers, vehicles with electric motor for passenger transport (trolleybuses), special purpose motor vehicles, lorry cranes, motor vehicles for driving on snow, golf carts; also means of transport for rail, water and air transport of cargo and passengers: rail locomotives and rolling stock, trams, water crafts and other special purpose floating devices, aircrafts, motorcycles and bicycles.	Positive integer	
H_060 / 6	Tangible fixed assets: machinery and equipment – computers and computer systems: depreciation expense	ENT_H_060_6	Depreciation is writing off the depreciable part of the assets during the useful life of the assets. Indicate the depreciation expense calculated in the reference period. Computers and computer systems – computers and other information processing devices: servers, laptops and electronic notebooks, computer systems, input and output devices (scanners, printers), memory devices, other automatic data	Positive integer	

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			processing equipment, accessories for computers. This also <u>includes software purchased together with hardware.</u>		
H_060 / 7	Tangible fixed assets: machinery and equipment – other machinery and equipment: depreciation expense	ENT_H_060_7	Depreciation is writing off the depreciable part of the assets during the useful life of the assets. Indicate the depreciation expense calculated in the reference period. Other machinery and equipment – different conveyors, lifting and loading devices, thermal equipment, cleaning and sorting equipment, laboratory equipment, electrical engines and diesel generators, tools, fittings, etc., except means of transport; engines and turbines (except the engines of aircrafts, vehicles and motorcycles), other generally used machines and mechanisms, steam boilers (except central heating hot water boilers classified as facilities), lifting machines and transition mechanisms, agricultural and forestry machinery (and tractors), machine tools, other special purpose machines (road rollers and lorry cranes), office equipment (except computers), electrical equipment and apparatus not elsewhere classified, radio, television and communication equipment, medical, precision and optical instruments.	Positive integer	
H_060 / 8	Tangible fixed assets: other tangible fixed assets – depreciation expense	ENT_H_060_8	Depreciation is writing off the depreciable part of the assets during the useful life of the assets. Indicate the depreciation expense calculated in the reference period. Other tangible fixed assets – furniture, musical instruments, sports equipment, valuables.	Positive integer	
H_060 / 41	Tangible fixed assets: projects in progress and prepayments – depreciation expense	ENT_H_060_41	Depreciation is writing off the depreciable part of the assets during the useful life of the assets. Indicate the depreciation expense calculated in the reference period. Unfinished projects and prepayments – unfinished constructions and other projects, prepayments for fixed assets.	Positive integer	
H_060 / 43	Tangible fixed assets: projects in progress and prepayments – projects in progress: depreciation expense	ENT_H_060_43	Depreciation is writing off the depreciable part of the assets during the useful life of the assets. Indicate the depreciation expense calculated in the reference period. Projects in progress = unfinished constructions + unfinished (uninstalled) machinery, equipment. Unfinished constructions – actual expenses on unfinished construction objects built for own use. Construction companies indicate expenses on objects for resale or built as contract work in inventories under goods in process. Unfinished (uninstalled) machinery, equipment – actual expenses on unfinished or uninstalled machinery, equipment used for own use.	Positive integer	
H_060 / 12	Tangible fixed assets: projects in progress and prepayments – prepayments for fixed assets: depreciation expense	ENT_H_060_12	Depreciation is writing off the depreciable part of the assets during the useful life of the assets. Indicate the depreciation expense calculated in the reference period. Prepayments for fixed assets – prepayments for suppliers for fixed assets (also prepayments for construction companies).	Positive integer	
H_060 / 45	Property, plant and equipment: right-of-use assets – depreciation	ENT_H_060_45	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_060 / 1	Total tangible fixed assets: depreciation expense	ENT_H_060_1	Depreciation is writing off the depreciable part of the assets during the useful life of the assets. Indicate the depreciation expense calculated in the reference period. Tangible fixed assets – land, constructions (buildings and facilities), the rights related thereto (e.g., building rights, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction in progress, prepayments for fixed assets.	Positive integer	
H_080 / 2	Tangible fixed assets: land – total reclassifications: reclassifications from prepayments	ENT_H_080_2	Reclassification of fixed assets reflected as prepayments at the beginning of the reference period into the respective type of fixed asset. Land – land as an object with unlimited useful life is not depreciated, which is why the acquisition cost of land must be equal to its residual value. Also indicate expenses on land improvement and arrangement, also the <u>land use rights, if classified as tangible fixed assets.</u>	Integer	
H_080 / 3	Tangible fixed assets:	ENT_H_080_3	Reclassification of fixed assets reflected as prepayments at the beginning of the reference period into the respective type	Integer	



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	constructions – total reclassifications: reclassifications from prepayments		of fixed asset. Constructions – buildings – a usually roofed and walled structure which is permanently connected to land and has indoor rooms; facilities – constructions permanently connected to land which are not buildings. Transport facilities: roads, streets, railways, takeoff and landing strips at airports, bridges, trestles, tunnels, port facilities (piers, jetties, etc.). Pipelines, communication and power lines: water, gas and sewage pipelines (incl. hot water boilers), fountains, water towers, communication and power lines, etc. Civil facilities: mines and quarries, chimneys, stadiums and sports grounds, parks, swimming beaches, golf courses, trampolines, ski lifts, swimming pools, cemeteries, landfills, awnings, etc. Also indicate the building right.		
H_080 / 40	Tangible fixed assets: machinery and equipment – total reclassifications: reclassifications from prepayments	ENT_H_080_40	Reclassification of fixed assets reflected as prepayments at the beginning of the reference period into the respective type of fixed asset. Machinery and equipment – means of road, rail, water and air transport for transporting both goods and passengers and for other purposes; computers and computer systems; other machinery and equipment.	Integer	
H_080 / 4	Tangible fixed assets: machinery and equipment – means of transport: total reclassifications – reclassifications from prepayments	ENT_H_080_4	Reclassification of fixed assets reflected as prepayments at the beginning of the reference period into the respective type of fixed asset. Means of transport – means of transport used on roads and streets both for cargo as well as passenger transport: motor vehicles, motor vehicle bodies, trailers and semi-trailers, vehicles with electric motor for passenger transport (trolleybuses), special purpose motor vehicles, lorry cranes, motor vehicles for driving on snow, golf carts; also means of transport for rail, water and air transport of cargo and passengers: rail locomotives and rolling stock, trams, water crafts and other special purpose floating devices, aircrafts, motorcycles and bicycles.	Integer	
H_080 / 6	Tangible fixed assets: machinery and equipment – computers and computer systems: total reclassifications – reclassifications from prepayments	ENT_H_080_6	Reclassification of fixed assets reflected as prepayments at the beginning of the reference period into the respective type of fixed asset. Computers and computer systems – computers and other information processing devices: servers, laptops and electronic notebooks, computer systems, input and output devices (scanners, printers), memory devices, other automatic data processing equipment, accessories for computers. This also includes software purchased together with hardware.	Integer	
H_080 / 7	Tangible fixed assets: machinery and equipment – other machinery and equipment: total reclassifications – reclassifications from prepayments	ENT_H_080_7	Reclassification of fixed assets reflected as prepayments at the beginning of the reference period into the respective type of fixed asset. Other machinery and equipment – different conveyors, lifting and loading devices, thermal equipment, cleaning and sorting equipment, laboratory equipment, electrical engines and diesel generators, tools, fittings, etc., except means of transport; engines and turbines (except the engines of aircrafts, vehicles and motorcycles), other generally used machines and mechanisms, steam boilers (except central heating hot water boilers classified as facilities), lifting machines and transition mechanisms, agricultural and forestry machinery (and tractors), machine tools, other special purpose machines (road rollers and lorry cranes), office equipment (except computers), electrical equipment and apparatus not elsewhere classified, radio, television and communication equipment, medical, precision and optical instruments.	Integer	
H_080 / 8	Tangible fixed assets: other tangible fixed assets – total reclassifications: reclassifications from prepayments	ENT_H_080_8	Reclassification of fixed assets reflected as prepayments at the beginning of the reference period into the respective type of fixed asset. Other tangible fixed assets – furniture, musical instruments, sports equipment, valuables.	Integer	
H_080 / 41	Tangible fixed assets: projects in progress and prepayments – total reclassifications: reclassifications from prepayments	ENT_H_080_41	Reclassification of fixed assets reflected as prepayments at the beginning of the reference period into the respective type of fixed asset. Unfinished projects and prepayments – unfinished constructions and other projects, prepayments for fixed assets.	Integer	
H_080 / 43	Tangible fixed assets: projects in progress and prepayments –	ENT_H_080_43	Reclassification of fixed assets reflected as prepayments at the beginning of the reference period into the respective type of fixed asset. Projects in progress = unfinished constructions + unfinished (uninstalled) machinery, equipment. Unfinished	Integer	

