# REFINITIV WORLDSCOPE FUNDAMENTALS DATABASE

## DATA DEFINITIONS GUIDE (ISSUE 16)

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# About This Document

## Intended Readership

This document is for any user of the Worldscope database who needs the data definitions and other information about the contents of the Worldscope database

## In This Document

This document includes Worldscope data definitions and other information about the contents of the Worldscope database.

## Changes Since the Previous Issue

The only changes since Issue 10 of the Worldscope Data Definitions are as follows:

Corrections to reflect that the following items:

18390 Construction Work in Progress

are included on the "face" of the detailed, annual Balance Sheet templates for Industrial and Other Financial companies and are not simply Supplemental asset items.

| | |
|---|---|
| 13th Jan 2012 - | Revision of Worldscope Coverage with the addition of information on Reuter fed Companies (Pg 37 under Chapter 5)<br>Corrections were done for 05015 fields as the column headings (High price, Low price & End market price) were interchanged |
| 27th Mar 2012 - | Addition of new field 07041 – Thomson Reuters Business Classification (TRBC) Code |
| 24th May 2012 - | Corrections made to definition of Deposit (03019) to exclude Sec sold under repurchase Agreement |
| 27th Jun 2012 - | Deletion of fields and description relation to 5 year Summary (19760 - 19789), Investor Relations Address (18358) and Fully Diluted Equity (03506). These fields have been made obsolete |
| 7th Aug 2012 - | Upgrade of TRBC code, item 07041, with the new TRBC 2012 schema codes.<br>The new 2012 schema introduces a more granular 5th level as well as changes to sectors, groups, definition and titles that further support the analysis of companies across markets. |
| 9th Oct 2012 - | Changes to the definition for Closely Held Shares - Updates to Closely Held Shares will reflect Strategic Holdings sourced from Refinitiv Ownership content which is dedicated to the collection of insider and institutional information.<br><br>Fields no longer be supported - Following codes Registrar Name (18121), Registrar Address (18122), Registrar Telephone Number (18123), Registrar Fax Number (18124), Registrar Website (18125), Registrar Email Address (18126) were discontinued.<br>Discontinuation of subset of note links - Discontinuance of 128 note links currently linked to data fields. However Note links provided in historical time series will continue to be available. |
| 8th Apr 2013 - | Addition of new fields Pension Data - Net Interest Cost (18822) and Healthcare Data – Net Interest Cost (18848) |

| | |
|---|---|
| 12th Dec 2013 - | 18175-Ordinary Profit to be applicable to Interim templates. |
| 1st April 2014 - | Addition of Deposits field (03019) for Other Financials template in the interim time series. Addition of Tier 1 Capital (18228), Tier 2 Capital (18229) , Risk Weighted Assets (18156), Capital Adequacy Ratio - Tier 1 (18157) and Capital Adequacy Ratio - Total Capital (18158) to Annual & Interim time series for Other Financial templates. |
| 11th Mar 2015 - | Addition of T footnote to 09502 - Dividend Payout - per Share - Current, 09504 – Dividend Payout per Share and 09521 - Dividend Payout per Share. |
| 14th Aug 2015 - | Changes made to definition. Earlier it was based on Calendar interim, now it is based on fiscal year end for all countries - 05508 - Sales Per Share; 05509 - Operating Profit Per Share; 05507 - Free Cash Flow Per Share and 05202 - Earnings Per Share - Fiscal Period End. Changes made to definition 03501 - Common Equity. |
| 25th July 2017 - | Addition of NPL fields 02285 - Non-Performing Loans, 02286 - Other Non-Performing Assets & 02287 - Total Non-Performing Assets Banking interim template. Addition of Capital adequacy fields for Banks & Other financial companies for both annual and interim templates. 18635 - Core Tier 1 Capital, 18636 - Hybrid Tier 1 Capital, 18633 - Tier 3 Capital, Capital, 18634 - Total Tier Capital, 18604 - Capital Adequacy Ratio-Core Tier 1, 18602 - Capital Adequacy Ratio-Tier 2, 18603 - Capital Adequacy Ratio-Tier 3, 18607 – Leverage Ratio-Basel 3, 18608 - Net Stable Funding Ratio-Basel 3 & 18609 - Liquidity Coverage Ratio<br><br>Addition of definitions for Steel Metrics<br><br>Addition of update indicator for Automated Final Flash (7) for US interims<br><br>Addition of 18200 – Discontinued Operations (Total) for interim templates<br><br>Addition of 18297 – Trade Receivables-Net for Industrial interim template |
| 26th Jan 2018 - | New country addition – Iraq, Rwanda, Syrian Arab Republic & Uzbekistan |
| 19th Mar 2018 - | Addition of new fields – 18549-Deferred Income-Current for industrial annual template; 18181-Extraordinary-Income Tax for all templates<br>Addition of new supplementary fields due to adoption of IFRS 15 for all templates – 18545 – Contract Assets - Current; 18546 – Contract Assets - Non-Current; 18547 – Contract Liabilities – Current & 18548 – Contract Liabilities - Non-Current |
| 17th Sept 2018 - | Addition of 19 new supplementary fields due to adoption of IFRS 16 for all templates |
| 18th Sept 2019 - | Addition of new ICB Scheme for all companies |
| 22nd Jan 2020 - | Addition of 6 new fields for NPL due to adoption of IFRS 9 - 18730 - Loans-Stage 1-Gross Total, 18731 - Loans-Stage 2-Gross Total, 18732 - Loans-Stage 3-Gross Total, 18733-Other Assets-Stage 1 Gross, 18734-Other Assets-Stage 2 Gross & 18735-Other Assets-Stage 3 Gross |
| 9th April 2020 - | Addition of 9 new fields to capture the impact of COVID-19 – 18576-COVID-19 Extraordinary Income/Expense - Other; 18577-COVID-19 One-time Provisions; 18578-COVID-19 Restructuring Charges & Provisions; 18579-COVID-19 Impairment of Long-Term Assets; 18580-COVID-19 One-time Government Grants; 18419-COVID-19 Income Taxes - Extraordinary Credit/Charge; 18726-Revolving Line of Credit - Outstanding; 18727-Revolving Line of Credit - Total Principal Amount; 18728-Revolving Line of Credit – Unutilized/Used Amount |

Feedback

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You must register to use this sites.

My Refinitiv is the online entry point to Refinitiv support and service functions, which include the following:

- **Access Billing**
- **Get Support**: Raise and track queries
- **Alerts and Notifications**: Product change notifications and service alerts. All clients are strongly recommended to subscribe to product and content notification for Refinitiv Worldscope Fundamentals through this portal.

Customer Zone is the online entry point to Refinitiv for supporting technical information.

# Chapter 1 Introduction to Refinitiv Worldscope Fundamentals

## General Description

The Refinitiv Worldscope Fundamentals Database is the financial industry's premier source of detailed financial statement data and profile data on public companies domiciled outside of the United States of America. It also contains complete coverage of US companies filing with the Securities Exchange Commission, with the exception of closed end investment companies. Using primary source documents and news clippings, Refinitiv Worldscope Fundamentals data analysts extract the data to global templates that are specific to industry groups. The templates take into consideration the variety of accounting conventions and are designed to facilitate comparisons between companies and industries within and across national boundaries. Please refer to the Database Methodology overview for more information regarding templated data.

## Objective

Refinitiv Worldscope Fundamentals provides professional analysts and portfolio managers with the most comprehensive, accurate and timely data on publicly quoted companies around the world. Refinitiv Worldscope Fundamentals's aim is to enhance the comparability of the financial data of companies from different countries and industries and across time periods.

## Information Content

The total universe of companies contained on the database has grown from about 4,000 in 1987 to over 90,232 in Feb 2020. This includes approximately 50,471 currently active companies in developed and emerging markets. Worldscope contains extinct or inactive companies, i.e. those which have merged, liquidated or become privately held. History for these companies remains in the database.

Over 124 countries are represented, and include all countries in targeted global indices (FTSE All World, Dow Jones Global, MSCI World, MSCI EMF, S&P Global, S&P/Citigroup).

The base year for the Worldscope Database is 1980, although statistically significant company and data item representation is best represented from January 1985 forward. The following general types of information are available. The level of detail available for each company may differ depending on update type and company type:

### Company Header and Profile Information

| | | |
|---|---|---|
| Address | Officers | Business Descriptions |
| SIC Codes | Product Segments | Investor Relations |
| Auditors Company Status | Geographic Segments | Industry Metrics |

### Financial Statements

| | | |
|---|---|---|
| Balance Sheet | Income Statement | Cash Flow Statement |

### Historical Growth Rates and Valuation Ratios

| | | |
|---|---|---|
| Growth | Profitability | Asset Utilization |
| Leverage | Liquidity | Foreign Business |

### Security and Market Data

| | | |
|---|---|---|
| Multiple Share Info | Stock Prices | Stock Performance |
| SEDOL/ISIN | CUSIP/Ticker | Exchange listing(s) |

### Other

| | | |
|---|---|---|
| Exchange Rates | Global Industry Groups | Key Index Membership |

More details on the types of data contained in a Refinitiv Worldscope Fundamentals company record can be seen in the Industry Specific Templates

## Applications

### Database applications include:

- Construction and maintenance of global investment portfolios
- Global Industry and Sector analysis
- Comparison of capital structures and financing strategies of corporations worldwide
- Evaluation and monitoring of the efficiency of capital markets
- Style Analysis
- Generalized screening, reporting and presentation of corporate data

### Existing Refinitiv Worldscope Fundamentals clients include:

- Money Management firms: Portfolio managers, research analysts
- Investment banks: Corporate finance, mergers & acquisitions departments
- Corporations: Strategic planners, librarians, treasurers, controllers, auditors
- Academic and Public Sector: Research libraries
- Consulting firms: Management consultancies, accounting firms, pension consultants

## Origins and Development

The Refinitiv Worldscope Fundamentals Database originated in the international investment management activities of Wright Investors' Service, a U.S. based global money management firm. In 1987, Refinitiv Worldscope Fundamentals established a second research centre in Shannon, Ireland, to maintain and develop

the database. In 1990, Worldscope/Disclosure Partners was formed as a joint venture between Wright Investors' Service and Disclosure Inc., a division of Primark Corporation (NYSE: PMK). In 1995, Worldscope/Disclosure established a third major research and data collection centre in Bangalore, India. Primark acquired the remaining interest in Worldscope in 1999. A fourth major research and data collection centre in Manila, Philippines was added with Primark's 1999 acquisition of the Extel company database. In 2000, Primark Corporation was acquired by Thomson Corporation. In 2008, Thomson Corporation acquired Reuters.

Today, the content operations group, which supports the Worldscope database, employs over 600 people in seven global data centers.

# Chapter 2 Database Methodology

## Available Format

Worldscope is available through a variety of Refinitiv software products, including Thomson ONE products, DataStream, and Quantitative Analytics. Worldscope is also available via direct data feed, FTP. Please note that not all applications necessarily use the terminology and codes employed in this publication to describe data items. In such cases please refer to the application's documentation or consult the Refinitiv Help Desk. In addition to Refinitiv software platforms, Worldscope is available on all the major equity applications serving the professional finance and investment communities. Please contact your local Refinitiv sales office for specific information on Worldscope data delivery options and documentation.

## Diversity in International Financial Reporting

Despite recent advances by major exchanges, FASB, IASB, and other regulatory bodies, financial accounting practices and company's presentation of financial accounts continue to be remarkably diverse around the world, due to differences in the legal and tax environments in which accounts are prepared. Naturally, linguistic and cultural diversity is reflected in financial accounts, but their form and content is additionally influenced by less obvious factors. These include the legal and taxation systems, transparency of corporate ownership, methods of corporate financing, the prominence of the accounting and auditing professions, and so on. The enormous increase in international investment flows in recent decades has highlighted the difficulties this diversity causes, as accounts prepared in one accounting environment are employed by users familiar with different practices. It is critically important to the efficient operation of capital markets that accounting information be mutually comprehensible to investors in different countries. This has been the impetus behind attempts to harmonize accounting standards, led by organizations such as the International Accounting Standards Committee and the Financial Accounting Standards Board.

## **Worldscope's** Treatment of Accounting Differences

Worldscope is designed for the user who needs to compare the financial information of companies from different industries and countries throughout the world. For the reasons mentioned above, there are limitations to the comparability and thus utility of raw data as reported in company accounts. Our analysis of financial statements from around the world leads us to classify two main areas in which differences can arise to impede such comparisons:

1. Valuation. Companies and accounting systems differ in the cost basis used in financial statements; in the utilization of accruals and provisions; as well as in the accounting methods for business combinations, depreciation, research and development, foreign currency translation, leases, and so on.
2. Disclosure or Presentation. There can be extreme variations, even within supposedly 'standard' accounting systems, in the terminology used in financial statements, the definitions of individual accounting items, the format of accounts and the depth of detail contained in the statements themselves and in the notes to the accounts.

Worldscope does not attempt to standardize data for all valuation differences between companies. We do not believe this is a feasible or desirable aim, given the lack of detailed published information and the sheer size and diversity of the database.

Where differences arise due to disclosure or presentation, however, it is possible to greatly improve the value of fundamental information to practitioners. In its simplest manifestation, this could mean that the reported 'Sales' of a tobacco company which include excise taxes should not be compared directly with the reported 'Sales' of another tobacco company which exclude excise taxes. There are numerous examples of such simple presentation issues which can cloud the usefulness of 'raw data', and of course this multiplies when different countries, industries, accounting systems, and different languages are involved.

Worldscope analysts use standard data definitions in the coding of financial accounts. By closely examining the nature and components of financial statements, footnotes and related disclosures, differences in accounting terminology, presentation, and language are minimized. These definitions form the last section of

this book. Any variations from our standard definitions are footnoted where it is not possible to aggregate or disaggregate data accurately. Format variations are overcome by use of the standard industry templates contained in section four of this book.

Worldscope data analysts carefully examine the terminology used in reported financial information. Words like 'short-term', 'long-term', 'current', 'operating', 'special', and 'extraordinary' can be variously defined from company to company, and in different industries and accounting systems. Because each Worldscope data item is precisely defined in a standard way, any reported items which deviate from this definition are standardized to increase comparability. In the case noted above, for example, the 'Sales' figures contained on Worldscope can be compared, because our field 01001 Net Sales or Revenues is always net of excise taxes, which is contained in a separate supplementary field (field 18063).

To illustrate with another example, general business practice regards twelve months as an appropriate dividing line between 'current' and 'non-current'. Yet many companies include long-term portions in their 'current' investments, receivables, and so on. This is only apparent when one sifts through the notes to the accounts, as our analysts are required to do. Any such non-current amounts are reclassified to long-term receivables, long-term investments, etc. Thus, the utility and comparability of working capital and other ratios is enhanced. Similarly, when companies report 'long term debt' including the current portion (amounts maturing within one year), we back out this amount and include it in the item Short Term Debt & Current Portion of Long Term Debt (field 03051).

Another example is fixed assets impairment charges. It can be treated by companies as a non-recurring item. Yet other companies may consider it as an operating expense and include it within cost of goods sold. This is only apparent when one sifts through the notes as our analysts are required to do. Worldscope treats fixed assets impairments as non recurring and an adjustment is made to cost of goods sold and operating profit when it includes this item. Thus, the utility and comparability of operating profit and ratios such as operating margin is enhanced. A separate field exists for impairment allowing the customer to add the data back into operating profit if he would prefer not to treat impairment as non recurring.

As a final illustration of Worldscope's methodology, minority interests may be separated from shareholders' equity or included and may or may not be deducted in arriving at net income. Our analysts reformat the accounts to standardize this for all countries, thereby improving the information value of such commonly utilized figures as Book Value (equity) per share and Earnings per share.

It is important to stress that Worldscope does not "change" the valuation of data reported by the company in its accounts. We simply scrutinize exactly what components each reported figure is made up of, and if necessary, rebuild the accounts using the same components the company originally used, to arrive at more uniform reporting templates. Our purpose is to help financial fiduciaries better deploy their time and efforts in analyzing financial statements around the world.

# Chapter 3 Data Quality

## Analyst Training

At Worldscope, quality assurance begins with the recruitment of multilingual corporate data analysts, generally with accounting or financial academic qualifications. About twenty-five major languages are represented within Worldscope, either by native speakers or fluent non-native speakers. Worldscope analysts undergo extensive and detailed training before being allowed to make any meaningful contribution to the updating and analysis process. A further period of three to six months is spent in on-the-job training under supervision. Detailed country-specific accounting and financial practices documentation has been developed to assist Worldscope data analysts in their understanding of international accounting and reporting practices. These manuals define each discrete database item in considerable detail, so that information is interpreted accurately and consistently throughout all countries across all analysts.

## Automated Testing

Every piece of information entered into the database is subjected to a rigorous series of 2,300 computerized balance, magnitude, correlation and alpha tests, many of which are industry or country specific.

1. **Balance tests** check that formulas which should theoretically add up actually do. e.g. Total Assets (field 02999) = Total Liabilities & Shareholders' Equity (field 03999), or Operating Income (field 01250) = Net Sales or Revenues (field 01001) - Operating Expenses (field 01249).
2. **Magnitude tests** compare data items in the current fiscal period with the same items for prior periods, and query items which exceed predetermined variances, e.g. Net Sales or Revenues (Field 01001) in the current year should be within a range of 100% to 125% of the prior year's figure.
3. **Correlation tests** are similar but examine the relationships between appropriate data items in the same period, e.g. profitability and leverage ratios, for apparent outliers.
4. **Alpha tests** check the validity of alphanumeric (textual) data, e.g. checks for correct date formats, valid industry codes and correct field lengths.

Where these tests fail, analysts must recheck and if necessary, make corrections. No information is allowed onto the database if any failed tests remain unresolved.

## Supervision and Auditing

When data for any company is updated, the computer automatically generates a report for that company, listing the last five years of historical information, including the year that has just been updated. This is reviewed by the analyst's Team Leader for consistency and accuracy. The Team Leader must be satisfied that errors have been corrected before 'signing-off' on that company.

All quality is monitored and controlled by a team of Quality Control Associates. This department is charged with the task of examining and rechecking in great detail a random sample of each analyst's and country group's work, generating regular performance and quality reports for management, supervisors and analysts.

## Timeliness

Timeliness is always one of Worldscope's key concerns and we strive to reduce the delay between publication of information and its availability to Worldscope users.

Timeliness involves issues such as filing requirements, the publication delay allowed to companies in various jurisdictions, and the speed with which Worldscope acquires any published documentation from the company or the local stock exchange.

Worldscope prioritizes the collection, analysis, and input of company information based on two key criteria.

First, priority is given to companies within a country with membership in one of a set of major global benchmark indices or local key indices.

Second, all companies within a country are prioritized by market capitalization or indicators of investor interest with the largest companies or companies having more than 5 individual broker forecasts updated first.

To ensure robust screening and sampling during peak reporting periods, preliminary data is updated from news sources. All companies also have Flash Update fields (approximately 100 key statement items) updated prior to the input of full Annual reports. Interim data is supported by both news and stock exchange sources and fuller interim documents where available

These issues are discussed further in the section Frequently Asked Questions.

The provision of support to clients in the use of our information is a major part of a Worldscope subscription and is available in many forms.

# Chapter 4 Client Support Services

## Data Support

Refinitiv Worldscope Fundamentals is a large and complex database, with a dynamic company population that is evolving daily. Thus, we maintain a dedicated and knowledgeable client support group to work directly with our clients to help them understand and utilize Refinitiv Worldscope Fundamentals data in their fiduciary roles. Refinitiv Worldscope Fundamentals client support services are considered an integral part of your annual Refinitiv Worldscope Fundamentals subscription fee and clients are encouraged to contact us directly whenever any questions arise with regard to Refinitiv Worldscope Fundamentals data or its use or this document.

Client Services

Information including telephone numbers and email facilities is available on the Customer Zone:

https://www.refinitiv.com/en/contact-us

## Documentation

In addition to the Refinitiv Worldscope Fundamentals Data Definitions Guide several pieces of technical support material are available to assist you in using and understanding Refinitiv Worldscope Fundamentals. A monthly status report is also available.

In addition, many of our third-party software vendors also provide documentation on their implementation of the Refinitiv Worldscope Fundamentals Database. Please contact your vendor to obtain copies of these.

## Client Visits

Refinitiv Worldscope Fundamentals representatives will be happy to meet with clients by arrangement, to discuss any issues related to their use of the data.

# Chapter 5 Frequently Asked Questions

## Some Notes on this Section

The following section is organized alphabetically by topic. To see the full list of topics and questions, a Quick Reference List follows.

In the following section, reference may be made to data, collected and distributed by Worldscope, but not available on the particular software platform you are using to access the database, or available in a format different to that described below. For example, many CD-Rom applications of Worldscope no longer contain sufficient storage space to house the entire company universe contained in Worldscope Global. Any queries should be referred to your data software vendor, or to the Worldscope client support desk(s) whose details have been supplied in the introductory section entitled, 'Client Support Services'.

Worldscope data items are identified below by a five-digit field number and a field name as contained in this book. These may not, in all cases, match the field names or numbers used by your data vendor.

In answering some of the questions in this section, Worldscope footnotes are mentioned. Footnotes are linked by our analysts to specific data fields, and may describe corporate actions (e.g., acquisitions, capital actions) and changes year to year (e.g., name changes, year-end changes, comparability of accounts) or provide explanatory notes to data items (e.g., the exclusion of a long-term portion from a current asset item).

## Quick Reference List


### Acquisitions
Is information on acquisitions available on Worldscope? ( 1)

### ADRs: American Depository Receipts
How can I tell if a company trades ADRs? (2)

Does Worldscope Coverage include ADRs? (40)

### Averages
Does Worldscope supply sector-level or country averages? (3)

### Consolidation
How do I know if the company accounts are consolidated or unconsolidated in a particular year? (4)

Is parent company data available on Worldscope? (5)

### Corporate Actions
Does Worldscope adjust data for corporate actions such as stock splits, stock dividends, etc.? (6)

### Coverage
What companies are included on Worldscope and what are the selection criteria? (7)

### Currency
What currency is used to update Worldscope data? (8)

If a country has a currency revaluation, what does Worldscope do? (10)

### Earnings per Share
Can I determine how earnings per share is calculated? (11)

### Extraordinary Items
Can I see the impact of extraordinary items on earnings per share? (12)

How does Worldscope handle the impact of us tax reforms? (46)

### Euro
How has Worldscope handled the euro (42)

### Fast Update
What is a Fast Update and what benefit does it have for Timeliness? (36)

How can I identify Full and Flash Updates on Worldscope? (37)

### Fiscal versus Calendar
Is per share data presented on a fiscal or calendar basis? (41)

### Fiscal Year End
How does Worldscope treat different fiscal year ends? (13)

How are fiscal year end changes treated on Worldscope? (14)

### Formats
In what formats is Worldscope available? (15)

### History
How much history is available for companies on Worldscope? (16)

### Inactive Companies/Securities
Does Worldscope provide information on inactive or dead companies and securities? (17)

How can I determine if a company is inactive? (18)

How can I determine if a security is inactive? (19)

### Industry Changes
How can I determine whether a company has changed industry? (20)

### Industry Classification
What industry classifications are available within the Worldscope database? (21)

### Interim Time Series data
Is interim financial statement data available on Worldscope? (35)

### Limited Data Set
What is a Limited Data Set Company? (39)

### Multiple Share Classes
How can I determine if a company currently has more than one type of share? (26)

What does Worldscope do if a company has more than one type of share? (23)

What is the difference in the data shown at the company level and data shown at the security level? (24)

If a company has more than one type of share, how does Worldscope select the share for the main company record? (25)

### Name Changes
How does Worldscope handle company name changes? (27)

### Non-traded Companies and Securities
How can I determine which companies or securities are not traded? (28)

### Preliminary Data (see also Fast Update)
How do I know if information on Worldscope is preliminary? (29)

### Prices
If a security is traded on more than one exchange, which price quote is followed? (22)

### Pro forma Data
Does Worldscope carry pro forma data? (30)

### Restated Data
Does Worldscope carry restated data? (31)

### Reuters Fundamentals-sourced Data
What are the characteristics of the data sourced from Reuters Fundamentals? (43)

### Selection Criteria
What companies are included on Worldscope and what are the selection criteria? (7)

### Sources
What are the sources of Worldscope data? (32)

### Timeliness
How soon after the fiscal year end/fiscal period end of a company can I expect to see the annual data on Worldscope? (33)

What is a Fast Update and what benefit does it have for Timeliness? (36)

What data is available for IPOs, e.g. newly listed companies? (38)

Time series (See Interim Time Series)

### Vendors
In what formats is Worldscope available? (15)

### Worldscope Identifiers
Is a unique identifier available for each company on the Worldscope database? (34)

# Questions

#### 1. IS INFORMATION ON ACQUISITIONS AVAILABLE ON WORLDSCOPE?

Yes. Footnote K to Field 01001, Net Sales or Revenues details the companies in which a holding of more than 50% was directly acquired during the financial year. This footnote is always in the format "Acq'd n% of [company] in [year]".

#### 2. HOW CAN I TELL IF A COMPANY TRADES ADRs?

An "X" in Field 11496, Indicator – Trades ADR indicates that the company trades ADRs (American Depository Receipts).

#### 3. DOES WORLDSCOPE SUPPLY SECTOR-LEVEL OR COUNTRY AVERAGES?

No, sector-level and/or country data is not currently supported.

#### 4. HOW DO I KNOW IF THE COMPANY ACCOUNTS ARE CONSOLIDATED OR UNCONSOLIDATED IN A PARTICULAR YEAR?

Worldscope utilizes consolidated account data when it is disclosed. In other cases, where there are no subsidiaries or no requirement to consolidate, only parent company accounts are available. Information on whether the company accounts are consolidated or unconsolidated in a particular year is given in the Accounting Practice Field 07531 Accounting Method for Long Term Investment > 50%. This field contains standard texts, such as: "All subsidiaries are consolidated", "No consolidation, cost basis" and "Consolidation for significant subsidiaries, others are on equity basis".

If a company changes its consolidation practice in a particular year, a standard footnote is attached to Field 01001 Net Sales or Revenues to describe the change in reporting that has occurred (e.g. Footnote BB reads "Change from unconsolidated to consolidated reports").

#### 5. IS UNCONSOLIDATED/PARENT COMPANY DATA AVAILABLE ON WORLDSCOPE?

The following key parent company fields are available on Worldscope where annual data is available on a consolidated basis but interim data is only reported on an unconsolidated/parent basis, or preliminary data is only available on an unconsolidated basis. Additional Parent company data fields are available for Japan, Korea, and Taiwan.

| | |
|---|---|
| Field 18169 | Unconsolidated/Parent Company Depreciation |
| Field 18170 | Unconsolidated/Parent Company Sales |
| Field 18171 | Unconsolidated/Parent Company Pre-tax Earnings |

Field 18172 Unconsolidated/Parent Company Net Profit

Field 18173 Unconsolidated/Parent Company Earnings per Share

## 6. DOES WORLDSCOPE ADJUST DATA FOR CORPORATE ACTIONS SUCH AS STOCK SPLITS, STOCK DIVIDENDS, ETC.?

Yes. Worldscope adjusts all stock data for capital actions. Thus, share-related fields such as Common Shares Outstanding, Earnings Per Share, Book Value Per Share, Dividends Per Share, market prices and so on, all appear after adjustment for stock splits, stock dividends and rights issues. The adjustment factor is cumulative and is used to adjust the previous years to make them comparable with the most current year of reporting.

For example, a stock split of 2:1 in 2006 and a stock dividend of 50% in 2003 would result in an adjustment factor of 0.5 being applied to all stock data in 2005 back through 2003, and a cumulative adjustment factor of 0.33333 (that is, 0.66666*0.5) being applied to all stock data prior to 2003. The number of shares is divided by the factor, while per share data is multiplied by it.

Field 05576, Stock Split/Dividend Ratio contains the adjustment factors on the annual original time series. (calendar for the US and fiscal for non US). Field 05575 Stock Split/Dividend Ratio – Fiscal contains the adjustment factors for fiscal per share data. It is available on all time series supported by Worldscope. Footnote A to Field 05101, Dividends per Share contains a short description of the capital action(s).

These adjustments are also made at a security level.

## 7. WHAT COMPANIES ARE INCLUDED IN WORLDSCOPE AND WHAT ARE THE SELECTION CRITERIA?

### 7.1 POPULATION CRITERIA – WORLDSCOPE COVERAGE

#### 7.1.1 Full Market Coverage

All domestic listed companies are targeted for the following Developed, Emerging and Frontier markets with exception of closed end investment companies and ETFs.

| Country | Exchange |
|---|---|
| Argentina | Buenos Aires Stock Exchange |
| Australia | Australian Stock Exchange (Sydney) |
| Austria | Wiener Borse |
| Bahrain | Bahrain Stock Exchange |
| Belgium | Euronext Brussels |
| Brazil | Sao Paulo Stock Exchange |
| Bulgaria | Bulgarian Stock Exchange |
| Canada | CNQ - Canadian Trading & Quotations Sys |
| Canada | Toronto Stock Exchange |
| Chile | Santiago Stock Exchange |
| China | Shenzhen Stock Exchange |
| China | Shanghai Stock Exchange |
| Colombia | Colombia Stock Exchange |
| Cyprus | Cyprus Stock Exchange |
| Czech Republic | Prague Stock Exchange |
| Denmark | Copenhagen Stock Exchange |

| Country | Exchange |
|---|---|
| Malaysia | Bursa Malaysia |
| Malaysia | Kuala Lumpur last paid equities |
| Malta | Malta Stock Exchange |
| Mexico | Mexico Stock Exchange |
| Netherlands | Euronext Amsterdam Stock Exchange |
| New Zealand | New Zealand Exchange Limited |
| Norway | Oslo Stock Exchange |
| Oman | Muscat Securities Market |
| Philippines | Philippine Stock Exchange |
| Poland | Warsaw Stock Exchange |
| Portugal | Euronext Lisbon |
| Qatar | Doha Securities Market |
| Russia | Russian Trading Sys - Classic Mkt USD |
| Russia | Moscow Interbank Currency Exchange |
| Russia | Russian Trading Sys - Classic Mkt RUR |
| Russia | Russian Trading System - Board |

| | |
|---|---|
| Estonia | Tallinn Stock Exchange (Estonia) |
| Europe | Alternext |
| Finland | Helsinki Stock Exchange |
| France | Euronext Paris |
| Germany | Berlin Stock Exchange |
| Germany | Frankfurt Stock Exchange |
| Germany | XETRA |
| Germany | Munich Stock Exchange |
| Germany | Boerse-Stuttgart |
| Germany | Dusseldorf Stock Exchange |
| Germany | Hamburg-Hannover Stock Exchange |
| Greece | Athens Stock Exchange |
| Hong Kong | Growth Enterprise Market |
| Hong Kong | Hong Kong Stock Exchange |
| Iceland | Iceland Stock Exchange |
| Indonesia | Indonesia Stock Exchange |
| Ireland | Irish Stock Exchange |
| Italy | Italian SE (Mercato Continuo Italia) |
| Japan | Tokyo SE - Mother |
| Japan | Tokyo Stock Exchange |
| Japan | Fukuoka Stock Exchange |
| Japan | Nagoya Stock Exchange |
| Japan | Osaka Stock Exchange |
| Japan | Sapporo Stock Exchange |
| Jordan | Amman Financial Market |
| Kuwait | Kuwait Stock Exchange |
| Kuwait | Kuwait Parallel Market |
| Latvia | Riga Stock Exchange |
| Lebanon | Beirut Stock Exchange |
| Lithuania | Vilnius Stock Exchange |
| Luxembourg | Luxembourg Stock Exchange |

| | |
|---|---|
| Saudi Arabia | Saudi Arabian Stock Exchange |
| Singapore | Singapore Exchange Securities Trading |
| South Africa | Johannesburg Stock Exchange |
| South Korea | Korea Stock Exchange |
| South Korea | KOSDAQ |
| South Korea | KONEX |
| Spain | Barcelona Stock Exchange |
| Spain | Bilbao Stock Exchange |
| Spain | Madrid Stock Exchange |
| Spain | Mercado Continuo Espana |
| Spain | Valencia Stock Exchange |
| Sweden | Stockholm Stock Exchange |
| Switzerland | Swiss Exchange |
| Switzerland | Berne Stock Exchange |
| Taiwan | Gre Tai Security Market |
| Taiwan | Taiwan Stock Exchange |
| Thailand | MAI - Market for Alternative Investment |
| Thailand | Stock Exchange of Thailand (Bangkok) |
| Turkey | Istanbul Stock Exchange |
| United Arab Emirates | Abu Dhabi Stock Exchange |
| United Arab Emirates | Dubai International Financial Exchange |
| United Arab Emirates | Dubai Stock Exchange |
| United Kingdom | EASDAQ |
| United Kingdom | London Stock Exchange (LON) |
| United Kingdom | SEATS (AIM Market) |
| United Kingdom | London Stock Exchange (SETS) |
| United States | New York Stock Exchange |
| United States | American Stock Exchange |
| United States | NASDAQ |
| Vietnam | Hanoi Stock Exchange |
| Vietnam | Hochiminh Stock Exchange |

### 7.1.2 Partial Coverage

We have defined the market cap criteria for each market falling under partial coverage and if the company's market cap exceeds the set guideline we would add it to our database and suppose if the market cap is below the set guideline but we have one or more active estimates for that particular company we would go ahead and add the financials.

#### 7.1.2.1 The following markets/criteria are currently targeted:

| Country | Exchange | NEW Coverage Guidelines |
|---|---|---|
| United States | Over The Counter | All the Companies which file with SEC we would cover |

7.1.2.2 India – Top 2,000 companies by market capitalization are targeted:

| Country | Exchange | NEW Coverage Guidelines |
|---|---|---|
| India | Bombay Stock Exchange | Top 2,000 companies listed on the exchange based on the market cap would be covered |
| India | National Stock Exchange of India | |

7.1.2.3 Companies with market capitalization equal to or greater than $5M OR companies with 5 or more broker estimates are targeted for the following markets:

**Market cap > $5M criteria**

| Country | Exchange |
|---|---|
| Pakistan | Karachi Stock Exchange |
| Botswana | Botswana Stock Exchange |
| Cote D'Ivoire | Regional SE (BRVM)-Cote D'Ivoire |
| Ghana | Ghana Stock Exchange |
| Kenya | Nairobi Stock Exchange |
| Malawi | Malawi Stock Exchange |
| Mauritius | Malawi Stock Exchange |
| Namibia | Namibian Stock Exchange |
| Nigeria | Nigerian Stock Exchange |
| Rwanda | Rwanda Stock Exchange |
| Swaziland | Swaziland Stock Exchange |
| Tanzania | Tanzania Stock Exchange |
| Uganda | Uganda Stock Exchange |
| Zambia | Lusaka Stock Exchange |
| Zimbabwe | Zimbabwe Stock Exchange |

7.1.2.4 Companies with market capitalization equal to or greater than $10M OR companies with 5 or more broker estimates are targeted for the following markets:

**Market cap > $10M criteria**

| Country | Exchange |
|---|---|
| Bolivia | Bolivian Stock Exchange |
| Bosnia and Herzegovina | Banjaluka Stock Exchange |
| Bosnia and Herzegovina | Sarajevo Stock Exchange |
| Croatia | Zagreb Stock Exchange |
| Ecuador | Quito Stock Exchange |
| Egypt | Cairo Stock Exchange |
| Europe | FirstNorth |
| Guyana | Guyana Stock Exchange |
| Hungary | Budapest Stock Exchange |
| Israel | Tel Aviv Stock Exchange |
| Kazakhstan | Kazakhstan Stock Exchange |

| Country | Exchange |
|---|---|
| Palestine | Palestine Securities Exchange |
| Peru | Lima Stock Exchange |
| Poland | Warsaw Stock Exchange – NewConnect |
| Romania | Bucharest SE |
| Serbia | Belgrade Stock Exchange |
| Slovakia | Bratislava Stock Exchange |
| Slovenia | Ljubljana Stock Exchange |
| Spain | Mercado Alternativo Bursatil (MAB) |
| Sri Lanka | Colombo (Sri Lanka) Stock Exchange |
| Tunisia | Tunis Stock Exchange |
| Ukraine | Kiev Stock Exchange |

| | |
|---|---|
| Macedonia | Macedonian Stock Exchange |
| Montenegro | Montenegro Stock Exchange |
| Morocco | Casablanca Stock Exchange |

| | |
|---|---|
| Venezuela | Caracas Stock Exchange |
| Vietnam | Unlisted Public Company Markets (UPCOM) |

7.1.2.5 Companies with market capitalization equal to or greater than $25M OR companies with 5 or more broker estimates are targeted for the following markets:

**Market cap > $25M criteria**

| Country | Exchange |
|---|---|
| Canada | TSX Venture Exchange |

7.1.2.6 Companies with market capitalization equal to or greater than $50M OR companies with 5 or more broker estimates are targeted for the following markets:

**Market cap > $50M criteria**

| Country | Exchange |
|---|---|
| Bangladesh | Dhaka Stock Exchange |
| Costa Rica | San Jose Stock Exchange |
| El Salvador | San Salvador Stock Exchange |
| Guatemala | Guatemala Stock Exchange |
| Honduras | Bolsa Centroamericana de Valores |
| Italy | Italian AIM |
| Norway | NOTC |
| Panama | Panama Stock Exchange |
| Paraguay | Asuncion Stock Exchange |
| Syria | Damascus Securities Exchange |

7.1.2.7 Companies with market capitalization equal to or greater than $100M OR companies with 5 or more broker estimates are targeted for the following markets:

**Market cap > $100M criteria**

| Country | Exchange |
|---|---|
| Australia | Newcastle Stock Exchange |
| Bahamas | Bahamas International Securities Exchange |
| Barbados | Barbados Stock Exchange |
| Bermuda | Bermuda Stock Exchange |
| Canada | NEX Board of TSX Venture Exchange |
| Jamaica | Jamaica Stock Exchange |
| Sri Lanka | Colombo (Sri Lanka) Stock Exchange |
| Sweden | Nordic Growth Market |
| Switzerland | Virt-X |
| Trinidad & Tobago | Trinidad & Tobago Stock Exchange |
| United Kingdom | OFEX |

Companies domiciled in the following countries may be included where listed on a targeted exchange:

Faroe Islands, Georgia, Guernsey, Isle of Man, Jersey, Mongolia, Niger, Senegal and Sudan

### 7.1.3 Non-Traded Companies

A small number of non-traded/debt companies are included in the coverage. These generally relate to major industries (Banks, Utilities), U.S. companies filing Debt securities or have been added based on specific requests.

### 7.1.4 ADR'S

All ADR's listed on the NYSE, ASE or NASDAQ and sponsored ADR's which trade over the counter

## 7.2 CONTENT COVERAGE

Full detailed content is supported for companies within the United Kingdom and United States with the exception of private companies trading debt securities and closed end investment companies where included

For all other countries, full detailed content is supported if any of the following criteria is fulfilled:
Company is a constituent of the Baltic OMX10 index, FTSE All World, Dow Jones Global, MSCI World, MSCI EMF, S&P Global, S&P/Citigroup Broad Market or for selected local indices

Company has 5 or more broker estimates

Company has a market capitalization of greater than US$100 million (exceptions: Japan, China & Taiwan)

Companies not meeting any of the above criteria or companies/Frontier markets sourced from Reuters content will be covered under a 'limited' item template.

**Exceptions:**
Chinese companies that only trade "A" shares are covered under a "limited" item template

Taiwanese companies that trade on the Taiwan OTC market are always covered under a "limited" item template

For Japan, the TOPIX, Nikkei 225, FTSE All World, Dow Jones World, MSCI World, S&P Global or companies with more than 5 IBES estimates are collected under a fully detailed item template

## 8. WHAT CURRENCY IS USED TO UPDATE WORLDSCOPE DATA?

The currency in Worldscope is based on the Field 06027, Nation Code. Nation Code represents the Country of Primary Listing of shares traded by the company. Where the financial statements are reported in another currency, Worldscope converts them to local currency using the exchange rate(s) given in the statements, or where this is not available, using the relevant Worldscope exchange rate(s). Worldscope field 18215 – Exchange rate used for the income statement/cash flow and Worldscope field 18214 – Exchange rate used to translate the balance sheet are available. Security prices are also converted to local currency if expressed in another currency.

To facilitate cross-country screening Worldscope supplies the following additional key financial variables in U.S. dollars:

Field 07210 Market Capitalization (U.S.$)

Field 07211 Market Capitalization (U.S.$) - Current

Field 07220 Common Equity (U.S.$)

Field 07221 Common Equity (U.S.$) - Current

Field 07230 Total Assets (U.S.$)

Field 07240 Net Sales or Revenues (U.S.$)

Field 07250 Net Income (U.S.$)

Worldscope provides month-end exchange rates for all countries represented on the database. These are provided on a derived country identifier and can be used to translate data into other currencies.

### 9. HOW DOES WORLDSCOPE TREAT COMPANIES WHICH WERE CREATED BASED ON COUNTRY OF DOMICILE?

Prior to 2013, Nation Code was based on country of major operations revenue of the company and if not determined by operations then country of headquarters. After the change in 2013, companies were created based on the primary listing of the company.

Companies created based on location of operations prior to 2013 had substantial data history available and were already integrated into client databases. For these companies it was determined that no changes would be made to the countries to which these are aligned and therefore there would be no changes to the Worldscope Identifier (06035), Worldscope Permanent identifier (06105) or the associated Nation Code (06027). All companies added to Worldscope subsequent to the change are aligned to a country based on Primary listing of the company. See 06027 – Nation Code for the current policy on creation of companies based on Primary Listing.

### 10. IF A COUNTRY HAS A CURRENCY REVALUATION/REDENOMINATION, WHAT DOES WORLDSCOPE DO?

Worldscope adjusts all historical fundamental and per share data for the revaluation/redenomination. In addition, Worldscope exchange rates are adjusted to reflect the revaluation/redenomination.

### 11. CAN I DETERMINE HOW EARNINGS PER SHARE IS CALCULATED?

Worldscope shows the value of earnings per share as reported by the company, in Field 18193 Earnings Per Share - As Reported, generally available from 1992 onwards. With one exception, this value will also appear in Field 05201 Earnings Per Share and 05202 Earnings per share-Fiscal Period End, provided it is not out of line with Worldscope accounting policies as described in the data definition for this field. The exception would be U.S. companies or securities with off-ending fiscal years where Field 05201 Earnings Per Share contains the earnings for the calendar rather than the fiscal year. The fiscal year earnings is contained in Field 05202 Earnings Per Share - Fiscal Period End.

As different companies and countries have varying definitions of earnings per share, footnotes are added to Field 05201 to provide explanatory detail. For example, Footnote U reads "Based on average shares outstanding", and Footnote Z reads "Earnings per share estimated using net income after preferred dividends divided by the year end shares outstanding or latest shares available" (this note is added where Worldscope analysts calculate earnings per share based on that country's generic definition or when no earnings per share is reported by the company). In addition to the generic EPS field (05201), basic and fully diluted EPS are also available.

### 12. CAN I SEE THE IMPACT OF EXTRAORDINARY ITEMS ON EARNINGS PER SHARE?

Worldscope excludes extraordinary items reported after tax from earnings per share but includes exceptional items reported pre-tax. The per share values of the extraordinary credits and/or charges included in or excluded from earnings per share are also available.

### 13. HOW DOES WORLDSCOPE TREAT DIFFERENT FISCAL YEAR ENDS?

While a majority of companies have a fiscal year which coincides with the calendar year, many end their fiscal year on a date other than 31 December. Normally, the year to which Worldscope assigns financial data is the year in which the company's fiscal year ended, so fiscal years ending 28 February 2005, 20 November 2005 and 31 December 2005 are all treated as 2005 on Worldscope.

However, special rules apply when this occurs within a short period after the calendar year end. For non-U.S. companies, the fiscal year is determined by a cutoff date of 15 January. Data for a fiscal year ending on or before 15 January is classified as the previous year's result. For example, company data for a fiscal year ending

15 January 2005 is classified as 2004 data. Company data for a fiscal year ending 16 January 2005 is classified as 2005 data.

For U.S. companies, the fiscal year cutoff date is 10 February. Data for a fiscal year ending on or before 10 February is classified as the previous year's result.

In addition, users should note that the per share data for all U.S. companies is adjusted where necessary, to reflect a calendar year reporting basis.

## 14. HOW ARE FISCAL YEAR END CHANGES TREATED ON WORLDSCOPE?

Where a company changes year-end date and publishes financial statements for more or less than the standard twelve months, Worldscope adjusts any income statement data to reflect twelve months of operations, in order to make the information more comparable to prior and subsequent years. This adjustment is indicated in a footnote (generally N) to Field 01001 Net Sales or Revenues, which reads: "year end changed from [month of old fiscal year end] in [year]. Income statement and related items adjusted to reflect 12 mos. of operations through [new fiscal year end]". Prior to 1988, such adjustments were not made and the changes in the length of the fiscal year for non-U.S. companies are noted with a footnote to Field 01001 Net Sales or Revenues.

Field 05350 Fiscal Period End Date is available for each year, and contains the month, day and year on which the company's fiscal period ended. Field 05351 Length of Fiscal Period is also available. Field 05352 Month of Fiscal Period End contains the month of the most recent completed annual period.

It should be noted that in some cases of fiscal year end change, the transitional fiscal period provided by companies may be greater than twelve months, and therefore it may seem as if there is a 'missing year' on Worldscope. An example is a change from December to March where the annual data released is for December 2003 followed by March 2005.

Conversely, if a company changes from a March to a December year end then the December data would be used to overwrite the March data. Interim data provided will be maintained on the old year end basis until the new year end is complete. At that time the interim period data for both annual and interim series for the change year is overwritten to correspond with the new year end.

Interim data provided will be maintained on the old year end basis until the new year end is complete. At that time the interim period data for both annual and interim series for the change year is overwritten to correspond with the new year end.

## 15. IN WHAT FORMATS IS WORLDSCOPE AVAILABLE?

The database is available directly from Worldscope or via internal or 3rd party software platforms. Further information on delivery platforms is available on http://thomsonreuters.com/products_services/financial/ or by calling our client support desk directly.

## 16. HOW MUCH HISTORY IS AVAILABLE FOR COMPANIES ON WORLDSCOPE?

The earliest annual information contained on Worldscope is for 1980. Many North American companies and larger companies in the other developed markets have history back to this date. Annual history for most other companies in developed market commences in the mid 1980s for medium sized and mid 1990s for small sized companies.

Worldscope expanded annual data coverage to include emerging markets in the early 1990s. Companies and countries have been gradually added since then. Asia-Pacific coverage increased significantly in 2004 and 2005.

For new additions and IPOs, up to 4 years of historical data may be added.

Companies targeted for a full detailed update normally have a minimum of four years of financial information, with the obvious exceptions of newly created companies or recent privatizations. Smaller market capitalization coverage for which a summary data set may be targeted is added with one to two years of data. See FAQ 7 related to coverage criteria.

Data was first added to the Interim Time Series template for US companies in 1998 and non-US companies in 2001. Please note that there is also a limited amount of interim data, potentially with history back to 1980, stored within the annual data templates.

### 17. DOES WORLDSCOPE PROVIDE INFORMATION ON INACTIVE OR DEAD COMPANIES AND SECURITIES?

Worldscope's prime aim is to target companies with listed equities. Worldscope contains extinct or inactive companies, i.e. those which have merged, liquidated or become privately held. History for these companies remains on the database.

Company data for inactive or dead companies may not be necessarily available on all delivery platforms.

### 18. HOW CAN I DETERMINE IF A COMPANY IS INACTIVE?

If data (in the form of a date) is present in Field 07015 Inactive Date (Company) then the company is inactive as of that date. The reason why the company became inactive can be found in Footnote N attached to Field 00000 Company Status. This note contains the standard text "Company inactive:", followed by an explanation, e.g. "Acquired by XYZ Corporation in May 97" or "Delisted - information will no longer be provided as of Jan 96".

### 19. HOW CAN I DETERMINE IF A SECURITY IS INACTIVE?

If either Field 07015 Inactive Date (Company) or Field 07012 Inactive Date (Security) contains data (in the form of a date) on the security identifier, then the security is inactive. On the main company record, security inactive dates are provided in Fields 20011, 20111, 20211, 20311, 20411, 20511, 20611 Inactive Date - Multi Share 1-7, respectively.

### 20. HOW CAN I DETERMINE WHETHER A COMPANY HAS CHANGED INDUSTRY?

A Footnote (generally A) to Field 00000 Company Status will record whether the company has changed industry, necessitating a change in the way Worldscope analysts have collected the financial accounts. For example, a company with footnote text of "Changed from financial format in 97" may have traditionally been a rental and leasing company whose construction or other industrial activities became predominant, causing a change in reporting format in 1997. Obviously, the historical detail that is available for companies which have changed in this way will vary in prior years.

### 21. WHAT INDUSTRY CLASSIFICATIONS ARE AVAILABLE WITHIN THE WORLDSCOPE DATABASE?

Worldscope carries SIC (Standard Industrial Classification) codes for each company. These codes were developed by the U.S. government. Worldscope assigns SIC codes based on contribution of business segments to net sales or revenues, in descending order of importance.

Each company is also assigned a General Industry Classification (Field 06010), which reports whether a company is an industrial, utility, transportation, banking, insurance or other financial company. This item can be used to determine the template followed/data items supported. Companies classified as Industrial, utility or transportation utilizes the Industrial template.

Worldscope provides the Thomson Reuters Business Classification(TRBC) codes (Field 07041). TRBC is a global, comprehensive industry classification system owned and operated by Thomson Reuters. Companies can be viewed at any of 5 levels – 10 Economic Sectors; 25 Business Sectors, 54 Industry Groups, 136 Industries and 837 Activities. TRBC codes are assigned to all companies covered by Fundamentals.

The FTSE/Dow Jones Industrial Classification Benchmark (ICB) codes are also available within Worldscope but require a separate license with FTSE.

### 22. IF A SECURITY IS TRADED ON MORE THAN ONE EXCHANGE, WHICH PRICE QUOTE IS FOLLOWED?

Irrespective of whether the security trades on a domestic exchange the primary quote is followed for the security. Primary quotes are assigned based on trading volumes on the various exchanges.

### 23. WHAT DOES WORLDSCOPE DO IF A COMPANY HAS MORE THAN ONE TYPE OF SHARE?

If a company has only one type of common or ordinary share, all Worldscope information for that company is contained in a single company record.

If there are multiple types of common or ordinary share, Worldscope contains both a main company record as well as up to seven separate security-level records. 'Common or ordinary' includes hybrid security types whose structure and associated rights contain elements of 'preferred' equity. In such cases, participation in profits and liquidation proceeds, as well as maturities and conversion rights, are examined closely prior to their inclusion. The main company record and the security level records are linked by means of their Worldscope Identifier (Field 06035). Each security-level record contains a reference to the Worldscope identifier of the main company record in Field 06036 Primary Issue Identifier.

### 24. WHAT IS THE DIFFERENCE IN THE DATA SHOWN AT THE COMPANY LEVEL AND DATA SHOWN AT THE SECURITY LEVEL?

A main company record contains all general and fundamental data along with the combined number of shares (adjusted to like par value). Per share earnings, book value and cash flow are based on the combined number of shares Dividends per share and stock prices are provided for the primary share type. The selection of that share type is described under the next question. Further details can be seen in a footnote to Field 00000 Company Status. Typical text could read "Earnings, book value and dividend payout are based on ordinary and preference shares combined. Prices and dividends are for ordinary shares only" or "Prior to Jan 1997, earnings and book value are based on ordinary and preference shares combined. Preference shares were converted to ordinary shares in Jan 1997. Prices and dividends are for ordinary shares only".

The main company record also contains summary data for up to seven share types (Fields 20001-20648 as shown in the Industry Specific Templates under the heading Multiple Share Data). This includes their Worldscope Identifier Type of Share and other summary valuation data. These items are available for 1987 and subsequent years.

The separate security-level records contain more detailed market, share and stock performance data for each individual share type. Please note that data in the Security-level record is available for 1987 and subsequent years unless otherwise stated in the definition of the item.

### 25. IF A COMPANY HAS MORE THAN ONE TYPE OF SHARE, HOW DOES WORLDSCOPE SELECT THE SHARE FOR THE MAIN COMPANY RECORD?

Worldscope selects the share to represent the company on the main company record based on the following criteria:

a. It is available for foreign investment*

b. It is more widely traded

The share type chosen to represent the company can be found in Field 06005 Type of Share on the main company record.

*Some markets impose restrictions on foreign ownership of shares, and they may be required to list and trade separately from the shares owned by local investors - especially when the ownership ceiling has been reached - although in other respects they do not constitute a separate security class. Worldscope may choose the local share in such cases, as this is the underlying security. Thailand and Indonesia are examples.

### 26. HOW CAN I DETERMINE IF A COMPANY CURRENTLY HAS MORE THAN ONE TYPE OF SHARE?

An "X" in Field 11501 Indicator - Multiple Share Company indicates that the company has or has had more than one type of active common or ordinary share, regardless of whether they are currently trading or not.

### 27. HOW DOES WORLDSCOPE HANDLE COMPANY NAME CHANGES?

Information regarding company name changes can be found in Footnote N to Field 01001 Net Sales or Revenues for the year in which the change of name occurred, or the latest year updated where the change is recent. This footnote is always in the format "Name changed from [old name] in [year]".

Worldscope company and security identifiers for U.S. companies are changed whenever a name change or other corporate action leads to a change in the CUSIP code issued by the Committee on Uniform Security Identification Procedures. When this happens Worldscope, with the exception of a few identifying fields, will delete the data on the old record and re-update it to a new record. Presence of data in Field 00000 Company Status indicates that the company or security had a CUSIP change. The data in this field contains the text "CUSIP changed to [new CUSIP]". Footnote C attached to Field 00000 Company Status will identify the new name of the company.

### 28. HOW CAN I DETERMINE WHICH COMPANIES OR SECURITIES ARE NOT TRADED?

Non-traded companies can be selected by checking for the absence of data in Field 05427 Stock Exchange(s) Listed. Since inactive companies and securities on Worldscope have no stock exchange indicator either, the user may want to narrow this search to exclude companies which have a value in Field 07015 Inactive Date (Company) and/or Field 07012 Inactive Date (Security). This will leave all non-traded active companies.

Further information regarding non-traded companies can be found by examining the following footnotes attached to Field 05301 Common Shares Outstanding:

| Footnote | Text |
|---|---|
| F | Privately owned company |
| G | Cooperative company/consortium/partnership |
| J | Government owned company or majority owned by government |
| W | Company is a mutual insurance company |

### 29. HOW DO I KNOW IF INFORMATION ON WORLDSCOPE IS PRELIMINARY?

Indicator- Data Update, field 07034 can be used to identify preliminary data. The presence of a 1 in this field indicates the data provided is from a preliminary source. A secondary method is the use of the footnote SP on Field 01001 Net Sales or Revenues, any data for that year can be regarded as preliminary. The footnote is removed when detailed financial statements are updated, generally upon receipt of the annual report.

### 30. DOES WORLDSCOPE CARRY PROFORMA DATA?

Pro forma data may occasionally be shown for a company that has recently become publicly held and is footnoted on Field 00000 Company Status, e.g., "Company became publicly held in 1996. Prior data pro forma". The number of years of pro forma data is generally restricted to the amount of history contained in the prospectus or other registration documents at the time of the initial public offering.

### 31. DOES WORLDSCOPE CARRY RESTATED DATA?

Restated financial data is available for accounting periods beginning January 1, 2004 .

- This data is provided in separate time series utilizing existing Worldscope fields. Original data is not overwritten
- Four indicator fields facilitate the use of restated content

  11556 - Indicator- Restated data exists

  11557 - Indicator – Restatement type

  11558 - Indicator – Early Release

  11559 - Restatement Reason Code
- Per share data in the restated annual series will be provided on a fiscal basis only. Per share fields for U.S. companies currently provided on a calendar basis in the annual series content will not be supported in the restated content series. All original and restated interim series per share data is on a fiscal basis
- Restated data is provided for one prior year accounting period (including interim periods)
- Price and dividend data as well as related ratios are not included in the restated series content

- Financial ratios that cross time periods are not included in the restated series

### 32. WHAT ARE THE SOURCES OF WORLDSCOPE DATA?

Our primary information source is the companies themselves, which send us all publicly available documents and financial statements (annual and interim) as soon as they are published. The full audited annual financial accounts supply much of the detailed information on the database. We also receive detailed filings from many regulatory agencies, such as the Securities and Exchange Commission (USA) and the Japanese Ministry of Finance.

Preliminary data is often available before the publication of the annual or interim accounts by the company. This information is made available on many Worldscope platforms. Sources of preliminary data include press releases issued by the company itself, statutory filings with stock exchanges or other regulatory bodies, and naturally the financial press and newswire services. Worldscope subscribes to a stock exchange publication and, where newswires are not sufficient, a major financial newspaper for each country on the database.

### 33. HOW SOON AFTER THE FISCAL YEAR END OR INTERIM PERIOD END OF A COMPANY CAN I EXPECT TO SEE THE ANNUAL DATA ON WORLDSCOPE?

There are three considerations related to timeliness:

a. Reporting/filing requirements. There are wide variations internationally in the length of time legally allowed between the fiscal period end of a company and the publication of its financial statements. While preliminary data and estimates of the company's performance for the fiscal year are generally available and are included on Worldscope soon after the year end, companies may take some time before making their audited annual accounts available to the public. This also applies to interim information, which is generally less regulated. Reporting regulations vary from country to country. In some instances companies may have up to 9 months after the end of the financial year to file an annual report with the statutory authorities. Most countries specify a 4 to 6 month reporting deadline and companies can delay their filing until this deadline is in sight.

b. Document acquisition. Worldscope aggressively pursues various sources of information. Companies themselves remain the primary source in most countries. In this, we are significantly aided by the Documents Acquisition team, whose corporate document acquisition activities are among the most extensive in the world.

c. Document update. When annual information is received, it is assigned an update priority generally based on inclusion in a targeted index, investor interest, and market capitalization. This becomes especially important where annual reports are received en masse due to clustering of fiscal year ends, e.g. Japan's predominant 31 March year-end. At such times, prompt turnaround may not be possible for all companies. Data processed from news sources is generally turned around within 72 hours. Key items from the final accounts are available within 5-10 days of receipt of document.

### 34. IS A UNIQUE IDENTIFIER AVAILABLE FOR EACH COMPANY ON THE WORLDSCOPE DATABASE?

Yes. Field 06105, Worldscope Permanent ID, provides a unique identifier for all company and security entities.

For all companies with the exception of U.S., Field 06105 corresponds to Field 06035, Worldscope Identifier.

For U.S. companies and securities only, the Worldscope Identifier is based on the CUSIP code issued by the Committee on Uniform Security Identification Procedures. Therefore, when a CUSIP change occurs, the Worldscope Identifier must also change. In such cases Worldscope, with the exception of a few identifying fields, will delete the data on the old record and re-update it to a new record. Presence of data in Field 00000 Company Status indicates that the company or security had a CUSIP change. The data in this field contains the text "CUSIP changed to [new CUSIP]". Footnote C attached to Field 00000 Company Status will identify the new name of the company.

### 35. IS INTERIM FINANCIAL STATEMENT DATA AVAILABLE ON WORLDSCOPE?

Worldscope contains Interim time series financial statement data. The time series available may be quarterly, cumulative quarterly, semi-annual or trimester as determined by the individual company's reporting pattern and is in addition to providing the key interim income statement fields on the annual times series. Interim time series data includes summary Balance Sheet, Income Statement and Cash Flow Information where this

information is reported by the company concerned. (The Interim data items available on the annual time series are listed in the 4 main industry templates under the heading Annual Series Interim Data and date back to 1980. The full Interim data subset, including Financial Statement data, is available in time series. Items supported are listed under the Interim Time Series Template heading. This data is generally available from Quarter 1 1998 for US coverage and from 2001 for non-US coverage.

It should be noted that both the reporting and detail of Interim data can vary greatly by country and company.

## 36. WHAT IS A FAST UPDATE AND WHAT BENEFITS DO THESE UPDATES HAVE FOR TIMELINESS?

The Fast Update consists of a subset of 350 Financial Statement items and ratios, which are generally updated within 5 days of receipt of the annual filing or annual report This follows the update of preliminary data from news sources which is targeted for 48 hours from report. The Fast Update was introduced by Worldscope to improve the timely provision of key data, especially at peak times when it is not possible to fully update all annual reports on the day of receipt.

Generally, companies will:

a. first issue a Press Release with very summarized financials possibly followed by
b. a preliminary report (for example: the Regulatory News Service in the U.K., BALO in France and Tanshin filings for Tokyo listed companies)
c. And finally the full audited Annual Report

The pattern of Worldscope updates is as follows:

a. Press Release information is captured on Worldscope, targeted within 48 hours of publication
b. Fast Update, sourced from the 10K or annual report, 5 days
c. Final update

Priority is given to companies which are index constituents, companies with indicators of market interest and/or with high market capitalization.

| Note: | For Limited Data Set companies (see Frequently Asked Question 39 below) a Fast Update is not done and the Final update follows the Preliminary Update. |
|---|---|

Fast updates applied in Worldscope prior to 2012. Subsequent to 2012 Flash updates were introduced replacing the fast.

## 37. HOW CAN I IDENTIFY FULL AND FLASH UPDATES ON WORLDSCOPE?

Worldscope field 07034 - Indicator – Data Update can be used to determine if the update for a given period is Preliminary, Flash & Final.

Preliminary (1) indicates the data is sourced from preliminary announcements. It may be used for both interim and annual time series.

Preliminary - Flash (5) indicates the data is sourced from preliminary announcements but that only data from the face of statements has been provided. Once all data from the preliminary release is completed this indicator will change to (1).

The Final indicator (3) is used for annual and interim series when updates are complete from final sources.

The Final- Flash indicator (6) is used to identify initial updates that only incorporate reported items from the face of the financial statements. Once all data from the final document is completed this indicator will change to (3).

A setting of 4 will be used to indicate when only Worldscope specified unconsolidated fields have been updated. It may be used for both the annual and interim time series

Worldscope also contains two current fields to help you distinguish these updates.

Field 07016 Latest Annual Updated contains the latest year for which the latest Worldscope full update is available, e.g. "2006"

Field 07035 Latest Interim Date

A Flash indicator (6) is provided for annual time series data to indicate that a subset of key financial data points has been completed using as source the final annual reports.

Field 07013 Year of Flash Update contains the latest year for which Flash Update information is available e.g. "2016"

## 38. WHAT DATA IS AVAILABLE FOR IPOs - E.G. NEWLY LISTED COMPANIES?

A newly listed company or IPO may provide insufficient data in the prospectus to populate a detailed update. In this instance, Worldscope will add the company to the database with the level of financial data provided (may only be a few items) until more detailed information is published by the company concerned.

## 39. WHAT IS A LIMITED DATA SET COMPANY?

Companies that do not meet the criteria for fully detailed update on Worldscope, on the basis of Market Capitalization or other criteria (see Question 7 above) may be added with a Limited Data Set of information. This subset is similar to the Fast Update subset outlined in Frequently Asked Question 36 above and is detailed in the templates from page 250 . In October 2010, Worldscope contained 9,042 active and 2,999 inactive Limited Data Set companies across a broad range of countries.

Annual field 07033 Full/Limited Coverage Indicator will show, for each year, whether the company has a Full or Limited update.

## 40. DOES WORLDSCOPE COVERAGE INCLUDE ADRs (AMERICAN DEPOSITORY RECEIPTS)?

Yes. ADRs trading on the NYSE, ASE, and NASDAQ under both sponsored and unsponsored programs are targeted under the coverage criteria. In addition, companies participating in sponsored programs and trading OTC are also targeted. See ADRs Template and ADR Frequently Asked Questions which follows the Frequently Asked Questions section for further information.

## 41. IS PER SHARE DATA PRESENTED ON A FISCAL OR CALENDAR BASIS?

All per share data for non-U.S. domiciled companies and securities and ratios derived from the per share data on the annual and interim time series is presented on a fiscal basis.

For U.S. domiciled companies and securities all interim time series data is provided on a fiscal basis. The annual series per share data fields and related data and ratios listed below are presented on a calendar basis

| | |
|---|---|
| 05476 | Book Value per Share |
| 05501 | Cash Flow per Share |
| 05228 | Discontinued Operations – Total – per Share |
| 05101 | Dividends per Share |
| 05102 | Dividends per Share – Gross |
| 05140 | Dividends per Share - 5 yr avg |
| 05201 | Earnings per Share |
| 05230 | Earnings per Share after Extraordinary Items |
| 05210 | Earnings per Share – Basic – Year |
| 05901 | Earnings per Share – Report Date – Quarter 1 |
| 05902 | Earnings per Share – Report Date – Quarter 2 |
| 05903 | Earnings per Share – Report Date – Quarter 3 |
| 05904 | Earnings per Share – Report Date – Quarter 4 |
| 05260 | Earnings per Share - 5 yr avg |

| | |
|---|---|
| 05226 | Extraordinary Credit/Charge per Share |
| 05290 | Fully Diluted Earnings per Share |
| 05225 | Includes Extraordinary Credit/Charge per |
| 05227 | Includes Pre-tax Extraordinary Credit/Charge per Share |
| 05001 | Market Price – Year End |
| 05002 | Market Price – High |
| 05003 | Market Price – Low |
| 05004 | Market Price – 5 Year Average High |
| 05005 | Market Price – 5 Year Average Low |
| 08001 | Market Capitalization |
| 08004 | Market Capitalization – Public |

The following multiple share items are also provided on a calendar basis for US companies:

20044, 20144, 20244, 20344, 20444, 20544, 20644 Dividends per Share - Mult Share 1, 2, 3, 4, 5, 6, 7

20043, 20143, 20243, 20343, 20443, 20543, 20643 Earnings per Share – Mult Share 1, 2, 3, 4, 5, 6, 7

Further details related to fiscal years and per share data can be found in the definitions section. U.S. companies/securities can be identified by checking for 840 in field 06027 Nation Code.

All per share data and related ratios for ADR companies are presented on a fiscal basis.

Within the Worldscope database, unless otherwise stated, the following data items contained in the annual time series data are disclosed on a calendar year basis for U.S. companies and on a fiscal year basis for non-U.S. companies:

- All price and per share data (e.g.: market prices, market capitalization, earnings per share, dividends per share, book value per share, etc.) listed under the headings "Stock Data Annual Statistics" and "Stock Performance Annual Statistics" in the templates section
- All interim data on the annual time series under the heading "Annual Series Interim Data" in the templates section
- Calendar year end basis means that the data is calculated on a December year-end basis whereas fiscal year end basis means that data is calculated on the company's fiscal period end date basis

Taking the EPS data as an example:

A company has a fiscal period end date of 30-06-2009 and reports quarterly information.

Calendar year end basis:

For the year 2009, EPS Q1 (05221) is at 31-03-2009; EPS Q2 (05222) is at 30-06-2009; EPS Q3 (05223) is at 30-09-2009 and EPS Q4 (05224) is 31-12-2009. Annual EPS (05201) is at 31-12-2009.

Fiscal year end basis:

For the year 2009, EPS Q1 (05221) is at 30-09-2008; EPS Q2 (05222) is at 31-12-2008; EPS Q3 (05223) is at 31-03-2009 and EPS Q4 (05224) is at 30-06-2009. Annual EPS (05201) is at 30-06-2009.

## 42. HOW HAS WORLDSCOPE HANDLED THE EURO?

The currency in which you receive Worldscope data may be determined by your product platform. In Worldscope, all historical data has been converted to Euros utilizing the 6 digit fixed exchange rate at the date of adoption and the associated Country Information changed. The historical legacy currency is maintained under alternate currency fields available in the direct delivery feed.

## 43. WHAT ARE THE CHARACTERISTICS OF THE DATA SOURCED FROM REUTERS FUNDAMENTALS?

- The content supported for the expanded coverage reflects a subset of items similar to the limited template data fields. (See Chapter 15, Reuters Fundamentals-sourced Companies – Template, for a full list of items to be supported by industry template.)
- The items provided may not follow the Worldscope definition/adjustments
- 5 or more years' annual and interim data is available with the exception of more recent IPOs
- Data is only provided on a company entity basis. Security entities are not supported
- Industry Group (item 06011) - with the exception of Insurance companies this is not supported for Reuters Fundamentals-sourced companies (for which Indicator – Reuters Data Company, item 11563 exists). The codes that follow are provided in these cases. (Note that SIC codes are supported)
  - 8610 – Industrial/Commercial format; Industry group NA
  - 8620 – Utilities; Industry group NA
  - 8630 – Bank format; Industry Group NA
- General Industry Classification (item 06010):
  - Companies assigned code 8610 (see above) will be classified as Industrial (1) as this will correspond to the template type to be supported. Other Financial companies reporting in an industrial format such as REITS will be included here.
  - Companies assigned code 8620 will be classified as Utilities (2) for which the Industrial Template is used.
  - Companies assigned code 8630 will be classified as Bank/Savings & Loan (4) as this will correspond to the template type supported. Other Financial companies reporting in a bank type format will be included here.
- New indicators have been provided at the company level where all data/periods content are sourced from Reuters Fundamentals as well as at the time series level to indicate periods which contain the subset of items sourced from Reuters Fundamentals. Two further new indicators identify companies that do not trade equity securities or where price data is unavailable from our sources. Definitions of the new indicators are available in Chapter 19, Alphabetical List of Field Definitions. The following is a list of the new indicators:
  - 11528 Indicator – Non-Traded Company/Security
  - 11568 Indicator – Pricing Unavailable
  - 11563 Indicator – Reuters Data Company
  - 11564 Latest Reuters Data Year
  - 11565 Indicator – Period Sourced from Reuters Content
- In order to reflect the new update process two additional update types have been added to item 07034, Indicator – Data Update, and the revised definition of that item is also available in Chapter 19, Alphabetical List of Field Definitions.

Subsequent to 2011, data is collected in detail according to Worldscope standardization rules and active companies are no longer indicated as Reuters Fundamentals-sourced Companies.

### 44. HOW DOES INDICATOR 7 – AUTOMATED FINAL FLASH DIFFER FROM EXISTING INDICATOR 6 – FINAL FLASH, FOR FIELD INDICATOR – DATA UPDATE (07034)?

Automated Final Flash (7) identifies that the first update from the final source document for Interim time series is an update entirely through automation. This is limited to U.S. Companies. Items targeted are those reported on the face of the financial statements and for the current time period. The data is subject to a set of validation checks within the collection system and only those updates which fulfill requirements are promoted to the product. Restatements updates for the prior period are not provided as part of an automation update. In general, an automated update will normally be available within the delivery file that follows the publication of the filing by a company. The update will be succeeded either by a Final Flash update for a full coverage company and Final update for a limited coverage company.

The Final- Flash indicator (6) covers the items reported on the face of the financial statements, EBITDA and extraordinary items. In general, where a restatement for the prior period has been made by a company, the data is captured at this stage. Once all data from the final document is completed this indicator will change to (3).

### 45. HOW DOES WORLDSCOPE INDICATE A COMPANY IS COVERED AS FULL OR LIMITED?

Worldscope field 07033 - Full/Limited Coverage Indicator can be used to identify companies for which we have covered limited or full set of fields for a company for a specific year.
A "F" in this field indicates that a full set is available and a "L" indicates that a limited set is available.
Limited coverage includes items reported on the face of financial statements and EBITDA items reported in the foot notes including non-recurring items. This could differ from company to company based on the level of information reported on the face of the statements.

### 46. HOW DOES WORLDSCOPE HANDLE THE IMPACT OF US TAX REFORMS?

Following the review of the impact of the U.S. tax reform, we have concluded that, because of the one-off nature and large sums involved, the impact of the Tax Cuts and Jobs Act (TCJA) will be treated as an extraordinary item. This relates to both the deferred tax adjustments made as a result of the reform and the one-off repatriation tax. If a company decides to pay the repatriation tax within the allowed eight-year period, we will be treating it as an extraordinary item throughout this period.

We expect these values, in almost all cases, to be reported within the net income tax charge. Hence, we will exclude such items from income taxes and populated to 18181 – Extraordinary-Income Tax & 01601 – Extraordinary Items & Gain/Loss Sale of Assets.

The following items will be classified as 01601 - Extraordinary Items & Gain/Loss Sale of Assets & 18181- Extraordinary-Income Tax:

- The re-measurement of deferred tax assets (DTA) and deferred tax liabilities (DTL) that result from the U.S. tax reform;
- Deferred tax adjustments representing the new tax rate;
- The impact of the shift to a territorial tax regime;
- The repatriation tax or the Deemed Repatriation Transition Tax (DRTT);
- The impact of the tax reform or the TCJA impact, if a company does not specify the exact nature of such impact.

The following income tax items will only relate to taxes unrelated to the above one-off gains or charges, therefore will exclude the impact of the tax reform:

- 01451 - Income Taxes;
    - 18186 - Current Domestic Income Tax;
    - 18187 - Current Foreign Income Tax;
    - 18188 - Deferred Domestic Income Tax;
    - 18189 - Deferred Foreign Income Tax.

In case a company discloses the impact of the tax reform on pre-tax items (such as one-off revaluations), such impact will be treated in line with its nature. If the exact nature of pre-tax adjustments related to the tax reform is not disclosed, such items will be treated as 01253 - Extraordinary Credit - Pre-tax or as 01254 - Extraordinary Charge - Pre-tax.

### 47. DOES WORLDSCOPE COLLECT PRODUCT SEGMENT INFORMATION?

Worldscope collects both Operating Segments & Product Segment data to fields 19500 to 19596.

If the company reports both Operating Segments and Product Segment information, priority is given to Operating Segment and is populated to fields 19500 to 19596. In the absence of Operating Segment details, Product Segment details is populated to fields 19500 to 19596.

# Chapter 6 ADR Frequently Asked Questions

### 1. WHAT ADRs ARE INCLUDED ON WORLDSCOPE AND WHAT ARE THE SELECTION CRITERIA?

The targeted population includes all ADRs listed on the NYSE, ASE or NASDAQ and sponsored ADRs which trade over the counter except for ADRs representing companies from countries not targeted for coverage.

### 2. HOW ARE ADRs CLASSIFIED ON WORLDSCOPE?

ADRs are treated as "company" entities on Worldscope. A link to the underlying foreign company represented by the ADR is provided if the company is included in the database. Financial statement and other templated data on the ADR Identifier other than U.S. GAAP data, pricing and dividends is derived from the underlying non-U.S. company and security adjusted by a conversion rate into U.S. dollars and the ADR factor, where applicable.

