

Controls and autosums in questionnaire: EKOMAR B-E

Code of the questionnaire: 13902026
Periodicity: Annual

Is submitted: 04.07.2026, data about 2025

p. 1/5

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

CONTROLS

Controls across tables

Control ID	Control formula	Clarification	Type of error
14828	APPROX({ENT_I_400_1},{ENT_I_500_1},1)	Inconsistent data. Total assets (Table 7.1. row I_400 column 1) should be equal to total liabilities and equity (Table 7.2. row I_500 column 1).	Error
14830	APPROX({ENT_I_400_2},{ENT_I_500_2},1)	Inconsistent data. Total assets (Table 7.1. row I_400 column 2) should be equal to total liabilities and equity (Table 7.2. row I_500 column 2).	Error
19383	{ENT_H_020_14}={ENT_I_115_2}	Inconsistent data. Total investment properties at the end of the previous reference period at residual cost/fair value (Table 6.1. row H_020 column 14) should be equal to investment properties at the end of the previous reference period (Table 7.1. row I_115 column 2).	Error
19384	{ENT_H_020_1}={ENT_I_120_2}	Inconsistent data. Total property, plant and equipment at residual cost /fair value at the end of the previous reference period (Table 6.1. row H_020 column 1) should be equal to property, plant and equipment at the end of the previous reference period (Table 7.1. row I_120 column 2).	Error
19385	{ENT_H_020_31}={ENT_I_130_2}	Inconsistent data. Total intangible assets at the end of the end of the previous reference period at residual cost (Table 6.3. row H_020 column 31) should be equal to intangible assets at the end of the previous reference period (Table 7.1. row I_130 column 2).	Error
19387	{ENT_H_130_14}={ENT_I_115_1}	Inconsistent data. Total investment properties at the end of the reference period at residual cost/fair value (Table 6.1. (row H_130 column 14) should be equal to investment properties at the end of the reference period (Table 7.1. row I_115 column 1).	Error
19388	{ENT_H_130_1}={ENT_I_120_1}	Inconsistent data. Total property, plant and equipment at residual cost /fair value at the end of the reference year (Table 6.2. row H_130 column 1) should be equal to property, plant and equipment at the end of the reference year (Table 7.1. row I_120 column 1).	Error
19389	{ENT_H_130_31}={ENT_I_130_1}	Inconsistent data. Total intangible assets at residual cost /fair value at the end of the reference period (Table 6.3. row H_130 column 31) should be equal to intangible assets at the end of the reference period (Table 7.1. row I_130 column 1).	Error
26133	KUI (((ENT_KA_110_1)+{ENT_KA_250_1}+{ENT_C_900_1})>0)). SIIS ({ENT_B_010}>=1)	Annual average number of persons employed (Table 2 row B_010) in an operating enterprise should be at least 1 (sum of rows KA_110_1, KA_250_1 and C_900_1 in Table 3.1. >0).	Error
26365	KUI (({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{EN	Empty field. If the annual average number of employees (Table 2 row B_020) has been filled in, wages and salaries (Table 3.1. row C_440) should also be filled in.	Error