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	projects in progress: total reclassifications – reclassifications from prepayments		constructions – actual expenses on unfinished construction objects built for own use. Construction companies indicate expenses on objects for resale or built as contract work in inventories under goods in process. Unfinished (uninstalled) machinery, equipment – actual expenses on unfinished or uninstalled machinery, equipment used for own use.		
H_080 / 12	Tangible fixed assets: projects in progress and prepayments – prepayments for fixed assets: total reclassifications – reclassifications from prepayments	ENT_H_080_12	Reclassification of fixed assets reflected as prepayments at the beginning of the reference period into the respective type of fixed asset. Prepayments for fixed assets – prepayments for suppliers for fixed assets (also prepayments for construction companies).	Integer	
H_080 / 45	Property, plant and equipment: right-of-use assets – total reclassifications: reclassifications from prepayments	ENT_H_080_45	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Integer	
H_080 / 1	Total tangible fixed assets: total reclassifications – reclassifications from prepayments	ENT_H_080_1	Reclassification of fixed assets reflected as prepayments at the beginning of the reference period into the respective type of fixed asset. Tangible fixed assets – land, constructions (buildings and facilities), the rights related thereto (e.g., building rights, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction in progress, prepayments for fixed assets.	Integer	
H_090 / 2	Tangible fixed assets: land – total reclassifications: other reclassifications	ENT_H_090_2	Other reclassifications – reclassifications from projects in progress, real estate investments, into fixed assets available for sale, inventories. Land – land as an object with unlimited useful life is not depreciated, which is why the acquisition cost of land must be equal to its residual value. Also indicate expenses on land improvement and arrangement, also the land use rights, if classified as tangible fixed assets.	Integer	
H_090 / 3	Tangible fixed assets: constructions – total reclassifications: other reclassifications	ENT_H_090_3	Other reclassifications – reclassifications from projects in progress, real estate investments, into fixed assets available for sale, inventories. Constructions – buildings – a usually roofed and walled structure which is permanently connected to land and has indoor rooms; facilities – constructions permanently connected to land which are not buildings. Transport facilities: roads, streets, railways, takeoff and landing strips at airports, bridges, trestles, tunnels, port facilities (piers, jetties, etc.). Pipelines, communication and power lines: water, gas and sewage pipelines (incl. hot water boilers), fountains, water towers, communication and power lines, etc. Civil facilities: mines and quarries, chimneys, stadiums and sports grounds, parks, swimming beaches, golf courses, trampolines, ski lifts, swimming pools, cemeteries, landfills, awnings, etc. Also indicate the building right.	Integer	
H_090 / 40	Tangible fixed assets: machinery and equipment – total reclassifications: other reclassifications	ENT_H_090_40	Other reclassifications – reclassifications from projects in progress, real estate investments, into fixed assets available for sale, inventories. Machinery and equipment – means of road, rail, water and air transport for transporting both goods and passengers and for other purposes; computers and computer systems; other machinery and equipment.	Integer	
H_090 / 4	Tangible fixed assets: machinery and equipment – means of transport: total reclassifications – other reclassifications	ENT_H_090_4	Other reclassifications – reclassifications from projects in progress, real estate investments, into fixed assets available for sale, inventories. Means of transport – means of transport used on roads and streets both for cargo as well as passenger transport: motor vehicles, motor vehicle bodies, trailers and semi-trailers, vehicles with electric motor for passenger transport (trolleybuses), special purpose motor vehicles, lorry cranes, motor vehicles for driving on snow, golf carts; also means of transport for rail, water and air transport of cargo and passengers: rail locomotives and rolling stock, trams, water crafts and other special purpose floating devices, aircrafts, motorcycles and bicycles.	Integer	
H_090 / 6	Tangible fixed assets: machinery and equipment – computers and computer systems:	ENT_H_090_6	Other reclassifications – reclassifications from projects in progress, real estate investments, into fixed assets available for sale, inventories. Computers and computer systems – computers and other information processing devices: servers, laptops and electronic notebooks, computer	Integer	

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	total reclassifications – other reclassifications		systems, input and output devices (scanners, printers), memory devices, other automatic data processing equipment, accessories for computers. This also includes <u>software purchased together with hardware</u> .		
H_090 / 7	Tangible fixed assets: machinery and equipment – other machinery and equipment: total reclassifications – other reclassifications	ENT_H_090_7	Other reclassifications – reclassifications from projects in progress, real estate investments, into fixed assets available for sale, inventories. Other machinery and equipment – different conveyors, lifting and loading devices, thermal equipment, cleaning and sorting equipment, laboratory equipment, electrical engines and diesel generators, tools, fittings, etc., except means of transport; engines and turbines (except the engines of aircrafts, vehicles and motorcycles), other generally used machines and mechanisms, steam boilers (except central heating hot water boilers classified as facilities), lifting machines and transition mechanisms, agricultural and forestry machinery (and tractors), machine tools, other special purpose machines (road rollers and lorry cranes), office equipment (except computers), electrical equipment and apparatus not elsewhere classified, radio, television and communication equipment, medical, precision and optical instruments.	Integer	
H_090 / 8	Tangible fixed assets: other tangible fixed assets – total reclassifications: other reclassifications	ENT_H_090_8	Other reclassifications – reclassifications from projects in progress, real estate investments, into fixed assets available for sale, inventories. Valuables – indicate pieces of art, book collections, valuable jewellery and stones, antiques, non-monetary gold, other precious metals, etc.	Integer	
H_090 / 41	Tangible fixed assets: projects in progress and prepayments – total reclassifications: other reclassifications	ENT_H_090_41	Other reclassifications – reclassifications from projects in progress, real estate investments, into fixed assets available for sale, inventories. Unfinished projects and prepayments – unfinished constructions and other projects, prepayments for fixed assets.	Integer	
H_090 / 43	Tangible fixed assets: projects in progress and prepayments – projects in progress: total reclassifications – other reclassifications	ENT_H_090_43	Other reclassifications – reclassifications from projects in progress, real estate investments, into fixed assets available for sale, inventories. Projects in progress = unfinished constructions + unfinished (uninstalled) machinery, equipment. Unfinished constructions – actual expenses on unfinished construction objects built for own use. Construction companies indicate expenses on objects for resale or built as contract work in inventories under goods in process. Unfinished (uninstalled) machinery, equipment – actual expenses on unfinished or uninstalled machinery, equipment used for own use.	Integer	
H_090 / 12	Tangible fixed assets: projects in progress and prepayments – prepayments for fixed assets: total reclassifications – other reclassifications	ENT_H_090_12	Other reclassifications – reclassifications from projects in progress, real estate investments, into fixed assets available for sale, inventories. Prepayments for fixed assets – prepayments for suppliers for fixed assets (also prepayments for construction companies).	Integer	
H_090 / 45	Property, plant and equipment: right-of-use assets – total reclassifications: other reclassifications	ENT_H_090_45	Other reclassifications – Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Integer	
H_090 / 1	Tangible fixed assets: total reclassifications – other reclassifications	ENT_H_090_1	Other reclassifications – reclassifications from projects in progress, real estate investments, into fixed assets available for sale, inventories. Tangible fixed assets – land, constructions (buildings and facilities), the rights related thereto (e.g., building rights, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction in progress, prepayments for fixed assets.	Integer	
H_100 / 2	Tangible fixed assets: land – sales	ENT_H_100_2	Fixed assets sold in the reference period in residual value (also for non-monetary contributions, e.g., for shares). Land – land as an object with unlimited useful life is not depreciated, which is why the acquisition cost of land must be equal to its residual value. Also indicate expenses on land improvement and arrangement, also the land use rights, if classified as	Positive integer	

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			tangible fixed assets.		
H_100 / 3	Tangible fixed assets: constructions – sales	ENT_H_100_3	Fixed assets sold in the reference period in residual value (also for non-monetary contributions, e.g., for shares). Constructions – buildings – a usually roofed and walled structure which is permanently connected to land and has indoor rooms; facilities – constructions permanently connected to land which are not buildings. Transport facilities: roads, streets, railways, takeoff and landing strips at airports, bridges, trestles, tunnels, port facilities (piers, jetties, etc.). Pipelines, communication and power lines: water, gas and sewage pipelines (incl. hot water boilers), fountains, water towers, communication and power lines, etc. Civil facilities: mines and quarries, chimneys, stadiums and sports grounds, parks, swimming beaches, golf courses, trampolines, ski lifts, swimming pools, cemeteries, landfills, awnings, etc. Also indicate the building right.	Positive integer	
H_100 / 40	Tangible fixed assets: machinery and equipment – sales	ENT_H_100_40	Fixed assets sold in the reference period in residual value (also for non-monetary contributions, e.g., for shares). Machinery and equipment – means of road, rail, water and air transport for transporting both goods and passengers and for other purposes; computers and computer systems; other machinery and equipment.	Positive integer	
H_100 / 4	Tangible fixed assets: machinery and equipment – means of transport: sales	ENT_H_100_4	Fixed assets sold in the reference period in residual value (also for non-monetary contributions, e.g., for shares). Means of transport – means of transport used on roads and streets both for cargo as well as passenger transport: motor vehicles, motor vehicle bodies, trailers and semi-trailers, vehicles with electric motor for passenger transport (trolleybuses), special purpose motor vehicles, lorry cranes, motor vehicles for driving on snow, golf carts; also means of transport for rail, water and air transport of cargo and passengers: rail locomotives and rolling stock, trams, water crafts and other special purpose floating devices, aircrafts, motorcycles and bicycles.	Positive integer	
H_100 / 6	Tangible fixed assets: machinery and equipment – computers and computer systems: sales	ENT_H_100_6	Fixed assets sold in the reference period in residual value (also for non-monetary contributions, e.g., for shares). Computers and computer systems – computers and other information processing devices: servers, laptops and electronic notebooks, computer systems, input and output devices (scanners, printers), memory devices, other automatic data processing equipment, accessories for computers. This also includes software purchased together with hardware.	Positive integer	
H_100 / 7	Tangible fixed assets: machinery and equipment – other machinery and equipment: sales	ENT_H_100_7	Fixed assets sold in the reference period in residual value (also for non-monetary contributions, e.g., for shares). Other machinery and equipment – different conveyors, lifting and loading devices, thermal equipment, cleaning and sorting equipment, laboratory equipment, electrical engines and diesel generators, tools, fittings, etc., except means of transport; engines and turbines (except the engines of aircrafts, vehicles and motorcycles), other generally used machines and mechanisms, steam boilers (except central heating hot water boilers classified as facilities), lifting machines and transition mechanisms, agricultural and forestry machinery (and tractors), machine tools, other special purpose machines (road rollers and lorry cranes), office equipment (except computers), electrical equipment and apparatus not elsewhere classified, radio, television and communication equipment, medical, precision and optical instruments.	Positive integer	
H_100 / 8	Tangible fixed assets: other tangible fixed assets – sales	ENT_H_100_8	Fixed assets sold in the reference period in residual value (also for non-monetary contributions, e.g., for shares). Other tangible fixed assets – furniture, musical instruments, sports equipment, valuables.	Positive integer	
H_100 / 41	Tangible fixed assets: projects in progress and prepayments – sales	ENT_H_100_41	Fixed assets sold in the reference period in residual value (also for non-monetary contributions, e.g., for shares). Unfinished projects and prepayments – unfinished constructions and other projects, prepayments for fixed assets.	Positive integer	
H_100 / 43	Tangible fixed assets: projects in progress and prepayments – projects in progress: sales	ENT_H_100_43	Fixed assets sold in the reference period in residual value (also for non-monetary contributions, e.g., for shares). Projects in progress = unfinished constructions + unfinished (uninstalled) machinery, equipment. Unfinished constructions – actual expenses on unfinished construction objects built for own use. Construction companies indicate expenses on objects for resale or built as contract work in inventories	Positive integer	