### 3. HOW CAN ADR COMPANY RECORDS BE IDENTIFIED?

ADRs on Worldscope can be identified by checking for the presence of data in field 11503 Indicator – ADR. In addition, ADRs have an Entity Type (field 06100) of "A".

### 4. HOW ARE ADRs LINKED TO THE UNDERLYING NON-US COMPANY?

The Worldscope Identifier of the underlying non-U.S. company and security represented by the ADR is provided in fields 06115 ADR Non-U.S. Company Identifier and field 06116 ADR Non-U.S. Security Identifier, respectively. This link is only provided when the non-U.S. company is included in Worldscope.

### 5. HOW IS ADR FINANCIAL STATEMENT AND OTHER TEMPLATED DATA DERIVED?

With the exception of U.S. GAAP data, pricing and dividends, standardized data on the ADR identifier is derived by a transfer from the non-U.S. company or security identifier. During the transfer, standardized data is converted into U.S. dollars and shares outstanding and per share data are additionally adjusted by the ADR exchange ratio. The average monthly exchange rate during the company's fiscal year (field 06101) is used to convert historical income statement items, cash flow items, and earnings per share. The fiscal year end exchange rate (field 06102) is used to convert historical balance sheet items and book value. The current exchange rate (field 06103) at the time of the update of the current item on the underlying non-US identifier) is used to convert all current items. The ADR exchange factor (field 05577), which is derived from the ADR ratio, is applied to shares and per share amounts after translating to U.S. dollars. Interim data in the current fiscal year (where year end earnings have not yet been reported) is translated to U.S. dollars using the current exchange rate and, when the fiscal year end data is updated, the interim data is recalculated using the year-end average exchange rate.

### 6. IS PER SHARE DATA PRESENTED ON A FISCAL OR CALENDAR BASIS?

Unlike the Worldscope presentation of U.S. companies, all per share data on ADRs is shown on a fiscal year basis rather than a calendar year basis.

### 7. DOES WORLDSCOPE CARRY U.S. G.A.A.P. INFORMATION FOR ADRs?

Yes. 135 additional items are available only on ADR company records. The majority of these additional items are Financial Statement, per share items and ratios which reflect data adjusted to conform to U.S. G.A.A.P., for example Field 06795 Common Equity-GAAP or 05490 Book Value per ADR- GAAP. See ADRs Template for further information or details.

# Chapter 7 Banks Template

## General Information

06001 Company Name
06003 Company Name - Short
06014 Acronym
00000 Company Status
06094 Post Office Box
06021 Building
06022 Street
06023 Address City
06024 Address State
06025 Post Code/Zip Code
06026 Nation
06027 Nation Code
06028 Region
06031 Phone Number
06032 TELEX Number
06033 FAX Number
06030 Internet Address
06041 Officer 1 - Name
Officer 1 - Title
06051 Officer 2 - Name
Officer 2 - Title
06061 Officer 3 - Name
Officer 3 - Title
06071 Officer 4 - Name
Officer 4 - Title
06081 Officer 5 - Name
Officer 5 - Title
18357 Investor Relations - Name
18356 Investor Relations – E-mail Address
18359 Investor Relations - Phone/FAX
18272 Company Founded Date
18273 Date of Incorporation
11516 Date Added to Product
07033 Full/Limited Coverage Indicator
07034 Indicator - Data Update
07015 Inactive Date

06092 Business Description - Extended
07011 Employees
07001 Products
06100 Entity Type
06099 Currency of Document
05350 Fiscal Period End Date
05352 Month of Fiscal Year End
05351 Length of Fiscal Period
11556 Indicator - Restated Data Exists
11557 Indicator - Restatement Type
11558 Indicator - Early Release (Restatement)
11559 Indicator - Restatement Reason Code

## Industry

06011 Industry Group
06010 General Industry Classification
07040 ICB Code
07041 TRBC Code
07021 SIC Code 1
07022 SIC Code 2
07023 SIC Code 3
07024 SIC Code 4
07025 SIC Code 5
07026 SIC Code 6
07027 SIC Code 7
07028 SIC Code 8

## Auditors

07800 Parent Auditor 1
07801 Parent Auditor 1 - Affiliate 1
07802 Parent Auditor 1 - Affiliate 2
07803 Parent Auditor 1 - Affiliate 3
07804 Parent Auditor 1 - Affiliate 4
07805 Parent Auditor 2
07806 Parent Auditor 2 - Affiliate 1
07807 Parent Auditor 2 - Affiliate 2
07808 Parent Auditor 2 - Affiliate 3
07809 Parent Auditor 2 - Affiliate 4
07810 Parent Auditor 3

07811 Parent Auditor 3 - Affiliate 1
07812 Parent Auditor 3 - Affiliate 2
07813 Parent Auditor 3 - Affiliate 3
07814 Parent Auditor 3 - Affiliate 4
07815 Parent Auditor 4
07816 Parent Auditor 4 - Affiliate 1
07817 Parent Auditor 4 - Affiliate 2
07818 Parent Auditor 4 - Affiliate 3
07819 Parent Auditor 4 - Affiliate 4
01801 Auditor Fees

# Key Items in US Dollars

07211 Market Capitalization - Current
07210 Market Capitalization
07221 Common Equity - Current
07220 Common Equity
07230 Total Assets
07240 Net Sales or Revenues
07250 Net Income

# Stock Data

## Current Information

06005 Type of Share
05601 Ticker Symbol
06004 CUSIP
06006 SEDOL
06008 ISIN
06035 Worldscope Identifier
06105 Worldscope Permanent I.D.
06034 Disclosure Company Identifier
06038 I/B/E/S Ticker
11501 Indicator - Multiple Share Company
11519 Indicator – Limited Data Set Company
07016 Latest Annual Updated
07013 Year of Fast Update
07035 Latest Interim Date
05427 Stock Exchange(s) Listed
05661 Stock Index Information

11496 Indicator - ADR
05006 Market Price - Current
05009 Date of Current Price
05007 Market Price - Year to Date - High
05008 Market Price - Year to Date - Low
05091 Market Price - 52 Week High
05092 Market Price - 52 Week Low
08003 Market Capitalization (Public) - Current
08005 Market Capitalization - Current
05302 Common Shares Outstanding - Current
05306 Date of Common Shares
05450 Common/Ordinary Shareholders
05449 Date of Common/Ordinary Shareholders
05474 Closely Held Shares - Current
05473 Date of Closely Held Shares
05255 Earnings per Share - Last 12 Months
05256 Date of Last 12 Months EPS
05145 Dividends per Share - Last 12 Months
05190 Indicated Dividend Rate
05480 Book Value per Share - Current
05510 Cash Flow per Share - Current

## Annual Statistics

05001 Market Price - Year End
05002 Market Price - High
05003 Market Price - Low
05004 Market Price - 5 yr avg - High
05005 Market Price - 5 yr avg - Low
08001 Market Capitalization
08004 Market Capitalization - Public
05085 Period Close Price
08002 Market Capitalization - Fiscal Period End
05651 Common Shares Traded - Annual #
08006 Trading Volume ($ Amount)
08010 Trading Volume - Weekly Average
08011 Turnover Rate
05201 Earnings per Share
05210 Earnings per Share - Basic - Year
10010 Earnings per Share - Basic - Fiscal
05290 Fully Diluted Earnings per Share

10030 Earnings per Share - Fully Diluted - Fiscal
05202 Earnings per Share - Fiscal Period End
05905 Earnings per Share Report Date - Fiscal Period End
18193 Earnings per Share - As Reported
05200 Earnings Report Frequency
18208 Earnings per Share - Continuing Operations - Fiscal
18209 Earnings per Share Including Extraordinary Items - Fiscal
05230 Earnings per Share after Extraordinary Items
05226 Extraordinary Credit/Charge per Share
05227 Includes Pre-tax Extraordinary Credit/Charge per Share
18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05228 Discontinued Operations per Share
18205 Discontinued Operations - Total - per Share
05240 DVFA Earnings (Germany)
05203 OVFA Earnings per Share (Austria)
05725 Headline Earnings per Share (U.K.)
05260 Earnings per Share - 5 yr avg
05101 Dividends per Share
05140 Dividends per Share - 5 yr avg
05110 Dividends per Share - Fiscal
05102 Dividends per Share - Gross
05100 Dividend Report Frequency
05476 Book Value per Share
05486 Tangible Book Value per Share
05491 Book Value - Outstanding Shares - Fiscal
05501 Cash Flow per Share
05502 Cash Flow per Share - Fiscal
05508 Sales per Share
05509 Operating Profit per Share
18211 Restructuring Expense per Share - Pre-tax
18202 Cumulative Effect of Accounting Change per Share
05505 Capital Expenditure per Share
18100 Enterprise Value
05301 Common Shares Outstanding
05326 Number of Shares Authorized
05303 Treasury Shares
05309 Par Value
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS

05194 Common Shares Used to Calculate Fully Diluted EPS

05475 Closely Held Shares

08021 Closely Held Shares %

05576 Stock Split/Dividend Ratio

05575 Stock Split/Dividend Ratio - Fiscal

### Weekly Time Series

05652 Common Shares Traded - Weekly

05080 Market Price - Week Close

05081 Market Price - Week High

05082 Market Price - Week Low

## Balance sheet

### Assets

02004 Cash & Due from Banks

02255 Investments - Total

- 02205 Treasury Securities
- 02206 Federal Agency Securities
- 02207 State and Municipal Securities
- 02208 Trading Account Securities
- 02211 Securities Purchased under Resale Agreements
- 02262 Mortgage Backed Securities
- 02210 Federal Funds
- 02209 Other Securities
- 02250 Other Investments

02276 Loans - Net

- 02271 Loans - Total
  - 02055 Interbank Loans
  - 02264 Lease Financing
  - 02265 Commercial & Industrial Loans
  - 02266 Consumer & Installment Loans
  - 02267 Real Estate Mortgage Loans
  - 02268 Foreign Loans
  - 02269 Broker & Financial Institution Loans
  - 02263 Unspecified/Other Loans
- 02274 Unearned income
- 02275 Reserves for Loan Losses

02256 Investment in Associated Companies

02018 Customer Liabilities on Acceptances (Assets)

02240 Real Estate Assets

02501 Property, Plant & Equipment - Net

02652 Other Assets

- 02280 Interest Receivable
- 02647 Deferred Charges
- 02648 Tangible Other Assets
- 02649 Total Intangible Other Assets - Net

02999 Total Assets

## Supplementary Asset Fields

18214 Exchange Rate Used in Translating Balance Sheet

02005 Cash & Equivalents - Generic

18293 Restricted Cash - Current

18165 Deferred Tax Asset - Current

02287 Total Non-Performing Assets

- 02285 Non-Performing Loans
- 02286 Other Non-Performing Assets

01275 Net Loan Losses

- 01273 Actual Loan Losses
- 01274 Actual Recoveries

18730 Loans – Stage 1 - Gross Total

18731 Loans – Stage 2 - Gross Total

18732 Loans – Stage 3 - Gross Total

18733 Other Assets - Stage 1 Gross

18734 Other Assets - Stage 2 Gross

18735 Other Assets - Stage 3 Gross

18353 Assets Held for Sale

18705 Tangible Right-of -Use Assets, Operating Lease - Net

18708 Tangible Right-of-Use Assets, Capital Lease - Net

18280 Goodwill/Cost in Excess of Assets Purchased

- 02502 Goodwill - Gross
- 02503 Goodwill - Accumulated Amortization

02504 Development Costs - Net

- 02505 Development Costs - Gross
- 02506 Development Costs - Accumulated Amortization

02507 Brands, Patents - Net

- 02509 Brands, Patents - Gross
- 02508 Brands, Patents - Accumulated Amortization

02510 Licenses - Net

- 02511 Licenses - Gross

- 02512 Licenses - Accumulated Amortization
- 18299 Computer Software - Net
  - 02516 Computer Software - Gross
  - 02517 Computer Software - Accumulated Amortization
- 02513 Other Intangibles - Net
  - 02514 Other Intangible Assets - Gross
  - 02515 Other Intangible Assets - Accumulated Amortization
- 02654 Total Intangible Other Assets - Gross
- 02655 Total Intangible Other Assets - Accumulated Amortization
- 02518 Right of Use Intangible Assets - Net
  - 02519 Right of Use Intangible Assets - Gross
  - 02520 Right of Use Intangible Assets - Accumulated Amortization
- 02653 Pension Assets - Long Term
- 18408 Derivative Assets - Non-Current
- 18546 Contract Assets - Non-Current
- 02300 Total Assets - As Reported
- 18713 Tangible Right-of-Use Assets - Total Net

## Liabilities and Shareholder's Equity

- 03019 Deposits - Total
  - 03011 Demand Deposits
  - 03015 Savings/Other Time Deposits
  - 03018 Unspecified Deposits
- 03255 Total Debt
  - 03051 Short Term Debt & Current Portion of Long Term Debt
  - 03251 Long-Term Debt
    - 03245 Long-Term Debt Excluding Capitalized Leases
      - 18281 Non-Convertible Debt
      - 18282 Convertible Debt
    - 03249 Capitalized Lease Obligations
- 03260 Provision for Risks and Charges
- 03262 Deferred Income
- 03263 Deferred Taxes
  - 18183 Deferred Taxes-Credit
  - 18184 Deferred Taxes-Debit
- 03257 Deferred Tax Liability in Untaxed Reserves
- 03273 Other Liabilities
- 03351 Total Liabilities
- 03401 Non-Equity Reserves
- 03426 Minority Interest

03451 Preferred Stock
- 03448 Preferred Stock Issued for ESOP
- 03449 ESOP Guarantees-Preferred Issued

03501 Common Equity
- 03480 Common Stock
- 03481 Capital Surplus
- 03492 Revaluation Reserves
- 03493 Other Appropriated Reserves
- 03494 Unappropriated (Free) Reserves
- 03495 Retained Earnings
- 03490 Equity in Untaxed Reserves
- 03496 ESOP Guarantees
- 03497 Unrealized Foreign Exchange Gain/Loss
- 03498 Unrealized Gain/Loss on Marketable Securities
- 03499 Treasury Stock

03999 Total Liabilities & Shareholders' Equity

## Supplementary Liabilities and Shareholder's Equity Fields

18232 Current Portion of Long Term Debt
- 18722 Current Portion of Long Term Capital Lease Liabilities

03060 Accrued Taxes

18166 Deferred Tax Liability - Current

18721 Current Portion of Long Term Operating Lease Liabilities

18725 Long Term Operating Lease Liabilities

03055 Federal Funds (Liability)

03056 Securities Sold under Repurchase Agreements

03058 Customer Liabilities on Acceptances (Liabilities)

18289 Non-Redeemable Preferred Stock

18290 Redeemable Preferred Stock

03491 Goodwill Written Off

18352 Unfunded Pension Liabilities

03261 Pension/Postretirement Benefits

18141 Lease Commitments - Year 1

18142 Lease Commitments - Year 2

18143 Lease Commitments - Year 3

18144 Lease Commitments - Year 4

18145 Lease Commitments - Year 5

18146 Lease Commitments - Over 5 Years

18147 Operating Lease Payments - Interest Cost/Imputed Interest

18635 Core Tier 1 Capital

18636 Hybrid Tier 1 Capital
18228 Tier 1 Capital
18229 Tier 2 Capital
18633 Tier 3 Capital
18634 Total Tier Capital
18852 Comprehensive Income - Hedging Gain/Loss
18854 Comprehensive Income - Other
18851 Comprehensive Income - Pension Liability
18853 Comprehensive Income - Unearned Compensation
18168 Mandatorily Redeemable Trust Preferred Securities
18167 Other Mandatory Redeemable Instruments
18159 Liabilities Held for Sale
18286 Derivative Liabilities - Non-Current
18548 Contract Liabilities - Non-Current
18726 Revolving Line of Credit - Outstanding
18727 Revolving Line of Credit - Total Principal Amount
18728 Revolving Line of Credit - Unutilized/Unused Amount

## Income Statement

01016 Interest Income - Total
- 01007 Interest and Fees on Loans
- 01008 Interest Income on Federal Funds
- 01009 Interest Income on Bank Deposits
- 01011 Other Interest or Dividend Income

01075 Interest Expense - Total
- 01072 Interest Expense on Bank Deposits
- 01073 Interest Expense on Federal Funds
- 01074 Interest Expense on Other Borrowed Funds
- 01251 Interest Expense on Debt
- 01255 Interest Capitalized

01076 Net Interest Income

01021 Non-Interest Income
- 01018 Foreign Exchange Income
- 01270 Gains/Losses on Sale of Securities - Pre-tax
- 01266 Non-Operating Interest Income
- 01017 Trading Account Income
- 01019 Trusts & Fiduciary Income/Commission & Fees
  - 01014 Trust Income
  - 01015 Commission & Fees

- 01020 Other Operating Income

01245 Non-Interest Expense

- 01084 Staff Costs
- 01085 Equipment Expense
- 04049 Depreciation and Depletion
- 01204 Taxes Other than Income Taxes
- 01302 Operating Provisions
- 01230 Other Operating Expenses

01271 Provision for Loan Losses

01250 Operating Income

01253 Extraordinary Credit - Pre-tax

01254 Extraordinary Charge - Pre-tax

01262 Other Income/Expense - Net

01267 Pre-tax Equity in Earnings

01401 Pre-tax Income

01451 Income Taxes

- 18186 Current Domestic Income Tax
- 18187 Current Foreign Income Tax
- 18188 Deferred Domestic Income Tax
- 18189 Deferred Foreign Income Tax

01501 Minority Interest

01503 Equity in Earnings

01504 After Tax Other Income/Expense

01505 Discontinued Operations

01551 Net Income before Extraordinary Items/Preferred Dividends

01701 Preferred Dividend Requirements

01706 Net Income after Preferred Dividends (Basic EPS)

01601 Extraordinary Items & Gain/Loss Sale of Assets

## Supplementary Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow

18098 Interest/Dividends on Trading Account Securities

18140 Rental/Operating Lease Expense

01249 Operating Expenses - Total

01001 Net Sales or Revenues

01151 Depreciation, Depletion & Amortization

01149 Amortization of Intangibles

01152 Amortization of Brands

01153 Amortization of Research and Development

01154 Amortization of Licenses

01155 Amortization of Other Intangibles
01156 Amortization of Goodwill
01157 Amortization of Computer Software
01159 Amortization of Financial Lease Right-of-Use Intangible Assets
18224 Amortization and Impairment of Goodwill
18225 Impairment of Goodwill
18226 Impairment of Other Intangibles
18274 Impairment of Property, Plant & Equipment
18275 Impairment of Financial Fixed Assets
18227 Restructuring Expense
01268 Dividend Income - Non-Operating
01269 Discontinued Operations - Pre-tax
18099 Interest Expense of Financial Lease ROU Liabilities
18191 Earnings before Interest and Taxes (EBIT)
18198 Earnings before Interest, Taxes, Depreciation & Amortization (EBITDA)
18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
01306 Gain/Loss on Disposal of Assets
01352 Foreign Exchange Transactions
18200 Discontinued Operations - Total
18150 Income from Continuing Operations
18175 Ordinary Profit (Japan)
18324 Unrealized Valuation Gains/Losses - Total
- 18571 Unrealized Valuation Gains/Losses - Investments
- 18572 Unrealized valuation Gains/Losses - Investment Property
- 18574 Unrealized Valuation Gains/Losses - Hedges/Derivatives
- 18575 Unrealized Valuation Gains/Losses - Other

01651 Net Income - Bottom Line
01751 Net Income Used to Calculate Earnings per Share
01705 Net Income Used to Calculate Fully Diluted Earnings per Share
18181 Extraordinary - Income Tax
18218 Cumulative Effect of Accounting Change
18419 COVID-19 Income Taxes - Extraordinary Charge/Credit
18576 COVID-19 Extraordinary Income/Expense - Other
18577 COVID-19 One-time Provisions
18578 COVID-19 Restructuring Charges & Provisions
18579 COVID-19 Impairment of Long-Term Assets
18580 COVID-19 One-time Government Grants
18170 Unconsolidated/Parent Company Sales
18169 Unconsolidated/Parent Company Depreciation
18171 Unconsolidated/Parent Company Pre-tax Income

18172 Unconsolidated/Parent Company Net Profit

18173 Unconsolidated/Parent Company Earnings per Share

# Funds / Cash Flow Statement

## Funds Flow Statement – per FASB 95

04201 Funds from Operations

04225 Extraordinary Items

04831 Funds from/for Other Operating Activities

04860 Net Cash Flow - Operating Activities

04601 Capital Expenditures (Additions to Fixed Assets)

04651 Additions to Other Assets

04355 Net Assets from Acquisitions

04442 Decrease in Loans

04753 Increase in Loans

04443 Increase/Decrease in Federal Home Loan Advances

04760 Increase in Investments

04440 Decrease in Investments

04351 Disposal of Fixed Assets

04797 Other Uses/(Sources) - Investing

- 04795 Other Uses - Investing
- 04796 Other Sources - Investing

04870 Net Cash Flow - Investing

04251 Net Proceeds from Sale/Issue of Common & Preferred

- 04301 Proceeds from Stock Options
- 04302 Other Proceeds from Sale/Issuance of Stock

04401 Long Term Borrowings

04441 Increase in Deposits

04752 Decrease in Deposits

04821 Increase/Decrease in Short Term Borrowings

04551 Cash Dividends Paid - Total

- 05376 Common Dividends (Cash)
- 05401 Preferred Dividends (Cash)

04701 Reduction in Long Term Debt

04751 Com/Pfd Purchased, Retired, Converted, Redeemed

04448 Other Sources/(Uses) - Financing

- 04446 Other Sources - Financing
- 04447 Other Uses - Financing

04890 Net Cash Flow - Financing

04840 Effect of Exchange Rate on Cash

04851 Increase/Decrease in Cash & Short Term Investments

## Funds Flow Statement – Cash

04201 Funds from Operations
04225 Extraordinary Items
04831 Funds from/for Other Operating Activities
04401 Long Term Borrowings
04251 Net Proceeds from Sale/Issue of Common & Preferred
- 04301 Proceeds from Stock Options
- 04302 Other Proceeds from Sale/Issuance of Stock

04351 Disposal of Fixed Assets
04440 Decrease in Investments
04443 Increase/Decrease in Federal Home Loan Advances
04441 Increase in Deposits
04442 Decrease in Loans
04821 Increase/Decrease in Short Term Borrowings
04446 Other Sources - Financing
04796 Other Sources - Investing
04551 Cash Dividends Paid - Total
- 05376 Common Dividends (Cash)
- 05401 Preferred Dividends (Cash)

04760 Increase in Investments
04752 Decrease in Deposits
04753 Increase in Loans
04701 Reduction in Long Term Debt
04601 Capital Expenditures (Additions to Fixed Assets)
04355 Net Assets from Acquisitions
04751 Com/Pfd Purchased, Retired, Converted, Redeemed
04651 Additions to Other Assets
04795 Other Uses - Investing
04447 Other Uses - Financing
04840 Effect of Exchange Rate on Cash
04851 Increase/Decrease in Cash & Short Term Investments

## Funds Flow Statement – Total Sources/ Total Uses

### Source of Funds

04201 Funds from Operations
04225 Extraordinary Items
04831 Funds from/for Other Operating Activities

04401 Long Term Borrowings

04251 Net Proceeds from Sale/Issue of Common & Preferred

- 04301 Proceeds from Stock Options
- 04302 Other Proceeds from Sale/Issuance of Stock

04351 Disposal of Fixed Assets

04440 Decrease in Investments

04443 Increase/Decrease in Federal Home Loan Advances

04441 Increase in Deposits

04442 Decrease in Loans

04821 Increase/Decrease in Short Term Borrowings

04840 Effect of Exchange Rate on Cash

04851 Increase/Decrease in Cash & Short Term Investments

04446 Other Sources - Financing

04796 Other Sources - Investing

## Uses of Funds

04551 Cash Dividends Paid - Total

- 05376 Common Dividends (Cash)
- 05401 Preferred Dividends (Cash)

04601 Capital Expenditures (Additions to Fixed Assets)

04355 Net Assets from Acquisitions

04701 Reduction in Long Term Debt

04751 Com/Pfd Purchased, Retired, Converted, Redeemed

04651 Additions to Other Assets

04760 Increase in Investments

04752 Decrease in Deposits

04753 Increase in Loans

04795 Other Uses - Investing

04447 Other Uses - Financing

04811 Total Uses

## Supplementary Cash Flow Fields

04500 External Financing

04891 Net Cash from Continuing Operations

04892 Net Cash from Discontinued Operations

18216 Format Code - Cash Flow

04052 Dividends

04053 Asset Disposal

04054 Discontinued Operations

04055 Minority Interest

04056 Equity In Earnings

04058 Unrealized Gains/Losses From Fair Value Adjustment Of Financial Assets

04148 Interest Paid

04149 Interest Income

04150 Taxation

## Pension and Postretirement

18842 Healthcare Data - Actual Return on Plan Assets

18834 Healthcare Data - Accumulated Benefit Obligation

18838 Healthcare Data - Amortization of Prior Service Costs

18832 Healthcare Data - Discount Rate

18831 Healthcare Data - Expected Long-Term Return Rate on Pension Assets

18843 Healthcare Data - Expected Return on Plan Assets for the Period

18833 Healthcare Data - Fair Value of Plan Assets

18840 Healthcare Data - (Gains) Losses from Settlements

18839 Healthcare Data - Interest Cost

18836 Healthcare Data - Net Periodic Pension (Income)/Expense

18841 Healthcare Data - Other Net Periodic Pension (Income)/Expense

18837 Healthcare Data - Pension Service Costs

18848 Healthcare Data - Net Interest Cost

18835 Healthcare Data - Projected Benefit Obligation (PBO)

18830 Healthcare Data - Unfunded Healthcare Defined Benefits

18844 Healthcare Data - Unrecognized Prior Service Cost

18845 Healthcare - Unrecognized Net Actuarial Gain/Loss

18846 Healthcare - Other Adjustments To Funded Status For Net Pension/Post Retirement Assets/Liabilities

18847 Healthcare Net Liability/(Asset) - Balance Sheet

18808 Pension Data - Accumulated Benefit Obligation

18816 Pension Data - Actual Return on Plan Assets

18802 Pension Data - Asset Allocation - % Bonds

18801 Pension Data - Asset Allocation - % Equities

18804 Pension Data - Asset Allocation - % Other

18803 Pension Data - Asset Allocation - % Property

18805 Pension Data - Expected Long-Term Return Rate on Pension Assets

18817 Pension Data - Expected Return on Plan Assets for the Period

18807 Pension Data - Fair Value of Plan Assets

18814 Pension Data - (Gains) Losses from Settlements

18810 Pension Data - Net Periodic Pension (Income)/Expense

18815 Pension Data - Other Net Periodic Pension (Income)/Expense

18806 Pension Data - Pension Discount Rate

18813 Pension Data - Pension Interest Cost

18811 Pension Data - Pension Service Costs

18812 Pension Data - Prior Service Costs

18822 Pension Data - Pension Net Interest Cost

18809 Pension Data - Projected Benefit Obligation (PBO)

18818 Pension Data - Unrecognized Prior Service Cost

18819 Pension Data - Unrecognized Net Actuarial Gain/Loss

18820 Pension Data -Other Adjustments To Funded Status for Net Pension/Post Retirement Assets/Liabilities

18821 Pension Data - Net Pension Liability/(Asset) – Balance Sheet

## Product Segment Data

19500 Product Segment 1 - Description

19501 Product Segment 1 - Sales

19502 Product Segment 1 - Operating Income

19503 Product Segment 1 - Assets

19504 Product Segment 1 - Capital Expenditures

19505 Product Segment 1 - Depreciation

19506 Product Segment 1 - SIC Code

19510 Product Segment 2 - Description

19511 Product Segment 2 - Sales

19512 Product Segment 2 - Operating Income

19513 Product Segment 2 - Assets

19514 Product Segment 2 - Capital Expenditures

19515 Product Segment 2 - Depreciation

19516 Product Segment 2 - SIC Code

19520 Product Segment 3 - Description

19521 Product Segment 3 - Sales

19522 Product Segment 3 - Operating Income

19523 Product Segment 3 - Assets

19524 Product Segment 3 - Capital Expenditures

19525 Product Segment 3 - Depreciation

19526 Product Segment 3 - SIC Code

19530 Product Segment 4 - Description

19531 Product Segment 4 - Sales

19532 Product Segment 4 - Operating Income

19533 Product Segment 4 - Assets

19534 Product Segment 4 - Capital Expenditures

19535 Product Segment 4 - Depreciation

19536 Product Segment 4 - SIC Code

19540 Product Segment 5 - Description
19541 Product Segment 5 - Sales
19542 Product Segment 5 - Operating Income
19543 Product Segment 5 - Assets
19544 Product Segment 5 - Capital Expenditures
19545 Product Segment 5 - Depreciation
19546 Product Segment 5 - SIC Code
19550 Product Segment 6 - Description
19551 Product Segment 6 - Sales
19552 Product Segment 6 - Operating Income
19553 Product Segment 6 - Assets
19554 Product Segment 6 - Capital Expenditures
19555 Product Segment 6 - Depreciation
19556 Product Segment 6 - SIC Code
19560 Product Segment 7 - Description
19561 Product Segment 7 - Sales
19562 Product Segment 7 - Operating Income
19563 Product Segment 7 - Assets
19564 Product Segment 7 - Capital Expenditures
19565 Product Segment 7 - Depreciation
19566 Product Segment 7 - SIC Code
19570 Product Segment 8 - Description
19571 Product Segment 8 - Sales
19572 Product Segment 8 - Operating Income
19573 Product Segment 8 - Assets
19574 Product Segment 8 - Capital Expenditures
19575 Product Segment 8 - Depreciation
19576 Product Segment 8 - SIC Code
19580 Product Segment 9 - Description
19581 Product Segment 9 - Sales
19582 Product Segment 9 - Operating Income
19583 Product Segment 9 - Assets
19584 Product Segment 9 - Capital Expenditures
19585 Product Segment 9 - Depreciation
19586 Product Segment 9 - SIC Codes
19590 Product Segment 10 - Description
19591 Product Segment 10 - Sales
19592 Product Segment 10 - Operating Income
19593 Product Segment 10 - Assets
19594 Product Segment 10 - Capital Expenditures

19595 Product Segment 10 - Depreciation
19596 Product Segment 10 - SIC Code

## Geographic Segment Data

19600 Geographic Segment 1 - Description
19601 Geographic Segment 1 - Sales
19602 Geographic Segment 1 - Operating Income
19603 Geographic Segment 1 - Assets
19604 Geographic Segment 1 - Capital Expenditures
19605 Geographic Segment 1 - Depreciation
19610 Geographic Segment 2 - Description
19611 Geographic Segment 2 - Sales
19612 Geographic Segment 2 - Operating Income
19613 Geographic Segment 2 - Assets
19614 Geographic Segment 2 - Capital Expenditures
19615 Geographic Segment 2 - Depreciation
19620 Geographic Segment 3 - Description
19621 Geographic Segment 3 - Sales
19622 Geographic Segment 3 - Operating Income
19623 Geographic Segment 3 - Assets
19624 Geographic Segment 3 - Capital Expenditures
19625 Geographic Segment 3 - Depreciation
19630 Geographic Segment 4 - Description
19631 Geographic Segment 4 - Sales
19632 Geographic Segment 4 - Operating Income
19633 Geographic Segment 4 - Assets
19634 Geographic Segment 4 - Capital Expenditures
19635 Geographic Segment 4 - Depreciation
19640 Geographic Segment 5 - Description
19641 Geographic Segment 5 - Sales
19642 Geographic Segment 5 - Operating Income
19643 Geographic Segment 5 - Assets
19644 Geographic Segment 5 - Capital Expenditures
19645 Geographic Segment 5 - Depreciation
19650 Geographic Segment 6 - Description
19651 Geographic Segment 6 - Sales
19652 Geographic Segment 6 - Operating Income
19653 Geographic Segment 6 - Assets
19654 Geographic Segment 6 - Capital Expenditures

19655 Geographic Segment 6 - Depreciation
19660 Geographic Segment 7 - Description
19661 Geographic Segment 7 - Sales
19662 Geographic Segment 7 - Operating Income
19663 Geographic Segment 7 - Assets
19664 Geographic Segment 7 - Capital Expenditures
19665 Geographic Segment 7 - Depreciation
19670 Geographic Segment 8 - Description
19671 Geographic Segment 8 - Sales
19672 Geographic Segment 8 - Operating Income
19673 Geographic Segment 8 - Assets
19674 Geographic Segment 8 - Capital Expenditures
19675 Geographic Segment 8 - Depreciation
19680 Geographic Segment 9 - Description
19681 Geographic Segment 9 - Sales
19682 Geographic Segment 9 - Operating Income
19683 Geographic Segment 9 - Assets
19684 Geographic Segment 9 - Capital Expenditures
19685 Geographic Segment 9 - Depreciation
19690 Geographic Segment 10 - Description
19691 Geographic Segment 10 - Sales
19692 Geographic Segment 10 - Operating Income
19693 Geographic Segment 10 - Assets
19694 Geographic Segment 10 – Capital Expenditures
19695 Geographic Segment 10 - Depreciation

# Foreign Business

## Annual Statistics

07151 International Assets
07101 International Sales
07126 International Operating Income
08711 Foreign Return on Assets
08706 Foreign Asset Turnover
08701 Foreign Income Margin
08716 Foreign Assets Growth
08721 Foreign Sales Growth
08726 Foreign Income Growth
08736 Foreign Assets % Total Assets
08731 Foreign Sales % Total Sales

08741 Foreign Income % Total Income

### Five Year Averages

08715 Foreign Return on Assets
08710 Foreign Asset Turnover
08705 Foreign Income Margin
08720 Foreign Assets Growth
08725 Foreign Sales Growth
08730 Foreign Income Growth
08740 Foreign Assets % Total Assets
08735 Foreign Sales % Total Sales
08745 Foreign Income % Total Income

## Other Fields

18192 Dividends Provided for or Paid - Common
18231 Weighted Cost of Debt
03998 Total Capital
18220 Net Interest Margin (NIM)
18604 Capital Adequacy Ratio - Core Tier 1
18157 Capital Adequacy Ratio - Tier 1
18602 Capital Adequacy Ratio - Tier 2
18603 Capital Adequacy Ratio - Tier 3
18158 Capital Adequacy Ratio - Total Capital
18607 Leverage Ratio - Basel 3
18608 Net Stable Funding Ratio - Basel 3
18609 Liquidity Coverage Ratio
18199 Net Debt
18156 Risk Weighted Assets
18322 Stock Option Compensation Expense - Adjustment to Net Income, Net of Tax
18321 Stock Option Compensation Expense, Net of Tax
03995 Total Shareholders' Equity

## Annual Series Interim Data

| | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 |
|---|---|---|---|---|
| Interim Sales | 19101 | 19102 | 19103 | 19104 |
| Interim Pre-tax Income | 19105 | 19106 | 19107 | 19108 |
| Interim Net Profit | 19109 | 19110 | 19111 | 19112 |

| | | | | |
|---|---|---|---|---|
| Number of Months-EPS | 05217 | 05218 | 05219 | 05220 |
| Earnings per Share | 05221 | 05222 | 05223 | 05224 |
| Earnings per Share – Basic | 05211 | 05212 | 05213 | 05214 |
| Fully Diluted EPS | 05291 | 05292 | 05293 | 05294 |
| EPS - Report Date | 05901 | 05902 | 05903 | 05904 |
| EPS - 12 Months | 05251 | 05252 | 05253 | 05254 |
| EPS - 5 yr avg | 05261 | 05262 | 05263 | 05264 |
| Dividends per Share | 05121 | 05122 | 05123 | 05124 |
| DPS – Gross | 05125 | 05126 | 05127 | 05128 |
| DPS - Declared Date | 05910 | 05911 | 05912 | 05913 |
| DPS - Record Date | 05917 | 05918 | 05919 | 05920 |
| DPS - Ex-Div Date | 05923 | 05924 | 05925 | 05926 |
| DPS - Payable Date | 05929 | 05930 | 05931 | 05932 |
| DPS – Extra | 05151 | 05152 | 05153 | 05154 |
| DPS - Extra – Gross | 05171 | 05172 | 05173 | 05174 |
| DPS - Extra - Dec Date | 05935 | 05936 | 05937 | 05938 |
| DPS - Extra - Rec Date | 05941 | 05942 | 05943 | 05944 |
| DPS - Extra - Ex-Div Date | 05947 | 05948 | 05949 | 05950 |
| DPS - Extra - Pay Date | 05953 | 05954 | 05955 | 05956 |
| DPS - Special | 05155 | 05156 | 05157 | 05158 |
| DPS - Special - Gross | 05175 | 05176 | 05177 | 05178 |
| DPS - Special - Dec Date | 05965 | 05966 | 05967 | 05968 |
| DPS - Special - Rec Date | 05970 | 05971 | 05972 | 05973 |
| DPS - Special - Ex-Div Date | 05959 | 05960 | 05961 | 05962 |
| DPS - Special - Payable Date | 05976 | 05977 | 05978 | 05979 |
| DPS - 12 Months | 05131 | 05132 | 05133 | 05134 |
| DPS - 5 yr avg | 05141 | 05142 | 05143 | 05144 |

## Monthly Price Information

| Month | End Market Price | High Price | Low Price |
|---|---|---|---|
| January | 05015 | 05016 | 05017 |
| February | 05020 | 05021 | 05022 |
| March | 05025 | 05026 | 05027 |
| April | 05030 | 05031 | 05032 |
| May | 05035 | 05036 | 05037 |
| June | 05040 | 05041 | 05042 |
| July | 05045 | 05046 | 05047 |
| August | 05050 | 05051 | 05052 |
| September | 05055 | 05056 | 05057 |
| October | 05060 | 05061 | 05062 |
| November | 05065 | 05066 | 05067 |
| December | 05070 | 05071 | 05072 |

# Stock Performance

## Current Information

09102 Price/Earnings Ratio - Current
09103 Price/Earnings Ratio - Current High
09105 Price/Earnings Ratio - Current Low
09202 Earnings Yield - Current
09203 Earnings Yield - Current High
09205 Earnings Yield - Current Low
09602 Price/Cash Flow - Current
09302 Price/Book Value Ratio - Current
09402 Dividend Yield - Current
08372 Return on Equity - per Share - Current
08652 Reinvestment Rate - per Share - Current
09502 Dividend Payout - per Share - Current
09001 Price Trend - Last Week
09005 Price Trend - Four Week
09011 Price Trend - Quarter to Date
09016 Price Trend - Previous Quarter
09021 Price Trend - Year to Date
09006 Price Trend - 13 Weeks
09007 Price Trend - 26 Weeks

09026 Price Trend - 52 Weeks

09802 Beta

09803 Alpha

## Annual Statistics

09104 Price/Earnings Ratio - Close

09100 Price/Earnings Ratio - High

09101 Price/Earnings Ratio - Low

09106 Price/Earnings Ratio - Avg High-Low

09204 Earnings Yield - Close

09200 Earnings Yield - High

09201 Earnings Yield - Low

09206 Earnings Yield - Avg High-Low

09604 Price/Cash Flow Ratio

09404 Dividend Yield - Close

09400 Dividend Yield - High

09401 Dividend Yield - Low

09406 Dividend Yield - Avg High-Low

09504 Dividend Payout per Share

09304 Price/Book Value Ratio - Close

09300 Price/Book Value Ratio - High

09301 Price/Book Value Ratio - Low

09306 Price/Book Value Ratio - Avg High-Low

09904 Price/Sales per Share Ratio

08801 Total Investment Return

08806 Price Volatility

09704 Market Capitalization/Common Equity

## Three Year Averages

08803 Total Investment Return

## Five Year Averages

09121 Price/Earnings Ratio – Close

09111 Price/Earnings Ratio - High

09116 Price/Earnings Ratio - Low

09126 Price/Earnings Ratio - Avg High-Low

09221 Earnings Yield - Close

09211 Earnings Yield - High

09216 Earnings Yield - Low

09226 Earnings Yield - Avg High-Low

09621 Price/Cash Flow Ratio
09421 Dividend Yield - Close
09411 Dividend Yield - High
09416 Dividend Yield - Low
09426 Dividend Yield - Avg High-Low
09521 Dividend Payout per Share
09321 Price/Book Value Ratio - Close
09311 Price/Book Value Ratio - High
09316 Price/Book Value Ratio - Low
09326 Price/Book Value Ratio - Avg High-Low
08805 Total Investment Return
09721 Market Capitalization/Common Equity

# Growth Rates

## Annual Statistics

08666 Loan Growth
08631 Net Sales/Revenues Growth
08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08626 Employees Growth
08676 Net Margin Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08579 Market Capitalization Growth
08816 Earnings Per Share Fiscal Growth
08821 Book Value Per Share Fiscal Growth

## Three Year Averages

08633 Net Sales/Revenues Growth
08581 Market Capitalization Growth
08604 Earnings per Share Growth

## Five Year Averages

08670 Loan Growth
08635 Net Sales/Revenues Growth
08650 Operating Income Growth

08640 Net Income Growth
08625 Total Assets Growth
08620 Equity Growth
08630 Employees Growth
08680 Net Margin Growth
08605 Earnings per Share Growth
08615 Dividends per Share Growth
08610 Book Value per Share Growth

# Profitability

## Annual Statistics

08301 Return on Equity - Total (%)
08371 Return on Equity - Per Share
08302 Return on Equity - Per Share Fiscal
08653 Reinvestment Rate - Per Share Fiscal
08656 Reinvestment Rate - Total
08651 Reinvestment Rate - Per Share
08326 Return on Assets
08376 Return on Invested Capital
15567 Return on Earning Assets
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08316 Operating Profit Margin
08361 Operating Income Return on Total Capital
08321 Pre-tax Margin
08346 Tax Rate
08356 Interest Rate - Estimated Average
08366 Net Margin
15144 Net Interest Income % Earning Assets
15150 Net Interest Income % Average Deposits
15611 Efficiency of Earning Assets
15587 Earning Assets % Total Assets
08351 Sales per Employee
15593 Non-Interest Income % Total Revenues
15599 Total Interest Expense % Interest Bearing Liabilities
15605 Total Interest Income % Earning Assets

### Five Year Averages

08305 Return on Equity - Total (%)
08375 Return on Equity - per Share
08655 Reinvestment Rate - per Share
08660 Reinvestment Rate - per Share
08330 Return on Assets
08380 Return on Invested Capital
15570 Return on Earning Assets
08915 Retained Earnings % Equity
08385 Cash Earnings Return on Equity
08315 Cash Flow/Sales
08320 Operating Profit Margin
08365 Operating Income Return on Total Capital
08325 Pre-tax Margin
08350 Tax Rate
08360 Interest Rate - Estimated Average
08370 Net Margin
15147 Net Interest Income % Earning Assets
15153 Net Interest Income % Average Deposits
15614 Efficiency of Earning Assets
15590 Earning Assets % Total Assets
08355 Sales per Employee
15596 Non-Interest Income % Total Revenues
15602 Total Interest Expense % Interest Bearing Liabilities
15608 Total Interest Income % Earning Assets

## Loan Loss Ratios

### Annual Statistics

15019 Net Loan Losses % Total Loans
15079 Provision for Loan Losses % Total Loans
15073 Reserves for Loan Losses % Total Loans
15156 Reserves for Loan Losses % Total Assets
15085 Actual Loan Losses % Reserves for Loan Losses
15139 Loan Loss Coverage
15061 Non-Performing Loans % Total Loans
15001 Non-Performing Loans % Reserves for Loan Losses
15067 Non-Performing Loans % Equity

### Five Year Averages

15022 Net Loan Losses % Total Loans

15082 Provision for Loan Losses % Total Loans

15076 Reserves for Loan Losses % Total Loans

15159 Reserves for Loan Losses % Total Assets

15088 Actual Loan Losses % Reserves for Loan Losses

15141 Loan Loss Coverage

15064 Non-Performing Loans % Total Loans

15004 Non-Performing Loans % Reserves for Loan Losses

15070 Non-Performing Loans % Equity

## Deposit Ratios

### Annual Statistics

15179 Demand Deposits % Total Deposits

15184 Savings Deposits % Total Deposits

15573 Foreign Office Deposits % Total Deposits

### Five Year Averages

15181 Demand Deposits % Total Deposits

15187 Savings Deposits % Total Deposits

15577 Foreign Office Deposits % Total Deposits

## Asset Utilization

### Annual Statistics

08406 Assets per Employee

08401 Total Asset Turnover

15043 Total Loans % Total Assets

15091 Invested Assets % Total Assets

08416 Capital Expenditure % Total Assets

### Five Year Averages

08410 Assets per Employee

08405 Total Asset Turnover

15046 Total Loans % Total Assets

15094 Invested Assets % Total Assets

08420 Capital Expenditure % Total Assets

# Leverage

## Annual Statistics

08231 Total Debt % Common Equity
08226 Long Term Debt % Common Equity
08221 Total Debt % Total Capital
08216 Long Term Debt % Total Capital
08211 Minority Interest % Total Capital
08201 Equity % Total Capital
08206 Preferred Stock % Total Capital
08236 Total Debt % Total Assets
08241 Common Equity % Total Assets
08287 Total Assets / Common Equity Ratio
15121 Total Capital % Total Assets
08261 Operating Cash/Fixed Charges
08256 Dividend Payout (% Earnings)
08906 Cash Dividends % Cash Flow
08266 Fixed Assets % Common Equity
08291 EBIT / Total Interest Expense Ratio
15167 Invested Assets & Loans % Total Deposits
15161 Invested Assets % Total Deposits
15007 Equity % Total Deposits
15025 Total Capital % Total Deposits
15037 Total Deposits % Total Assets
15173 Earning Assets % Total Available funds
15097 Invested Assets % Liabilities
15115 Reserves for Loan Losses % Total Capital

## Five Year Averages

08235 Total Debt % Common Equity
08230 Long Term Debt % Common Equity
08225 Total Debt % Total Capital
08220 Long Term Debt % Total Capital
08215 Minority Interest % Total Capital
08205 Equity % Total Capital
08210 Preferred Stock % Total Capital
08240 Total Debt % Total Assets
08245 Common Equity % Total Assets
15124 Total Capital % Total Assets
08265 Operating Cash/Fixed Charges

08260 Dividend Payout (% Earnings)
08910 Cash Dividends % Cash Flow
08270 Fixed Assets % Common Equity
15170 Invested Assets & Loans % Total Deposits
15164 Invested Assets % Total Deposits
15010 Equity % Total Deposits
15028 Total Capital % Total Deposits
15040 Total Deposits % Total Assets
15176 Earning Assets % Total Available funds
15100 Invested Assets % Liabilities
15118 Reserves for Loan Losses % Total Capital

# Liquidity

## Annual Statistics

15013 Cash & Securities % Total Deposits
15049 Total Loans % Total Deposits
15055 Ratio of Total Loans to Total Capital

## Five Year Averages

15016 Cash & Securities % Total Deposits
15052 Total Loans % Total Deposits
15058 Ratio of Total Loans to Total Capital

# Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%
07536 Accounting standards followed
07546 Auditors' opinion

# Multiple Share Data

20001 Type of Share - Mult Share 1
20003 Worldscope Identifier - Mult Share 1
20005 SEDOL - Mult Share 1
20006 CUSIP - Mult Share 1
20007 ISIN - Mult Share 1
20008 Ticker Symbol - Mult Share 1
20009 Stock Exchange(s) Listed - Mult Share 1
20011 Inactive Date - Mult Share 1

20020 Common Shares Outstanding - Current - Mult Share 1
20021 Market Price - Current - Mult Share 1
20022 Date of Current Price - Mult Share 1
20023 Market Capitalization - Current - Mult Share 1
20024 Earnings per Share - Last 12 Mos - Mult Share 1
20025 Dividends per Share - Last 12 Mos - Mult Share 1
20026 Price/Earnings Ratio - Current - Mult Share 1
20027 Price/Book Value Ratio - Current - Mult Share 1
20028 Dividend Yield - Current - Mult Share 1
20040 Common Shares Outstanding - Mult Share 1
20002 Par Value - Mult Share 1
20042 Market Price - Year End - Mult Share 1
20041 Market Capitalization - Mult Share 1
20043 Earnings per Share - Mult Share 1
20044 Dividends per Share - Mult Share 1
20045 Book Value per Share - Mult Share 1
20046 Price/Earnings Ratio - Close - Mult Share 1
20047 Price/Book Value Ratio - Close - Mult Share 1
20048 Dividend Yield - Close - Mult Share 1
20101 Type of Share - Mult Share 2
20103 Worldscope Identifier - Mult Share 2
20105 SEDOL - Mult Share 2
20106 CUSIP - Mult Share 2
20107 ISIN - Mult Share 2
20108 Ticker Symbol - Mult Share 2
20109 Stock Exchange(s) Listed - Mult Share 2
20111 Inactive Date - Mult Share 2
20120 Common Shares Outstanding - Current - Mult Share 2
20121 Market Price - Current - Mult Share 2
20122 Date of Current Price - Mult Share 2
20123 Market Capitalization - Current - Mult Share 2
20124 Earnings per Share - Last 12 Mos - Mult Share 2
20125 Dividends per Share - Last 12 Mos - Mult Share 2
20126 Price/Earnings Ratio - Current - Mult Share 2
20127 Price/Book Value Ratio - Current - Mult Share 2
20128 Dividend Yield - Current - Mult Share 2
20140 Common Shares Outstanding - Mult Share 2
20102 Par Value - Mult Share 2
20142 Market Price - Year End - Mult Share 2
20141 Market Capitalization - Mult Share 2

20143 Earnings per Share - Mult Share 2
20144 Dividends per Share - Mult Share 2
20145 Book Value per Share - Mult Share 2
20146 Price/Earnings Ratio - Close - Mult Share 2
20147 Price/Book Value Ratio - Close - Mult Share 2
20148 Dividend Yield - Close - Mult Share 2
20201 Type of Share - Mult Share 3
20203 Worldscope Identifier - Mult Share 3
20205 SEDOL - Mult Share 3
20206 CUSIP - Mult Share 3
20207 ISIN - Mult Share 3
20208 Ticker Symbol - Mult Share 3
20209 Stock Exchange(s) Listed - Mult Share 3
20211 Inactive Date - Mult Share 3
20220 Common Shares Outstanding - Current - Mult Share 3
20221 Market Price - Current - Mult Share 3
20222 Date of Current Price - Mult Share 3
20223 Market Capitalization - Current - Mult Share 3
20224 Earnings per Share - Last 12 Mos - Mult Share 3
20225 Dividends per Share - Last 12 Mos - Mult Share 3
20226 Price/Earnings Ratio - Current - Mult Share 3
20227 Price/Book Value Ratio - Current - Mult Share 3
20228 Dividend Yield - Current - Mult Share 3
20240 Common Shares Outstanding - Mult Share 3
20202 Par Value - Mult Share 3
20242 Market Price - Year End - Mult Share 3
20241 Market Capitalization - Mult Share 3
20243 Earnings per Share - Mult Share 3
20244 Dividends per Share - Mult Share 3
20245 Book Value per Share - Mult Share 3
20246 Price/Earnings Ratio - Close - Mult Share 3
20247 Price/Book Value Ratio - Close - Mult Share 3
20248 Dividend Yield - Close - Mult Share 3
20301 Type of Share - Mult Share 4
20303 Worldscope Identifier - Mult Share 4
20305 SEDOL - Mult Share 4
20306 CUSIP - Mult Share 4
20307 ISIN - Mult Share 4
20308 Ticker Symbol - Mult Share 4
20309 Stock Exchange(s) Listed - Mult Share 4

20311 Inactive Date - Mult Share 4
20320 Common Shares Outstanding - Current - Mult Share 4
20321 Market Price - Current - Mult Share 4
20322 Date of Current Price - Mult Share 4
20323 Market Capitalization - Current - Mult Share 4
20324 Earnings per Share - Last 12 Mos - Mult Share 4
20325 Dividends per Share - Last 12 Mos - Mult Share 4
20326 Price/Earnings Ratio - Current - Mult Share 4
20327 Price/Book Value Ratio - Current - Mult Share 4
20328 Dividend Yield - Current - Mult Share 4
20340 Common Shares Outstanding - Mult Share 4
20302 Par Value - Mult Share 4
20342 Market Price - Year End - Mult Share 4
20341 Market Capitalization - Mult Share 4
20343 Earnings per Share - Mult Share 4
20344 Dividends per Share - Mult Share 4
20345 Book Value per Share - Mult Share 4
20346 Price/Earnings Ratio - Close - Mult Share 4
20347 Price/Book Value Ratio - Close - Mult Share 4
20348 Dividend Yield - Close - Mult Share 4
20401 Type of Share - Mult Share 5
20403 Worldscope Identifier - Mult Share 5
20405 SEDOL - Mult Share 5
20406 CUSIP - Mult Share 5
20407 ISIN - Mult Share 5
20408 Ticker Symbol - Mult Share 5
20409 Stock Exchange(s) Listed - Mult Share 5
20411 Inactive Date - Mult Share 5
20420 Common Shares Outstanding - Current - Mult Share 5
20421 Market Price - Current - Mult Share 5
20422 Date of Current Price - Mult Share 5
20423 Market Capitalization - Current - Mult Share 5
20424 Earnings per Share - Last 12 Mos - Mult Share 5
20425 Dividends per Share - Last 12 Mos - Mult Share 5
20426 Price/Earnings Ratio - Current - Mult Share 5
20427 Price/Book Value Ratio - Current - Mult Share 5
20428 Dividend Yield - Current - Mult Share 5
20440 Common Shares Outstanding - Mult Share 5
20402 Par Value - Mult Share 5
20442 Market Price - Year End - Mult Share 5

20441 Market Capitalization - Mult Share 5
20443 Earnings per Share - Mult Share 5
20444 Dividends per Share - Mult Share 5
20445 Book Value per Share - Mult Share 5
20446 Price/Earnings Ratio - Close - Mult Share 5
20447 Price/Book Value Ratio - Close - Mult Share 5
20448 Dividend Yield - Close - Mult Share 5
20501 Type of Share - Mult Share 6
20503 Worldscope Identifier - Mult Share 6
20505 SEDOL - Mult Share 6
20506 CUSIP - Mult Share 6
20507 ISIN - Mult Share 6
20508 Ticker Symbol - Mult Share 6
20509 Stock Exchange(s) Listed - Mult Share 6
20511 Inactive Date - Mult Share 6
20520 Common Shares Outstanding - Current - Mult Share 6
20521 Market Price - Current - Mult Share 6
20522 Date of Current Price - Mult Share 6
20523 Market Capitalization - Current - Mult Share 6
20524 Earnings per Share - Last 12 Mos - Mult Share 6
20525 Dividends per Share - Last 12 Mos - Mult Share 6
20526 Price/Earnings Ratio - Current - Mult Share 6
20527 Price/Book Value Ratio - Current - Mult Share 6
20528 Dividend Yield - Current - Mult Share 6
20540 Common Shares Outstanding - Mult Share 6
20502 Par Value - Mult Share 6
20542 Market Price - Year End - Mult Share 6
20541 Market Capitalization - Mult Share 6
20543 Earnings per Share - Mult Share 6
20544 Dividends per Share - Mult Share 6
20545 Book Value per Share - Mult Share 6
20546 Price/Earnings Ratio - Close - Mult Share 6
20547 Price/Book Value Ratio - Close - Mult Share 6
20548 Dividend Yield - Close - Mult Share 6
20601 Type of Share - Mult Share 7
20603 Worldscope Identifier - Mult Share 7
20605 SEDOL - Mult Share 7
20606 CUSIP - Mult Share 7
20607 ISIN - Mult Share 7
20608 Ticker Symbol - Mult Share 7

20609 Stock Exchange(s) Listed - Mult Share 7
20611 Inactive Date - Mult Share 7
20620 Common Shares Outstanding - Current - Mult Share 7
20621 Market Price - Current - Mult Share 7
20622 Date of Current Price - Mult Share 7
20623 Market Capitalization - Current - Mult Share 7
20624 Earnings per Share - Last 12 Mos - Mult Share 7
20625 Dividends per Share - Last 12 Mos - Mult Share 7
20626 Price/Earnings Ratio - Current - Mult Share 7
20627 Price/Book Value Ratio - Current - Mult Share 7
20628 Dividend Yield - Current - Mult Share 7
20640 Common Shares Outstanding - Mult Share 7
20602 Par Value - Mult Share 7
20642 Market Price - Year End - Mult Share 7
20641 Market Capitalization - Mult Share 7
20643 Earnings per Share - Mult Share 7
20644 Dividends per Share - Mult Share 7
20645 Book Value per Share - Mult Share 7
20646 Price/Earnings Ratio - Close - Mult Share 7
20647 Price/Book Value Ratio - Close - Mult Share 7
20648 Dividend Yield - Close - Mult Share 7

## Monthly Foreign Exchange Rates

11013 To U.S. Dollars - Current
11002 To U.S. Dollars - January Month End
11003 To U.S. Dollars - February Month End
11004 To U.S. Dollars - March Month End
11005 To U.S. Dollars - April Month End
11006 To U.S. Dollars - May Month End
11007 To U.S. Dollars - June Month End
11008 To U.S. Dollars - July Month End
11009 To U.S. Dollars - August Month End
11010 To U.S. Dollars - September Month End
11011 To U.S. Dollars - October Month End
11012 To U.S. Dollars - November Month End
11001 To U.S. Dollars - December Month End

11113 From Euro Currency to Legacy/Local - Current
11102 From Euro Currency to Legacy/Local - January

11103 From Euro Currency to Legacy/Local - February
11104 From Euro Currency to Legacy/Local - March
11105 From Euro Currency to Legacy/Local - April
11106 From Euro Currency to Legacy/Local - May
11107 From Euro Currency to Legacy/Local - June
11108 From Euro Currency to Legacy/Local - July
11109 From Euro Currency to Legacy/Local - August
11110 From Euro Currency to Legacy/Local - September
11111 From Euro Currency to Legacy/Local - October
11112 From Euro Currency to Legacy/Local - November
11101 From Euro Currency to Legacy/Local - Year End

11202 From ECU Currency to Local - January
11203 From ECU Currency to Local - February
11204 From ECU Currency to Local - March
11205 From ECU Currency to Local - April
11206 From ECU Currency to Local - May
11207 From ECU Currency to Local - June
11208 From ECU Currency to Local - July
11209 From ECU Currency to Local - August
11210 From ECU Currency to Local - September
11211 From ECU Currency to Local - October
11212 From ECU Currency to Local - November
11201 From ECU Currency to Local - Year End

11313 Legacy to U.S. Currency - Current
11302 Legacy to U.S. Currency - January
11303 Legacy to U.S. Currency - February
11304 Legacy to U.S. Currency - March
11305 Legacy to U.S. Currency - April
11306 Legacy to U.S. Currency - May
11307 Legacy to U.S. Currency - June
11308 Legacy to U.S. Currency - July
11309 Legacy to U.S. Currency - August
11310 Legacy to U.S. Currency - September
11311 Legacy to U.S. Currency - October
11312 Legacy to U.S. Currency - November
11301 Legacy to U.S. Currency - Year End

# Chapter 8 Industrial Companies Template

## General Information

06001 Company Name
06003 Company Name - Short
06014 Acronym
00000 Company Status
06094 Post Office Box
06021 Building
06022 Street
06023 Address City
06024 Address State
06025 Post Code/Zip Code
06026 Nation
06027 Nation Code
06028 Region
06031 Phone Number
06032 TELEX Number
06033 FAX Number
06030 Internet Address
06041 Officer 1 - Name
Officer 1 - Title
06051 Officer 2 - Name
Officer 2 - Title
06061 Officer 3 - Name
Officer 3 - Title
06071 Officer 4 - Name
Officer 4 - Title
06081 Officer 5 - Name
Officer 5 - Title
18357 Investor Relations - Name
18356 Investor Relations - E-mail Address
18359 Investor Relations - Phone/Fax
18272 Company Founded Date
18273 Date of Incorporation
11516 Date Added to Product
07033 Full/Limited Coverage Indicator
07034 Indicator - Data Update
07015 Inactive Date

06092 Business Description - Extended
07011 Employees
07001 Products
06100 Entity Type
06099 Currency of Document
05350 Fiscal Period End Date
05352 Month of Fiscal Year End
05351 Length of Fiscal Period
11556 Indicator - Restated Data Exists
11557 Indicator - Restatement Type
11558 Indicator - Early Release (Restatement)
11559 Indicator - Restatement Reason Code

## Industry

06011 Industry Group
06010 General Industry Classification
07040 ICB Code
07041 TRBC Code
07021 SIC Code 1
07022 SIC Code 2
07023 SIC Code 3
07024 SIC Code 4
07025 SIC Code 5
07026 SIC Code 6
07027 SIC Code 7
07028 SIC Code 8

## Auditors

07800 Parent Auditor 1
07801 Parent Auditor 1 - Affiliate 1
07802 Parent Auditor 1 - Affiliate 2
07803 Parent Auditor 1 - Affiliate 3
07804 Parent Auditor 1 - Affiliate 4
07805 Parent Auditor 2
07806 Parent Auditor 2 - Affiliate 1
07807 Parent Auditor 2 - Affiliate 2
07808 Parent Auditor 2 - Affiliate 3
07809 Parent Auditor 2 - Affiliate 4
07810 Parent Auditor 3

07811 Parent Auditor 3 - Affiliate 1
07812 Parent Auditor 3 - Affiliate 2
07813 Parent Auditor 3 - Affiliate 3
07814 Parent Auditor 3 - Affiliate 4
07815 Parent Auditor 4
07816 Parent Auditor 4 - Affiliate 1
07817 Parent Auditor 4 - Affiliate 2
07818 Parent Auditor 4 - Affiliate 3
07819 Parent Auditor 4 - Affiliate 4
01801 Auditor Fees

# Key Items in US Dollars

07211 Market Capitalization - Current
07210 Market Capitalization
07221 Common Equity - Current
07220 Common Equity
07230 Total Assets
07240 Net Sales or Revenues
07250 Net Income

# Stock Data

## Current Information

06005 Type of Share
05601 Ticker Symbol
06004 CUSIP
06006 SEDOL
06008 ISIN
06035 Worldscope Identifier
06105 Worldscope Permanent I.D.
06034 Disclosure Company Identifier
06038 I/B/E/S Ticker
11501 Indicator - Multiple Share Company
11519 Indicator - Limited Data Set Company
07016 Latest Annual Updated
07013 Year of Fast Update
07035 Latest Interim Date
05427 Stock Exchange(s) Listed
05661 Stock Index Information

11496 Indicator - ADR
05006 Market Price - Current
05009 Date of Current Price
05007 Market Price - Year to Date - High
05008 Market Price - Year to Date – Low
05091 Market Price – 52 Week High
05092 Market Price – 52 Week Low
08003 Market Capitalization (Public) - Current
08005 Market Capitalization - Current
05302 Common Shares Outstanding - Current
05306 Date of Common Shares
05450 Common/Ordinary Shareholders
05449 Date of Common/Ordinary Shareholders
05474 Closely Held Shares - Current
05473 Date of Closely Held Shares
05255 Earnings per Share - Last 12 Months
05256 Date of Last 12 Months EPS
05145 Dividends per Share - Last 12 Months
05190 Indicated Dividend Rate
05480 Book Value per Share - Current
05510 Cash Flow per Share - Current

## Annual Statistics

05001 Market Price - Year End
05002 Market Price - High
05003 Market Price - Low
05004 Market Price - 5 yr avg - High
05005 Market Price - 5 yr avg - Low
08001 Market Capitalization
08004 Market Capitalization - Public
05085 Period Close Price
08002 Market Capitalization - Fiscal Period End
05651 Common Shares Traded - Annual #
08006 Trading Volume ($ Amount)
08010 Trading Volume - Weekly Average
08011 Turnover Rate
05201 Earnings per Share
05210 Earnings per Share - Basic - Year
10010 Earnings per Share - Basic - Fiscal
05290 Fully Diluted Earnings per Share

10030 Earnings per Share - Fully Diluted - Fiscal
05202 Earnings per Share - Fiscal Period End
05905 Earnings per Share Report Date - Fiscal Period End
18193 Earnings per Share - As Reported
05200 Earnings Report Frequency
18208 Earnings per Share – Continuing Operations - Fiscal
18209 Earnings per Share Including Extraordinary Items - Fiscal
05230 Earnings per Share after Extraordinary Items
05226 Extraordinary Credit/Charge per Share
05227 Includes Pre-tax Extraordinary Credit/Charge per Share
18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05228 Discontinued Operations per Share
18205 Discontinued Operations - Total - per Share
18202 Cumulative Effect of Accounting Change per Share
05240 DVFA Earnings (Germany)
05203 OVFA Earnings per Share (Austria)
05725 Headline Earnings per Share (U.K.)
05260 Earnings per Share - 5 yr avg
05101 Dividends per Share
05140 Dividends per Share - 5 yr avg
05110 Dividends per Share - Fiscal
05102 Dividends per Share - Gross
05100 Dividend Report Frequency
05476 Book Value per Share
05486 Tangible Book Value per Share
05491 Book Value - Outstanding Shares - Fiscal
05501 Cash Flow per Share
05502 Cash Flow per Share - Fiscal
05507 Free Cash Flow per Share
05503 Long Term Liabilities per Share
05508 Sales per Share
05509 Operating Profit per Share
18211 Restructuring Expense per Share - Pre-tax
05506 Working Capital per Share
05505 Capital Expenditure per Share
18100 Enterprise Value
05301 Common Shares Outstanding
05326 Number of Shares Authorized
05303 Treasury Shares

05309 Par Value
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS
05475 Closely Held Shares
08021 Closely Held Shares %
05576 Stock Split/Dividend Ratio
05575 Stock Split/Dividend Ratio – Fiscal

### Weekly Time Series

05652 Common Shares Traded - Weekly
05080 Market Price - Week Close
05081 Market Price - Week High
05082 Market Price - Week Low

## Balance Sheet

### Assets

02001 Cash & Short Term Investments
- 02003 Cash
- 02008 Short Term Investments

02051 Receivables (Net)
02101 Inventories -Total
- 02097 Raw Materials
- 02098 Work in Process
- 02099 Finished Goods
- 02100 Progress Payments & Other

02140 Prepaid Expenses
02149 Other Current Assets
02201 Current Assets - Total
02258 Long Term Receivables
02256 Investment in Associated Companies
02250 Other Investments
02501 Property Plant and Equipment - Net
- 02301 Property Plant and Equipment - Gross
  - 18375 Land
  - 18376 Buildings
  - 18377 Machinery & Equipment
  - 18378 Rental/Lease Property
  - 18380 Transportation Equipment

- 18381 Property Plant & Equipment under Capitalized Leases
- 18382 Computer Software and Equipment
- 18390 Construction Work in Progress
- 18379 Property Plant & Equipment - Other
- 18278 Biological Assets - Gross

02401 Accumulated Depreciation

- 18383 Accumulated Depreciation - Land
- 18384 Accumulated Depreciation - Buildings
- 18385 Accumulated Depreciation - Machinery & Equipment
- 18386 Accumulated Depreciation - Rental/Lease Property
- 18388 Accumulated Depreciation - Transportation Equipment
- 18389 Accumulated Depreciation - PP&E under Capitalized Leases
- 18391 Accumulated Depreciation - Computer Software and Equipment
- 18392 Accumulated Depreciation - Construction Work in Progress
- 18387 Accumulated Depreciation - Other Property Plant & Equipment
- 18279 Biological Assets - Accumulated Depreciation

02652 Other Assets

- 02647 Deferred Charges
- 02648 Tangible Other Assets
- 02649 Total Intangible Other Assets - Net

02999 Total Assets

## Supplementary Asset Fields

18214 Exchange Rate Used in Translating Balance Sheet
02005 Cash & Equivalents - Generic
18293 Restricted Cash - Current
18294 Restricted Cash - Non-Current
18297 Trade Receivables - Net
18354 Assets Held for Sale - Current
18298 Provision for Bad Debt
18165 Deferred Tax Asset - Current
18258 Biological Assets - Current
18409 Derivative Assets - Current
18353 Assets Held for Sale
18545 Contract Assets - Current
18277 Biological Assets - NBV
18705 Tangible Right-of-Use Assets, Operating Lease - Net

- 18706 Tangible Right-of-Use Assets, Operating Lease - Gross
- 18707 Tangible Right-of-Use Assets, Operating Lease - Accumulated Depreciation

18708 Tangible Right-of-Use Assets, Capital Lease - Net
- 18709 Tangible Right-of-Use Assets, Capital Lease - Gross
- 18710 Tangible Right-of-Use Assets, Capital Lease - Accumulated Depreciation

18280 Goodwill/Cost in Excess of Assets Purchased
- 02502 Goodwill - Gross
- 02503 Goodwill - Accumulated Amortization

02504 Development Costs - Net
- 02505 Development Costs - Gross
- 02506 Development Costs - Accumulated Amortization

02507 Brands, Patents - Net
- 02509 Brands, Patents - Gross
- 02508 Brands, Patents - Accumulated Amortization

02510 Licenses - Net
- 02511 Licenses - Gross
- 02512 Licenses - Accumulated Amortization

18299 Computer Software - Net
- 02516 Computer Software - Gross
- 02517 Computer Software - Accumulated Amortization

02513 Other Intangibles - Net
- 02514 Other Intangible Assets - Gross
- 02515 Other Intangible Assets - Accumulated Amortization

02518 Right-of-Use Intangible Assets - Net
- 02519 Right-of-Use Intangible Assets - Gross
- 02520 Right-of-Use Intangible Assets - Accumulated Amortization

02654 Total Intangible Other Assets - Gross

02655 Total Intangible Other Assets - Accumulated Amortization

02653 Pension Assets - Long Term

02240 Real Estate Assets

18408 Derivative Assets - Non-Current

18546 Contract Assets - Non-Current

02300 Total Assets - As Reported

18713 Tangible Right-of-Use Assets - Total Net

18714 Tangible Right-of-Use Assets - Total Gross

18715 Tangible Right-of-Use Assets - Total Accumulated Depreciation

## Liabilities and Shareholders' Equity

03040 Accounts Payable

03051 Short Term Debt & Current Portion of Long Term Debt

03054 Accrued Payroll

03063 Income Taxes Payable

03061 Dividends Payable
18314 Liabilities Held for Sale - Current
18159 Liabilities Held for Sale
03066 Other Current Liabilities
03101 Current Liabilities - Total
03251 Long Term Debt
- 03245 Long Term Debt Excluding Capitalized Leases
  - 18281 Non Convertible Debt
  - 18282 Convertible Debt
- 03249 Capitalized Lease Obligations

03260 Provision for Risks and Charges
03262 Deferred Income
03263 Deferred Taxes
- 18183 Deferred Taxes - Credit
- 18184 Deferred Taxes - Debit

03257 Deferred Tax Liability in Untaxed Reserves
03273 Other Liabilities
03351 Total Liabilities
03401 Non-Equity Reserves
03426 Minority Interest
03451 Preferred Stock
- 03448 Preferred Stock Issued for ESOP
- 03449 ESOP Guarantees - Preferred Issued

03501 Common Equity
- 03480 Common Stock
- 03481 Capital Surplus
- 03492 Revaluation Reserves
- 03493 Other Appropriated Reserves
- 03494 Unappropriated (Free) Reserves
- 03495 Retained Earnings
- 03490 Equity in Untaxed Reserves
- 03496 ESOP Guarantees
- 03497 Unrealized Foreign Exchange Gain/Loss
- 03498 Unrealized Gain/Loss on Marketable Securities
- 03499 Treasury Stock

03999 Total Liabilities & Shareholders' Equity

## Supplementary Liabilities and Shareholders' Equity Fields

03062 Interest Payable
03069 Other Accrued Expenses

18721 Current Portion of Long-Term Operating Lease Liabilities
18314 Liabilities Held for Sale - Current
18287 Derivative Liabilities - Current
18549 Deferred Income - Current
18547 Contract Liabilities - Current
03255 Total Debt
18232 Current Portion of Long Term Debt
18722 Current Portion of Long Term Capital Lease Liabilities
18166 Deferred Tax Liability - Current
18725 Long Term Operating Lease Liabilities
18289 Non-Redeemable Preferred Stock
18290 Redeemable Preferred Stock
03491 Goodwill Written Off
18352 Unfunded Pension Liabilities
03261 Pension/Postretirement Benefits
18141 Lease Commitments - Year 1
18142 Lease Commitments - Year 2
18143 Lease Commitments - Year 3
18144 Lease Commitments - Year 4
18145 Lease Commitments - Year 5
18146 Lease Commitments - Over 5 Years
18147 Operating Lease Payments - Interest Cost/Imputed Interest
18852 Comprehensive Income - Hedging Gain/Loss
18854 Comprehensive Income - Other
18851 Comprehensive Income - Pension Liability
18853 Comprehensive Income - Unearned Compensation
18168 Mandatorily Redeemable Trust Preferred Securities
18167 Other Mandatory Redeemable Instruments
18159 Liabilities Held for Sale
18286 Derivative Liabilities - Non-Current
18548 Contract Liabilities - Non-Current
18726 Revolving Line of Credit - Outstanding
18727 Revolving Line of Credit - Total Principal Amount
18728 Revolving Line of Credit - Unutilized/Unused Amount

## Income Statement

01001 Net Sales or Revenues
01051 Cost of Goods Sold
01151 Depreciation, Depletion & Amortization

- 01148 Depreciation
- 01149 Amortization of Intangibles
- 01150 Amortization of Deferred Charges

01100 Gross Income
01101 Selling, General & Administrative Expenses
01230 Other Operating Expenses
01249 Operating Expenses - Total
01250 Operating Income
01253 Extraordinary Credit - Pre-tax
01254 Extraordinary Charge - Pre-tax
01266 Non-Operating Interest Income
01267 Pre-tax Equity in Earnings
01262 Other Income/Expense - Net
01251 Interest Expense on Debt
01255 Interest Capitalized
01401 Pre-tax Income
01451 Income Taxes

- 18186 Current Domestic Income Tax
- 18187 Current Foreign Income Tax
- 18188 Deferred Domestic Income Tax
- 18189 Deferred Foreign Income Tax

01501 Minority Interest
01503 Equity in Earnings
01504 After Tax Other Income/Expense
01505 Discontinued Operations
01551 Net Income before Extraordinary Items/Preferred Dividends
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)
01601 Extraordinary Items & Gain/Loss Sale of Assets

## Supplementary Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow
18195 Material Expense
18196 Change in Inventory
18197 Capitalized Costs
01084 Staff Costs
18063 Excise/Windfall Profit Tax
01201 Research & Development Expense
01204 Taxes Other than Income Taxes
18140 Rental/Operating Lease Expense