EKOMAR B-E

Code of the questionnaire: 13902026

Is submitted: 04.07.2026, data about 2025

p. 2/5

	T_C_855_2}+{ENT_C_900_2}=0) JA ({ENT_B_020}>0)), SIIS ({ENT_C_440_1}>0)		
26366	KUI ({ENT_C_440_1}>0) JA ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0)), SIIS ({ENT_B_020}>0)	Empty field. If you have filled in wages and salaries (Table 3.1. row C_440_1), you should also fill in the annual average number of employees (Table 2 row B_020).	Error
26367	KUI ({ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_900_2}>0), SIIS ({ENT_B_010}>=1)	Annual average number of persons employed (Table 2 row B_010) in an operating enterprise should be at least 1 (sum of rows KA_390_1, KA_410_1, KA_420_1 and C_900_2 in Table 3.1. >0).	Error
26368	KUI ({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0) JA ({ENT_B_020}>0)), SIIS ({ENT_C_440_2}>0)	Empty field. If the annual average number of employees (Table 2 row B_020) has been filled in, wages and salaries (Table 3.2. row C_440_2) should also be filled in.	Error
26369	KUI ({ENT_C_440_2}>0), SIIS ({ENT_B_020}>0)	Empty field. If you have filled in wages and salaries (Table 3.2. row C_440_2), you should also fill in the annual average number of employees (Table 2 row B_020) and vice versa.	Error
26370	KUI ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0), SIIS (({ENT_C_440_1}/12/({ENT_B_020}-{ENT_B_030}/2)>=820) JA ({ENT_C_440_1}/12/({ENT_B_020})<=10000)	Minimum monthly wage upon full-time employment is 820 euros.	Warning
26374	KUI ({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0), SIIS (({ENT_C_440_2}/12/({ENT_B_020}-{ENT_B_030}/2)>=820) JA ({ENT_C_440_2}/12/({ENT_B_020})<=10000)	Minimum monthly wage upon full-time employment is 820 euros.	Warning
26706	KUI ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0), SIIS ({ENT_C_100_11}<=({ENT_D_47_1}+{ENT_D_462_9_1}))	Inconsistent data. Normally, the cost of merchandise (Table 3.1 row C_100_11) should be smaller than the total of retail sales (Table 5 row D_47) and wholesales (Table 5 rows D_462_9).	Warning
26707	KUI ({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0), SIIS ({ENT_C_100_21}<=({ENT_D_47_1}+{ENT_D_462_9_1}))	Inconsistent data. Normally, the cost of merchandise (Table 3.2. row C_100_21) should be smaller than the total of retail sales (Table 5 row D_47) and wholesales (Table 5 rows D_462_9).	Warning
26708	KUI ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0) JA ({ENT_D_47_1}+{ENT_D_462_9_1}>0)), SIIS ({ENT_C_100_11}>0)	Empty field. If you have filled in wholesale (Table 5 row D_462_9) and/or retail sale (Table 5 row D_47) of goods, also fill in in goods purchased for resale (Table 3.1. row C_100_11).	Error
26709	KUI ({ENT_D_47_1}+{ENT_D_462_9_1}=0), SIIS ({ENT_C_100_11}=0)	Empty field. If you have not filled in wholesale (Table 5 row D_462_9) and/or retail sale (Table 5 row D_47), you cannot fill in goods purchased for resale (Table 3.1. row C_100_11) either.	Error
26710	KUI ({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0), SIIS ({ENT_D_47_1}+{ENT_D_462_9_1}>0)	Empty field. If you have filled in wholesale (Table 5 row D_462_9) and/or retail sale (Table 5 row D_47), also fill in goods purchased for resale (Table 3.2. row C_100_21).	Error

EKOMAR B-E

Code of the questionnaire: 13902026

Is submitted: 04.07.2026, data about 2025

p. 3/5

	((ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT_C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0) JA ((ENT_D_47_1)+(ENT_D_462_9_1)>0)), SIIS ((ENT_C_100_21)>0)	fill in goods purchased for resale (Table 3.2. row C_100_21).	
26711	KUI ((ENT_D_47_1)+(ENT_D_462_9_1)=0), SIIS ((ENT_C_100_21)=0)	Inconsistent data. If you have not filled in wholesale (Table 5 row D_462_9) and/or retail sale (Table 5 row D_47), you cannot fill in goods purchased for resale (Table 3.2. row C_100_21) either.	Error
26795	KUI ((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0), SIIS ((ENT_C_013_1)<=(ENT_D_10_35_1))	Inconsistent data. Sale of self-manufactured goods and industrial services to non-residents (Table 3.1. row C_013_1) cannot be bigger than sales of manufactured goods and industrial services (Table 5 row D_10_35).	Error
26796	KUI ((ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT_C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0), SIIS ((ENT_C_013_2)<=(ENT_D_10_35_1))	Inconsistent data. Sale of self-manufactured goods and industrial services to non-residents (Table 3.2.- row C_013_2) cannot be bigger than sales of manufactured goods and industrial services (Table 5 row D_10_35).	Error
26797	KUI ((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0), SIIS ((ENT_I_370_1)=(ENT_C_900_1))	Inconsistent data. Net profit (loss) in the reference year (Table 7.2. (row I_370 column 1) should be equal to net profit (loss) (Table 3.1. row C_900_1).	Error
26798	KUI ((ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT_C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0), SIIS ((ENT_I_370_1)=(ENT_C_900_2))	Inconsistent data. Net profit (loss) in the reference year (Table 7.2. row I_370 column 1) should be equal to net profit (loss) (Table 3.2. row C_900_2).	Error
26911	KUI ((ENT_C_035_1)>0)), SIIS ((ENT_I_060_1)+(ENT_I_060_2)+(ENT_I_140_1)+(ENT_I_140_2)>0)	Empty field. If you have filled in profit/loss from biological assets (Table 3.1. row C_035_1), also fill in biological (consumable) assets at the end of the reference period and /or at the end of the previous reference period (table 7.1. row I_060 column 1 and /or row I_060 column 2) or biological (productive) assets at the end of the reference period and/or at the end of the previous reference period (Table 7.1. row I_140 column 1 and/or I_140 column 2).	Warning
26912	KUI ((ENT_C_035_2)>0), SIIS ((ENT_I_060_1)+(ENT_I_060_2)+(ENT_I_140_1)+(ENT_I_140_2)>0)	Empty field. If you have filled in profit/loss from biological assets (Table 7.1. row C_035_2), also fill in biological (consumable) assets at the end of the reference period and /or at the end of the previous reference period (table 7.1. row I_060 column 1 and /or row I_060 column 2) or biological (productive) assets at the end of the reference period and/or at the end of the previous reference period (Table 7.1. row I_140 column 1 and/or I_140 column 2).	Warning
26913	KUI ((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0) JA ((ENT_C_910_1)>0), SIIS ((ENT_C_910_1)<=((ENT_I_360_2)+(ENT_I_370_2)+(ENT_I_370_1)))	Inconsistent data. Normally, dividends (Table 3.1. row C_910_1) cannot be bigger than profit (Table 7.2. row I_360 column 2 + row I_370 column 2 + row I_370 column 1).	Warning
26914	KUI ((ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT_C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0) JA ((ENT_C_910_2)>0), SIIS ((ENT_C_910_2)<=((ENT_I_360_2)+(ENT_I_370_2)+(ENT_I_370_1)))	Inconsistent data. Normally, dividends (Table 3.2. row C_910_2) cannot be bigger than profit (Table 7.2. row I_360 column 2 + row I_370 column 2 + row I_370 column 1).	Warning