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			under goods in process. Unfinished (uninstalled) machinery, equipment – actual expenses on unfinished or uninstalled machinery, equipment used for own use.		
H_100 / 12	Tangible fixed assets: projects in progress and prepayments – prepayments for fixed assets: sales	ENT_H_100_12	Fixed assets sold in the reference period in residual value (also for non-monetary contributions, e.g., for shares). Prepayments for fixed assets – prepayments for suppliers for fixed assets (also prepayments for construction companies).	Positive integer	
H_100 / 45	Property, plant and equipment: right-of-use assets – sales	ENT_H_100_45	Fixed assets sold in the reference year (incl. for consideration other than cash, e.g. shares) at residual value. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Positive integer	
H_100 / 1	Total tangible fixed assets: sales	ENT_H_100_1	Fixed assets sold in the reference period in residual value (also for non-monetary contributions, e.g., for shares). Tangible fixed assets – land, constructions (buildings and facilities), the rights related thereto (e.g., building rights, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction in progress, prepayments for fixed assets.	Positive integer	
F_111 / 2	Tangible fixed assets: land – other changes	FIN_111_2	Land as an object with unlimited useful life is not depreciated, which is why the acquisition cost of land must be equal to its residual value. Also indicate expenses on land improvement and arrangement, also the land use rights, if classified as tangible fixed assets.	Integer	
F_111 / 3	Tangible fixed assets: constructions – other changes	FIN_111_3	Constructions – buildings, facilities, building rights. Buildings – a usually roofed and walled structure which is permanently connected to land and has indoor rooms; facilities – constructions permanently connected to land which are not buildings. Transport facilities: roads, streets, railways, takeoff and landing strips at airports, bridges, trestles, tunnels, port facilities (piers, jetties, etc.). Pipelines, communication and power lines: water, gas and sewage pipelines (incl. hot water boilers), fountains, water towers, communication and power lines, etc. Civil facilities: mines and quarries, chimneys, stadiums and sports grounds, parks, swimming beaches, golf courses, trampolines, ski lifts, swimming pools, cemeteries, landfills, awnings, etc.	Integer	
F_111 / 40	Tangible fixed assets: machinery and equipment – other changes	FIN_111_40	The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Machinery and equipment – means of road, rail, water and air transport for transporting both goods and passengers and for other purposes; computers and computer systems; other machinery and equipment.	Integer	
F_111 / 4	Tangible fixed assets: machinery and equipment – means of transport: other changes	FIN_111_4	Means of transport – means of road and other transport for transporting both goods and passengers and for other purposes.	Integer	
F_111 / 6	Tangible fixed assets: machinery and equipment – computers and computer systems: other changes	FIN_111_6	Computers and computer systems – computers and other information processing devices: servers, laptops and electronic notebooks, computer systems, input and output devices (scanners, printers), memory devices, other automatic data processing equipment, accessories for computers. This also includes software purchased together with hardware.	Integer	
F_111 / 7	Tangible fixed assets: machinery and equipment – other machinery and equipment: other changes	FIN_111_7	Other machinery and equipment – other machinery and equipment, excl. means of transport and computers/computer equipment.	Integer	
F_111 / 8	Tangible fixed assets: other tangible fixed assets – other changes	FIN_111_8	Other tangible fixed assets – furniture, musical instruments, sports equipment.	Integer	
F_111 / 41	Tangible fixed assets: projects in progress and prepayments –	FIN_111_41	Objects reclassified in the reference period to the class of tangible fixed assets (acquisition costs with a plus, accumulated depreciation with a minus) or from the class of tangible fixed assets (acquisition cost with a minus,	Integer	

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	other changes		accumulated depreciation with a plus).		
F_111 / 43	Tangible fixed assets: projects in progress and prepayments – projects in progress: other changes	FIN_111_43	Other changes, profit (loss) from the change of fair value – residual value of assets excluded from fixed assets with write-off acts, profit/loss from the revaluation of real estate investments reflected with the fair value method, transfer of assets through business combination. Projects in progress = unfinished constructions + unfinished (uninstalled) machinery, equipment. Unfinished constructions – actual expenses on unfinished construction objects built for own use. Construction companies indicate expenses on objects for resale or built as contract work in inventories under goods in process. Unfinished (uninstalled) machinery, equipment – actual expenses on unfinished or uninstalled machinery, equipment used for own use.	Integer	
F_111 / 12	Tangible fixed assets: projects in progress and prepayments – prepayments for fixed assets: other changes	FIN_111_12	Prepayments – prepayments for suppliers for fixed assets (also prepayments for construction companies).	Integer	
F_111 / 45	Property, plant and equipment: right-of-use assets – other changes, profit (loss) from changes in fair value	FIN_111_45	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Integer	
F_111 / 1	Total tangible fixed assets: other changes	FIN_111_1	Other changes – write-downs in the reference period due to the impairment of value, cancellations of previous write-downs, residual value of assets excluded from fixed assets with write-off acts, profit/loss from the revaluation of real estate investments reflected with the fair value method, transfer of assets through business combination.	Integer	
H_130 / 2	Tangible fixed assets: land – in residual value/fair value as at the end of the reference period	ENT_H_130_2	In residual value/fair value as at the end of the reference period – the (residual) balance sheet value of assets at the end of the year. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Land – land as an object with unlimited useful life is not depreciated, which is why the acquisition cost of land must be equal to its residual value. Also indicate expenses on land improvement and arrangement, also the land use rights, if classified as tangible fixed assets.	Positive integer	
H_130 / 3	Tangible fixed assets: constructions – in residual value/fair value as at the end of the reference period	ENT_H_130_3	In residual value/fair value as at the end of the ref. period – (residual) balance sheet (BS) value of assets at the end of the year. Net sum in which the assets are reflected in BS, considering the acc. depreciation and possible write-downs. Constructions – buildings – a usually roofed and walled structure which is permanently connected to land and has indoor rooms; facilities – constructions permanently connected to land which are not buildings. Transport facilities: roads, streets, railways, takeoff and landing strips at airports, bridges, trestles, tunnels, port facilities (piers, jetties, etc.). Pipelines, communication and power lines: water, gas and sewage pipelines (incl. hot water boilers), fountains, water towers, communication and power lines, etc. Civil facilities: mines and quarries, chimneys, stadiums and sports grounds, parks, swimming beaches, golf courses, trampolines, ski lifts, swimming pools, cemeteries, landfills, awnings, etc. Also indicate the building right.	Positive integer	
H_130 / 40	Tangible fixed assets: machinery and equipment – in residual value/fair value as at the end of the reference period	ENT_H_130_40	In residual value/fair value as at the end of the reference period – the (residual) balance sheet value of assets at the end of the year. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Machinery and equipment – means of road, rail, water and air transport for transporting both goods and passengers and for other purposes; computers and computer systems; other machinery and equipment.	Positive integer	
H_130 / 4	Tangible fixed assets: machinery and equipment –	ENT_H_130_4	In residual value/fair value as at the end of the reference period – the (residual) balance sheet value of assets at the end of the year. The net sum in which the assets are	Positive integer	

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	means of transport: in residual value/fair value as at the end of the reference period		reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Means of transport – means of transport used on roads and streets both for cargo as well as passenger transport: motor vehicles, motor vehicle bodies, trailers and semi-trailers, vehicles with electric motor for passenger transport (trolleybuses), special purpose motor vehicles, lorry cranes, motor vehicles for driving on snow, golf carts; also means of transport for rail, water and air transport of cargo and passengers: rail locomotives and rolling stock, trams, water crafts and other special purpose floating devices, aircrafts, <u>motorcycles and bicycles.</u>		
H_130 / 6	Tangible fixed assets: machinery and equipment – computers and computer systems: in residual value/fair value as at the end of the reference period	ENT_H_130_6	In residual value/fair value as at the end of the reference period – the (residual) balance sheet value of assets at the end of the year. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Computers and computer systems – computers and other information processing devices: servers, laptops and electronic notebooks, computer systems, input and output devices (scanners, printers), memory devices, other automatic data processing equipment, accessories for computers. This also includes software purchased together <u>with hardware.</u>	Positive integer	
H_130 / 7	Tangible fixed assets: machinery and equipment – other machinery and equipment: in residual value/fair value as at the end of the reference period	ENT_H_130_7	In residual value/fair value as at the end of the ref. period – (residual) balance sheet (BS) value of assets at the end of the year. Net sum in which the assets are reflected in the BS, considering the acc. depreciation & possible write-downs. Other machinery and equip. – different conveyors, lifting & loading devices, thermal equip., cleaning & sorting equip., laboratory equip., electrical engines & diesel generators, tools, fittings, exc. means of transp.; engines & turbines (exc. engines of aircrafts, vehicles, motorcycles), other generally used machines & mechanisms, steam boilers (exc. central heating hot water boilers classified as facs.), lifting machines & transition mechanisms, agricultural & forestry machinery (and tractors), machine tools, special purpose machines (road rollers & lorry cranes), office equip. (exc. computers), electrical equip. & apparatus not elsewhere classified, radio, television & communication equipment, medical, precision & <u>optical instruments.</u>	Positive integer	
H_130 / 8	Tangible fixed assets: other tangible fixed assets – in residual value/fair value as at the end of the reference period	ENT_H_130_8	In residual value/fair value as at the end of the reference period – the (residual) balance sheet value of assets at the end of the year. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Other tangible fixed assets – furniture, musical instruments, sports equipment, valuables.	Positive integer	
H_130 / 41	Tangible fixed assets: projects in progress and prepayments – in residual value/fair value as at the end of the reference period	ENT_H_130_41	In residual value/fair value as at the end of the reference period – the (residual) balance sheet value of assets at the end of the year. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Unfinished projects and prepayments – unfinished constructions and other projects, prepayments for fixed <u>assets.</u>	Positive integer	
H_130 / 43	Tangible fixed assets: projects in progress and prepayments – projects in progress: in residual value/fair value as at the end of the reference period	ENT_H_130_43	In residual value/fair value as at the end of the reference period – the (residual) balance sheet value of assets at the end of the year. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Projects in progress = unfinished constructions + unfinished (uninstalled) machinery, equipment. Unfinished constructions – actual expenses on unfinished construction objects built for own use. Construction companies indicate expenses on objects for resale or built as contract work in inventories under goods in process. Unfinished (uninstalled) machinery, equipment – actual expenses on unfinished or uninstalled <u>machinery, equipment used for own use.</u>	Positive integer	
H_130 / 12	Tangible fixed assets: projects in progress and prepayments – prepayments for fixed assets: in residual value/fair	ENT_H_130_12	In residual value/fair value as at the end of the reference period – the (residual) balance sheet value of assets at the end of the year. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Prepayments for fixed assets – prepayments for suppliers for fixed assets (also prepayments for construction companies).	Positive integer	