18276 Rental Income – non-operating
18227 Restructuring Expense
01158 Depreciation of Financial Lease Right-of-Use Tangible Assets
01152 Amortization of Brands
01153 Amortization of Research and Development
01154 Amortization of Licenses
01155 Amortization of Other Intangibles
01156 Amortization of Goodwill
01157 Amortization of Computer Software
01159 Amortization of Financial Lease Right-of-Use Intangible Assets
18224 Amortization and Impairment of Goodwill
18225 Impairment of Goodwill
18226 Impairment of Other Intangibles
18274 Impairment of Property, Plant & Equipment
18275 Impairment of Financial Fixed Assets
18099 Interest Expense on Financial Lease ROU Liabilities
18191 Earnings before Interest and Taxes (EBIT)
18198 Earnings before Interest, Taxes, Depreciation & Amortization (EBITDA)
18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
01268 Dividend Income - Non-Operating
01302 Operating Provisions
01269 Discontinued Operations - Pre-tax
01306 Gain/Loss on Disposal of Assets
01352 Foreign Exchange Transactions
18200 Discontinued Operations – Total
18150 Income from Continuing Operations
18175 Ordinary Profit (Japan)
18324 Unrealized Valuation Gains/Losses - Total
    18571 Unrealized Valuation Gains/Losses - Investments
    18572 Unrealized valuation Gains/Losses - Investment Property
    18573 Unrealized Valuation Gains/Losses - Biological Assets
    18574 Unrealized Valuation Gains/Losses - Hedges/Derivatives
    18575 Unrealized Valuation Gains/Losses - Other
01651 Net Income - Bottom Line
01751 Net Income Used to Calculate Earnings per Share
01705 Net Income Used to Calculate Fully Diluted Earnings per Share
18181 Extraordinary - Income Tax
18419 COVID-19 Income Taxes - Extraordinary Charge/Credit
18576 COVID-19 Extraordinary Income/Expense - Other
18577 COVID-19 One-time Provisions

18578 COVID-19 Restructuring Charges & Provisions
18579 COVID-19 Impairment of Long-Term Assets
18580 COVID-19 One-time Government Grants
18218 Cumulative Effect of Accounting Change
18170 Unconsolidated/Parent Company Sales
18169 Unconsolidated/Parent Company Depreciation
18171 Unconsolidated/Parent Company Pre-tax Income
18172 Unconsolidated/Parent Company Net Profit
18173 Unconsolidated/Parent Company Earnings per Share

# Funds / Cash Flow Statement

## Funds Flow Statement – per FASB 95

04001 Net Income / Starting Line
04051 Depreciation, Depletion & Amortization
- 04049 Depreciation and Depletion
- 04050 Amortization of Intangible Assets

04101 Deferred Income Taxes & Investment Tax Credit
- 04199 Deferred Income Taxes

04151 Total Other Cash Flow
04201 Funds from Operations
04225 Extraordinary Items
04831 Funds from/for Other Operating Activities
- 04825 Decrease/Increase in Receivables
- 04826 Decrease/Increase in Inventories
- 04827 Increase/Decrease in Accounts Payable
- 04828 Increase/Decrease in Income Taxes Payable
- 04829 Increase/Decrease in Other Accruals
- 04830 Decrease/Increase in Other Assets/Liabilities

04860 Net Cash Flow - Operating Activities
04601 Capital Expenditures (Additions to Fixed Assets)
04651 Additions to Other Assets
04355 Net Assets from Acquisitions
04760 Increase in Investments
04440 Decrease in Investments
04351 Disposal of Fixed Assets
04797 Other Uses/(Sources) - Investing
- 04795 Other Uses - Investing
- 04796 Other Sources - Investing

04870 Net Cash Flow - Investing

04251 Net Proceeds from Sale/Issue of Common & Preferred
- 04301 Proceeds from Stock Options
- 04302 Other Proceeds from Sale/Issuance of Stock

04751 Com/Pfd Purchased, Retired, Converted, Redeemed

04401 Long Term Borrowings

04821 Increase/Decrease in Short Term Borrowings

04701 Reduction in Long Term Debt

04551 Cash Dividends Paid - Total
- 05376 Common Dividends (Cash)
- 05401 Preferred Dividends (Cash)

04448 Other Sources/(Uses) - Financing
- 04446 Other Sources - Financing
- 04447 Other Uses - Financing

04890 Net Cash Flow - Financing

04840 Effect of Exchange Rate on Cash

04851 Increase/Decrease in Cash & Short Term Investments

## Funds Flow Statement – Cash

04001 Net Income / Starting Line

04051 Depreciation, Depletion & Amortization
- 04049 Depreciation and Depletion
- 04050 Amortization of Intangible Assets

04101 Deferred Income Taxes & Investment Tax Credit
- 04199 Deferred Income Taxes

04151 Total Other Cash Flow

04201 Funds from Operations

04225 Extraordinary Items

04831 Funds from/for Other Operating Activities
- 04825 Decrease/Increase in Receivables
- 04826 Decrease/Increase in Inventories
- 04827 Increase/Decrease in Accounts Payable
- 04828 Increase/Decrease in Income Taxes Payable
- 04829 Increase/Decrease in Other Accruals
- 04830 Decrease/Increase in Other Assets/Liabilities

04401 Long Term Borrowings

04251 Net Proceeds from Sale/Issue Common & Preferred
- 04301 Proceeds from Stock Options
- 04302 Other Proceeds from Sale/Issuance of Stock

04351 Disposal of Fixed Assets

04440 Decrease in Investments

04821 Increase/Decrease in Short Term Borrowings
04446 Other Sources - Financing
04796 Other Sources - Investing
04551 Cash Dividends Paid - Total
- 05376 Common Dividends (Cash)
- 05401 Preferred Dividends (Cash)

04760 Increase in Investments
04701 Reduction in Long Term Debt
04601 Capital Expenditures (Additions to Fixed Assets)
04355 Net Assets from Acquisitions
04751 Com/Pfd Purchased, Retired, Converted, Redeemed
04651 Additions to Other Assets
04795 Other Uses - Investing
04447 Other Uses - Financing
04840 Effect of Exchange Rate on Cash
04851 Increase/Decrease in Cash & Short Term Investments

## Funds Flow Statement – Total Sources/Total Uses

### Sources of Funds

04001 Net Income / Starting Line
04051 Depreciation, Depletion & Amortization
- 04049 Depreciation and Depletion
- 04050 Amortization of Intangible Assets

04101 Deferred Income Taxes & Investment Tax Credit
- 04199 Deferred Income Taxes

04151 Total Other Cash Flow
04201 Funds from Operations
04225 Extraordinary Items
04831 Funds from/for Other Operating Activities
- 04825 Decrease/Increase in Receivables
- 04826 Decrease/Increase in Inventories
- 04827 Increase/Decrease in Accounts Payable
- 04828 Increase/Decrease in Income Taxes Payable
- 04829 Increase/Decrease in Other Accruals
- 04830 Decrease/Increase in Other Assets/Liabilities

04401 Long Term Borrowings
04251 Net Proceeds from Sale/Issue Common & Preferred
- 04301 Proceeds from Stock Options
- 04302 Other Proceeds from Sale/Issuance of Stock

04351 Disposal of Fixed Assets
04440 Decrease in Investments
04821 Increase/Decrease in Short Term Borrowings
04840 Effect of Exchange on Cash
04851 Increase/Decrease in Cash & Short Term Investments
04446 Other Sources - Financing
04796 Other Sources - Investing
04501 Total Sources

## Uses of Funds

04551 Cash Dividends Paid - Total
- 05376 Common Dividends (Cash)
- 05401 Preferred Dividends (Cash)

04601 Capital Expenditures (Additions to Fixed Assets)
04355 Net Assets from Acquisitions
04701 Reduction in Long Term Debt
04751 Com/Pfd Purchased, Retired, Converted, Redeemed
04651 Additions to Other Assets
04760 Increase in Investments
04795 Other Uses - Investing
04447 Other Uses - Financing
04811 Total Uses

## Supplementary Cash Flow Fields

04148 Interest Paid
04149 Interest Income
04150 Taxation
04500 External Financing
04900 Increase/Decrease in Working Capital
18216 Format Code – Cash Flow
04891 Net Cash from Continuing Operations
04892 Net Cash from Discontinued Operations
04052 Dividends
04053 Asset Disposal
04054 Discontinued Operations
04055 Minority Interest
04056 Equity In Earnings
04058 Unrealized Gains/Losses From Fair Value Adjustment Of Financial Assets
04057 Other Cash Flow

## Pension and Postretirement

18842 Healthcare Data - Actual Return on Plan Assets

18834 Healthcare Data - Accumulated Benefit Obligation

18838 Healthcare Data - Amortization of Prior Service Costs

18832 Healthcare Data - Discount Rate

18831 Healthcare Data - Expected Long-Term Return Rate on Pension Assets

18843 Healthcare Data - Expected Return on Plan Assets for the Period

18833 Healthcare Data - Fair Value of Plan Assets

18840 Healthcare Data - (Gains) Losses from Settlements

18839 Healthcare Data - Interest Cost

18836 Healthcare Data - Net Periodic Pension (Income)/Expense

18841 Healthcare Data - Other Net Periodic Pension (Income)/Expense

18837 Healthcare Data - Pension Service Costs

18848 Healthcare Data - Net Interest Cost

18835 Healthcare Data - Projected Benefit Obligation (PBO)

18830 Healthcare Data - Unfunded Healthcare Defined Benefits

18844 Healthcare Data - Unrecognized Prior Service Cost

18845 Healthcare - Unrecognized Net Actuarial Gain/Loss

18846 Healthcare - Other Adjustments To Funded Status For Net Pension/Post Retirement Assets/Liabilities

18847 Healthcare Net Liability/(Asset) - Balance Sheet

18808 Pension Data - Accumulated Benefit Obligation

18816 Pension Data - Actual Return on Plan Assets

18802 Pension Data - Asset Allocation - % Bonds

18801 Pension Data - Asset Allocation - % Equities

18804 Pension Data - Asset Allocation - % Other

18803 Pension Data - Asset Allocation - % Property

18805 Pension Data - Expected Long-Term Return Rate on Pension Assets

18817 Pension Data - Expected Return on Plan Assets for the Period

18807 Pension Data - Fair Value of Plan Assets

18814 Pension Data - (Gains) Losses from Settlements

18810 Pension Data - Net Periodic Pension (Income)/Expense

18815 Pension Data - Other Net Periodic Pension (Income)/Expense

18806 Pension Data - Pension Discount Rate

18813 Pension Data - Pension Interest Cost

18811 Pension Data - Pension Service Costs

18812 Pension Data - Prior Service Costs

18822 Pension Data - Pension Net Interest Cost

18809 Pension Data - Projected Benefit Obligation (PBO)

18818 Pension Data - Unrecognized Prior Service Cost

18819 Pension Data -Unrecognized Net Actuarial Gain/Loss

18820 Pension Data -Other Adjustments To Funded Status for Net Pension/Post Retirement Assets/Liabilities

18821 Pension Data - Net Pension Liability/(Asset) - Balance Sheet

## Product Segment Data

19500 Product Segment 1 - Description

19501 Product Segment 1 - Sales

19502 Product Segment 1 - Operating Income

19503 Product Segment 1 - Assets

19504 Product Segment 1 - Capital Expenditures

19505 Product Segment 1 - Depreciation

19506 Product Segment 1 - SIC Code

19510 Product Segment 2 - Description

19511 Product Segment 2 - Sales

19512 Product Segment 2 - Operating Income

19513 Product Segment 2 - Assets

19514 Product Segment 2 - Capital Expenditures

19515 Product Segment 2 - Depreciation

19516 Product Segment 2 - SIC Code

19520 Product Segment 3 - Description

19521 Product Segment 3 - Sales

19522 Product Segment 3 - Operating Income

19523 Product Segment 3 - Assets

19524 Product Segment 3 - Capital Expenditures

19525 Product Segment 3 - Depreciation

19526 Product Segment 3 - SIC Code

19530 Product Segment 4 - Description

19531 Product Segment 4 - Sales

19532 Product Segment 4 - Operating Income

19533 Product Segment 4 - Assets

19534 Product Segment 4 - Capital Expenditures

19535 Product Segment 4 - Depreciation

19536 Product Segment 4 - SIC Code

19540 Product Segment 5 - Description

19541 Product Segment 5 - Sales

19542 Product Segment 5 - Operating Income

19543 Product Segment 5 - Assets

19544 Product Segment 5 - Capital Expenditures

19545 Product Segment 5 - Depreciation

19546 Product Segment 5 - SIC Code
19550 Product Segment 6 - Description
19551 Product Segment 6 - Sales
19552 Product Segment 6 - Operating Income
19553 Product Segment 6 - Assets
19554 Product Segment 6 - Capital Expenditures
19555 Product Segment 6 - Depreciation
19556 Product Segment 6 - SIC Code
19560 Product Segment 7 - Description
19561 Product Segment 7 - Sales
19562 Product Segment 7 - Operating Income
19563 Product Segment 7 - Assets
19564 Product Segment 7 - Capital Expenditures
19565 Product Segment 7 - Depreciation
19566 Product Segment 7 - SIC Code
19570 Product Segment 8 - Description
19571 Product Segment 8 - Sales
19572 Product Segment 8 - Operating Income
19573 Product Segment 8 - Assets
19574 Product Segment 8 - Capital Expenditures
19575 Product Segment 8 - Depreciation
19576 Product Segment 8 - SIC Code
19580 Product Segment 9 - Description
19581 Product Segment 9 - Sales
19582 Product Segment 9 - Operating Income
19583 Product Segment 9 - Assets
19584 Product Segment 9 - Capital Expenditures
19585 Product Segment 9 - Depreciation
19586 Product Segment 9 - SIC Codes
19590 Product Segment 10 - Description
19591 Product Segment 10 - Sales
19592 Product Segment 10 - Operating Income
19593 Product Segment 10 - Assets
19594 Product Segment 10 - Capital Expenditures
19595 Product Segment 10 - Depreciation
19596 Product Segment 10 - SIC Code

## Geographic Segment Data

19600 Geographic Segment 1 - Description

19601 Geographic Segment 1 - Sales
19602 Geographic Segment 1 - Operating Income
19603 Geographic Segment 1 - Assets
19604 Geographic Segment 1 - Capital Expenditures
19605 Geographic Segment 1 - Depreciation
19610 Geographic Segment 2 - Description
19611 Geographic Segment 2 - Sales
19612 Geographic Segment 2 - Operating Income
19613 Geographic Segment 2 - Assets
19614 Geographic Segment 2 - Capital Expenditures
19615 Geographic Segment 2 - Depreciation
19620 Geographic Segment 3 - Description
19621 Geographic Segment 3 - Sales
19622 Geographic Segment 3 - Operating Income
19623 Geographic Segment 3 - Assets
19624 Geographic Segment 3 - Capital Expenditures
19625 Geographic Segment 3 - Depreciation
19630 Geographic Segment 4 - Description
19631 Geographic Segment 4 - Sales
19632 Geographic Segment 4 - Operating Income
19633 Geographic Segment 4 - Assets
19634 Geographic Segment 4 - Capital Expenditures
19635 Geographic Segment 4 - Depreciation
19640 Geographic Segment 5 - Description
19641 Geographic Segment 5 - Sales
19642 Geographic Segment 5 - Operating Income
19643 Geographic Segment 5 - Assets
19644 Geographic Segment 5 - Capital Expenditures
19645 Geographic Segment 5 - Depreciation
19650 Geographic Segment 6 - Description
19651 Geographic Segment 6 - Sales
19652 Geographic Segment 6 - Operating Income
19653 Geographic Segment 6 - Assets
19654 Geographic Segment 6 - Capital Expenditures
19655 Geographic Segment 6 - Depreciation
19660 Geographic Segment 7 - Description
19661 Geographic Segment 7 - Sales
19662 Geographic Segment 7 - Operating Income
19663 Geographic Segment 7 - Assets
19664 Geographic Segment 7 - Capital Expenditures

19665 Geographic Segment 7 - Depreciation
19670 Geographic Segment 8 - Description
19671 Geographic Segment 8 - Sales
19672 Geographic Segment 8 - Operating Income
19673 Geographic Segment 8 - Assets
19674 Geographic Segment 8 - Capital Expenditures
19675 Geographic Segment 8 - Depreciation
19680 Geographic Segment 9 - Description
19681 Geographic Segment 9 - Sales
19682 Geographic Segment 9 - Operating Income
19683 Geographic Segment 9 - Assets
19684 Geographic Segment 9 - Capital Expenditures
19685 Geographic Segment 9 - Depreciation
19690 Geographic Segment 10 - Description
19691 Geographic Segment 10 - Sales
19692 Geographic Segment 10 - Operating Income
19693 Geographic Segment 10 - Assets
19694 Geographic Segment 10 – Capital Expenditures
19695 Geographic Segment 10 - Depreciation

# Foreign Business

## Annual Statistics

07151 International Assets
07101 International Sales
07126 International Operating Income
08711 Foreign Return on Assets
08706 Foreign Asset Turnover
08701 Foreign Income Margin
08716 Foreign Assets Growth
08721 Foreign Sales Growth
08726 Foreign Income Growth
08736 Foreign Assets % Total Assets
08731 Foreign Sales % Total Sales
08741 Foreign Income % Total Income

## Five Year Averages

08715 Foreign Return on Assets
08710 Foreign Asset Turnover
08705 Foreign Income Margin

08720 Foreign Assets Growth

08725 Foreign Sales Growth

08730 Foreign Income Growth

08740 Foreign Assets % Total Assets

08735 Foreign Sales % Total Sales

08745 Foreign Income % Total Income

# Industry Metrics

Please note that since July 2010 metrics relating to twelve industries in addition to the ones listed below have been available in a separate file. These metrics and their definitions are detailed in the Addendum to this document.

## Industry Metrics – Airline Sector

13000 Available Seat Miles (ASM)

13001 Revenue Passenger Miles (RPM)

13002 Passenger Load Factor (%)

13003 Total Revenue Per Available Seat Mile (RASM)

13004 Total Cost Per Available Seat Mile (CASM)

13005 Yield or Revenue Per Passenger Mile (PRRPM)

13006 Passengers Carried

13007 Cargo Available Ton Miles (ATM)

13008 Cargo Revenue Yield Per Ton Mile

13009 Revenue Cargo Ton Miles (RTM)

13010 Weight Load Factor (%)

## Industry Metrics – Hotel Sector

13020 Average Daily Rate (ADR) - Total

13021 Average Daily Rate (ADR) - Domestic

13022 Average Daily Rate (ADR) - International

13023 Occupancy Rate - Total (%)

13024 Occupancy Rate - Domestic (%)

13025 Occupancy Rate - International (%)

13026 Revenue Per Available Room (RevPAR) - Total

13027 Revenue Per Available Room (RevPAR) - Domestic

13028 Revenue Per Available Room (RevPAR) - International

## Industry Metrics – Retail Sector

13040 Number of Stores At Period End - Total

13041 Number of Stores At Period End - Domestic

13042 Number of Stores At Period End - International

13043 Number of Stores Opened - Total
13044 Number of Stores Opened - Domestic
13045 Number of Stores Opened - International
13046 Number of Stores Closed - Total
13047 Number of Stores Closed - Domestic
13048 Number of Stores Closed - International
13049 Number of Stores Relocated - Total
13050 Number of Stores Relocated - Domestic
13051 Number of Stores Relocated - International
13052 Square Footage - Total
13053 Square Footage - Domestic
13054 Square Footage - International
13055 Comparable Store Sales % Change - Total
13056 Comparable Store Sales % Change - Domestic
13057 Comparable Store Sales % Change - International

## Other Fields

18223 Order Backlog
18231 Weighted Cost of Debt
03151 Working Capital
03998 Total Capital
18192 Dividends Provided for or Paid - Common
07161 Exports
18199 Net Debt
18322 Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax
18321 Stock Option Compensation Expense, Net of Tax
03995 Total Shareholders' Equity

## Annual Series Interim Data

| | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 |
|---|---|---|---|---|
| Interim Sales | 19101 | 19102 | 19103 | 19104 |
| Interim Pre-tax Income | 19105 | 19106 | 19107 | 19108 |
| Interim Net Profit | 19109 | 19110 | 19111 | 19112 |
| Number of Months-EPS | 05217 | 05218 | 05219 | 05220 |
| Earnings per Share | 05221 | 05222 | 05223 | 05224 |
| Earnings per Share – Basic | 05211 | 05212 | 05213 | 05214 |

| | | | | |
|---|---|---|---|---|
| Fully Diluted EPS | 05291 | 05292 | 05293 | 05294 |
| EPS - Report Date | 05901 | 05902 | 05903 | 05904 |
| EPS - 12 Months | 05251 | 05252 | 05253 | 05254 |
| EPS - 5 yr avg | 05261 | 05262 | 05263 | 05264 |
| Dividends per Share | 05121 | 05122 | 05123 | 05124 |
| DPS – Gross | 05125 | 05126 | 05127 | 05128 |
| DPS - Declared Date | 05910 | 05911 | 05912 | 05913 |
| DPS - Record Date | 05917 | 05918 | 05919 | 05920 |
| DPS - Ex-Div Date | 05923 | 05924 | 05925 | 05926 |
| DPS - Payable Date | 05929 | 05930 | 05931 | 05932 |
| DPS – Extra | 05151 | 05152 | 05153 | 05154 |
| DPS - Extra – Gross | 05171 | 05172 | 05173 | 05174 |
| DPS - Extra - Dec Date | 05935 | 05936 | 05937 | 05938 |
| DPS - Extra - Rec Date | 05941 | 05942 | 05943 | 05944 |
| DPS - Extra - Ex-Div Date | 05947 | 05948 | 05949 | 05950 |
| DPS - Extra - Pay Date | 05953 | 05954 | 05955 | 05956 |
| DPS - Special | 05155 | 05156 | 05157 | 05158 |
| DPS - Special - Gross | 05175 | 05176 | 05177 | 05178 |
| DPS - Special - Dec Date | 05965 | 05966 | 05967 | 05968 |
| DPS - Special - Rec Date | 05970 | 05971 | 05972 | 05973 |
| DPS - Special - Ex-Div Date | 05959 | 05960 | 05961 | 05962 |
| DPS - Special - Payable Date | 05976 | 05977 | 05978 | 05979 |
| DPS - 12 Months | 05131 | 05132 | 05133 | 05134 |
| DPS - 5 yr avg | 05141 | 05142 | 05143 | 05144 |

## Monthly Price Information

| Month | End Market Price | High Price | Low Price |
|---|---|---|---|
| January | 05015 | 05016 | 05017 |
| February | 05020 | 05021 | 05022 |
| March | 05025 | 05026 | 05027 |

| | | | |
|---|---|---|---|
| April | 05030 | 05031 | 05032 |
| May | 05035 | 05036 | 05037 |
| June | 05040 | 05041 | 05042 |
| July | 05045 | 05046 | 05047 |
| August | 05050 | 05051 | 05052 |
| September | 05055 | 05056 | 05057 |
| October | 05060 | 05061 | 05062 |
| November | 05065 | 05066 | 05067 |
| December | 05070 | 05071 | 05072 |

# Stock Performance

## Current Information

09102 Price/Earnings Ratio - Current
09103 Price/Earnings Ratio - Current High
09105 Price/Earnings Ratio - Current Low
09202 Earnings Yield - Current
09203 Earnings Yield - Current High
09205 Earnings Yield - Current Low
09602 Price/Cash Flow - Current
09302 Price/Book Value Ratio - Current
09402 Dividend Yield - Current
08372 Return on Equity - per Share - Current
08652 Reinvestment Rate - per Share - Current
09502 Dividend Payout - per Share - Current
09001 Price Trend - Last Week
09005 Price Trend - Four Week
09011 Price Trend - Quarter to Date
09016 Price Trend - Previous Quarter
09021 Price Trend - Year to Date
09006 Price Trend - 13 Weeks
09007 Price Trend - 26 Weeks
09026 Price Trend - 52 Weeks
09802 Beta
09803 Alpha

## Annual Statistics

09104 Price/Earnings Ratio - Close

09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low
09204 Earnings Yield - Close
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low
09504 Dividend Payout per Share
09304 Price/Book Value Ratio - Close
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09904 Price/Sales per Share Ratio
08801 Total Investment Return
08806 Price Volatility
09704 Market Capitalization/Common Equity

## Three Year Averages

08803 Total Investment Return

## Five Year Averages

09121 Price/Earnings Ratio - Close
09111 Price/Earnings Ratio - High
09116 Price/Earnings Ratio - Low
09126 Price/Earnings Ratio - Avg High-Low
09221 Earnings Yield - Close
09211 Earnings Yield - High
09216 Earnings Yield - Low
09226 Earnings Yield - Avg High-Low
09621 Price/Cash Flow Ratio
09421 Dividend Yield - Close
09411 Dividend Yield - High
09416 Dividend Yield - Low
09426 Dividend Yield - Avg High-Low
09521 Dividend Payout per Share

09321 Price/Book Value Ratio - Close
09311 Price/Book Value Ratio - High
09316 Price/Book Value Ratio - Low
09326 Price/Book Value Ratio - Avg High-Low
08805 Total Investment Return
09721 Market Capitalization/Common Equity

# Growth Rates

## Annual Statistics

08631 Net Sales/Revenues Growth
08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08626 Employees Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08676 Net Margin Growth
08579 Market Capitalization Growth
08816 Earnings Per Share Fiscal Growth
08821 Book Value Per Share Fiscal Growth

## Three Year Averages

08633 Net Sales/Revenues Growth
08581 Market Capitalization Growth
08604 Earnings per Share Growth

## Five Year Averages

08635 Net Sales/Revenues Growth
08650 Operating Income Growth
08640 Net Income Growth
08625 Total Assets Growth
08620 Equity Growth
08630 Employees Growth
08605 Earnings per Share Growth
08615 Dividends per Share Growth
08610 Book Value per Share Growth
08680 Net Margin Growth

# Profitability

## Annual Statistics

08301 Return on Equity - Total (%)
08371 Return on Equity - Per Share
08302 Return on Equity - Per Share Fiscal
08653 Reinvestment Rate - Per Share Fiscal
08656 Reinvestment Rate - Total
08651 Reinvestment Rate - Per Share
08326 Return on Assets
08376 Return on Invested Capital
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08901 Accounts Payable % Sales
08311 Cash Flow/Sales
08331 Cost Goods Sold/Sales
08306 Gross Profit Margin
08336 Selling, General & Administrative Expense/Sales
08341 Research & Development/Sales
08316 Operating Profit Margin
08361 Operating Income/Total Capital
08321 Pre-tax Margin
08346 Tax Rate
08356 Interest Rate - Estimated Average
08366 Net Margin
08351 Sales per Employee

## Five Year Averages

08305 Return on Equity - Total (%)
08660 Reinvestment Rate - Total
08655 Reinvestment Rate - per Share
08375 Return on Equity - per Share
08330 Return on Assets
08380 Return on Invested Capital
08915 Retained Earnings % Equity
08385 Cash Earnings Return on Equity
08905 Accounts Payable % Sales
08315 Cash Flow/Sales
08335 Cost Goods Sold/Sales
08310 Gross Profit Margin

08340 Selling, General & Administrative Expense/Sales
08345 Research & Development/Sales
08320 Operating Profit Margin
08365 Operating Income/Total Capital
08325 Pre-tax Margin
08350 Tax Rate
08360 Interest Rate - Estimated Average
08370 Net Margin
08355 Sales per Employee

# Asset Utilization

## Annual Statistics

08406 Assets per Employee
08401 Total Asset Turnover
08136 Inventory Turnover
08431 Net Sales to Gross Fixed Asset
08141 Net Sales % Working Capital
08411 Capital Expenditure % Gross Fixed Assets
08416 Capital Expenditure % Total Assets
08421 Capital Expenditure % Sales
08426 Accumulated Depreciation % Gross Fixed Assets

## Five Year Averages

08410 Assets per Employee
08405 Total Asset Turnover
08140 Inventory Turnover
08435 Net Sales to Gross Fixed Asset
08145 Net Sales % Working Capital
08415 Capital Expenditure % Gross Fixed Assets
08420 Capital Expenditure % Total Assets
08425 Capital Expenditure % Sales
08430 Accumulated Depreciation % Gross Fixed Assets

# Leverage

## Annual Statistics

08231 Total Debt % Common Equity
08226 Long Term Debt % Common Equity

08211 Minority Interest % Total Capital
08221 Total Debt % Total Capital
08216 Long Term Debt % Total Capital
08201 Equity % Total Capital
08206 Preferred Stock % Total Capital
08236 Total Debt % Total Assets
08241 Common Equity % Total Assets
08287 Total Assets / Common Equity Ratio
15121 Total Capital % Assets
08251 Fixed Charge Coverage Ratio
08256 Dividend Payout (% Earnings) - Total Dollar
08906 Cash Dividends % Cash Flow
08246 Cash Dividend Coverage Ratio
08261 Operating Cash/Fixed Charges
08266 Fixed Assets % Common Equity
08291 EBIT / Total Interest Expense Ratio
08271 Working Capital % Total Capital

## Five Year Averages

08235 Total Debt % Common Equity
08230 Long Term Debt % Common Equity
08215 Minority Interest % Total Capital
08225 Total Debt % Total Capital
08220 Long Term Debt % Total Capital
08205 Equity % Total Capital
08210 Preferred Stock % Total Capital
08240 Total Debt % Total Assets
08245 Common Equity % Total Assets
15124 Total Capital % Assets
08255 Fixed Charge Coverage Ratio
08260 Dividend Payout (% Earnings) - Total Dollar
08910 Cash Dividends % Cash Flow
08250 Cash Dividend Coverage Ratio
08265 Operating Cash/Fixed Charges
08270 Fixed Assets % Common Equity
08275 Working Capital % Total Capital

# Liquidity

## Annual Statistics

08101 Quick Ratio
08106 Current Ratio
08111 Cash & Equivalents % Total Current Assets
08121 Receivables % Total Current Assets
08116 Inventories % Total Current Assets
08131 Accounts Receivables Days
08126 Inventories - Days Held

## Five Year Averages

08105 Quick Ratio
08110 Current Ratio
08115 Cash & Equivalents % Total Current Assets
08125 Receivables % Total Current Assets
08120 Inventories % Total Current Assets
08135 Accounts Receivables Days
08130 Inventories - Days Held

# Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%
07536 Accounting standards followed
07546 Auditors' opinion

# Multiple Share Data

20001 Type of Share - Mult Share 1
20003 Worldscope Identifier - Mult Share 1
20005 SEDOL - Mult Share 1
20006 CUSIP - Mult Share 1
20007 ISIN - Mult Share 1
20008 Ticker Symbol - Mult Share 1
20009 Stock Exchange(s) Listed - Mult Share 1
20011 Inactive Date - Mult Share 1
20020 Common Shares Outstanding - Current - Mult Share 1
20021 Market Price - Current - Mult Share 1
20022 Date of Current Price - Mult Share 1
20023 Market Capitalization - Current - Mult Share 1

20024 Earnings per Share - Last 12 Mos - Mult Share 1
20025 Dividends per Share - Last 12 Mos - Mult Share 1
20026 Price/Earnings Ratio - Current - Mult Share 1
20027 Price/Book Value Ratio - Current - Mult Share 1
20028 Dividend Yield - Current - Mult Share 1
20040 Common Shares Outstanding - Mult Share 1
20002 Par Value - Mult Share 1
20042 Market Price - Year End - Mult Share 1
20041 Market Capitalization - Mult Share 1
20043 Earnings per Share - Mult Share 1
20044 Dividends per Share - Mult Share 1
20045 Book Value per Share - Mult Share 1
20046 Price/Earnings Ratio - Close - Mult Share 1
20047 Price/Book Value Ratio - Close - Mult Share 1
20048 Dividend Yield - Close - Mult Share 1
20101 Type of Share - Mult Share 2
20103 Worldscope Identifier - Mult Share 2
20105 SEDOL - Mult Share 2
20106 CUSIP - Mult Share 2
20107 ISIN - Mult Share 2
20108 Ticker Symbol - Mult Share 2
20109 Stock Exchange(s) Listed - Mult Share 2
20111 Inactive Date - Mult Share 2
20120 Common Shares Outstanding - Current - Mult Share 2
20121 Market Price - Current - Mult Share 2
20122 Date of Current Price - Mult Share 2
20123 Market Capitalization - Current - Mult Share 2
20124 Earnings per Share - Last 12 Mos - Mult Share 2
20125 Dividends per Share - Last 12 Mos - Mult Share 2
20126 Price/Earnings Ratio - Current - Mult Share 2
20127 Price/Book Value Ratio - Current - Mult Share 2
20128 Dividend Yield - Current - Mult Share 2
20140 Common Shares Outstanding - Mult Share 2
20102 Par Value - Mult Share 2
20142 Market Price - Year End - Mult Share 2
20141 Market Capitalization - Mult Share 2
20143 Earnings per Share - Mult Share 2
20144 Dividends per Share - Mult Share 2
20145 Book Value per Share - Mult Share 2
20146 Price/Earnings Ratio - Close - Mult Share 2

20147 Price/Book Value Ratio - Close - Mult Share 2
20148 Dividend Yield - Close - Mult Share 2
20201 Type of Share - Mult Share 3
20203 Worldscope Identifier - Mult Share 3
20205 SEDOL - Mult Share 3
20206 CUSIP - Mult Share 3
20207 ISIN - Mult Share 3
20208 Ticker Symbol - Mult Share 3
20209 Stock Exchange(s) Listed - Mult Share 3
20211 Inactive Date - Mult Share 3
20220 Common Shares Outstanding - Current - Mult Share 3
20221 Market Price - Current - Mult Share 3
20222 Date of Current Price - Mult Share 3
20223 Market Capitalization - Current - Mult Share 3
20224 Earnings per Share - Last 12 Mos - Mult Share 3
20225 Dividends per Share - Last 12 Mos - Mult Share 3
20226 Price/Earnings Ratio - Current - Mult Share 3
20227 Price/Book Value Ratio - Current - Mult Share 3
20228 Dividend Yield - Current - Mult Share 3
20240 Common Shares Outstanding - Mult Share 3
20202 Par Value - Mult Share 3
20242 Market Price - Year End - Mult Share 3
20241 Market Capitalization - Mult Share 3
20243 Earnings per Share - Mult Share 3
20244 Dividends per Share - Mult Share 3
20245 Book Value per Share - Mult Share 3
20246 Price/Earnings Ratio - Close - Mult Share 3
20247 Price/Book Value Ratio - Close - Mult Share 3
20248 Dividend Yield - Close - Mult Share 3
20301 Type of Share - Mult Share 4
20303 Worldscope Identifier - Mult Share 4
20305 SEDOL - Mult Share 4
20306 CUSIP - Mult Share 4
20307 ISIN - Mult Share 4
20308 Ticker Symbol - Mult Share 4
20309 Stock Exchange(s) Listed - Mult Share 4
20311 Inactive Date - Mult Share 4
20320 Common Shares Outstanding - Current - Mult Share 4
20321 Market Price - Current - Mult Share 4
20322 Date of Current Price - Mult Share 4

20323 Market Capitalization - Current - Mult Share 4
20324 Earnings per Share - Last 12 Mos - Mult Share 4
20325 Dividends per Share - Last 12 Mos - Mult Share 4
20326 Price/Earnings Ratio - Current - Mult Share 4
20327 Price/Book Value Ratio - Current - Mult Share 4
20328 Dividend Yield - Current - Mult Share 4
20340 Common Shares Outstanding - Mult Share 4
20302 Par Value - Mult Share 4
20342 Market Price - Year End - Mult Share 4
20341 Market Capitalization - Mult Share 4
20343 Earnings per Share - Mult Share 4
20344 Dividends per Share - Mult Share 4
20345 Book Value per Share - Mult Share 4
20346 Price/Earnings Ratio - Close - Mult Share 4
20347 Price/Book Value Ratio - Close - Mult Share 4
20348 Dividend Yield - Close - Mult Share 4
20401 Type of Share - Mult Share 5
20403 Worldscope Identifier - Mult Share 5
20405 SEDOL - Mult Share 5
20406 CUSIP - Mult Share 5
20407 ISIN - Mult Share 5
20408 Ticker Symbol - Mult Share 5
20409 Stock Exchange(s) Listed - Mult Share 5
20411 Inactive Date - Mult Share 5
20420 Common Shares Outstanding - Current - Mult Share 5
20421 Market Price - Current - Mult Share 5
20422 Date of Current Price - Mult Share 5
20423 Market Capitalization - Current - Mult Share 5
20424 Earnings per Share - Last 12 Mos - Mult Share 5
20425 Dividends per Share - Last 12 Mos - Mult Share 5
20426 Price/Earnings Ratio - Current - Mult Share 5
20427 Price/Book Value Ratio - Current - Mult Share 5
20428 Dividend Yield - Current - Mult Share 5
20440 Common Shares Outstanding - Mult Share 5
20402 Par Value - Mult Share 5
20442 Market Price - Year End - Mult Share 5
20441 Market Capitalization - Mult Share 5
20443 Earnings per Share - Mult Share 5
20444 Dividends per Share - Mult Share 5
20445 Book Value per Share - Mult Share 5

20446 Price/Earnings Ratio - Close - Mult Share 5
20447 Price/Book Value Ratio - Close - Mult Share 5
20448 Dividend Yield - Close - Mult Share 5
20501 Type of Share - Mult Share 6
20503 Worldscope Identifier - Mult Share 6
20505 SEDOL - Mult Share 6
20506 CUSIP - Mult Share 6
20507 ISIN - Mult Share 6
20508 Ticker Symbol - Mult Share 6
20509 Stock Exchange(s) Listed - Mult Share 6
20511 Inactive Date - Mult Share 6
20520 Common Shares Outstanding - Current - Mult Share 6
20521 Market Price - Current - Mult Share 6
20522 Date of Current Price - Mult Share 6
20523 Market Capitalization - Current - Mult Share 6
20524 Earnings per Share - Last 12 Mos - Mult Share 6
20525 Dividends per Share - Last 12 Mos - Mult Share 6
20526 Price/Earnings Ratio - Current - Mult Share 6
20527 Price/Book Value Ratio - Current - Mult Share 6
20528 Dividend Yield - Current - Mult Share 6
20540 Common Shares Outstanding - Mult Share 6
20502 Par Value - Mult Share 6
20542 Market Price - Year End - Mult Share 6
20541 Market Capitalization - Mult Share 6
20543 Earnings per Share - Mult Share 6
20544 Dividends per Share - Mult Share 6
20545 Book Value per Share - Mult Share 6
20546 Price/Earnings Ratio - Close - Mult Share 6
20547 Price/Book Value Ratio - Close - Mult Share 6
20548 Dividend Yield - Close - Mult Share 6
20601 Type of Share - Mult Share 7
20603 Worldscope Identifier - Mult Share 7
20605 SEDOL - Mult Share 7
20606 CUSIP - Mult Share 7
20607 ISIN - Mult Share 7
20608 Ticker Symbol - Mult Share 7
20609 Stock Exchange(s) Listed - Mult Share 7
20611 Inactive Date - Mult Share 7
20620 Common Shares Outstanding - Current - Mult Share 7
20621 Market Price - Current - Mult Share 7

20622 Date of Current Price - Mult Share 7
20623 Market Capitalization - Current - Mult Share 7
20624 Earnings per Share - Last 12 Mos - Mult Share 7
20625 Dividends per Share - Last 12 Mos - Mult Share 7
20626 Price/Earnings Ratio - Current - Mult Share 7
20627 Price/Book Value Ratio - Current - Mult Share 7
20628 Dividend Yield - Current - Mult Share 7
20640 Common Shares Outstanding - Mult Share 7
20602 Par Value - Mult Share 7
20642 Market Price - Year End - Mult Share 7
20641 Market Capitalization - Mult Share 7
20643 Earnings per Share - Mult Share 7
20644 Dividends per Share - Mult Share 7
20645 Book Value per Share - Mult Share 7
20646 Price/Earnings Ratio - Close - Mult Share 7
20647 Price/Book Value Ratio - Close - Mult Share 7
20648 Dividend Yield - Close - Mult Share 7

## Monthly Foreign Exchange Rates

11013 To U.S. Dollars - Current
11002 To U.S. Dollars - January Month End
11003 To U.S. Dollars - February Month End
11004 To U.S. Dollars - March Month End
11005 To U.S. Dollars - April Month End
11006 To U.S. Dollars - May Month End
11007 To U.S. Dollars - June Month End
11008 To U.S. Dollars - July Month End
11009 To U.S. Dollars - August Month End
11010 To U.S. Dollars - September Month End
11011 To U.S. Dollars - October Month End
11012 To U.S. Dollars - November Month End
11001 To U.S. Dollars - December Month End
11113 From Euro Currency to Legacy/Local - Current
11102 From Euro Currency to Legacy/Local - January
11103 From Euro Currency to Legacy/Local - February
11104 From Euro Currency to Legacy/Local - March
11105 From Euro Currency to Legacy/Local - April
11106 From Euro Currency to Legacy/Local - May
11107 From Euro Currency to Legacy/Local - June

11108 From Euro Currency to Legacy/Local - July
11109 From Euro Currency to Legacy/Local - August
11110 From Euro Currency to Legacy/Local - September
11111 From Euro Currency to Legacy/Local - October
11112 From Euro Currency to Legacy/Local - November
11101 From Euro Currency to Legacy/Local - Year End
11202 From ECU Currency to Local - January
11203 From ECU Currency to Local - February
11204 From ECU Currency to Local - March
11205 From ECU Currency to Local - April
11206 From ECU Currency to Local - May
11207 From ECU Currency to Local - June
11208 From ECU Currency to Local - July
11209 From ECU Currency to Local - August
11210 From ECU Currency to Local - September
11211 From ECU Currency to Local - October
11212 From ECU Currency to Local - November
11201 From ECU Currency to Local - Year End
11313 Legacy to U.S. Currency - Current
11302 Legacy to U.S. Currency - January
11303 Legacy to U.S. Currency - February
11304 Legacy to U.S. Currency - March
11305 Legacy to U.S. Currency - April
11306 Legacy to U.S. Currency - May
11307 Legacy to U.S. Currency - June
11308 Legacy to U.S. Currency - July
11309 Legacy to U.S. Currency - August
11310 Legacy to U.S. Currency - September
11311 Legacy to U.S. Currency - October
11312 Legacy to U.S. Currency - November
11301 Legacy to U.S. Currency - Year End

# Chapter 9 Insurance Companies Template

## General Information

06001 Company Name
06014 Acronym
00000 Company Status
06094 Post Office Box
06021 Building
06022 Street
06023 Address City
06024 Address State
06025 Post Code/Zip Code
06031 Phone Number
06033 FAX Number
06030 Internet Address
06041 Officer 1 - Name
Officer 1 - Title
06051 Officer 2 - Name
Officer 2 - Title
06061 Officer 3 - Name
Officer 3 - Title
06071 Officer 4 - Name
Officer 4 - Title
06081 Officer 5 - Name
Officer 5 - Title
18357 Investor Relations - Name
18356 Investor Relations – E-Mail Address
18359 Investor Relations - Phone/Fax
06092 Business Description - Extended
07011 Employees
06099 Currency of Document
07034 Indicator – Data Update
05350 Fiscal Period End Date
11556 Indicator – Restated Data Exists
11557 Indicator – Restatement Type
11558 Indicator – Early Release (Restatement)
11559 Indicator – Restatement Reason Code

## Industry

06011 Industry Group
06010 General Industry Classification
07040 ICB Code
07041 TRBC Code
07021 SIC Code 1
07022 SIC Code 2
07023 SIC Code 3
07024 SIC Code 4
07025 SIC Code 5
07026 SIC Code 6
07027 SIC Code 7
07028 SIC Code 8

## Auditors

07800 Parent Auditor 1
07801 Parent Auditor 1 - Affiliate 1
07802 Parent Auditor 1 - Affiliate 2
07803 Parent Auditor 1 - Affiliate 3
07804 Parent Auditor 1 - Affiliate 4
07805 Parent Auditor 2
07806 Parent Auditor 2 - Affiliate 1
07807 Parent Auditor 2 - Affiliate 2
07808 Parent Auditor 2 - Affiliate 3
07809 Parent Auditor 2 - Affiliate 4
07810 Parent Auditor 3
07811 Parent Auditor 3 - Affiliate 1
07812 Parent Auditor 3 - Affiliate 2
07813 Parent Auditor 3 - Affiliate 3
07814 Parent Auditor 3 - Affiliate 4
07815 Parent Auditor 4
07816 Parent Auditor 4 - Affiliate 1
07817 Parent Auditor 4 - Affiliate 2
07818 Parent Auditor 4 - Affiliate 3
07819 Parent Auditor 4 - Affiliate 4
01801 Auditor Fees

## Key Items in US Dollars

07211 Market Capitalization - Current
07210 Market Capitalization
07221 Common Equity - Current
07220 Common Equity
07230 Total Assets
07240 Net Sales or Revenues
07250 Net Income

## Stock Data

### Current Information

06005 Type of Share
05601 Ticker Symbol
06004 CUSIP
06006 SEDOL
06008 ISIN
06035 Worldscope Identifier
06105 Worldscope Permanent I.D.
06034 Disclosure Company Identifier
06038 I/B/E/S Ticker
11501 Indicator - Multiple Share Company
11519 Indicator – Limited Data Set Company
07016 Latest Annual Updated
07013 Year of Fast Update
07035 Latest Interim Date
05427 Stock Exchange(s) Listed
05661 Stock Index Information
11496 Indicator - ADR
05006 Market Price - Current
05009 Date of Current Price
05007 Market Price - Year to Date - High
05008 Market Price - Year to Date - Low
05091 Market Price – 52 Week High
05092 Market Price – 52 Week Low
08003 Market Capitalization (Public) - Current
08005 Market Capitalization - Current
05302 Common Shares Outstanding - Current
05306 Date of Common Shares

05450 Common/Ordinary Shareholders
05449 Date of Common/Ordinary Shareholders
05474 Closely Held Shares - Current
05473 Date of Closely Held Shares
05255 Earnings per Share - Last 12 Months
05256 Date of Last 12 Months EPS
05145 Dividends per Share - Last 12 Months
05190 Indicated Dividend Rate
05480 Book Value per Share - Current
05510 Cash Flow per Share - Current

## Annual Statistics

05001 Market Price - Year End
05002 Market Price - High
05003 Market Price - Low
05004 Market Price - 5 yr avg - High
05005 Market Price - 5 yr avg - Low
08001 Market Capitalization
08004 Market Capitalization – Public
05085 Period Close Price
08002 Market Capitalization – Fiscal Period End
05651 Common Shares Traded - Annual
08006 Trading Volume ($ Amount)
08010 Trading Volume - Weekly Average
08011 Turnover Rate
05201 Earnings per Share
05210 Earnings per Share – Basic – Year
10010 Earnings per Share – Basic – Fiscal
05290 Fully Diluted Earnings per Share
10030 Earnings per Share – Fully Diluted – Fiscal
05202 Earnings per Share - Fiscal Period End
05905 Earnings per Share Report Date – Fiscal Period End
18193 Earnings per Share - As Reported
05200 Earnings Report Frequency
18208 Earnings per Share – Continuing Operations - Fiscal
18209 Earnings per Share Including Extraordinary Items - Fiscal
05230 Earnings per Share after Extraordinary Items
05226 Extraordinary Credit/Charge per Share
05227 Includes Pre-tax Extraordinary Credit/Charge per Share
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal

18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05228 Discontinued Operations per Share
18205 Discontinued Operations – Total – per Share
18202 Cumulative Effect of Accounting Change per Share
05240 DVFA Earnings (Germany)
05203 OVFA Earnings per Share (Austria)
05725 Headline Earnings per Share (U.K.)
05260 Earnings per Share - 5 yr avg
05101 Dividends per Share
05140 Dividends per Share - 5 yr avg
05110 Dividends per Share - Fiscal
05102 Dividends per Share - Gross
05100 Dividend Report Frequency
05476 Book Value per Share
05486 Tangible Book Value per Share
05491 Book Value – Outstanding Shares - Fiscal
05501 Cash Flow per Share
05502 Cash Flow per Share - Fiscal
05503 Long Term Liabilities per Share
05508 Sales per Share
05509 Operating Profit per Share
18211 Restructuring Expense per Share - Pre-tax
05506 Working Capital per Share
05505 Capital Expenditure per Share
18100 Enterprise Value
05301 Common Shares Outstanding
05326 Number of Shares Authorized
05303 Treasury Shares
05309 Par Value
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS
05475 Closely Held Shares
08021 Closely Held Shares %
05576 Stock Split/Dividend Ratio
05575 Stock Split/Dividend Ratio – Fiscal

## Weekly Time Series

05652 Common Shares Traded – Weekly

05080 Market Price – Week Close
05081 Market Price – Week High
05082 Market Price – Week Low

# Balance Sheet

## Assets

02003 Cash
02255 Investments – Total
- 02215 Fixed Income Securities Investment – Total
- 02230 Equity Securities Investment – Total
- 02240 Real Estate Assets
- 02246 Mortgage, Policy & Other Loans
- 02250 Other Investments

02256 Investments in Associated Companies
02260 Premium Balance Receivables
02501 Property, Plant and Equipment – Net
02652 Other Assets
- 02290 Separate & Variable Account Assets
- 02647 Deferred Charges
- 02648 Tangible Other Assets
- 02649 Total Intangible Other Assets - Net

02999 Total Assets

## Supplementary Asset Fields

18214 Exchange Rate Used in Translating Balance Sheet
02005 Cash & Equivalents - Generic
18293 Restricted Cash – Current
18165 Deferred Tax Asset - Current
02245 Policy Loans
02267 Real Estate Mortgage Loans
18353 Assets Held for Sale
18705 Tangible Right-of-Use Assets, Operating Lease – Net
18708 Tangible Right-of-Use Assets, Capital Lease – Net
18280 Goodwill/Cost in Excess of Assets Purchased
- 02502 Goodwill – Gross
- 02503 Goodwill – Accumulated Amortization

02504 Development Costs – Net
- 02505 Development Costs - Gross
- 02506 Development Costs – Accumulated Amortization

02507 Brands, Patents – Net
- 02509 Brands, Patents – Gross
- 02508 Brands, Patents – Accumulated Amortization

02510 Licenses – Net
- 02511 Licenses – Gross
- 02512 Licenses – Accumulated Amortization

18299 Computer Software – Net
- 02516 Computer Software – Gross
- 02517 Computer Software – Accumulated Amortization

02513 Other Intangibles – Net
- 02514 Other Intangible Assets - Gross
- 02515 Other Intangible Assets – Accumulated Amortization

02518 Right of Use Intangible Assets – Net
- 02519 Right of Use Intangible Assets – Gross
- 02520 Right of Use Intangible Assets – Accumulated Amortization

02654 Total Intangible Other Assets - Gross

02655 Total Intangible Other Assets – Accumulated Amortization

02653 Pension Assets – Long Term

18408 Derivative Assets – Non-Current

18546 Contract Assets – Non-Current

02300 Total Assets - As Reported

18713 Tangible Right-of-Use Assets – Total Net

## Liabilities and Shareholders' Equity

03030 Insurance Reserves – Total
- 03005 Benefit & Loss Reserves
- 03010 Unearned Premiums
- 03020 Policy & Contract Claims
- 03023 Other Insurance Reserves

03255 Total Debt
- 03051 Short Term Debt & Current Portion of Long Term Debt
- 03251 Long Term Debt
  - 03245 Long Term Debt Excluding Capitalized Leases
    - 18281 Non-Convertible Debt
    - 18282 Convertible Debt
- 03249 Capitalized Lease Obligations

03260 Provisions for Risks and Charges

03262 Deferred Income

03263 Deferred Taxes
- 18183 Deferred Taxes – Credit

- 18184 Deferred Taxes - Debit
- 03257 Deferred Tax Liability in Untaxed Reserves
- 03273 Other Liabilities
- 03351 Total Liabilities
- 03401 Non-Equity Reserves
- 03426 Minority Interest
- 03451 Preferred Stock
  - 03448 Preferred Stock Issued for ESOP
  - 03449 ESOP Guarantees – Preferred Issued
- 03501 Common Equity
  - 03480 Common Stock
  - 03481 Capital Surplus
  - 03492 Revaluation Reserves
  - 03493 Other Appropriated Reserves
  - 03494 Unappropriated (Free) Reserves
  - 03495 Retained Earnings
  - 03490 Equity in Untaxed Reserves
  - 03496 ESOP Guarantees
  - 03497 Unrealized Foreign Exchange Gain/Loss
  - 03499 Treasury Stock
- 03440 Policyholders' Equity
- 03999 Total Liabilities & Shareholders' Equity

## Supplementary Liabilities and Shareholders' Equity Fields

- 03054 Accrued Payroll
- 18166 Deferred Tax Liability - Current
- 03063 Income Taxes Payable
- 03035 Separate and Variable Account Liabilities
- 18232 Current Portion of Long Term Debt
  - 18722 Current Portion of Long Term Capital Lease Liabilities
- 18159 Liabilities Held for Sale
- 18725 Long Term Operating Lease Liabilities
- 18289 Non-Redeemable Preferred Stock
- 18290 Redeemable Preferred Stock
- 03491 Goodwill Written Off
- 03498 Unrealized Gain/Loss on Marketable Securities
- 18352 Unfunded Pension Liabilities
- 03261 Pension/Postretirement Benefits
- 18141 Lease Commitments – Year 1
- 18142 Lease Commitments – Year 2

18143 Lease Commitments – Year 3
18144 Lease Commitments – Year 4
18145 Lease Commitments – Year 5
18146 Lease Commitments – Over 5 Years
18147 Operating Lease Payments – Interest Cost/Imputed Interest
18852 Comprehensive Income – Hedging Gain/Loss
18854 Comprehensive Income – Other
18851 Comprehensive Income – Pension Liability
18853 Comprehensive Income – Unearned Compensation
18168 Mandatorily Redeemable Trust Preferred Securities
18167 Other Mandatory Redeemable Instruments
18286 Derivative Liabilities – Non-Current
18548 Contract Liabilities – Non-Current
18203 Investment Contracts Technical Liabilities
18204 Insurance Contracts Technical Liabilities
18726 Revolving Line of Credit - Outstanding
18727 Revolving Line of Credit - Total Principal Amount
18728 Revolving Line of Credit - Unutilized/Unused Amount

## Income Statement

01001 Net Sales or Revenues
- 01002 Premiums Earned
- 01006 Investment Income
- 01270 Gains/Losses on Sale of Securities - Pre-tax
- 01020 Other Operating Income

01079 Claim & Loss Expense - Total
01080 Long Term Insurance Reserves
01101 Selling, General & Administrative Expenses
01230 Other Operating Expenses
01249 Operating Expenses - Total
01250 Operating Income
01251 Interest Expense on Debt
01255 Interest Capitalized
01266 Non-Operating Interest Income
01253 Extraordinary Credit - Pre-tax
01254 Extraordinary Charge - Pre-tax
01262 Other Income/Expense - Net
01267 Pre-tax Equity in Earnings
01401 Pre-tax Income

01451 Income Taxes
- 18186 Current Domestic Income Tax
- 18187 Current Foreign Income Tax
- 18188 Deferred Domestic Income Tax
- 18189 Deferred Foreign Income Tax

01501 Minority Interest
01503 Equity in Earnings
01504 After Tax Other Income/Expense
01505 Discontinued Operations
01640 Policyholders' Surplus
01551 Net Income before Extraordinary Items/Preferred Dividends
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)
01601 Extraordinary Items & Gain/Loss Sale of Assets

## Supplementary Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow
01004 Total Premiums Written
01071 Current Insurance Benefits
01078 Loss Adjustment Expense
01081 Underwriting Expense
01084 Staff Costs
01005 Reinsurance & Adjustment Reserves
18140 Rental/Operating Lease Expense
01302 Operating Provisions
18227 Restructuring Expense
01151 Depreciation, Depletion & Amortization
01149 Amortization of Intangibles
01152 Amortization of Brands
01153 Amortization of Research and Development
01154 Amortization of Licenses
01155 Amortization of Other Intangibles
01156 Amortization of Goodwill
01157 Amortization of Computer Software
18224 Amortization and Impairment of Goodwill
18225 Impairment of Goodwill
18226 Impairment of Other Intangibles
18274 Impairment of Property, Plant & Equipment
18275 Impairment of Financial Fixed Assets
01268 Dividend Income - Non Operating

01269 Discontinued Operations - Pre-tax
01306 Gain/Loss on Disposal of Assets
18191 Earnings before Interest and Taxes (EBIT)
18198 Earnings before Interest, Taxes, Depreciation & Amortization (EBITDA)
18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
01352 Foreign Exchange Transactions
01204 Taxes Other than Income Taxes
18200 Discontinued Operations – Total
18150 Income from Continuing Operations
18175 Ordinary Profit (Japan)
18324 Unrealized Valuation Gains/Losses - Total
- 18571 Unrealized Valuation Gains/Losses – Investments
- 18572 Unrealized valuation Gains/Losses – Investment Property
- 18574 Unrealized Valuation Gains/Losses – Hedges/Derivatives
- 18575 Unrealized Valuation Gains/Losses – Other

01540 Net Operating Income
01651 Net Income – Bottom Line
01751 Net Income Used to Calculate Earnings per Share
01705 Net Income Used to Calculate Fully Diluted Earnings per Share
18181 Extraordinary – Income Tax
18419 COVID-19 Income Taxes - Extraordinary Charge/Credit
18576 COVID-19 Extraordinary Income/Expense - Other
18577 COVID-19 One-time Provisions
18578 COVID-19 Restructuring Charges & Provisions
18579 COVID-19 Impairment of Long-Term Assets
18580 COVID-19 One-time Government Grants
18218 Cumulative Effect of Accounting Change
18170 Unconsolidated/Parent Company Sales
18169 Unconsolidated/Parent Company Depreciation
18171 Unconsolidated/Parent Company Pre-tax Income
18172 Unconsolidated/Parent Company Net Profit
18173 Unconsolidated/Parent Company Earnings per Share

# Funds / Cash Flow Statement

## Funds Flow Statement - per FASB 95

04201 Funds from Operations
04225 Extraordinary Items
04860 Net Cash Flow - Operating Activities
04601 Capital Expenditures (Additions to Fixed Assets)

04651 Additions to Other Assets
04355 Net Assets from Acquisitions
04760 Increase in Investments
04440 Decrease in Investments
04351 Disposal of Fixed Assets
04797 Other Uses/(Sources) - Investing
- 04795 Other Uses - Investing
- 04796 Other Sources - Investing

04870 Net Cash Flow - Investing
04251 Net Proceeds from Sale/Issue of Common & Preferred
- 04301 Proceeds from Stock Options
- 04302 Other Proceeds from Sale/Issuance of Stock

04751 Com/Pfd Purchased, Retired, Converted, Redeemed
04821 Increase/Decrease in Short Term Borrowings
04401 Long Term Borrowings
04701 Reduction in Long Term Debt
04551 Cash Dividends Paid - Total
- 05376 Common Dividends (Cash)
- 05401 Preferred Dividends (Cash)

04448 Other Sources/(Uses) - Financing
- 04446 Other Sources - Financing
- 04447 Other Uses - Financing

04890 Net Cash Flow - Financing
04840 Effect of Exchange Rate on Cash
04851 Increase/Decrease in Cash & Short Term Investments

## Funds Flow Statement - Cash

04201 Funds from Operations
04225 Extraordinary Items
04401 Long Term Borrowings
04251 Net Proceeds from Sale/Issue of Common & Preferred
- 04301 Proceeds from Stock Options
- 04302 Other Proceeds from Sale/Issuance of Stock

04351 Disposal of Fixed Assets
04440 Decrease in Investments
04821 Increase/Decrease in Short Term Borrowings
04446 Other Sources - Financing
04796 Other Sources - Investing
04551 Cash Dividends Paid - Total
- 05376 Common Dividends (Cash)

05401 Preferred Dividends (Cash)
04760 Increase in Investments
04701 Reduction in Long Term Debt
04601 Capital Expenditures (Additions to Fixed Assets)
04355 Net Assets from Acquisitions
04751 Com/Pfd Purchased, Retired, Converted, Redeemed
04651 Additions to Other Assets
04795 Other Uses - Investing
04447 Other Uses - Financing
04840 Effect of Exchange Rate on Cash
04851 Increase/Decrease in Cash & Short Term Investments

## Funds Flow Statement – Total Sources/Total Uses

### Sources of Funds

04201 Funds from Operations
04225 Extraordinary Items
04401 Long Term Borrowings
04251 Net Proceeds from Sale/Issue of Common & Preferred
04301 Proceeds from Stock Options
04302 Other Proceeds from Sale/Issuance of Stock
04351 Disposal of Fixed Assets
04440 Decrease in Investments
04821 Increase/Decrease in Short Term Borrowings
04840 Effect of Exchange Rate on Cash
04851 Increase/Decrease in Cash & Short Term Investments
04446 Other Sources - Financing
04796 Other Sources - Investing
04501 Total Sources

### Uses of Funds

04551 Cash Dividends Paid - Total
05376 Common Dividends (Cash)
05401 Preferred Dividends (Cash)
04355 Net Assets from Acquisitions
04601 Capital Expenditures (Additions to Fixed Assets)
04701 Reduction in Long Term Debt
04751 Com/Pfd Purchased, Retired, Converted, Redeemed
04651 Additions to Other Assets
04760 Increase in Investments

04795 Other Uses - Investing

04447 Other Uses - Financing

04811 Total Uses

### Supplementary Cash Flow Fields

04500 External Financing

18216 Format Code – Cash Flow

04891 Net Cash from Continuing Operations

04892 Net Cash from Discontinued Operations

04052 Dividends

04053 Asset Disposal

04054 Discontinued Operations

04055 Minority Interest

04056 Equity In Earnings

04058 Unrealized Gains/Losses From Fair Value Adjustment Of Financial Assets

04148 Interest Paid

04149 Interest Income

04150 Taxation

## Pension and Postretirement

18842 Healthcare Data – Actual Return on Plan Assets

18834 Healthcare Data – Accumulated Benefit Obligation

18838 Healthcare Data – Amortization of Prior Service Costs

18832 Healthcare Data – Discount Rate

18831 Healthcare Data – Expected Long-Term Return Rate on Pension Assets

18843 Healthcare Data – Expected Return on Plan Assets for the Period

18833 Healthcare Data – Fair Value of Plan Assets

18840 Healthcare Data – (Gains) Losses from Settlements

18839 Healthcare Data – Interest Cost

18836 Healthcare Data – Net Periodic Pension (Income)/Expense

18841 Healthcare Data – Other Net Periodic Pension (Income)/Expense

18837 Healthcare Data – Pension Service Costs

18848 Healthcare Data – Net Interest Cost

18835 Healthcare Data – Projected Benefit Obligation (PBO)

18830 Healthcare Data – Unfunded Healthcare Defined Benefits

18844 Healthcare Data – Unrecognized Prior Service Cost

18845 Healthcare - Unrecognized Net Actuarial Gain/Loss

18846 Healthcare - Other Adjustments To Funded Status For Net Pension/Post Retirement Assets/Liabilities

18847 Healthcare Net Liability/(Asset) – Balance Sheet

18808 Pension Data – Accumulated Benefit Obligation

18816 Pension Data – Actual Return on Plan Assets

18802 Pension Data – Asset Allocation - % Bonds

18801 Pension Data – Asset Allocation - % Equities

18804 Pension Data – Asset Allocation - % Other

18803 Pension Data – Asset Allocation - % Property

18805 Pension Data – Expected Long-Term Return Rate on Pension Assets

18817 Pension Data – Expected Return on Plan Assets for the Period

18807 Pension Data – Fair Value of Plan Assets

18814 Pension Data – (Gains) Losses from Settlements

18810 Pension Data – Net Periodic Pension (Income)/Expense

18815 Pension Data – Other Net Periodic Pension (Income)/Expense

18806 Pension Data – Pension Discount Rate

18813 Pension Data – Pension Interest Cost

18811 Pension Data – Pension Service Costs

18812 Pension Data – Prior Service Costs

18822 Pension Data – Pension Net Interest Cost

18809 Pension Data – Projected Benefit Obligation (PBO)

18818 Pension Data – Unrecognized Prior Service Cost

18819 Pension Data -Unrecognized Net Actuarial Gain/Loss

18820 Pension Data - Other Adjustments To Funded Status for Net Pension/Post Retirement Assets/Liabilities

18821 Net Pension Liability/(Asset) – Balance Sheet

## Product Segment Data

19500 Product Segment 1 - Description

19501 Product Segment 1 - Sales

19502 Product Segment 1 - Operating Income

19503 Product Segment 1 - Assets

19504 Product Segment 1 - Capital Expenditures

19505 Product Segment 1 - Depreciation

19506 Product Segment 1 - SIC Code

19510 Product Segment 2 - Description

19511 Product Segment 2 - Sales

19512 Product Segment 2 - Operating Income

19513 Product Segment 2 - Assets

19514 Product Segment 2 - Capital Expenditures

19515 Product Segment 2 - Depreciation

19516 Product Segment 2 - SIC Code

19520 Product Segment 3 - Description

19521 Product Segment 3 - Sales
19522 Product Segment 3 - Operating Income
19523 Product Segment 3 - Assets
19524 Product Segment 3 - Capital Expenditures
19525 Product Segment 3 - Depreciation
19526 Product Segment 3 - SIC Code
19530 Product Segment 4 - Description
19531 Product Segment 4 - Sales
19532 Product Segment 4 - Operating Income
19533 Product Segment 4 - Assets
19534 Product Segment 4 - Capital Expenditures
19535 Product Segment 4 - Depreciation
19536 Product Segment 4 - SIC Code
19540 Product Segment 5 - Description
19541 Product Segment 5 - Sales
19542 Product Segment 5 - Operating Income
19543 Product Segment 5 - Assets
19544 Product Segment 5 - Capital Expenditures
19545 Product Segment 5 - Depreciation
19546 Product Segment 5 - SIC Code
19550 Product Segment 6 - Description
19551 Product Segment 6 - Sales
19552 Product Segment 6 - Operating Income
19553 Product Segment 6 - Assets
19554 Product Segment 6 - Capital Expenditures
19555 Product Segment 6 - Depreciation
19556 Product Segment 6 - SIC Code
19560 Product Segment 7 - Description
19561 Product Segment 7 - Sales
19562 Product Segment 7 - Operating Income
19563 Product Segment 7 - Assets
19564 Product Segment 7 - Capital Expenditures
19565 Product Segment 7 - Depreciation
19566 Product Segment 7 - SIC Code
19570 Product Segment 8 - Description
19571 Product Segment 8 - Sales
19572 Product Segment 8 - Operating Income
19573 Product Segment 8 - Assets
19574 Product Segment 8 - Capital Expenditures
19575 Product Segment 8 - Depreciation

19576 Product Segment 8 - SIC Code
19580 Product Segment 9 - Description
19581 Product Segment 9 - Sales
19582 Product Segment 9 - Operating Income
19583 Product Segment 9 - Assets
19584 Product Segment 9 - Capital Expenditures
19585 Product Segment 9 - Depreciation
19586 Product Segment 9 - SIC Codes
19590 Product Segment 10 - Description
19591 Product Segment 10 - Sales
19592 Product Segment 10 - Operating Income
19593 Product Segment 10 - Assets
19594 Product Segment 10 - Capital Expenditures
19595 Product Segment 10 - Depreciation
19596 Product Segment 10 - SIC Code

## Geographic Segment Data

19600 Geographic Segment 1 - Description
19601 Geographic Segment 1 - Sales
19602 Geographic Segment 1 - Operating Income
19603 Geographic Segment 1 - Assets
19604 Geographic Segment 1 - Capital Expenditures
19605 Geographic Segment 1 - Depreciation
19610 Geographic Segment 2 - Description
19611 Geographic Segment 2 - Sales
19612 Geographic Segment 2 - Operating Income
19613 Geographic Segment 2 - Assets
19614 Geographic Segment 2 - Capital Expenditures
19615 Geographic Segment 2 - Depreciation
19620 Geographic Segment 3 - Description
19621 Geographic Segment 3 - Sales
19622 Geographic Segment 3 - Operating Income
19623 Geographic Segment 3 - Assets
19624 Geographic Segment 3 - Capital Expenditures
19625 Geographic Segment 3 - Depreciation
19630 Geographic Segment 4 - Description
19631 Geographic Segment 4 - Sales
19632 Geographic Segment 4 - Operating Income
19633 Geographic Segment 4 - Assets

19634 Geographic Segment 4 - Capital Expenditures
19635 Geographic Segment 4 - Depreciation
19640 Geographic Segment 5 - Description
19641 Geographic Segment 5 - Sales
19642 Geographic Segment 5 - Operating Income
19643 Geographic Segment 5 - Assets
19644 Geographic Segment 5 - Capital Expenditures
19645 Geographic Segment 5 - Depreciation
19650 Geographic Segment 6 - Description
19651 Geographic Segment 6 - Sales
19652 Geographic Segment 6 - Operating Income
19653 Geographic Segment 6 - Assets
19654 Geographic Segment 6 - Capital Expenditures
19655 Geographic Segment 6 - Depreciation
19660 Geographic Segment 7 - Description
19661 Geographic Segment 7 - Sales
19662 Geographic Segment 7 - Operating Income
19663 Geographic Segment 7 - Assets
19664 Geographic Segment 7 - Capital Expenditures
19665 Geographic Segment 7 - Depreciation
19670 Geographic Segment 8 - Description
19671 Geographic Segment 8 - Sales
19672 Geographic Segment 8 - Operating Income
19673 Geographic Segment 8 - Assets
19674 Geographic Segment 8 - Capital Expenditures
19675 Geographic Segment 8 - Depreciation
19680 Geographic Segment 9 - Description
19681 Geographic Segment 9 - Sales
19682 Geographic Segment 9 - Operating Income
19683 Geographic Segment 9 - Assets
19684 Geographic Segment 9 - Capital Expenditures
19685 Geographic Segment 9 - Depreciation
19690 Geographic Segment 10 - Description
19691 Geographic Segment 10 - Sales
19692 Geographic Segment 10 - Operating Income
19693 Geographic Segment 10 - Assets
19694 Geographic Segment 10 – Capital Expenditures
19695 Geographic Segment 10 - Depreciation

# Foreign Business

## Annual Statistics

07151 International Assets
07101 International Sales
07126 International Operating Income
08711 Foreign Return on Assets
08706 Foreign Asset Turnover
08701 Foreign Income Margin
08716 Foreign Assets Growth
08721 Foreign Sales Growth
08726 Foreign Income Growth
08736 Foreign Assets % Total Assets
08731 Foreign Sales % Total Sales
08741 Foreign Income % Total Income

## Five Year Averages

08715 Foreign Return on Assets
08710 Foreign Asset Turnover
08705 Foreign Income Margin
08720 Foreign Assets Growth
08725 Foreign Sales Growth
08730 Foreign Income Growth
08740 Foreign Assets % Total Assets
08735 Foreign Sales % Total Sales
08745 Foreign Income % Total Income

# Other Fields

18231 Weighted Cost of Debt
03998 Total Capital
18192 Dividends Provided for or Paid – Common
18199 Net Debt
18322 Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax
18321 Stock Option Compensation, Net of Tax
03995 Total Shareholders' Equity

# Annual Series Interim Data

| | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 |
|---|---|---|---|---|

| | | | | |
|---|---|---|---|---|
| Interim Sales | 19101 | 19102 | 19103 | 19104 |
| Interim Pre-tax Income | 19105 | 19106 | 19107 | 19108 |
| Interim Net Profit | 19109 | 19110 | 19111 | 19112 |
| Number of Months-EPS | 05217 | 05218 | 05219 | 05220 |
| Earnings per Share | 05221 | 05222 | 05223 | 05224 |
| Earnings per Share – Basic | 05211 | 05212 | 05213 | 05214 |
| Fully Diluted EPS | 05291 | 05292 | 05293 | 05294 |
| EPS - Report Date | 05901 | 05902 | 05903 | 05904 |
| EPS - 12 Months | 05251 | 05252 | 05253 | 05254 |
| EPS - 5 yr avg | 05261 | 05262 | 05263 | 05264 |
| Dividends per Share | 05121 | 05122 | 05123 | 05124 |
| DPS – Gross | 05125 | 05126 | 05127 | 05128 |
| DPS - Declared Date | 05910 | 05911 | 05912 | 05913 |
| DPS - Record Date | 05917 | 05918 | 05919 | 05920 |
| DPS - Ex-Div Date | 05923 | 05924 | 05925 | 05926 |
| DPS - Payable Date | 05929 | 05930 | 05931 | 05932 |
| DPS – Extra | 05151 | 05152 | 05153 | 05154 |
| DPS - Extra – Gross | 05171 | 05172 | 05173 | 05174 |
| DPS - Extra - Dec Date | 05935 | 05936 | 05937 | 05938 |
| DPS - Extra - Rec Date | 05941 | 05942 | 05943 | 05944 |
| DPS - Extra - Ex-Div Date | 05947 | 05948 | 05949 | 05950 |
| DPS - Extra - Pay Date | 05953 | 05954 | 05955 | 05956 |
| DPS - Special | 05155 | 05156 | 05157 | 05158 |
| DPS - Special - Gross | 05175 | 05176 | 05177 | 05178 |
| DPS - Special - Dec Date | 05965 | 05966 | 05967 | 05968 |
| DPS - Special - Rec Date | 05970 | 05971 | 05972 | 05973 |
| DPS - Special - Ex-Div Date | 05959 | 05960 | 05961 | 05962 |
| DPS - Special - Payable Date | 05976 | 05977 | 05978 | 05979 |
| DPS - 12 Months | 05131 | 05132 | 05133 | 05134 |

| | | | | |
|---|---|---|---|---|
| DPS - 5 yr avg | 05141 | 05142 | 05143 | 05144 |

## Monthly Price Information

| Month | End Market Price | High Price | Low Price |
|---|---|---|---|
| January | 05015 | 05016 | 05017 |
| February | 05020 | 05021 | 05022 |
| March | 05025 | 05026 | 05027 |
| April | 05030 | 05031 | 05032 |
| May | 05035 | 05036 | 05037 |
| June | 05040 | 05041 | 05042 |
| July | 05045 | 05046 | 05047 |
| August | 05050 | 05051 | 05052 |
| September | 05055 | 05056 | 05057 |
| October | 05060 | 05061 | 05062 |
| November | 05065 | 05066 | 05067 |
| December | 05070 | 05071 | 05072 |

