

This certifies that

**Epner OÜ**

Registry code: 10713942

PLACEMENT

**Rank 5 — Revenue per employee**

COMPANIES COMPARED

Rank 5 of 91 companies

RANKING

Arvepidamine, raamatupidamine ja auditeerimine; maksualane nõustamine

FINANCIAL YEAR

2021

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Issued: 2026-08-19

Underlying ranking: <https://infoveeb.ee/en/edetabel/kaive-tootaja-kohta/2021/tegevusala/6920>