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	value as at the end of the reference period				
H_130 / 45	Property, plant and equipment: right-of-use assets – residual cost / fair value at the end of the reference period	ENT_H_130_45	Residual cost / fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Positive integer	
H_130 / 1	Total tangible fixed assets: in residual value/fair value as at the end of the reference period	ENT_H_130_1	In residual value/fair value as at the end of the reference period – the (residual) balance sheet value of assets at the end of the year. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Tangible fixed assets – land, constructions (buildings and facilities), the rights related thereto (e.g., building rights, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction in progress, prepayments for fixed assets. Additional information: Guideline 5 of the Estonian Accounting Standards Board “Tangible and intangible fixed assets”.	Positive integer	
H_140 / 2	Tangible fixed assets: land – sold fixed assets in sales price	ENT_H_140_2	Cost of sold fixed assets in sales price without VAT. Land – land as an object with unlimited useful life is not depreciated, which is why the acquisition cost of land must be equal to its residual value. Also indicate expenses on land improvement and arrangement, also the land use rights, if classified as tangible fixed assets.	Positive integer	
H_140 / 3	Tangible fixed assets: constructions – sold fixed assets in sales price	ENT_H_140_3	Cost of sold fixed assets in sales price without VAT. Constructions – buildings – a usually roofed and walled structure which is permanently connected to land and has indoor rooms; facilities – constructions permanently connected to land which are not buildings. Transport facilities: roads, streets, railways, takeoff and landing strips at airports, bridges, trestles, tunnels, port facilities (piers, jetties, etc.). Pipelines, communication and power lines: water, gas and sewage pipelines (incl. hot water boilers), fountains, water towers, communication and power lines, etc. Civil facilities: mines and quarries, chimneys, stadiums and sports grounds, parks, swimming beaches, golf courses, trampolines, ski lifts, swimming pools, cemeteries, landfills, awnings, etc. Also indicate the building right.	Positive integer	
H_140 / 40	Tangible fixed assets: machinery and equipment – sold fixed assets in sales price	ENT_H_140_40	Cost of sold fixed assets in sales price without VAT. Machinery and equipment – means of road, rail, water and air transport for transporting both goods and passengers and for other purposes; computers and computer systems; other machinery and equipment.	Positive integer	
H_140 / 4	Tangible fixed assets: machinery and equipment – means of transport: sold fixed assets in sales price	ENT_H_140_4	Cost of sold fixed assets in sales price without VAT. Means of transport – means of transport used on roads and streets both for cargo as well as passenger transport: motor vehicles, motor vehicle bodies, trailers and semi-trailers, vehicles with electric motor for passenger transport (trolleybuses), special purpose motor vehicles, lorry cranes, motor vehicles for driving on snow, golf carts; also means of transport for rail, water and air transport of cargo and passengers: rail locomotives and rolling stock, trams, water crafts and other special purpose floating devices, aircrafts, motorcycles and bicycles.	Positive integer	
H_140 / 6	Tangible fixed assets: machinery and equipment – computers and computer systems: sold fixed assets in sales price	ENT_H_140_6	Cost of sold fixed assets in sales price without VAT. Computers and computer systems – computers and other information processing devices: servers, laptops and electronic notebooks, computer systems, input and output devices (scanners, printers), memory devices, other automatic data processing equipment, accessories for computers. This also includes software purchased together with hardware.	Positive integer	
H_140 / 7	Tangible fixed assets: machinery and equipment – other machinery and equipment: sold fixed assets in sales price	ENT_H_140_7	Cost of sold fixed assets in sales price without VAT. Other machinery and equipment – different conveyors, lifting and loading devices, thermal equipment, cleaning and sorting equipment, laboratory equipment, electrical engines and diesel generators, tools, fittings, etc., except means of transport; engines and turbines (except the engines of aircrafts, vehicles and motorcycles), other generally used	Positive integer	



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			machines and mechanisms, steam boilers (except central heating hot water boilers classified as facilities), lifting machines and transition mechanisms, agricultural and forestry machinery (and tractors), machine tools, other special purpose machines (road rollers and lorry cranes), office equipment (except computers), electrical equipment and apparatus not elsewhere classified, radio, television and communication equipment, medical, precision and optical instruments.		
H_140 / 8	Tangible fixed assets: other tangible fixed assets – sold fixed assets in sales price	ENT_H_140_8	Cost of sold fixed assets in sales price without VAT. Other tangible fixed assets – furniture, musical instruments, sports equipment, valuables.	Positive integer	
H_140 / 41	Tangible fixed assets: projects in progress and prepayments – sold fixed assets in sales price	ENT_H_140_41	Cost of sold fixed assets in sales price without VAT. Unfinished projects and prepayments – unfinished constructions and other projects, prepayments for fixed assets.	Positive integer	
H_140 / 43	Tangible fixed assets: projects in progress and prepayments – projects in progress: sold fixed assets in sales price	ENT_H_140_43	Cost of sold fixed assets in sales price without VAT. Other projects in progress – actual expenses on unfinished or uninstalled machinery, equipment used for own use.	Positive integer	
H_140 / 12	Tangible fixed assets: projects in progress and prepayments – prepayments for fixed assets: sold fixed assets in sales price	ENT_H_140_12	Cost of sold fixed assets in sales price without VAT. Prepayments for fixed assets – prepayments for suppliers for fixed assets (also prepayments for construction companies).	Positive integer	
H_140 / 45	Property, plant and equipment: right-of-use assets – disposal of fixed assets at selling price	ENT_H_140_45	Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_140 / 1	Total total tangible fixed assets: sold fixed assets in sales price	ENT_H_140_1	Cost of sold fixed assets in sales price without VAT. Tangible fixed assets – land, constructions (buildings and facilities), the rights related thereto (e.g., building rights), machinery, equipment, tools, fittings and other inventory, valuables, construction in progress, prepayments for fixed assets. The total contractual value of fixed assets without interest, which are obtained within the reference period with financial lease agreements are also reflected here.	Positive integer	

**Table 2. MOVEMENT OF FIXED ASSETS: INTANGIBLE FIXED ASSETS (IN INTEGERS, IN EUROS, ONLY ABOUT ESTONIA)**

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
H_020 / 32	Intangible fixed assets: goodwill – in residual value/fair value as at the end of the previous reference period	ENT_H_020_32	In residual value/fair value as at the end of the previous reference period – acquisition cost at the end of the year minus the accumulated depreciation and write-downs. Goodwill – value of an undertaking – a positive balance between the acquisition cost of the obtained holding and the fair value of the obtained net assets. Goodwill is not depreciated.	Positive integer	
H_020 / 34	Intangible fixed assets: computer software – in residual value/fair value as at the	ENT_H_020_34	In residual value/fair value as at the end of the previous reference period – acquisition cost at the end of the year minus the accumulated depreciation and write-downs. Computer software – independent of the hardware, software and support materials purchased or produced for own use for	Positive integer	