## Stock Performance

### Current Information

09102 Price/Earnings Ratio - Current
09103 Price/Earnings Ratio - Current High
09105 Price/Earnings Ratio - Current Low
09202 Earnings Yield - Current
09203 Earnings Yield - Current High
09205 Earnings Yield - Current Low
09602 Price/Cash Flow - Current
09302 Price/Book Value Ratio - Current
09402 Dividend Yield - Current
08372 Return on Equity - per Share - Current
08652 Reinvestment Rate - per Share - Current
09502 Dividend Payout per Share - Current
09001 Price Trend - Last Week
09005 Price Trend - Four Week
09011 Price Trend - Quarter to Date
09016 Price Trend - Previous Quarter
09021 Price Trend - Year to Date

09006 Price Trend - 13 Weeks
09007 Price Trend – 26 Weeks
09026 Price Trend - 52 Weeks
09802 Beta
09803 Alpha

## Annual Statistics

09104 Price/Earnings Ratio - Close
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low
09204 Earnings Yield - Close
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low
09504 Dividend Payout per Share
09304 Price/Book Value Ratio – Close
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09904 Price/Sales per Share Ratio
08801 Total Investment Return
08806 Price Volatility
09704 Market Capitalization/Common Equity

## Three Year Averages

08803 Total Investment Return

## Five Year Averages

09121 Price/Earnings Ratio – Close
09111 Price/Earnings Ratio - High
09116 Price/Earnings Ratio - Low
09126 Price/Earnings Ratio - Avg High-Low
09221 Earnings Yield - Close
09211 Earnings Yield - High

09216 Earnings Yield - Low
09226 Earnings Yield - Avg High-Low
09621 Price/Cash Flow Ratio
09421 Dividend Yield - Close
09411 Dividend Yield - High
09416 Dividend Yield - Low
09426 Dividend Yield - Avg High-Low
09521 Dividend Payout per Share
09321 Price/Book Value Ratio - Close
09311 Price/Book Value Ratio - High
09316 Price/Book Value Ratio - Low
09326 Price/Book Value Ratio - Avg High-Low
08805 Total Investment Return
09721 Market Capitalization/Common Equity

# Growth Rates

## Annual Statistics

08661 Insurance Reserves
08631 Net Sales/Revenues Growth
08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08626 Employees Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08676 Net Margin Growth
08579 Market Capitalization Growth
08816 Earnings Per Share Fiscal Growth
08821 Book Value Per Share Fiscal Growth

## Three Year Averages

08633 Net Sales/Revenues Growth
08581 Market Capitalization Growth
08604 Earnings per Share Growth

## Five Year Averages

08665 Insurance Reserves

08635 Net Sales/Revenues Growth
08650 Operating Income Growth
08640 Net Income Growth
08625 Total Assets Growth
08620 Equity Growth
08630 Employees Growth
08605 Earnings per Share Growth
08615 Dividends per Share Growth
08610 Book Value per Share Growth
08680 Net Margin Growth

# Profitability

## Annual Statistics

08301 Return on Equity – Total (%)
08371 Return on Equity - Per Share
08302 Return on Equity – Per Share Fiscal
08653 Reinvestment Rate – Per Share Fiscal
08656 Reinvestment Rate - Total
08651 Reinvestment Rate - Per Share
08326 Return on Assets
08376 Return on Invested Capital
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08316 Operating Profit Margin
08361 Operating Income Return on Total Capital
08321 Pre-tax Margin
08346 Tax Rate
08356 Interest Rate - Estimated Average
08366 Net Margin
15507 Net Premium Written % Equity
15513 Yield on Investment
15519 Operating Income % Premiums Earned
15543 Operating Income % Total Premium Written
15549 Loss Ratio
15555 Expense Ratio
15561 Combined Ratio
15537 Claims & Claim Expense % Net Premium Written
15575 Investment Income % Invested Assets

08351 Sales per Employee

### Five Year Averages

08305 Return on Equity - Total (%)
08375 Return on Equity - per Share
08660 Reinvestment Rate - Total
08655 Reinvestment Rate - per Share
08330 Return on Assets
08380 Return on Invested Capital
08915 Retained Earnings % Equity
08385 Cash Earnings Return on Equity
08315 Cash Flow/Sales
08320 Operating Profit Margin
08365 Operating Income Return on Total Capital
08325 Pre-tax Margin
08350 Tax Rate
08360 Interest Rate - Estimated Average
08370 Net Margin
15510 Net Premium Written % Equity
15516 Yield on Investment
15522 Operating Income % Premiums Earned
15546 Operating Income % Total Premium Written
15552 Loss Ratio
15558 Expense Ratio
15564 Combined Ratio
15540 Claims & Claim Expense % Net Premium Written
15576 Investment Income % Invested Assets
08355 Sales per Employee

## Asset Utilization

### Annual Statistics

08406 Assets per Employee
08401 Total Asset Turnover
15091 Invested Assets % Assets

### Five Year Averages

08410 Assets per Employee
08405 Total Asset Turnover
15094 Invested Assets % Assets

# Leverage

## Annual Statistics

08231 Total Debt % Common Equity
08226 Long Term Debt % Common Equity
08221 Total Debt % Total Capital
08216 Long Term Debt % Total Capital
08211 Minority Interest % Total Capital
08201 Equity % Total Capital
08206 Preferred Stock % Total Capital
08256 Dividend Payout (% Earnings)
08906 Cash Dividends % Cash Flow
08261 Operating Cash/Fixed Charges
08236 Total Debt % Total Assets
08241 Common Equity % Total Assets
08287 Total Assets / Common Equity Ratio
15121 Total Capital % Total Assets
08266 Fixed Assets % Common Equity
08291 EBIT / Total Interest Expense Ratio
15190 Benefit & Loss Reserve % of Total Capital
15173 Earnings Asset % Total Available Funds
15097 Invested Assets % Liabilities

## Five Year Averages

08235 Total Debt % Common Equity
08230 Long Term Debt % Common Equity
08225 Total Debt % Total Capital
08220 Long Term Debt % Total Capital
08215 Minority Interest % Total Capital
08205 Equity % Total Capital
08210 Preferred Stock % Total Capital
08260 Dividend Payout (% Earnings)
08910 Cash Dividends % Cash Flow
08240 Total Debt % Total Assets
08245 Common Equity % Total Assets
15124 Total Capital % Total Assets
08265 Operating Cash/Fixed Charges
08270 Fixed Assets % Common Equity
15193 Benefit & Loss Reserve % of Total Capital
15176 Earnings Asset % Total Available Funds

15100 Invested Assets % Liabilities

# Other Ratios

## Annual Statistics

15133 Unearned Premium % Total Capital

15580 Total Investments % Total Capital

15103 Equity Securities & Real Estate % Invested Assets

15109 Equity Securities & Real Estate % Capital

## Five Year Averages

15136 Unearned Premium % Total Capital

15583 Total Investments % Total Capital

15106 Equity Securities & Real Estate % Invested Assets

15112 Equity Securities & Real Estate % Capital

# Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%

07536 Accounting standards followed

07546 Auditors' opinion

# Multiple Share Data

20001 Type of Share - Mult Share 1

20003 Worldscope Identifier - Mult Share 1

20005 SEDOL - Mult Share 1

20006 CUSIP - Mult Share 1

20007 ISIN - Mult Share 1

20008 Ticker Symbol - Mult Share 1

20009 Stock Exchange(s) Listed - Mult Share 1

20011 Inactive Date - Mult Share 1

20020 Common Shares Outstanding - Current - Mult Share 1

20021 Market Price - Current - Mult Share 1

20022 Date of Current Price - Mult Share 1

20023 Market Capitalization - Current - Mult Share 1

20024 Earnings per Share - Last 12 Mos - Mult Share 1

20025 Dividends per Share - Last 12 Mos - Mult Share 1

20026 Price/Earnings Ratio - Current - Mult Share 1

20027 Price/Book Value Ratio - Current - Mult Share 1

20028 Dividend Yield - Current - Mult Share 1
20040 Common Shares Outstanding - Mult Share 1
20002 Par Value - Mult Share 1
20042 Market Price - Year End - Mult Share 1
20041 Market Capitalization - Mult Share 1
20043 Earnings per Share - Mult Share 1
20044 Dividends per Share - Mult Share 1
20045 Book Value per Share - Mult Share 1
20046 Price/Earnings Ratio - Close - Mult Share 1
20047 Price/Book Value Ratio - Close - Mult Share 1
20048 Dividend Yield - Close - Mult Share 1
20101 Type of Share - Mult Share 2
20103 Worldscope Identifier - Mult Share 2
20105 SEDOL - Mult Share 2
20106 CUSIP - Mult Share 2
20107 ISIN - Mult Share 2
20108 Ticker Symbol - Mult Share 2
20109 Stock Exchange(s) Listed - Mult Share 2
20111 Inactive Date - Mult Share 2
20120 Common Shares Outstanding - Current - Mult Share 2
20121 Market Price - Current - Mult Share 2
20122 Date of Current Price - Mult Share 2
20123 Market Capitalization - Current - Mult Share 2
20124 Earnings per Share - Last 12 Mos - Mult Share 2
20125 Dividends per Share - Last 12 Mos - Mult Share 2
20126 Price/Earnings Ratio - Current - Mult Share 2
20127 Price/Book Value Ratio - Current - Mult Share 2
20128 Dividend Yield - Current - Mult Share 2
20140 Common Shares Outstanding - Mult Share 2
20102 Par Value - Mult Share 2
20142 Market Price - Year End - Mult Share 2
20141 Market Capitalization - Mult Share 2
20143 Earnings per Share - Mult Share 2
20144 Dividends per Share - Mult Share 2
20145 Book Value per Share - Mult Share 2
20146 Price/Earnings Ratio - Close - Mult Share 2
20147 Price/Book Value Ratio - Close - Mult Share 2
20148 Dividend Yield - Close - Mult Share 2
20201 Type of Share - Mult Share 3
20203 Worldscope Identifier - Mult Share 3

20205 SEDOL - Mult Share 3
20206 CUSIP - Mult Share 3
20207 ISIN - Mult Share 3
20208 Ticker Symbol - Mult Share 3
20209 Stock Exchange(s) Listed - Mult Share 3
20211 Inactive Date - Mult Share 3
20220 Common Shares Outstanding - Current - Mult Share 3
20221 Market Price - Current - Mult Share 3
20222 Date of Current Price - Mult Share 3
20223 Market Capitalization - Current - Mult Share 3
20224 Earnings per Share - Last 12 Mos - Mult Share 3
20225 Dividends per Share - Last 12 Mos - Mult Share 3
20226 Price/Earnings Ratio - Current - Mult Share 3
20227 Price/Book Value Ratio - Current - Mult Share 3
20228 Dividend Yield - Current - Mult Share 3
20240 Common Shares Outstanding - Mult Share 3
20202 Par Value - Mult Share 3
20242 Market Price - Year End - Mult Share 3
20241 Market Capitalization - Mult Share 3
20243 Earnings per Share - Mult Share 3
20244 Dividends per Share - Mult Share 3
20245 Book Value per Share - Mult Share 3
20246 Price/Earnings Ratio - Close - Mult Share 3
20247 Price/Book Value Ratio - Close - Mult Share 3
20248 Dividend Yield - Close - Mult Share 3
20301 Type of Share - Mult Share 4
20303 Worldscope Identifier - Mult Share 4
20305 SEDOL - Mult Share 4
20306 CUSIP - Mult Share 4
20307 ISIN - Mult Share 4
20308 Ticker Symbol - Mult Share 4
20309 Stock Exchange(s) Listed - Mult Share 4
20311 Inactive Date - Mult Share 4
20320 Common Shares Outstanding - Current - Mult Share 4
20321 Market Price - Current - Mult Share 4
20322 Date of Current Price - Mult Share 4
20323 Market Capitalization - Current - Mult Share 4
20324 Earnings per Share - Last 12 Mos - Mult Share 4
20325 Dividends per Share - Last 12 Mos - Mult Share 4
20326 Price/Earnings Ratio - Current - Mult Share 4

20327 Price/Book Value Ratio - Current - Mult Share 4
20328 Dividend Yield - Current - Mult Share 4
20340 Common Shares Outstanding - Mult Share 4
20302 Par Value - Mult Share 4
20342 Market Price - Year End - Mult Share 4
20341 Market Capitalization - Mult Share 4
20343 Earnings per Share - Mult Share 4
20344 Dividends per Share - Mult Share 4
20345 Book Value per Share - Mult Share 4
20346 Price/Earnings Ratio - Close - Mult Share 4
20347 Price/Book Value Ratio - Close - Mult Share 4
20348 Dividend Yield - Close - Mult Share 4
20401 Type of Share - Mult Share 5
20403 Worldscope Identifier - Mult Share 5
20405 SEDOL - Mult Share 5
20406 CUSIP - Mult Share 5
20407 ISIN - Mult Share 5
20408 Ticker Symbol - Mult Share 5
20409 Stock Exchange(s) Listed - Mult Share 5
20411 Inactive Date - Mult Share 5
20420 Common Shares Outstanding - Current - Mult Share 5
20421 Market Price - Current - Mult Share 5
20422 Date of Current Price - Mult Share 5
20423 Market Capitalization - Current - Mult Share 5
20424 Earnings per Share - Last 12 Mos - Mult Share 5
20425 Dividends per Share - Last 12 Mos - Mult Share 5
20426 Price/Earnings Ratio - Current - Mult Share 5
20427 Price/Book Value Ratio - Current - Mult Share 5
20428 Dividend Yield - Current - Mult Share 5
20440 Common Shares Outstanding - Mult Share 5
20402 Par Value - Mult Share 5
20442 Market Price - Year End - Mult Share 5
20441 Market Capitalization - Mult Share 5
20443 Earnings per Share - Mult Share 5
20444 Dividends per Share - Mult Share 5
20445 Book Value per Share - Mult Share 5
20446 Price/Earnings Ratio - Close - Mult Share 5
20447 Price/Book Value Ratio - Close - Mult Share 5
20448 Dividend Yield - Close - Mult Share 5
20501 Type of Share - Mult Share 6

20503 Worldscope Identifier - Mult Share 6
20505 SEDOL - Mult Share 6
20506 CUSIP - Mult Share 6
20507 ISIN - Mult Share 6
20508 Ticker Symbol - Mult Share 6
20509 Stock Exchange(s) Listed - Mult Share 6
20511 Inactive Date - Mult Share 6
20520 Common Shares Outstanding - Current - Mult Share 6
20521 Market Price - Current - Mult Share 6
20522 Date of Current Price - Mult Share 6
20523 Market Capitalization - Current - Mult Share 6
20524 Earnings per Share - Last 12 Mos - Mult Share 6
20525 Dividends per Share - Last 12 Mos - Mult Share 6
20526 Price/Earnings Ratio - Current - Mult Share 6
20527 Price/Book Value Ratio - Current - Mult Share 6
20528 Dividend Yield - Current - Mult Share 6
20540 Common Shares Outstanding - Mult Share 6
20502 Par Value - Mult Share 6
20542 Market Price - Year End - Mult Share 6
20541 Market Capitalization - Mult Share 6
20543 Earnings per Share - Mult Share 6
20544 Dividends per Share - Mult Share 6
20545 Book Value per Share - Mult Share 6
20546 Price/Earnings Ratio - Close - Mult Share 6
20547 Price/Book Value Ratio - Close - Mult Share 6
20548 Dividend Yield - Close - Mult Share 6
20601 Type of Share - Mult Share 7
20603 Worldscope Identifier - Mult Share 7
20605 SEDOL - Mult Share 7
20606 CUSIP - Mult Share 7
20607 ISIN - Mult Share 7
20608 Ticker Symbol - Mult Share 7
20609 Stock Exchange(s) Listed - Mult Share 7
20611 Inactive Date - Mult Share 7
20620 Common Shares Outstanding - Current - Mult Share 7
20621 Market Price - Current - Mult Share 7
20622 Date of Current Price - Mult Share 7
20623 Market Capitalization - Current - Mult Share 7
20624 Earnings per Share - Last 12 Mos - Mult Share 7
20625 Dividends per Share - Last 12 Mos - Mult Share 7

20626 Price/Earnings Ratio - Current - Mult Share 7
20627 Price/Book Value Ratio - Current - Mult Share 7
20628 Dividend Yield - Current - Mult Share 7
20640 Common Shares Outstanding - Mult Share 7
20602 Par Value - Mult Share 7
20642 Market Price - Year End - Mult Share 7
20641 Market Capitalization - Mult Share 7
20643 Earnings per Share - Mult Share 7
20644 Dividends per Share - Mult Share 7
20645 Book Value per Share - Mult Share 7
20646 Price/Earnings Ratio - Close - Mult Share 7
20647 Price/Book Value Ratio - Close - Mult Share 7
20648 Dividend Yield - Close - Mult Share 7

## Monthly Foreign Exchange Rates

11013 To U.S. Dollars – Current
11002 To U.S. Dollars - January Month End
11003 To U.S. Dollars - February Month End
11004 To U.S. Dollars - March Month End
11005 To U.S. Dollars - April Month End
11006 To U.S. Dollars - May Month End
11007 To U.S. Dollars - June Month End
11008 To U.S. Dollars - July Month End
11009 To U.S. Dollars - August Month End
11010 To U.S. Dollars - September Month End
11011 To U.S. Dollars - October Month End
11012 To U.S. Dollars - November Month End
11001 To U.S. Dollars - December Month End
11113 From Euro Currency to Legacy/Local – Current
11102 From Euro Currency to Legacy/Local – January
11103 From Euro Currency to Legacy/Local – February
11104 From Euro Currency to Legacy/Local – March
11105 From Euro Currency to Legacy/Local – April
11106 From Euro Currency to Legacy/Local – May
11107 From Euro Currency to Legacy/Local – June
11108 From Euro Currency to Legacy/Local – July
11109 From Euro Currency to Legacy/Local – August
11110 From Euro Currency to Legacy/Local – September
11111 From Euro Currency to Legacy/Local – October

11112 From Euro Currency to Legacy/Local – November
11101 From Euro Currency to Legacy/Local – Year End
11202 From ECU Currency to Local – January
11203 From ECU Currency to Local – February
11204 From ECU Currency to Local – March
11205 From ECU Currency to Local – April
11206 From ECU Currency to Local – May
11207 From ECU Currency to Local – June
11208 From ECU Currency to Local – July
11209 From ECU Currency to Local – August
11210 From ECU Currency to Local – September
11211 From ECU Currency to Local – October
11212 From ECU Currency to Local – November
11201 From ECU Currency to Local – Year End
11313 Legacy to U.S. Currency – Current
11302 Legacy to U.S. Currency – January
11303 Legacy to U.S. Currency – February
11304 Legacy to U.S. Currency – March
11305 Legacy to U.S. Currency – April
11306 Legacy to U.S. Currency – May
11307 Legacy to U.S. Currency – June
11308 Legacy to U.S. Currency – July
11309 Legacy to U.S. Currency – August
11310 Legacy to U.S. Currency – September
11311 Legacy to U.S. Currency – October
11312 Legacy to U.S. Currency – November
11301 Legacy to U.S. Currency – Year End

# Chapter 10 Other Financial Companies Template

## General Information

06001 Company Name
06003 Company Name - Short
06014 Acronym
00000 Company Status
06094 Post Office Box
06021 Building
06022 Street
06023 Address City
06024 Address State
06025 Post Code/Zip Code
06026 Nation
06027 Nation Code
06028 Region
06031 Phone Number
06032 TELEX Number
06033 FAX Number
06030 Internet Address
06041 Officer 1 - Name
Officer 1 - Title
06051 Officer 2 - Name
Officer 2 - Title
06061 Officer 3 - Name
Officer 3 - Title
06071 Officer 4 - Name
Officer 4 - Title
06081 Officer 5 - Name
Officer 5 - Title
18357 Investor Relations - Name
18356 Investor Relations – E-mail Address
18359 Investor Relations - Phone/Fax
18272 Company Founded Date
18273 Date of Incorporation
11516 Date Added to Product
07033 Full/Limited Coverage Indicator
07034 Indicator – Data Update
07015 Inactive Date

06092 Business Description - Extended
07011 Employees
07001 Products
06100 Entity Type
06099 Currency of Document
05350 Fiscal Period End Date
05352 Month of Fiscal Year End
05351 Length of Fiscal Period
11556 Indicator – Restated Data Exists
11557 Indicator – Restatement Type
11558 Indicator – Early Release (Restatement)
11559 Indicator – Restatement Reason Code

## Industry

06011 Industry Group
06010 General Industry Classification
07040 ICB Code
07041 TRBC Code
07021 SIC Code 1
07022 SIC Code 2
07023 SIC Code 3
07024 SIC Code 4
07025 SIC Code 5
07026 SIC Code 6
07027 SIC Code 7
07028 SIC Code 8

## Auditors

07800 Parent Auditor 1
07801 Parent Auditor 1 - Affiliate 1
07802 Parent Auditor 1 - Affiliate 2
07803 Parent Auditor 1 - Affiliate 3
07804 Parent Auditor 1 - Affiliate 4
07805 Parent Auditor 2
07806 Parent Auditor 2 - Affiliate 1
07807 Parent Auditor 2 - Affiliate 2
07808 Parent Auditor 2 - Affiliate 3
07809 Parent Auditor 2 - Affiliate 4
07810 Parent Auditor 3

07811 Parent Auditor 3 - Affiliate 1
07812 Parent Auditor 3 - Affiliate 2
07813 Parent Auditor 3 - Affiliate 3
07814 Parent Auditor 3 - Affiliate 4
07815 Parent Auditor 4
07816 Parent Auditor 4 - Affiliate 1
07817 Parent Auditor 4 - Affiliate 2
07818 Parent Auditor 4 - Affiliate 3
07819 Parent Auditor 4 - Affiliate 4
01801 Auditor Fees

# Key Items in US Dollars

07211 Market Capitalization - Current
07210 Market Capitalization
07221 Common Equity - Current
07220 Common Equity
07230 Total Assets
07240 Net Sales or Revenues
07250 Net Income

# Stock Data

## Current Information

06005 Type of Share
05601 Ticker Symbol
06004 CUSIP
06006 SEDOL
06008 ISIN
06035 Worldscope Identifier
06105 Worldscope Permanent I.D.
06034 Disclosure Company Identifier
06038 I/B/E/S Ticker
11501 Indicator - Multiple Share Company
11519 Indicator – Limited Data Set Company
07016 Latest Annual Updated
07013 Year of Fast Update
07035 Latest Interim Date
05427 Stock Exchange(s) Listed
05661 Stock Index Information

11496 Indicator - ADR
05006 Market Price - Current
05009 Date of Current Price
05007 Market Price - Year to Date - High
05008 Market Price – Low
05091 Market Price – 52 Week High
05092 Market Price – 52 Week Low
08003 Market Capitalization (Public) - Current
08005 Market Capitalization - Current
05302 Common Shares Outstanding - Current
05306 Date of Common Shares
05450 Common/Ordinary Shareholders
05449 Date of Common/Ordinary Shareholders
05474 Closely Held Shares - Current
05473 Date of Closely Held Shares
05255 Earnings per Share - Last 12 Months
05256 Date of Last 12 Months EPS
05145 Dividends per Share - Last 12 Months
05190 Indicated Dividend Rate
05480 Book Value per Share - Current
05510 Cash Flow per Share - Current

## Annual Statistics

05001 Market Price - Year End
05002 Market Price - High
05003 Market Price - Low
05004 Market Price - 5 yr avg - High
05005 Market Price - 5 yr avg - Low
08001 Market Capitalization
08004 Market Capitalization - Public
05651 Common Shares Traded - Annual #
05085 Period Close Price
08002 Market Capitalization - Fiscal Period End
08006 Trading Volume ($ Amount)
08010 Trading Volume - Weekly Average
08011 Turnover Rate
05201 Earnings per Share
05210 Earnings per Share - Basic - Year
10010 Earnings per Share - Basic - Fiscal
05290 Fully Diluted Earnings per Share

10030 Earnings per Share - Fully Diluted - Fiscal
05202 Earnings per Share - Fiscal Period End
05905 Earnings per Share Report Date - Fiscal Period End
18193 Earnings per Share - As Reported
05277 EPRA/Recurring EPS
05200 Earnings Report Frequency
18208 Earnings per Share – Continuing Operations - Fiscal
18209 Earnings per Share Including Extraordinary Items - Fiscal
05230 Earnings per Share after Extraordinary Items
05226 Extraordinary Credit/Charge per Share
05227 Includes Pre-tax Extraordinary Credit/Charge per Share
18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05228 Discontinued Operations per Share
18205 Discontinued Operations - Total - per Share
18202 Cumulative Effect of Accounting per Share
05240 DVFA Earnings (Germany)
05203 OVFA Earnings per Share (Austria)
05725 Headline Earnings per Share (U.K.)
05260 Earnings per Share - 5 yr avg
05101 Dividends per Share
05140 Dividends per Share - 5 yr avg
05110 Dividends per Share - Fiscal
05102 Dividends per Share - Gross
05100 Dividend Report Frequency
05476 Book Value per Share
05278 EPRA NAV
05279 EPRA Triple NAV
05486 Tangible Book Value per Share
05491 Book Value - Outstanding Shares - Fiscal
05501 Cash Flow per Share
05502 Cash Flow per Share - Fiscal
05508 Sales per Share
05509 Operating Profit per Share
18211 Restructuring Expense per Share - Pre-tax
05505 Capital Expenditure per Share
18100 Enterprise Value
05301 Common Shares Outstanding
05326 Number of Shares Authorized
05303 Treasury Shares

05309 Par Value
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS
05475 Closely Held Shares
08021 Closely Held Shares %
05576 Stock Split/Dividend Ratio
05575 Stock Split/Dividend Ratio - Fiscal

### Weekly Time Series

05652 Common Shares Traded - Weekly
05080 Market Price - Week Close
05081 Market Price - Week High
05082 Market Price - Week Low

## Balance Sheet

### Assets

02001 Cash & Short Term Investments
- 02003 Cash
- 02008 Short Term Investments

02051 Receivables (Net)
02130 Securities Inventory
02132 Custody Securities
02255 Investments - Total
- 02276 Loans - Net
  - 02271 Loans - Total
  - 02275 Reserve for Loan Losses
- 02240 Real Estate Assets
- 02257 Investment in Sales and Direct Financing Leases
- 02250 Other Investments

02256 Investments in Associated Companies
02501 Property, Plant & Equipment - Net
- 02301 Property, Plant & Equipment - Gross
  - 18375 Land
  - 18376 Buildings
  - 18377 Machinery & Equipment
  - 18378 Rental/Lease Property
  - 18380 Transportation Equipment
  - 18381 Property, Plant & Equipment under Capitalized Leases

- 18390 Construction Work in Progress
- 18379 Property, Plant & Equipment - Other

02401 Accumulated Depreciation

- 18383 Accumulated Depreciation - Land
- 18384 Accumulated Depreciation - Buildings
- 18385 Accumulated Depreciation - Machinery & Equipment
- 18386 Accumulated Depreciation - Rental/Leased Property
- 18388 Accumulated Depreciation - Transportation Equipment
- 18389 Accumulated Depreciation - PP&E under Capitalized Lease
- 18392 Accumulated Depreciation - Construction Work in Progress
- 18387 Accumulated Depreciation - Other Property Plant & Equipment

02652 Other Assets

- 02647 Deferred Charges
- 02648 Tangible Other Assets
- 02649 Total Intangible Other Assets - Net
- 02101 Inventories - Total

02999 Total Assets

## Supplementary Asset Fields

18214 Exchange Rate Used in Translating Balance Sheet

02005 Cash & Equivalents - Generic

18293 Restricted Cash - Current

18294 Restricted Cash - Non-Current

18165 Deferred Tax Asset - Current

02048 Finance Receivables

02205 Treasury Securities

02230 Equity Securities Investment - Total

02211 Securities Purchased under Resale Agreements

18300 Investment Property - NBV

- 18212 Investment Property - Gross
- 18213 Investment Property - Accumulated Depreciation

18353 Assets Held for Sale

18705 Tangible Right-of-Use Assets, Operating Lease - Net

- 18706 Tangible Right-of-Use Assets, Operating Lease - Gross
- 18707 Tangible Right-of-Use Assets, Operating Lease - Accumulated Depreciation

18708 Tangible Right-of-Use Assets, Capital Lease - Net

- 18709 Tangible Right-of-Use Assets, Capital Lease - Gross
- 18710 Tangible Right-of-Use Assets, Capital Lease - Accumulated Depreciation

18280 Goodwill/Cost in Excess of Assets Purchased

- 02502 Goodwill - Gross
- 02503 Goodwill - Accumulated Amortization

02504 Development Costs - Net

- 02505 Development Costs - Gross
- 02506 Development Costs - Accumulated Amortization

02507 Brands, Patents - Net

- 02509 Brands, Patents - Gross
- 02508 Brands, Patents - Accumulated Amortization

02510 Licenses - Net

- 02511 Licenses - Gross
- 02512 Licenses - Accumulated Amortization

18299 Computer Software - Net

- 02516 Computer Software - Gross
- 02517 Computer Software - Accumulated Amortization

02513 Other Intangibles - Net

- 02514 Other Intangible Assets - Gross
- 02515 Other Intangible Assets - Accumulated Amortization

02518 Right of Use Intangible Assets - Net

- 02519 Right of Use Intangible Assets - Gross
- 02520 Right of Use Intangible Assets - Accumulated Amortization

02654 Total Intangible Other Assets - Gross

02655 Total Intangible Other Assets - Accumulated Amortization

02653 Pension Assets - Long Term

18408 Derivative Assets - Non-Current

18546 Contract Assets - Non-Current

02300 Total Assets - As Reported

18713 Tangible Right-of-Use Assets - Total Net

18714 Tangible Right-of-Use Assets - Total Gross

18715 Tangible Right-of-Use Assets - Accumulated Depreciation

## Liabilities & Shareholders' Equity

03019 Deposits - Total

03255 Total Debt

- 03051 Short Term Debt & Current Portion of Long Term Debt
- 03251 Long Term Debt
  - 03245 Long Term Debt Excluding Capitalized Leases
    - 18281 Non Convertible Debt
    - 18282 Convertible Debt
  - 03249 Capitalized Lease Obligations

03260 Provision for Risks and Charges
03262 Deferred Income
03263 Deferred Taxes
- 18183 Deferred Taxes - Credit
- 18184 Deferred Taxes - Debit

03257 Deferred Tax Liability in Untaxed Reserves
03273 Other Liabilities
03351 Total Liabilities
03401 Non-Equity Reserves
03426 Minority Interest
03451 Preferred Stock
- 03448 Preferred Stock Issued for ESOP
- 03449 ESOP Guarantees - Preferred Issued

03501 Common Equity
- 03480 Common Stock
- 03481 Capital Surplus
- 03492 Revaluation Reserves
- 03493 Other Appropriated Reserves
- 03494 Unappropriated (Free) Reserves
- 03495 Retained Earnings
- 03490 Equity in Untaxed Reserves
- 03496 ESOP Guarantees
- 03497 Unrealized Foreign Exchange Gain/Loss
- 03498 Unrealized Gain/Loss on Marketable Securities
- 03499 Treasury Stock

03999 Total Liabilities & Shareholders' Equity

## Supplementary Liabilities & Shareholders' Equity Fields

03059 Securities Sold but not yet Purchased (Short Call)
18166 Deferred Tax Liability - Current
18232 Current Portion of Long Term Debt
- 18722 Current Portion of Long Term Capital Lease Liabilities

03056 Securities Sold under Repurchase Agreements
03062 Interest Payable
18721 Current Portion of Long Term Operating Lease Liabilities
18725 Long Term Operating Lease Liabilities
18159 Liabilities Held for Sale
18289 Non-Redeemable Preferred Stock
18290 Redeemable Preferred Stock
03491 Goodwill Written Off

03261 Pension/Post Retirement Benefits
18352 Unfunded Pension Liabilities
18141 Lease Commitments - Year 1
18142 Lease Commitments - Year 2
18143 Lease Commitments - Year 3
18144 Lease Commitments - Year 4
18145 Lease Commitments - Year 5
18146 Lease Commitments - Over 5 Years
18147 Operating Lease Payments - Interest Cost/Imputed Interest
18635 Core Tier 1 Capital
18636 Hybrid Tier 1 Capital
18228 Tier 1 Capital
18229 Tier 2 Capital
18633 Tier 3 Capital
18634 Total Tier Capital
18852 Comprehensive Income - Hedging Gain/Loss
18854 Comprehensive Income - Other
18851 Comprehensive Income - Pension Liability
18853 Comprehensive Income - Unearned Compensation
18168 Mandatorily Redeemable Trust Preferred Securities
18167 Other Mandatory Redeemable Instruments
18286 Derivative Liabilities - Non-Current
18548 Contract Liabilities - Non-Current
18726 Revolving Line of Credit - Outstanding
18727 Revolving Line of Credit - Total Principal Amount
18728 Revolving Line of Credit - Unutilized/Unused Amount

## Income Statement

01001 Net Sales or Revenues
- 01016 Interest Income - Total
- 01017 Trading Account Income
- 01018 Foreign Exchange Income
- 01019 Trusts & Fiduciary Income/Commission & Fees
  - 01014 Trust Income
  - 01015 Commission & Fees
- 01006 Investment Income
- 01020 Other Operating Income

01051 Cost of Goods Sold

01151 Depreciation, Depletion & Amortization
- 01148 Depreciation
- 01149 Amortization of Intangibles
- 01150 Amortization of Deferred Charges

01100 Gross Income
01101 Selling, General & Administrative Expenses
01075 Interest Expense - Total
01271 Provision for Loan Losses
01230 Other Operating Expenses
01249 Operating Expenses - Total
01250 Operating Income
01266 Non-Operating Interest Income
01267 Pre-tax Equity in Earnings
01253 Extraordinary Credit - Pre-tax
01254 Extraordinary Charge - Pre-tax
01262 Other Income/Expense - Net
01401 Pre-tax Income
01451 Income Taxes
- 18186 Current Domestic Income Tax
- 18187 Current Foreign Income Tax
- 18188 Deferred Domestic Income Tax
- 18189 Deferred Foreign Income Tax

01501 Minority Interest
01503 Equity in Earnings
01504 After Tax Other Income/Expense
01505 Discontinued Operations
01551 Net Income before Extraordinary Items/Preferred Dividends
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)
01601 Extraordinary Items & Gain/Loss Sale of Assets

## Supplementary Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow
01024 Rental Income
01251 Interest Expense on Debt
01255 Interest Capitalized
18140 Rental/Operating Lease Expense
01084 Staff Costs
01085 Equipment Expense
01302 Operating Provisions

01204 Taxes other than Income Taxes
01268 Dividend Income - Non-Operating
18227 Restructuring Expense
01158 Depreciation of Financial Lease Right-of-Lease Tangible Assets
01152 Amortization of Brands
01153 Amortization of Research and Development
01154 Amortization of Licenses
01155 Amortization of Other Intangibles
01156 Amortization of Goodwill
01157 Amortization of Computer Software
01159 Amortization of Financial Lease Right-of-Use Intangible Assets
18224 Amortization and Impairment of Goodwill
18225 Impairment of Goodwill
18226 Impairment of Other Intangibles
18274 Impairment of Property, Plant & Equipment
18275 Impairment of Financial Fixed Assets
18099 Interest Expense on Financial Lease ROU Liabilities
01305 Gain on Sale of Investment
01269 Discontinued Operations - Pre-tax
01306 Gain/loss on Disposal of Assets
01352 Foreign Exchange Transactions
18191 Earnings before Interest and Taxes (EBIT)
18198 Earnings before Interest, Taxes, Depreciation & Amortization (EBITDA)
18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
18200 Discontinued Operations – Total
18150 Income from Continuing Operations
18175 Ordinary Profit (Japan)
18324 Unrealized Valuation Gains/Losses - Total
- 18571 Unrealized Valuation Gains/Losses - Investments
- 18572 Unrealized valuation Gains/Losses - Investment Property
- 18574 Unrealized Valuation Gains/Losses - Hedges/Derivatives
- 18575 Unrealized Valuation Gains/Losses - Other

01651 Net Income - Bottom Line
01751 Net Income Used to Calculate Earnings per Share
01705 Net Income Used to Calculate Fully Diluted Earnings per Share
18319 EPRA/Recurring Net Income
18181 Extraordinary - Income Tax
18419 COVID-19 Income Taxes - Extraordinary Charge/Credit
18576 COVID-19 Extraordinary Income/Expense - Other
18577 COVID-19 One-time Provisions

18578 COVID-19 Restructuring Charges & Provisions
18579 COVID-19 Impairment of Long-Term Assets
18580 COVID-19 One-time Government Grants
18218 Cumulative Effect of Accounting Change
18170 Unconsolidated/Parent Company Sales
18169 Unconsolidated/Parent Company Depreciation
18171 Unconsolidated/Parent Company Pre-tax Income
18172 Unconsolidated/Parent Company Net Profit
18173 Unconsolidated/Parent Company Earnings per Share

# Funds / Cash Flow Statement

## Funds Flow Statement - per FASB 95

04001 Net Income/Starting Line
04051 Depreciation, Depletion and Amortization
- 04049 Depreciation and Depletion
- 04050 Amortization of Intangible Assets

04101 Deferred Income Taxes and Investment Tax Credit
- 04199 Deferred Income Taxes

04151 Total Other Cash Flow
04201 Funds from Operations
04225 Extraordinary Items
04831 Funds from/for Other Operating Activities
- 04825 Decrease/Increase in Receivables
- 04826 Decrease/Increase in Inventories
- 04827 Increase/Decrease in Accounts Payable
- 04828 Increase/Decrease in Income Taxes Payable
- 04829 Increase/Decrease in Other Accruals
- 04830 Decrease/Increase in Other Assets/Liabilities

04860 Net Cash Flow - Operating Activities
04601 Capital Expenditures (Additions to Fixed Assets)
04651 Additions to Other Assets
04355 Net Assets from Acquisitions
04760 Increase in Investments
04440 Decrease in Investments
04351 Disposal of Fixed Assets
04797 Other Uses/(Sources) - Investing
- 04795 Other Uses - Investing
- 04796 Other Sources - Investing

04870 Net Cash Flow - Investing

04251 Net Proceeds from Sale/Issue of Common & Preferred
- 0430 Proceeds from Stock Options
- 04302 Other Proceeds from Sale/Issuance of Stock

04751 Com/Pfd Purchased, Retired, Converted, Redeemed

04401 Long Term Borrowings

04701 Reduction In Long Term Debt

04551 Cash Dividends Paid - Total

05376 Common Dividends (Cash)

05401 Preferred Dividends (Cash)

04821 Increase/Decrease in Short Term Borrowings

04448 Other Source/(Use) - Financing
- 04446 Other Sources - Financing
- 04447 Other Uses - Financing

04890 Net Cash Flow - Financing

04840 Effect of Exchange Rate on Cash

04851 Increase/Decrease in Cash & Short Term Investments

## Funds Flow Statement – Cash

04001 Net Income/Starting Line

04051 Depreciation, Depletion and Amortization
- 04049 Depreciation and Depletion
- 04050 Amortization of Intangible Assets

04101 Deferred Income Taxes and Investment Tax Credit
- 04199 Deferred Income Taxes

04151 Total Other Cash Flow

04201 Funds from Operations

04225 Extraordinary Items

04831 Funds from/for Other Operating Activities
- 04825 Decrease/Increase in Receivables
- 04826 Decrease/Increase in Inventories
- 04827 Increase/Decrease in Accounts Payable
- 04828 Increase/Decrease in Income Taxes Payable
- 04829 Increase/Decrease in Other Accruals
- 04830 Decrease/Increase in Other Assets/Liabilities

04401 Long Term Borrowings

04251 Net Proceeds from Sale/Issue of Common & Preferred
- 04301 Proceeds from Stock Options
- 04302 Other Proceeds from Sale/Issuance of Stock

04351 Disposal of Fixed Assets

04440 Decrease in Investments

04821 Increase/Decrease in Short Term Borrowings
04446 Other Sources - Financing
04796 Other Sources - Investing
04551 Cash Dividends Paid - Total
- 05376 Common Dividends (Cash)
- 05401 Preferred Dividends (Cash)

04760 Increase in Investments
04701 Reduction in Long Term Debt
04601 Capital Expenditures (Additions to Fixed Assets)
04355 Net Assets from Acquisitions
04751 Com/Pfd Purchased, Retired, Converted, Redeemed
04651 Additions to Other Assets
04795 Other Uses - Investing
04447 Other Uses - Financing
04840 Effect of Exchange Rate on Cash
04851 Increase/Decrease in Cash & Short Term Investments

## Funds Flow Statement – Total Sources/Total Uses

### Sources of Funds

04001 Net Income/Starting Line
04051 Depreciation, Depletion and Amortization
- 04049 Depreciation and Depletion
- 04050 Amortization of Intangible Assets

04101 Deferred Income Taxes and Investment Tax Credit
- 04199 Deferred Income Taxes

04151 Total Other Cash Flow
04201 Funds from Operations
04225 Extraordinary Items
04831 Funds from/for Other Operating Activities
- 04825 Decrease/Increase in Receivables
- 04826 Decrease/Increase in Inventories
- 04827 Increase/Decrease in Accounts Payable
- 04828 Increase/Decrease in Income Taxes Payable
- 04829 Increase/Decrease in Other Accruals
- 04830 Decrease/Increase in Other Assets/Liabilities

04401 Long Term Borrowings
04251 Net Proceeds from Sale/Issue of Common & Preferred
- 04301 Proceeds from Stock Options
- 04302 Other Proceeds from Sale/Issuance of Stock

04351 Disposal of Fixed Assets
04440 Decrease in Investments
04821 Increase/Decrease in Short Term Borrowings
04840 Effect of Exchange Rate on Cash
04851 Increase/Decrease in Cash & Short Term Investments
04446 Other Sources - Financing
04796 Other Sources - Investing
04501 Total Sources

## Uses of Funds

04551 Cash Dividends Paid - Total
- 05376 Common Dividends (Cash)
- 05401 Preferred Dividends (Cash)

04601 Capital Expenditures (Additions to Fixed Assets)
04701 Reduction in Long Term Debt
04751 Com/Pfd Purchased, Retired, Converted, Redeemed
04355 Net Assets from Acquisitions
04651 Additions to Other Assets
04760 Increase in Investments
04795 Other Uses - Investing
04447 Other Uses - Financing
04811 Total Uses

## Supplementary Cash Flow Fields

04148 Interest Paid
04149 Interest Income
04150 Taxation
04500 External Financing
04891 Net Cash from Continuing Operations
04892 Net Cash from Discontinued Operations
18216 Format Code - Cash Flow
04052 Dividends
04053 Asset Disposal
04054 Discontinued Operations
04055 Minority Interest
04056 Equity In Earnings
04058 Unrealized Gains/Losses From Fair Value Adjustment Of Financial Assets
04057 Other Cash Flow

## Pension & Postretirement

18842 Healthcare Data - Actual Return on Plan Assets

18834 Healthcare Data - Accumulated Benefit Obligation

18838 Healthcare Data - Amortization of Prior Service Costs

18832 Healthcare Data - Discount Rate

18831 Healthcare Data - Expected Long-Term Return Rate on Pension Assets

18843 Healthcare Data - Expected Return on Plan Assets for the Period

18833 Healthcare Data - Fair Value of Plan Assets

18840 Healthcare Data - (Gains) Losses from Settlements

18839 Healthcare Data - Interest Cost

18836 Healthcare Data - Net Periodic Pension (Income)/Expense

18841 Healthcare Data - Other Net Periodic Pension (Income)/Expense

18837 Healthcare Data - Pension Service Costs

18848 Healthcare Data - Net Interest Cost

18835 Healthcare Data - Projected Benefit Obligation (PBO)

18830 Healthcare Data - Unfunded Healthcare Defined Benefits

18844 Healthcare Data - Unrecognized Prior Service Cost

18845 Healthcare - Unrecognized Net Actuarial Gain/Loss

18846 Healthcare - Other Adjustments To Funded Status For Net Pension/Post Retirement Assets/Liabilities

18847 Healthcare Net Liability/(Asset) - Balance Sheet

18808 Pension Data - Accumulated Benefit Obligation

18816 Pension Data - Actual Return on Plan Assets

18802 Pension Data - Asset Allocation - % Bonds

18801 Pension Data - Asset Allocation - % Equities

18804 Pension Data - Asset Allocation - % Other

18803 Pension Data - Asset Allocation - % Property

18805 Pension Data - Expected Long-Term Return Rate on Pension Assets

18817 Pension Data - Expected Return on Plan Assets for the Period

18807 Pension Data - Fair Value of Plan Assets

18814 Pension Data - (Gains) Losses from Settlements

18810 Pension Data - Net Periodic Pension (Income)/Expense

18815 Pension Data - Other Net Periodic Pension (Income)/Expense

18806 Pension Data - Pension Discount Rate

18813 Pension Data - Pension Interest Cost

18811 Pension Data - Pension Service Costs

18812 Pension Data - Prior Service Costs

18822 Pension Data - Pension Net Interest Cost

18809 Pension Data - Projected Benefit Obligation (PBO)

18818 Pension Data - Unrecognized Prior Service Cost

18819 Pension Data-Unrecognized Net Actuarial Gain/Loss

18820 Pension Data - Other Adjustments To Funded Status for Net Pension/Post Retirement Assets/Liabilities

18821 Pension Data - Net Pension Liability/(Asset) - Balance Sheet

## Product Segment Data

19500 Product Segment 1 - Description

19501 Product Segment 1 - Sales

19502 Product Segment 1 - Operating Income

19503 Product Segment 1 - Assets

19504 Product Segment 1 - Capital Expenditures

19505 Product Segment 1 - Depreciation

19506 Product Segment 1 - SIC Code

19510 Product Segment 2 - Description

19511 Product Segment 2 - Sales

19512 Product Segment 2 - Operating Income

19513 Product Segment 2 - Assets

19514 Product Segment 2 - Capital Expenditures

19515 Product Segment 2 - Depreciation

19516 Product Segment 2 - SIC Code

19520 Product Segment 3 - Description

19521 Product Segment 3 - Sales

19522 Product Segment 3 - Operating Income

19523 Product Segment 3 - Assets

19524 Product Segment 3 - Capital Expenditures

19525 Product Segment 3 - Depreciation

19526 Product Segment 3 - SIC Code

19530 Product Segment 4 - Description

19531 Product Segment 4 - Sales

19532 Product Segment 4 - Operating Income

19533 Product Segment 4 - Assets

19534 Product Segment 4 - Capital Expenditures

19535 Product Segment 4 - Depreciation

19536 Product Segment 4 - SIC Code

19540 Product Segment 5 - Description

19541 Product Segment 5 - Sales

19542 Product Segment 5 - Operating Income

19543 Product Segment 5 - Assets

19544 Product Segment 5 - Capital Expenditures

19545 Product Segment 5 - Depreciation

19546 Product Segment 5 - SIC Code
19550 Product Segment 6 - Description
19551 Product Segment 6 - Sales
19552 Product Segment 6 - Operating Income
19553 Product Segment 6 - Assets
19554 Product Segment 6 - Capital Expenditures
19555 Product Segment 6 - Depreciation
19556 Product Segment 6 - SIC Code
19560 Product Segment 7 - Description
19561 Product Segment 7 - Sales
19562 Product Segment 7 - Operating Income
19563 Product Segment 7 - Assets
19564 Product Segment 7 - Capital Expenditures
19565 Product Segment 7 - Depreciation
19566 Product Segment 7 - SIC Code
19570 Product Segment 8 - Description
19571 Product Segment 8 - Sales
19572 Product Segment 8 - Operating Income
19573 Product Segment 8 - Assets
19574 Product Segment 8 - Capital Expenditures
19575 Product Segment 8 - Depreciation
19576 Product Segment 8 - SIC Code
19580 Product Segment 9 - Description
19581 Product Segment 9 - Sales
19582 Product Segment 9 - Operating Income
19583 Product Segment 9 - Assets
19584 Product Segment 9 - Capital Expenditures
19585 Product Segment 9 - Depreciation
19586 Product Segment 9 - SIC Code
19590 Product Segment 10 - Description
19591 Product Segment 10 - Sales
19592 Product Segment 10 - Operating Income
19593 Product Segment 10 - Assets
19594 Product Segment 10 - Capital Expenditures
19595 Product Segment 10 - Depreciation
19596 Product Segment 10 - SIC Code

## Geographic Segment Data

19600 Geographic Segment 1 - Description

19601 Geographic Segment 1 - Sales
19602 Geographic Segment 1 - Operating Income
19603 Geographic Segment 1 - Assets
19604 Geographic Segment 1 - Capital Expenditures
19605 Geographic Segment 1 - Depreciation
19610 Geographic Segment 2 - Description
19611 Geographic Segment 2 - Sales
19612 Geographic Segment 2 - Operating Income
19613 Geographic Segment 2 - Assets
19614 Geographic Segment 2 - Capital Expenditures
19615 Geographic Segment 2 - Depreciation
19620 Geographic Segment 3 - Description
19621 Geographic Segment 3 - Sales
19622 Geographic Segment 3 - Operating Income
19623 Geographic Segment 3 - Assets
19624 Geographic Segment 3 - Capital Expenditures
19625 Geographic Segment 3 - Depreciation
19630 Geographic Segment 4 - Description
19631 Geographic Segment 4 - Sales
19632 Geographic Segment 4 - Operating Income
19633 Geographic Segment 4 - Assets
19634 Geographic Segment 4 - Capital Expenditures
19635 Geographic Segment 4 - Depreciation
19640 Geographic Segment 5 - Description
19641 Geographic Segment 5 - Sales
19642 Geographic Segment 5 - Operating Income
19643 Geographic Segment 5 - Assets
19644 Geographic Segment 5 - Capital Expenditures
19645 Geographic Segment 5 - Depreciation
19650 Geographic Segment 6 - Description
19651 Geographic Segment 6 - Sales
19652 Geographic Segment 6 - Operating Income
19653 Geographic Segment 6 - Assets
19654 Geographic Segment 6 - Capital Expenditures
19655 Geographic Segment 6 - Depreciation
19660 Geographic Segment 7 - Description
19661 Geographic Segment 7 - Sales
19662 Geographic Segment 7 - Operating Income
19663 Geographic Segment 7 - Assets
19664 Geographic Segment 7 - Capital Expenditures

19665 Geographic Segment 7 - Depreciation
19670 Geographic Segment 8 - Description
19671 Geographic Segment 8 - Sales
19672 Geographic Segment 8 - Operating Income
19673 Geographic Segment 8 - Assets
19674 Geographic Segment 8 - Capital Expenditures
19675 Geographic Segment 8 - Depreciation
19680 Geographic Segment 9 - Description
19681 Geographic Segment 9 - Sales
19682 Geographic Segment 9 - Operating Income
19683 Geographic Segment 9 - Assets
19684 Geographic Segment 9 - Capital Expenditures
19685 Geographic Segment 9 - Depreciation
19690 Geographic Segment 10 - Description
19691 Geographic Segment 10 - Sales
19692 Geographic Segment 10 - Operating Income
19693 Geographic Segment 10 - Assets
19694 Geographic Segment 10 – Capital Expenditures
19695 Geographic Segment 10 - Depreciation

# Foreign Business

## Annual Statistics

07151 International Assets
07101 International Sales
07126 International Operating Income
08711 Foreign Return on Assets
08706 Foreign Asset Turnover
08701 Foreign Income Margin
08716 Foreign Assets Growth
08721 Foreign Sales Growth
08726 Foreign Income Growth
08736 Foreign Assets % Tot Assets
08731 Foreign Sales % Tot Sales
08741 Foreign Income % Total Income

## Five Year Averages

08715 Foreign Return on Assets
08710 Foreign Asset Turnover
08705 Foreign Income Margin

08720 Foreign Assets Growth
08725 Foreign Sales Growth
08730 Foreign Income Growth
08740 Foreign Assets % Total Assets
08735 Foreign Sales % Total Sales
08745 Foreign Income % Total Income

## Other Fields

18231 Weighted Cost of Debt
03998 Total Capital
18192 Dividends Provided for or Paid – Common
18604 Capital Adequacy Ratio - Core Tier 1
18157 Capital Adequacy Ratio - Tier 1
18602 Capital Adequacy Ratio - Tier 2
18603 Capital Adequacy Ratio - Tier 3
18158 Capital Adequacy Ratio - Total Capital
18607 Leverage Ratio - Basel 3
18608 Net Stable Funding Ratio - Basel 3
18609 Liquidity Coverage Ratio
07161 Exports
18199 Net Debt
18156 Risk Weighted Assets
18322 Stock Option Compensation Expense - Adjustment to Net Income, Net of Tax
18321 Stock Option Compensation, Net of Tax
03995 Total Shareholders' Equity

## Annual Series Interim Data

| | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 |
|---|---|---|---|---|
| Interim Sales | 19101 | 19102 | 19103 | 19104 |
| Interim Pre-tax Income | 19105 | 19106 | 19107 | 19108 |
| Interim Net Profit | 19109 | 19110 | 19111 | 19112 |
| Number of Months-EPS | 05217 | 05218 | 05219 | 05220 |
| Earnings per Share | 05221 | 05222 | 05223 | 05224 |
| Earnings per Share – Basic | 05211 | 05212 | 05213 | 05214 |
| Fully Diluted EPS | 05291 | 05292 | 05293 | 05294 |
| EPS - Report Date | 05901 | 05902 | 05903 | 05904 |

| | | | | |
|---|---|---|---|---|
| EPS - 12 Months | 05251 | 05252 | 05253 | 05254 |
| EPS - 5 yr avg | 05261 | 05262 | 05263 | 05264 |
| Dividends per Share | 05121 | 05122 | 05123 | 05124 |
| DPS – Gross | 05125 | 05126 | 05127 | 05128 |
| DPS - Declared Date | 05910 | 05911 | 05912 | 05913 |
| DPS - Record Date | 05917 | 05918 | 05919 | 05920 |
| DPS - Ex-Div Date | 05923 | 05924 | 05925 | 05926 |
| DPS - Payable Date | 05929 | 05930 | 05931 | 05932 |
| DPS – Extra | 05151 | 05152 | 05153 | 05154 |
| DPS - Extra – Gross | 05171 | 05172 | 05173 | 05174 |
| DPS - Extra - Dec Date | 05935 | 05936 | 05937 | 05938 |
| DPS - Extra - Rec Date | 05941 | 05942 | 05943 | 05944 |
| DPS - Extra - Ex-Div Date | 05947 | 05948 | 05949 | 05950 |
| DPS - Extra - Pay Date | 05953 | 05954 | 05955 | 05956 |
| DPS - Special | 05155 | 05156 | 05157 | 05158 |
| DPS - Special - Gross | 05175 | 05176 | 05177 | 05178 |
| DPS - Special - Dec Date | 05965 | 05966 | 05967 | 05968 |
| DPS - Special - Rec Date | 05970 | 05971 | 05972 | 05973 |
| DPS - Special - Ex-Div Date | 05959 | 05960 | 05961 | 05962 |
| DPS - Special - Payable Date | 05976 | 05977 | 05978 | 05979 |
| DPS - 12 Months | 05131 | 05132 | 05133 | 05134 |
| DPS - 5 yr avg | 05141 | 05142 | 05143 | 05144 |

## Monthly Price Information

| Month | End Market Price | High Price | Low Price |
|---|---|---|---|
| January | 05015 | 05016 | 05017 |
| February | 05020 | 05021 | 05022 |
| March | 05025 | 05026 | 05027 |
| April | 05030 | 05031 | 05032 |
| May | 05035 | 05036 | 05037 |

| | | | |
|---|---|---|---|
| June | 05040 | 05041 | 05042 |
| July | 05045 | 05046 | 05047 |
| August | 05050 | 05051 | 05052 |
| September | 05055 | 05056 | 05057 |
| October | 05060 | 05061 | 05062 |
| November | 05065 | 05066 | 05067 |
| December | 05070 | 05071 | 05072 |

# Stock Performance

## Current Information

09102 Price/Earnings Ratio - Current
09103 Price/Earnings Ratio - Current High
09105 Price/Earnings Ratio - Current Low
09202 Earnings Yield - Current
09203 Earnings Yield - Current High
09205 Earnings Yield - Current Low
09302 Price/Book Value Ratio - Current
09602 Price/Cash Flow - Current
09402 Dividend Yield - Current
08372 Return on Equity - per Share - Current
08652 Reinvestment Rate - per Share - Current
09502 Dividend Payout - per Share - Current
09001 Price Trend - Last Week
09005 Price Trend - Four Week
09011 Price Trend - Quarter to Date
09016 Price Trend - Previous Quarter
09021 Price Trend - Year to Date
09006 Price Trend - 13 Weeks
09007 Price Trend – 26 Weeks
09026 Price Trend - 52 Weeks
09802 Beta
09803 Alpha

## Annual Statistics

09104 Price/Earnings Ratio - Close
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low

09204 Earnings Yield - Close
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low
09504 Dividend Payout per Share
09304 Price/Book Value Ratio - Close
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09904 Price/Sales per Share Ratio
08801 Total Investment Return
08806 Price Volatility
09704 Market Capitalization/Common Equity

## Three Year Averages

08803 Total Investment Return

## Five Year Averages

09121 Price/Earnings Ratio - Close
09111 Price/Earnings Ratio - High
09116 Price/Earnings Ratio - Low
09126 Price/Earnings Ratio - Avg High-Low
09221 Earnings Yield - Close
09211 Earnings Yield - High
09216 Earnings Yield - Low
09226 Earnings Yield - Avg High-Low
09621 Price/Cash Flow Ratio
09421 Dividend Yield - Close
09411 Dividend Yield - High
09416 Dividend Yield - Low
09426 Dividend Yield - Avg High-Low
09521 Dividend Payout per Share
09321 Price/Book Value Ratio - Close
09311 Price/Book Value Ratio - High
09316 Price/Book Value Ratio - Low

09326 Price/Book Value Ratio - Avg High-Low
08805 Total Investment Return
09721 Market Capitalization/Common Equity

# Growth Rates

## Annual Statistics

08631 Net Sales/Revenues Growth
08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08626 Employees Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08666 Loans Growth
08676 Net Margin Growth
08579 Market Capitalization Growth
08816 Earnings Per Share Fiscal Growth
08821 Book Value Per Share Fiscal Growth

## Three Year Averages

08633 Net Sales/Revenues Growth
08581 Market Capitalization Growth
08604 Earnings per Share Growth

## Five Year Averages

08635 Net Sales/Revenues Growth
08650 Operating Income Growth
08640 Net Income Growth
08625 Total Assets Growth
08620 Equity Growth
08630 Employees Growth
08605 Earnings per Share Growth
08615 Dividends per Share Growth
08610 Book Value per Share Growth
08670 Loans Growth
08680 Net Margin Growth

# Profitability

## Annual Statistics

08301 Return on Equity - Total (%)
08371 Return on Equity - Per Share
08302 Return on Equity - Per Share Fiscal
08653 Reinvestment Rate - Per Share Fiscal
08651 Reinvestment Rate - Per Share
08656 Reinvestment Rate - Total
08326 Return on Assets
08376 Return on Invested Capital
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08331 Cost of Goods Sold/Sales
08306 Gross Profit Margin
08336 Selling, General & Administrative Expenses/Sales
08316 Operating Profit Margin
08361 Operating Income Return on Total Capital
08321 Pre-tax Margin
08346 Tax Rate
08356 Interest Rate - Estimated Average
15611 Efficiency of Earnings Assets
08366 Net Margin
15587 Earning Assets % Total Assets
08351 Sales per Employee

## Five Year Averages

08305 Return on Equity - Total (%)
08375 Return on Equity - per Share
08655 Reinvestment Rate - per Share
08660 Reinvestment Rate - Total
08330 Return on Assets
08380 Return on Invested Capital
08915 Retained Earnings % Equity
08385 Cash Earnings Return on Equity
08315 Cash Flow/Sales
08335 Cost of Goods Sold/Sales
08310 Gross Profit Margin
08340 Selling, General & Administrative Expenses/Sales

08320 Operating Profit Margin
08365 Operating Income Return on Total Capital
08325 Pre-tax Margin
08350 Tax Rate
08360 Interest Rate - Estimated Average
08370 Net Margin
15614 Efficiency of Earnings Assets
15590 Earning Assets % Total Assets
08355 Sales per Employee

# Loan Loss Ratios

## Annual Statistics

15073 Reserves for Loan Losses % Total Loans
15079 Provision for Loan Losses % Total Loans
15156 Reserves for Loan Losses % Total Assets

## Five Year Averages

15076 Reserves for Loan Losses % Total Loans
15082 Provision for Loan Losses % Total Loans
15159 Reserves for Loan Losses % Total Assets

# Asset Utilization

## Annual Statistics

08406 Assets per Employee
08401 Total Asset Turnover
15043 Total Loans % Total Assets
15091 Invested Assets % Total Assets
08416 Capital Expenditures % Total Assets
08421 Capital Expenditures % Sales

## Five Year Averages

08410 Assets per Employee
08405 Total Asset Turnover
15094 Invested Assets % Total Assets
08420 Capital Expenditures % Total Assets
08425 Capital Expenditures % Sales

# Leverage

## Annual Statistics

08231 Total Debt % Common Equity
08226 Long Term Debt % Common Equity
08221 Total Debt % Total Capital
08216 Long Term Debt % Total Capital
08211 Minority Interest % Total Capital
08201 Equity % Total Capital
08206 Preferred Stock % Total Capital
08236 Total Debt % Total Assets
08241 Common Equity % Total Assets
08287 Total Assets / Common Equity Ratio
15121 Total Capital % Total Assets
15037 Total Deposits % Total Assets
15173 Earning Assets % Total Available Funds
15049 Total Loans % Total Deposits
15097 Invested Assets % Liabilities
08256 Dividend Payout (% Earnings)
08906 Cash Dividends % Cash Flow
08251 Fixed Charge Coverage Ratio
08246 Cash Dividend Coverage Ratio
08261 Operating Cash/Fixed Charges
08266 Fixed Assets % Common Equity
08291 EBIT / Total Interest Expense Ratio
15115 Reserves for Loan Losses % Total Capital

## Five Year Averages

08235 Total Debt % Common Equity
08230 Long Term Debt % Common Equity
08225 Total Debt % Total Capital
08220 Long Term Debt % Total Capital
08215 Minority Interest % Total Capital
08205 Equity % Total Capital
08210 Preferred Stock % Total Capital
08240 Total Debt % Total Assets
08245 Common Equity % Total Assets
15124 Total Capital % Total Assets
15046 Total Loans % Total Assets
15040 Total Deposits % Total Assets

15176 Earning Assets % Total Available Funds
15010 Equity % of Total Deposits
15052 Total Loans % Total Deposits
15100 Invested Assets % Liabilities
08260 Dividend Payout (% Earnings)
08910 Cash Dividends % Cash Flow
08255 Fixed Charge Coverage Ratio
08250 Cash Dividend Coverage Ratio
08265 Operating Cash/Fixed Charges
08270 Fixed Assets % Common Equity
15118 Reserves for Loan Losses % Total Capital

# Other Ratios

## Annual Statistics

15103 Equity Securities & Real Estate % Invest Assets
15109 Equity Securities & Real Estate & Capital

## Five Year Averages

15106 Equity Securities & Real Estate % Invest Assets
15112 Equity Securities & Real Estate & Capital

# Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%
07536 Accounting standards followed
07546 Auditors' opinion

# Multiple Share Data

20001 Type of Share - Mult Share 1
20003 Worldscope Identifier - Mult Share 1
20005 SEDOL - Mult Share 1
20006 CUSIP - Mult Share 1
20007 ISIN - Mult Share 1
20008 Ticker Symbol - Mult Share 1
20009 Stock Exchange(s) Listed - Mult Share 1
20011 Inactive Date - Mult Share 1
20020 Common Shares Outstanding - Current - Mult Share 1
20021 Market Price - Current - Mult Share 1

20022 Date of Current Price - Mult Share 1
20023 Market Capitalization - Current - Mult Share 1
20024 Earnings per Share - Last 12 Mos - Mult Share 1
20025 Dividends per Share - Last 12 Mos - Mult Share 1
20026 Price/Earnings Ratio - Current - Mult Share 1
20027 Price/Book Value Ratio - Current - Mult Share 1
20028 Dividend Yield - Current - Mult Share 1
20040 Common Shares Outstanding - Mult Share 1
20002 Par Value - Mult Share 1
20042 Market Price - Year End - Mult Share 1
20041 Market Capitalization - Mult Share 1
20043 Earnings per Share - Mult Share 1
20044 Dividends per Share - Mult Share 1
20045 Book Value per Share - Mult Share 1
20046 Price/Earnings Ratio - Close - Mult Share 1
20047 Price/Book Value Ratio - Close - Mult Share 1
20048 Dividend Yield - Close - Mult Share 1
20101 Type of Share - Mult Share 2
20103 Worldscope Identifier - Mult Share 2
20105 SEDOL - Mult Share 2
20106 CUSIP - Mult Share 2
20107 ISIN - Mult Share 2
20108 Ticker Symbol - Mult Share 2
20109 Stock Exchange(s) Listed - Mult Share 2
20111 Inactive Date - Mult Share 2
20120 Common Shares Outstanding - Current - Mult Share 2
20121 Market Price - Current - Mult Share 2
20122 Date of Current Price - Mult Share 2
20123 Market Capitalization - Current - Mult Share 2
20124 Earnings per Share - Last 12 Mos - Mult Share 2
20125 Dividends per Share - Last 12 Mos - Mult Share 2
20126 Price/Earnings Ratio - Current - Mult Share 2
20127 Price/Book Value Ratio - Current - Mult Share 2
20128 Dividend Yield - Current - Mult Share 2
20140 Common Shares Outstanding - Mult Share 2
20102 Par Value - Mult Share 2
20142 Market Price - Year End - Mult Share 2
20141 Market Capitalization - Mult Share 2
20143 Earnings per Share - Mult Share 2
20144 Dividends per Share - Mult Share 2

20145 Book Value per Share - Mult Share 2
20146 Price/Earnings Ratio - Close - Mult Share 2
20147 Price/Book Value Ratio - Close - Mult Share 2
20148 Dividend Yield - Close - Mult Share 2
20201 Type of Share - Mult Share 3
20203 Worldscope Identifier - Mult Share 3
20205 SEDOL - Mult Share 3
20206 CUSIP - Mult Share 3
20207 ISIN - Mult Share 3
20208 Ticker Symbol - Mult Share 3
20209 Stock Exchange(s) Listed - Mult Share 3
20211 Inactive Date - Mult Share 3
20220 Common Shares Outstanding - Current - Mult Share 3
20221 Market Price - Current - Mult Share 3
20222 Date of Current Price - Mult Share 3
20223 Market Capitalization - Current - Mult Share 3
20224 Earnings per Share - Last 12 Mos - Mult Share 3
20225 Dividends per Share - Last 12 Mos - Mult Share 3
20226 Price/Earnings Ratio - Current - Mult Share 3
20227 Price/Book Value Ratio - Current - Mult Share 3
20228 Dividend Yield - Current - Mult Share 3
20240 Common Shares Outstanding - Mult Share 3
20202 Par Value - Mult Share 3
20242 Market Price - Year End - Mult Share 3
20241 Market Capitalization - Mult Share 3
20243 Earnings per Share - Mult Share 3
20244 Dividends per Share - Mult Share 3
20245 Book Value per Share - Mult Share 3
20246 Price/Earnings Ratio - Close - Mult Share 3
20247 Price/Book Value Ratio - Close - Mult Share 3
20248 Dividend Yield - Close - Mult Share 3
20301 Type of Share - Mult Share 4
20303 Worldscope Identifier - Mult Share 4
20305 SEDOL - Mult Share 4
20306 CUSIP - Mult Share 4
20307 ISIN - Mult Share 4
20308 Ticker Symbol - Mult Share 4
20309 Stock Exchange(s) Listed - Mult Share 4
20311 Inactive Date - Mult Share 4
20320 Common Shares Outstanding - Current - Mult Share 4

20321 Market Price - Current - Mult Share 4
20322 Date of Current Price - Mult Share 4
20323 Market Capitalization - Current - Mult Share 4
20324 Earnings per Share - Last 12 Mos - Mult Share 4
20325 Dividends per Share - Last 12 Mos - Mult Share 4
20326 Price/Earnings Ratio - Current - Mult Share 4
20327 Price/Book Value Ratio - Current - Mult Share 4
20328 Dividend Yield - Current - Mult Share 4
20340 Common Shares Outstanding - Mult Share 4
20302 Par Value - Mult Share 4
20342 Market Price - Year End - Mult Share 4
20341 Market Capitalization - Mult Share 4
20343 Earnings per Share - Mult Share 4
20344 Dividends per Share - Mult Share 4
20345 Book Value per Share - Mult Share 4
20346 Price/Earnings Ratio - Close - Mult Share 4
20347 Price/Book Value Ratio - Close - Mult Share 4
20348 Dividend Yield - Close - Mult Share 4
20401 Type of Share - Mult Share 5
20403 Worldscope Identifier - Mult Share 5
20405 SEDOL - Mult Share 5
20406 CUSIP - Mult Share 5
20407 ISIN - Mult Share 5
20408 Ticker Symbol - Mult Share 5
20409 Stock Exchange(s) Listed - Mult Share 5
20411 Inactive Date - Mult Share 5
20420 Common Shares Outstanding - Current - Mult Share 5
20421 Market Price - Current - Mult Share 5
20422 Date of Current Price - Mult Share 5
20423 Market Capitalization - Current - Mult Share 5
20424 Earnings per Share - Last 12 Mos - Mult Share 5
20425 Dividends per Share - Last 12 Mos - Mult Share 5
20426 Price/Earnings Ratio - Current - Mult Share 5
20427 Price/Book Value Ratio - Current - Mult Share 5
20428 Dividend Yield - Current - Mult Share 5
20440 Common Shares Outstanding - Mult Share 5
20402 Par Value - Mult Share 5
20442 Market Price - Year End - Mult Share 5
20441 Market Capitalization - Mult Share 5
20443 Earnings per Share - Mult Share 5

20444 Dividends per Share - Mult Share 5
20445 Book Value per Share - Mult Share 5
20446 Price/Earnings Ratio - Close - Mult Share 5
20447 Price/Book Value Ratio - Close - Mult Share 5
20448 Dividend Yield - Close - Mult Share 5
20501 Type of Share - Mult Share 6
20503 Worldscope Identifier - Mult Share 6
20505 SEDOL - Mult Share 6
20506 CUSIP - Mult Share 6
20507 ISIN - Mult Share 6
20508 Ticker Symbol - Mult Share 6
20509 Stock Exchange(s) Listed - Mult Share 6
20511 Inactive Date - Mult Share 6
20520 Common Shares Outstanding - Current - Mult Share 6
20521 Market Price - Current - Mult Share 6
20522 Date of Current Price - Mult Share 6
20523 Market Capitalization - Current - Mult Share 6
20524 Earnings per Share - Last 12 Mos - Mult Share 6
20525 Dividends per Share - Last 12 Mos - Mult Share 6
20526 Price/Earnings Ratio - Current - Mult Share 6
20527 Price/Book Value Ratio - Current - Mult Share 6
20528 Dividend Yield - Current - Mult Share 6
20540 Common Shares Outstanding - Mult Share 6
20502 Par Value - Mult Share 6
20542 Market Price - Year End - Mult Share 6
20541 Market Capitalization - Mult Share 6
20543 Earnings per Share - Mult Share 6
20544 Dividends per Share - Mult Share 6
20545 Book Value per Share - Mult Share 6
20546 Price/Earnings Ratio - Close - Mult Share 6
20547 Price/Book Value Ratio - Close - Mult Share 6
20548 Dividend Yield - Close - Mult Share 6
20601 Type of Share - Mult Share 7
20603 Worldscope Identifier - Mult Share 7
20605 SEDOL - Mult Share 7
20606 CUSIP - Mult Share 7
20607 ISIN - Mult Share 7
20608 Ticker Symbol - Mult Share 7
20609 Stock Exchange(s) Listed - Mult Share 7
20611 Inactive Date - Mult Share 7

20620 Common Shares Outstanding - Current - Mult Share 7
20621 Market Price - Current - Mult Share 7
20622 Date of Current Price - Mult Share 7
20623 Market Capitalization - Current - Mult Share 7
20624 Earnings per Share - Last 12 Mos - Mult Share 7
20625 Dividends per Share - Last 12 Mos - Mult Share 7
20626 Price/Earnings Ratio - Current - Mult Share 7
20627 Price/Book Value Ratio - Current - Mult Share 7
20628 Dividend Yield - Current - Mult Share 7
20640 Common Shares Outstanding - Mult Share 7
20602 Par Value - Mult Share 7
20642 Market Price - Year End - Mult Share 7
20641 Market Capitalization - Mult Share 7
20643 Earnings per Share - Mult Share 7
20644 Dividends per Share - Mult Share 7
20645 Book Value per Share - Mult Share 7
20646 Price/Earnings Ratio - Close - Mult Share 7
20647 Price/Book Value Ratio - Close - Mult Share 7
20648 Dividend Yield - Close - Mult Share 7

## Monthly Foreign Exchange Rates

11013 To U.S. Dollars - Current
11002 To U.S. Dollars - January Month End
11003 To U.S. Dollars - February Month End
11004 To U.S. Dollars - March Month End
11005 To U.S. Dollars - April Month End
11006 To U.S. Dollars - May Month End
11007 To U.S. Dollars - June Month End
11008 To U.S. Dollars - July Month End
11009 To U.S. Dollars - August Month End
11010 To U.S. Dollars - September Month End
11011 To U.S. Dollars - October Month End
11012 To U.S. Dollars - November Month End
11001 To U.S. Dollars - December Month End
11113 From Euro Currency to Legacy/Local- Current
11102 From Euro Currency to Legacy/Local - January
11103 From Euro Currency to Legacy/Local - February
11104 From Euro Currency to Legacy/Local - March
11105 From Euro Currency to Legacy/Local - April

11106 From Euro Currency to Legacy/Local - May
11107 From Euro Currency to Legacy/Local - June
11108 From Euro Currency to Legacy/Local - July
11109 From Euro Currency to Legacy/Local - August
11110 From Euro Currency to Legacy/Local - September
11111 From Euro Currency to Legacy/Local - October
11112 From Euro Currency to Legacy/Local - November
11101 From Euro Currency to Legacy/Local - Year End
11202 From ECU Currency to Local - January
11203 From ECU Currency to Local - February
11204 From ECU Currency to Local - March
11205 From ECU Currency to Local - April
11206 From ECU Currency to Local - May
11207 From ECU Currency to Local - June
11208 From ECU Currency to Local - July
11209 From ECU Currency to Local - August
11210 From ECU Currency to Local - September
11211 From ECU Currency to Local - October
11212 From ECU Currency to Local - November
11201 From ECU Currency to Local - Year End
11313 Legacy to U.S. Currency - Current
11302 Legacy to U.S. Currency - January
11303 Legacy to U.S. Currency - February
11304 Legacy to U.S. Currency - March
11305 Legacy to U.S. Currency - April
11306 Legacy to U.S. Currency - May
11307 Legacy to U.S. Currency - June
11308 Legacy to U.S. Currency - July
11309 Legacy to U.S. Currency - August
11310 Legacy to U.S. Currency - September
11311 Legacy to U.S. Currency - October
11312 Legacy to U.S. Currency - November
11301 Legacy to U.S. Currency - Year End

