

## Controls and autosums in questionnaire: Insurance

Code of the questionnaire: 13542026  
Periodicity: Annual

Is submitted: 10.07.2026, data about 2025

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A field with a grey background has been automatically filled online. The data in this field cannot be changed, they are visible after saving.  
If the data you entered are inconsistent internally or with the prefilled data, an error message appears upon checking. If errors (warnings) appear, check the data carefully and make corrections.

### CONTROLS

#### Controls in table 1. EMPLOYMENT

| Control ID | Control formula          | Clarification                                                                                                                                                              | Type of error |
|------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 34555      | {ENT_B_010}>={ENT_B_080} | Annual average number of persons employed" (Table 1 row B_010) must be larger than or equal to "Average number of employees in full-time equivalents" (Table 1 row B_080). | Error         |

#### Controls in table 4. INCOME STATEMENT

| Control ID | Control formula                                                                                                                                               | Clarification                                                                                                                                                                                | Type of error |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 23024      | KUI({INS_Q2_2300_1}+{INS_Q2_2300_2}+{INS_Q2_2300_3}+{INS_Q2_2300_4}>0), SIIS({INS_Q2_2300}>0)                                                                 | If rows 2300_1; 2300_2; 2300_3 and/or 2300_4 are filled in, row 2300 must also be filled in.                                                                                                 | Error         |
| 23025      | {INS_Q2_2600}>={INS_Q2_2600_1}+{INS_Q2_2600_2}                                                                                                                | "Total net operating expenses" (row 2600) must be larger than or equal to the sum of rows 2600_1 and 2600_2.                                                                                 | Error         |
| 25698      | {INS_Q2_2500}>={INS_Q2_2500_1}-{INS_Q2_2500_2}                                                                                                                | Change in other technical provisions from reinsurance (row 2500) should be equal to or greater than the difference between the total sum (row 2500_1) and share of reinsurance (row 2500_2). | Warning       |
| 35996      | {INS_Y5_10}>={INS_Y5_1001}+{INS_Y5_1002}+{INS_Y5_1003}+{INS_Y5_1004}+{INS_Y5_1005}+{INS_Y5_1006}                                                              | The sum of investment income and expenses (row 10) must be equal to or greater than the sum of its components (rows 1001, 1002, 1003, 1004, 1005, 1006).                                     | Error         |
| 35999      | {INS_Q2_2500}>={INS_Q2_2500_1}+{INS_Q2_2500_2}                                                                                                                | Change in other technical provisions from reinsurance (row 2500) must be equal to or greater than the combined total of its total sum (row 2500_1) and (row 2500_2).                         | Error         |
| 36000      | {INS_Q2_2400}>={INS_Q2_2400_1}                                                                                                                                | Change in life insurance provision from reinsurance (row 2400) must be equal to or greater than its total sum (row 2400_1).                                                                  | Error         |
| 36135      | KUI ({INS_Y5_10}>0), SIIS ((({INS_Y5_1001}>0) VÕI ({INS_Y5_1002}>0) VÕI ({INS_Y5_1003}>0) VÕI ({INS_Y5_1004}>0) VÕI ({INS_Y5_1005}>0) VÕI ({INS_Y5_1006}>0))) | Please check the data in Table 4. If you have entered data about investment income or expenses (row 10) you must fill at least one source of income or expense (rows 1001-1006).             | Error         |

#### Controls in table 5. MOVEMENT OF NON-CURRENT ASSETS: TANGIBLE FIXED ASSETS, IN EUROS

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| Control ID | Control formula                | Clarification                                                                                                                                      | Type of error |
|------------|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 23011      | {ENT_H_020_12}<={ENT_H_020_41} | (ENT_H_020_12) "Prepayments for non-current assets" must be smaller than or equal to the row "Unfinished projects and prepayments" (ENT_H_020_41). | Error         |
| 23013      | {ENT_H_130_12}<={ENT_H_130_41} | (ENT_H_130_12) "Prepayments for non-current assets" must be smaller than or equal to the row "Unfinished projects and prepayments" (ENT_H_130_41). | Error         |
| 23014      | {ENT_H_030_12}<={ENT_H_030_41} | (ENT_H_030_12) "Prepayments for non-current assets" must be smaller than or equal to the row "Unfinished projects and prepayments" (ENT_H_030_41). | Error         |

### Controls in table 6. MOVEMENT OF NON-CURRENT ASSETS: INTANGIBLE FIXED ASSETS, IN EUROS

| Control ID | Control formula              | Clarification                                                                                                                                                                         | Type of error |
|------------|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 23021      | {FIN_020_12}<={ENT_H_020_38} | Check the data in Table 6 row H_020. "Prepayments for non-current assets" (column 12_FIN) must be smaller than or equal to the row "Unfinished projects and prepayments" (column 38). | Error         |
| 23022      | {FIN_030_12}<={ENT_H_030_38} | Check the data in Table 6 row H_030. "Prepayments for non-current assets" (column 12_FIN) must be smaller than or equal to the row "Unfinished projects and prepayments" (column 38). | Error         |
| 23023      | {FIN_130_12}<={ENT_H_130_38} | Check the data in Table 6 row H_130. "Prepayments for non-current assets" (column 12_FIN) must be smaller than or equal to the row "Unfinished projects and prepayments" (column 38). | Error         |