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	end of the previous reference period		both the system as well as the application software, also databases, incl. software licences.		
H_020 / 307	Intangible fixed assets: other intangible fixed assets – in residual value/fair value as at the end of the previous reference period	FIN_020_307	In residual value/fair value as at the end of the previous reference period – acquisition cost at the end of the year minus the accumulated depreciation and write-downs. Other intangible fixed assets – purchased concessions, patents, licences (excl. software licences), trademarks; original films, audio carriers, manuscripts and other original entertainment, literary and artistic items; expenses on implementing the survey results for developing new specific products, services, processes or systems, etc.	Positive integer	
H_020 / 38	Intangible fixed assets: projects in progress and prepayments – in residual value/fair value as at the end of the previous reference period	ENT_H_020_38	In residual value/fair value as at the end of the previous reference period – acquisition cost at the end of the year minus the accumulated depreciation and write-downs. Unfinished projects and prepayments – actual expenses for own account for unfinished objects of intangible fixed assets and prepayments for intangible fixed assets.	Positive integer	
H_020 / 31	Total intangible fixed assets: in residual value/fair value as at the end of the previous reference period	ENT_H_020_31	In residual value/fair value as at the end of the previous reference period – acquisition cost at the end of the year minus the accumulated depreciation and write-downs. Intangible fixed assets are assets which the undertaking intends to use for a longer period than one year. Intangible fixed assets – expenses on development, purchased concessions, franchises, patents, licences, trademarks, goodwill, user rights, customer lists, quotas and other similar assets; prepayments for intangible fixed assets and computer software (if the use thereof is independent of the hardware).	Positive integer	
H_030 / 32	Intangible fixed assets: goodwill – purchases and improvements	ENT_H_030_32	Purchases and improvements – fixed assets (FA) obtained within the ref. period, incl. for non-monetary contributions, e.g. shares, also the total contractual value of FA w/o interest, which are obtained within the reference period with financial lease agreements. FA are reflected in the balance sheet (BS) in their acquisition cost, which consists of the purchase price and the expenses related to the acquisition which are necessary for taking the asset to the operating condition and location. Expenses related to later improvements are also reflected, such expenses are added to the acquisition cost of tangible FA only if they correspond to the definition of tangible FA and the criteria on reflecting the asset in the BS (incl. probable participation in the generation of economic profit in the future). Goodwill – value of an undertaking – a positive balance between the acquisition cost of the obtained holding and the fair value of the obtained net assets. Goodwill is not depreciated.	Positive integer	
H_030 / 34	Intangible fixed assets: computer software – purchases and improvements	ENT_H_030_34	Purchases and improvements – fixed assets (FA) obtained within the ref. period, incl. for non-monetary contributions, e.g. shares, also the total contractual value of FA w/o interest, which are obtained within the ref. period with financial lease agreements. FA are reflected in the balance sheet (BS) in their acq. cost, which consists of the purchase price and the expenses related to acq. which are necessary for taking the asset to the operating condition and location. Expenses related to later improvements are also reflected, such expenses are added to the acq. cost of tangible FA only if they correspond to the definition of tangible FA and the criteria on reflecting the asset in the BS (incl. probable participation in the generation of economic profit in the future). Computer software – independent of the hardware, software and support materials purchased or produced for own use for both the system as well as the application software, also databases, incl. software licences.	Positive integer	
H_030 / 307	Intangible fixed assets: other intangible fixed assets – purchases and improvements	FIN_030_307	Purchases and improvements – obtained fixed assets (FA) (incl. for non-monetary contributions), also the total contractual value of FA w/o interest, obtained with fin. lease agreements. FA are reflected in the balance sheet (BS) in their acq. cost, consisting of the purchase price & the expenses related to acq. (which are necessary for taking the asset to the op. condition and location). Expenses related to later improvements are also reflected, those are added to the acq. cost of tangible FA only if they correspond to the definition of tangible FA and the criteria on reflecting the asset in the BS (incl. probable participation in the generation of economic profit). Other intangible FA – purchased	Positive integer	

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			concessions, patents, licences (excl. software licences), trademarks; original films, audio carriers, manuscripts & other original entertainment, literary & artistic items; expenses on applying the survey results on developing new specific products, services, processes or systems.		
H_030 / 38	Intangible fixed assets: projects in progress and prepayments – purchases and improvements	ENT_H_030_38	Purchases and improvements – fixed assets (FA) obtained within the ref. period, incl. for non-monetary contributions, e.g. shares, also the total contractual value of FA w/o interest, which are obtained within the ref. period with financial lease agreements. FA are reflected in the balance sheet in their acquisition cost, which consists of the purchase price and the expenses related to the acquisition which are necessary for taking the asset to the operating condition and location. Expenses related to later improvements are also reflected, such expenses are added to the acquisition cost of tangible FA only if they correspond to the definition of tangible FA and the criteria on reflecting the asset in the balance sheet (including probable participation in the generation of economic profit in the future). Unfinished projects and prepayments – actual expenses for own account for unfinished objects of intangible FA and prepayments for intangible FA.	Positive integer	
H_030 / 31	Total intangible fixed assets: purchases and improvements	ENT_H_030_31	Purchases and improvements – fixed assets (FA) obtained within the ref. period, incl. for non-monetary contributions, e.g. shares, also the total contractual value of FA w/o interest, obtained with fin. lease agreements. FA are reflected in the balance sheet (BS) in their acq. cost, which consists of the purch. price & the expenses related to acq. which are necessary for taking the asset to the op. condition and location. Expenses related to later improvements are also reflected, those are added to the acq. cost of tangible FA only if they correspond to the definition of tangible FA and the criteria of reflecting the asset in the BS (incl. probable participation in the generation of economic profit). Intangible FA – expenses on development, purchased concessions, franchises, patents, licences, trademarks, goodwill, user rights, customer lists, quotas & similar assets; prepayments for intangible FA and computer software (if the use thereof is independent of the hardware).	Positive integer	
H_060 / 34	Intangible fixed assets: computer software – depreciation expense	ENT_H_060_34	Depreciation is writing off the depreciable part of the assets during the useful life of the assets. Indicate the depreciation expense calculated in the reference period. Computer software – independent of the hardware, software and support materials purchased or produced for own use for both the system as well as the application software, also databases, incl. software licences.	Positive integer	
H_060 / 307	Intangible fixed assets: other intangible fixed assets – depreciation expense	FIN_060_307	Depreciation is writing off the depreciable part of the assets during the useful life of the assets. Indicate the depreciation expense calculated in the reference period. Other intangible fixed assets – purchased concessions, patents, licences (excl. software licences), trademarks; original films, audio carriers, manuscripts and other original entertainment, literary and artistic items; expenses on applying the survey results on developing new specific products, services, processes or systems, etc.	Positive integer	
H_060 / 38	Intangible fixed assets: projects in progress and prepayments – depreciation expense	ENT_H_060_38	Depreciation is writing off the depreciable part of the assets during the useful life of the assets. Indicate the depreciation expense calculated in the reference period. Unfinished projects and prepayments – unfinished constructions and other projects, prepayments for fixed assets.	Positive integer	
H_060 / 31	Total intangible fixed assets: depreciation expense	ENT_H_060_31	Depreciation is writing off the depreciable part of the assets during the useful life of the assets. Indicate the depreciation expense calculated in the reference period. Intangible fixed assets – expenses on development, purchased concessions, franchises, patents, licences, trademarks, goodwill, user rights, customer lists, quotas and other similar assets; prepayments for intangible fixed assets and computer software (if the use thereof is independent of the hardware).	Positive integer	
H_080 / 32	Intangible fixed assets: goodwill – reclassifications from prepayments	ENT_H_080_32	Reclassification of assets reflected as prepayments at the beginning of the reference period into the respective type of fixed asset. Goodwill – value of an undertaking – a positive balance between the acquisition cost of the obtained holding and the fair value of the obtained net assets. Goodwill is not depreciated.	Integer	
H_080	Intangible fixed	ENT_H_	Reclassification of assets reflected as prepayments at the	Integer	

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/ 34	assets: computer software – reclassifications from prepayments	080_34	beginning of the reference period into the respective type of fixed asset. Computer software – independent of the hardware, software and support materials purchased or produced for own use for both the system as well as the application software, also databases, incl. software licences.		
H_080 / 307	Intangible fixed assets: other intangible fixed assets – reclassifications from prepayments	FIN_080_307	Reclassification of assets reflected as prepayments at the beginning of the reference period into the respective type of fixed asset. Other intangible fixed assets – purchased concessions, patents, licences (excl. software licences), trademarks; original films, audio carriers, manuscripts and other original entertainment, literary and artistic items; expenses on implementing the survey results for developing new specific products, services, processes or systems, etc.	Integer	
H_080 / 38	Intangible fixed assets: projects in progress and prepayments – reclassifications from prepayments	ENT_H_080_38	Reclassification of assets reflected as prepayments at the beginning of the reference period into the respective type of fixed asset. Unfinished projects and prepayments – actual expenses for own account for unfinished objects of intangible fixed assets and prepayments for intangible fixed assets.	Integer	
H_080 / 31	Total intangible fixed assets: reclassifications from prepayments	ENT_H_080_31	Reclassification of assets reflected as prepayments at the beginning of the reference period into the respective type of fixed asset. Total intangible fixed assets – assets which the undertaking intends to use for a longer period than one year. This includes computer software, trademarks, patents, licences, user rights, customer lists, quotas and other similar assets.	Integer	
H_090 / 32	Intangible fixed assets: goodwill – other reclassifications	ENT_H_090_32	Other reclassifications – reclassifications from projects in progress, real estate investments, into fixed assets available for sale, inventories. Goodwill – value of an undertaking – a positive balance between the acquisition cost of the obtained holding and the fair value of the obtained net assets.	Integer	
H_090 / 34	Intangible fixed assets: computer software – other reclassifications	ENT_H_090_34	Other reclassifications – reclassifications from projects in progress, real estate investments, into fixed assets available for sale, inventories. Computer software – independent of the hardware, software and support materials purchased or produced for own use for both the system as well as the application software, also databases, incl. software licences. Investments are calculated by adding the purchases and improvements, reclassifications from prepayments, capitalised loan expenses and fixed assets in progress.	Integer	
H_090 / 307	Intangible fixed assets: other intangible fixed assets – other reclassifications	FIN_090_307	Other reclassifications – reclassifications from projects in progress, real estate investments, into fixed assets available for sale, inventories. Other intangible fixed assets – purchased concessions, patents, licences (excl. software licences), trademarks; original films, audio carriers, manuscripts and other original entertainment, literary and artistic items; expenses on implementing the survey results for developing new specific products, services, processes or systems, etc.	Integer	
H_090 / 38	Intangible fixed assets: projects in progress and prepayments – other reclassifications	ENT_H_090_38	Other reclassifications – reclassifications from projects in progress, real estate investments, into fixed assets available for sale, inventories. Unfinished projects and prepayments – unfinished constructions and other projects, prepayments for fixed assets.	Integer	
H_090 / 31	Total intangible fixed assets: other reclassifications	ENT_H_090_31	Other reclassifications – reclassifications from projects in progress, real estate investments, into fixed assets available for sale, inventories. Intangible fixed assets – expenses on development, purchased concessions, franchises, patents, licences, trademarks, goodwill, user rights, customer lists, quotas and other similar assets; prepayments for intangible fixed assets and computer software (if the use thereof is independent of the hardware).	Integer	
H_100 / 32	Intangible fixed assets: goodwill – sales	ENT_H_100_32	Fixed assets sold in the reference period in residual value (also for non-monetary contributions, e.g., for shares). Machinery and equipment – means of road, rail, water and air transport for transporting both goods and passengers and for other purposes; computers and computer systems; other machinery and equipment. Goodwill – value of an undertaking – a positive balance between the acquisition cost of the obtained holding and the fair value of the obtained net assets.	Positive integer	
H_100 / 34	Intangible fixed assets: computer software – sales	ENT_H_100_34	Fixed assets sold in the reference period in residual value (also for non-monetary contributions, e.g., for shares). Machinery and equipment – means of road, rail, water and air transport for transporting both goods and passengers and for	Positive integer	