# Chapter 11 Security Level Information Template

Note: This data items, when historical and unless otherwise stated in the definition, are only available for 1987 and subsequent years

## General Information

06001 Company Name
06003 Company Name - Short
06026 Nation
06027 Nation Code
06028 Region
11516 Date Added to Product
07015 Inactive Date
07012 Inactive Date - Security
05350 Fiscal Period End Date
11556 Indicator – Restated Data Exists
11557 Indicator – Restatement Type

## Key Items in US Dollars

07211 Market Capitalization - Current
07210 Market Capitalization

## Stock Data

### Current Information

06005 Type of Share
05601 Ticker Symbol
06004 CUSIP
06006 SEDOL
06008 ISIN
06035 Worldscope Identifier
06105 Worldscope Permanent I.D.
06036 Primary Issue Identifier
11526 Indicator – Primary Issue
05427 Stock Exchange(s) Listed
05006 Market Price - Current
05009 Date of Current Price
05007 Market Price - Year to Date - High

05008 Market Price - Year to Date - Low
05091 Market Price – 52 Week High
05092 Market Price – 52 Weed Low
08005 Market Capitalization - Current
05302 Common Shares Outstanding - Current
05255 Earnings Per Share - Last 12 Months
05256 Date of Last 12 Months EPS
05145 Dividends Per Share - Last 12 Months
05190 Indicated Dividend Rate
05480 Book Value Per Share - Current
05510 Cash Flow Per Share - Current

## Annual Statistics

05001 Market Price - Year End
05002 Market Price - High
05003 Market Price - Low
05004 Market Price - 5 yr avg - High
05005 Market Price - 5 yr avg - Low
08001 Market Capitalization
05085 Period Close Price
08002 Market Capitalization – Fiscal Period End
05651 Common Shares Traded - Annual #
08006 Trading Volume ($ Amount)
08010 Trading Volume - Weekly Average
08011 Turnover Rate
05201 Earnings Per Share
05202 Earnings per Share - Fiscal Period End
05905 Earnings per Share Report Date – Fiscal Period End
10010 Earnings per Share – Basic – Fiscal
10030 Earnings per Share – Fully Diluted – Fiscal
05260 Earnings Per Share - 5 yr avg
05200 Earnings Report Frequency
05101 Dividends Per Share
05140 Dividends Per Share - 5 yr avg
05110 Dividends per Share - Fiscal
05102 Dividends Per Share - Gross
05100 Dividend Report Frequency
05476 Book Value Per Share
05491 Book Value – Outstanding Shares - Fiscal
05501 Cash Flow Per Share

05508 Sales per Share

05301 Common Shares Outstanding

05309 Par Value

05576 Stock Split/Dividend Ratio

05575 Stock Split/Dividend Ratio - Fiscal

### Weekly Time Series

05652 Common Shares Traded – Weekly

05080 Market Price – Week Close

05081 Market Price – Week High

05082 Market Price – Week Low

## Interim Data

| | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 |
|---|---|---|---|---|
| Number of Months-EPS | 05217 | 05218 | 05219 | 05220 |
| Earnings per Share | 05221 | 05222 | 05223 | 05224 |
| EPS - Report Date | 05901 | 05902 | 05903 | 05904 |
| EPS - 12 Months | 05251 | 05252 | 05253 | 05254 |
| EPS - 5 yr avg | 05261 | 05262 | 05263 | 05264 |
| Dividends per Share | 05121 | 05122 | 05123 | 05124 |
| DPS – Gross | 05125 | 05126 | 05127 | 05128 |
| DPS - Declared Date | 05910 | 05911 | 05912 | 05913 |
| DPS - Record Date | 05917 | 05918 | 05919 | 05920 |
| DPS - Ex-Div Date | 05923 | 05924 | 05925 | 05926 |
| DPS - Payable Date | 05929 | 05930 | 05931 | 05932 |
| DPS – Extra | 05151 | 05152 | 05153 | 05154 |
| DPS - Extra – Gross | 05171 | 05172 | 05173 | 05174 |
| DPS - Extra - Dec Date | 05935 | 05936 | 05937 | 05938 |
| DPS - Extra - Rec Date | 05941 | 05942 | 05943 | 05944 |
| DPS - Extra - Ex-Div Date | 05947 | 05948 | 05949 | 05950 |
| DPS - Extra - Pay Date | 05953 | 05954 | 05955 | 05956 |
| DPS - Special | 05155 | 05156 | 05157 | 05158 |
| DPS - Special – Gross | 05175 | 05176 | 05177 | 05178 |

| | | | | |
|---|---|---|---|---|
| DPS - Special - Dec Date | 05965 | 05966 | 05967 | 05968 |
| DPS - Special - Rec Date | 05970 | 05971 | 05972 | 05973 |
| DPS - Special - Ex-Div Date | 05959 | 05960 | 05961 | 05962 |
| DPS - Special - Pay Date | 05976 | 05977 | 05978 | 05979 |
| DPS - 12 Months | 05131 | 05132 | 05133 | 05134 |
| DPS - 5 yr avg | 05141 | 05142 | 05143 | 05144 |

## Monthly Price Information

| Month | End Market Price | High Price | Low Price |
|---|---|---|---|
| January | 05015 | 05016 | 05017 |
| February | 05020 | 05021 | 05022 |
| March | 05025 | 05026 | 05027 |
| April | 05030 | 05031 | 05032 |
| May | 05035 | 05036 | 05037 |
| June | 05040 | 05041 | 05042 |
| July | 05045 | 05046 | 05047 |
| August | 05050 | 05051 | 05052 |
| September | 05055 | 05056 | 05057 |
| October | 05060 | 05061 | 05062 |
| November | 05065 | 05066 | 05067 |
| December | 05070 | 05071 | 05072 |

## Stock Performance

### Current Information

09102 Price/Earnings Ratio - Current

09103 Price/Earnings Ratio - Current High

09105 Price/Earnings Ratio - Current Low

09202 Earnings Yield - Current

09203 Earnings Yield - Current High

09205 Earnings Yield - Current Low

09602 Price/Cash Flow - Current

09302 Price/Book Value Ratio - Current

09402 Dividend Yield - Current

09502 Dividend Payout - Per Share - Current
09001 Price Trend - Last Week
09005 Price Trend - Four Week
09011 Price Trend - Quarter to Date
09016 Price Trend - Previous Quarter
09021 Price Trend - Year to Date
09006 Price Trend - 13 Weeks
09007 Price Trend – 26 Weeks
09026 Price Trend - 52 Weeks
09802 Beta
09803 Alpha

## Annual Statistics

09104 Price/Earnings Ratio - Close
09304 Price/Book Value Ratio - Close
09604 Price/Cash Flow Ratio - Close
09204 Earnings Yield - Close
09404 Dividend Yield - Close
08801 Total Investment Return
09504 Dividend Payout Per Share
08806 Price Volatility
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low

## Three Year Averages

08803 Total Investment Return

## Five Year Averages

09121 Price/Earnings Ratio - Close
09321 Price/Book Value Ratio - Close

09621 Price/Cash Flow Ratio - Close
09221 Earnings Yield - Close
09421 Dividend Yield - Close
08805 Total Investment Return
09521 Dividend Payout Per Share
09111 Price/Earnings Ratio - High
09116 Price/Earnings Ratio - Low
09126 Price/Earnings Ratio - Avg High-Low
09211 Earnings Yield - High
09216 Earnings Yield - Low
09226 Earnings Yield - Avg High-Low
09311 Price/Book Value Ratio - High
09316 Price/Book Value Ratio - Low
09326 Price/Book Value Ratio - Avg High-Low
09411 Dividend Yield - High
09416 Dividend Yield - Low
09426 Dividend Yield - Avg High-Low

# Growth Rates

## Annual Statistics:

08601 Earnings Per Share Growth %
08611 Dividends Per Share Growth %
08606 Book Value Per Share Growth %
08579 Market Capitalization Growth %

## Three Year Averages

08581 Market Capitalization Growth %

## Five Year Averages:

08605 Earnings Per Share Growth %
08615 Dividends Per Share Growth %
08610 Book Value Per Share Growth %

# Chapter 12 ADRs Template

## General Information

06095 Depositary Bank

## Stock Data

### Current Information

06110 ADR Cusip 1
06111 ADR Cusip 2
06112 ADR Cusip 3
06096 ADR Exchange Ratio
06115 ADR Non-U.S. Security Identifier
11503 Indicator - ADR
11502 Indicator - Sponsored/Unsponsored
05257 Earnings per ADR - GAAP - Last 12 Months
05478 Book Value per ADR - GAAP

### Annual Statistics

05204 Earnings per ADR - GAAP
05265 Earnings per ADR - GAAP - 5 YR Avg
05226 Extraordinary Credit/Charge per Share
05227 Includes Pre-tax Extraordinary Credit/Charge per Share
18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05490 Book Value per ADR - GAAP

## Supplementary Data

### Assets

06615 Current Assets - GAAP
06660 Loans (Net) - GAAP
06640 Investments - GAAP
06620 Property, Plant & Equipment (Net) - GAAP
06695 Other Assets - GAAP
06694 Intangible Other Assets - GAAP
06693 Goodwill - GAAP
06699 Total Assets - GAAP

### Liabilities & Shareholders' Equity

06715 Current Liabilities - GAAP
06769 Long Term Debt - GAAP
06730 Deposits - GAAP
06773 Deferred Taxes - GAAP
06740 Insurance Reserves - GAAP
06774 Other Long Term Liabilities - GAAP
06783 Preferred Stock - GAAP
06780 Minority Interest - GAAP
06795 Common Equity - GAAP
06798 Total Equity - GAAP

### Income Statement

06802 Premium Income - GAAP
06801 Sales/Revenues - GAAP
06840 Non-Interest Income - GAAP
06830 Net Interest Income - GAAP
06820 Other Operating Income - GAAP
06850 Operating Income - GAAP
06860 Pre-tax Income - GAAP
06895 Net Income - GAAP

### Cash Flow Statement

06915 Cash Flow from Operations - GAAP
06920 Cash Flow - Operating Activities - GAAP
06930 Cash Flow - Financing Activities - GAAP
06940 Cash Flow - Investing Activities - GAAP
06970 Increase/Decrease - Cash - GAAP

## Stock Performance

### Current Information

09142 Price/Earnings Ratio - GAAP - Current
09143 Price/Earnings Ratio - GAAP - Current High
09145 Price/Earnings Ratio - GAAP - Current Low
09342 Price/Book Value - GAAP - Current
09343 Price/Book Value - GAAP - Current High
09345 Price/Book Value - GAAP - Current Low
09242 Earnings Yield - GAAP - Current

09243 Earnings Yield - GAAP - Current High

09245 Earnings Yield - GAAP - Current Low

## Annual Statistics

09144 Price/Earnings Ratio - GAAP - Close

09344 Price/Book Value - GAAP - Close

09244 Earnings Yield - GAAP - Close

09146 Price/Earnings Ratio - GAAP - Avg High-Low

09140 Price/Earnings Ratio - GAAP – High

09141 Price/Earnings Ratio - GAAP – Low

09246 Earnings Yield - GAAP - Avg High-Low

09240 Earnings Yield - GAAP – High

09241 Earnings Yield - GAAP - Low

09346 Price/Book Value - GAAP - Avg High-Low

09340 Price/Book Value - GAAP - High

09341 Price/Book Value - GAAP – Low

## Three Year Averages

09132 Price/Earnings Ratio - Close

09149 Price/Earnings Ratio - GAAP - Close

09332 Price/Book Value - Close

09349 Price/Book Value - GAAP - Close

09623 Price/Cash Flow Ratio

09232 Earnings Yield - Close

09249 Earnings Yield - GAAP - Close

09432 Dividend Yield - Close

09133 Price/Earnings Ratio - Avg High-Low

09130 Price/Earnings Ratio - High

09131 Price/Earnings Ratio - Low

09150 Price/Earnings Ratio - GAAP - Avg High-Low

09147 Price/Earnings Ratio - GAAP - High

09148 Price/Earnings Ratio - GAAP - Low

09233 Earnings Yield - Avg High-Low

09230 Earnings Yield - High

09231 Earnings Yield - Low

09350 Earnings Yield - GAAP - Avg High-Low

09247 Earnings Yield - GAAP - High

09248 Earnings Yield - GAAP - Low

09333 Price/Book Value - Avg High-Low
09330 Price/Book Value - High
09331 Price/Book Value - Low
09250 Price/Book Value - GAAP - Avg High-Low
09347 Price/Book Value - GAAP - High
09348 Price/Book Value - GAAP - Low
09433 Dividend Yield - Avg High-Low
09430 Dividend Yield - High
09431 Dividend Yield - Low

### Five Year Averages

09153 Price/Earnings Ratio - GAAP - Close
09353 Price/Book Value - GAAP - Close
09253 Earnings Yield - GAAP - Close
09154 Price/Earnings Ratio - GAAP - Avg High-Low
09151 Price/Earnings Ratio - GAAP - High
09152 Price/Earnings Ratio - GAAP - Low
09254 Earnings Yield - GAAP - Avg High-Low
09251 Earnings Yield - GAAP - High
09252 Earnings Yield - GAAP - Low
09354 Price/Book Value - GAAP - Avg High-Low
09351 Price/Book Value - GAAP - High
09352 Price/Book Value - GAAP - Low

## Growth Rates

### Annual Statistics

08584 Net Income - GAAP - Growth
08595 Earnings per ADR - GAAP - Growth
08592 Book Value per ADR - GAAP - Growth

### Three Year Averages

08618 Equity Growth
08633 Net Sales/Revenues Growth
08638 Net Income Growth
08604 Earnings per Share Growth

08614 Dividends per Share Growth

08609 Book Value per Share Growth

08590 Equity - GAAP - Growth

08586 Net Income - GAAP - Growth

08597 Earnings per ADR - GAAP - Growth

08593 Book Value per ADR - GAAP - Growth

### Five Year Averages

08591 Equity - GAAP - Growth

08588 Net Income - GAAP - Growth

08599 Earnings per ADR - GAAP - Growth

08594 Book Value per ADR - GAAP - Growth

## Profitability

### Annual Statistic

08295 Return on Equity - GAAP

### Three Year Statistic

08297 Return on Equity - GAAP

### Five Year Statistic

08299 Return on Equity - GAAP

## Leverage

### Annual Statistics

08277 Long Term Debt - GAAP % Common Equity - GAAP

### Three Year Averages

08279 Long Term Debt - GAAP % Common Equity - GAAP

### Five Year Averages

08281 Long Term Debt - GAAP % Common Equity – GAAP

## Company Specific Accounting

18221 U.S. GAAP Information Available

## Monthly Exchange Rates

06103 Current Exchange Rate (U.S.$)

06102 Fiscal Year End Exchange Rate (U.S.$)

# Chapter 13 Fast Update Template

# Banks

## General Information

06001 Company Name
06014 Acronym
00000 Company Status
06094 Post Office Box
06021 Building
06022 Street
06023 Address City
06024 Address State
06025 Post Code/Zip Code
06031 Phone Number
06033 FAX Number
06030 Internet Address
06041 Officer 1 - Name
Officer 1 - Title
06051 Officer 2 - Name
Officer 2 - Title
06061 Officer 3 - Name
Officer 3 - Title
06071 Officer 4 - Name
Officer 4 - Title
06081 Officer 5 - Name
Officer 5 - Title
18357 Investor Relations - Name
18356 Investor Relations – E-Mail Address
18359 Investor Relations - Phone/FAX
06092 Business Description - Extended
07011 Employees
06099 Currency of Document
05350 Fiscal Period End Date
07034 Indicator – Data Update
11556 Indicator – Restated Data Exists
11557 Indicator – Restatement Type
11558 Indicator – Early Release (Restatement)
11559 Indicator – Restatement Reason Code

# Industry

06011 Industry Group

06010 General Industry Classification

07041 TRBC Code

# Stock Data

## Current Information

06005 Type of Share

05601 Ticker Symbol

06004 CUSIP

06006 SEDOL

06008 ISIN

06035 Worldscope Identifier

06105 Worldscope Permanent I.D.

06034 Disclosure Company Identifier

06038 I/B/E/S Ticker

11501 Indicator - Multiple Share Company

07013 Year of Fast Update

05427 Stock Exchange(s) Listed

05661 Stock Index Information

11496 Indicator - ADR

05006 Market Price - Current

05009 Date of Current Price

05007 Market Price - Year to Date - High

05008 Market Price - Year to Date - Low

08005 Market Capitalization - Current

05302 Common Shares Outstanding - Current

05306 Date of Common Shares

05255 Earnings per Share - Last 12 Months

05256 Date of Last 12 Months EPS

05145 Dividends per Share - Last 12 Months

05190 Indicated Dividend Rate

05480 Book Value per Share - Current

05510 Cash Flow per Share - Current

## Annual Statistics

05001 Market Price - Year End

05002 Market Price - High

05003 Market Price - Low
05004 Market Price - 5 yr avg - High
05005 Market Price - 5 yr avg - Low
08001 Market Capitalization
08002 Market Capitalization – Fiscal Period End
05651 Common Shares Traded - Annual #
08006 Trading Volume ($ Amount)
08010 Trading Volume - Weekly Average
08011 Turnover Rate
05201 Earnings per Share
05210 Earnings per Share – Basic – Year
10010 Earnings per Share – Basic – Fiscal
05290 Fully Diluted Earnings per Share
10030 Earnings per Share – Fully Diluted – Fiscal
05202 Earnings per Share - Fiscal Period End
05905 Earnings per Share Report Date – Fiscal Period End
05200 Earnings Report Frequency
18209 Earnings per Share Including Extraordinary Items – Fiscal
05226 Extraordinary Credit/Charge per Share
05227 Includes Pre-tax Extraordinary Credit/Charge per Share
18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05240 DVFA Earnings (Germany)
05203 OVFA Earnings per Share (Austria)
05725 Headline Earnings per Share (U.K.)
05260 Earnings per Share - 5 yr avg
05101 Dividends per Share
05140 Dividends per Share - 5 yr avg
05102 Dividends per Share - Gross
05100 Dividend Report Frequency
05476 Book Value per Share
05486 Tangible Book Value per Share
05501 Cash Flow per Share
05508 Sales per Share
05509 Operating Profit per Share
05301 Common Shares Outstanding
05309 Par Value
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS

05576 Stock Split/Dividend Ratio

## Weekly Time Series

05652 Common Shares Traded – Weekly
05080 Market Price – Week Close
05081 Market Price – Week High
05082 Market Price – Week Low

## Balance Sheet

### Assets

02004 Cash & Due from Banks
02255 Investments – Total
02055 Interbank Loans
02501 Property, Plant & Equipment-Net
02649 Total Intangible Other Assets - Net
02999 Total Assets

### Supplementary Asset Fields

18293 Restricted Cash – Current
18353 Assets Held for Sale
18705 Tangible Right-of-Use Assets, Operating Lease – Net
18708 Tangible Right-of-Use Assets, Capital Lease – Net
02518 Right of Use Intangible Assets - Net
02519 Right of Use Intangible Assets - Gross
02520 Right of Use Intangible Assets – Accumulated Amortization
02654 Total Intangible Other Assets - Gross
02655 Total Intangible Other Assets – Accumulated Amortization
18408 Derivative Assets – Non-Current
18546 Contract Assets – Non-Current
02300 Total Assets - As Reported
18173 Tangible Right-of-Use Assets – Total Net

### Liabilities & Shareholders' Equity

03019 Deposits – Total
03255 Total Debt
- 03051 Short Term Debt & Current Portion of Long Term Debt
- 03251 Long-Term Debt
  - 03245 Long-Term Debt Excluding Capitalized Leases

03249 Capitalized Lease Obligations

03263 Deferred Taxes

03257 Deferred Tax Liability in Untaxed Reserves

03351 Total Liabilities

03401 Non-Equity Reserves

03426 Minority Interest

03451 Preferred Stock

03501 Common Equity

03493 Other Appropriated Reserves

03494 Unappropriated (Free) Reserves

03495 Retained Earnings

03999 Total Liabilities & Shareholders' Equity

### Supplementary Liabilities & **Shareholders' Equity** Fields

03055 Federal Funds (Liability)

03056 Securities Sold under Repurchase Agreements

18159 Liabilities Held for Sale

18286 Derivative Liabilities – Non-Current

18548 Contract Liabilities – Non-Current

18721 Current Portion of Long Term Operating Lease Liabilities

18722 Current Portion of Long Term Capital Lease Liabilities

18725 Long Term Operation Lease Liabilities

18726 Revolving Line of Credit - Outstanding

18727 Revolving Line of Credit - Total Principal Amount

18728 Revolving Line of Credit - Unutilized/Unused Amount

## Income Statement

01016 Interest Income - Total

01075 Interest Expense - Total

01251 Interest Expense on Debt

01076 Net Interest Income

01271 Provision for Loan Losses

01250 Operating Income

01253 Extraordinary Credit - Pre-tax

01254 Extraordinary Charge - Pre-tax

01401 Pre-tax Income

01451 Income Taxes

01501 Minority Interest

01551 Net Income before Extraordinary Items/Preferred Dividends

01701 Preferred Dividend Requirements

01706 Net Income after Preferred Dividends (Basic EPS)

### Supplementary Income Statement Fields

01001 Net Sales or Revenues

01159 Amortization of Financial Lease Right-of-Use Intangible Assets

18225 Impairment of Goodwill

18226 Impairment of Other Intangibles

18274 Impairment of Property, Plant & Equipment

18275 Impairment of Financial Fixed Assets

18099 Interest Expense on Financial Lease ROU Liabilities

18191 Earnings before Interest and Taxes (EBIT)

18198 Earnings before Interest, Taxes, Depreciation & Amortization (EBITDA)

18155 Operating Income before Depreciation/Amortization (Operating EBITDA)

18175 Ordinary Profit (Japan)

18324 Unrealized Valuation Gains/Losses - Total

- 18571 Unrealized Valuation Gains/Losses – Investments
- 18572 Unrealized valuation Gains/Losses – Investment Property
- 18574 Unrealized Valuation Gains/Losses – Hedges/Derivatives
- 18575 Unrealized Valuation Gains/Losses – Other

01651 Net Income - Bottom Line

01751 Net Income Used to Calculate Earnings per Share

01705 Net Income Used to Calculate Fully Diluted Earnings per Share

18181 Extraordinary – Income Tax

18419 COVID-19 Income Taxes - Extraordinary Charge/Credit

18576 COVID-19 Extraordinary Income/Expense - Other

18577 COVID-19 One-time Provisions

18578 COVID-19 Restructuring Charges & Provisions

18579 COVID-19 Impairment of Long-Term Assets

18580 COVID-19 One-time Government Grants

18170 Unconsolidated/Parent Company Sales

18169 Unconsolidated/Parent Company Depreciation

18171 Unconsolidated/Parent Company Pre-tax Income

18172 Unconsolidated/Parent Company Net Profit

18173 Unconsolidated/Parent Company Earnings per Share

## Funds Flow Statement – per FASB 95

04201 Funds from Operations

04860 Net Cash Flow - Operating Activities

04601 Capital Expenditures
04870 Net Cash Flow - Investing
04551 Cash Dividends Paid - Total
05376 Common Dividends (Cash)
05401 Preferred Dividends (Cash)
04890 Net Cash Flow - Financing
04840 Effect Of Exchange Rate On Cash
04851 Increase/Decrease In Cash And Short Term Investments

# Other Fields

03998 Total Capital

# Stock Performance

## Current Information

09102 Price/Earnings Ratio - Current
09103 Price/Earnings Ratio - Current High
09105 Price/Earnings Ratio - Current Low
09202 Earnings Yield - Current
09203 Earnings Yield - Current High
09205 Earnings Yield - Current Low
09602 Price/Cash Flow - Current
09302 Price/Book Value Ratio - Current
09402 Dividend Yield - Current
08372 Return on Equity - per Share - Current
08652 Reinvestment Rate - per Share - Current
09502 Dividend Payout - per Share - Current

## Annual Statistics

09104 Price/Earnings Ratio - Close
09304 Price/Book Value Ratio - Close
09604 Price/Cash Flow Ratio
09204 Earnings Yield - Close
09404 Dividend Yield - Close
08801 Total Investment Return
09504 Dividend Payout per Share
08806 Price Volatility
09100 Price/Earnings Ratio - High

09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low
09704 Market Capitalization/Common Equity

### Five Year Averages

09121 Price/Earnings Ratio - Close
09321 Price/Book Value Ratio - Close
09621 Price/Cash Flow Ratio
09221 Earnings Yield - Close
09421 Dividend Yield - Close
08805 Total Investment Return
09521 Dividend Payout per Share
09111 Price/Earnings Ratio - High
09116 Price/Earnings Ratio - Low
09126 Price/Earnings Ratio - Avg High-Low
09211 Earnings Yield - High
09216 Earnings Yield - Low
09226 Earnings Yield - Avg High-Low
09311 Price/Book Value Ratio - High
09316 Price/Book Value Ratio - Low
09326 Price/Book Value Ratio - Avg High-Low
09411 Dividend Yield - High
09416 Dividend Yield - Low
09426 Dividend Yield - Avg High-Low
09721 Market Capitalization/Common Equity

## Growth Rates

### Annual Statistics

08631 Net Sales/Revenues Growth
08646 Operating Income Growth

08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08676 Net Margin Growth

### Five Year Averages

08635 Net Sales/Revenues Growth
08650 Operating Income Growth
08640 Net Income Growth
08625 Total Assets Growth
08620 Equity Growth
08605 Earnings per Share Growth
08615 Dividends per Share Growth
08610 Book Value per Share Growth
08680 Net Margin Growth

## Profitability

### Annual Statistics

08301 Return on Equity – Total (%)
08371 Return on Equity – per Share
08376 Return on Invested Capital
08656 Reinvestment Rate - Total
08651 Reinvestment Rate – per Share
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08316 Operating Profit Margin
08361 Operating Income Return on Total Capital
08321 Pre-tax Margin
08356 Interest Rate - Estimated Average
08366 Net Margin
15593 Non-Interest Income % Total Revenues

### Five Year Averages

08305 Return on Equity - Total (%)
08375 Return on Equity – per Share

08380 Return on Invested Capital
08656 Reinvestment Rate - Total
08655 Reinvestment Rate - per Share
08660 Reinvestment Rate - per Share
08915 Retained Earnings % Equity
08385 Cash Earnings Return on Equity
08315 Cash Flow/Sales
08320 Operating Profit Margin
08365 Operating Income Return on Total Capital
08325 Pre-tax Margin
08360 Interest Rate - Estimated Average
08370 Net Margin
15596 Non-Interest Income % Total Revenues

# Leverage

## Annual Statistics

08231 Total Debt % Common Equity
08226 Long Term Debt % Common Equity
08221 Total Debt % Total Capital
08216 Long Term Debt % Total Capital
08211 Minority Interest % Total Capital
08201 Equity % Total Capital
08206 Preferred Stock % Total Capital
08236 Total Debt % Total Assets
08241 Common Equity % Total Assets
08287 Total Assets / Common Equity Ratio
15121 Total Capital % Total Assets
08256 Dividend Payout (% Earnings)-Total Dollar
08906 Cash Dividends % Cash Flow
08266 Fixed Assets % Common Equity

## Five Year Averages

08235 Total Debt % Common Equity
08230 Long Term Debt % Common Equity
08225 Total Debt % Total Capital
08220 Long Term Debt % Total Capital
08215 Minority Interest % Total Capital
08205 Equity % Total Capital
08210 Preferred Stock % Total Capital

08240 Total Debt % Total Assets
08245 Common Equity % Total Assets
15124 Total Capital % Total Assets
08260 Dividend Payout (% Earnings)-Total Dollar
08910 Cash Dividends % Cash Flow
08270 Fixed Assets % Common Equity

## Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%
07536 Accounting standards followed

# Industrials

## General Information

06001 Company Name
06014 Acronym
00000 Company Status
06094 Post Office Box
06021 Building
06022 Street
06023 Address City
06024 Address State
06025 Post Code/Zip Code
06031 Phone Number
06033 FAX Number
06030 Internet Address
06041 Officer 1 - Name
Officer 1 - Title
06051 Officer 2 - Name
Officer 2 - Title
06061 Officer 3 - Name
Officer 3 - Title
06071 Officer 4 - Name
Officer 4 - Title
06081 Officer 5 - Name
Officer 5 - Title
18357 Investor Relations - Name

18356 Investor Relations – E-Mail Address
18359 Investor Relations - Phone/Fax
06092 Business Description - Extended
07011 Employees
06099 Currency of Document
05350 Fiscal Period End Date
07034 Indicator – Data Update
11556 Indicator – Restated Data Exists
11557 Indicator – Restatement Type
11558 Indicator – Early Release (Restatement)
11559 Indicator – Restatement Reason Code

# Industry

06011 Industry Group
06010 General Industry Classification
07041 TRBC Code

# Stock Data

## Current Information

06005 Type of Share
05601 Ticker Symbol
06004 CUSIP
06006 SEDOL
06008 ISIN
06035 Worldscope Identifier
06105 Worldscope Permanent I.D.
06034 Disclosure Company Identifier
06038 I/B/E/S Ticker
11501 Indicator - Multiple Share Company
07013 Year of Fast Update
05427 Stock Exchange(s) Listed
05661 Stock Index Information
11496 Indicator - ADR
05006 Market Price - Current
05009 Date of Current Price
05007 Market Price - Year to Date - High
05008 Market Price - Year to Date - Low

08005 Market Capitalization - Current
05302 Common Shares Outstanding - Current
05306 Date of Common Shares
05255 Earnings per Share - Last 12 Months
05256 Date of Last 12 Months EPS
05145 Dividends per Share - Last 12 Months
05190 Indicated Dividend Rate
05480 Book Value per Share - Current
05510 Cash Flow per Share - Current

## Annual Statistics

05001 Market Price - Year End
05002 Market Price - High
05003 Market Price - Low
05004 Market Price - 5 yr avg - High
05005 Market Price - 5 yr avg - Low
08001 Market Capitalization
08002 Market Capitalization – Fiscal Period End
05651 Common Shares Traded - Annual #
08006 Trading Volume ($ Amount)
08010 Trading Volume - Weekly Average
08011 Turnover Rate
05201 Earnings per Share
05210 Earnings per Share – Basic – Year
10010 Earnings per Share – Basic – Fiscal
05290 Fully Diluted Earnings per Share
10030 Earnings per Share – Fully Diluted – Fiscal
05202 Earnings per Share - Fiscal Period End
05905 Earnings per Share Report Date – Fiscal Period End
05200 Earnings Report Frequency
18209 Earnings per Share Including Extraordinary Items – Fiscal
05226 Extraordinary Credit/Charge per Share
05227 Includes Pre-tax Extraordinary Credit/Charge per Share
18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05240 DVFA Earnings (Germany)
05203 OVFA Earnings per Share (Austria)
05725 Headline Earnings per Share (U.K.)
05260 Earnings per Share - 5 yr avg
05101 Dividends per Share

05140 Dividends per Share - 5 yr avg
05102 Dividends per Share - Gross
05100 Dividend Report Frequency
05476 Book Value per Share
05486 Tangible Book Value per Share
05501 Cash Flow per Share
05507 Free Cash Flow per Share
05508 Sales per Share
05509 Operating Profit per Share
05506 Working Capital per Share
05301 Common Shares Outstanding
05309 Par Value
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS
05576 Stock Split/Dividend Ratio

## Weekly Time Series

05652 Common Shares Traded – Weekly
05080 Market Price – Week Close
05081 Market Price – Week High
05082 Market Price – Week Low

## Balance Sheet

### Assets

02001 Cash & Short Term Investments
02051 Receivables (Net)
02101 Inventories – Total
02201 Current Assets - Total
02501 Property Plant and Equipment - Net
- 02301 Property Plant and Equipment - Gross
- 02401 Accumulated Depreciation

02649 Total Intangible Other Assets - Net
02999 Total Assets

### Supplementary Asset Fields

18354 Assets Held for Sale – Current
18353 Assets Held for Sale

18409 Derivative Assets – Current
18545 Contract Assets - Current
18293 Restricted Cash – Current
18705 Tangible Right-of-Use Assets, Operating Lease - Net
- 18706 Tangible Right-of-Use Assets, Operating Lease - Gross
- 18707 Tangible Right-of-Use Assets, Operating Lease – Accumulated Depreciation

18708 Tangible Right-of-Use Assets, Capital Lease - Net
- 18709 Tangible Right-of-Use Assets, Capital Lease - Gross
- 18710 Tangible Right-of-Use Assets, Capital Lease – Accumulated Depreciation

18294 Restricted Cash – Non-Current
02518 Right of Use Intangible Assets – Net
- 02519 Right of Use Intangible Assets – Gross
- 02520 Right of Use Intangible Assets – Accumulated Amortization

02654 Total Intangible Other Assets - Gross
02655 Total Intangible Other Assets – Accumulated Amortization
18408 Derivative Assets – Non-Current
18546 Contract Assets – Non-Current
02300 Total Assets - As Reported
18713 Tangible Right-of-Use Assets – Total Net
18714 Tangible Right-of-Use Assets – Total Gross
18715 Tangible Right-of-Use Assets – Total Accumulated Depreciation

## Liabilities & Shareholders' Equity

03040 Accounts Payable
03051 Short Term Debt & Current Portion of Long Term Debt
03101 Current Liabilities - Total
03251 Long Term Debt
- 03245 Long term Debt Excluding Capitalized Leases
- 03249 Capitalized Lease Obligations

03263 Deferred Taxes
03257 Deferred Tax Liability in Untaxed Reserves
03351 Total Liabilities
03401 Non-Equity Reserves
03426 Minority Interest
03451 Preferred Stock
03501 Common Equity
- 03493 Other Appropriated Reserves
- 03494 Unappropriated (Free) Reserves
- 03495 Retained Earnings

03999 Total Liabilities & Shareholders' Equity

### Supplementary Liabilities & Shareholders' Equity Fields

18314 Liabilities Held for Sale – Current
18547 Contract Liabilities – Current
18159 Liabilities Held for Sale
18287 Derivative Liabilities – Current
18721 Current Portion of Long Term Operating Lease Liabilities
18722 Current Portion of Long Term Capital Lease Liabilities
03255 Total Debt
18286 Derivative Liabilities – Non-Current
18548 Contract Liabilities – Non-Current
18725 Long Term Operating Lease Liabilities
18726 Revolving Line of Credit - Outstanding
18727 Revolving Line of Credit - Total Principal Amount
18728 Revolving Line of Credit - Unutilized/Unused Amount

## Income Statement

01001 Net Sales or Revenues
01051 Costs of Goods Sold
01151 Depreciation, Depletion & Amortization
01101 Selling, General & Administrative Expenses
01250 Operating Income
01253 Extraordinary Credit - Pre-tax
01254 Extraordinary Charge - Pre-tax
01251 Interest Expense on Debt
01401 Pre-tax Income
01451 Income Taxes
01501 Minority Interest
01551 Net Income before Extraordinary Items/Preferred Dividends
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)

### Supplementary Income Statement Fields

01201 Research & Development Expense
01158 Depreciation of Financial Lease Right-of-Use Tangible Assets
01159 Amortization of Financial Lease Right-of-Use Intangible Assets
18225 Impairment of Goodwill
18226 Impairment of Other Intangibles

18274 Impairment of Property, Plant & Equipment
18275 Impairment of Financial Fixed Assets
18099 Interest Expense on Financial Lease ROU Liabilities
18191 Earnings before Interest and Taxes (EBIT)
18198 Earnings before Interest, Taxes, Depreciation & Amortization (EBITDA)
18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
18175 Ordinary Profit (Japan)
18324 Unrealized Valuation Gains/Losses - Total
- 18571 Unrealized Valuation Gains/Losses – Investments
- 18572 Unrealized valuation Gains/Losses – Investment Property
- 18573 Unrealized Valuation Gains/Losses – Biological Assets
- 18574 Unrealized Valuation Gains/Losses – Hedges/Derivatives
- 18575 Unrealized Valuation Gains/Losses – Other

01651 Net Income - Bottom Line
01751 Net Income Used to Calculate Earnings per Share
01705 Net Income Used to Calculate Fully Diluted Earnings per Share
18181 Extraordinary – Income Tax
18419 COVID-19 Income Taxes - Extraordinary Charge/Credit
18576 COVID-19 Extraordinary Income/Expense - Other
18577 COVID-19 One-time Provisions
18578 COVID-19 Restructuring Charges & Provisions
18579 COVID-19 Impairment of Long-Term Assets
18580 COVID-19 One-time Government Grants
18170 Unconsolidated/Parent Company Sales
18169 Unconsolidated/Parent Company Depreciation
18171 Unconsolidated/Parent Company Pre-tax Income
18172 Unconsolidated/Parent Company Net Profit
18173 Unconsolidated/Parent Company Earnings per Share

## Funds Flow Statement – per FASB 95

04049 Depreciation and Depletion
04201 Funds from Operations
04860 Net cash flow – operating
04601 Capital Expenditures
04870 Net Cash Flow - Investing
04551 Cash Dividends Paid - Total
05376 Common Dividends (Cash)
05401 Preferred Dividends (Cash)
04890 Net Cash Flow - Financing

04840 Effect Of Exchange Rate On Cash

04851 Increase/Decrease In Cash And Short Term Investments

# Industry Metrics

## Industry Metrics – Airline Sector

13000 Available Seat Miles (ASM)

13001 Revenue Passenger Miles (RPM)

13002 Passenger Load Factor (%)

13003 Total Revenue Per Available Seat Mile (RASM)

13004 Total Cost Per Available Seat Mile (CASM)

13005 Yield or Revenue Per Passenger Mile (PRRPM)

13006 Passengers Carried

13007 Cargo Available Ton Miles (ATM)

13008 Cargo Revenue Yield Per Ton Mile

13009 Revenue Cargo Ton Miles (RTM)

13010 Weight Load Factor (%)

## Industry Metrics – Hotel Sector

13020 Average Daily Rate (ADR) - Total

13021 Average Daily Rate (ADR) - Domestic

13022 Average Daily Rate (ADR) - International

13023 Occupancy Rate - Total (%)

13024 Occupancy Rate - Domestic (%)

13025 Occupancy Rate - International (%)

13026 Revenue Per Available Room (RevPAR) - Total

13027 Revenue Per Available Room (RevPAR) - Domestic

13028 Revenue Per Available Room (RevPAR) – International

## Industry Metrics – Retail Sector

13040 Number of Stores At Period End - Total

13041 Number of Stores At Period End - Domestic

13042 Number of Stores At Period End -International

13043 Number of Stores Opened - Total

13044 Number of Stores Opened - Domestic

13045 Number of Stores Opened - International

13046 Number of Stores Closed - Total

13047 Number of Stores Closed - Domestic

13048 Number of Stores Closed - International

13049 Number of Stores Relocated - Total

13050 Number of Stores Relocated - Domestic
13051 Number of Stores Relocated - International
13052 Square Footage - Total
13053 Square Footage - Domestic
13054 Square Footage - International
13055 Comparable Store Sales % Change - Total
13056 Comparable Store Sales % Change -Domestic
13057 Comparable Store Sales % Change -International

# Other Fields

03998 Total Capital
03151 Working Capital

# Stock Performance

## Current Information

09102 Price/Earnings Ratio - Current
09103 Price/Earnings Ratio - Current High
09105 Price/Earnings Ratio - Current Low
09202 Earnings Yield - Current
09203 Earnings Yield - Current High
09205 Earnings Yield - Current Low
09602 Price/Cash Flow - Current
09302 Price/Book Value Ratio - Current
09402 Dividend Yield - Current
08372 Return on Equity - per Share - Current
08652 Reinvestment Rate - per Share - Current
09502 Dividend Payout - per Share - Current

## Annual Statistics

09104 Price/Earnings Ratio - Close
09304 Price/Book Value Ratio - Close
09604 Price/Cash Flow Ratio
09204 Earnings Yield - Close
09404 Dividend Yield - Close
08801 Total Investment Return
09504 Dividend Payout per Share
08806 Price Volatility
09100 Price/Earnings Ratio - High

09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low
09704 Market Capitalization/Common Equity

### Five Year Averages

09121 Price/Earnings Ratio - Close
09321 Price/Book Value Ratio - Close
09621 Price/Cash Flow Ratio
09221 Earnings Yield - Close
09421 Dividend Yield - Close
08805 Total Investment Return
09521 Dividend Payout per Share
09111 Price/Earnings Ratio - High
09116 Price/Earnings Ratio - Low
09126 Price/Earnings Ratio - Avg High-Low
09211 Earnings Yield - High
09216 Earnings Yield - Low
09226 Earnings Yield - Avg High-Low
09311 Price/Book Value Ratio - High
09316 Price/Book Value Ratio - Low
09326 Price/Book Value Ratio - Avg High-Low
09411 Dividend Yield - High
09416 Dividend Yield - Low
09426 Dividend Yield - Avg High-Low
09721 Market Capitalization/Common Equity

## Growth Rates

### Annual Statistics

08631 Net Sales/Revenues Growth
08646 Operating Income Growth

08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08676 Net Margin Growth

### Five Year Averages

08635 Net Sales/Revenues Growth
08650 Operating Income Growth
08640 Net Income Growth
08625 Total Assets Growth
08620 Equity Growth
08605 Earnings per Share Growth
08615 Dividends per Share Growth
08610 Book Value per Share Growth
08680 Net Margin Growth

## Profitability

### Annual Statistics

08301 Return on Equity – Total (%)
08371 Return on Equity - per Share
08376 Return on Invested Capital
08656 Reinvestment Rate - Total
08651 Reinvestment Rate - per Share
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08316 Operating Profit Margin
08361 Operating Income/Total Capital
08321 Pre-tax Margin
08356 Interest Rate - Estimated Average
08366 Net Margin

### Five Year Averages

08305 Return on Equity – Total (%)
08375 Return on Equity - per Share
08380 Return on Invested Capital

08660 Reinvestment Rate - Total
08655 Reinvestment Rate - per Share
08915 Retained Earnings % Equity
08385 Cash Earnings Return on Equity
08315 Cash Flow/Sales
08320 Operating Profit Margin
08365 Operating Income/Total Capital
08325 Pre-tax Margin
08360 Interest Rate - Estimated Average
08370 Net Margin

# Asset Utilization

## Annual Statistics

08401 Total Asset Turnover
08141 Net Sales/Working Capital

## Five Year Averages

08405 Total Asset Turnover
08145 Net Sales/Working Capital

# Leverage

## Annual Statistics

08231 Total Debt % Common Equity
08226 Long Term Debt % Common Equity
08211 Minority Interest % Total Capital
08221 Total Debt % Total Capital
08216 Long Term Debt % Total Capital
08201 Equity % Total Capital
08206 Preferred Stock % Total Capital
08236 Total Debt % Total Assets
08241 Common Equity % Total Assets
08287 Total Assets / Common Equity Ratio
15121 Total Capital % Assets
08256 Dividend Payout (% Earnings) - Total Dollar
08906 Cash Dividends % Cash Flow
08246 Cash Dividend Coverage Ratio
08266 Fixed Assets % Common Equity

08271 Working Capital % Total Capital

### Five Year Averages

08235 Total Debt % Common Equity
08230 Long Term Debt % Common Equity
08215 Minority Interest % Total Capital
08225 Total Debt % Total Capital
08220 Long Term Debt % Total Capital
08205 Equity % Total Capital
08210 Preferred Stock % Total Capital
08240 Total Debt % Total Assets
08245 Common Equity % Total Assets
15124 Total Capital % Assets
08260 Dividend Payout (% Earnings) - Total Dollar
08910 Cash Dividends % Cash Flow
08250 Cash Dividend Coverage Ratio
08270 Fixed Assets % Common Equity
08275 Working Capital % Total Capital

## Liquidity

### Annual Statistics

08106 Current Ratio
08111 Cash & Equivalents % Total Current Assets

### Five Year Averages

08110 Current Ratio
08115 Cash & Equivalents % Total Current Assets

## Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%
07536 Accounting standards followed

# Insurance Companies

## General Information

06001 Company Name

06014 Acronym
00000 Company Status
06094 Post Office Box
06021 Building
06022 Street
06023 Address City
06024 Address State
06025 Post Code/Zip Code
06031 Phone Number
06033 FAX Number
06030 Internet Address
06041 Officer 1 - Name
Officer 1 - Title
06051 Officer 2 - Name
Officer 2 - Title
06061 Officer 3 - Name
Officer 3 - Title
06071 Officer 4 - Name
Officer 4 - Title
06081 Officer 5 - Name
Officer 5 - Title
18357 Investor Relations - Name
18356 Investor Relations – E-Mail Address
18359 Investor Relations - Phone/Fax
06092 Business Description - Extended
07011 Employees
06099 Currency of Document
07034 Indicator – Data Update
05350 Fiscal Period End Date
11556 Indicator – Restated Data Exists
11557 Indicator – Restatement Type
11558 Indicator – Early Release (Restatement)
11559 Indicator – Restatement Reason Code

## Industry

06011 Industry Group
06010 General Industry Classification
07041 TRBC Code

# Stock Data

## Current Information

06005 Type of Share
05601 Ticker Symbol
06004 CUSIP
06006 SEDOL
06008 ISIN
06035 Worldscope Identifier
06105 Worldscope Permanent I.D.
06034 Disclosure Company Identifier
06038 I/B/E/S Ticker
11501 Indicator - Multiple Share Company
07013 Year of Fast Update
05427 Stock Exchange(s) Listed
05661 Stock Index Information
11496 Indicator - ADR
05006 Market Price - Current
05009 Date of Current Price
05007 Market Price - Year to Date - High
05008 Market Price - Year to Date - Low
08005 Market Capitalization - Current
05302 Common Shares Outstanding - Current
05306 Date of Common Shares
05255 Earnings per Share - Last 12 Months
05256 Date of Last 12 Months EPS
05145 Dividends per Share - Last 12 Months
05190 Indicated Dividend Rate
05480 Book Value per Share - Current
05510 Cash Flow per Share - Current

## Annual Statistics

05001 Market Price - Year End
05002 Market Price - High
05003 Market Price - Low
05004 Market Price - 5 yr avg - High
05005 Market Price - 5 yr avg - Low
08001 Market Capitalization
08002 Market Capitalization – Fiscal Period End
05651 Common Shares Traded - Annual #

08006 Trading Volume ($ Amount)
08010 Trading Volume - Weekly Average
08011 Turnover Rate
05201 Earnings per Share
05210 Earnings per Share – Basic – Year
10010 Earnings per Share – Basic – Fiscal
05290 Fully Diluted Earnings per Share
10030 Earnings per Share – Fully Diluted – Fiscal
05202 Earnings per Share - Fiscal Period End
05905 Earnings per Share Report Date – Fiscal Period End
05200 Earnings Report Frequency
18209 Earnings per Share Including Extraordinary Items – Fiscal
05226 Extraordinary Credit/Charge per Share
05227 Includes Pre-tax Extraordinary Credit/Charge per Share
18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05240 DVFA Earnings (Germany)
05203 OVFA Earnings per Share (Austria)
05725 Headline Earnings per Share
05260 Earnings per Share - 5 yr avg
05101 Dividends per Share
05140 Dividends per Share - 5 yr avg
05102 Dividends per Share – Gross
05100 Dividend Report Frequency
05476 Book Value per Share
05486 Tangible Book Value per Share
05501 Cash Flow per Share
05508 Sales per Share
05509 Operating Profit per Share
05301 Common Shares Outstanding
05309 Par Value
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS
05576 Stock Split/Dividend Ratio

## Weekly Time Series

05652 Common Shares Traded – Weekly
05080 Market Price – Week Close

05081 Market Price – Week High

05082 Market Price – Week Low

# Balance Sheet

## Assets

02003 Cash

02255 Investments – Total

02501 Property, Plant and Equipment - Net

02649 Total Intangible Other Assets - Net

02999 Total Assets

## Supplementary Asset Fields

18293 Restricted Cash – Current

18353 Assets Held for Sale

18705 Tangible Right-of-Use Assets, Operating Lease – Net

18708 Tangible Right-of-Use Assets, Capital Lease – Net

02518 Right of Use Intangible Assets – Net

- 02519 Right of Use Intangible Assets – Gross
- 02520 Right of Use Intangible Assets – Accumulated Amortization

02654 Total Intangible Other Assets - Gross

02655 Total Intangible Other Assets – Accumulated Amortization

18408 Derivative Assets – Non-Current

18546 Contract Assets – Non-Current

02300 Total Assets - As Reported

18713 Tangible Right-of-Use Assets – Total Net

## Liabilities & Shareholders' Equity

03005 Benefit and Loss Reserves

03010 Unearned Premiums

03020 Policy & Contract Claims

03023 Other Insurance Reserves

03255 Total Debt

- 03051 Short Term Debt & Current Portion of Long Term Debt
- 03251 Long Term Debt
  - 03245 Long Term Debt Excluding Capitalized Leases
  - 03249 Capitalized Lease Obligations

03263 Deferred Taxes

03257 Deferred Tax Liability in Untaxed Reserves

03351 Total Liabilities

03401 Non-Equity Reserves
03426 Minority Interest
03451 Preferred Stock
03501 Common Equity
- 03493 Other Appropriated Reserves
- 03494 Unappropriated (Free) Reserves
- 03495 Retained Earnings

03440 Policyholders' Equity
03999 Total Liabilities & Shareholders' Equity

### **Supplementary Liabilities & Shareholders' Equity** Fields

18159 Liabilities Held for Sale
18721 Current Portion of Long Term Operating Lease Liabilities
18722 Current Portion of Long Term Capital Lease Liabilities
18286 Derivative Liabilities – Non-Current
18548 Contract Liabilities – Non-Current
18725 Long Term Operating Lease Liabilities
18726 Revolving Line of Credit - Outstanding
18727 Revolving Line of Credit - Total Principal Amount
18728 Revolving Line of Credit - Unutilized/Unused Amount

## Income Statement

01002 Premiums Earned
01001 Net Sales or Revenues
01080 Long Term Insurance Reserves
01101 Selling, General & Administrative Expenses
01250 Operating Income
01253 Extraordinary Credit - Pre-tax
01254 Extraordinary Charge - Pre-tax
01251 Interest Expense on Debt
01401 Pre-tax Income
01451 Income Taxes
01501 Minority Interest
01640 Policyholders' Surplus
01551 Net Income before Extraordinary Items/Preferred Dividends
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)

## Income Statement Fields

01159 Amortization of Financial Lease Right-of-Use Intangible Assets
18225 Impairment of Goodwill
18226 Impairment of Other Intangibles
18274 Impairment of Property, Plant & Equipment
18275 Impairment of Financial Fixed Assets
18099 Interest Expense on Financial Lease ROU Liabilities
18191 Earnings before Interest and Taxes (EBIT)
18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
18175 Ordinary Profit (Japan)
18324 Unrealized Valuation Gains/Losses - Total
- 18571 Unrealized Valuation Gains/Losses – Investments
- 18572 Unrealized valuation Gains/Losses – Investment Property
- 18574 Unrealized Valuation Gains/Losses – Hedges/Derivatives
- 18575 Unrealized Valuation Gains/Losses – Other

01651 Net Income – Bottom Line
01751 Net Income Used to Calculate Earnings per Share
01705 Net Income Used to Calculate Fully Diluted Earnings per Share
18181 Extraordinary – Income Tax
18419 COVID-19 Income Taxes - Extraordinary Charge/Credit
18576 COVID-19 Extraordinary Income/Expense - Other
18577 COVID-19 One-time Provisions
18578 COVID-19 Restructuring Charges & Provisions
18579 COVID-19 Impairment of Long-Term Assets
18580 COVID-19 One-time Government Grants
18170 Unconsolidated/Parent Company Sales
18169 Unconsolidated/Parent Company Depreciation
18171 Unconsolidated/Parent Company Pre-tax Income
18172 Unconsolidated/Parent Company Net Profit
18173 Unconsolidated/Parent Company Earnings per Share

# Funds Flow Statement – per FASB 95

04201 Funds from Operations
04860 Net cash flow – operating
04651 Additions to Other Assets
04601 Capital Expenditures
04870 Net Cash Flow - Investing
04551 Cash Dividends Paid - Total
- 05376 Common Dividends (Cash)

05401 Preferred Dividends (Cash)
04890 Net Cash Flow - Financing
04840 Effect Of Exchange Rate On Cash
04851 Increase/Decrease In Cash And Short Term Investments

# Other Fields

03998 Total Capital

# Stock Performance

## Current Information

09102 Price/Earnings Ratio - Current
09103 Price/Earnings Ratio - Current High
09105 Price/Earnings Ratio - Current Low
09202 Earnings Yield - Current
09203 Earnings Yield - Current High
09205 Earnings Yield - Current Low
09602 Price/Cash Flow - Current
09302 Price/Book Value Ratio - Current
09402 Dividend Yield - Current
08372 Return on Equity - per Share - Current
08652 Reinvestment Rate - per Share - Current
09502 Dividend Payout per Share - Current

## Annual Statistics

09104 Price/Earnings Ratio - Close
09304 Price/Book Value Ratio - Close
09604 Price/Cash Flow Ratio
09204 Earnings Yield - Close
09404 Dividend Yield - Close
08801 Total Investment Return
09504 Dividend Payout per Share
08806 Price Volatility
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low
09200 Earnings Yield - High
09201 Earnings Yield - Low

09206 Earnings Yield - Avg High-Low
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low
09704 Market Capitalization/Common Equity

### Five Year Averages

09121 Price/Earnings Ratio - Close
09321 Price/Book Value Ratio - Close
09621 Price/Cash Flow Ratio
09221 Earnings Yield - Close
09421 Dividend Yield - Close
08805 Total Investment Return
09521 Dividend Payout per Share
09111 Price/Earnings Ratio - High
09116 Price/Earnings Ratio - Low
09126 Price/Earnings Ratio - Avg High-Low
09211 Earnings Yield - High
09216 Earnings Yield - Low
09226 Earnings Yield - Avg High-Low
09311 Price/Book Value Ratio - High
09316 Price/Book Value Ratio - Low
09326 Price/Book Value Ratio - Avg High-Low
09411 Dividend Yield - High
09416 Dividend Yield - Low
09426 Dividend Yield - Avg High-Low
09721 Market Capitalization/Common Equity

## Growth Rates

### Annual Statistics

08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth

08606 Book Value per Share Growth

### Five Year Averages

08650 Operating Income Growth
08640 Net Income Growth
08625 Total Assets Growth
08620 Equity Growth
08605 Earnings per Share Growth
08615 Dividends per Share Growth
08610 Book Value per Share Growth

## Profitability

### Annual Statistics

08301 Return on Equity – Total (%)
08371 Return on Equity - Per Share
08376 Return on Invested Capital
08656 Reinvestment Rate - Total
08651 Reinvestment Rate - Per Share
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08316 Operating Profit Margin
08361 Operating Income Return on Total Capital
08321 Pre-tax Margin
08356 Interest Rate - Estimated Average
08366 Net Margin
15519 Operating Income % Premiums Earned

### Five Year Averages

08305 Return on Equity - Total (%)
08375 Return on Equity - per Share
08380 Return on Invested Capital
08660 Reinvestment Rate - Total
08655 Reinvestment Rate - per Share
08915 Retained Earnings % Equity
08385 Cash Earnings Return on Equity
08315 Cash Flow/Sales
08320 Operating Profit Margin
08365 Operating Income Return on Total Capital

08325 Pre-tax Margin
08360 Interest Rate - Estimated Average
08370 Net Margin
15522 Operating Income Premiums Earned

# Asset Utilization

## Annual Statistics

08401 Total Asset Turnover

## Five Year Averages

08405 Total Asset Turnover

# Leverage

## Annual Statistics

08231 Total Debt % Common Equity
08226 Long Term Debt % Common Equity
08221 Total Debt % Total Capital
08216 Long Term Debt % Total Capital
08211 Minority Interest % Total Capital
08201 Equity % Total Capital
08206 Preferred Stock % Total Capital
08256 Dividend Payout (% Earnings)
08906 Cash Dividends % Cash Flow
08236 Total Debt % Total Assets
08241 Common Equity % Total Assets
08287 Total Assets / Common Equity Ratio
15121 Total Capital % Total Assets
08266 Fixed Assets % Common Equity

## Five Year Averages

08235 Total Debt % Common Equity
08230 Long Term Debt % Common Equity
08225 Total Debt % Total Capital
08220 Long Term Debt % Total Capital
08215 Minority Interest % Total Capital
08205 Equity % Total Capital
08210 Preferred Stock % Total Capital

08260 Dividend Payout (% Earnings)
08910 Cash Dividends % Cash Flow
08240 Total Debt % Total Assets
08245 Common Equity % Total Assets
15124 Total Capital % Total Assets
08270 Fixed Assets % Common Equity

## Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%
07536 Accounting standards followed

# Other Financial Companies

## General Information

06001 Company Name
06014 Acronym
00000 Company Status
06094 Post Office Box
06021 Building
06022 Street
06023 Address City
06024 Address State
06025 Post Code/Zip Code
06031 Phone Number
06033 FAX Number
06030 Internet Address
06041 Officer 1 - Name
Officer 1 - Title
06051 Officer 2 - Name
Officer 2 - Title
06061 Officer 3 - Name
Officer 3 - Title
06071 Officer 4 - Name
Officer 4 - Title
06081 Officer 5 - Name
Officer 5 - Title

18357 Investor Relations - Name
18356 Investor Relations – E-Mail Address
18359 Investor Relations - Phone/Fax
06092 Business Description - Extended
07011 Employees
06099 Currency of Document
05350 Fiscal Period End Date
07034 Indicator – Data Update
11556 Indicator – Restated Data Exists
11557 Indicator – Restatement Type
11558 Indicator – Early Release (Restatement)
11559 Indicator – Restatement Reason Code

# Industry

06011 Industry Group
06010 General Industry Classification
07041 TRBC Code

# Stock Data

## Current Information

06005 Type of Share
05601 Ticker Symbol
06004 CUSIP
06006 SEDOL
06008 ISIN
06035 Worldscope Identifier
06105 Worldscope Permanent I.D.
06034 Disclosure Company Identifier
06038 I/B/E/S Ticker
11501 Indicator - Multiple Share Company
07013 Year of Fast Update
05427 Stock Exchange(s) Listed
05661 Stock Index Information
11496 Indicator - ADR
05006 Market Price - Current
05009 Date of Current Price
05007 Market Price - Year to Date - High

05008 Market Price - Year to Date - Low
08005 Market Capitalization - Current
05302 Common Shares Outstanding - Current
05306 Date of Common Shares
05255 Earnings per Share - Last 12 Months
05256 Date of Last 12 Months EPS
05145 Dividends per Share - Last 12 Months
05190 Indicated Dividend Rate
05480 Book Value per Share - Current
05510 Cash Flow per Share - Current

## Annual Statistics

05001 Market Price - Year End
05002 Market Price - High
05003 Market Price - Low
05004 Market Price - 5 yr avg - High
05005 Market Price - 5 yr avg - Low
08001 Market Capitalization
08002 Market Capitalization – Fiscal Period End
05651 Common Shares Traded - Annual #
08006 Trading Volume ($ Amount)
08010 Trading Volume - Weekly Average
08011 Turnover Rate
05201 Earnings per Share
05210 Earnings per Share – Basic – Year
10010 Earnings per Share – Basic – Fiscal
05290 Fully Diluted Earnings per Share
10030 Earnings per Share – Fully Diluted – Fiscal
05202 Earnings per Share - Fiscal Period End
05905 Earnings per Share Report Date – Fiscal Period End
05200 Earnings Report Frequency
18209 Earnings per Share Including Extraordinary Items – Fiscal
05226 Extraordinary Credit/Charge per Share
05227 Includes Pre-tax Extraordinary Credit/Charge per Share
18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05240 DVFA Earnings (Germany)
05203 OVFA Earnings per Share (Austria)
05725 Headline Earnings per Share (U.K.)
05260 Earnings per Share - 5 yr avg

05101 Dividends per Share
05140 Dividends per Share - 5 yr avg
05102 Dividends per Share - Gross
05100 Dividend Report Frequency
05476 Book Value per Share
05278 EPRA NAV
05279 EPRA Triple NAV
05486 Tangible Book Value per Share
05501 Cash Flow per Share
05508 Sales per Share
05509 Operating Profit per Share
05301 Common Shares Outstanding
05309 Par Value
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS
05576 Stock Split/Dividend Ratio

# Weekly Time Series

05652 Common Shares Traded – Weekly
05080 Market Price – Week Close
05081 Market Price – Week High
05082 Market Price – Week Low

# Balance Sheet

## Assets

02001 Cash & Short Term Investments
02051 Receivables (Net)
02255 Investments – Total
- 02501 Property, Plant & Equipment - Net
- 02301 Property Plant and Equipment - Gross

02401 Accumulated Depreciation
02649 Total Intangible Other Assets - Net
02101 Inventories – Total
02999 Total Assets

## Supplementary Asset Fields

18293 Restricted Cash – Current

18294 Restricted Cash – Non-Current

18353 Assets Held for Sale

18300 Investment Property - NBV

- 18212 Investment Property - Gross
- 18213 Investment Property - Accumulated Depreciation

18705 Tangible Right-of-Use Assets, Operating Lease – Net

- 18706 Tangible Right-of-Use Assets, Operating Lease – Gross
- 18707 Tangible Right-of-Use Assets, Operating Lease – Accumulated Depreciation

18708 Tangible Right-of-Use Assets, Capital Lease – Net

- 18709 Tangible Right-of-Use Assets, Capital Lease – Gross
- 18710 Tangible Right-of-Use Assets, Capital Lease – Accumulated Depreciation

02518 Right of Use of Intangible Assets – Net

- 02519 Right of Use of Intangible Assets – Gross
- 02520 Right of Use of Intangible Assets – Accumulated Amortization

02654 Total Intangible Other Assets - Gross

02655 Total Intangible Other Assets – Accumulated Amortization

18408 Derivative Assets – Non-Current

18546 Contract Assets – Non-Current

02300 Total Assets - As Reported

18713 Tangible Right-of-Use Assets – Total Net

18714 Tangible Right-of-Use Assets – Total Gross

18715 Tangible Right-of-Use Assets – Accumulated Depreciation

## Liabilities & Shareholders' Equity

03019 Deposits – Total

03255 Total Debt

- 03051 Short Term Debt & Current Portion of Long Term Debt
- 03251 Long Term Debt
  - 03245 Long Term Debt Excluding Capitalized Leases
  - 03249 Capitalized Lease Obligations

03263 Deferred Taxes

03257 Deferred Tax Liability in Untaxed Reserves

03351 Total Liabilities

03401 Non-Equity Reserves

03426 Minority Interest

03451 Preferred Stock

03501 Common Equity

- 03493 Other Appropriated Reserves
- 03494 Unappropriated (Free) Reserves
- 03495 Retained Earnings

03999 Total Liabilities & Shareholders' Equity

### Supplementary Liabilities & Shareholders' Equity Fields

18159 Liabilities Held for Sale
18286 Derivative Liabilities – Non-Current
18548 Contract Liabilities – Non-Current
18721 Current Portion of Long Term Operating Lease Liabilities
18722 Current Portion of Long Term Capital Lease Liabilities
18725 Long Term Operating Lease Liabilities
18726 Revolving Line of Credit - Outstanding
18727 Revolving Line of Credit - Total Principal Amount
18728 Revolving Line of Credit - Unutilized/Unused Amount

## Income Statement

01001 Net Sales or Revenues
01051 Cost of Goods Sold
01075 Interest Expense – Total
01101 Selling, General & Administrative Expenses
01151 Depreciation, Depletion & Amortization
01250 Operating Income
01253 Extraordinary Credit - Pre-tax
01254 Extraordinary Charge - Pre-tax
01401 Pre-tax Income
01451 Income Taxes
01501 Minority Interest
01551 Net Income before Extraordinary Items/Preferred Dividends
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)

### Supplementary Income Statement Fields

01158 Depreciation of Financial Lease Right-of-Use Tangible Assets
01159 Amortization of Financial Lease Right-of-Use Intangible Assets
01251 Interest Expense on Debt
    18099 Interest Expense on Financial Lease ROU Liabilities
18225 Impairment of Goodwill
18226 Impairment of Other Intangibles
18274 Impairment of Property, Plant & Equipment
18275 Impairment of Financial Fixed Assets
18191 Earnings before Interest and Taxes (EBIT)

18198 Earnings before Interest, Taxes, Depreciation & Amortization (EBITDA)

18155 Operating Income before Depreciation/Amortization (Operating EBITDA)

18175 Ordinary Profit (Japan)

18319 EPRA/Recurring Net Income

18324 Unrealized Valuation Gains/Losses - Total

- 18571 Unrealized Valuation Gains/Losses – Investments
- 18572 Unrealized valuation Gains/Losses – Investment Property
- 18574 Unrealized Valuation Gains/Losses – Hedges/Derivatives
- 18575 Unrealized Valuation Gains/Losses – Other

01651 Net Income - Bottom Line

01751 Net Income Used to Calculate Earnings per Share

01705 Net Income Used to Calculate Fully Diluted Earnings per Share

18181 Extraordinary – Income Tax

18419 COVID-19 Income Taxes - Extraordinary Charge/Credit

18576 COVID-19 Extraordinary Income/Expense - Other

18577 COVID-19 One-time Provisions

18578 COVID-19 Restructuring Charges & Provisions

18579 COVID-19 Impairment of Long-Term Assets

18580 COVID-19 One-time Government Grants

18170 Unconsolidated/Parent Company Sales

18169 Unconsolidated/Parent Company Depreciation

18171 Unconsolidated/Parent Company Pre-tax Income

18172 Unconsolidated/Parent Company Net Profit

18173 Unconsolidated/Parent Company Earnings per Share

## Funds Flow Statement – per FASB 95

04051 Depreciation, Depletion and Amortization

04201 Funds from Operations

04860 Net cash flow – operating

04601 Capital Expenditures

04870 Net Cash Flow - Investing

04551 Cash Dividends Paid - Total

05376 Common Dividends (Cash)

05401 Preferred Dividends (Cash)

04890 Net Cash Flow - Financing

04840 Effect Of Exchange Rate On Cash

04851 Increase/Decrease In Cash And Short Term Investments

### Other Fields

03998 Total Capital

## Stock Performance

### Current Information

09102 Price/Earnings Ratio - Current
09103 Price/Earnings Ratio - Current High
09105 Price/Earnings Ratio - Current Low
09202 Earnings Yield - Current
09203 Earnings Yield - Current High
09205 Earnings Yield - Current Low
09302 Price/Book Value Ratio - Current
09602 Price/Cash Flow - Current
09402 Dividend Yield - Current
08372 Return on Equity – per Share - Current
08652 Reinvestment Rate - per Share - Current
09502 Dividend Payout - per Share - Current

### Annual Statistics

09104 Price/Earnings Ratio - Close
09304 Price/Book Value Ratio - Close
09604 Price/Cash Flow Ratio
09204 Earnings Yield - Close
09404 Dividend Yield - Close
08801 Total Investment Return
09504 Dividend Payout per Share
08806 Price Volatility
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09400 Dividend Yield - High
09401 Dividend Yield - Low

09406 Dividend Yield - Avg High-Low
09704 Market Capitalization/Common Equity

### Five Year Averages

09121 Price/Earnings Ratio - Close
09321 Price/Book Value Ratio - Close
09621 Price/Cash Flow Ratio
09221 Earnings Yield - Close
09421 Dividend Yield - Close
08805 Total Investment Return
09521 Dividend Payout per Share
09111 Price/Earnings Ratio - High
09116 Price/Earnings Ratio - Low
09126 Price/Earnings Ratio - Avg High-Low
09211 Earnings Yield - High
09216 Earnings Yield - Low
09226 Earnings Yield - Avg High-Low
09311 Price/Book Value Ratio - High
09316 Price/Book Value Ratio - Low
09326 Price/Book Value Ratio - Avg High-Low
09411 Dividend Yield - High
09416 Dividend Yield - Low
09426 Dividend Yield - Avg High-Low
09721 Market Capitalization/Common Equity

## Growth Rates

### Annual Statistics

08631 Net Sales/Revenues Growth
08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08676 Net Margin Growth

### Five Year Averages

08635 Net Sales/Revenues Growth

08650 Operating Income Growth
08640 Net Income Growth
08625 Total Assets Growth
08620 Equity Growth
08605 Earnings per Share Growth
08615 Dividends per Share Growth
08610 Book Value per Share Growth
08680 Net Margin Growth

# Profitability

## Annual Statistics

08301 Return on Equity - Total (%)
08371 Return on Equity – per Share
08376 Return on Invested Capital
08651 Reinvestment Rate - per Share
08656 Reinvestment Rate - Total
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08316 Operating Profit Margin
08361 Operating Income Return on Total Capital
08321 Pre-tax Margin
08356 Interest Rate - Estimated Average
08366 Net Margin

## Five Year Averages

08305 Return on Equity – Total (%)
08375 Return on Equity - per Share
08380 Return on Invested Capital
08655 Reinvestment Rate - per Share
08660 Reinvestment Rate - Total
08915 Retained Earnings % Equity
08385 Cash Earnings Return on Equity
08315 Cash Flow/Sales
08320 Operating Profit Margin
08365 Operating Income Return on Total Capital
08325 Pre-tax Margin
08360 Interest Rate - Estimated Average
08370 Net Margin

# Asset Utilization

## Annual Statistics

08401 Total Asset Turnover

## Five Year Averages

08405 Total Asset Turnover

# Leverage

## Annual Statistics

08231 Total Debt % Common Equity
08226 Long Term Debt % Common Equity
08221 Total Debt % Total Capital
08216 Long Term Debt % Total Capital
08211 Minority Interest % Total Capital
08201 Equity % Total Capital
08206 Preferred Stock % Total Capital
08236 Total Debt % Total Assets
08241 Common Equity % Total Assets
08287 Total Assets / Common Equity Ratio
15121 Total Capital % Total Assets
08256 Dividend Payout (% Earnings)
08906 Cash Dividends % Cash Flow
08246 Cash Dividend Coverage Ratio
08266 Fixed Assets % Common Equity

## Five Year Averages

08235 Total Debt % Common Equity
08230 Long Term Debt % Common Equity
08225 Total Debt % Total Capital
08220 Long Term Debt % Total Capital
08215 Minority Interest % Total Capital
08205 Equity % Total Capital
08210 Preferred Stock % Total Capital
08240 Total Debt % Total Assets
08245 Common Equity % Total Assets
15124 Total Capital % Total Assets
08260 Dividend Payout (% Earnings)

08910 Cash Dividends % Cash Flow

08250 Cash Dividend Coverage Ratio

08270 Fixed Assets % Common Equity

## Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%07536 Accounting standards followed

# Chapter 14 Limited Data Set Companies Template

## Banks

Note: #: Only available since May 2003

### General Information

06001 Company Name
06003 Company Name - Short
06014 Acronym
00000 Company Status
06094 Post Office Box
06021 Building
06022 Street
06023 Address City
06024 Address State
06025 Post Code/Zip Code
06026 Nation
06027 Nation Code
06028 Region
06031 Phone Number
06033 FAX Number
06030 Internet Address
06041 Officer 1 - Name
Officer 1 - Title
06051 Officer 2 - Name
Officer 2 - Title
18357 Investor Relations - Name
18356 Investor Relations – E-Mail Address
18359 Investor Relations - Phone/FAX
11516 Date Added to Product
07033 Full/Limited Coverage Indicator
07015 Inactive Date
06092 Business Description - Extended
07011 Employees
06100 Entity Type
06099 Currency of Document
05350 Fiscal Period End Date
05352 Month of Fiscal Year End

05351 Length of Fiscal Period
11556 Indicator – Restated Data Exists
11557 Indicator – Restatement Type
11558 Indicator – Early Release (Restatement)
11559 Indicator – Restatement Reason Code

## Industry

06011 Industry Group
06010 General Industry Classification
07040 ICB Code
07041 TRBC Code
07021 SIC Code 1
07022 SIC Code 2
07023 SIC Code 3

## Product Segment Data

19500 Product Segment 1 - Description
19501 Product Segment 1 - Sales
19503 Product Segment 1 - Assets
19506 Product Segment 1 - SIC Code
19510 Product Segment 2 - Description
19511 Product Segment 2 - Sales
19513 Product Segment 2 - Assets
19516 Product Segment 2 - SIC Code
19520 Product Segment 3 - Description
19521 Product Segment 3 - Sales
19523 Product Segment 3 - Assets
19526 Product Segment 3 - SIC Code
19530 Product Segment 4 - Description
19531 Product Segment 4 - Sales
19533 Product Segment 4 - Assets
19536 Product Segment 4 - SIC Code
19540 Product Segment 5 - Description
19541 Product Segment 5 - Sales
19543 Product Segment 5 - Assets
19546 Product Segment 5 - SIC Code
19550 Product Segment 6 - Description
19551 Product Segment 6 - Sales
19553 Product Segment 6 - Assets

19556 Product Segment 6 - SIC Code
19560 Product Segment 7 - Description
19561 Product Segment 7 - Sales
19563 Product Segment 7 - Assets
19566 Product Segment 7 - SIC Code
19570 Product Segment 8 - Description
19571 Product Segment 8 - Sales
19573 Product Segment 8 - Assets
19576 Product Segment 8 - SIC Code
19580 Product Segment 9 - Description
19581 Product Segment 9 - Sales
19583 Product Segment 9 - Assets
19586 Product Segment 9 - SIC Code
19590 Product Segment 10 - Description
19591 Product Segment 10 - Sales
19593 Product Segment 10 - Assets
19596 Product Segment 10 - SIC Code

## Key Items in US Dollars

07211 Market Capitalization - Current
07210 Market Capitalization
07221 Common Equity - Current
07220 Common Equity
07230 Total Assets
07240 Net Sales or Revenues
07250 Net Income

## Stock Data

### Current Information

06005 Type of Share
05601 Ticker Symbol
06004 CUSIP
06006 SEDOL
06008 ISIN
06035 Worldscope Identifier
06105 Worldscope Permanent I.D.
06034 Disclosure Company Identifier
06038 I/B/E/S Ticker