EKOMAR B-E

Code of the questionnaire: 13902026

Is submitted: 04.07.2026, data about 2025

p. 4/5

26969	KUI ((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0), SIIS (APPROX((ENT_C_022_1), ((ENT_I_052_1)- {ENT_I_052_2}+{ENT_I_053_1}-{ENT_I_053_2})).5))	Change in finished goods and work in progress inventories (Table 7.1. row I_052 column 1 - row I_052 column 2 + row I_053 column 1 - row I_053 column 2) should be included in expenses (Table 3.1. row C_022_1).	Warning
27097	KUI (((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0) JA ((ENT_I_054_2)- {ENT_I_054_1})>2000)), SIIS (((ENT_C_100_11)+(ENT_C_120_11))>=((ENT_I_054_2)- {ENT_I_054_1})))	Empty field. Decrease in inventories (Table 7.1.) should normally be included in expenses (Table 3.1.).	Warning
27098	KUI (((ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT_C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0) JA (((ENT_I_054_2)-{ENT_I_054_1})>2000)), SIIS (((ENT_C_100_21)+(ENT_C_120_21))>=((ENT_I_054_2)- {ENT_I_054_1})))	Empty field. Decrease in inventories (Table 7.1. should normally be included in expenses (Table 3.2.).	Warning
27155	KUI (((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0) JA ({ENT_D_681_1}>0)), SIIS ({ENT_C_120_11}>0)	Empty field. If you have filled in real estate purchased for resale (Table 3.1. row C_120_11), also fill in sales of real estate (Table 5 row D_681).	Warning
27156	KUI ({ENT_D_681_1}=0), SIIS ({ENT_C_120_11}=0)	Inconsistent data. If you have not filled in real estate purchased for resale (Table 3.1. row C_120_11), you cannot fill in sales of real estate (Table 5 row D_681) either.	Warning
27157	KUI (((ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT_C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0) JA ({ENT_D_681_1}>0)), SIIS ({ENT_C_120_21}>0)	Empty field. If you have filled in real estate purchased for resale (Table 3.2. row C_120_21), also fill in sales of real estate (Table 5 row D_681).	Warning
27158	KUI ({ENT_D_681_1}=0), SIIS ({ENT_C_120_21}=0)	Inconsistent data. If you have not filled in real estate purchased for resale (Table 3.2. row C_120_21), you cannot fill in sales of real estate (Table 5 row D_681) either.	Warning
27576	KUI (((ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT_C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0), SIIS ({ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)=0)	Inconsistent data. If your enterprise is using income statement scheme 1 (you have filled in Table 3.1. rows C_010_1, KA_110_1, KA_250_1, C_430_1, C_460_1, C_755_1, C_770_1, C_855_1, C_900_1), you cannot fill in scheme 2 (Table 3.2.) and vice versa.	Error
27577	KUI (((ENT_C_010_2)+(ENT_KA_390_1)+(ENT_KA_410_1)+(ENT_KA_420_1)+(ENT_C_755_2)+(ENT_C_770_2)+(ENT_C_855_2)+(ENT_C_900_2)!=0), SIIS (((ENT_C_010_1)+(ENT_KA_110_1)+(ENT_KA_250_1)+(ENT_C_430_1)+(ENT_C_460_1)+(ENT_C_755_1)+(ENT_C_770_1)+(ENT_C_855_1)+(ENT_C_900_1)=0)	Inconsistent data. If your enterprise is using income statement scheme 2 (you have filled in Table 3.2. rows C_010_2, KA_390_1, KA_410_1, KA_420_1, C_755_2, C_770_2, C_855_2, C_900_2), you cannot fill in scheme 1 (Table 3.1.) and vice versa.	Error
32197	{ENT_H_130_13}={ENT_I_140_1}	Inconsistent data. Biological assets at residual cost /fair value at the end of the reference year (Table 6.4. row H_130 column 13) should be equal to biological (productive) assets at the end of the reference period (Table 7.1 row I_140 column 1).	Error