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			other purposes; computers and computer systems; other machinery and equipment. Computer software – independent of the hardware, software and support materials purchased or produced for own use for both the system as well as the application software, also databases, incl. software licences.		
H_100 / 307	Intangible fixed assets: other intangible fixed assets – sales	FIN_100_307	Fixed assets sold in the reference period in residual value (also for non-monetary contributions, e.g., for shares). Other intangible fixed assets – purchased concessions, patents, licences (excl. software licences), trademarks; original films, audio carriers, manuscripts and other original entertainment, literary and artistic items; expenses on implementing the survey results for developing new specific products, services, processes or systems, etc.	Positive integer	
H_100 / 38	Intangible fixed assets: projects in progress and prepayments – sales	ENT_H_100_38	Fixed assets sold in the reference period in residual value (also for non-monetary contributions, e.g., for shares). Unfinished projects and prepayments – unfinished constructions and other projects, prepayments for fixed assets.	Positive integer	
H_100 / 31	Total intangible fixed assets: sales	ENT_H_100_31	Fixed assets sold in the reference period in residual value (also for non-monetary contributions, e.g., for shares). Intangible fixed assets – expenses on development, purchased concessions, franchises, patents, licences, trademarks, goodwill, user rights, customer lists, quotas and other similar assets; prepayments for intangible fixed assets and computer software (if the use thereof is independent of the hardware).	Positive integer	
F_111 / 32	Intangible fixed assets: goodwill – other changes	FIN_111_32	Total intangible fixed assets – assets which the undertaking intends to use for a longer period than one year. This includes computer software, trademarks, patents, licences, user rights, customer lists, quotas and other similar assets. Goodwill – value of an undertaking – a positive balance between the acquisition cost of the obtained holding and the fair value of the obtained net assets. Goodwill is not depreciated.	Integer	
F_111 / 34	Intangible fixed assets: computer software – other changes	FIN_111_34	Total intangible fixed assets – assets which the undertaking intends to use for a longer period than one year. This includes computer software, trademarks, patents, licences, user rights, customer lists, quotas and other similar assets. Computer software – independent of the hardware, software and support materials purchased or produced for own use for both the system as well as the application software, also databases, incl. software licences.	Integer	
F_111 / 307	Intangible fixed assets: other intangible fixed assets – other changes	FIN_111_307	Other intangible fixed assets – purchased concessions, patents, licences (excl. software licences), trademarks; original films, audio carriers, manuscripts and other original entertainment, literary and artistic items; expenses on implementing the survey results for developing new specific products, services, processes or systems, etc.	Integer	
F_111 / 38	Intangible fixed assets: projects in progress and prepayments – other changes	FIN_111_38	Total intangible fixed assets – assets which the undertaking intends to use for a longer period than one year. This includes computer software, trademarks, patents, licences, user rights, customer lists, quotas and other similar assets. Unfinished projects and prepayments – actual expenses for own account for unfinished objects of intangible fixed assets and prepayments for intangible fixed assets.	Integer	
F_111 / 31	Total intangible fixed assets: other changes	FIN_111_31	Total intangible fixed assets – assets which the undertaking intends to use for a longer period than one year. This includes computer software, trademarks, patents, licences, user rights, customer lists, quotas and other similar assets.	Integer	
H_130 / 32	Intangible fixed assets: goodwill – in residual value/fair value as at the end of the reference period	ENT_H_130_32	In residual value/fair value as at the end of the reference period – acquisition cost at the end of the year minus the accumulated depreciation and write-downs. Goodwill – value of an undertaking – a positive balance between the acquisition cost of the obtained holding and the fair value of the obtained net assets. Goodwill is not depreciated.	Positive integer	
H_130 / 34	Intangible fixed assets: computer software – in residual value/fair value as at the end of the reference period	ENT_H_130_34	In residual value/fair value as at the end of the reference period – acquisition cost at the end of the year minus the accumulated depreciation and write-downs. Computer software – independent of the hardware, software and support materials purchased or produced for own use for both the system as well as the application software, also databases, incl. software licences.	Positive integer	
H_130 / 307	Intangible fixed assets: other intangible fixed assets – in	FIN_130_307	In residual value/fair value as at the end of the reference period – acquisition cost at the end of the year minus the accumulated depreciation and write-downs. Other intangible fixed assets – purchased concessions, patents, licences	Positive integer	

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	residual value/fair value as at the end of the reference period		(excl. software licences), trademarks; original films, audio carriers, manuscripts and other original entertainment, literary and artistic items; expenses on implementing the survey results for developing new specific products, services, processes or systems, etc.		
H_130 / 38	Intangible fixed assets: projects in progress and prepayments – in residual value/fair value as at the end of the reference period	ENT_H_130_38	In residual value/fair value as at the end of the reference period – acquisition cost at the end of the year minus the accumulated depreciation and write-downs. Unfinished projects and prepayments – actual expenses for own account for unfinished objects of intangible fixed assets and prepayments for intangible fixed assets.	Positive integer	
H_130 / 31	Total intangible fixed assets: in residual value/fair value as at the end of the reference period	ENT_H_130_31	In residual value/fair value as at the end of the reference period – acquisition cost at the end of the year minus the accumulated depreciation and write-downs. Intangible fixed assets are assets which the undertaking intends to use for a longer period than one year. Intangible fixed assets – expenses on development, purchased concessions, franchises, patents, licences, trademarks, goodwill, user rights, customer lists, quotas and other similar assets; prepayments for intangible fixed assets and computer software (if the use thereof is independent of the hardware).	Positive integer	
H_140 / 32	Intangible fixed assets: goodwill – sold fixed assets in sales price	ENT_H_140_32	Cost of sold fixed assets in sales price without VAT. Value of an undertaking – a positive/negative balance between the acquisition cost of the obtained holding and the fair value of the obtained net assets. Goodwill is not depreciated.	Positive integer	
H_140 / 34	Intangible fixed assets: computer software – sold fixed assets in sales price	ENT_H_140_34	Cost of sold fixed assets in sales price without VAT. Computer software – independent of the hardware, software and support materials purchased or produced for own use for both the system as well as the application software, also databases, incl. software licences.	Positive integer	
H_140 / 307	Intangible fixed assets: other intangible fixed assets – sold in sales price	FIN_140_307	Cost of sold fixed assets in sales price without VAT. Other intangible fixed assets – purchased concessions, patents, licences (excl. software licences), trademarks; original films, audio carriers, manuscripts and other original entertainment, literary and artistic items; expenses on implementing the survey results for developing new specific products, services, processes or systems, etc.	Positive integer	
H_140 / 38	Intangible fixed assets: unfinished projects and prepayments – sold fixed assets in sales price	ENT_H_140_38	Cost of sold fixed assets in sales price without VAT. Unfinished projects and prepayments – unfinished constructions and other projects, prepayments for fixed assets.	Positive integer	
H_140 / 31	Total intangible fixed assets – sold fixed assets in sales price	ENT_H_140_31	Cost of sold fixed assets in sales price without VAT. Total intangible fixed assets – assets which the undertaking intends to use for a longer period than one year. This includes computer software, trademarks, patents, licences, user rights, customer lists, quotas and other similar assets.	Positive integer	

**Table 3. MOVEMENT OF FIXED ASSETS: REAL ESTATE INVESTMENTS (IN INTEGERS, IN EUROS, ONLY ABOUT ESTONIA)**

Assets on operating lease and in the balance sheet are indicated under right-of-use assets, column 29.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
H_020 / 15	Real estate investments: land – in residual value/fair value as at the end of the previous reference period	ENT_H_020_15	In residual value/fair value as at the end of the previous reference period – the (residual) balance sheet value of assets at the beginning of the year. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Real estate investments: land – land classified as a real estate investment, including land obtained with financial lease.	Positive integer	
H_020 / 16	Real estate investments: constructions – in	ENT_H_020_16	In residual value/fair value as at the end of the previous reference period – the (residual) balance sheet value of assets at the beginning of the year. The net sum in which the	Positive integer	

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	residual value/fair value as at the end of the previous reference period		assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. Real estate investments: constructions – buildings and facilities classified as real estate investments, including those obtained with financial lease.		
H_020 / 28	Investment properties: work in progress and prepayments – residual cost / fair value at the end of the previous reference period	ENT_H_020_28	Residual cost / fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 “Investment property”.	Positive integer	
H_020 / 29	Investment properties: right-of-use assets – residual cost / fair value at the end of the previous reference period	ENT_H_020_29	Residual cost / fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Positive integer	
H_020 / 14	Total real estate investments: in residual value/fair value as at the end of the previous reference period	ENT_H_020_14	In residual value/fair value as at the end of the previous reference period – the (residual) balance sheet value of assets at the beginning of the year. The net sum in which the assets are reflected in the balance sheet, taking into consideration the accumulated depreciation and possible write-downs. A real estate investment is a real estate object (land, building or a part thereof) which the undertaking holds for generating rental income or for the purpose of increase in value or both, and not for the provision of products or services, for administrative purposes or for the sale within the scope of ordinary business. A real estate investment may also be a piece of land or a structure which the undertaking does not own but rents based on financial lease conditions. Real estate investments are reflected in fair value or in acquisition cost. Additional information: Guideline 6 of the Estonian Accounting Standards Board “Real estate investments”.	Positive integer	
H_030 / 15	Real estate investments: land–purchases and improvements	ENT_H_030_15	Purchases and improvements – fixed assets obtained within the reference period, including for non-monetary contributions, e.g., shares, also the total contractual value of fixed assets without interest, which are obtained within the reference period with financial lease agreements. Fixed assets are reflected in the balance sheet in their acquisition cost, which consists of the purchase price and the expenses related to the acquisition which are necessary for taking the asset to the operating condition and location. Expenses related to later improvements are also reflected, such expenses are added to the acquisition cost of tangible fixed assets only if they correspond to the definition of tangible fixed assets and the criteria on reflecting the asset in the balance sheet (including probable participation in the generation of economic profit in the future). Real estate investments: land – land classified as a real estate investment, including land obtained with financial lease.	Positive integer	
H_030 / 16	Real estate investments: constructions – purchases and improvements	ENT_H_030_16	Purchases and improvements – fixed assets (FA) obtained within the ref. period, incl. for non-monetary contributions, e.g. shares, also the total contractual value of FA w/o interest, which are obtained within the ref. period with financial lease agreements. FA are reflected in the balance sheet in their acquisition cost, which consists of the purchase price and the expenses related to the acquisition which are necessary for taking the asset to the operating condition and location. Expenses related to later improvements are also reflected, such expenses are added to the acquisition cost of tangible FA only if they correspond to the definition of tangible FA and the criteria on reflecting the asset in the balance sheet (including probable participation in the	Positive integer	