11501 Indicator - Multiple Share Company
11519 Indicator – Limited Data Set Company
07035 Latest Interim Date
05427 Stock Exchange(s) Listed
05661 Stock Index Information
11496 Indicator – ADR
05006 Market Price - Current
05009 Date of Current Price
05007 Market Price - Year to Date - High
05008 Market Price - Year to Date – Low
05091 Market Price – 52 Week High
05092 Market Price – 52 Week Low
08005 Market Capitalization - Current
05302 Common Shares Outstanding - Current
05306 Date of Common Shares
05255 Earnings per Share - Last 12 Months
05256 Date of Last 12 Months EPS
05145 Dividends per Share - Last 12 Months
05190 Indicated Dividend Rate
05480 Book Value per Share - Current
05510 Cash Flow per Share - Current

## Annual Statistics

05001 Market Price - Year End
05002 Market Price - High
05003 Market Price - Low
08001 Market Capitalization
05085 Period Close Price
08002 Market Capitalization – Fiscal Period End
05201 Earnings per Share
05210 Earnings per Share – Basic – Year
05290 Fully Diluted Earnings per Share
05202 Earnings per Share - Fiscal Period End
05905 Earnings per Share Report Date – Fiscal Period End
05200 Earnings Report Frequency
18209 Earnings per Share Including Extraordinary Items – Fiscal #
05230 Earnings per Share after Extraordinary Items
05226 Extraordinary Credit/Charge per Share
05227 Includes Pre-tax Extraordinary Credit/Charge per Share
18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal

18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05240 DVFA Earnings (Germany)
05203 OVFA Earnings per Share (Austria)
05725 Headline Earnings per Share (U.K.)
05101 Dividends per Share
05110 Dividends per Share - Fiscal
05102 Dividends per Share - Gross
05100 Dividend Report Frequency
05476 Book Value per Share
05486 Tangible Book Value per Share
05491 Book Value – Outstanding Shares - Fiscal
05501 Cash Flow per Share
05502 Cash Flow per Share - Fiscal
05507 Free Cash Flow per Share
05508 Sales per Share
05509 Operating Profit per Share
05505 Capital Expenditure per Share
05301 Common Shares Outstanding
05309 Par Value
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS
05576 Stock Split/Dividend Ratio
05575 Stock Split/Dividend Ratio - Fiscal

## Weekly Time Series

05652 Common Shares Traded – Weekly
05080 Market Price – Week Close
05081 Market Price – Week High
05082 Market Price – Week Low

## Balance Sheet

### Assets

02004 Cash & Due from Banks #
02255 Investments-Total
02276 Loans-Net
    02055 Interbank Loans
02501 Property, Plant & Equipment-Net

02649 Total Intangible Other Assets - Net

02999 Total Assets

## Supplementary Asset Fields

18214 Exchange Rate Used in Translating Balance Sheet

18293 Restricted Cash – Current

18165 Deferred Tax Asset - Current

18353 Assets Held for Sale

18705 Tangible Right-of-Use Assets, Operating Lease – Net

18708 Tangible Right-of-Use Assets, Capital Lease – Net

18280 Goodwill/Cost in Excess of Assets Purchased

02256 Investment in Associated Companies

02518 Right of Use Intangible Assets – Net

- 02519 Right of Use Intangible Assets – Gross
- 02520 Right of Use Intangible Assets – Accumulated Amortization

02654 Total Intangible Other Assets - Gross

02655 Total Intangible Other Assets – Accumulated Amortization

18408 Derivative Assets – Non-Current

18546 Contract Assets – Non-Current

02300 Total Assets - As Reported

18713 Tangible Right-of-Use Assets – Total Net

## Liabilities & Shareholders' Equity

03019 Deposits-Total

03255 Total Debt

- 03051 Short Term Debt & Current Portion of Long Term Debt
- 03251 Long-Term Debt
  - 03245 Long-Term Debt Excluding Capitalized Leases
  - 03249 Capitalized Lease Obligations

03263 Deferred Taxes

03257 Deferred Tax Liability in Untaxed Reserves

03351 Total Liabilities

03401 Non-Equity Reserves

03426 Minority Interest

03451 Preferred Stock

03501 Common Equity

- 03480 Common Stock
- 03493 Other Appropriated Reserves
- 03494 Unappropriated (Free) Reserves
- 03495 Retained Earnings

03999 Total Liabilities & Shareholders' Equity

### Supplementary Liability & Shareholders' Equity Fields

18166 Deferred Tax Liability – Current
03055 Federal Funds (Liability)
03056 Securities Sold under Repurchase Agreements
18721 Current Portion of Long Term Operating Lease Liabilities
18722 Current Portion of Long Term Capital Lease Liabilities
18159 Liabilities Held for Sale
18228 Tier 1 Capital
18852 Comprehensive Income – Hedging Gain/Loss
18854 Comprehensive Income – Other
18851 Comprehensive Income – Pension Liability
18853 Comprehensive Income – Unearned Compensation
18168 Mandatorily Redeemable Trust Preferred Securities
18167 Other Mandatory Redeemable Instruments
18286 Derivative Liabilities – Non-Current
18548 Contract Liabilities – Non-Current
18725 Long Term Operating Lease Liabilities

## Income Statement

01016 Interest Income - Total
01075 Interest Expense - Total
  01251 Interest Expense on Debt
01076 Net Interest Income
01266 Non-Operating Interest Income
04049 Depreciation and Depletion
01271 Provision for Loan Losses
01250 Operating Income
01253 Extraordinary Credit - Pre-tax
01254 Extraordinary Charge - Pre-tax
01401 Pre-tax Income
01451 Income Taxes #
01501 Minority Interest #
01505 Discontinued Operations
01551 Net Income before Extraordinary Items/Preferred Dividends
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)

## Supplementary Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow
01001 Net Sales or Revenues
01084 Staff Costs
18140 Rental/Operating Lease Expense
01159 Amortization of Financial Lease Right-of-Use Intangible Assets
18225 Impairment of Goodwill
18226 Impairment of Other Intangibles
18274 Impairment of Property, Plant & Equipment
18275 Impairment of Financial Fixed Assets
01269 Discontinued Operations - Pre-tax
18099 Interest Expense on Financial Lease ROU Liabilities
18191 Earnings before Interest and Taxes (EBIT)
18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
01306 Gain/Loss on Disposal of Assets
18150 Income from Continuing Operations
18324 Unrealized Valuation Gains/Losses - Total
- 18571 Unrealized Valuation Gains/Losses – Investments
- 18572 Unrealized valuation Gains/Losses – Investment Property
- 18574 Unrealized Valuation Gains/Losses – Hedges/Derivatives
- 18575 Unrealized Valuation Gains/Losses – Other

01651 Net Income - Bottom Line
01751 Net Income Used to Calculate Earnings per Share
01705 Net Income Used to Calculate Fully Diluted Earnings per Share
18181 Extraordinary – Income Tax

# Funds Flow Statement – per FASB 95

04201 Funds from Operations
04860 Net Cash Flow - Operating Activities
04601 Capital Expenditures (Additions to Fixed Assets)
04870 Net Cash Flow - Investing
04301 Proceeds from Stock Options
04302 Other Proceeds from Sale/Issuance of Stock
04551 Cash Dividends Paid - Total
05376 Common Dividends (Cash)
05401 Preferred Dividends (Cash)
04890 Net Cash Flow - Financing
04840 Effect of Exchange Rate on Cash
04851 Increase/Decrease in Cash & Short Term Investments

### Supplementary Cash Flow Fields

04891 Net Cash from Continuing Operations

04892 Net Cash from Discontinued Operations

18216 Format Code – Cash Flow

## Other Fields

03998 Total Capital

18157 Capital Adequacy Ratio – Tier 1

18158 Capital Adequacy Ratio – Total Capital

18156 Risk Weighted Assets

18322 Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax

18321 Stock Option Compensation Expense, Net of Tax

## Interim Data

| | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 |
|---|---|---|---|---|
| Interim Sales | 19101 | 19102 | 19103 | 19104 |
| Interim Pre-tax Income | 19105 | 19106 | 19107 | 19108 |
| Interim Net Profit | 19109 | 19110 | 19111 | 19112 |
| Number of Months - EPS | 05217 | 05218 | 05219 | 05220 |
| Earnings per Share | 05221 | 05222 | 05223 | 05224 |
| Earnings per Share – Basic | 05211 | 05212 | 05213 | 05214 |
| Fully Diluted EPS | 05291 | 05292 | 05293 | 05294 |
| EPS – Report Date | 05901 | 05902 | 05903 | 05904 |
| EPS – 12 Months | 05251 | 05252 | 05253 | 05254 |
| Dividends per Share | 05121 | 05122 | 05123 | 05124 |
| DPS – Gross | 05125 | 05126 | 05127 | 05128 |
| DPS – Declared Date | 05910 | 05911 | 05912 | 05913 |
| DPS – Records Date | 05917 | 05918 | 05919 | 05920 |
| DPS – Ex Div Date | 05923 | 05924 | 05925 | 05926 |
| DPS – Payable Date | 05929 | 05930 | 05931 | 05932 |
| DPS – Extra | 05151 | 05152 | 05153 | 05154 |
| DPS - Extra – Gross | 05171 | 05172 | 05173 | 05174 |
| DPS - Extra - Dec Date | 05935 | 05936 | 05937 | 05938 |
| DPS - Extra - Rec Date | 05941 | 05942 | 05943 | 05944 |
| DPS - Extra - Ex-Div Date | 05947 | 05948 | 05949 | 05950 |

| | | | | |
|---|---|---|---|---|
| DPS - Extra - Pay Date | 05953 | 05954 | 05955 | 05956 |
| DPS – Special | 05155 | 05156 | 05157 | 05158 |
| DPS - Special – Gross | 05175 | 05176 | 05177 | 05178 |
| DPS - Special – Dec Date | 05965 | 05966 | 05967 | 05968 |
| DPS - Special - Rec Date | 05970 | 05971 | 05972 | 05973 |
| DPS - Special - Ex-Div Date | 05959 | 05960 | 05961 | 05962 |
| DPS - Special - Pay Date | 05976 | 05977 | 05978 | 05979 |
| DPS - 12 Months | 05131 | 05132 | 05133 | 05134 |

## Monthly Price Information

| Month | End Market Price | High Price | Low Price |
|---|---|---|---|
| January | 05015 | 05016 | 05017 |
| February | 05020 | 05021 | 05022 |
| March | 05025 | 05026 | 05027 |
| April | 05030 | 05031 | 05032 |
| May | 05035 | 05036 | 05037 |
| June | 05040 | 05041 | 05042 |
| July | 05045 | 05046 | 05047 |
| August | 05050 | 05051 | 05052 |
| September | 05055 | 05056 | 05057 |
| October | 05060 | 05061 | 05062 |
| November | 05065 | 05066 | 05067 |
| December | 05070 | 05071 | 05072 |

## Stock Performance

### Current Information

09102 Price/Earnings Ratio - Current

09103 Price/Earnings Ratio - Current High

09105 Price/Earnings Ratio - Current Low

09202 Earnings Yield - Current

09203 Earnings Yield - Current High

09205 Earnings Yield - Current Low

09602 Price/Cash Flow - Current

09302 Price/Book Value Ratio - Current

09402 Dividend Yield - Current

08372 Return on Equity - per Share - Current
08652 Reinvestment Rate - per Share - Current
09502 Dividend Payout per Share - Current
09001 Price Trend - Last Week
09005 Price Trend - Four Week
09011 Price Trend - Quarter to Date
09016 Price Trend - Previous Quarter
09021 Price Trend - Year to Date
09006 Price Trend - 13 Weeks
09007 Price Trend – 26 Weeks
09026 Price Trend - 52 Weeks
09802 Beta
09803 Alpha

## Annual Statistics

09104 Price/Earnings Ratio - Close
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low
09204 Earnings Yield - Close
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low
09504 Dividend Payout per Share
09304 Price/Book Value Ratio - Close
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09904 Price/Sales per Share Ratio
08801 Total Investment Return
08806 Price Volatility
09704 Market Capitalization/Common Equity

# Growth Rates

## Annual Statistics

08631 Net Sales/Revenues Growth
08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08626 Employees Growth
08676 Net Margin Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08579 Market Capitalization Growth

# Profitability

## Annual Statistics

08301 Return on Equity – Total (%)
08371 Return on Equity - per Share
08656 Reinvestment Rate - Total
08651 Reinvestment Rate - per Share
08326 Return on Assets
08376 Return on Invested Capital
15567 Return on Earning Assets
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08316 Operating Profit Margin
08361 Operating Income Return on Total Capital
08321 Pre-tax Margin
08346 Tax Rate % #
08356 Interest Rate - Estimated Average
08366 Net Margin
15144 Net Interest Income % Earning Assets
15150 Net Interest Income % Average Deposits
15611 Efficiency of Earning Assets
15587 Earning Assets % Total Assets
08351 Sales per Employee

15593 Non-Interest Income % Total Revenues

15599 Total Interest Expense % Interest Bearing Liabilities

15605 Total Interest Income % Earning Assets

# Asset Utilization

## Annual Statistics

08406 Assets per Employee

08401 Total Asset Turnover

15091 Invested Assets % Total Assets

08416 Capital Expenditure % Total Assets

# Leverage

## Annual Statistics

08231 Total Debt % Common Equity

08226 Long Term Debt % Common Equity

08221 Total Debt % Total Capital

08216 Long Term Debt % Total Capital

08211 Minority Interest % Total Capital

08201 Equity % Total Capital

08206 Preferred Stock % Total Capital

08236 Total Debt % Total Assets

08241 Common Equity % Total Assets

08287 Total Assets / Common Equity Ratio

15121 Total Capital % Total Assets

08261 Operating Cash/Fixed Charges

08256 Dividend Payout (% Earnings)

08906 Cash Dividends % Cash Flow

08266 Fixed Assets % Common Equity

08291 EBIT / Total Interest Expense Ratio

15167 Invested Assets & Loans % Total Deposits

15161 Invested Assets % Total Deposits

15007 Equity % Total Deposits

15025 Total Capital % Total Deposits

15037 Total Deposits % Total Assets

15173 Earning Assets % Total Available funds

15097 Invested Assets % Liabilities

## Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%

07536 Accounting standards followed

07546 Auditor's opinion

# Industrials

Note: #: Only available since May 2003

## General Information

06001 Company Name

06003 Company Name - Short

06014 Acronym

00000 Company Status

06094 Post Office Box

06021 Building

06022 Street

06023 Address City

06024 Address State

06025 Post Code/Zip Code

06026 Nation

06027 Nation Code

06028 Region

06031 Phone Number

06033 FAX Number

06030 Internet Address

06041 Officer 1 - Name

Officer 1 - Title

06051 Officer 2 - Name

Officer 2 - Title

18357 Investor Relations - Name

18356 Investor Relations – E-Mail Address

18359 Investor Relations - Phone/Fax

11516 Date Added to Product

07033 Full/Limited Coverage Indicator

07015 Inactive Date

06092 Business Description - Extended

07011 Employees

06100 Entity Type

06099 Currency of Document
05350 Fiscal Period End Date
05352 Month of Fiscal Year End
05351 Length of Fiscal Period
11556 Indicator – Restated Data Exists
11557 Indicator – Restatement Type
11558 Indicator – Early Release (Restatement)
11559 Indicator – Restatement Reason Code

## Industry

06011 Industry Group
06010 General Industry Classification
07040 ICB Code
07041 TRBC Code
07021 SIC Code 1
07022 SIC Code 2
07023 SIC Code 3

## Product Segment Data

19500 Product Segment 1 - Description
19501 Product Segment 1 - Sales
19503 Product Segment 1 - Assets
19506 Product Segment 1 - SIC Code
19510 Product Segment 2 - Description
19511 Product Segment 2 - Sales
19513 Product Segment 2 - Assets
19516 Product Segment 2 - SIC Code
19520 Product Segment 3 - Description
19521 Product Segment 3 - Sales
19523 Product Segment 3 - Assets
19526 Product Segment 3 - SIC Code
19530 Product Segment 4 - Description
19531 Product Segment 4 - Sales
19533 Product Segment 4 - Assets
19536 Product Segment 4 - SIC Code
19540 Product Segment 5 - Description
19541 Product Segment 5 - Sales
19543 Product Segment 5 - Assets
19546 Product Segment 5 - SIC Code

19550 Product Segment 6 - Description
19551 Product Segment 6 - Sales
19553 Product Segment 6 - Assets
19556 Product Segment 6 - SIC Code
19560 Product Segment 7 - Description
19561 Product Segment 7 - Sales
19563 Product Segment 7 - Assets
19566 Product Segment 7 - SIC Code
19570 Product Segment 8 - Description
19571 Product Segment 8 - Sales
19573 Product Segment 8 - Assets
19576 Product Segment 8 - SIC Code
19580 Product Segment 9 - Description
19581 Product Segment 9 - Sales
19583 Product Segment 9 - Assets
19586 Product Segment 9 - SIC Codes
19590 Product Segment 10 - Description
19591 Product Segment 10 - Sales
19593 Product Segment 10 - Assets
19596 Product Segment 10 - SIC Code

## Key Items in US Dollars

07211 Market Capitalization - Current
07210 Market Capitalization
07221 Common Equity - Current
07220 Common Equity
07230 Total Assets
07240 Net Sales or Revenues
07250 Net Income

## Stock Data

### Current Information

06005 Type of Share
05601 Ticker Symbol
06004 CUSIP
06006 SEDOL
06008 ISIN
06035 Worldscope Identifier

06105 Worldscope Permanent I.D.
06034 Disclosure Company Identifier
06038 I/B/E/S Ticker
11501 Indicator - Multiple Share Company
11519 Indicator – Limited Data Set Company
07035 Latest Interim Date
05427 Stock Exchange(s) Listed
05661 Stock Index Information
11496 Indicator – ADR
05006 Market Price - Current
05009 Date of Current Price
05007 Market Price - Year to Date - High
05008 Market Price - Year to Date - Low
05091 Market Price – 52 Week High
05092 Market Price – 52 Week Low
08003 Market Capitalization (Public) - Current
08005 Market Capitalization - Current
05302 Common Shares Outstanding - Current
05306 Date of Common Shares
05255 Earnings per Share - Last 12 Months
05256 Date of Last 12 Months EPS
05145 Dividends per Share - Last 12 Months
05190 Indicated Dividend Rate
05480 Book Value per Share - Current
05510 Cash Flow per Share - Current

## Annual Statistics

05001 Market Price - Year End
05002 Market Price - High
05003 Market Price - Low
08001 Market Capitalization
05085 Period Close Price
08002 Market Capitalization – Fiscal Period End
05201 Earnings per Share
05210 Earnings per Share – Basic – Year
05290 Fully Diluted Earnings per Share
05202 Earnings per Share - Fiscal Period End
05905 Earnings per Share Report Date – Fiscal Period End
05200 Earnings Report Frequency
18209 Earnings per Share Including Extraordinary Items – Fiscal #

05230 Earnings per Share after Extraordinary Items
05226 Extraordinary Credit/Charge per Share
05227 Includes Pre-tax Extraordinary Credit/Charge per Share
18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05240 DVFA Earnings (Germany)
05203 OVFA Earnings per Share (Austria)
05725 Headline Earnings per Share (U.K.)
05101 Dividends per Share
05110 Dividends per Share - Fiscal
05102 Dividends per Share - Gross
05100 Dividend Report Frequency
05476 Book Value per Share
05486 Tangible Book Value per Share
05491 Book Value – Outstanding Shares - Fiscal
05501 Cash Flow per Share
05502 Cash Flow per Share - Fiscal
05507 Free Cash Flow per Share
05503 Long Term Liabilities per Share
05508 Sales per Share
05509 Operating Profit per Share
05506 Working Capital per Share
05505 Capital Expenditure per Share
05301 Common Shares Outstanding
05309 Par Value
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS
05576 Stock Split/Dividend Ratio
05575 Stock Split/Dividend Ratio - Fiscal

## Weekly Time Series

05652 Common Shares Traded – Weekly
05080 Market Price – Week Close
05081 Market Price – Week High
05082 Market Price – Week Low

# Balance Sheet

## Assets

02001 Cash & Short Term Investments

02051 Receivables (Net)

02101 Inventories -Total

02201 Current Assets - Total

02501 Property Plant and Equipment - Net

- 02301 Property Plant and Equipment – Gross #
- 02401 Accumulated Depreciation #

02649 Total Intangible Other Assets - Net

02999 Total Assets

## Supplementary Asset fields

18214 Exchange Rate Used in Translating Balance Sheet

18293 Restricted Cash – Current

18294 Restricted Cash – Non-Current

18297 Trade Receivables – Net

18390 Construction Work in Progress

18165 Deferred Tax Asset - Current

18354 Assets Held for Sale – Current

18353 Assets Held for Sale

18409 Derivative Assets – Current

18545 Contract Assets – Current

18705 Tangible Right-of-Use Assets, Operating Lease - Net

- 18706 Tangible Right-of-Use Assets, Operating Lease - Gross
- 18707 Tangible Right-of-Use Assets, Operating Lease – Accumulated Depreciation

18708 Tangible Right-of-Use Assets, Capital Lease - Net

- 18709 Tangible Right-of-Use Assets, Capital Lease - Gross
- 18710 Tangible Right-of-Use Assets, Capital Lease – Accumulated Depreciation

18280 Goodwill/Cost in Excess of Assets Purchased

02256 Investment in Associated Companies

02250 Other Investments

18375 Land

02518 Right of Use Intangible Assets - Net

- 02519 Right of Use Intangible Assets - Gross
- 02520 Right of Use Intangible Assets – Accumulated Amortization

02654 Total Intangible Other Assets - Gross

02655 Total Intangible Other Assets – Accumulated Amortization

18408 Derivative Assets – Non-Current

18546 Contract Assets – Non-Current
02300 Total Assets - As Reported
18713 Tangible Right-of-Use Assets – Total Net
18714 Tangible Right-of-Use Assets – Total Gross
18715 Tangible Right-of-Use Assets – Total Accumulated Depreciation

## Liabilities & Shareholders' Equity

03040 Accounts Payable #
03051 Short Term Debt & Current Portion of Long Term Debt
03101 Current Liabilities - Total
03251 Long Term Debt
- 03245 Long term Debt Excluding Capitalized Leases
- 03249 Capitalized Lease Obligations

03263 Deferred Taxes
03257 Deferred Tax Liability in Untaxed Reserves
03273 Other Liabilities
03351 Total Liabilities
03401 Non-Equity Reserves
03426 Minority Interest
03451 Preferred Stock
03501 Common Equity
- 03480 Common Stock
- 03493 Other Appropriated Reserves
- 03494 Unappropriated (Free) Reserves
- 03495 Retained Earnings

03999 Total Liabilities & Shareholders' Equity

## Supplementary Liabilities & Shareholders' Equity Fields

18314 Liabilities Held for Sale - Current
18159 Liabilities Held for Sale
18287 Derivative Liabilities – Current
18547 Contract Liabilities – Current
18721 Current Portion of Long Term Operating Lease Liabilities
18722 Current Portion of Long Term Capital Lease Liabilities
03255 Total Debt
18166 Deferred Tax Liability – Current
18852 Comprehensive Income – Hedging Gain/Loss
18854 Comprehensive Income – Other
18851 Comprehensive Income – Pension Liability
18853 Comprehensive Income – Unearned Compensation

18168 Mandatorily Redeemable Trust Preferred Securities
18167 Other Mandatory Redeemable Instruments
18286 Derivative Liabilities – Non-Current
18548 Contract Liabilities – Non-Current
18725 Long Term Operating Lease Liabilities

## Income Statement

01001 Net Sales or Revenues
01051 Cost of Goods Sold #
01151 Depreciation, Depletion & Amortization
01100 Gross Income #
01101 Selling, General & Administrative Expenses #
01250 Operating Income
01266 Non-Operating Interest Income
01253 Extraordinary Credit - Pre-tax
01254 Extraordinary Charge - Pre-tax
01251 Interest Expense on Debt
01401 Pre-tax Income
01451 Income Taxes
01501 Minority Interest
01505 Discontinued Operations
01551 Net Income before Extraordinary Items/Preferred Dividends
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)

### Supplementary Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow
01201 Research & Development Expense #
01084 Staff Costs
18140 Rental/Operating Lease Expense
01158 Depreciation of Financial Lease Right-of-Use Tangible Assets
01149 Amortization of Intangibles
01159 Amortization of Financial Lease Right-of-Use Intangible Assets
18225 Impairment of Goodwill
18226 Impairment of Other Intangibles
18274 Impairment of Property, Plant & Equipment
18275 Impairment of Financial Fixed Assets
01269 Discontinued Operations - Pre-tax
18099 Interest Expense on Financial Lease ROU Liabilities

18191 Earnings before Interest and Taxes (EBIT)
18198 Earnings before Interest, Taxes, Depreciation & Amortization (EBITDA)
18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
18150 Income from Continuing Operations
01306 Gain/Loss on Disposal of Assets
18324 Unrealized Valuation Gains/Losses - Total
18571 Unrealized Valuation Gains/Losses – Investments
18572 Unrealized valuation Gains/Losses – Investment Property
18573 Unrealized Valuation Gains/Losses – Biological Assets
18574 Unrealized Valuation Gains/Losses – Hedges/Derivatives
18575 Unrealized Valuation Gains/Losses – Other
01651 Net Income - Bottom Line
01751 Net Income Used to Calculate Earnings per Share
01705 Net Income Used to Calculate Fully Diluted Earnings per Share
18181 Extraordinary – Income Tax

## Funds Flow Statement per FASB 95

04049 Depreciation & Depletion #
04201 Funds from Operations
04860 Net Cash Flow - Operating Activities
04601 Capital Expenditures (Additions to Fixed Assets)
04870 Net Cash Flow - Investing
04301 Proceeds from Stock Options
04302 Other Proceeds from Sale/Issuance of Stock
04551 Cash Dividends Paid - Total
05376 Common Dividends (Cash)
05401 Preferred Dividends (Cash)
04890 Net Cash Flow - Financing
04840 Effect of Exchange Rate on Cash
04851 Increase/Decrease in Cash & Short Term Investments

### Supplementary Cash Flow Fields

04891 Net Cash from Continuing Operations
04892 Net Cash from Discontinued Operations
18216 Format Code – Cash Flow

## Other Fields

03151 Working Capital

03998 Total Capital

18322 Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax

18321 Stock Option Compensation Expense, Net of Tax

## Interim Data

| | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 |
|---|---|---|---|---|
| Interim Sales | 19101 | 19102 | 19103 | 19104 |
| Interim Pre-tax Income | 19105 | 19106 | 19107 | 19108 |
| Interim Net Profit | 19109 | 19110 | 19111 | 19112 |
| Number of Months-EPS | 05217 | 05218 | 05219 | 05220 |
| Earnings per Share | 05221 | 05222 | 05223 | 05224 |
| Earnings per Share – Basic | 05211 | 05212 | 05213 | 05214 |
| Fully Diluted EPS | 05291 | 05292 | 05293 | 05294 |
| EPS - Report Date | 05901 | 05902 | 05903 | 05904 |
| EPS - 12 Months | 05251 | 05252 | 05253 | 05254 |
| Dividends per Share | 05121 | 05122 | 05123 | 05124 |
| DPS – Gross | 05125 | 05126 | 05127 | 05128 |
| DPS - Declared Date | 05910 | 05911 | 05912 | 05913 |
| DPS - Record Date | 05917 | 05918 | 05919 | 05920 |
| DPS - Ex-Div Date | 05923 | 05924 | 05925 | 05926 |
| DPS - Payable Date | 05929 | 05930 | 05931 | 05932 |
| DPS – Extra | 05151 | 05152 | 05153 | 05154 |
| DPS - Extra – Gross | 05171 | 05172 | 05173 | 05174 |
| DPS - Extra - Dec Date | 05935 | 05936 | 05937 | 05938 |
| DPS - Extra - Rec Date | 05941 | 05942 | 05943 | 05944 |
| DPS – Extra - Ex-Div Date | 05947 | 05948 | 05949 | 05950 |
| DPS - Extra - Pay Date | 05953 | 05954 | 05955 | 05956 |
| DPS – Special | 05155 | 05156 | 05157 | 05158 |
| DPS - Special – Gross | 05175 | 05176 | 05177 | 05178 |
| DPS - Special - Dec Date | 05965 | 05966 | 05967 | 05968 |

| | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 |
|---|---|---|---|---|
| DPS - Special - Rec Date | 05970 | 05971 | 05972 | 05973 |
| DPS - Special - Ex-Div Date | 05959 | 05960 | 05961 | 05962 |
| DPS - Special - Pay Date | 05976 | 05977 | 05978 | 05979 |
| DPS - 12 Months | 05131 | 05132 | 05133 | 05134 |

## Monthly Price Information

| Month | End Market Price | High Price | Low Price |
|---|---|---|---|
| January | 05015 | 05016 | 05017 |
| February | 05020 | 05021 | 05022 |
| March | 05025 | 05026 | 05027 |
| April | 05030 | 05031 | 05032 |
| May | 05035 | 05036 | 05037 |
| June | 05040 | 05041 | 05042 |
| July | 05045 | 05046 | 05047 |
| August | 05050 | 05051 | 05052 |
| September | 05055 | 05056 | 05057 |
| October | 05060 | 05061 | 05062 |
| November | 05065 | 05066 | 05067 |
| December | 05070 | 05071 | 05072 |

## Stock Performance

### Current Information

09102 Price/Earnings Ratio - Current

09103 Price/Earnings Ratio - Current High

09105 Price/Earnings Ratio - Current Low

09202 Earnings Yield - Current

09203 Earnings Yield - Current High

09205 Earnings Yield - Current Low

09602 Price/Cash Flow - Current

09302 Price/Book Value Ratio - Current

09402 Dividend Yield - Current

08372 Return on Equity - per Share - Current

08652 Reinvestment Rate - per Share - Current

09502 Dividend Payout per Share - Current
09001 Price Trend - Last Week
09005 Price Trend - Four Week
09011 Price Trend - Quarter to Date
09016 Price Trend - Previous Quarter
09021 Price Trend - Year to Date
09006 Price Trend - 13 Weeks
09007 Price Trend – 26 Weeks
09026 Price Trend - 52 Weeks
09802 Beta
09803 Alpha

### Annual Statistics

09104 Price/Earnings Ratio - Close
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low
09204 Earnings Yield – Close
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low
09504 Dividend Payout per Share
09304 Price/Book Value Ratio - Close
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09904 Price/Sales per Share Ratio
08801 Total Investment Return
08806 Price Volatility
09704 Market Capitalization/Common Equity

## Growth Rates

### Annual Statistics

08631 Net Sales/Revenues Growth

08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08626 Employees Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08676 Net Margin Growth
08579 Market Capitalization Growth

# Profitability

## Annual Statistics

08301 Return on Equity – Total (%)
08371 Return on Equity - per Share
08656 Reinvestment Rate - Total
08651 Reinvestment Rate - per Share
08326 Return on Assets
08376 Return on Invested Capital
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08901 Accounts Payable % Sales #
08311 Cash Flow/Sales
08331 Cost of Goods Sold / Sales #
08306 Gross Profit Margin #
08336 Selling, General & Administrative Expenses / Sales #
08341 Research & Development Expense / Sales #
08316 Operating Profit Margin
08361 Operating Income/Total Capital
08321 Pre-tax Margin
08346 Tax Rate % #
08356 Interest Rate - Estimated Average
08366 Net Margin
08351 Sales per Employee

# Asset utilization

## Annual Statistics

08406 Assets per Employee

08401 Total Asset Turnover

08136 Inventory Turnover

08141 Net Sales % Working Capital

08416 Capital Expenditure % Total Assets

08421 Capital Expenditure % Sales

# Leverage

## Annual Statistics

08231 Total Debt % Common Equity

08226 Long Term Debt % Common Equity

08211 Minority Interest % Total Capital

08221 Total Debt % Total Capital

08216 Long Term Debt % Total Capital

08201 Equity % Total Capital

08206 Preferred Stock % Total Capital

08236 Total Debt % Total Assets

08241 Common Equity % Total Assets

08287 Total Assets / Common Equity Ratio

15121 Total Capital % Assets

08251 Fixed Charge Coverage Ratio

08256 Dividend Payout (% Earnings) - Total Dollar

08906 Cash Dividends % Cash Flow

08246 Cash Dividend Coverage Ratio

08261 Operating Cash/Fixed Charges

08266 Fixed Assets % Common Equity

08291 EBIT / Total Interest Expense Ratio

08271 Working Capital % Total Capital

# Liquidity

## Annual Statistics

08101 Quick Ratio

08106 Current Ratio

08111 Cash & Equivalents % Total Current Assets

08121 Receivables % Total Current Assets
08116 Inventories % Total Current Assets
08131 Accounts Receivables Days
08126 Inventories - Days Held

## Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%
07536 Accounting standards followed
07546 Auditor's opinion

# Insurance Companies

Note: #: Only available since May 2003

## General Information

06001 Company Name
06003 Company Name - Short
06014 Acronym
00000 Company Status
06094 Post Office Box
06021 Building
06022 Street
06023 Address City
06024 Address State
06025 Post Code/Zip Code
06026 Nation
06027 Nation Code
06028 Region
06031 Phone Number
06033 FAX Number
06030 Internet Address
06041 Officer 1 - Name
Officer 1 - Title
06051 Officer 2 - Name
Officer 2 - Title
18357 Investor Relations - Name
18356 Investor Relations – E-Mail Address
18359 Investor Relations - Phone/Fax
11516 Date Added to Product

07033 Full/Limited Coverage Indicator
07015 Inactive Date
06092 Business Description - Extended
07011 Employees
06100 Entity Type
06099 Currency of Document
05350 Fiscal Period End Date
05352 Month of Fiscal Year End
05351 Length of Fiscal Period
11556 Indicator – Restated Data Exists
11557 Indicator – Restatement Type
11558 Indicator – Early Release (Restatement)
11559 Indicator – Restatement Reason Code

## Industry

06011 Industry Group
06010 General Industry Classification
07040 ICB Code
07041 TRBC Code
07021 SIC Code 1
07022 SIC Code 2
07023 SIC Code 3

## Product Segment Data

19500 Product Segment 1 - Description
19501 Product Segment 1 - Sales
19503 Product Segment 1 - Assets
19506 Product Segment 1 - SIC Code
19510 Product Segment 2 - Description
19511 Product Segment 2 - Sales
19513 Product Segment 2 - Assets
19516 Product Segment 2 - SIC Code
19520 Product Segment 3 - Description
19521 Product Segment 3 - Sales
19523 Product Segment 3 - Assets
19526 Product Segment 3 - SIC Code
19530 Product Segment 4 - Description
19531 Product Segment 4 - Sales
19533 Product Segment 4 - Assets

19536 Product Segment 4 - SIC Code
19540 Product Segment 5 - Description
19541 Product Segment 5 - Sales
19543 Product Segment 5 - Assets
19546 Product Segment 5 - SIC Code
19550 Product Segment 6 - Description
19551 Product Segment 6 - Sales
19553 Product Segment 6 - Assets
19556 Product Segment 6 - SIC Code
19560 Product Segment 7 - Description
19561 Product Segment 7 - Sales
19563 Product Segment 7 - Assets
19566 Product Segment 7 - SIC Code
19570 Product Segment 8 - Description
19571 Product Segment 8 - Sales
19573 Product Segment 8 - Assets
19576 Product Segment 8 - SIC Code
19580 Product Segment 9 - Description
19581 Product Segment 9 - Sales
19583 Product Segment 9 - Assets
19586 Product Segment 9 - SIC Codes
19590 Product Segment 10 - Description
19591 Product Segment 10 - Sales
19593 Product Segment 10 - Assets
19596 Product Segment 10 - SIC Code

## Key Items in US Dollars

07211 Market Capitalization - Current
07210 Market Capitalization
07221 Common Equity - Current
07220 Common Equity
07230 Total Assets
07240 Net Sales or Revenues
07250 Net Income

## Stock Data

### Current Information

06005 Type of Share

05601 Ticker Symbol
06004 CUSIP
06006 SEDOL
06008 ISIN
06035 Worldscope Identifier
06105 Worldscope Permanent I.D.
06034 Disclosure Company Identifier
06038 I/B/E/S Ticker
11501 Indicator - Multiple Share Company
11519 Indicator – Limited Data Set Company
07035 Latest Interim Date
05427 Stock Exchange(s) Listed
05661 Stock Index Information
11496 Indicator – ADR
05006 Market Price - Current
05009 Date of Current Price
05007 Market Price - Year to Date - High
05008 Market Price - Year to Date - Low
05091 Market Price – 52 Week High
05092 Market Price – 52 Week Low
08003 Market Capitalization (Public) - Current
08005 Market Capitalization - Current
05302 Common Shares Outstanding - Current
05306 Date of Common Shares
05255 Earnings per Share - Last 12 Months
05256 Date of Last 12 Months EPS
05145 Dividends per Share - Last 12 Months
05190 Indicated Dividend Rate
05480 Book Value per Share - Current
05510 Cash Flow per Share - Current

## Annual Statistics

05001 Market Price - Year End
05002 Market Price - High
05003 Market Price - Low
08001 Market Capitalization
05085 Period Close Price
08002 Market Capitalization – Fiscal Period End
05201 Earnings per Share
05210 Earnings per Share – Basic – Year

05290 Fully Diluted Earnings per Share
05202 Earnings per Share - Fiscal Period End
05905 Earnings per Share Report Date – Fiscal Period End
05200 Earnings Report Frequency
18209 Earnings per Share Including Extraordinary Items – Fiscal #
05230 Earnings per Share after Extraordinary Items
05226 Extraordinary Credit/Charge per Share
05227 Includes Pre-tax Extraordinary Credit/Charge per Share
18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05240 DVFA Earnings (Germany)
05203 OVFA Earnings per Share (Austria)
05725 Headline Earnings per Share (U.K.)
05101 Dividends per Share
05110 Dividends per Share - Fiscal
05102 Dividends per Share - Gross
05100 Dividend Report Frequency
05476 Book Value per Share
05486 Tangible Book Value per Share
05491 Book Value – Outstanding Shares - Fiscal
05501 Cash Flow per Share
05502 Cash Flow per Share - Fiscal
05507 Free Cash Flow per Share
05503 Long Term Liabilities per Share
05508 Sales per Share
05509 Operating Profit per Share
05506 Working Capital per Share
05505 Capital Expenditure per Share
05301 Common Shares Outstanding
05309 Par Value
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS
05576 Stock Split/Dividend Ratio
05575 Stock Split/Dividend Ratio - Fiscal

## Weekly Time Series

05652 Common Shares Traded – Weekly
05080 Market Price – Week Close

05081 Market Price – Week High

05082 Market Price – Week Low

# Balance Sheet

## Assets

02003 Cash

02255 Investments – Total

02501 Property, Plant and Equipment – Net

02652 Other Assets

02649 Total Intangible Other Assets - Net

02999 Total Assets

## Supplementary Asset Fields

18214 Exchange Rate Used in Translating Balance Sheet

18293 Restricted Cash – Current

18165 Deferred Tax Asset - Current

18353 Assets Held for Sale

18705 Tangible Right-of-Use Assets, Operating Lease – Net

18708 Tangible Right-of-Use Assets, Capital Lease – Net

18280 Goodwill/Cost in Excess of Assets Purchased

02256 Investment in Associated Companies

02250 Other Investments

02518 Right of Use Intangible Assets – Net

- 02519 Right of Use Intangible Assets – Gross
- 02520 Right of Use Intangible Assets – Accumulated Amortization

02654 Total Intangible Other Assets - Gross

02655 Total Intangible Other Assets – Accumulated Amortization

18408 Derivative Assets – Non-Current

18546 Contract Assets – Non-Current

02300 Total Assets - As Reported

18713 Tangible Right-of-Use Assets – Total Net

## Liabilities & Shareholders' Equity

03030 Insurance Reserves – Total

- 03005 Benefit & Loss Reserves
- 03010 Unearned Premiums
- 03020 Policy & Contract Claims
- 03023 Other Insurance Reserves

03255 Total Debt

- 03051 Short Term Debt & Current Portion of Long Term Debt
- 03251 Long Term Debt
  - 03245 Long Term Debt Excluding Capitalized Leases
  - 03249 Capitalized Lease Obligations

03263 Deferred Taxes

03257 Deferred Tax Liability in Untaxed Reserves

03273 Other Liabilities

03351 Total Liabilities

03401 Non-Equity Reserves

03426 Minority Interest

03451 Preferred Stock

03501 Common Equity

- 03480 Common Stock
- 03493 Other Appropriated Reserves
- 03494 Unappropriated (Free) Reserves
- 03495 Retained Earnings

03440 Policyholders' Equity

03999 Total Liabilities & Shareholders' Equity

### **Supplementary Liabilities & Shareholders' Equity** Fields

18166 Deferred Tax Liability – Current

18721 Current Portion of Long Term Operating Lease Liabilities

18722 Current Portion of Long Term Capital Lease Liabilities

03498 Unrealized Gain/Loss on Marketable Securities #

18159 Liabilities Held for Sale

18286 Derivative Liabilities – Non-Current

18548 Contract Liabilities – Non-Current

18725 Long Term Operating Lease Liabilities

18852 Comprehensive Income – Hedging Gain/Loss

18854 Comprehensive Income – Other

18851 Comprehensive Income – Pension Liability

18853 Comprehensive Income – Unearned Compensation

18168 Mandatorily Redeemable Trust Preferred Securities

18167 Other Mandatory Redeemable Instruments

18203 Investment Contracts Technical Liabilities

18204 Insurance Contracts Technical Liabilities

## Income Statement

01001 Net Sales or Revenues

- 01002 Premiums Earned
- 01020 Other Operating Income

01080 Long Term Insurance Reserves

01101 Selling, General & Administrative Expenses #

01250 Operating Income

01253 Extraordinary Credit - Pre-tax

01254 Extraordinary Charge - Pre-tax

01251 Interest Expense on Debt

01266 Non-Operating Interest Income

01401 Pre-tax Income

01451 Income Taxes #

01501 Minority Interests #

01505 Discontinued Operations

01551 Net Income before Extraordinary Items/Preferred Dividends

01701 Preferred Dividend Requirements

01706 Net Income after Preferred Dividends (Basic EPS)

## Supplementary Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow

01084 Staff Costs

18140 Rental/Operating Lease Expense

01149 Amortization of Intangibles

01159 Amortization of Financial Lease Right-of-Use Intangible Assets

18225 Impairment of Goodwill

18226 Impairment of Other Intangibles

18274 Impairment of Property, Plant & Equipment

18275 Impairment of Financial Fixed Assets

01269 Discontinued Operations - Pre-tax

18099 Interest Expense on Financial Lease ROU Liabilities

18191 Earnings before Interest and Taxes (EBIT)

18155 Operating Income before Depreciation/Amortization (Operating EBITDA)

01306 Gain/Loss on Disposal of Assets

18150 Income from Continuing Operations

18324 Unrealized Valuation Gains/Losses - Total

- 18571 Unrealized Valuation Gains/Losses – Investments
- 18572 Unrealized valuation Gains/Losses – Investment Property
- 18574 Unrealized Valuation Gains/Losses – Hedges/Derivatives
- 18575 Unrealized Valuation Gains/Losses – Other

01651 Net Income – Bottom Line

01751 Net Income Used to Calculate Earnings per Share

01705 Net Income Used To Calculate Fully Diluted Earnings per Share

18181 Extraordinary – Income Tax

## Funds Flow Statement - per FASB 95

04201 Funds from Operations

04860 Net Cash Flow - Operating Activities

04601 Capital Expenditures (Additions to Fixed Assets)

04870 Net Cash Flow - Investing

04301 Proceeds from Stock Options

04302 Other Proceeds from Sale/Issuance of Stock

04551 Cash Dividends Paid – Total

- 05376 Common Dividends (Cash)
- 05401 Preferred Dividends (Cash)

04890 Net Cash Flow - Financing

04840 Effect of Exchange Rate on Cash

04851 Increase/Decrease in Cash & Short Term Investments

### Supplementary Cash Flow Fields

04891 Net Cash from Continuing Operations

04892 Net Cash from Discontinued Operations

18216 Format Code – Cash Flow

## Other Fields

03998 Total Capital

18322 Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax

18321 Stock Option Compensation Expense, Net of Tax

## Interim Data

| | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 |
|---|---|---|---|---|
| Interim Sales | 19101 | 19102 | 19103 | 19104 |
| Interim Pre-tax Income | 19105 | 19106 | 19107 | 19108 |
| Interim Net Profit | 19109 | 19110 | 19111 | 19112 |
| Number of Months-EPS | 05217 | 05218 | 05219 | 05220 |
| Earnings per Share | 05221 | 05222 | 05223 | 05224 |

| | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 |
|---|---|---|---|---|
| Earnings per Share – Basic | 05211 | 05212 | 05213 | 05214 |
| Fully Diluted EPS | 05291 | 05292 | 05293 | 05294 |
| EPS - Report Date | 05901 | 05902 | 05903 | 05904 |
| EPS - 12 Months | 05251 | 05252 | 05253 | 05254 |
| Dividends per Share | 05121 | 05122 | 05123 | 05124 |
| DPS – Gross | 05125 | 05126 | 05127 | 05128 |
| DPS - Declared Date | 05910 | 05911 | 05912 | 05913 |
| DPS - Record Date | 05917 | 05918 | 05919 | 05920 |
| DPS - Ex-Div Date | 05923 | 05924 | 05925 | 05926 |
| DPS - Payable Date | 05929 | 05930 | 05931 | 05932 |
| DPS – Extra | 05151 | 05152 | 05153 | 05154 |
| DPS - Extra – Gross | 05171 | 05172 | 05173 | 05174 |
| DPS - Extra - Dec Date | 05935 | 05936 | 05937 | 05938 |
| DPS - Extra - Rec Date | 05941 | 05942 | 05943 | 05944 |
| DPS - Extra - Ex-Div Date | 05947 | 05948 | 05949 | 05950 |
| DPS - Extra - Pay Date | 05953 | 05954 | 05955 | 05956 |
| DPS - Special | 05155 | 05156 | 05157 | 05158 |
| DPS - Special – Gross | 05175 | 05176 | 05177 | 05178 |
| DPS - Special - Dec Date | 05965 | 05966 | 05967 | 05968 |
| DPS - Special - Rec Date | 05970 | 05971 | 05972 | 05973 |
| DPS - Special - Ex-Div Date | 05959 | 05960 | 05961 | 05962 |
| DPS - Special - Payable Date | 05976 | 05977 | 05978 | 05979 |
| DPS - 12 Months | 05131 | 05132 | 05133 | 05134 |

## Monthly Price Information

| Month | End Market Price | High Price | Low Price |
|---|---|---|---|
| January | 05015 | 05016 | 05017 |
| February | 05020 | 05021 | 05022 |

| Month | End Market Price | High Price | Low Price |
|---|---|---|---|
| March | 05025 | 05026 | 05027 |
| April | 05030 | 05031 | 05032 |
| May | 05035 | 05036 | 05037 |
| June | 05040 | 05041 | 05042 |
| July | 05045 | 05046 | 05047 |
| August | 05050 | 05051 | 05052 |
| September | 05055 | 05056 | 05057 |
| October | 05060 | 05061 | 05062 |
| November | 05065 | 05066 | 05067 |
| December | 05070 | 05071 | 05072 |

# Stock Performance

## Current Information

09102 Price/Earnings Ratio - Current
09103 Price/Earnings Ratio - Current High
09105 Price/Earnings Ratio - Current Low
09202 Earnings Yield - Current
09203 Earnings Yield - Current High
09205 Earnings Yield - Current Low
09602 Price/Cash Flow - Current
09302 Price/Book Value Ratio - Current
09402 Dividend Yield - Current
08372 Return on Equity - per Share - Current
08652 Reinvestment Rate - per Share - Current
09502 Dividend Payout per Share - Current
09001 Price Trend - Last Week
09005 Price Trend - Four Week
09011 Price Trend - Quarter to Date
09016 Price Trend - Previous Quarter
09021 Price Trend - Year to Date
09006 Price Trend - 13 Weeks
09007 Price Trend – 26 Weeks
09026 Price Trend - 52 Weeks
09802 Beta
09803 Alpha

### Annual Statistics

09104 Price/Earnings Ratio - Close
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low
09204 Earnings Yield - Close
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low
09504 Dividend Payout per Share
09304 Price/Book Value Ratio - Close
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09904 Price/Sales per Share Ratio
08801 Total Investment Return
08806 Price Volatility
09704 Market Capitalization/Common Equity

## Growth Rates

### Annual Statistics

08661 Insurance Reserves
08631 Net Sales/Revenues Growth
08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08626 Employees Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08676 Net Margin Growth
08579 Market Capitalization Growth

# Profitability

## Annual Statistics

08301 Return on Equity – Total (%)
08371 Return on Equity - per Share
08656 Reinvestment Rate - Total
08651 Reinvestment Rate - per Share
08326 Return on Assets
08376 Return on Invested Capital
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08316 Operating Profit Margin
08361 Operating Income Return on Total Capital
08321 Pre-tax Margin
08346 Tax Rate % #
08356 Interest Rate - Estimated Average
08366 Net Margin
15519 Operating Income % Premiums Earned
15549 Loss Ratio
08351 Sales per Employee

# Asset Utilization

## Annual Statistics

08406 Assets per Employee
08401 Total Asset Turnover
15091 Invested Assets % Assets

# Leverage

## Annual Statistics

08231 Total Debt % Common Equity
08226 Long Term Debt % Common Equity
08221 Total Debt % Total Capital
08216 Long Term Debt % Total Capital
08211 Minority Interest % Total Capital
08201 Equity % Total Capital
08206 Preferred Stock % Total Capital

08256 Dividend Payout (% Earnings)
08906 Cash Dividends % Cash Flow
08236 Total Debt % Total Assets
08241 Common Equity % Total Assets
08287 Total Assets / Common Equity Ratio
15121 Total Capital % Total Assets
08261 Operating Cash/Fixed Charges
08266 Fixed Assets % Common Equity
08291 EBIT / Total Interest Expense Ratio
15173 Earnings Asset % Total Available Funds
15097 Invested Assets % Liabilities

## Other Ratios

### Annual Statistics

15133 Unearned Premium % Total Capital
15580 Total Investments % Total Capital

## Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%
07536 Accounting standards followed
07546 Auditor's opinion

# Other Financial Companies

Note: #: Only available since May 2003

## General Information

06001 Company Name
06003 Company Name - Short
06014 Acronym
00000 Company Status
06094 Post Office Box
06021 Building
06022 Street
06023 Address City
06024 Address State
06025 Post Code/Zip Code
06026 Nation

06027 Nation Code
06028 Region
06031 Phone Number
06033 FAX Number
06030 Internet Address
06041 Officer 1 - Name
Officer 1 - Title
06051 Officer 2 - Name
Officer 2 - Title
18357 Investor Relations - Name
18356 Investor Relations – E-Mail Address
18359 Investor Relations - Phone/Fax
11516 Date Added to Product
07033 Full/Limited Coverage Indicator
07015 Inactive Date
06092 Business Description - Extended
07011 Employees
06100 Entity Type
06099 Currency of Document
05350 Fiscal Period End Date
05352 Month of Fiscal Year End
05351 Length of Fiscal Period
11556 Indicator – Restated Data Exists
11557 Indicator – Restatement Type
11558 Indicator – Early Release (Restatement)
11559 Indicator – Restatement Reason Code

## Industry

06011 Industry Group
06010 General Industry Classification
07040 ICB Code
07041 TRBC Code
07021 SIC Code 1
07022 SIC Code 2
07023 SIC Code 3

## Product Segment Data

19500 Product Segment 1 - Description
19501 Product Segment 1 - Sales

19503 Product Segment 1 - Assets
19506 Product Segment 1 - SIC Code
19510 Product Segment 2 - Description
19511 Product Segment 2 - Sales
19513 Product Segment 2 - Assets
19516 Product Segment 2 - SIC Code
19520 Product Segment 3 - Description
19521 Product Segment 3 - Sales
19523 Product Segment 3 - Assets
19526 Product Segment 3 - SIC Code
19530 Product Segment 4 - Description
19531 Product Segment 4 - Sales
19533 Product Segment 4 - Assets
19536 Product Segment 4 - SIC Code
19540 Product Segment 5 - Description
19541 Product Segment 5 - Sales
19543 Product Segment 5 - Assets
19546 Product Segment 5 - SIC Code
19550 Product Segment 6 - Description
19551 Product Segment 6 - Sales
19553 Product Segment 6 - Assets
19556 Product Segment 6 - SIC Code
19560 Product Segment 7 - Description
19561 Product Segment 7 - Sales
19563 Product Segment 7 - Assets
19566 Product Segment 7 - SIC Code
19570 Product Segment 8 - Description
19571 Product Segment 8 - Sales
19573 Product Segment 8 - Assets
19576 Product Segment 8 - SIC Code
19580 Product Segment 9 - Description
19581 Product Segment 9 - Sales
19583 Product Segment 9 - Assets
19586 Product Segment 9 - SIC Code
19590 Product Segment 10 - Description
19591 Product Segment 10 - Sales
19593 Product Segment 10 - Assets
19596 Product Segment 10 - SIC Code

## Key Items in US Dollars

07211 Market Capitalization - Current
07210 Market Capitalization
07221 Common Equity - Current
07220 Common Equity
07230 Total Assets
07240 Net Sales or Revenues
07250 Net Income

## Stock Data

### Current Information

06005 Type of Share
05601 Ticker Symbol
06004 CUSIP
06006 SEDOL
06008 ISIN
06035 Worldscope Identifier
06105 Worldscope Permanent I.D.
06034 Disclosure Company Identifier
06038 I/B/E/S Ticker
11501 Indicator - Multiple Share Company
11519 Indicator – Limited Data Set Company
07035 Latest Interim Date
05427 Stock Exchange(s) Listed
05661 Stock Index Information
11496 Indicator - ADR
05006 Market Price - Current
05009 Date of Current Price
05007 Market Price - Year to Date - High
05008 Market Price - Year to Date - Low
05091 Market Price – 52 Week High
05092 Market Price – 52 Week Low
08003 Market Capitalization (Public) - Current
08005 Market Capitalization - Current
05302 Common Shares Outstanding - Current
05306 Date of Common Shares
05255 Earnings per Share - Last 12 Months
05256 Date of Last 12 Months EPS

05145 Dividends per Share - Last 12 Months
05190 Indicated Dividend Rate
05480 Book Value per Share - Current
05510 Cash Flow per Share - Current

## Annual Statistics

05001 Market Price - Year End
05002 Market Price - High
05003 Market Price - Low
08001 Market Capitalization
05085 Period Close Price
08002 Market Capitalization – Fiscal Period End
05201 Earnings per Share
05210 Earnings per Share – Basic – Year
05290 Fully Diluted Earnings per Share
05202 Earnings per Share - Fiscal Period End
05905 Earnings per Share Report Date – Fiscal Period End
05200 Earnings Report Frequency
18209 Earnings per Share Including Extraordinary Items – Fiscal #
05230 Earnings per Share after Extraordinary Items
05226 Extraordinary Credit/Charge per Share
05227 Includes Pre-tax Extraordinary Credit/Charge per Share
18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05277 EPRA/Recurring EPS
05240 DVFA Earnings (Germany)
05203 OVFA Earnings per Share (Austria)
05725 Headline Earnings per Share (U.K.)
05101 Dividends per Share
05110 Dividends per Share - Fiscal
05102 Dividends per Share - Gross
05100 Dividend Report Frequency
05476 Book Value per Share
05278 EPRA NAV
05279 EPRA Triple NAV
05486 Tangible Book Value per Share
05491 Book Value – Outstanding Shares - Fiscal
05501 Cash Flow per Share
05502 Cash Flow per Share - Fiscal
05507 Free Cash Flow per Share

05508 Sales per Share
05509 Operating Profit per Share
05505 Capital Expenditure per Share
05301 Common Shares Outstanding
05309 Par Value
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS
05576 Stock Split/Dividend Ratio
05575 Stock Split/Dividend Ratio - Fiscal

## Weekly Time Series

05652 Common Shares Traded – Weekly
05080 Market Price – Week Close
05081 Market Price – Week High
05082 Market Price – Week Low

## Balance Sheet

### Assets

02001 Cash & Short Term Investments
02051 Receivables (Net)
02255 Investments - Total
- 02501 Property, Plant & Equipment - Net
- 02301 Property Plant and Equipment – Gross #

02401 Accumulated Depreciation #
02652 Other Assets
- 02649 Total Intangible Other Assets - Net
- 02101 Inventories - Total

02999 Total Assets

### Supplementary Asset Fields

18214 Exchange Rate Used in Translating Balance Sheet
18293 Restricted Cash – Current
18294 Restricted Cash – Non-Current
18165 Deferred Tax Asset - Current
18353 Assets Held for Sale
18705 Tangible Right-of-Use Assets, Operating Lease – Net
- 18706 Tangible Right-of-Use Assets, Operating Lease – Gross

- 18707 Tangible Right-of-Use Assets, Operating Lease – Accumulated Depreciation

18708 Tangible Right-of-Use Assets, Capital Lease – Net

- 18709 Tangible Right-of-Use Assets, Operating Lease – Gross
- 18710 Tangible Right-of-Use Assets, Operating Lease – Accumulated Depreciation

18280 Goodwill/Cost in Excess of Assets Purchased

02256 Investment in Associated Companies

18300 Investment Property - NBV

- 18212 Investment Property - Gross
- 18213 Investment Property - Accumulated Depreciation

02518 Right of Use Intangible Assets - Net

- 02519 Right of Use Intangible Assets - Gross
- 02520 Right of Use Intangible Assets – Accumulated Amortization

02654 Total Intangible Other Assets - Gross

02655 Total Intangible Other Assets – Accumulated Amortization

18408 Derivative Assets – Non-Current

18546 Contract Assets – Non-Current

02300 Total Assets - As Reported

18713 Tangible Right-of-Use Assets – Total Net

18714 Tangible Right-of-Use Assets – Total Gross

18715 Tangible Right-of-Use Assets – Total Accumulated Depreciation

## Liabilities & Shareholders' Equity

03255 Total Debt

- 03051 Short Term Debt & Current Portion of Long Term Debt
- 03251 Long Term Debt
  - 03245 Long Term Debt Excluding Capitalized Leases
  - 03249 Capitalized Lease Obligations

03263 Deferred Taxes

03257 Deferred Tax Liability in Untaxed Reserves

03273 Other Liabilities

03351 Total Liabilities

03401 Non-Equity Reserves

03426 Minority Interest

03451 Preferred Stock

03501 Common Equity

- 03480 Common Stock
- 03493 Other Appropriated Reserves
- 03494 Unappropriated (Free) Reserves
- 03495 Retained Earnings

03999 Total Liabilities & Shareholders' Equity

### **Supplementary Liabilities & Shareholders' Equity** Fields

18166 Deferred Tax Liability – Current
18159 Liabilities Held for Sale
18852 Comprehensive Income – Hedging Gain/Loss
18854 Comprehensive Income – Other
18851 Comprehensive Income – Pension Liability
18853 Comprehensive Income – Unearned Compensation
18168 Mandatorily Redeemable Trust Preferred Securities
18167 Other Mandatory Redeemable Instruments
18286 Derivative Liabilities – Non-Current
18548 Contract Liabilities – Non-Current
18721 Current Portion of Long Term Operating Lease Liabilities
18722 Current Portion of Long Term Capital Lease Liabilities
18725 Long Term Operating Lease Liabilities

## Income Statement

01001 Net Sales or Revenues
01051 Cost of Goods Sold #
01075 Interest Expense – Total
01151 Depreciation, Depletion & Amortization
01101 Selling, General & Administrative Expenses #
01249 Operating Expenses - Total
01250 Operating Income
01266 Non-Operating Interest Income
01253 Extraordinary Credit - Pre-tax
01254 Extraordinary Charge - Pre-tax
01401 Pre-tax Income
01451 Income Taxes #
01501 Minority Interest #
01505 Discontinued Operations
01551 Net Income before Extraordinary Items/Preferred Dividends
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)

### Supplementary Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow
01251 Interest Expense on Debt
01084 Staff Costs
18140 Rental/Operating Lease Expense

01158 Depreciation of Financial Lease Right-of-Use Tangible Assets
01159 Amortization of Financial Lease Right-of-Use Intangible Assets
18225 Impairment of Goodwill
18226 Impairment of Other Intangibles
18274 Impairment of Property, Plant & Equipment
01269 Discontinued Operations - Pre-tax
18275 Impairment of Financial Fixed Assets
18099 Interest Expense on Financial Lease ROU Liabilities
18191 Earnings before Interest and Taxes (EBIT)
18198 Earnings before Interest, Taxes, Depreciation & Amortization (EBITDA)
18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
18150 Income from Continuing Operations
01306 Gain/Loss on Disposal of Assets
18324 Unrealized Valuation Gains/Losses - Total
- 18571 Unrealized Valuation Gains/Losses – Investments
- 18572 Unrealized valuation Gains/Losses – Investment Property
- 18574 Unrealized Valuation Gains/Losses – Hedges/Derivatives
- 18575 Unrealized Valuation Gains/Losses – Other

01651 Net Income - Bottom Line
01751 Net Income Used to Calculate Earnings per Share
01705 Net Income Used to Calculate Fully Diluted Earnings per Share
18181 Extraordinary – Income Tax
18319 EPRA/Recurring Net Income

## Funds Flow Statement - per FASB 95

04049 Depreciation & Depletion
04201 Funds from Operations
04860 Net Cash Flow - Operating Activities
04601 Capital Expenditures (Additions to Fixed Assets)
04870 Net Cash Flow - Investing
04301 Proceeds from Stock Options
04302 Other Proceeds from Sale/Issuance of Stock
04551 Cash Dividends Paid - Total
05376 Common Dividends (Cash)
05401 Preferred Dividends (Cash)
04890 Net Cash Flow - Financing
04840 Effect of Exchange Rate on Cash
04851 Increase/Decrease in Cash & Short Term Investments

### Supplementary Cash Flow Fields

04891 Net Cash from Continuing Operations

04892 Net Cash from Discontinued Operations

18216 Format Code – Cash Flow

## Other Fields

03998 Total Capital

18322 Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax

18321 Stock Option Compensation Expense, Net of Tax

## Interim Data

| | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 |
|---|---|---|---|---|
| Interim Sales | 19101 | 19102 | 19103 | 19104 |
| Interim Pre-tax Income | 19105 | 19106 | 19107 | 19108 |
| Interim Net Profit | 19109 | 19110 | 19111 | 19112 |
| Number of Months-EPS | 05217 | 05218 | 05219 | 05220 |
| Earnings per Share | 05221 | 05222 | 05223 | 05224 |
| Earnings per Share – Basic | 05211 | 05212 | 05213 | 05214 |
| Fully Diluted EPS | 05291 | 05292 | 05293 | 05294 |
| EPS - Report Date | 05901 | 05902 | 05903 | 05904 |
| EPS - 12 Months | 05251 | 05252 | 05253 | 05254 |
| Dividends per Share | 05121 | 05122 | 05123 | 05124 |
| DPS - Gross | 05126 | 05127 | 05128 | 05125 |
| DPS - Declared Date | 05910 | 05911 | 05912 | 05913 |
| DPS - Record Date | 05917 | 05918 | 05919 | 05920 |
| DPS - Ex-Div Date | 05923 | 05924 | 05925 | 05926 |
| DPS - Payable Date | 05929 | 05930 | 05931 | 05932 |
| DPS – Extra | 05151 | 05152 | 05153 | 05154 |
| DPS - Extra – Gross | 05171 | 05172 | 05173 | 05174 |
| DPS - Extra - Dec Date | 05935 | 05936 | 05937 | 05938 |
| DPS - Extra - Rec Date | 05941 | 05942 | 05943 | 05944 |

| | Qtr 1 | Qtr 2 | Qtr 3 | Qtr 4 |
|---|---|---|---|---|
| DPS - Extra - Ex-Div Date | 05947 | 05948 | 05949 | 05950 |
| DPS - Extra - Pay Date | 05953 | 05954 | 05955 | 05956 |
| DPS - Special | 05155 | 05156 | 05157 | 05158 |
| DPS - Special – Gross | 05175 | 05176 | 05177 | 05178 |
| DPS - Special - Dec Date | 05965 | 05966 | 05967 | 05968 |
| DPS - Special - Rec Date | 05970 | 05971 | 05972 | 05973 |
| DPS - Special - Ex-Div Date | 05959 | 05960 | 05961 | 05962 |
| DPS - Special - Payable Date | 05976 | 05977 | 05978 | 05979 |
| DPS - 12 Months | 05131 | 05132 | 05133 | 05134 |

# Monthly Price Information

| Month | End Market Price | High Price | Low Price |
|---|---|---|---|
| January | 05015 | 05016 | 05017 |
| February | 05020 | 05021 | 05022 |
| March | 05025 | 05026 | 05027 |
| April | 05030 | 05031 | 05032 |
| May | 05035 | 05036 | 05037 |
| June | 05040 | 05041 | 05042 |
| July | 05045 | 05046 | 05047 |
| August | 05050 | 05051 | 05052 |
| September | 05055 | 05056 | 05057 |
| October | 05060 | 05061 | 05062 |
| November | 05065 | 05066 | 05067 |
| December | 05070 | 05071 | 05072 |

# Stock Performance

## Current Information

09102 Price/Earnings Ratio - Current

09103 Price/Earnings Ratio - Current High

09105 Price/Earnings Ratio - Current Low

09202 Earnings Yield - Current
09203 Earnings Yield - Current High
09205 Earnings Yield - Current Low
09302 Price/Book Value Ratio - Current
09602 Price/Cash Flow - Current
09402 Dividend Yield - Current
08372 Return on Equity - per Share - Current
08652 Reinvestment Rate - per Share - Current
09502 Dividend Payout - per Share - Current
09001 Price Trend - Last Week
09005 Price Trend - Four Week
09011 Price Trend - Quarter to Date
09016 Price Trend - Previous Quarter
09021 Price Trend - Year to Date
09006 Price Trend - 13 Weeks
09007 Price Trend – 26 Weeks
09026 Price Trend - 52 Weeks
09802 Beta
09803 Alpha

## Annual Statistics

09104 Price/Earnings Ratio - Close
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low
09204 Earnings Yield - Close
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low
09504 Dividend Payout per Share
09304 Price/Book Value Ratio - Close
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09904 Price/Sales per Share Ratio

08801 Total Investment Return
08806 Price Volatility
09704 Market Capitalization/Common Equity

# Growth Rates

## Annual Statistics

08631 Net Sales/Revenues Growth
08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08626 Employees Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08676 Net Margin Growth
08579 Market Capitalization Growth

# Profitability

## Annual Statistics

08301 Return on Equity - Total (%)
08371 Return on Equity - per Share
08651 Reinvestment Rate - per Share
08656 Reinvestment Rate - Total
08326 Return on Assets
08376 Return on Invested Capital
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08331 Cost of Goods Sold / Sales #
08336 Selling, General & Administrative Expense / Sales #
08316 Operating Profit Margin
08361 Operating Income Return on Total Capital
08321 Pre-tax Margin
08346 Tax Rate % #
08356 Interest Rate - Estimated Average
08366 Net Margin

15587 Earning Assets % Total Assets

08351 Sales per Employee

# Asset Utilization

## Annual Statistics

08406 Assets per Employee

08401 Total Asset Turnover

15091 Invested Assets % Total Assets

08416 Capital Expenditures % Total Assets

08421 Capital Expenditures % Sales

# Leverage

## Annual Statistics

08231 Total Debt % Common Equity

08226 Long Term Debt % Common Equity

08221 Total Debt % Total Capital

08216 Long Term Debt % Total Capital

08211 Minority Interest % Total Capital

08201 Equity % Total Capital

08206 Preferred Stock % Total Capital

08236 Total Debt % Total Assets

08241 Common Equity % Total Assets

08287 Total Assets / Common Equity Ratio

15121 Total Capital % Total Assets

15097 Invested Assets % Liabilities

08256 Dividend Payout (% Earnings)

08906 Cash Dividends % Cash Flow

08251 Fixed Charge Coverage Ratio

08250 Cash Dividend Coverage Ratio

08261 Operating Cash/Fixed Charges

08266 Fixed Assets % Common Equity

08291 EBIT / Total Interest Expense Ratio

# Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%

07536 Accounting standards followed

07546 Auditor's opinion

# Chapter 15 Reuters Fundamentals-sourced Companies - Template

## Banks

### General Information

06001 Company Name
00000 Company Status
06094 Post Office Box
06021 Building
06022 Street
06023 Address City
06024 Address State
06025 Post Code/Zip Code
06026 Nation
06027 Nation Code
06028 Region
06031 Phone Number
06033 FAX Number
06030 Internet Address
06041 Officer 1 - Name
Officer 1 - Title
06051 Officer 2 - Name
Officer 2 - Title
11516 Date Added to Product
07015 Inactive Date
06092 Business Description - Extended
07011 Employees
06100 Entity Type
05350 Fiscal Period End Date
05352 Month of Fiscal Year End
05351 Length of Fiscal Period
11556 Indicator – Restated Data Exists
11557 Indicator – Restatement Type
11558 Indicator – Early Release (Restatement)
11559 Indicator – Restatement Reason Code
07034 Indicator – Data Update
11528 Indicator – Non-Traded Company/Security

11568 Indicator - Pricing Unavailable
11563 Indicator – Reuters Data Company
11564 Latest Reuters Data Year
11565 Indicator – Period Sourced from Reuters Content

## Industry

06011 Industry Group
06010 General Industry Classification
07041 TRBC Code
07021 SIC Code 1
07022 SIC Code 2
07023 SIC Code 3

## Key Items in US Dollars

07211 Market Capitalization - Current
07210 Market Capitalization
07221 Common Equity - Current
07220 Common Equity
07230 Total Assets
07240 Net Sales or Revenues
07250 Net Income

## Stock Data

### Current Information

05601 Ticker Symbol
06004 CUSIP
06006 SEDOL
06008 ISIN
06035 Worldscope Identifier
06105 Worldscope Permanent I.D.
06038 I/B/E/S Ticker
07035 Latest Interim Date
05427 Stock Exchange(s) Listed
05661 Stock Index Information
05006 Market Price - Current
05009 Date of Current Price
05007 Market Price - Year to Date - High

05008 Market Price - Year to Date – Low
05091 Market Price – 52 Week High
05092 Market Price – 52 Week Low
08005 Market Capitalization - Current
05302 Common Shares Outstanding - Current
05306 Date of Common Shares
05255 Earnings per Share - Last 12 Months
05256 Date of Last 12 Months EPS
05145 Dividends per Share - Last 12 Months
05480 Book Value per Share - Current
05510 Cash Flow per Share – Current

## Annual Statistics

05001 Market Price - Year End
05002 Market Price - High
05003 Market Price - Low
05004 Market Price - 5 Yr Avg-High
05005 Market Price - 5 Yr Avg-High
08001 Market Capitalization
05085 Period Close Price
08002 Market Capitalization – Fiscal Period End
05201 Earnings per Share (Supported for Non U.S. only)
05210 Earnings per Share – Basic – Year
05290 Fully Diluted Earnings per Share
05202 Earnings per Share - Fiscal Period End
05905 Earnings per Share Report Date – Fiscal Period End
05200 Earnings Report Frequency
18208 Earnings Per Share From Continuing Opers-Fiscal
18209 Earnings per Share Including Extraordinary Items – Fiscal
05230 Earnings per Share after Extraordinary Items
05226 Extraordinary Credit/Charge per Share
05227 Includes Pre-tax Extraordinary Credit/Charge per Share
18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share – Fiscal
18205 Discontinued Operations Per Share-Fiscal
05240 DVFA Earnings (Germany)
05260 Earnings Per Share - 5 Yr Avg
05101 Dividends per Share
05140 Dividends Per Share - 5 Yr Avg
05110 Dividends per Share - Fiscal

05102 Dividends per Share - Gross
05100 Dividend Report Frequency
05116 Dividends Per Share (Interim) - Fiscal
05114 Dividends Per Share - Special (Interim) - Fiscal
05476 Book Value per Share
05486 Tangible Book Value per Share
05491 Book Value – Outstanding Shares - Fiscal
05501 Cash Flow per Share
05502 Cash Flow per Share - Fiscal
05507 Free Cash Flow per Share
05508 Sales per Share
05509 Operating Profit per Share
05505 Capital Expenditure per Share
05301 Common Shares Outstanding
05309 Par Value
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS
05576 Stock Split/Dividend Ratio
05575 Stock Split/Dividend Ratio - Fiscal

## Weekly Time Series

05652 Common Shares Traded – Weekly
05080 Market Price – Week Close
05081 Market Price – Week High
05082 Market Price – Week Low

## Balance Sheet

### Assets

02004 Cash & Due from Banks
02255 Investments-Total
02276 Loans – Net
02271 Loans - Total
02274 Unearned Income
02275 Reserve for Loan Losses
02256 Investment in Unconsolidated Subsidiary
02018 Customer Liability on Acceptances
02240 Real Estate Assets

02501 Property, Plant & Equipment-Net

02649 Total Intangible Other Assets - Net

02999 Total Assets

## Supplementary Asset Fields

18214 Exchange Rate Used in Translating Balance Sheet

18165 Deferred Tax Asset - Current

18353 Assets Held for Sale

18280 Goodwill/Cost in Excess of Assets Purchased

02654 Total Intangible Other Assets - Gross

02655 Total Intangible Other Assets – Accumulated Amortization

02653 Pension Assets - Long Term

02300 Total Assets - As Reported

## Liabilities & Shareholders' Equity

03019 Deposits – Total

03255 Total Debt

03051 Short Term Debt & Current Portion of Long Term Debt

03251 Long-Term Debt

03245 Long-Term Debt Excluding Capitalized Leases

03249 Capitalized Lease Obligations

03263 Deferred Taxes

03351 Total Liabilities

03426 Minority Interest

03451 Preferred Stock

03501 Common Equity

03480 Common Stock

03495 Retained Earnings

03999 Total Liabilities & Shareholders' Equity

## Supplementary Liabilities & Shareholders' Equity Fields

18166 Deferred Tax Liability – Current

03055 Federal Funds (Liability)

03058 Customer Liabilities On Acceptances (Liability)

03261 Pension/Post Retirement Benefits

18159 Liabilities Held for Sale

18228 Tier 1 Capital

18229 Tier 2 Capital

18854 Comprehensive Income – Other

18851 Comprehensive Income – Pension Liability

## Income Statement

01016 Interest Income - Total
01075 Interest Expense - Total
01076 Net Interest Income
01271 Provision for Loan Losses
01250 Operating Income
01253 Extraordinary Credit - Pre-tax
01254 Extraordinary Charge - Pre-tax
01262 Other Income/Expense – Net
01267 Pretax Equity in Earnings
01401 Pre-tax Income
01451 Income Taxes
01501 Minority Interest
01503 Equity in Earnings
01551 Net Income before Extraordinary Items/Preferred Dividends
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)
01601 Extra Items & Gain/Loss Sale of Assets