EKOMAR B-E

Code of the questionnaire: 13902026

Is submitted: 04.07.2026, data about 2025

p. 5/5

32200	KUI ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0), SIIS APPROX(({ENT_C_760_1}- {ENT_C_780_1}),({ENT_H_140_1}- {ENT_H_100_1}+({ENT_H_140_14}-{ENT_H_100_14})).1)	Profit or loss from sales of property, plant and equipment, or investment properties should be filled in Table 3.1., row C_760_1 or C_780_1, respectively. The difference may be profit or loss from sales of intangible assets.	Warning
32201	KUI ({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0), SIIS APPROX(({ENT_C_760_2}- {ENT_C_780_2}),({ENT_H_140_1}- {ENT_H_100_1}+({ENT_H_140_14}-{ENT_H_100_14})).1)	Profit or loss from sales of property, plant and equipment, or investment properties should be filled in Table 3.2., row C_76_20 or C_780_2, respectively. The difference may be profit or loss from sales of intangible assets.	Warning
32202	KUI ({ENT_C_010_2}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}+{ENT_C_755_2}+{ENT_C_770_2}+{ENT_C_855_2}+{ENT_C_900_2}=0), SIIS(({ENT_C_460_1})>=({ENT_H_060_1}+{ENT_H_060_14}+{ENT_H_060_13}))	Empty field. Depreciation in the reference period (total of row H_060 column 1 in Table 6.2. and row H_060 column 14 and row H_060 in Table 6.4.) should be included in the income statement (in Table 3.1. row C_460_1, which may be bigger due to the value of intangible assets or fixed assets written off).	Warning
32203	KUI ({ENT_C_010_1}+{ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_C_430_1}+{ENT_C_460_1}+{ENT_C_755_1}+{ENT_C_770_1}+{ENT_C_855_1}+{ENT_C_900_1}=0), SIIS(({ENT_C_460_21}+{ENT_C_460_22}+{ENT_C_460_23})>=({ENT_H_060_1}+{ENT_H_060_14}+{ENT_H_060_13}))	Empty field. Depreciation in the reference period (total of row H_060 column 1 in Table 6.2. and row H_060 column 14 in Table 6.4. and row H_060 column 13 in Table 6.4.) should be included in the income statement (in Table 3.2.)	Warning
32207	{ENT_H_020_13}={ENT_I_140_2}	Inconsistent data. Biological assets at residual cost /fair value at the end of the previous reference year (Table 6.4. row H_020) should be equal to biological (productive) assets at the end of the previous reference period (Table 7.1. row I_140 column 2).	Error
34038	KUI ((({ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}) > 100000) JA (({ENT_H_130_3}+{ENT_H_130_16}) > 20000)), SIIS (({ENT_C_400_11}+{ENT_C_400_12}+{ENT_C_400_21}+{ENT_C_400_22}+{ENT_C_400_23}) > 0)	Inconsistent data. If there are buildings as of the end of the reporting period (Table 6.1 row H_130 column 16 or Table 6.2 row H_130 column 3), then there should also be expenses for electricity (Table 3.1 row C_400_11 or C_400_12 or Table 3.2 row C_400_21 or C_400_22 or C_400_23). As an exception, payments for electricity may be included in rent and lease costs.	Warning
34039	KUI ((({ENT_KA_110_1}+{ENT_KA_250_1}+{ENT_KA_390_1}+{ENT_KA_410_1}+{ENT_KA_420_1}) > 100000) JA ({ENT_H_130_4} > 20000)), SIIS (({ENT_C_410_11}+{ENT_C_410_12}+{ENT_C_410_21}+{ENT_C_410_22}+{ENT_C_410_23}) > 0)	Inconsistent data. If there is transport equipment as of the end of the reporting period (Table 6.1 row H_130 column 4), then there should also be expenses for fuels (Table 3.1 row C_410_11 or C_410_12 or Table 3.2 row C_410_21 or C_410_22 or C_410_23). An exception may be if the transport equipment uses electricity.	Warning
34040	KUI ({ENT_D_354_1}>0), SIIS (({ENT_C_110_11}+{ENT_C_110_21}) > 0)	Inconsistent data. If there is turnover from electricity and heat, gas and water, purchased and resold (Table 5 row D_354), then there should also be corresponding costs of services purchased for resale (Table 3.1 row C_110_11 or Table 3.2 row C_110_21).	Warning