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			generation of economic profit in the future). Real estate investments: constructions – buildings and facilities classified as real estate investments, including those obtained with <b>financial lease</b> .		
H_030 / 28	Investment properties: work in progress and prepayments – acquisitions and additions	ENT_H_030_28	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contractual value of fixed assets obtained under financial lease (For a more detailed explanation, see H_030_1 “Total property, plant and equipment: acquisitions and additions”). Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 “Investment property”.	Positive integer	
H_030 / 29	Investment properties: right-of-use assets – acquisitions and additions	ENT_H_030_29	Acquisitions and additions – fixed assets obtained during the reference year. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the <b>lessee’s balance sheet</b> ).	Positive integer	
H_030 / 14	Total real estate investments: purchases and improvements	ENT_H_030_14	Purchases and improvements – fixed assets (FA) obtained within the ref. period, incl. for non-monetary contributions, e.g. shares, also the total contractual value of FA w/o interest, which are obtained with fin. lease agreements. FA are reflected in the balance sheet (BS) in acq. cost (purch. price & expenses directly related to acq.). Expenses related to later improvements are also reflected here, those are added to the acq. cost of tangible FA only if they correspond to the definition of tangible FA & the criteria on reflecting the asset in BS. A real estate (RE) investment is an RE object (land, building or a part thereof) which the undertaking holds for generating rental income or the purpose of increase in value or both, and not for the provision of products or services, administrative purposes or the sale within the scope of ordinary business. In fair value or acq. cost. Additional information: Guideline 6 of the Estonian Accounting Standards Board “Real estate investments”.	Positive integer	
H_031 / 15	Real estate investments: land – purchases and improvements: purchase of land and previously used constructions	ENT_H_031_15	Purchased land and buildings and facilities previously used in Estonia are reflected in the balance sheet in their acquisition cost. The total contractual value of fixed assets without interest, which are obtained within the reference period with financial lease agreements are also reflected here. Real estate investments: land – land classified as a real estate investment, including land obtained with financial lease.	Positive integer	
H_031 / 16	Real estate investments: constructions – purchases and improvements: purchase of land and previously used constructions	ENT_H_031_16	Purchased land and buildings and facilities previously used in Estonia are reflected in the balance sheet in their acquisition cost. The total contractual value of fixed assets without interest, which are obtained within the reference period with financial lease agreements are also reflected here. Real estate investments: constructions – buildings and facilities classified as real estate investments, including those obtained with financial lease.	Positive integer	
H_031 / 28	Investment properties: work in progress and prepayments – acquisitions and additions: acquisition of land and right-of-use assets, except new right-of-use assets and renovations	ENT_H_031_28	Acquisition of land and buildings (except new buildings) and civil engineering objects in Estonia are recognised in the balance sheet at the acquisition cost. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 “Investment property”.	Positive integer	
H_031 / 29	Investment properties: right-of-use assets –	ENT_H_031_29	Acquisition of land and buildings (except new buildings) and civil engineering objects in Estonia are recognised in the balance sheet at the acquisition cost. Operating leases are	Positive integer	



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	acquisitions and additions: acquisition of land and right-of-use assets, except new right-of-use assets and renovations		indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).		
H_031 / 14	Total real estate investments: purchases and improvements – purchase of land and previously used constructions	ENT_H_031_14	Purchased land and buildings and facilities previously used in Estonia are reflected in the balance sheet in their acquisition cost. The total contractual value of non-current assets without interest, which are obtained within the reference period with financial lease agreements are also reflected here. A real estate investment is a real estate object (land, building or a part thereof) which the undertaking holds for generating rental income or for the purpose of increase in value or both, and not for the provision of products or services, for administrative purposes or for the sale within the scope of ordinary business. A real estate investment may also be a piece of land or a structure which the undertaking does not own but rents based on financial lease conditions. Real estate investments are reflected in fair value or in acquisition cost. Additional information: Guideline 6 of the Estonian Accounting Standards Board "Real estate investments".	Positive integer	
H_032 / 15	Real estate investments: land– purchases and improvements: purchase of new constructions, new construction, improvements	ENT_H_032_15	Purchase of new constructions, new construction, improvement – purchase of new, previously unused buildings and facilities, capitalised expenses for building and also extending, reconstructing and renovating constructions (reconstruction expenses), which substantially prolong the useful life of the structure, increase its production potential or reduce exploitation expenses, also expenses for land improvement. The total contractual value of fixed assets without interest, which are obtained within the reference period with financial lease agreements are also reflected here. Expenses related to current maintenance and repair works are reflected under periodic expenses. Real estate investments: land – land classified as a real estate investment, including land obtained with financial lease.	Positive integer	
H_032 / 16	Real estate investments: constructions – purchases and improvements: purchase of new constructions, new construction, improvements	ENT_H_032_16	Purchase of new constructions, new construction, improvement – purchase of new, previously unused buildings and facilities, capitalised expenses for building and also extending, reconstructing and renovating constructions (reconstruction expenses), which substantially prolong the useful life of the structure, increase its production potential or reduce exploitation expenses, also expenses for land improvement. Also indicate the total contractual value of fixed assets without interest, which are obtained within the reference period with financial lease agreements. Expenses related to current maintenance and repair works are reflected under periodic expenses. Real estate investments: constructions – buildings and facilities classified as real estate investments, including those obtained with financial lease.	Positive integer	
H_032 / 28	Investment properties: work in progress and prepayments – acquisitions and additions: acquisition of right-of-use assets, new building and renovations	ENT_H_032_28	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction, additions and reconstruction, which increase the service life of the building, increase the production potential or reduce life-cycle costs. Repair and maintenance expenses are reported under period costs. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property".	Positive integer	
H_032 / 29	Investment properties: right-of-use assets – acquisitions and additions: acquisition of right-of-use assets, new building and	ENT_H_032_29	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction, additions and reconstruction, which increase the service life of the building, increase the production potential or reduce life-cycle costs. Repair and maintenance expenses are reported under period costs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements,	Positive integer	

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	renovations		irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).		
H_032 / 14	Total real estate investments: purchases and improvements – purchase of new constructions, new construction, improvements	ENT_H_032_14	Purch. of new constructions, new constr., improvement – purch. of new, previously unused buildings & facs., capitalised expenses for building & also extending, reconstructing & renovating constr., which prolong the useful life of the structure, increase its production potential or reduce exploitation expenses, also expenses for land improv. Also, the total contractual value of fixed assets w/o interest, which are obtained in the ref. period with fin. lease agreements. Expenses related to current maint. & repair works are reflected under periodic expenses. Real estate (RE) investment is an RE object (land, building or a part thereof) which the undertaking holds for generating rental income or for the purpose of increase in value or both, & not for the provision of products or services, admin. purposes or the sale within the scope of ordinary business. In fair value or acq. cost. Add. information: Guideline 6 of the Estonian Accounting Standards Board "Real estate investments".	Positive integer	
H_060 / 15	Real estate investments: land – depreciation expense	ENT_H_060_15	Depreciation is writing off the depreciable part of the assets during the useful life of the assets. Indicate the depreciation expense calculated in the reference period. Real estate investments: land – land classified as a real estate investment, including land obtained with financial lease.	Positive integer	2024
H_060 / 16	Real estate investments: constructions – depreciation expense	ENT_H_060_16	Depreciation is writing off the depreciable part of the assets during the useful life of the assets. Indicate the depreciation expense calculated in the reference period. Real estate investments: constructions – buildings and facilities classified as real estate investments, including those obtained with financial lease.	Positive integer	
H_060 / 28	Investment properties: work in progress and prepayments – depreciation	ENT_H_060_28	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property".	Positive integer	
H_060 / 29	Investment properties: right-of-use assets – depreciation	ENT_H_060_29	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_060 / 14	Total real estate investments: depreciation expense	ENT_H_060_14	Depreciation is writing off the depreciable part of the assets during the useful life of the assets. Indicate the depreciation expense calculated in the reference period. A real estate investment is a real estate object (land, building or a part thereof) which the undertaking holds for generating rental income or for the purpose of increase in value or both, and not for the provision of products or services, for administrative purposes or for the sale within the scope of ordinary business. A real estate investment may also be a piece of land or a structure which the undertaking does not own but rents based on financial lease conditions. Real estate investments are reflected in fair value or in acquisition cost. Additional information: Guideline 6 of the Estonian Accounting Standards Board "Real estate investments".	Positive integer	
H_080 / 15	Real estate investments: land–total reclassifications: reclassifications from prepayments	ENT_H_080_15	Reclassification of fixed assets reflected as prepayments at the beginning of the reference period into the respective type of fixed asset. Real estate investments: land – land classified as a real estate investment, including land obtained with financial lease.	Positive integer	
H_080 / 16	Real estate investments:	ENT_H_080_16	Reclassification of fixed assets reflected as prepayments at the beginning of the reference period into the respective type	Positive integer	