### Supplementary Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow
01001 Net Sales or Revenues
01251 Interest Expense on Debt
01270 Gains/Losses on Sale of Securities - Pretax
01084 Staff Costs
04049 Depreciation and Depletion
01230 Other Operating Expenses
18140 Rental/Operating Lease Expense
01156 Amortization of Goodwill
18191 Earnings before Interest and Taxes (EBIT)
18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
01306 Gain/Loss on Disposal of Assets
18200 Discontinued Operations (Total)
18150 Income from Continuing Operations
18324 Unrealized Valuation Gains/Losses - Total
01651 Net Income - Bottom Line
01751 Net Income Used to Calculate Earnings per Share
01705 Net Income Used to Calculate Fully Diluted Earnings per Share
18218 Cumulative Effect Of Accounting Change

## Funds Flow Statement – per FASB 95

04049 Depreciation and depletion
04201 Funds from Operations
04225 Extraordinary Items
04831 Funds From/For Other Operating Activities
04860 Net Cash Flow - Operating Activities
04601 Capital Expenditures (Additions to Fixed Assets)
04870 Net Cash Flow - Investing
04301 Proceeds from Stock Options
04302 Other Proceeds from Sale/Issuance of Stock
04551 Cash Dividends Paid - Total
05376 Common Dividends (Cash)
05401 Preferred Dividends (Cash)
04890 Net Cash Flow - Financing
04840 Effect of Exchange Rate on Cash
04851 Increase/Decrease in Cash & Short Term Investments

### Supplementary Cash Flow Fields

18216 Format Code – Cash Flow

## Other Fields

03998 Total Capital
18157 Capital Adequacy Ratio – Tier 1
18158 Capital Adequacy Ratio – Total Capital
18156 Risk Weighted Assets
18322 Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax
18321 Stock Option Compensation Expense, Net of Tax
03995 Total Shareholders' Equity

## Monthly Price Information

| Month | End Market Price | High Price | Low Price |
|---|---|---|---|
| January | 05015 | 05016 | 05017 |
| February | 05020 | 05021 | 05022 |
| March | 05025 | 05026 | 05027 |
| April | 05030 | 05031 | 05032 |
| May | 05035 | 05036 | 05037 |
| June | 05040 | 05041 | 05042 |

| Month | End Market Price | High Price | Low Price |
|---|---|---|---|
| July | 05045 | 05046 | 05047 |
| August | 05050 | 05051 | 05052 |
| September | 05055 | 05056 | 05057 |
| October | 05060 | 05061 | 05062 |
| November | 05065 | 05066 | 05067 |
| December | 05070 | 05071 | 05072 |

# Stock Performance

## Current Information

09102 Price/Earnings Ratio - Current
09103 Price/Earnings Ratio - Current High
09105 Price/Earnings Ratio - Current Low
09202 Earnings Yield - Current
09203 Earnings Yield - Current High
09205 Earnings Yield - Current Low
09602 Price/Cash Flow - Current
09302 Price/Book Value Ratio - Current
09402 Dividend Yield - Current
08372 Return on Equity - per Share - Current
08652 Reinvestment Rate - per Share - Current
09502 Dividend Payout per Share - Current
09001 Price Trend - Last Week
09005 Price Trend - Four Week
09011 Price Trend - Quarter to Date
09016 Price Trend - Previous Quarter
09021 Price Trend - Year to Date
09006 Price Trend - 13 Weeks
09007 Price Trend – 26 Weeks
09026 Price Trend - 52 Weeks
09802 Beta
09803 Alpha

## Annual Statistics

09104 Price/Earnings Ratio - Close
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low

09106 Price/Earnings Ratio - Avg High-Low
09204 Earnings Yield - Close
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low
09504 Dividend Payout per Share
09304 Price/Book Value Ratio - Close
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09904 Price/Sales per Share Ratio
08801 Total Investment Return
08806 Price Volatility
09704 Market Capitalization/Common Equity

## Three Year Averages

08803 Total Investment Return - 3 Yr Annual Return

## Five Year Averages

09121 Price/Earnings Ratio - 5 Yr Avg - Close
09111 Price/Earnings Ratio - 5 Yr Avg High
09116 Price/Earnings Ratio - 5 Yr Avg Low
09126 Price/Earnings Ratio - 5 Yr Avg High-Low
09221 Earnings Yield - 5 Yr Avg - Close
09211 Earnings Yield - 5 Yr Avg High
09216 Earnings Yield - 5 Yr Avg Low
09226 Earnings Yield - 5 Yr Avg High-L0w
09621 Price/Cash Flow Ratio - 5 Yr Avg
09421 Dividend Yield - 5 Yr Avg - Close
09411 Dividend Yield - 5 Yr Avg High
09416 Dividend Yield - 5 Yr Avg Low
09426 Dividend Yield - 5 Yr Avg High-Low
09521 Dividend Payout Per Share - 5 Yr Avg
09321 Price/Book Value Ratio - 5 Yr Avg - Close
09311 Price/Book Value Ratio - 5 Yr Avg High

09316 Price/Book Value Ratio - 5 Yr Avg Low

09326 Price/Book Value Ratio - 5 Yr Avg High-Low

08805 Total Investment Return - 5 Yr Annual Return

09721 Market Capitalization/Common Equity - 5 Yr Average

# Growth Rates

## Annual Statistics

08631 Net Sales/Revenues Growth

08646 Operating Income Growth

08636 Net Income Growth

08621 Total Assets Growth

08616 Equity Growth

08626 Employees Growth

08676 Net Margin Growth

08601 Earnings per Share Growth

08611 Dividends per Share Growth

08606 Book Value per Share Growth

08579 Market Capitalization Growth

08816 Earnings Per Share - Fiscal - 1 Yr Annual Growth

08821 Book Value Per Share - Fiscal - 1 Yr Growth Rate

## Three Year Averages

08581 Market Capitalization - 3 Year Growth

08604 Earnings Per Share - 3 Yr Annual Growth

## Five Year Averages

08635 Net Sales / Revenues - 5 Yr Annual Growth

08650 Operating Income - 5 Yr Annual Growth

08625 Total Assets - 5 Yr Annual Growth

08620 Equity - 5 Yr Annual Growth

08630 Employees - 5 Yr Annual Growth

08615 Dividends Per Share - 5 Yr Annual Growth

08610 Book Value Per Share - 5 Yr Annual Growth

# Profitability

## Annual Statistics

08301 Return on Equity – Total (%)

08371 Return on Equity - per Share
08302 Return On Equity Per Share (Fiscal)
08653 Reinvestment Rate Per Share (Fiscal)
08656 Reinvestment Rate - Total
08651 Reinvestment Rate - per Share
08326 Return on Assets
08376 Return on Invested Capital
15567 Return on Earning Assets
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08316 Operating Profit Margin
08361 Operating Income Return on Total Capital
08321 Pre-tax Margin
08346 Tax Rate %
08356 Interest Rate - Estimated Average
08366 Net Margin
15144 Net Interest Income % Earning Assets
15150 Net Interest Income % Average Deposits
15611 Efficiency of Earning Assets
15587 Earning Assets % Total Assets
08351 Sales per Employee
15593 Non-Interest Income % Total Revenues
15599 Total Interest Expense % Interest Bearing Liabilities
15605 Total Interest Income % Earning Assets

## Five Year Averages

08305 Return On Equity - Total (%)- 5 Yr Avg
08375 Return On Equity - Per Share - 5 Yr Avg
08660 Reinvestment Rate - Total $ - 5 Yr Avg
08655 Reinvestment Rate - Per Share - 5 Yr Avg
08330 Return On Assets - 5 Yr Avg
08380 Return On Invested Capital - 5 Yr Avg
08385 Cash Earnings Return On Equity - 5 Yr Avg
08315 Cash Flow/Sales - 5 Yr Avg
08320 Operating Profit Margin - 5 Yr Avg
08365 Operating Income/Total Capital - 5 Yr Avg
08325 Pretax Margin - 5 Yr Avg
08360 Interest Rate - Estimated Average - 5 Yr Avg
08370 Net Margin - 5 Yr Avg

# Asset Utilization

## Annual Statistics

08406 Assets per Employee

08401 Total Asset Turnover

15091 Invested Assets % Total Assets

08416 Capital Expenditure % Total Assets

## Five Year Averages

08405 Total Asset Turnover - 5 Yr Avg

08420 Capital Expenditure % Total Assets - 5 Year Average

# Leverage

## Annual Statistics

08231 Total Debt % Common Equity

08226 Long Term Debt % Common Equity

08221 Total Debt % Total Capital

08216 Long Term Debt % Total Capital

08211 Minority Interest % Total Capital

08201 Equity % Total Capital

08206 Preferred Stock % Total Capital

08236 Total Debt % Total Assets

08241 Common Equity % Total Assets

08287 Total Assets / Common Equity Ratio

15121 Total Capital % Total Assets

08261 Operating Cash/Fixed Charges

08256 Dividend Payout (% Earnings)

08906 Cash Dividends % Cash Flow

08266 Fixed Assets % Common Equity

08291 EBIT / Total Interest Expense Ratio

15167 Invested Assets & Loans % Total Deposits

15161 Invested Assets % Total Deposits

15007 Equity % Total Deposits

15025 Total Capital % Total Deposits

15037 Total Deposits % Total Assets

15173 Earning Assets % Total Available funds

15097 Invested Assets % Liabilities

### Five Year Averages

08235 Total Debt % Common Equity - 5 Yr Avg
08230 Long Term Debt % Common Equity - 5 Yr Avg
08225 Total Debt % Total Capital - 5 Yr Avg
08220 Long Term Debt % Total Capital - 5 Yr Avg
08215 Minority Interest % Total Capital - 5 Yr Avg
08205 Equity % Total Capital - 5 Yr Avg
08210 Preferred Stock % Total Capital - 5 Yr Avg
08240 Total Debt % Total Assets - 5 Yr Avg
08245 Common Equity % Total Assets - 5 Yr Avg
08265 Operating Cash/Fixed Charges - 5 Yr Avg
08260 Dividend Payout (% Earnings) - Total Dollar - 5 Yr Avg
08910 Cash Dividends/Cash Flow - 5 Yr Avg
08270 Fixed Assets % Common Equity - 5 Yr Avg

## Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%
07536 Accounting Standards Followed
07546 Auditor's opinion

# Industrials

## General Information

06001 Company Name
00000 Company Status
06094 Post Office Box
06021 Building
06022 Street
06023 Address City
06024 Address State
06025 Post Code/Zip Code
06026 Nation
06027 Nation Code
06028 Region
06031 Phone Number
06033 FAX Number
06030 Internet Address
06041 Officer 1 - Name

| | |
|---|---|
| | Officer 1 - Title |
| 06051 | Officer 2 - Name |
| | Officer 2 - Title |
| 11516 | Date Added to Product |
| 07015 | Inactive Date |
| 06092 | Business Description - Extended |
| 07011 | Employees |
| 06100 | Entity Type |
| 05350 | Fiscal Period End Date |
| 05352 | Month of Fiscal Year End |
| 05351 | Length of Fiscal Period |
| 11556 | Indicator – Restated Data Exists |
| 11557 | Indicator – Restatement Type |
| 11558 | Indicator – Early Release (Restatement) |
| 11559 | Indicator – Restatement Reason Code |
| 07034 | Indicator – Data Update |
| 11528 | Indicator – Non-Traded Company/Security |
| 11568 | Indicator - Pricing Unavailable |
| 11563 | Indicator – Reuters Data Company |
| 11564 | Latest Reuters Data Year |
| 11565 | Indicator – Period Sourced from Reuters Content |

## Industry

| | |
|---|---|
| 06011 | Industry Group |
| 06010 | General Industry Classification |
| 07041 | TRBC Code |
| 07021 | SIC Code 1 |
| 07022 | SIC Code 2 |
| 07023 | SIC Code 3 |

## Key Items in US Dollars

| | |
|---|---|
| 07211 | Market Capitalization - Current |
| 07210 | Market Capitalization |
| 07221 | Common Equity - Current |
| 07220 | Common Equity |
| 07230 | Total Assets |
| 07240 | Net Sales or Revenues |
| 07250 | Net Income |

# Stock Data

## Current Information

05601 Ticker Symbol
06004 CUSIP
06006 SEDOL
06008 ISIN
06035 Worldscope Identifier
06105 Worldscope Permanent I.D.
06038 I/B/E/S Ticker
07035 Latest Interim Date
05427 Stock Exchange(s) Listed
05661 Stock Index Information
05006 Market Price - Current
05009 Date of Current Price
05007 Market Price - Year to Date - High
05008 Market Price - Year to Date - Low
05091 Market Price – 52 Week High
05092 Market Price – 52 Week Low
08005 Market Capitalization - Current
05302 Common Shares Outstanding - Current
05306 Date of Common Shares
05255 Earnings per Share - Last 12 Months
05256 Date of Last 12 Months EPS
05145 Dividends per Share - Last 12 Months
05480 Book Value per Share - Current
05510 Cash Flow per Share - Current

## Annual Statistics

05001 Market Price - Year End
05002 Market Price - High
05003 Market Price - Low
05004 Market Price - 5 Yr Avg-High
05005 Market Price - 5 Yr Avg-High
08001 Market Capitalization
05085 Period Close Price
08002 Market Capitalization – Fiscal Period End
05201 Earnings per Share (Supported for Non U.S. only)
05210 Earnings per Share – Basic – Year
05290 Fully Diluted Earnings per Share

05202 Earnings per Share - Fiscal Period End
05905 Earnings per Share Report Date – Fiscal Period End
05200 Earnings Report Frequency
18208 Earnings Per Share From Continuing Opers-Fiscal
18209 Earnings per Share Including Extraordinary Items – Fiscal
05230 Earnings per Share after Extraordinary Items
05226 Extraordinary Credit/Charge per Share
05227 Includes Pre-tax Extraordinary Credit/Charge per Share
18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18205 Discontinued Operations Per Share-Fiscal
05240 DVFA Earnings (Germany)
05260 Earnings Per Share - 5 Yr Avg
05101 Dividends per Share
05140 Dividends Per Share - 5 Yr Avg
05110 Dividends per Share - Fiscal
05102 Dividends per Share – Gross
05116 Dividends Per Share (Interim) - Fiscal
05114 Dividends Per Share - Special (Interim) - Fiscal
05100 Dividend Report Frequency
05476 Book Value per Share
05486 Tangible Book Value per Share
05491 Book Value - Outstanding Shares - Fiscal
05501 Cash Flow per Share
05502 Cash Flow per Share - Fiscal
05507 Free Cash Flow per Share
05503 Long Term Liabilities per Share
05508 Sales per Share
05509 Operating Profit per Share
05506 Working Capital per Share
05505 Capital Expenditure per Share
05301 Common Shares Outstanding
05309 Par Value
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS
05576 Stock Split/Dividend Ratio
05575 Stock Split/Dividend Ratio - Fiscal

## Weekly Time Series

05652 Common Shares Traded – Weekly
05080 Market Price – Week Close
05081 Market Price – Week High
05082 Market Price – Week Low

## Balance Sheet

### Assets

02001 Cash & Short Term Investments
02051 Receivables (Net)
02101 Inventories –Total
02149 Other Current Assets
02201 Current Assets – Total
02256 Investment in Associated Companies
02250 Other Investments
02501 Property Plant and Equipment - Net
02301 Property Plant and Equipment – Gross
02401 Accumulated Depreciation
02649 Total Intangible Other Assets - Net
02999 Total Assets

### Supplementary Asset fields

18214 Exchange Rate Used in Translating Balance Sheet
02003 Cash
02005 Cash & Equivalents - Generic
18293 Restricted Cash – Current
18294 Restricted Cash – Non-Current
18297 Trade Receivables – Net
18390 Construction Work in Progress
18165 Deferred Tax Asset - Current
18354 Assets Held for Sale – Current
18353 Assets Held for Sale
18409 Derivative Assets - Current
18280 Goodwill/Cost in Excess of Assets Purchased
18375 Land
02654 Total Intangible Other Assets - Gross
02655 Total Intangible Other Assets – Accumulated Amortization

02653 Pension Assets - Long Term

02300 Total Assets - As Reported

### Liabilities & Shareholders' Equity

03040 Accounts Payable

03051 Short Term Debt & Current Portion of Long Term Debt

03066 Other Current Liabilities

03101 Current Liabilities - Total

03251 Long Term Debt

03245 Long term Debt Excluding Capitalized Leases

03249 Capitalized Lease Obligations

03263 Deferred Taxes

03273 Other Liabilities

03351 Total Liabilities

03426 Minority Interest

03451 Preferred Stock

03501 Common Equity

03480 Common Stock

03495 Retained Earnings

03999 Total Liabilities & Shareholders' Equity

### Supplementary Liabilities & Shareholders' Equity Fields

18314 Liabilities Held for Sale - Current

18159 Liabilities Held for Sale

18287 Derivative Liabilities – Current

03255 Total Debt

03261 Pension/Post Retirement Benefits

18166 Deferred Tax Liability – Current

18854 Comprehensive Income – Other

18851 Comprehensive Income – Pension Liability

## Income Statement

01001 Net Sales or Revenues

01051 Cost of Goods Sold

01151 Depreciation, Depletion & Amortization

01100 Gross Income

01101 Selling, General & Administrative Expenses

01230 Other Operating Expenses

01250 Operating Income

01266 Non-Operating Interest Income
01253 Extraordinary Credit - Pre-tax
01254 Extraordinary Charge - Pre-tax
01267 Pretax Equity in Earnings
01262 Other Income/Expense - Net
01251 Interest Expense on Debt
01401 Pre-tax Income
01451 Income Taxes
01501 Minority Interest
01503 Equity in Earnings
01551 Net Income before Extraordinary Items/Preferred Dividends
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)
01601 Extra Items & Gain/Loss Sale of Assets

### Supplementary Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow
01201 Research & Development Expense
01084 Staff Costs
18140 Rental/Operating Lease Expense
01149 Amortization of Intangibles
01156 Amortization of Goodwill
18191 Earnings before Interest and Taxes (EBIT)
18198 Earnings before Interest, Taxes, Depreciation & Amortization (EBITDA)
18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
18200 Discontinued Operations (Total)
18150 Income from Continuing Operations
01306 Gain/Loss on Disposal of Assets
01651 Net Income - Bottom Line
01751 Net Income Used to Calculate Earnings per Share
01705 Net Income Used to Calculate Fully Diluted Earnings per Share
18218 Cumulative Effect Of Accounting Change

## Funds Flow Statement per FASB 95

04049 Depreciation & Depletion
04201 Funds from Operations
04225 Extraordinary Items
04831 Funds From/For Other Operating Activities
04860 Net Cash Flow - Operating Activities

04601 Capital Expenditures (Additions to Fixed Assets)
04870 Net Cash Flow - Investing
04301 Proceeds from Stock Options
04302 Other Proceeds from Sale/Issuance of Stock
04551 Cash Dividends Paid - Total
05376 Common Dividends (Cash)
05401 Preferred Dividends (Cash)
04890 Net Cash Flow - Financing
04840 Effect of Exchange Rate on Cash
04851 Increase/Decrease in Cash & Short Term Investments

### Supplementary Cash Flow Fields

18216 Format Code – Cash Flow

## Other Fields

03151 Working Capital
03998 Total Capital
18322 Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax
18321 Stock Option Compensation Expense, Net of Tax
03995 Total Shareholders' Equity

## Monthly Price Information

| Month | End Market Price | High Price | Low Price |
|---|---|---|---|
| January | 05015 | 05016 | 05017 |
| February | 05020 | 05021 | 05022 |
| March | 05025 | 05026 | 05027 |
| April | 05030 | 05031 | 05032 |
| May | 05035 | 05036 | 05037 |
| June | 05040 | 05041 | 05042 |
| July | 05045 | 05046 | 05047 |
| August | 05050 | 05051 | 05052 |
| September | 05055 | 05056 | 05057 |
| October | 05060 | 05061 | 05062 |
| November | 05065 | 05066 | 05067 |
| December | 05070 | 05071 | 05072 |

# Stock Performance

## Current Information

09102 Price/Earnings Ratio - Current
09103 Price/Earnings Ratio - Current High
09105 Price/Earnings Ratio - Current Low
09202 Earnings Yield - Current
09203 Earnings Yield - Current High
09205 Earnings Yield - Current Low
09602 Price/Cash Flow - Current
09302 Price/Book Value Ratio - Current
09402 Dividend Yield - Current
08372 Return on Equity - per Share - Current
08652 Reinvestment Rate - per Share - Current
09502 Dividend Payout per Share - Current
09001 Price Trend - Last Week
09005 Price Trend - Four Week
09011 Price Trend - Quarter to Date
09016 Price Trend - Previous Quarter
09021 Price Trend - Year to Date
09006 Price Trend - 13 Weeks
09007 Price Trend – 26 Weeks
09026 Price Trend - 52 Weeks
09802 Beta
09803 Alpha

## Annual Statistics

09104 Price/Earnings Ratio - Close
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low
09204 Earnings Yield – Close
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low

09504 Dividend Payout per Share
09304 Price/Book Value Ratio - Close
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09904 Price/Sales per Share Ratio
08801 Total Investment Return
08806 Price Volatility
09704 Market Capitalization/Common Equity

### Three Year Average

08803 Total Investment Return - 3 Yr Annual Return

### Five Year Average

09121 Price/Earnings Ratio - 5 Yr Avg - Close
09111 Price/Earnings Ratio - 5 Yr Avg High
09116 Price/Earnings Ratio - 5 Yr Avg Low
09126 Price/Earnings Ratio - 5 Yr Avg High-Low
09221 Earnings Yield - 5 Yr Avg - Close
09211 Earnings Yield - 5 Yr Avg High
09216 Earnings Yield - 5 Yr Avg Low
09226 Earnings Yield - 5 Yr Avg High-L0w
09621 Price/Cash Flow Ratio - 5 Yr Avg
09421 Dividend Yield - 5 Yr Avg - Close
09411 Dividend Yield - 5 Yr Avg High
09416 Dividend Yield - 5 Yr Avg Low
09426 Dividend Yield - 5 Yr Avg High-Low
09521 Dividend Payout Per Share - 5 Yr Avg
09321 Price/Book Value Ratio - 5 Yr Avg - Close
09311 Price/Book Value Ratio - 5 Yr Avg High
09316 Price/Book Value Ratio - 5 Yr Avg Low
09326 Price/Book Value Ratio - 5 Yr Avg High-Low
08805 Total Investment Return - 5 Yr Annual Return
09721 Market Capitalization/Common Equity - 5 Yr Average

## Growth Rates

### Annual Statistics

08631 Net Sales/Revenues Growth
08646 Operating Income Growth

08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08626 Employees Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08676 Net Margin Growth
08579 Market Capitalization Growth
08816 Earnings Per Share - Fiscal - 1 Yr Annual Growth
08821 Book Value Per Share - Fiscal - 1 Yr Growth Rate

### Three Year Averages

08581 Market Capitalization - 3 Year Growth
08604 Earnings Per Share - 3 Yr Annual Growth

### Five Year Averages

08635 Net Sales / Revenues - 5 Yr Annual Growth
08650 Operating Income - 5 Yr Annual Growth
08625 Total Assets - 5 Yr Annual Growth
08620 Equity - 5 Yr Annual Growth
08630 Employees - 5 Yr Annual Growth
08615 Dividends Per Share - 5 Yr Annual Growth
08610 Book Value Per Share - 5 Yr Annual Growth

## Profitability

### Annual Statistics

08301 Return on Equity – Total (%)
08371 Return on Equity - per Share
08302 Return On Equity Per Share (Fiscal)
08653 Reinvestment Rate Per Share (Fiscal)
08656 Reinvestment Rate - Total
08651 Reinvestment Rate - per Share
08326 Return on Assets
08376 Return on Invested Capital
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08901 Accounts Payable % Sales
08311 Cash Flow/Sales

08331 Cost of Goods Sold / Sales
08306 Gross Profit Margin
08336 Selling, General & Administrative Expenses / Sales
08341 Research & Development Expense / Sales
08316 Operating Profit Margin
08361 Operating Income/Total Capital
08321 Pre-tax Margin
08346 Tax Rate %
08356 Interest Rate - Estimated Average
08366 Net Margin
08351 Sales per Employee

### Five Year Averages

08305 Return On Equity - Total (%)- 5 Yr Avg
08660 Reinvestment Rate - Total $ - 5 Yr Avg
08655 Reinvestment Rate - Per Share - 5 Yr Avg
08375 Return On Equity - Per Share - 5 Yr Avg
08330 Return On Assets - 5 Yr Avg
08380 Return On Invested Capital - 5 Yr Avg
08385 Cash Earnings Return On Equity - 5 Yr Avg
08905 Accounts Payable/Sales - 5 Yr Avg
08315 Cash Flow/Sales - 5 Yr Avg
08335 Cost Of Goods Sold/Sales - 5 Yr Avg
08310 Gross Profit Margin - 5 Yr Avg
08340 Selling, General & Administrative Exp/Sales - 5 Yr Avg
08320 Operating Profit Margin - 5 Yr Avg
08365 Operating Income/Total Capital - 5 Yr Avg
08325 Pretax Margin - 5 Yr Avg
08360 Interest Rate - Estimated Average - 5 Yr Avg
08370 Net Margin - 5 Yr Avg

## Asset utilization

### Annual Statistics

08406 Assets per Employee
08401 Total Asset Turnover
08136 Inventory Turnover
0843 Net Sales To Gross Fixed Assets
08141 Net Sales % Working Capital
08416 Capital Expenditure % Total Assets

08421 Capital Expenditure % Sales

### Five Year Averages

08405 Total Asset Turnover - 5 Yr Avg
08140 Inventory Turnover - 5 Yr Avg
08435 Net Sales To Gross Fixed Assets - 5 Yr Avg
08145 Net Sales %Working Capital - 5 Yr Avg
08420 Capital Expenditure % Total Assets - 5 Year Average
08425 Capital Expenditure % Total Sales - 5 Year Average
08426 Accumulated Depreciation % Gross Fixed Assets
08430 Accumulated Depreciation % Gross Fixed Assets-5 Yr Avg

## Leverage

### Annual Statistics

08231 Total Debt % Common Equity
08226 Long Term Debt % Common Equity
08211 Minority Interest % Total Capital
08221 Total Debt % Total Capital
08216 Long Term Debt % Total Capital
08201 Equity % Total Capital
08206 Preferred Stock % Total Capital
08236 Total Debt % Total Assets
08241 Common Equity % Total Assets
08287 Total Assets / Common Equity Ratio
15121 Total Capital % Assets
08251 Fixed Charge Coverage Ratio
08256 Dividend Payout (% Earnings) - Total Dollar
08906 Cash Dividends % Cash Flow
08246 Cash Dividend Coverage Ratio
08261 Operating Cash/Fixed Charges
08266 Fixed Assets % Common Equity
08291 EBIT / Total Interest Expense Ratio
08271 Working Capital % Total Capital

### Five Year Averages

08235 Total Debt % Common Equity - 5 Yr Avg
08230 Long Term Debt % Common Equity - 5 Yr Avg
08215 Minority Interest % Total Capital - 5 Yr Avg
08225 Total Debt % Total Capital - 5 Yr Avg

08220 Long Term Debt % Total Capital - 5 Yr Avg
08205 Equity % Total Capital - 5 Yr Avg
08210 Preferred Stock % Total Capital - 5 Yr Avg
08240 Total Debt % Total Assets - 5 Yr Avg
08245 Common Equity % Total Assets - 5 Yr Avg
08255 Fixed Charge Coverage Ratio - 5 Yr Avg
08260 Dividend Payout (% Earnings) - Total Dollar - 5 Yr Avg
08910 Cash Dividends/Cash Flow - 5 Yr Avg
08265 Operating Cash/Fixed Charges - 5 Yr Avg
08270 Fixed Assets % Common Equity - 5 Yr Avg
08275 Working Capital % Total Capital - 5 Yr Avg

# Liquidity

## Annual Statistics

08101 Quick Ratio
08106 Current Ratio
08111 Cash & Equivalents % Total Current Assets
08121 Receivables % Total Current Assets
08116 Inventories % Total Current Assets
08131 Accounts Receivables Days
08126 Inventories - Days Held

## Five Year Averages

08105 Quick Ratio - 5 Yr Avg
08110 Current Ratio - 5 Yr Avg
08115 Cash & Equivalents % Total Current Assets - 5 Yr Avg
08120 Inventories % Total Current Assets - 5 Yr Avg
08125 Receivables % Total Current Assets - 5 Yr Avg
08130 Inventories - Days Held - 5 Yr Avg
08135 Accounts Receivables Days - 5 Yr Avg

# Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%
07536 Accounting Standards Followed
07546 Auditor's opinion

# Insurance Companies

## General Information

06001 Company Name
00000 Company Status
06094 Post Office Box
06021 Building
06022 Street
06023 Address City
06024 Address State
06025 Post Code/Zip Code
06026 Nation
06027 Nation Code
06028 Region
06031 Phone Number
06033 FAX Number
06030 Internet Address
06041 Officer 1 - Name
Officer 1 - Title
06051 Officer 2 - Name
Officer 2 - Title
11516 Date Added to Product
07015 Inactive Date
06092 Business Description - Extended
07011 Employees
06100 Entity Type
05350 Fiscal Period End Date
05352 Month of Fiscal Year End
05351 Length of Fiscal Period
11556 Indicator – Restated Data Exists
11557 Indicator – Restatement Type
11558 Indicator – Early Release (Restatement)
11559 Indicator – Restatement Reason Code
07034 Indicator – Data Update
11528 Indicator – Non-Traded Company/Security
11568 Indicator - Pricing Unavailable
11563 Indicator – Reuters Data Company
11564 Latest Reuters Data Year
11565 Indicator – Period Sourced from Reuters Content

## Industry

06011 Industry Group
06010 General Industry Classification
07041 TRBC Code
07021 SIC Code 1
07022 SIC Code 2
07023 SIC Code 3

## Key Items in US Dollars

07211 Market Capitalization - Current
07210 Market Capitalization
07221 Common Equity - Current
07220 Common Equity
07230 Total Assets
07240 Net Sales or Revenues
07250 Net Income

## Stock Data

### Current Information

05601 Ticker Symbol
06004 CUSIP
06006 SEDOL
06008 ISIN
06035 Worldscope Identifier
06105 Worldscope Permanent I.D.
06038 I/B/E/S Ticker
07035 Latest Interim Date
05427 Stock Exchange(s) Listed
05661 Stock Index Information
05006 Market Price - Current
05009 Date of Current Price
05007 Market Price - Year to Date - High
05008 Market Price - Year to Date - Low
05091 Market Price – 52 Week High
05092 Market Price – 52 Week Low
08005 Market Capitalization - Current
05302 Common Shares Outstanding - Current

05306 Date of Common Shares
05255 Earnings per Share - Last 12 Months
05256 Date of Last 12 Months EPS
05145 Dividends per Share - Last 12 Months
05480 Book Value per Share - Current
05510 Cash Flow per Share - Current

## Annual Statistics

05001 Market Price - Year End
05002 Market Price - High
05003 Market Price - Low
05004 Market Price - 5 Yr Avg-High
05005 Market Price - 5 Yr Avg-High
08001 Market Capitalization
05085 Period Close Price
08002 Market Capitalization – Fiscal Period End
05201 Earnings per Share (Supported for Non U.S. only)
05210 Earnings per Share – Basic – Year
05290 Fully Diluted Earnings per Share
05202 Earnings per Share - Fiscal Period End
05905 Earnings per Share Report Date – Fiscal Period End
05200 Earnings Report Frequency
18208 Earnings Per Share From Continuing Opers-Fiscal
18209 Earnings per Share Including Extraordinary Items – Fiscal
05230 Earnings per Share after Extraordinary Items
05226 Extraordinary Credit/Charge per Share
05227 Includes Pre-tax Extraordinary Credit/Charge per Share
18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share – Fiscal
18205 Discontinued Operations Per Share-Fiscal
05240 DVFA Earnings (Germany)
05260 Earnings Per Share - 5 Yr Avg
05101 Dividends per Share
05140 Dividends Per Share - 5 Yr Avg
05110 Dividends per Share - Fiscal
05102 Dividends per Share - Gross
05100 Dividend Report Frequency
05116 Dividends Per Share (Interim) - Fiscal
05114 Dividends Per Share - Special (Interim) - Fiscal
05476 Book Value per Share

05486 Tangible Book Value per Share
05491 Book Value - Outstanding Shares - Fiscal
05501 Cash Flow per Share
05502 Cash Flow per Share - Fiscal
05507 Free Cash Flow per Share
05503 Long Term Liabilities per Share
05508 Sales per Share
05509 Operating Profit per Share
05506 Working Capital per Share
05505 Capital Expenditure per Share
05301 Common Shares Outstanding
05309 Par Value
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS
05576 Stock Split/Dividend Ratio
05575 Stock Split/Dividend Ratio - Fiscal

## Weekly Time Series

05652 Common Shares Traded – Weekly
05080 Market Price – Week Close
05081 Market Price – Week High
05082 Market Price – Week Low

## Balance Sheet

### Assets

02003 Cash
02255 Investments – Total
02256 Investment in Associated Companies
02240 Real Estate Assets
02501 Property, Plant and Equipment – Net
02652 Other Assets
02290 Separate And Variable Account Assets
02649 Total Intangible Other Assets - Net
02999 Total Assets

### Supplementary Asset Fields

18214 Exchange Rate Used in Translating Balance Sheet

02005 Cash & Equivalents - Generic
18165 Deferred Tax Asset - Current
18353 Assets Held for Sale
18280 Goodwill/Cost in Excess of Assets Purchased
02654 Total Intangible Other Assets - Gross
02655 Total Intangible Other Assets – Accumulated Amortization
02653 Pension Assets - Long Term
02300 Total Assets - As Reported

## Liabilities & Shareholders' Equity

03030 Insurance Reserves – Total
03005 Benefit & Loss Reserves
03010 Unearned Premiums
03020 Policy & Contract Claims
03023 Other Insurance Reserves
03255 Total Debt
03051 Short Term Debt & Current Portion of Long Term Debt
03251 Long Term Debt
03245 Long Term Debt Excluding Capitalized Leases
03249 Capitalized Lease Obligations
03263 Deferred Taxes
03273 Other Liabilities
03351 Total Liabilities
03426 Minority Interest
03451 Preferred Stock
03501 Common Equity
03480 Common Stock
03495 Retained Earnings
03999 Total Liabilities & Shareholders' Equity

## Supplementary Liabilities & Shareholders' Equity Fields

18166 Deferred Tax Liability – Current
03498 Unrealized Gain/Loss on Marketable Securities
03035 Separate And Variable Account Liability
18159 Liabilities Held for Sale
03261 Pension/Post Retirement Benefits
18854 Comprehensive Income – Other
18851 Comprehensive Income – Pension Liability

## Income Statement

01001 Net Sales or Revenues
01002 Premiums Earned
01006 Investment Income
01270 Gains/Losses on Sale of Securities - Pretax
01020 Other Operating Income
01079 Claims and Loss Expense
01101 Selling, General & Administrative Expenses
01230 Other Operating Expenses
01250 Operating Income
01251 Interest Expense on Debt
01266 Non-Operating Interest Income
01253 Extraordinary Credit - Pre-tax
01254 Extraordinary Charge - Pre-tax
01262 Other Income/Expense - Net
01267 Pretax Equity in Earnings
01401 Pre-tax Income
01451 Income Taxes
01501 Minority Interests
01503 Equity in Earnings
01551 Net Income before Extraordinary Items/Preferred Dividends
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)
01601 Extra Items & Gain/Loss Sale of Assets

## Supplementary Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow
01084 Staff Costs
18140 Rental/Operating Lease Expense
01151 Depreciation, Depletion & Amortization
01148 Depreciation
01149 Amortization of Intangibles
01156 Amortization of Goodwill
18191 Earnings before Interest and Taxes (EBIT)
18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
01306 Gain/Loss on Disposal of Assets
18200 Discontinued Operations (Total)
18150 Income from Continuing Operations
01651 Net Income – Bottom Line

01751 Net Income Used to Calculate Earnings per Share

01705 Net Income Used To Calculate Fully Diluted Earnings per Share

18218 Cumulative Effect Of Accounting Change

## Funds Flow Statement - per FASB 95

04201 Funds from Operations

04225 Extraordinary Items

04860 Net Cash Flow - Operating Activities

04601 Capital Expenditures (Additions to Fixed Assets)

04870 Net Cash Flow - Investing

04301 Proceeds from Stock Options

04302 Other Proceeds from Sale/Issuance of Stock

04551 Cash Dividends Paid – Total

05376 Common Dividends (Cash)

05401 Preferred Dividends (Cash)

04890 Net Cash Flow - Financing

04840 Effect of Exchange Rate on Cash

04851 Increase/Decrease in Cash & Short Term Investments

### Supplementary Cash Flow Fields

18216 Format Code – Cash Flow

## Other Fields

03998 Total Capital

18322 Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax

18321 Stock Option Compensation Expense, Net of Tax

03995 Total Shareholders' Equity

## Monthly Price Information

| Month | End Market Price | High Price | Low Price |
|---|---|---|---|
| January | 05015 | 05016 | 05017 |
| February | 05020 | 05021 | 05022 |
| March | 05025 | 05026 | 05027 |
| April | 05030 | 05031 | 05032 |
| May | 05035 | 05036 | 05037 |
| June | 05040 | 05041 | 05042 |
| July | 05045 | 05046 | 05047 |

| Month | End Market Price | High Price | Low Price |
|---|---|---|---|
| August | 05050 | 05051 | 05052 |
| September | 05055 | 05056 | 05057 |
| October | 05060 | 05061 | 05062 |
| November | 05065 | 05066 | 05067 |
| December | 05070 | 05071 | 05072 |

# Stock Performance

## Current Information

09102 Price/Earnings Ratio - Current
09103 Price/Earnings Ratio - Current High
09105 Price/Earnings Ratio - Current Low
09202 Earnings Yield - Current
09203 Earnings Yield - Current High
09205 Earnings Yield - Current Low
09602 Price/Cash Flow - Current
09302 Price/Book Value Ratio - Current
09402 Dividend Yield - Current
08372 Return on Equity - per Share - Current
08652 Reinvestment Rate - per Share - Current
09502 Dividend Payout per Share - Current
09001 Price Trend - Last Week
09005 Price Trend - Four Week
09011 Price Trend - Quarter to Date
09016 Price Trend - Previous Quarter
09021 Price Trend - Year to Date
09006 Price Trend - 13 Weeks
09007 Price Trend – 26 Weeks
09026 Price Trend - 52 Weeks
09802 Beta
09803 Alpha

## Annual Statistics

09104 Price/Earnings Ratio - Close
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Avg High-Low

09204 Earnings Yield - Close
09200 Earnings Yield - High
09201 Earnings Yield - Low
09206 Earnings Yield - Avg High-Low
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09400 Dividend Yield - High
09401 Dividend Yield - Low
09406 Dividend Yield - Avg High-Low
09504 Dividend Payout per Share
09304 Price/Book Value Ratio - Close
09300 Price/Book Value Ratio - High
09301 Price/Book Value Ratio - Low
09306 Price/Book Value Ratio - Avg High-Low
09904 Price/Sales per Share Ratio
08801 Total Investment Return
08806 Price Volatility
09704 Market Capitalization/Common Equity

## Three Year Averages

08803 Total Investment Return - 3 Yr Annual Return

## Five Year Averages

09121 Price/Earnings Ratio - 5 Yr Avg - Close
09111 Price/Earnings Ratio - 5 Yr Avg High
09116 Price/Earnings Ratio - 5 Yr Avg Low
09126 Price/Earnings Ratio - 5 Yr Avg High-Low
09221 Earnings Yield - 5 Yr Avg - Close
09211 Earnings Yield - 5 Yr Avg High
09216 Earnings Yield - 5 Yr Avg Low
09226 Earnings Yield - 5 Yr Avg High-L0w
09621 Price/Cash Flow Ratio - 5 Yr Avg
09421 Dividend Yield - 5 Yr Avg - Close
09411 Dividend Yield - 5 Yr Avg High
09416 Dividend Yield - 5 Yr Avg Low
09426 Dividend Yield - 5 Yr Avg High-Low
09521 Dividend Payout Per Share - 5 Yr Avg
09321 Price/Book Value Ratio - 5 Yr Avg - Close
09311 Price/Book Value Ratio - 5 Yr Avg High
09316 Price/Book Value Ratio - 5 Yr Avg Low

09326 Price/Book Value Ratio - 5 Yr Avg High-Low

08805 Total Investment Return - 5 Yr Annual Return

09721 Market Capitalization/Common Equity - 5 Yr Average

# Growth Rates

Annual Statistics

08661 Insurance Reserves

08631 Net Sales/Revenues Growth

08646 Operating Income Growth

08636 Net Income Growth

08621 Total Assets Growth

08616 Equity Growth

08626 Employees Growth

08601 Earnings per Share Growth

08611 Dividends per Share Growth

08606 Book Value per Share Growth

08676 Net Margin Growth

08579 Market Capitalization Growth

08816 Earnings Per Share - Fiscal - 1 Yr Annual Growth

08821 Book Value Per Share - Fiscal - 1 Yr Growth Rate

## Three Year Averages

08581 Market Capitalization - 3 Year Growth

08604 Earnings Per Share - 3 Yr Annual Growth

## Five Year Averages

08635 Net Sales / Revenues - 5 Yr Annual Growth

08650 Operating Income - 5 Yr Annual Growth

08625 Total Assets - 5 Yr Annual Growth

08620 Equity - 5 Yr Annual Growth

08630 Employees - 5 Yr Annual Growth

08615 Dividends Per Share - 5 Yr Annual Growth

08610 Book Value Per Share - 5 Yr Annual Growth

# Profitability

## Annual Statistics

08301 Return on Equity – Total (%)

08371 Return on Equity - per Share

08302 Return On Equity Per Share (Fiscal)
08653 Reinvestment Rate Per Share (Fiscal)
08656 Reinvestment Rate - Total
08651 Reinvestment Rate - per Share
08326 Return on Assets
08376 Return on Invested Capital
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08316 Operating Profit Margin
08361 Operating Income Return on Total Capital
08321 Pre-tax Margin
08346 Tax Rate %
08356 Interest Rate - Estimated Average
08366 Net Margin
15519 Operating Income % Premiums Earned
15549 Loss Ratio
08351 Sales per Employee

### Five Year Averages

08305 Return On Equity - Total (%)- 5 Yr Avg
08375 Return On Equity - Per Share - 5 Yr Avg
08660 Reinvestment Rate - Total $ - 5 Yr Avg
08655 Reinvestment Rate - Per Share - 5 Yr Avg
08330 Return On Assets - 5 Yr Avg
08380 Return On Invested Capital - 5 Yr Avg
08385 Cash Earnings Return On Equity - 5 Yr Avg
08315 Cash Flow/Sales - 5 Yr Avg
08320 Operating Profit Margin - 5 Yr Avg
08365 Operating Income/Total Capital - 5 Yr Avg
08325 Pretax Margin - 5 Yr Avg
08360 Interest Rate - Estimated Average - 5 Yr Avg
08370 Net Margin - 5 Yr Avg

## Asset Utilization

Annual Statistics
08406 Assets per Employee
08401 Total Asset Turnover
15091 Invested Assets % Assets

### Five Year Averages

08405 Total Asset Turnover - 5 Yr Avg

## Leverage

### Annual Statistics

08231 Total Debt % Common Equity
08226 Long Term Debt % Common Equity
08221 Total Debt % Total Capital
08216 Long Term Debt % Total Capital
08211 Minority Interest % Total Capital
08201 Equity % Total Capital
08206 Preferred Stock % Total Capital
08256 Dividend Payout (% Earnings)
08906 Cash Dividends % Cash Flow
08236 Total Debt % Total Assets
08241 Common Equity % Total Assets
08287 Total Assets / Common Equity Ratio
15121 Total Capital % Total Assets
08261 Operating Cash/Fixed Charges
08266 Fixed Assets % Common Equity
08291 EBIT / Total Interest Expense Ratio
15173 Earnings Asset % Total Available Funds
15097 Invested Assets % Liabilities

### Five Year Averages

08235 Total Debt % Common Equity - 5 Yr Avg
08230 Long Term Debt % Common Equity - 5 Yr Avg
08225 Total Debt % Total Capital - 5 Yr Avg
08220 Long Term Debt % Total Capital - 5 Yr Avg
08215 Minority Interest % Total Capital - 5 Yr Avg
08205 Equity % Total Capital - 5 Yr Avg
08210 Preferred Stock % Total Capital - 5 Yr Avg
08240 Total Debt % Total Assets - 5 Yr Avg
08245 Common Equity % Total Assets - 5 Yr Avg
08265 Operating Cash/Fixed Charges - 5 Yr Avg
08260 Dividend Payout (% Earnings) - Total Dollar - 5 Yr Avg
08910 Cash Dividends/Cash Flow - 5 Yr Avg
08270 Fixed Assets % Common Equity - 5 Yr Avg

# Other Ratios

## Annual Statistics

15133 Unearned Premium % Total Capital

15580 Total Investments % Total Capital

# Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%

07536 Accounting Standards Followed

07546 Auditor's opinion

# Chapter 16 Interim Time Series Template

# Banks

## General Information

06099 Currency of Document
07034 Indicator – Data Update
05350 Fiscal Period End Date
05351 Length of Fiscal Period
11556 Indicator – Restated Data Exists
11557 Indicator – Restatement Type
11558 Indicator – Early Release (Restatement)
11559 Indicator – Restatement Reason Code

## Key Items in US Dollars

07210 Market Capitalization
07220 Common Equity
07230 Total Assets

## Stock Data

08001 Market Capitalization
05085 Period Close Price
05202 Earnings per Share – Fiscal Period End
05725 Headline Earnings per Share (U.K.)
18209 EPS Fiscal Period Generic after Extra Items
18208 Earnings per Share – Continuing Operations
18205 Discontinued Operations – Total – per Share
18264 Trailing Twelve Months Earnings per Share
18420 Earnings per Share – Fiscal Period – Basic
18469 Earnings per Share – Fiscal Period – Basic – Revised
18440 Earnings per Share – Fiscal Period - Fully Diluted
18470 Earnings per Share – Fiscal Period – Fully Diluted – Revised
18453 Earnings per Share – Included Extra Cr/Chg After Tax – Basic - Revised
18454 Earnings per Share – Included Extra Cr/Chg After Tax – Fully Diluted - Revised
18428 Earnings per Share – Included Extra Pre-tax Cr/Chg – Basic
18457 Earnings per Share – Included Extra Pre-tax Cr/Chg – Basic – Revised
18448 Earnings per Share – Included Extra Pre-tax Cr/Chg – Fully Diluted

18458 Earnings per Share – Included Extra Pre-tax Cr/Chg – Fully Diluted - Revised
18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05905 Earnings per Share Report Date – Fiscal Period End
05116 Dividends per Share (Interim)
05112 Dividends Per Share - Extra (Interim)
05114 Dividends per share - Special (Interim)
18266 Trailing Twelve Months Dividends
05486 Tangible Book Value per Share
05491 Book Value - Outstanding Shares - Fiscal
05502 Cash Flow per Share – Fiscal Period
18265 Trailing Twelve Months Cash Flow per Share
18100 Enterprise Value
05301 Common Shares Outstanding
05309 Par Value
05303 Treasury Shares
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS

# Balance Sheet

## Assets

02004 Cash & Due from Banks
02255 Investments – Total
02210 Federal Funds
02208 Trading Account Securities
02250 Other Investments
02256 Investments In Associated Companies
02055 Interbank Loans
02275 Reserve For Loan Losses
02280 Interest Receivables
02501 Property, Plant & Equipment - Net
02652 Other Assets
    02649 Total Intangible Other Assets - Net
02999 Total Assets

## Supplementary Asset Fields

18214 Exchange Rate Used in Translating Balance Sheet
02005 Cash & Equivalents – Generic

18293 Restricted Cash – Current
18165 Deferred Tax Asset - Current
02287 Total Non-Performing Assets
- 02285 Non-Performing Loans
- 02286 Other Non-Performing Assets

18730 Loans – Stage 1 – Gross Total
18731 Loans – Stage 2 – Gross Total
18732 Loans – Stage 3 – Gross Total
18733 Other Assets – Stage 1 Gross
18734 Other Assets – Stage 2 Gross
18735 Other Assets – Stage 3 Gross
18353 Assets Held for Sale
18705 Tangible Right-of-Use Assets, Operating Lease – Net
18708 Tangible Right-of-Use Assets, Capital Lease – Net
18280 Goodwill/Cost in Excess of Assets Purchased
02518 Right of Use Intangible Assets – Net
- 02519 Right of Use Intangible Assets – Gross
- 02520 Right of Use Intangible Assets – Accumulated Amortization

02654 Total Intangible Other Assets - Gross
02655 Total Intangible Other Assets – Accumulated Amortization
18408 Derivative Assets – Non-Current
18546 Contract Assets – Non-Current
02300 Total Assets - As Reported
18713 Tangible Right-of-Use Assets – Total Net

## Liabilities & Shareholders' Equity

03019 Deposits - Total
03255 Total Debt
- 03051 Short Term Debt & Current Portion of Long Term Debt
- 03251 Long-Term Debt
  - 03245 Long-Term Debt Excluding Capitalized Leases
  - 03249 Capitalized Lease Obligations

03263 Deferred Taxes
- 18183 Deferred Taxes-Credit
- 18184 Deferred Taxes-Debit

03273 Other Liabilities
03351 Total Liabilities
03401 Non-Equity Reserves
03426 Minority Interest
03451 Preferred Stock

03501 Common Equity
- 03480 Common Stock
- 03481 Capital Surplus
- 03495 Retained Earnings
- 03497 Unrealized Foreign Exchange Gain/Loss
- 03498 Unrealized Gain/Loss On Marketable Securities
- 03499 Treasury Stock

03999 Total Liabilities & Shareholders' Equity

## Supplementary Liabilities & Shareholders' Equity Fields

03058 Customer Liabilities On Acceptances (Liabilities)
18166 Deferred Tax Liability – Current
03060 Accrued Taxes
03055 Federal Funds (Liability)
03056 Securities Sold under Repurchase Agreements
18159 Liabilities Held for Sale
18721 Current Portion of Long Term Operating Lease Liabilities
18722 Current Portion of Long Term Capital Lease Liabilities
18725 Long Term Operating Lease Liabilities
18635 Core Tier 1 Capital
18636 Hybrid Tier 1 Capital
18228 Tier 1 Capital
18229 Tier 2 Capital
18633 Tier 3 Capital
18634 Total Tier Capital
18852 Comprehensive Income – Hedging Gain/Loss
18854 Comprehensive Income – Other
18851 Comprehensive Income – Pension Liability
18853 Comprehensive Income – Unearned Compensation
18168 Mandatorily Redeemable Trust Preferred Securities
18167 Other Mandatory Redeemable Instruments
18286 Derivative Liabilities – Non-Current
18548 Contract Liabilities – Non-Current
18232 Current Portion of Long Term Debt
18289 Non-Redeemable Preferred Stock
18290 Redeemable Preferred Stock
18726 Revolving Line of Credit - Outstanding
18727 Revolving Line of Credit - Total Principal Amount
18728 Revolving Line of Credit - Unutilized/Unused Amount

## Income Statement

01016 Interest Income - Total
01007 Interest & Fees On Loans
01008 Interest Income On Federal Funds
01009 Interest Income On Bank Deposits
01011 Other Interest Or Dividend Income
01075 Interest Expense – Total
01251 Interest Expense on Debt
01072 Interest Expense On Bank Deposits
01073 Interest Expense On Federal Funds
01074 Interest Expense On Other Borrowed Funds
01076 Net Interest Income
01014 Trust Income
01015 Commission and Fees
01017 Trading Account Income
01270 Gains/Losses On Sale Securities - Pretax
01021 Non-Interest Income - total
01084 Staff Costs
01204 Taxes Other Than Income Taxes
01245 Non-Interest Expense - total
01085 Equipment Expense
01230 Other Operating Expenses
01271 Provision for Loan Losses
01250 Operating Income
01253 Extraordinary Credit - Pretax
01254 Extraordinary Charge - Pretax
01262 Other Income/Expense - Net
01267 Pre-tax Equity in Earnings
01401 Pre-tax Income
01451 Income Taxes
01501 Minority Interest
01503 Equity in Earnings
01505 Discontinued Operations
01551 Net Income before Extraordinary Items/Pfd Dividends
01601 Extraordinary Items & Gain/Loss Sale of Assets
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)

## Supplementary Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow
01001 Net Sales or Revenues
18098 Interest/Dividends On Trading Account Securities
01149 Amortization of Intangibles
01156 Amortization of Goodwill
01159 Amortization of Financial Lease Right-of-Use Intangible Assets
18225 Impairment of Goodwill
18226 Impairment of Other Intangibles
18274 Impairment of Property, Plant & Equipment
18275 Impairment of Financial Fixed Assets
01151 Depreciation, Depletion & Amortization
18099 Interest Expense on Financial Lease ROU Liabilities
18191 Earnings before Interest and Taxes (EBIT)
18198 Earnings before Interest, Taxes, Depreciation & Amortization (EBITDA)
18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
01306 Gain/Loss On Disposal of Assets
01352 Foreign Exchange Transactions
18150 Income From Continuing Operations
18218 Cumulative Effect of Accounting Change
- 18324 Unrealized Valuation Gains/Losses - Total
- 18571 Unrealized Valuation Gains/Losses – Investments
- 18572 Unrealized valuation Gains/Losses – Investment Property
- 18574 Unrealized Valuation Gains/Losses – Hedges/Derivatives
- 18575 Unrealized Valuation Gains/Losses – Other

01651 Net Income - Bottom Line
01751 Net Income Used to Calculate Earnings per Share
01705 Net Income Used to Calculate Fully Diluted Earnings per Share
18181 Extraordinary – Income Tax
18419 COVID-19 Income Taxes - Extraordinary Charge/Credit
18576 COVID-19 Extraordinary Income/Expense - Other
18577 COVID-19 One-time Provisions
18578 COVID-19 Restructuring Charges & Provisions
18579 COVID-19 Impairment of Long-Term Assets
18580 COVID-19 One-time Government Grants
18262 Trailing Twelve Months Net Sales/Revenues
18313 Trailing Twelve Months Depreciation, Depletion & Amortization
18305 Trailing Twelve Months Operating Profit
18308 Trailing Twelve Months EBIT
18309 Trailing Twelve Months EBITDA

18269 Trailing Twelve Months Interest Expense
18271 Trailing Twelve Months Pre Tax Income
18270 Trailing Twelve Months Income Taxes
18263 Trailing Twelve Months Net Profit
08346 Tax Rate
18170 Unconsolidated/Parent Company Sales
18169 Unconsolidated/Parent Company Depreciation
18171 Unconsolidated/Parent Company Pre-tax Income
18172 Unconsolidated/Parent Company Net Profit
18173 Unconsolidated/Parent Company Earnings per Share

## Funds Flow Statement

04201 Funds from Operations
04225 Extraordinary Items
04831 Funds from/for Other Operating Activities
04860 Net Cash Flow - Operating Activities
04351 Disposal of Fixed Assets
04355 Net Assets From Acquisitions
04760 Increase in Investments
04440 Decrease in Investments
04753 Increase in Loans
04442 Decrease in Loans
04601 Capital Expenditures
04651 Additions to Other Assets
04797 Other Uses/(Sources) Investing
- 04795 Other Uses - Investing
- 04796 Other Sources - Investing

04870 Net Cash Flow – Investing
04441 Increase In Deposits
04752 Decrease In Deposits
04301 Proceeds From Stock Options
04302 Other Proceeds From Sale/Issuance of Stock
04751 Common/Preferred Redeemed, Retired, Converted, Etc.
04551 Cash Dividends Paid - Total
04401 Long Term Borrowings
04701 Reduction In Long Term Debt
04821 Increase/Decrease In Short Term Borrowings
04447 Other Uses - Financing
04446 Other Sources - Financing

04251 Net Proceeds from Sale/Issuance of Common & Preferred
04890 Net Cash Flow - Financing
04840 Effect of Exchange Rate on Cash
04851 Increase/Decrease in Cash & Short Term Investments

### Supplementary Funds Flow Statement Fields

04148 Interest Paid (Cash Flow)
04149 Interest Income (Cash Flow)
04150 Taxation (Cash Flow)
04049 Depreciation and Depletion
04052 Dividends
04053 Asset Disposal
04054 Discontinued Operations
04055 Minority Interest
04056 Equity In Earnings
04058 Unrealized Gains/Losses From Fair Value Adjustment Of Financial Assets
04891 Net Cash – Continuing Operations
04892 Net Cash – Discontinued Operations
18311 Trailing Twelve Months Capital Expenditures
18318 Trailing Twelve Months Cash Dividends Paid
18310 Trailing Twelve Months Net Cash Flow – Operating Activities
18862 Trailing Twelve Months Funds From Operations

## Other Fields

03998 Total Capital
18604 Capital Adequacy Ratio – Core Tier 1
18157 Capital Adequacy Ratio – Tier 1
18602 Capital Adequacy Ratio – Tier 2
18603 Capital Adequacy Ratio – Tier 3
18158 Capital Adequacy Ratio – Total Capital
18607 Leverage Ratio – Basel 3
18608 Net Stable Funding Ratio – Basel 3
18609 Liquidity Coverage Ratio
18199 Net Debt
18156 Risk Weighted Assets
03995 Total Shareholders' Equity

# Stock Performance

## Annual Statistics

09104 Price/Earnings Ratio – Close
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09304 Price/Book Value Ratio - Close
09905 Market Capitalization to Trailing Twelve Months Revenue Ratio
09704 Market Capitalization to Common Equity
08801 Total Investment Return – year ago

# Growth Rates

## Annual Statistics

08698 Net Sales/Revenue Growth (period vs. year ago)
08631 Net Sales/Revenues Growth
08636 Net Income Growth
08676 Net Margin Growth
08621 Total Assets Growth (year ago)
08616 Equity Growth (year ago)
08601 Earnings per Share Growth
08699 Earnings per Share Growth (Period vs. Year Ago)
08611 Dividends per Share Growth
08606 Book Value per Share Growth (year ago)
08579 Market Capitalization Growth (year ago)

# Profitability

## Annual Statistics

08301 Return on Equity – Total (%)
08371 Return on Equity - per Share
08651 Reinvestment Rate - per Share
08326 Return on Assets
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08316 Operating Profit Margin
18306 Trailing Twelve Months Operating Margin
08321 Pre-tax Margin
18304 Trailing Twelve Months Pre-tax Margin

08366 Net Margin

18268 Trailing Twelve Months Net Margin

## Asset Utilization

### Annual Statistics

08401 Total Asset Turnover

## Leverage

### Annual Statistics

08231 Total Debt % Common Equity

08226 Long Term Debt % Common Equity

08236 Total Debt % Total Assets

08241 Common Equity % Total Assets

08287 Total Assets / Common Equity Ratio

08261 Operating Cash/Fixed Charges

08266 Fixed Assets % Common Equity

## Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%

07536 Accounting standards followed

# Industrials

## General Information

06099 Currency of Document

07034 Indicator – Data Update

05350 Fiscal Period End Date

05351 Length of Fiscal Period

11556 Indicator – Restated Data Exists

11557 Indicator – Restatement Type

11558 Indicator – Early Release (Restatement)

11559 Indicator – Restatement Reason Code

## Key Items in US Dollars

07210 Market Capitalization
07220 Common Equity
07230 Total Assets

## Stock Data

08001 Market Capitalization
05085 Period Close Price
05202 Earnings per Share – Fiscal Period End
05725 Headline Earnings per Share (U.K.)
18209 EPS Fiscal Period Generic after Extra Items
18208 Earnings per Share – Continuing Operations
18205 Discontinued Operations – Total – per Share
18264 Trailing Twelve Months Earnings per Share
18420 Earnings per Share – Fiscal Period – Basic
18469 Earnings per Share – Fiscal Period – Basic – Revised
18440 Earnings per Share – Fiscal Period - Fully Diluted
18470 Earnings per Share – Fiscal Period – Fully Diluted – Revised
18453 Earnings per Share – Included Extra Cr/Chg After Tax – Basic - Revised
18454 Earnings per Share – Included Extra Cr/Chg After Tax – Fully Diluted - Revised
18428 Earnings per Share – Included Extra Pre-tax Cr/Chg – Basic
18457 Earnings per Share – Included Extra Pre-tax Cr/Chg – Basic – Revised
18448 Earnings per Share – Included Extra Pre-tax Cr/Chg – Fully Diluted
18458 Earnings per Share – Included Extra Pre-tax Cr/Chg – Fully Diluted - Revised
05905 Earnings per Share Report Date – Fiscal Period End
18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05116 Dividends per Share (Interim)
05112 Dividends Per Share - Extra (Interim)
05114 Dividends per share - Special (Interim)
18266 Trailing Twelve Months Dividends
05486 Tangible Book Value per Share
05491 Book Value – Outstanding Shares - Fiscal
05502 Cash Flow per Share – Fiscal Period
18265 Trailing Twelve Months Cash Flow per Share
18100 Enterprise Value
05301 Common Shares Outstanding
05309 Par Value
05303 Treasury Shares

05191 Common Shares Used to Calculate EPS

05192 Common Shares Used to Calculate Basic EPS

05194 Common Shares Used to Calculate Fully Diluted EPS

# Balance Sheet

## Assets

02001 Cash & Short Term Investments

02051 Receivables (Net)

02101 Inventories –Total

02140 Prepaid Expenses

02149 Other Current Assets

02201 Current Assets – Total

02256 Investments in Associated Companies

02501 Property Plant and Equipment - Net

- 02301 Property, Plant and Equipment - Gross
- 02401 Accumulated Depreciation

02652 Other Assets

- 02649 Total Intangible Other Assets - Net

02999 Total Assets

## Supplementary Asset Fields

18214 Exchange Rate Used in Translating Balance Sheet

02005 Cash & Equivalents - Generic

18293 Restricted Cash – Current

18294 Restricted Cash – Non-Current

18297 Trade Receivables - Net

18165 Deferred Tax Asset - Current

18354 Assets Held for Sale – Current

18409 Derivative Assets – Current

18545 Contract Assets - Current

18382 Computer Software And Equipment

18391 Accumulated Depreciation- Computer Software & Equipment

18299 Computer Software

18353 Assets Held for Sale

18165 Deferred Tax Asset - Current

18390 Construction Work in Progress

02654 Total Intangible Other Assets - Gross

02655 Total Intangible Other Assets – Accumulated Amortization

18280 Goodwill/Cost in Excess of Assets Purchased

18408 Derivative Assets – Non-Current

18546 Contract Assets – Non-Current

02300 Total Assets - As Reported

## Liabilities & Shareholders' Equity

03040 Accounts Payable

03063 Income Taxes Payable

03051 Short Term Debt & Current Portion of Long Term Debt

03066 Other Current Liabilities

03101 Current Liabilities - Total

03251 Long Term Debt

- 03245 Long Term Debt Excluding Capitalized Leases
- 03249 Capitalized Lease Obligations

03263 Deferred Taxes

- 18183 Deferred Taxes-Credit
- 18184 Deferred Taxes-Debit

03273 Other Liabilities

03351 Total Liabilities

03401 Non-Equity Reserves

03426 Minority Interest

03451 Preferred Stock

03501 Common Equity

- 03480 Common Stock
- 03481 Capital Surplus
- 03495 Retained Earnings
- 03497 Unrealized Foreign Exchange Gain/Loss
- 03498 Unrealized Gain/Loss On Marketable Securities
- 03499 Treasury Stock

03999 Total Liabilities & Shareholders' Equity

## Supplementary Liabilities & **Shareholders'** Equity Fields

03069 Other Accrued Expenses

03255 Total Debt

18166 Deferred Tax Liability – Current

18289 Non-Redeemable Preferred Stock

18290 Redeemable Preferred Stock

18314 Liabilities Held for Sale – Current

18547 Contract Liabilities - Current

18159 Liabilities Held for Sale

18287 Derivative Liabilities – Current

18232 Current Portion of Long Term Debt
18721 Current Portion of Long Term Operating Lease Liabilities
18722 Current Portion of Long Term Capital Lease Liabilities
18725 Long Term Operating Lease Liabilities
18852 Comprehensive Income – Hedging Gain/Loss
18854 Comprehensive Income – Other
18851 Comprehensive Income – Pension Liability
18853 Comprehensive Income – Unearned Compensation
18168 Mandatorily Redeemable Trust Preferred Securities
18167 Other Mandatory Redeemable Instruments
18286 Derivative Liabilities – Non-Current
18548 Contract Liabilities – Non-Current
18726 Revolving Line of Credit - Outstanding
18727 Revolving Line of Credit - Total Principal Amount
18728 Revolving Line of Credit - Unutilized/Unused Amount

## Income Statement

01001 Net Sales or Revenues
01051 Cost of Goods Sold
01100 Gross Income
01149 Amortization of Intangibles
01151 Depreciation, Depletion & Amortization
01230 Other Operating Expenses
01250 Operating Income
01251 Interest Expense on Debt
01267 Pre-tax Equity in Earnings
01262 Other Income/Expense - Net
01253 Extraordinary Credit - Pretax
01254 Extraordinary Charge - Pretax
01401 Pre-tax Income
01451 Income Taxes
01501 Minority Interest
01503 Equity in Earnings
01505 Discontinued Operations
01551 Net Income before Extraordinary Items/Preferred Dividends
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)
01601 Extraordinary Items & Gain/Loss Sale of Assets

## Supplementary Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow
01158 Depreciation of Financial Lease Right-of-Use Tangible Assets
01156 Amortization of Goodwill
01159 Amortization of Financial Lease Right-of-Use Intangible Assets
18225 Impairment of Goodwill
18226 Impairment of Other Intangibles
18274 Impairment of Property, Plant & Equipment
18275 Impairment of Financial Fixed Assets
18099 Interest Expense on Financial Lease ROU Liabilities
18191 Earnings before Interest and Taxes (EBIT)
18198 Earnings before Interest, Taxes, Depreciation & Amortization (EBITDA)
18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
18150 Income from Continuing Operations
01201 Research and Development Expense
01204 Taxes Other Than Income Taxes
01306 Gain/Loss On Disposal of Assets
01352 Foreign Exchange Transactions
18218 Cumulative Effect of Accounting Change
18324 Unrealized Valuation Gains/Losses - Total
- 18571 Unrealized Valuation Gains/Losses – Investments
- 18572 Unrealized valuation Gains/Losses – Investment Property
- 18573 Unrealized Valuation Gains/Losses – Biological Assets
- 18574 Unrealized Valuation Gains/Losses – Hedges/Derivatives
- 18575 Unrealized Valuation Gains/Losses – Other

01651 Net Income - Bottom Line
01751 Net Income Used to Calculate Earnings per Share
01705 Net Income Used to Calculate Fully Diluted Earnings per Share
18181 Extraordinary – Income Tax
18419 COVID-19 Income Taxes - Extraordinary Charge/Credit
18576 COVID-19 Extraordinary Income/Expense - Other
18577 COVID-19 One-time Provisions
18578 COVID-19 Restructuring Charges & Provisions
18579 COVID-19 Impairment of Long-Term Assets
18580 COVID-19 One-time Government Grants
18262 Trailing Twelve Months Net Sales/Revenues
18312 Trailing Twelve Months Cost of Goods Sold
18313 Trailing Twelve Months Depreciation, Depletion & Amortization
18305 Trailing Twelve Months Operating Profit
18308 Trailing Twelve Months EBIT

18309 Trailing Twelve Months EBITDA
18269 Trailing Twelve Months Interest Expense
18271 Trailing Twelve Months Pre Tax Income
18270 Trailing Twelve Months Income Tax
18263 Trailing Twelve Months Net Profit
08346 Tax Rate
18170 Unconsolidated/Parent Company Sales
18169 Unconsolidated/Parent Company Depreciation
18171 Unconsolidated/Parent Company Pre-tax Income
18172 Unconsolidated/Parent Company Net Profit
18173 Unconsolidated/Parent Company Earnings per Share

## Funds Flow Statement

04001 Net Income/Starting Line
04051 Depreciation, Depletion & Amortization
04049 Depreciation and Depletion
04050 Amortization of Intangible Assets
04225 Extraordinary Items
04199 Deferred Income Taxes (Cash Flow)
04151 Other Cash Flow - Total
04201 Funds from Operations
04825 Decrease/Increase In Receivables
04826 Decrease/Increase In Inventories
04827 Increase/Decrease In Accounts Payable
04828 Increase/Decrease In Income Tax Payable
04829 Increase/Decrease In Other Accruals
04830 Decrease/Increase In Other Assets/Liabilities
04831 Funds from/for Other Operating Activities
04351 Disposal of Fixed Assets
04355 Net Assets From Acquisitions
04760 Increase in Investments
04440 Decrease in Investments
04860 Net Cash Flow - Operating Activities
04601 Capital Expenditures
04651 Additions to Other Assets
04797 Other Uses/(Sources) Investing
- 04795 Other Uses - Investing
- 04796 Other Sources - Investing

04870 Net Cash Flow – Investing

04251 Net Proceeds from Sale/Issuance of Common & Preferred

- 04301 Proceeds From Stock Options
- 04302 Other Proceeds From Sale/Issuance of Stock

04751 Common/Preferred Redeemed, Retired, Converted, Etc.

04551 Cash Dividends Paid - Total

04401 Long Term Borrowings

04701 Reduction In Long Term Debt

04821 Increase/Decrease In Short Term Borrowings

04447 Other Uses - Financing

04446 Other Sources - Financing

04890 Net Cash Flow - Financing

04840 Effect of Exchange Rate on Cash

04851 Increase/Decrease in Cash & Short Term Investments

### Supplementary Funds Flow Statement Fields

04148 Interest Paid (Cash Flow)

04149 Interest Income (Cash Flow)

04150 Taxation (Cash Flow)

04052 Dividends

04053 Asset Disposal

04054 Discontinued Operations

04055 Minority Interest

04056 Equity In Earnings

04058 Unrealized Gains/Losses From Fair Value Adjustment Of Financial Assets

04057 Other Cash Flow

04891 Net Cash – Continuing Operations

04892 Net Cash – Discontinued Operations

18311 Trailing Twelve Months Capital Expenditures

18318 Trailing Twelve Months Cash Dividends Paid

18310 Trailing Twelve Months Net Cash Flow – Operating Activities

18862 Trailing Twelve Months Funds From Operations

## Industry Metrics

Please note that since July 2010 metrics relating to twelve industries in addition to the ones listed below have been available in a separate file. These metrics and their definitions are detailed in the Addendum to this document.