### Controls in table 8. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE (incl. for preparing the data)

| Control ID | Control formula                           | Clarification                                                                                                                                                                                                                                                      | Type of error |
|------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 20295      | {TAITMISEAEGTUNDI}<=999                   | Maximum permitted value is 999 hours.                                                                                                                                                                                                                              | Error         |
| 32941      | {TAITMISEAEGMINUTIT}<=59                  | Maximum permitted value is 59 minutes. Time exceeding 60 minutes shall be indicated in hours and minutes.                                                                                                                                                          | Error         |
| 32942      | {TAITMISEAEGTUNDI}+{TAITMISEAEGMINUTIT}>0 | The time spent on filling in the questionnaire must be recorded and the sum of hours and minutes must be more than 0. The time spent means time spent by all employees to read questionnaire instructions, collect and prepare data and fill in the questionnaire. | Error         |

### Controls across tables

| Control ID | Control formula              | Clarification                                                                                                                                                                                            | Type of error |
|------------|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 31035      | {ENT_H_030_8}>={ENT_H_030_9} | "Purchases and improvements of other tangible fixed assets" (Table 5 r H_030) must be larger than or equal to the row "Purchases and improvements of valuables" (Table 5.1. r H_030).                    | Error         |
| 34455      | {ENT_H_140_8}>={ENT_H_140_9} | "Other tangible fixed assets – sold non-current assets in sales price" (Table 5.1 r H_140) must be larger than or equal to the row "Non-current assets in sales price – valuables" (Table 5.1. r H_140). | Error         |

## AUTOSUMS

### Autosums in table 3. ASSETS AND LIABILITIES (AT THE END OF THE REFERENCE PERIOD)

| Row name          | Column name                | Formula                     | Clarification |
|-------------------|----------------------------|-----------------------------|---------------|
| Total receivables | Value of the indicator, in | {INS_Y3_3210}+{INS_Y3_3230} |               |

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|                                          |                                  |                                                                                                                                                                |  |
|------------------------------------------|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
|                                          | euros                            |                                                                                                                                                                |  |
| Total liabilities                        | Value of the indicator, in euros | {INS_Y3_3830}+{INS_Y3_3840}+{INS_Y3_3850}+{INS_Y3_3860}                                                                                                        |  |
| Total technical provisions (net)         | Value of the indicator, in euros | {INS_Y3_4310_1}-{INS_Y3_4310_2}+ {INS_Y3_4320_1}-{INS_Y3_4320_2}+{INS_Y3_4330_1}-{INS_Y3_4330_2}+{INS_Y3_4340_1}+{INS_Y3_4350}+{INS_Y3_4360_1}-{INS_Y3_4360_2} |  |
| ..provision for prepaid premiums (net)   | Value of the indicator, in euros | {INS_Y3_4310_1}-{INS_Y3_4310_2}                                                                                                                                |  |
| ..provision for life insurance (net)     | Value of the indicator, in euros | {INS_Y3_4320_1}-{INS_Y3_4320_2}                                                                                                                                |  |
| ..provision for outstanding claims (net) | Value of the indicator, in euros | {INS_Y3_4330_1}-{INS_Y3_4330_2}                                                                                                                                |  |
| ..other technical provisions (net)       | Value of the indicator, in euros | {INS_Y3_4360_1}-{INS_Y3_4360_2}                                                                                                                                |  |

### Autosums in table 5. MOVEMENT OF NON-CURRENT ASSETS: TANGIBLE FIXED ASSETS, IN EUROS

| Row name                                                                    | Column name                 | Formula                                                                                                           | Clarification |
|-----------------------------------------------------------------------------|-----------------------------|-------------------------------------------------------------------------------------------------------------------|---------------|
| In residual value/fair value as at the end of the previous reference period | Total tangible fixed assets | {ENT_H_020_2}+{ENT_H_020_3}+{ENT_H_020_4}+{ENT_H_020_6}+{ENT_H_020_7}+{ENT_H_020_8}+{ENT_H_020_41}+{ENT_H_020_45} |               |
| Purchases and improvements                                                  | Total tangible fixed assets | {ENT_H_030_3}+{ENT_H_030_4}+{ENT_H_030_6}+{ENT_H_030_7}+{ENT_H_030_8}+{ENT_H_030_41}+{ENT_H_030_45}               |               |
| ..reclassifications from prepayments                                        | Total tangible fixed assets | {ENT_H_080_3}+{ENT_H_080_8}+{ENT_H_080_41}                                                                        |               |
| In residual value/fair value as at the end of the reference period          | Total tangible fixed assets | {ENT_H_130_2}+{ENT_H_130_3}+{ENT_H_130_4}+{ENT_H_130_6}+{ENT_H_130_7}+{ENT_H_130_8}+{ENT_H_130_41}+{ENT_H_130_45} |               |
| Sold non-current assets in sales price                                      | Total tangible fixed assets | {ENT_H_140_2}+{ENT_H_140_3}+{ENT_H_140_4}+{ENT_H_140_6}+{ENT_H_140_7}+{ENT_H_140_8}                               |               |

### Autosums in table 6. MOVEMENT OF NON-CURRENT ASSETS: INTANGIBLE FIXED ASSETS, IN EUROS

| Row name                                                                    | Column name                   | Formula                                                     | Clarification |
|-----------------------------------------------------------------------------|-------------------------------|-------------------------------------------------------------|---------------|
| In residual value/fair value as at the end of the previous reference period | Total intangible fixed assets | {ENT_H_020_34}+{ENT_H_020_32}+{ENT_H_020_37}+{ENT_H_020_38} |               |
| Purchases and improvements                                                  | Total intangible fixed assets | {ENT_H_030_34}+{ENT_H_030_32}+{ENT_H_030_37}+{ENT_H_030_38} |               |
| Reclassifications from prepayments                                          | Total intangible fixed assets | {ENT_H_080_34}+{ENT_H_080_37}+{ENT_H_080_38}                |               |
| In residual value/fair value as at the end of the reference period          | Total intangible fixed assets | {ENT_H_130_34}+{ENT_H_130_32}+{ENT_H_130_37}+{ENT_H_130_38} |               |