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	constructions – total reclassifications: reclassifications from prepayments		of fixed asset. Real estate investments: constructions – buildings and facilities classified as real estate investments, including those obtained with financial lease.		
H_080 / 28	Investment properties: work in progress and prepayments – total reclassifications: reclassifications from prepayments	ENT_H_080_28	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 “Investment property”.	Positive integer	
H_080 / 29	Investment properties: right-of-use assets – total reclassifications: reclassifications from prepayments	ENT_H_080_29	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Positive integer	
H_080 / 14	Total real estate investments: total reclassifications – reclassifications from prepayments	ENT_H_080_14	Reclassification of fixed assets reflected as prepayments at the beginning of the reference period into the respective type of fixed asset. A real estate investment is a real estate object (land, building or a part thereof) which the undertaking holds for generating rental income or for the purpose of increase in value or both, and not for the provision of products or services, for administrative purposes or for the sale within the scope of ordinary business. A real estate investment may also be a piece of land or a structure which the undertaking does not own but rents based on financial lease conditions. Real estate investments are reflected in fair value or in acquisition cost. Additional information: Guideline 6 of the Estonian Accounting Standards Board “Real estate investments”	Positive integer	
H_090 / 15	Real estate investments: land– total reclassifications: other reclassifications	ENT_H_090_15	Other reclassifications – reclassifications from projects in progress, real estate investments, into fixed assets available for sale, inventories. Real estate investments: land – land classified as a real estate investment, including land obtained with financial lease.	Integer	
H_090 / 16	Real estate investments: constructions – total reclassifications: other reclassifications	ENT_H_090_16	Other reclassifications – reclassifications from projects in progress, real estate investments, into fixed assets available for sale, inventories. Real estate investments: constructions – buildings and facilities classified as real estate investments, including those obtained with financial lease.	Integer	
H_090 / 28	Investment properties: work in progress and prepayments – total reclassifications: other reclassifications	ENT_H_090_28	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 “Investment property”.	Integer	
H_090 / 29	Investment properties: right-of-use assets – total reclassifications: other reclassifications	ENT_H_090_29	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Integer	
H_090 / 14	Total real estate investments: total	ENT_H_090_14	Other reclassifications – reclassifications from projects in progress, real estate investments, into fixed assets available	Integer	

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	reclassifications – other reclassifications		for sale, inventories. Real estate investments – real estate objects (land or building or a part thereof) held by the company (as an owner, rented based on financial lease agreement) for generating rental income or for the purpose of increase in value or both, and are not used for the manufacture of products or provision of services, for administrative purposes or for the sale within the scope of ordinary business. Real estate investment may also be building rights which correspond to the definition of a real estate investment. Additional information: Guideline 6 of the Estonian Accounting Standards Board “Real estate investments”.		
H_100 / 15	Real estate investments: land – sales	ENT_H_100_15	Fixed assets sold in the reference period in residual value (also for non-monetary contributions, e.g., for shares). Real estate investments: land – land classified as a real estate investment, including land obtained with financial lease.	Positive integer	
H_100 / 16	Real estate investments: constructions – sales	ENT_H_100_16	Fixed assets sold in the reference period in residual value (also for non-monetary contributions, e.g., for shares). Real estate investments: constructions – buildings and facilities classified as real estate investments, including those obtained with financial lease.	Positive integer	
H_100 / 28	Investment properties: work in progress and prepayments – sales	ENT_H_100_28	Fixed assets sold in the reference year (incl. for consideration other than cash, e.g. shares) at residual value. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 “Investment property”.	Positive integer	
H_100 / 29	Investment properties: right-of-use assets – sales	ENT_H_100_29	Fixed assets sold in the reference year (incl. for consideration other than cash, e.g. shares) at residual value. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_100 / 14	Total real estate investments: sales	ENT_H_100_14	Fixed assets sold in the reference period in residual value (also for non-monetary contributions, e.g., for shares). Real estate investments – real estate objects (land or building or a part thereof) held by the company (as an owner, rented based on financial lease agreement) for generating rental income or for the purpose of increase in value or both, and are not used for the manufacture of products or provision of services, for administrative purposes or for the sale within the scope of ordinary business. Real estate investment may also be building rights which correspond to the definition of a real estate investment. Additional information: Guideline 6 of the Estonian Accounting Standards Board “Real estate investments”.	Positive integer	
F_111 / 15	Real estate investments: land – other changes	FIN_111_15	Real estate investments – real estate objects (land or building or a part thereof) held by the company (as an owner, rented based on financial lease agreement) for generating rental income or for the purpose of increase in value or both, and are not used for the manufacture of products or provision of services, for administrative purposes or for the sale within the scope of ordinary business. Real estate investment may also be building rights which correspond to the definition of a real estate investment. Additional information: Guideline 6 of the Estonian Accounting Standards Board “Real estate investments”.	Integer	
F_111 / 16	Real estate investments: constructions – other changes	FIN_111_16	Real estate investments – real estate objects (land or building or a part thereof) held by the company (as an owner, rented based on financial lease agreement) for generating rental income or for the purpose of increase in value or both, and are not used for the manufacture of products or provision of services, for administrative purposes or for the sale within the scope of ordinary business. Real estate investment may also be building rights which correspond to the definition of a real estate investment. Additional information: Guideline 6 of the Estonian Accounting Standards Board “Real estate investments”.	Integer	



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F_111 / 28	Investment properties: work in progress and prepayments – other changes, profit (loss) from changes in fair value	FIN_111_28	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 “Investment property”.	Integer	
F_111 / 29	Investment properties: right-of-use assets – other changes, profit (loss) from changes in fair value	FIN_111_29	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Integer	
F_111 / 14	Total real estate investments: other changes	FIN_111_14	Real estate investments – real estate objects (land or building or a part thereof) held by the company (as an owner, rented based on financial lease agreement) for generating rental income or for the purpose of increase in value or both, and are not used for the manufacture of products or provision of services, for administrative purposes or for the sale within the scope of ordinary business. Real estate investment may also be building rights which correspond to the definition of a real estate investment. Additional information: Guideline 6 of the Estonian Accounting Standards Board “Real estate investments”.	Integer	
H_130 / 15	Real estate investments: land – in residual value/fair value as at the end of the reference period	ENT_H_130_15	In residual value/fair value as at the end of the reference period – acquisition cost at the end of the year minus the accumulated depreciation and write-downs. Real estate investments: land – land classified as a real estate investment, including land obtained with financial lease.	Positive integer	
H_130 / 16	Real estate investments: constructions – in residual value/fair value as at the end of the reference period	ENT_H_130_16	In residual value/fair value as at the end of the reference period – acquisition cost at the end of the year minus the accumulated depreciation and write-downs. Real estate investments: constructions – buildings and facilities classified as real estate investments, including those obtained with financial lease.	Positive integer	
H_130 / 28	Investment properties: work in progress and prepayments – residual cost / fair value at the end of the reference period	ENT_H_130_28	Residual cost / fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 “Investment property”.	Positive integer	
H_130 / 29	Investment properties: right-of-use assets – residual cost / fair value at the end of the reference period	ENT_H_130_29	Residual cost / fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_130 / 14	Total real estate investments: in residual value/fair value as at the end of the reference period	ENT_H_130_14	In residual value/fair value as at the end of the reference period – acquisition cost at the end of the year minus the accumulated depreciation and write-downs. A real estate investment is a real estate object (land, building or a part thereof) which the undertaking holds for generating rental income or for the purpose of increase in value or both, and	Positive integer	

**Questionnaire manual: Financial statistics of financial service activities and activities auxiliary to financial services**

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			not for the provision of products or services, for administrative purposes or for the sale within the scope of ordinary business. A real estate investment may also be a piece of land or a structure which the undertaking does not own but rents based on financial lease conditions. Real estate investments are reflected in fair value or in acquisition cost. Additional information: Guideline 6 of the Estonian Accounting Standards Board "Real estate investments".		
H_140 / 15	Real estate investments: land – sold fixed assets in sales price	ENT_H_140_15	Cost of sold fixed assets in sales price without VAT. Real estate investments: land – land classified as a real estate investment, including land obtained with financial lease.	Positive integer	
H_140 / 16	Real estate investments: constructions – sold fixed assets in sales price	ENT_H_140_16	Cost of sold fixed assets in sales price without VAT. Real estate investments: constructions – buildings and facilities classified as real estate investments, including those obtained with financial lease.	Positive integer	
H_140 / 28	Investment properties: work in progress and prepayments – disposal of fixed assets at selling price	ENT_H_140_28	Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property".	Positive integer	
H_140 / 29	Investment properties: right-of-use assets – disposal of fixed assets at selling price	ENT_H_140_29	Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_140 / 14	Total real estate investments: sold fixed assets in sales price	ENT_H_140_14	Cost of sold fixed assets in sales price without VAT. A real estate investment is a real estate object (land, building or a part thereof) which the undertaking holds for generating rental income or for the purpose of increase in value or both, and not for the provision of products or services, for administrative purposes or for the sale within the scope of ordinary business. A real estate investment may also be a piece of land or a structure which the undertaking does not own but rents based on financial lease conditions. Real estate investments are reflected in fair value or in acquisition cost. Additional information: Guideline 6 of the Estonian Accounting Standards Board "Real estate investments".	Positive integer	

**Table 4. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE (incl. for preparing the data)**

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

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
1 / 1	Number of hours spent on completing the questionnaire and collecting and preparing the necessary data	TAITMIS EAEGTU NDI	Number of hours spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing the necessary data.	Positive integer	
1 / 2	Number of minutes spent on completing the questionnaire and collecting and	TAITMIS EAEGMI NUTIT	Number of minutes spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing data. Permitted value range 0–59.	Positive integer	

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	preparing the necessary data				
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**Table Y2. Overall assessment on the questionnaire**

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
/	Overall assessment on the ease of completing the questionnaire	TAGASI SY_1		rahulolu_v ga_lihtne_v aga_keeruli ne_5L	

**Table Y3. Suggestions and comments**

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
/	Suggestions and comments	TAGASI S_TESS T		Text	