### Industry Metrics – Airline Sector

13000 Available Seat Miles (ASM)

13001 Revenue Passenger Miles (RPM)

13002 Passenger Load Factor (%)
13003 Total Revenue Per Available Seat Mile (RASM)
13004 Total Cost Per Available Seat Mile (CASM)
13005 Yield or Revenue Per Passenger Mile (PRRPM)
13006 Passengers Carried
13007 Cargo Available Ton Miles (ATM)
13008 Cargo Revenue Yield Per Ton Mile
13009 Revenue Cargo Ton Miles (RTM)
13010 Weight Load Factor (%)

## Industry Metrics – Hotel Sector

13020 Average Daily Rate (ADR) - Total
13021 Average Daily Rate (ADR) - Domestic
13022 Average Daily Rate (ADR) - International
13023 Occupancy Rate - Total (%)
13024 Occupancy Rate - Domestic (%)
13025 Occupancy Rate - International (%)
13026 Revenue Per Available Room (RevPAR) - Total
13027 Revenue Per Available Room (RevPAR) - Domestic
13028 Revenue Per Available Room (RevPAR) - International

## Industry Metrics – Retail Sector

13040 Number of Stores At Period End - Total
13041 Number of Stores At Period End - Domestic
13042 Number of Stores At Period End -International
13043 Number of Stores Opened - Total
13044 Number of Stores Opened - Domestic
13045 Number of Stores Opened - International
13046 Number of Stores Closed - Total
13047 Number of Stores Closed - Domestic
13048 Number of Stores Closed - International
13049 Number of Stores Relocated - Total
13050 Number of Stores Relocated - Domestic
13051 Number of Stores Relocated - International
13052 Square Footage - Total
13053 Square Footage - Domestic
13054 Square Footage - International
13055 Comparable Store Sales % Change - Total
13056 Comparable Store Sales % Change -Domestic
13057 Comparable Store Sales % Change –International

## Other Fields

03151 Working Capital
03998 Total Capital
18199 Net Debt
03995 Total Shareholders' Equity

## Stock Performance

09104 Price/Earnings Ratio – Close
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09304 Price/Book Value Ratio - Close
09905 Market Capitalization to Trailing Twelve Months Revenue Ratio
09704 Market Capitalization to Common Equity
08801 Total Investment Return – year ago

## Growth Rates

08698 Net Sales/Revenue Growth (period vs. year ago)
08631 Net Sales/Revenues Growth
08636 Net Income Growth
08676 Net Margin Growth
08621 Total Assets Growth (year ago)
08616 Equity Growth (year ago)
08601 Earnings per Share Growth
08699 Earnings per Share Growth (Period vs. Year Ago)
08611 Dividends per Share Growth
08606 Book Value per Share Growth (year ago)
08579 Market Capitalization Growth (year ago)

## Profitability

08301 Return on Equity – Total (%)
08371 Return on Equity - per Share
08651 Reinvestment Rate - per Share
08326 Return on Assets
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08306 Gross Profit Margin
18267 Trailing Twelve Months Gross Margin

08316 Operating Profit Margin
18306 Trailing Twelve Months Operating Margin
08321 Pre-tax Margin
18304 Trailing Twelve Months Pre-tax Margin
08366 Net Margin
18268 Trailing Twelve Months Net Margin

## Asset Utilization

08416 Capital Expenditure % Total Assets
08421 Capital Expenditure % Sales
08401 Total Asset Turnover

## Leverage

08231 Total Debt % Common Equity
08226 Long Term Debt % Common Equity
08236 Total Debt % Total Assets
08241 Common Equity % Total Assets
08287 Total Assets / Common Equity Ratio
08251 Fixed Charge Coverage Ratio
08261 Operating Cash/Fixed Charges
08266 Fixed Assets % Common Equity

## Liquidity

08106 Current Ratio
08111 Cash & Equivalents % Total Current Assets

## Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%
07536 Accounting standards followed

# Insurance

## General Information

06099 Currency of Document

07034 Indicator – Data Update
05350 Fiscal Period End Date
05351 Length of Fiscal Period
11556 Indicator – Restated Data Exists
11557 Indicator – Restatement Type
11558 Indicator – Early Release (Restatement)
11559 Indicator – Restatement Reason Code

## Key Items in US Dollars

07210 Market Capitalization
07220 Common Equity
07230 Total Assets

## Stock Data

08001 Market Capitalization
05085 Period Close Price
05202 Earnings per Share – Fiscal Period End
05725 Headline Earnings per Share (U.K.)
18209 EPS Fiscal Period Generic after Extra Items
18208 Earnings per Share – Continuing Operations
18205 Discontinued Operations – Total – per Share
18264 Trailing Twelve Months Earnings per Share
18420 Earnings per Share – Fiscal Period – Basic
18469 Earnings per Share – Fiscal Period – Basic – Revised
18440 Earnings per Share – Fiscal Period - Fully Diluted
18470 Earnings per Share – Fiscal Period – Fully Diluted – Revised
18453 Earnings per Share – Included Extra Cr/Chg After Tax – Basic - Revised
18454 Earnings per Share – Included Extra Cr/Chg After Tax – Fully Diluted - Revised
18428 Earnings per Share – Included Extra Pre-tax Cr/Chg – Basic
18457 Earnings per Share – Included Extra Pre-tax Cr/Chg – Basic – Revised
18448 Earnings per Share – Included Extra Pre-tax Cr/Chg – Fully Diluted
18458 Earnings per Share – Included Extra Pre-tax Cr/Chg – Fully Diluted - Revised
05905 Earnings per Share Report Date – Fiscal Period End
18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05116 Dividends per Share (Interim)
05112 Dividends Per Share - Extra (Interim)
05114 Dividends per share - Special (Interim)
18266 Trailing Twelve Months Dividends

05486 Tangible Book Value per Share
05491 Book Value - Outstanding Shares - Fiscal
05502 Cash Flow per Share – Fiscal Period
18265 Trailing Twelve Months Cash Flow per Share
18100 Enterprise Value
05301 Common Shares Outstanding
05309 Par Value
05303 Treasury Shares
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS

# Balance Sheet

## Assets

02001 Cash & Short Term Investments
02255 Investments – Total
02256 Investments in Associated Companies
02501 Property, Plant and Equipment – Net
02290 Separate and Variable Account Assets
02652 Other Assets
    02649 Total Intangible Other Assets - Net
02999 Total Assets

## Supplementary Asset Fields

18214 Exchange Rate Used in Translating Balance Sheet
02005 Cash & Equivalents – Generic
18293 Restricted Cash – Current
18353 Assets Held for Sale
18705 Tangible Right-of-Use Assets, Operating Lease – Net
18708 Tangible Right-of-Use Assets, Capital Lease – Net
18165 Deferred Tax Asset – Current
02518 Right of Use Intangible Assets - Net
    02519 Right of Use Intangible Assets - Gross
    02520 Right of Use Intangible Assets – Accumulated Amortization
02654 Total Intangible Other Assets - Gross
02655 Total Intangible Other Assets – Accumulated Amortization
18408 Derivative Assets – Non-Current
18546 Contract Assets – Non-Current
18280 Goodwill/Cost in Excess of Assets Purchased

02300 Total Assets - As Reported

18713 Tangible Right-of-Use Assets – Total Net

## Liabilities & Shareholders' Equity

03030 Insurance Reserves – Total

- 03005 Benefit & Loss Reserves
- 03010 Unearned Premiums
- 03020 Policy & Contract Claims
- 03023 Other Insurance Reserves

03255 Total Debt

- 03051 Short Term Debt & Current Portion of Long Term Debt
- 03251 Long Term Debt
  - 03245 Long Term Debt Excluding Capitalized Leases
  - 03249 Capitalized Lease Obligations

03263 Deferred Taxes

- 18183 Deferred Taxes-Credit
- 18184 Deferred Taxes-Debit

03273 Other Liabilities

03351 Total Liabilities

03401 Non-Equity Reserves

03426 Minority Interest

03451 Preferred Stock

03501 Common Equity

- 03480 Common Stock
- 03481 Capital Surplus
- 03495 Retained Earnings
- 03497 Unrealized Foreign Exchange Gain/Loss
- 03499 Treasury Stock

03440 Policyholders' Equity

03999 Total Liabilities & Shareholders' Equity

## Supplementary Liabilities & Shareholders' Equity Fields

03498 Unrealized Gain/Loss on Marketable Securities

18166 Deferred Tax Liability – Current

18232 Current Portion of Long Term Debt

18721 Current Portion of Long Term Operating Lease Liabilities

18722 Current Portion of Long Term Capital Lease Liabilities

18725 Long Term Operating Lease Liabilities

18159 Liabilities Held for Sale

18289 Non-Redeemable Preferred Stock

18290 Redeemable Preferred Stock
18852 Comprehensive Income – Hedging Gain/Loss
18854 Comprehensive Income – Other
18851 Comprehensive Income – Pension Liability
18853 Comprehensive Income – Unearned Compensation
18168 Mandatorily Redeemable Trust Preferred Securities
18167 Other Mandatory Redeemable Instruments
18286 Derivative Liabilities – Non-Current
18548 Contract Liabilities – Non-Current
03063 Income Taxes Payable
03035 Separate and Variable Account Liabilities
18726 Revolving Line of Credit - Outstanding
18727 Revolving Line of Credit - Total Principal Amount
18728 Revolving Line of Credit - Unutilized/Unused Amount

## Income Statement

01001 Net Sales or Revenues
01002 Premiums Earned
01270 Gains/Losses On Sale of Securities - Pretax
01006 Investment Income
01020 Other Operating Income
01080 Long Term Insurance Reserves
01249 Operating Expenses - Total
01079 Claim & Loss Expense - Total
01230 Other Operating Expenses
01250 Operating Income
01251 Interest Expense on Debt
01253 Extraordinary Credit - Pretax
01254 Extraordinary Charge - Pretax
01267 Pretax Equity in Earnings
01262 Other Income/Expense - Net
01401 Pre-tax Income
01451 Income Taxes
01501 Minority Interest
01503 Equity in Earnings
01505 Discontinued Operations
01551 Net Income before Extraordinary Items/Preferred Dividends
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)

01601 Extraordinary Items & Gain/Loss Sale of Assets

## Supplementary Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow
01081 Underwriting Expense
01204 Taxes Other Than Income Taxes
01306 Gain/Loss On Disposal of Assets
01352 Foreign Exchange Transactions
18150 Income From Continuing Operations
18175 Ordinary Profit
01071 Current Insurance Benefits
01078 Loss Adjustment Expense
01149 Amortization of Intangibles
01156 Amortization of Goodwill
01159 Amortization of Financial Lease Right-of-Use Intangible Assets
18225 Impairment of Goodwill
18226 Impairment of Other Intangibles
18274 Impairment of Property, Plant & Equipment
18275 Impairment of Financial Fixed Assets
01151 Depreciation, Depletion & Amortization
18099 Interest Expense on Financial Lease ROU Liabilities
18191 Earnings before Interest and Taxes (EBIT)
18198 Earnings before Interest, Taxes, Depreciation & Amortization (EBITDA)
18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
18324 Unrealized Valuation Gains/Losses - Total
- 18571 Unrealized Valuation Gains/Losses – Investments
- 18572 Unrealized valuation Gains/Losses – Investment Property
- 18574 Unrealized Valuation Gains/Losses – Hedges/Derivatives
- 18575 Unrealized Valuation Gains/Losses – Other

18200 Discontinued Operations (Total)
01651 Net Income – Bottom Line
01751 Net Income Used to Calculate Earnings per Share
01705 Net Income Used to Calculate Fully Diluted Earnings per Share
18181 Extraordinary – Income Tax
18419 COVID-19 Income Taxes - Extraordinary Charge/Credit
18576 COVID-19 Extraordinary Income/Expense - Other
18577 COVID-19 One-time Provisions
18578 COVID-19 Restructuring Charges & Provisions
18579 COVID-19 Impairment of Long-Term Assets
18580 COVID-19 One-time Government Grants

18218 Cumulative Effect of Accounting Change
18262 Trailing Twelve Months Net Sales/Revenues
18313 Trailing Twelve Months Depreciation, Depletion & Amortization
18305 Trailing Twelve Months Operating Profit
18308 Trailing Twelve Months EBIT
18309 Trailing Twelve Months EBITDA
18269 Trailing Twelve Months Interest Expense
18271 Trailing Twelve Months Pre Tax Income
18270 Trailing Twelve Months Income Taxes
18263 Trailing Twelve Months Net Profit
08346 Tax Rate
18170 Unconsolidated/Parent Company Sales
18169 Unconsolidated/Parent Company Depreciation
18171 Unconsolidated/Parent Company Pre-tax Income
18172 Unconsolidated/Parent Company Net Profit
18173 Unconsolidated/Parent Company Earnings per Share

## Funds Flow Statement

04201 Funds from Operations
04225 Extraordinary Items
04860 Net Cash Flow - Operating Activities
04601 Capital Expenditures
04651 Additions to Other Assets
04351 Disposal of Fixed Assets
04355 Net Assets From Acquisitions
04760 Increase in Investments
04440 Decrease in Investments
04797 Other Uses/(Sources) Investing
- 04795 Other Uses - Investing
- 04796 Other Sources - Investing

04870 Net Cash Flow - Investing
- 04251 Net Proceeds from Sale/Issuance of Common & Preferred

04301 Proceeds From Stock Options
04302 Other Proceeds From Sale/Issuance of Stock
04751 Common/Preferred Redeemed, Retired, Converted, Etc.
04551 Cash Dividends Paid – Total
05376 Common Dividends (Cash)
05401 Preferred Dividends (Cash)
04401 Long Term Borrowings

04701 Reduction In Long Term Debt
04821 Increase/Decrease In Short Term Borrowings
04447 Other Uses - Financing
04446 Other Sources - Financing
04890 Net Cash Flow - Financing
04840 Effect of Exchange Rate on Cash
04851 Increase/Decrease in Cash & Short Term Investments

### Supplementary Funds Flow Statement Fields

04148 Interest Paid (Cash Flow)
04149 Interest Income (Cash Flow)
04150 Taxation (Cash Flow)
04052 Dividends
04053 Asset Disposal
04054 Discontinued Operations
04055 Minority Interest
04056 Equity In Earnings
04058 Unrealized Gains/Losses From Fair Value Adjustment Of Financial Assets
04891 Net Cash – Continuing Operations
04892 Net Cash – Discontinued Operations
18311 Trailing Twelve Months Capital Expenditures
18318 Trailing Twelve Months Cash Dividends Paid
18310 Trailing Twelve Months Net Cash Flow – Operating Activities
18862 Trailing Twelve Months Funds From Operations

## Other Fields

03998 Total Capital
18199 Net Debt
03995 Total Shareholders' Equity

## Stock Performance

09104 Price/Earnings Ratio – Close
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09304 Price/Book Value Ratio - Close
09905 Market Capitalization to Trailing Twelve Months Revenue Ratio
09704 Market Capitalization to Common Equity
08801 Total Investment Return – year ago

## Growth Rates

08698 Net Sales/Revenue Growth (period vs. year ago)
08631 Net Sales/Revenues Growth
08636 Net Income Growth
08676 Net Margin Growth
08621 Total Assets Growth (year ago)
08616 Equity Growth (year ago)
08601 Earnings per Share Growth
08699 Earnings per Share Growth (Period vs. Year Ago)
08611 Dividends per Share Growth
08606 Book Value per Share Growth (year ago)
08579 Market Capitalization Growth (year ago)

## Profitability

08301 Return on Equity – Total (%)
08371 Return on Equity - per Share
08651 Reinvestment Rate - per Share
08326 Return on Assets
08381 Cash Earnings Return on Equity
08316 Operating Profit Margin
18306 Trailing Twelve Months Operating Margin
08311 Cash Flow/Sales
08321 Pre-tax Margin
18304 Trailing Twelve Months Pre-tax Margin
08366 Net Margin
18268 Trailing Twelve Months Net Margin

## Asset Utilization

08401 Total Asset Turnover

## Leverage

08231 Total Debt % Common Equity
08226 Long Term Debt % Common Equity
08236 Total Debt % Total Assets
08241 Common Equity % Total Assets
08287 Total Assets / Common Equity Ratio
08251 Fixed Charge Coverage Ratio

08261 Operating Cash/Fixed Charges

08266 Fixed Assets % Common Equity

## Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%

07536 Accounting standards followed

# Other Financials

## General Information

06099 Currency of Document

07034 Indicator – Data Update

05350 Fiscal Period End Date

05351 Length of Fiscal Period

11556 Indicator – Restated Data Exists

11557 Indicator – Restatement Type

11558 Indicator – Early Release (Restatement)

11559 Indicator – Restatement Reason Code

## Key Items in US Dollars

07210 Market Capitalization

07220 Common Equity

07230 Total Assets

## Stock Data

08001 Market Capitalization

05085 Period Close Price

05202 Earnings per Share – Fiscal Period End

05725 Headline Earnings per Share (U.K.)

18209 EPS Fiscal Period Generic after Extra Items

18208 Earnings per Share – Continuing Operations

18205 Discontinued Operations – Total – per Share

18264 Trailing Twelve Months Earnings per Share

18420 Earnings per Share – Fiscal Period – Basic

18469 Earnings per Share – Fiscal Period – Basic – Revised

18440 Earnings per Share – Fiscal Period - Fully Diluted
18470 Earnings per Share – Fiscal Period – Fully Diluted – Revised
18453 Earnings per Share – Included Extra Cr/Chg After Tax – Basic - Revised
18454 Earnings per Share – Included Extra Cr/Chg After Tax – Fully Diluted - Revised
18428 Earnings per Share – Included Extra Pre-tax Cr/Chg – Basic
18457 Earnings per Share – Included Extra Pre-tax Cr/Chg – Basic – Revised
18448 Earnings per Share – Included Extra Pre-tax Cr/Chg – Fully Diluted
18458 Earnings per Share – Included Extra Pre-tax Cr/Chg – Fully Diluted - Revised
05277 EPRA/Recurring EPS
05905 Earnings per Share Report Date – Fiscal Period End
18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05116 Dividends per Share (Interim)
05112 Dividends Per Share - Extra (Interim)
05114 Dividends per share - Special (Interim)
18266 Trailing Twelve Months Dividends
05486 Tangible Book Value per Share
05491 Book Value – Outstanding Shares - Fiscal
05278 EPRA NAV
05279 EPRA Triple NAV
05502 Cash Flow per Share – Fiscal Period
18265 Trailing Twelve Months Cash Flow per Share
18100 Enterprise Value
05301 Common Shares Outstanding
05309 Par Value
05303 Treasury Shares
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS

# Balance Sheet

## Assets

02001 Cash & Short Term Investments
02255 Investments - Total
02256 Investments In Associated Companies
02501 Property, Plant & Equipment - Net
02652 Other Assets
    02649 Total Intangible Other Assets - Net
02999 Total Assets

## Supplementary Asset Fields

18214 Exchange Rate Used in Translating Balance Sheet
02005 Cash & Equivalents – Generic
18293 Restricted Cash – Current
18294 Restricted Cash – Non-Current
18165 Deferred Tax Asset - Current
18353 Assets Held for Sale
18705 Tangible Right-of-Use Assets, Operating Lease – Net
- 18706 Tangible Right-of-Use Assets, Operating Lease – Gross
- 18707 Tangible Right-of-Use Assets, Operating Lease – Accumulated Depreciation

18708 Tangible Right-of-Use Assets, Capital Lease – Net
- 18709 Tangible Right-of-Use Assets, Capital Lease – Gross
- 18710 Tangible Right-of-Use Assets, Capital Lease – Accumulated Depreciation

18300 Investment Property - NBV
- 18212 Investment Property - Gross
- 18213 Investment Property - Accumulated Depreciation

02518 Right of Use Intangible Assets - Net
- 02519 Right of Use Intangible Assets - Gross
- 02520 Right of Use Intangible Assets – Accumulated Amortization

02654 Total Intangible Other Assets - Gross
02655 Total Intangible Other Assets – Accumulated Amortization
18408 Derivative Assets – Non-Current
18546 Contract Assets – Non-Current
18280 Goodwill/Cost in Excess of Assets Purchased
02300 Total Assets - As Reported
18713 Tangible Right-of-Use Assets – Total Net
18714 Tangible Right-of-Use Assets – Total Gross
18715 Tangible Right-of-Use Assets – Total Accumulated Depreciation

## Liabilities & Shareholders' Equity

03019 Deposits - Total
03255 Total Debt
- 03051 Short Term Debt & Current Portion of Long Term Debt
- 03251 Long Term Debt
  - 03245 Long Term Debt Excluding Capitalized Leases
  - 03249 Capitalized Lease Obligations

03263 Deferred Taxes
- 18183 Deferred Taxes-Credit
- 18184 Deferred Taxes-Debit

03273 Other Liabilities

03351 Total Liabilities
03401 Non-Equity Reserves
03426 Minority Interest
03451 Preferred Stock
03501 Common Equity
- 03480 Common Stock
- 03481 Capital Surplus
- 03495 Retained Earnings
- 03497 Unrealized Foreign Exchange Gain/Loss
- 03498 Unrealized Gain/Loss On Marketable Securities
- 03499 Treasury Stock

03999 Total Liabilities & Shareholders' Equity

## Supplementary Liabilities & Shareholders' Equity Fields

03056 Securities Sold under Repurchase Agreements
18159 Liabilities Held for Sale
18166 Deferred Tax Liability – Current
18232 Current Portion of Long Term Debt
18721 Current Portion of Long Term Operating Lease Liabilities
18722 Current Portion of Long Term Capital Lease Liabilities
18725 Long Term Operating Lease Liabilities
18289 Non-Redeemable Preferred Stock
18290 Redeemable Preferred Stock
18635 Core Tier 1 Capital
18636 Hybrid Tier 1 Capital
18228 Tier 1 Capital
18229 Tier 2 Capital
18633 Tier 3 Capital
18634 Total Tier Capital
18852 Comprehensive Income – Hedging Gain/Loss
18854 Comprehensive Income – Other
18851 Comprehensive Income – Pension Liability
18853 Comprehensive Income – Unearned Compensation
18168 Mandatorily Redeemable Trust Preferred Securities
18167 Other Mandatory Redeemable Instruments
18286 Derivative Liabilities – Non-Current
18548 Contract Liabilities – Non-Current
18726 Revolving Line of Credit - Outstanding
18727 Revolving Line of Credit - Total Principal Amount
18728 Revolving Line of Credit - Unutilized/Unused Amount

## Income Statement

01001 Net Sales or Revenues
01006 Investment Income
01020 Other Operating Income
01051 Cost Of Goods Sold (Excl Depreciation)
01149 Amortization of Intangibles
01151 Depreciation, Depletion & Amortization
01075 Interest Expense – Total
01230 Other Operating Expenses
01249 Operating Expenses - Total
01250 Operating Income
01253 Extraordinary Credit - Pretax
01254 Extraordinary Charge - Pretax
01262 Other Income/Expense – Net
01267 Pre-tax Equity in Earnings
01401 Pre-tax Income
01451 Income Taxes
01501 Minority Interest
01503 Equity In Earnings
01505 Discontinued Operations
01551 Net Income before Extraordinary Items/Preferred Dividends
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)
01601 Extraordinary Items & Gain/Loss Sale of Assets

## Supplementary Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow
01251 Interest Expense on Debt
01204 Taxes Other Than Income Taxes
01306 Gain/Loss On Disposal of Assets
01352 Foreign Exchange Transactions
01158 Depreciation of Financial Lease Right-of-Use Tangible Assets
01156 Amortization of Goodwill
01159 Amortization of Financial Lease Right-of-Use Intangible Assets
18225 Impairment of Goodwill
18226 Impairment of Other Intangibles
18274 Impairment of Property, Plant & Equipment
18275 Impairment of Financial Fixed Assets
18099 Interest Expense on Financial Lease ROU Liabilities

18191 Earnings before Interest and Taxes (EBIT)
18198 Earnings before Interest, Taxes, Depreciation & Amortization (EBITDA)
18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
18150 Income From Continuing Operations
18324 Unrealized Valuation Gains/Losses - Total
18571 Unrealized Valuation Gains/Losses – Investments
18572 Unrealized valuation Gains/Losses – Investment Property
18574 Unrealized Valuation Gains/Losses – Hedges/Derivatives
18575 Unrealized Valuation Gains/Losses – Other
01651 Net Income - Bottom Line
01751 Net Income Used to Calculate Earnings per Share
01705 Net Income Used to Calculate Fully Diluted Earnings per Share
18181 Extraordinary – Income Tax
18419 COVID-19 Income Taxes - Extraordinary Charge/Credit
18576 COVID-19 Extraordinary Income/Expense - Other
18577 COVID-19 One-time Provisions
18578 COVID-19 Restructuring Charges & Provisions
18579 COVID-19 Impairment of Long-Term Assets
18580 COVID-19 One-time Government Grants
18218 Cumulative Effect of Accounting Change
18319 EPRA/Recurring Net Income
18262 Trailing Twelve Months Net Sales/Revenues
18312 Trailing Twelve Months Cost of Goods Sold
18313 Trailing Twelve Months Depreciation, Depletion & Amortization
18305 Trailing Twelve Months Operating Profit
18308 Trailing Twelve Months EBIT
18309 Trailing Twelve Months EBITDA
18269 Trailing Twelve Months Interest Expense
18271 Trailing Twelve Months Pre Tax Income
18263 Trailing Twelve Months Net Profit
08346 Tax Rate
18170 Unconsolidated/Parent Company Sales
18169 Unconsolidated/Parent Company Depreciation
18171 Unconsolidated/Parent Company Pre-tax Income
18172 Unconsolidated/Parent Company Net Profit
18173 Unconsolidated/Parent Company Earnings per Share

## Funds Flow Statement

04001 Net Income/Starting Line

04051 Depreciation, Depletion & Amortization
- 04049 Depreciation and Depletion
- 04050 Amortization of Intangible Assets

04225 Extraordinary Items
04199 Deferred Income Taxes (Cash Flow)
04151 Other Cash Flow - Total
04201 Funds from Operations
04825 Decrease/Increase In Receivables
04826 Decrease/Increase In Inventories
04827 Increase/Decrease In Accounts Payable
04828 Increase/Decrease In Income Tax Payable
04829 Increase/Decrease In Other Accruals
04830 Decrease/Increase In Other Assets/Liabilities
04831 Funds from/for Other Operating Activities
04860 Net Cash Flow - Operating Activities
04601 Capital Expenditures (Additions to Fixed Assets)
04651 Additions to Other Assets
04351 Disposal of Fixed Assets
04355 Net Assets From Acquisitions
04760 Increase in Investments
04440 Decrease in Investments
04797 Other Uses/(Sources) Investing
- 04795 Other Uses - Investing
- 04796 Other Sources - Investing

04870 Net Cash Flow – Investing
- 04251 Net Proceeds from Sale/Issuance of Common & Preferred

04301 Proceeds From Stock Options
04302 Other Proceeds From Sale/Issuance of Stock
04751 Common/Preferred Redeemed, Retired, Converted, Etc.
04551 Cash Dividends Paid - Total
04401 Long Term Borrowings
04701 Reduction In Long Term Debt
04821 Increase/Decrease In Short Term Borrowings
04447 Other Uses - Financing
04446 Other Sources - Financing
04890 Net Cash Flow - Financing
04840 Effect of Exchange Rate on Cash
04851 Increase/Decrease in Cash & Short Term Investments

### Supplementary Funds Flow Statement Fields

04148 Interest Paid (Cash Flow)
04149 Interest Income (Cash Flow)
04150 Taxation (Cash Flow)
04052 Dividends
04053 Asset Disposal
04054 Discontinued Operations
04055 Minority Interest
04056 Equity In Earnings
04058 Unrealized Gains/Losses From Fair Value Adjustment Of Financial Assets
04057 Other Cash Flow (Supplementary to Other Cash Flow Total -04051)
04891 Net Cash – Continuing Operations
04892 Net Cash – Discontinued Operations
18311 Trailing Twelve Months Capital Expenditures
18318 Trailing Twelve Months Cash Dividends Paid
18310 Trailing Twelve Months Net Cash Flow – Operating Activities
18862 Trailing Twelve Months Funds From Operations

## Other Fields

03998 Total Capital
18604 Capital Adequacy Ratio – Core Tier 1
18157 Capital Adequacy Ratio – Tier 1
18602 Capital Adequacy Ratio – Tier 2
18603 Capital Adequacy Ratio – Tier 3
18158 Capital Adequacy Ratio – Total Capital
18607 Leverage Ratio – Basel 3
18608 Net Stable Funding Ratio – Basel 3
18609 Liquidity Coverage Ratio
18199 Net Debt
18156 Risk Weighted Assets
03995 Total Shareholders' Equity

## Stock Performance

09104 Price/Earnings Ratio – Close
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09304 Price/Book Value Ratio - Close
09905 Market Capitalization to Trailing Twelve Months Revenue Ratio

09704 Market Capitalization to Common Equity

08801 Total Investment Return – year ago

## Growth Rates

08698 Net Sales/Revenue Growth (period vs. year ago)

08631 Net Sales/Revenues Growth

08636 Net Income Growth

08676 Net Margin Growth

08621 Total Assets Growth (year ago)

08616 Equity Growth (year ago)

08601 Earnings per Share Growth

08699 Earnings per Share Growth (Period vs. Year Ago)

08611 Dividends per Share Growth

08606 Book Value per Share Growth (year ago)

08579 Market Capitalization Growth (year ago)

## Profitability

08301 Return on Equity – Total (%)

08371 Return on Equity - per Share

08651 Reinvestment Rate - per Share

08326 Return on Assets

08381 Cash Earnings Return on Equity

08316 Operating Profit Margin

18306 Trailing Twelve Months Operating Margin

08311 Cash Flow/Sales

08306 Gross Profit Margin

08321 Pre-tax Margin

18304 Trailing Twelve Months Pre-tax Margin

08366 Net Margin

18268 Trailing Twelve Months Net Margin

## Asset Utilization

08416 Capital Expenditure % Total Assets

08421 Capital Expenditure % Sales

08401 Total Asset Turnover

## Leverage

08231 Total Debt % Common Equity
08226 Long Term Debt % Common Equity
08236 Total Debt % Total Assets
08241 Common Equity % Total Assets
08287 Total Assets / Common Equity Ratio
08251 Fixed Charge Coverage Ratio
08261 Operating Cash/Fixed Charges
08266 Fixed Assets % Common Equity

## Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%
07536 Accounting standards followed

# Chapter 17 Field Definitions – Explanation of Format

Standardized definitions are listed alphabetically. The format for these sections is as follows:

**Field Name**
*Type of Data, Availability, Field Number*

Applicable Industries:

Definition

Footnotes

1. Type of Data: Indicates the type of fundamental data or ratio.

| | |
|---|---|
| Accounting Standard | Descriptive Data |
| Geographic Data | Income Data |
| Product Data | Expense Data |
| Profitability Ratio | Asset Data |
| Liquidity Ratio | Liability Data |
| Leverage Ratio | Shareholders' Equity Data |
| Asset Utilization Ratio | Cash Flow Data |
| Growth Rate | Supplementary Data |
| Stock Performance Ratio | Stock Data |
| Other Ratio | Industry Metric Data |

2. Availability: Indicates whether a field reflects the current value - Current - or is available historically - Annual and/or Interim.
3. Field Number: Identifies the Worldscope field number. Worldscope fields are five bytes. Whenever a four digit field number is given you can assume a "0" precedes the first digit.
4. Applicable Industries: Lists the general industry classifications for which a field may be available. These are Industrials (includes Utility and Transportation Companies), Banks, Insurance and Other Financial Companies.
5. Definition: Descriptive summary of field. In some cases, a list of specific items which are included or excluded will be given. In cases where the definition may differ depending on the industry type they are listed separately.
6. Footnotes: These are an integral part of the database as it allows the analyst to provide additional information. They may be standardized or free in form.

# Chapter 18 Accounting Standards

## Accounting Method for Long Term Investment Greater than 50%

*Accounting Standard, Annual & Interim Item; Field 07531*

All Industries:

01 All subsidiaries are consolidated
02 Domestic subsidiaries consolidated, others on cost basis
03 Domestic subsidiaries consolidated, others on equity basis
04 Foreign subsidiaries consolidated, others on cost basis
05 Foreign subsidiaries consolidated, others on equity basis
06 No consolidation, cost basis (parent company only)
07 No consolidation, equity basis (parent company only)
08 Consolidation for significant subsidiaries, others are on an equity basis
09 Not disclosed
10 Consolidation for significant subsidiaries, others are on cost basis
11 Domestic consolidation, includes one other country; others on cost basis
12 Not applicable
13 All subsidiaries consolidated for investments greater than 75%
14 Domestic consolidation for significant subsidiaries, others on cost basis
15 Consolidated except for financial services subsidiaries which are on equity basis
16 Financial services subsidiaries on equity basis, foreign on cost basis, all others are consolidated
17 Consolidation for significant subsidiaries others on equity or proportional consolidation

## Accounting Standards Followed

*Accounting Standard, Annual & Interim Item; Field 07536*

All Industries:

01 Local standards
02 International standards
03 U.S. standards (GAAP)
04 Commonwealth countries standards
05 EU standards
06 International standards and some EU guidelines
07 Specific standards set by the group
08 Local standards with EU and IASC guidelines
09 Not disclosed
10 Local standards with some EU guidelines
11 Local standards – inconsistency problems
12 International standards – inconsistency problems
13 US standards – inconsistency problems
14 Commonwealth standards – inconsistency problems
15 EEC standards – inconsistency problems

16 International standards and some EU guidelines – inconsistency problems

17 Local standards with some OECD guidelines

18 Local standards with some IASC guidelines

19 Local standards with OECD and IASC guidelines

20 US GAAP reclassified from local standards

21 Local standards with a certain reclassification for foreign companies

22 Other

23 IFRS

## Auditor's Opinion

*Accounting Standard, Annual Item; Field 07546*

All Industries:

01 Not audited

02 No audit report in abbreviated version

03 Partial audit (not all statements audited)

04 Consolidated statements appear not to be audited, but parent company statements audited

05 Qualified

06 Unqualified

## U.S. GAAP Information Available

*Accounting Standard, Annual Item; Field 18221*

All Industries:

01 Limited

02 Full Statement

03 None

This item is currently only available for ADRs.

# Chapter 19 Alphabetical List of Field Definitions

## A

### Accounts Payable
*Liability Data, Annual & Interim Item; Field 03040*

Industrials:

ACCOUNTS PAYABLE represents the claims of trade creditors for unpaid goods or services that are due within the normal operating cycle of the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Due to factor

Bills of Exchange

Footnotes:

A. Includes other current liabilities

### Accounts Payable % Sales
*Profitability Ratio, Annual Item; Field 08901*

Industrials:

Accounts Payable / Sales * 100

### Accounts Payable % Sales – 5 Yr Avg
*Profitability Ratio, Annual Item; Field 08905*

Industrials:

Arithmetic average of the last five years of Accounts Payable % Sales.

### Accounts Receivable Days
*Liquidity Ratio, Annual Item; Field 08131*

Industrials:

365 / (Net Sales or Revenues / Average of Last Year's and Current Year's Receivables-Net)

This calculation uses restated data for last years values where available

### Accounts Receivable Days 5 Yr Avg
*Liquidity Ratio, Annual Item; Field 08135*

Industrials:

Arithmetic average of the last five years of Accounts Receivable Days

### Accrued Payroll
*Liability Data, Annual Item; Field 03054*

Industrials, Insurance Companies:

ACCRUED PAYROLL represents payroll expenses, which are incurred within the normal operating cycle of the company but are not paid.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Commissions

Vacation Pay

Profit sharing

Incentive bonuses

Pensions

It excludes:

Payroll taxes

## Accrued Taxes

*Supplementary (Liability) Data, Annual & Interim Item; Field 03060*

Banks:

ACCRUED TAXES represent the amount of income taxes accrued but not yet paid to the federal, state, foreign or local government.

## Accumulated Depreciation

*Asset Data, Annual & Interim Item; Field 02401*

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION represents the expense related to the fixed assets still carried on the books of the company. Sometimes the term "reserve for depreciation" is used.

It includes but is not restricted to:

Accumulated depreciation

Accumulated depletion

Accumulated amortization

Depreciation on leasehold improvements

Amortization of Property, Plant & Equipment leased under capitalized lease obligations

Excess depreciation (for Non-U.S. corporations)

It excludes:

Flexible depreciation used for tax purposes (if shown on the balance sheet)

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes amortization of intangibles

B. Includes accumulated excess depreciation/write-downs

H. Excessive revaluation of fixed assets

J. Includes appropriations for net expenditures on mining assets

## Accumulated Depreciation - Buildings

*Asset Data, Annual Item; Field 18384*

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION - BUILDINGS represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of the plant, office complex or warehouse from the wear and tear on those buildings.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

D. Includes other

## Accumulated Depreciation – Computer Software And Equipment

*Asset Data, Annual Item & Interim Item; Field 18391*

Industrials:

ACCUMULATED DEPRECIATION – COMPUTER SOFTWARE AND EQUIPMENT represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of computer equipment and software.

This item is updated when Computer Software and Equipment is included in Property, Plant & Equipment.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

## Accumulated Depreciation – Construction Work In Progress

*Asset Data, Annual Item; Field 18392*

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION – CONSTRUCTION WORK IN PROGRESS represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of construction work in progress.

This item is available in the annual time series.

## Accumulated Depreciation - Land

*Asset Data, Annual Item; Field 18383*

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION - LAND represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of land.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

D. Includes other

## Accumulated Depreciation - Machinery And Equipment

*Asset Data, Annual Item; Field 18385*

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION - MACHINERY AND EQUIPMENT represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of machinery and equipment.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

D. Includes other

## Accumulated Depreciation - Other Property, Plant and Equipment

*Asset Data, Annual Item; Field 18387*

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION - OTHER PROPERTY, PLANT AND EQUIPMENT represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of any item not included in land, buildings, machinery and equipment, rental/leased equipment, and transportation equipment.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

## Accumulated Amortization - Property, Plant and Equipment Under Capitalized Leases

*Asset Data, Annual Item; Field 18389*

Industrials, Other Financial Companies:

ACCUMULATED AMORTIZATION - PROPERTY, PLANT AND EQUIPMENT UNDER CAPITALIZED LEASES represents the portion of accumulated amortization that relates to the reduction in the useful economic life of property, plant and equipment under capitalized leases.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

D. Includes other

## Accumulated Depreciation - Rental/Leased Equipment

*Asset Data, Annual Item; Field 18386*

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION - RENTAL/LEASED EQUIPMENT represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of rental/leased property.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

D. Includes other

## Accumulated Depreciation - Transportation Equipment

*Asset Data, Annual Item; Field 18388*

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION - TRANSPORTATION EQUIPMENT represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of transportation equipment.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

D. Includes other

## Accumulated Depreciation % Gross Fixed Assets
*Asset Utilization Ratio, Annual Item; Field 08426*

All Industries:

Accumulated Depreciation / Property, Plant & Equipment-Gross * 100

## Accumulated Depreciation % Gross Fixed Assets - 5 Yr Avg
*Asset Utilization Ratio, Annual Item; Field 08430*

All Industries:

Arithmetic average of the last five years of Accumulated Depreciation % Gross Fixed Assets.

## Acid-Test Ratio
See QUICK RATIO

## Acronym
*Descriptive Data, Current Item; Field 06014*

All Industries:

ACRONYM represents an abbreviated version of a company's registered name often formed by using the first letter of the words in the name. It could also be a commonly used name for a company.

## Actual Loan Losses
*Supplementary (Asset) Data, Annual Item; Field 01273*

Banks:

ACTUAL LOAN LOSSES represent the amount of loans that the bank decides are uncollectable and writes off in a given year.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Net of recoveries

B. Taken from parent company

## Actual Loan Losses % Reserve For Loan Losses
*Other Ratio, Annual Item; Field 15085*

Banks:

Net Loan Losses / Reserve for Loan Losses * 100

## Actual Loan Losses % Reserve For Loan Losses - 5 Yr Avg
*Other Ratio, Annual Item; Field 15088*

Banks:

Arithmetic average of the last five years of Actual Loan Losses % Reserve for Loan Losses

## Actual Recoveries
*Supplementary (Asset) Data, Annual Item; Field 01274*

Banks:

ACTUAL RECOVERIES represent the amount of the loans previously charged off by the bank that were repaid within a given year.

## Additions To Other Assets

*Cash Flow Data, Annual & Interim Item; Field 04651*

All Industries:

ADDITIONS TO OTHER ASSETS represent the amount used to increase all other assets except fixed assets and net assets from acquisitions.

It includes but is not restricted to:

Increase in deferred charges

Increase in goodwill/cost in excess of net assets purchased

Increase in intangible assets

Increase in investments (prior to 1989)

Increase in net assets

Increase in other assets

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

## Address

*Descriptive Data, Current Item; Fields 06021, 06022, 06023, 06024, 06025, 06026*

All Industries:

ADDRESS represents the location of the corporate offices of a company. The fields are defined as follows:

Field 06021: Building

Field 06022: Street Address

Field 06023: City

Field 06024: State, Province, County or District

Field 06025: Post Code/Zip Code

Field 06026: Nation

## Adjustment Factor For Capital Changes

See STOCK/SPLIT DIVIDEND RATIO

## ADR/U.S. Foreign Filer CUSIP 1, 2, 3

*Supplementary Data, Current Item; Fields 06110, 06111, 06112*

All Industries:

ADR CUSIP 1, 2, 3 represents the CUSIP of the ADR security which is represented on Refinitiv Worldscope Fundamentals. These items are provided on the Refinitiv Worldscope Fundamentals Identifier of the non-U.S. company/security represented by the ADR.

Use of these data items requires a separate license with the data originator.

## ADR/U.S. Foreign Filer Exchange Factor

*Supplementary Data, Current Item; Field 05577*

All Industries:

ADR EXCHANGE FACTOR represents the multiplier used to adjust the shares of the underlying non-U.S. company to arrive at the ADR equivalent shares. It is the reciprocal of the ADR exchange ratio.

## ADR Exchange Ratio

*Supplementary Data, Current Item; Field 06096*

All Industries:

ADR EXCHANGE RATIO represents the relationship between the American Depositary Receipt and the common share represented by the ADR. For example, an ADR ratio of 1:5 represents that 1 ADR is equivalent to 5 outstanding shares.

This item is only available for ADRs.

## ADR/U.S. Foreign Filer Non-U.S. Company Identifier

*Descriptive Data, Current Item; Field 06115*

All Industries:

ADR NON-U.S. COMPANY IDENTIFIER represents the Refinitiv Worldscope Fundamentals Identifier of the underlying company that is represented by the ADR.

## ADR/U.S. Foreign Filer Non-U.S. Security Identifier

*Descriptive Data, Current Item; Field 06116*

All Industries:

ADR NON-U.S. SECURITY IDENTIFIER represents the Refinitiv Worldscope Fundamentals Identifier of the underlying security that is represented by the ADR.

## After Tax Other Income/Expense

*Income Data, Annual Item; Field 01504*

All Industries:

AFTER TAX OTHER INCOME/EXPENSE represents miscellaneous items reported net of tax which are included in the company's net income.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Tax benefit for common stock ESOP dividends

It excludes:

Tax benefit for preferred stock ESOP dividends

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

B. Includes ESOP common stock tax benefit

C. Includes amortization of consolidation adjustments

## Alpha

*Stock Market Performance Ratio, Current Item; Field 09803*

All Industries:

A measure of the amount of return produced by a stock's inherent factors rather than market sensitivity factors. This coefficient is based on between 23 and 35 consecutive month end percent changes of the company and a local market index. Only monthly data subsequent to the fresh start date is used for companies that have emerged from bankruptcy. Alpha is not calculated for companies that are in bankruptcy. In this case, a footnote 'A' with the text 'Not Computed – Company in bankruptcy' is provided.

Alpha is currently not supported for the following countries: Bahrain, Bermuda, Virgin Islands, Cayman Islands, Chile, China, Colombia, Czech Republic, Egypt, Estonia, India, Israel, Italy, Jordan, Kuwait, Lithuania, Luxembourg, Morocco, Pakistan, Peru, Qatar, Saudi Arabia, Slovakia, Slovenia, Sri Lanka, United Arab Emirates, and Zimbabwe.

This item is also available at the security level.

The following indices are used in the calculation of alpha:

| Country | Stock Index |
|---|---|
| Argentina | Indice MERVAL Argentino |
| Australia | All Australia Ordinaries |
| Austria | ATX Austrian Traded Index |
| Belgium | BEL 20 Index |
| Brazil | BOVESPA |
| Canada | S&P/TSX Composite Index |
| Denmark | Copenhagen KFX Index |
| Finland | All Share Price Index |
| France | SBF 250 Index |
| Germany | HDAX |
| Greece | Athens Composite Index |
| Hong Kong | Hang Seng Index |
| Hungary | BUX Index |
| Indonesia | Jakarta Composite Price Index |
| Ireland | ISEQ-Overall (Price) |
| Italy | FTSE Italia All Share |
| Japan | Nikkei 225 Index |
| Korea | Korea Composite Index |
| Malaysia | KLSE Composite Index |
| Mexico | IPC Index |
| Netherlands | AEX Index |
| New Zealand | NZ50 (GRS) |
| Norway | Oslo Bors Benchmark Index |
| Philippines | Philippines Composite Index |
| Poland | Warsaw WIG Index |
| Portugal | PSI General |
| Singapore | Straits Times Index |
| South Africa | Africa All Shares Index |
| Spain | Madrid Stock Exchange |
| Sweden | OMX Stock Index |
| Switzerland | Swiss Market Index |
| Taiwan | Taiwan Stock Exchange Weighted Index |
| Thailand | Bangkok Stock Exchange SET Index |
| Turkey | ISE National 100 |
| United Kingdom | FT All Share |

| | |
|---|---|
| United States | S&P 500 |
| Venezuela | IBC General |

## Amortization and Impairment Of Goodwill

*Supplementary (Expense) Data, Annual & Interim Time Series; Field 18224*

All Industries:

AMORTIZATION AND IMPAIRMENT OF GOODWILL represents the total change in positive goodwill, including the amortization change and losses due to impairment of goodwill.

This item is populated for the annual, quarterly, semi-annual, trimester, quarterly-cumulative and trimester-cumulative time series.

Data for this field is generally not available prior to 2001.

It includes but is not restricted to:

- All amortization/impairment/write-offs/write-downs of goodwill (including any amount described as exceptional/extraordinary)
- Amortization/impairment of goodwill arising on the acquisition of an equity accounted or associated company
- Amortization of negative goodwill

It excludes:

- Impairment losses for goodwill arising from the initial application of SFAS 142, and resulting from a transitional impairment test, which are reported as a change in accounting principles
- Unamortized negative goodwill written off under the provisions of SFAS 142

## Amortization of Brands

*Supplementary (Expense) Data, Annual Item; Field 01152*

All Industries (Supplementary to Amortization of Intangibles):

AMORTIZATION OF BRANDS represents amortization of brands, patents and trademarks for the period.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

## Amortization of Computer Software

*Supplementary (Expense) Data, Annual Item; Field 01157*

All Industries (Supplementary to Amortization of Intangibles):

AMORTIZATION OF COMPUTER SOFTWARE represents the amortization value of the information a computer uses to perform tasks; this can be either developed by a company or obtained by a company to perform its business.

This item is available in the annual original and annual restated time series for detailed companies, full update.

## Amortization Of Deferred Charges

*Expense Data, Annual Item; Field 01150*

Industrials, Other Financial Companies:

AMORTIZATION OF DEFERRED CHARGES represents the cost allocation of expenditure not yet recognized as an expense.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Amortization of start-up costs

Amortization of contract costs

Footnotes:

A. No standard text

## Amortization of Financial Lease Right-of-Use Intangible Assets

*Supplementary (Expense) Data, Annual & Interim Item; Field 01159*

All Industries:

AMORTIZATION OF FINANCIAL LEASE RIGHT-OF-USE INTANGIBLE ASSETS represents the total amortization of the right to control the use of intangible assets held under financial (capital) lease contracts. The user of such assets has the right to direct the use of the asset and the right to obtain substantially all of the economic benefits from the use of the asset. This field is supplemental to Amortization of Intangibles (01149).

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2018.

It includes but is not restricted to:

The amortization of capitalized right-of-use intangible assets

## Amortization of Goodwill

*Supplementary (Expense) Data, Annual & Interim Item; Field 01156*

All Industries:

AMORTIZATION OF GOODWILL represents amortization of goodwill for the period. Note that this item is supplementary to Amortization of Intangibles.

This item is available in the annual original and annual restated time series for detailed and limited companies and for all update types (fast, full and preliminary). It is also available in the interim original and interim restated time series.

Data for this field is generally not available prior to 2006.

## Amortization Of Intangibles

*Expense Data, Annual & Interim Item; Field 01149*

*Supplementary (Expense) Data, for Banks & Insurance; Field 01149*

All Industries:

AMORTIZATION OF INTANGIBLES represents the cost allocation for intangible assets such as patents, leasehold improvements, trademarks, bookplates, tools and film costs.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Amortization of goodwill/cost in excess of net assets purchased

Amortization of intangible assets

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

B. Includes amortization of deferred charges

Data for this field is generally not available prior to 2006 for Banks & Insurance.

## Amortization Of Intangible Assets

*Cash Flow Data, Annual & Interim Item; Field 04050*

Industrials, Other Financial Companies:

AMORTIZATION OF INTANGIBLE ASSETS represents the cost allocation for intangible assets such as patents and leasehold improvements, trademarks, book plates, tools and film costs. It is a non-cash charge.

It includes but is not restricted to:

Amortization of goodwill/cost in excess of net assets purchased

Amortization of intangible assets

It excludes:

Amortization of discounts or premiums on financial instruments owed or outstanding

## Amortization of Licenses

*Supplementary (Expense) Data, Annual Item; Field 01154*

All Industries (Supplementary to Amortization of Intangibles):

AMORTIZATION OF LICENSES represents amortization of licenses including franchises and production rights for the period.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

## Amortization of Other Intangibles

*Supplementary (Expense) Data, Annual Item; Field 01155*

All Industries (Supplementary to Amortization of Intangibles):

AMORTIZATION OF OTHER INTANGIBLES represents amortization of intangible assets for the period that is not specified as relating to goodwill, brands, research and development, licenses or deferred costs, or which is a combination of these items.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

## Amortization of Research and Development

*Supplementary (Expense) Data, Annual Item; Field 01153*

All Industries (Supplementary to Amortization of Intangibles):

AMORTIZATION OF RESEARCH AND DEVELOPMENT represents amortization of research and development expenditure for the period.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

## Asset Disposal

*Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04053*

All Industries:

ASSET DISPOSAL represents profit or loss on the disposal of fixed assets. This data is a component of Total Other Cash Flow (field 04151).

This item is available in the annual original and annual restated time series for detailed companies, full update. For U.S. companies, it is also available in the interim original and interim restated time series.

## Assets Held for Sale
*Supplementary Asset Data, Annual & Interim Item; Field 18353*

All Industries:

ASSETS HELD FOR SALE represents the assets of discontinued operations to be disposed of through sale. This item is used when reported outside current assets or when the company has adopted an unclassified balance sheet. This field will be supplementary to Other Tangible Assets (02648).

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and interim time periods collected from May 2007

## Assets Held for Sale - Current
*Supplementary Asset Data, Annual & Interim Item; Field 18354*

Industrials:

ASSETS HELD FOR SALE – CURRENT represents the assets of discontinued operations that are held for sale. This item is used when reported within current assets. This field is supplementary to Other Current Assets (02149).

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and interim time periods collected from May 2007

## Assets Per Employee
*Asset Utilization Ratio, Annual Item; Field 08406*

All Industries:

Total Assets / Employees

Banks:

(Total Assets - Customer Liabilities on Acceptances) / Employees Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

(Total Assets - Custody Securities) / Employees

## Assets Per Employee - 5 Yr Avg
*Asset Utilization Ratio, Annual Item; Field 08410*

All Industries:

Arithmetic average of the last five years of Assets Per Employee.

## Associated Companies (Balance Sheet)
See INVESTMENTS IN UNCONSOLIDATED SUBSIDIARIES

## Associated Companies (Income Statement)
See PRE-TAX EQUITY IN EARNINGS and/or EQUITY IN EARNINGS

## Auditor Fees
*Supplementary Data, Annual Item; Field 01801*

All Industries:

AUDITOR FEES represent the amount paid by the company for the professional examination and verification of the financial statements for the purpose of rendering an opinion as to their consistency, fairness and conformation to accepted accounting principles.

It includes but is not restricted to:

Audit Fees for consultancy

Footnotes:

Ongoing update discontinued from Oct 2012

A. Parent company

## Available Seat Miles (ASM)

*Industry Metric, Annual & Interim Item; Field 13000*

Airlines:

AVAILABLE SEAT MILES (ASM) represents how many seat miles were available for purchase on an airline whether or not a passenger occupies that seat. It is derived by the total number of seats available multiplied by the distance traveled in miles.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

## Average Daily Rate (ADR) – Domestic

*Industry Metric, Annual & Interim Item; Field 13021*

Hotels:

AVERAGE DAILY RATE (ADR) – DOMESTIC represents a measure of a hotel's pricing scale. It is derived by dividing actual daily revenue by the total number of rooms sold (Net Rooms Revenues / Total Rooms Sold) within the hotel's domestic market. It is expressed in main unit of currency (e.g. dollars not cents).

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

Ongoing update discontinued from Oct 2012

C. Includes Canada

## Average Daily Rate (ADR) – International

*Industry Metric, Annual & Interim Item; Field 13022*

Hotels:

AVERAGE DAILY RATE (ADR) – INTERNATIONAL represents a measure of a hotel's pricing scale. It is derived by dividing actual daily revenue by the total number of rooms sold (Net Rooms Revenues / Total Rooms Sold) outside the hotel's domestic market. It is expressed in main unit of currency (e.g. dollars not cents).

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

### Average Daily Rate (ADR) – Total

*Industry Metric, Annual & Interim Item; Field 13020*

Hotels:

AVERAGE DAILY RATE (ADR) – TOTAL represents a measure of a hotel's pricing scale. It is derived by dividing actual daily revenue by the total number of rooms sold (Net Rooms Revenues / Total Rooms Sold). It is expressed in main unit of currency (e.g. dollars not cents).

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

## B

### Benefit & Loss Reserves

*Liability Data, Annual & Interim Item; Field 03005*

Insurance Companies:

BENEFIT AND LOSS RESERVES represent the present value of future benefits to be paid on behalf of or to policyholders.

Footnotes:

D. Includes policy and contract claims

Ongoing update discontinued from Oct 2012

A. Premium reserve is included

B. Other reserves are included

C. Life policy benefit reserves are included

### Benefit & Loss Reserves % Total Capital

*Liquidity Ratio, Annual Item; Field 15190*

Insurance Companies:

Benefit & Loss Reserves / Total Capital * 100

## Benefit & Loss Reserves % Total Capital - 5 Yr Avg

*Liquidity Ratio, Annual Item; Field 15193*

Insurance Companies:

Arithmetic average of the last five years of Benefit & Loss Reserves % Total Capital

## Benefits, Claims Losses & Settlement Expense

See CURRENT INSURANCE BENEFITS

## Benefits And Claims

See CURRENT INSURANCE BENEFITS

## Beta

*Stock Market Performance Ratio, Current Item; Field 09802*

All Industries:

Beta is a measure of market risk which shows the relationship between the volatility of the stock and the volatility of the market. This coefficient is based on between 23 and 35 consecutive month end price percent changes and their relativity to a local market index. Only monthly data subsequent to the fresh start date is used for companies that have emerged from bankruptcy. Beta is not calculated for companies that are in bankruptcy. In this case, a footnote 'A' with the text 'Not Computed – Company in bankruptcy' is provided.

Beta is currently not supported for the following countries: Bahrain, Bermuda, Virgin Islands, Bulgaria, Cayman Islands, Chile, China, Colombia, Croatia, Czech Republic, Egypt, Estonia, Iceland, India, Israel, Jordan, Kazakhstan, Kenya, Kuwait, Lebanon, Lithuania, Luxembourg, Mauritius, Morocco, Nigeria, Oman, Pakistan, Peru, Qatar, Romania, Russia, Saudi Arabia, Serbia, Slovakia, Slovenia, Sri Lanka, Tunisia, United Arab Emirates, Vietnam, Ukraine and Zimbabwe

This item is also available at the security level.

The following indices are used in the calculation of beta:

| Country | Stock Index |
|---|---|
| Argentina | Indice MERVAL Argentino |
| Australia | All Australia Ordinaries |
| Austria | ATX Austrian Traded Index |
| Belgium | BEL 20 Index |
| Brazil | BOVESPA |
| Canada | S&P/TSX Composite Index |
| Denmark | Copenhagen KFX Index |
| Finland | All Share Price Index |
| France | SBF 250 Index |
| Germany | HDAX |
| Greece | Athens Composite Index |
| Hong Kong | Hang Seng Index |
| Hungary | BUX Index |
| Indonesia | Jakarta Composite Price Index |
| Ireland | SEQ-Overall (Price) |
| Italy | FTSE Italia All Share |
| Japan | Nikkei 225 Index |

| | |
|---|---|
| Korea | Korea Composite Index |
| Malaysia | KLSE Composite Index |
| Mexico | IPC Index |
| Netherlands | AEX Index |
| New Zealand | NZ50 (GRS) |
| Norway Oslo | Oslo Bors Benchmark Index |
| Philippines | Philippines Composite Index |
| Poland | Warsaw WIG Index |
| Portugal | PSI General |
| Singapore | Straits Times Index |
| South Africa | Africa All Shares Index |
| Spain | Madrid Stock Exchange |
| Sweden | OMX Stock Index |
| Switzerland | Swiss Market Index |
| Taiwan | Taiwan Stock Exchange Weighted Index |
| Thailand | Bangkok Stock Exchange SET Index |
| Turkey | ISE National 100 |
| United Kingdom | FT All Share |
| United States | S&P 500 |
| Venezuela | IBC General |

## Biological Assets – Accumulated Depreciation

*Asset Data, Annual Item; Field 18279*

Industrials:

BIOLOGICAL ASSETS – ACCUMULATED DEPRECIATION represents the accumulated depreciation/impairment of living animals or plants, such as sheep, trees and vines. This field is used when biological assets are reported outside of current assets or when the company has adopted an unclassified balance sheet. This field is supplementary to Accumulated Depreciation PPE (02401).

Available for:

- Detailed update types
- Original and Restated Annual time series
- Annual time periods collected from May 2007

## Biological Assets – Current

*Supplementary Asset Data, Annual Item; Field 18258*

Industrials:

BIOLOGICAL ASSETS – CURRENT represents the net book value of biological assets when reported by the company within current assets. This field is supplementary to Inventories-Total (02101)

Available for:

- Detailed update types
- Original and Restated Annual and Interim time series
- Annual time periods collected from May 2007

## Biological Assets – Gross

*Asset Data, Annual Item; Field 18278*

Industrials:

BIOLOGICAL ASSETS – GROSS represents the gross book value of living animals or plants such as sheep, trees and vines. When fair value accounting has been applied, the value updated in biological assets gross will be equal to the value in biological assets net. This field is used when biological assets are reported outside of current assets or when the company has adopted an unclassified balance sheet.

This field is supplementary to Property, Plant and Equipment-Gross (02301).

Available for:

- Detailed update types

- Original and Restated and Annual time series

- Annual time periods collected from May 2007

## Biological Assets – NBV

*Supplementary Asset Data, Annual Item; Field 18277*

Industrials:

BIOLOGICAL ASSETS – NBV represents the net book value of living animals or plants, such as sheep, trees and vines. This field is used when biological assets are reported outside of current assets or when the company has adopted an unclassified balance sheet. This field is supplementary to Property, Plant and Equipment-Net (02501).

Available for:

- Detailed update types

- Original and Restated Annual time series

- Annual time periods collected from May 2007

## Bonds

*Asset Data, Annual Item; Field 02212*

Insurance Companies:

BONDS represent the insurance company's investment in certificates of debt issued by a corporation, municipality or a government and its agencies. It bears a stated interest rate and matures at a stated future date.

It includes but is not restricted to:

Long term bond investments

Treasury Notes

Convertible bonds of a corporation

Non-convertible bonds of a corporation

Government bonds

State, county & municipal bonds

Subordinated debentures of a company

Bonds below investment grade (field 18701)

Data for this field is generally available prior to 2013.

## Bonds Below Investment Grade

*Supplementary (Asset) Data, Annual Item; Field 18701*

Insurance Companies:

BONDS BELOW INVESTMENT GRADE represent those bonds with an investment rating of BB or lower. This type of bond usually pays higher yields but it is extremely volatile. Also referred to as junk bonds or high-yield bonds.

Data for this field is generally not available prior to 1991 and is subsequently available till 2012.

## Book Value – Outstanding Shares – Fiscal

*Stock Data, Annual & Interim Item; Field 05491*

All Industries:

BOOK VALUE – OUTSTANDING SHARES – FISCAL represents the book value (proportioned common equity divided by outstanding shares) at the company's fiscal year end.

This item is also available at the security level for 1987 and subsequent years.

## Book Value Per ADR – GAAP

*Stock Data, Annual Item; Field 05490*

All Industries:

BOOK VALUE PER ADR – GAAP represents the book value per share of a non-U.S. company adapted to conform to U.S. Generally Accepted Accounting Principles. It is calculated by dividing Common Equity – GAAP (converted to U.S. dollars at the fiscal year end exchange rate) by shares outstanding adjusted by the ADR ratio.

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Book Value Per ADR – GAAP – Current

*Stock Data, Current Item; Field 05478*

All Industries:

BOOK VALUE PER ADR – GAAP – CURRENT represents the most recent Book Value per ADR – GAAP available in our database. It is based on retained earnings and reflects the most recent Earnings Per ADR – GAAP and dividends (for the same time period as the earnings) reported by the company. When interim data is not available it is the most recent Book Value Per ADR – GAAP reported in the last two years.

## Book Value Per ADR - GAAP – 1 Yr Annual Growth

*Growth Rate, Annual Item; Field 08592*

All Industries:

(Current Year's Book Value Per ADR-GAAP / Last Year's Book Value Per ADR-GAAP – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1995.

## Book Value Per ADR - GAAP – 3 Yr Annual Growth

*Growth Rate, Annual Item; Field 08593*

All Industries:

((Current Year's Book Value Per ADR-GAAP / Book Value Per ADR-GAAP four years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1997.

## Book Value Per ADR - GAAP – 5 Yr Annual Growth

*Growth Rate, Annual Item; Field 08594*

All Industries:

((Current Year's Book Value Per ADR-GAAP / Book Value Per ADR-GAAP six years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1997.

## Book Value Per Share

*Stock Data, Annual Item; Field 05476*

All Industries:

BOOK VALUE PER SHARE represents the book value (proportioned common equity divided by outstanding shares) at the company's fiscal year end for non-U.S. corporations and at the end of the last calendar quarter for U.S. corporations.

Preference stock has been included in equity and the calculation of book value per share where it participates with common/ordinary shares in the profits of the company. It is excluded in all other cases, deducted at liquidation value for U.S. companies and at par value for all others. In Germany, special (tax-allowed) reserves have been excluded. In Finland, 100% of untaxed reserves are included prior to 1994 and are being phased out over subsequent years. Norway includes 100% of untaxed reserves prior to 1992. In Sweden, untaxed reserves adjusted by the reciprocal of the standard tax rate are included in the calculation of book value prior to 1991.

For U.S. corporations, common and common equivalent and fully diluted book values are shown, when available.

For companies with more than one type of common/ordinary share, the book value is based on combined shares adjusted for the par value of the share type identified in field 06005 -Type of Share.

This item is also available at the security level for 1987 and subsequent years.

Footnotes:

A. Based on combined multiple shares

B. No standard text

C. No standard text

D. No standard text

F. No standard text

G. No standard text

H. Restated, to include acquisition or change in accounting policies

K. Increase/decrease due to revaluation of assets

M. Increase or decrease due to issuance of stock, redemption of debt/preferred stock or purchase of treasury stock

P. Based on common & common equivalent shares

Q. Based on fully diluted shares

## Book Value Per Share - Current

*Stock Data, Current Item; Field 05480*

All Industries:

BOOK VALUE PER SHARE - CURRENT represents the most recent book value available in our database. It is based on retained earnings and reflects the most recent earnings and dividends (for the same time period as the earnings) reported by the company. When interim data is not available it is the most recent book value reported in the last two years.

For companies with more than one type of common/ordinary share, the book value is based on combined shares adjusted for the par value of the share type identified in field 6005 -Type of Share.

This item is also available at the security level.

## Book Value - Mult Share 1, 2, 3, 4, 5, 6, 7

*Stock Data, Annual Item; Fields 20045, 20145, 20245, 20345, 20445, 20545, 20645, respectively*

All Industries:

BOOK VALUE PER SHARE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the book value (proportioned common equity divided by outstanding shares) for each class of common/ordinary share.

Refer to the definition for BOOK VALUE PER SHARE for specific information regarding the calculation of this item and applicable footnotes.

## Book Value Per Share - 1 Yr Annual Growth

*Growth Rate, Annual & Interim Item; Field 08606*

All Industries:

(Current Year's Book Value Per Share / Last Year's Book Value Per Share - 1) * 100

This calculation uses restated data for last years values where available. This item is also available at the security level for 1987 and subsequent years.

## Book Value Per Share Fiscal – 1 Yr Annual Growth

*Growth Rate, Annual Item; Field 08821*

All Industries:

((Current Year's Book Value Per Share Fiscal / Last Year's Book Value Per Share Fiscal) - 1) * 100

This calculation is based on Refinitiv Worldscope Fundamentals field 05491 Book Value Per Share-Fiscal. When a restated time series exists for a prior year, last year's book value per share is the restated rather than the original disclosed value. This item is also available at the security level and is only available in the annual original time series.

Footnote:

A. Calculated based on original balance sheet data as no restated interim is disclosed by the company

## Book Value Per Share – 3 Yr Annual Growth

*Growth Rate, Annual Item; Field 08609*

All Industries:

((Current Year's Book Value Per Share / Book Value Per Share four years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs and is generally not available prior to 1994.

## Book Value Per Share - 5 Yr Annual Growth

*Growth Rate, Annual Item; Field 08610*

All Industries:

(Book Value Per Share / Book Value Per Share six years ago; reduced to compound annual rate) -1) * 100;

This item is also available at the security level for 1987 and subsequent years.

## Brands, Patents – Accumulated Amortization

*Supplementary (Asset) Data, Annual Item; Field 02508*

All Industries:

BRANDS, PATENTS - ACCUMULATED AMORTIZATION represents the total accumulated amortization of brand names, trademarks and patents.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

## Brands, Patents - Gross

*Supplementary (Asset) Data, Annual Item; Field 02509*

All Industries:

BRANDS, PATENTS - GROSS represents the gross value of brands, patents and trademarks.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

## Brands, Patents - Net

*Supplementary (Asset) Data, Annual Item; Field 02507*

All Industries:

BRANDS, PATENTS - NET represents the net book value of brands, patents and trademarks.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

## Broker & Financial Institution Loans

*Asset Data, Annual Item; Field 02269*

Banks:

BROKER & FINANCIAL INSTITUTION LOANS represent loans made to brokers and financial institutions.

## Buildings

*Asset Data, Annual Item; Field 18376*

Industrials, Other Financials:

BUILDINGS represent the architectural structure used in a business such as a factory, office complex or warehouse.

It includes but is not restricted to:

Oil/drilling rigs

Houses

Revaluation of buildings

Footnotes:

A. No standard text

C. Net of Depreciation

Ongoing update discontinued from Oct 2012

B. Includes land

D. Includes Other

## Business Description

*Descriptive Data, Current Item; Field 06091*

All Industries:

BUSINESS DESCRIPTION represents a short and concise description of a company's operations.

Data for this field is generally available prior to 2013.

### Business Description - Extended
*Descriptive Data, Current Item; Field 06092*

All Industries:

BUSINESS DESCRIPTION - EXTENDED represents a detailed description of a company's operations. It may include any or all of the following items:

1. A general comment concerning the company's type of business
2. The size of the company, if relevant
3. Number of offices, stores, restaurants, etc.
4. For a multi-bank holding company, the banks held
5. For a manufacturer, products and brands
6. For a retailer, store names
7. Sales breakdown, if available

## C

### Capital Adequacy Ratio – Tier 1
*Supplementary Data, Annual & Interim Item; Field 18157*

Banks, Other Financial Companies:

CAPITAL ADEQUACY RATIO – TIER 1 represents the ratio of Tier 1 Capital to total risk-weighted assets, calculated in accordance with banking regulations and expressed as a percentage. Tier 1 Capital includes common shareholders' equity and qualifying preferred stock, less goodwill and other adjustments.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

### Capital Adequacy Ratio – Tier 2
*Supplementary Data, Annual & Interim Item; Field 18602*

Banks, Other Financial Companies:

CAPITAL ADEQUACY RATIO - TIER 2 represents the ratio of Tier 2 Capital to total risk-weighted assets, calculated in accordance with banking regulations and expressed as a percentage. Tier 2 Capital includes the sources of capital which are subordinated to depositors and general creditors of a bank.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally available from 2013.

### Capital Adequacy Ratio - Tier 3
*Supplementary Data, Annual & Interim Item; Field 18603*

Banks, Other Financial Companies:

CAPITAL ADEQUACY RATIO - TIER 3 represents the ratio of Tier 3 Capital to total risk-weighted assets, calculated in accordance with banking regulations and expressed as a percentage. Tier 3 Capital represents the capital held by banks to support market risk, commodities risk and foreign currency risk. It includes a greater variety of debt than the Tier 1 capital and the Tier 2 capital.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally available from 2013.

## Capital Adequacy Ratio - Core Tier 1

*Supplementary Data, Annual & Interim Item; Field 18604*

Banks, Other Financial Companies:

CAPITAL ADEQUACY RATIO - CORE TIER 1 reflects the ratio of core Tier 1 capital to total risk-weighted assets, expressed as a percentage. Core Tier 1 capital includes common shareholders' equity, retained earnings, accumulated other comprehensive income and minority interest, excluding goodwill, intangible assets, deferred tax assets, pension plan assets and other adjustments. The ratio is collected as reported by the company.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally available from 2013.

## Capital Adequacy Ratio – Total Capital

*Supplementary Data, Annual & Interim Item; Field 18158*

Banks, Other Financial Companies:

CAPITAL ADEQUACY RATIO – TOTAL CAPITAL represents the ratio of Total Capital to total risk-weighted assets, calculated in accordance with banking regulations and expressed as a percentage.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

## Capital Changes

See STOCK SPLIT/DIVIDEND RATIO

## Capital Expenditure (Additions To Fixed Assets)

*Cash Flow Data, Annual & Interim Item; Field 04601*

All Industries:

CAPITAL EXPENDITURE represents the funds used to acquire fixed assets other than those associated with acquisitions.

It includes but is not restricted to:

- Additions to property, plant and equipment
- Investments in machinery and equipment

Footnotes:

P. Net of disposal

Ongoing update discontinued from Oct 2012

A. Worldwide

B. Domestic companies

C. Parent Company

D. Worldwide (net)

F. Parent Company (net)

G. Domestic companies (net)

H. Includes investment in shares

I. Includes financial investments

J Intangibles/ Other Assets cannot be separated

K. Extracted from the Statement of Changes in Financial Position

L. Taken from the Statement of Changes in Financial Position and includes investments

M. Net figure (worldwide) taken from the Statement of Changes in Financial Position

N. Includes acquisitions

## Capital Expenditure Per Share

*Stock Data, Annual Item; Field 05505*

All Industries:

CAPITAL EXPENDITURE PER SHARE represent capital expenditure for the 12 months divided by the shares used to calculate earnings.

## Capital Expenditure % Gross Fixed Assets

*Asset Utilization Ratio, Annual item; Field 08411*

All Industries:

Capital Expenditure / Last Year's Property, Plant and Equipment-Gross * 100

This calculation uses restated data for last year's values where available

## Capital Expenditure % Gross Fixed Assets - 5 Yr Avg

*Asset Utilization Ratio, Annual Item; Field 08415*

All Industries:

Arithmetic average of the last five years of Capital Expenditure % Gross Fixed Assets

## Capital Expenditure % Sales

*Asset Utilization, Annual & Interim Item; Field 08421*

Industrials, Other Financial Companies:

Capital Expenditure / Net Sales or Revenues * 100

This calculation uses restated data for last year's values where available.

## Capital Expenditure % Sales - 5 Yr Avg

*Asset Utilization, Annual Item; Field 08425*

Industrials, Other Financial Companies:

Arithmetic average of the last five years of Capital Expenditure % Sales

## Capital Expenditure % Total Assets

*Asset Utilization Ratio, Annual (All Industries) & Interim (Industrials and Other Financials) Item; Field 08416*

Banks:

Capital Expenditure / Last Year's (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

All Industries:

Capital Expenditures / Last Year's Total Assets * 100

Other Financial Companies:

Capital Expenditures / Last Year's (Total Assets - Custody Securities) * 100

This calculation uses restated data for last year's values where available.

Footnote:

A. Calculated based on original balance sheet data as no restated interim is disclosed by the company.

## Capital Expenditure % Total Assets - 5 Yr Avg

*Asset Utilization Ratio, Annual Item; Field 08420*

Banks, Industrials, Other Financial Companies:

Arithmetic average of the last five years of Capital Expenditure % Total Assets

## Capital Surplus

*Shareholders' Equity Data, Annual & Interim Item; Field 03481*

All Industries:

CAPITAL SURPLUS represents the amount received in excess of par value from the sale of common stock. Along with common stock it is the equity capital received from parties outside the company.

For data updated subsequent to 15 November 1991 excess of involuntary liquidation value over stated value of preferred stock is deducted. If there is not sufficient funds in the capital surplus account the remaining excess liquidation value is deducted from retained earnings. Prior to 15 November 1991 excess of involuntary liquidation value over stated value of preferred stock was deducted from retained earnings.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Monetary correction due to the revaluation of currencies for hyperinflation

Footnotes:

C. Net of excess liquidation value of preferred stock

## Capitalized Costs

*Supplementary (Income) Data, Annual Item; Field 18197*

All Industries:

CAPITALIZED COSTS represent expenses that are deferred and capitalized.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Production capitalized

Own work capitalized

Footnotes:

A. No standard text

## Capitalized Lease Obligations

*Liability Data, Annual & Interim Item; Field 03249*

All Industries:

CAPITALIZED LEASE OBLIGATIONS imply ownership. The leaseholder acquires essentially all the economic benefits as well as the risks of the leased property. In order to qualify as a capital lease it must meet the following criteria:

1. The lease transfers ownership to the lessee at the end of the lease term.
2. A bargain price option should exist.
3. The lease term is for 75% or more of the life of the property.
4. The present value equals or exceeds the fair market value of the property by 90%.

Industrial Revenue Bonds are included in capitalized lease obligations when it is clear that they are backed by a specific piece of property. If this is not clear, then they are included in Long Term Debt Excluding Leases.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes current portion

## Cargo Available Ton Miles (ATM)

*Industry Metric, Annual & Interim Item; Field 13007*

Airlines:

CARGO AVAILABLE TON MILES (ATM) represents the total number of tons available multiplied by the distance traveled expressed in ton miles. This is a measure of capacity for cargo airlines.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

## Cargo Revenue Yield Per Ton Miles

*Industry Metric, Annual & Interim Item; Field 13008*

Airlines:

CARGO REVENUE YIELD TON MILES represents the total cargo revenue divided by revenue cargo

miles expressed in main units of currency (e.g. dollars not cents). When this item has not been reported by the company, it is estimated using the disclosed figures for RTM and total cargo revenues reported in the income statement.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

E. Estimated

## Cash

*Asset Data, Annual Item (and Interim Item for Insurance Companies); Field 02003*

Industrials, Insurance, Other Financial Companies:

CASH represents money available for use in the normal operations of the company. It is the most liquid of all of the company's assets.

It includes but is not restricted to:

Cash on hand

Undeposited checks

Cash in banks

Checks in transit

Cash in escrow

Restricted cash

Money orders

Letters of credit

Demand deposits (non-interest bearing)

Mortgage bond proceeds held in escrow

Drafts

Post office checking/GIRO accounts

Post office savings accounts

Central bank deposits

Bullion, bullion in transit

Cashiers checks

Credit card sales

Footnotes:

A. Marketable securities are included

B. Includes cash equivalents

## Cash & Due From Banks

*Asset Data, Annual & Interim Item; Field 02004*

Banks:

CASH AND DUE FROM BANKS represents amounts due to the bank from other banks.

It includes but is not restricted to:

Deposits (non-interest bearing) made by the bank in other banks for services rendered.

Checks not yet cleared by the Federal Reserve Board

Promissory notes

Deposits in the Federal Reserve Bank

It includes for non-U.S. corporations:

Vault cash

Collections and exchanges

Checks on matured bonds

Postal Checking accounts

Bills for Collection

Reserves maintained with the central bank

Recovery claims of federal and state authorities under the Currency Reform Act (Germany)

Items in the course of collection

Bills discounted

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes assets due from banks

## Cash & Equivalents
See CASH & SHORT TERM INVESTMENTS

## Cash & Equivalents - Generic
*Supplementary (Asset) Data, Annual & Interim Item; Field 02005*

All Industries:

CASH & EQUIVALENTS – GENERIC represents Cash & Due from Banks for Banks, Cash for Insurance companies and Cash & Short Term Investments for all other industries.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

## Cash & Securities % Total Deposits
*Liquidity Ratio, Annual Item; Field 15013*

Banks:

(Cash and Due from Banks + Investments-Total) / Deposits-Total * 100

## Cash & Securities % Total Deposits- 5 Yr Avg
*Liquidity Ratio, Annual Item; Field 15016*

Banks:

Arithmetic average of the last five years of Cash & Securities % Deposits-Total

## Cash & Short Term Investments
*Asset Data, Annual & Interim Item; Field 02001*

Industrials, Other Financial Companies:

CASH AND SHORT TERM INVESTMENTS represents the sum of cash and short term investments.

It includes but is not restricted to:

- Cash on hand
- Undeposited checks
- Cash in banks
- Checks in transit
- Cashier's checks
- Credit card sales
- Drafts
- Cash in escrow
- Restricted cash
- Money orders
- Letters of credit
- Demand deposits (non-interest bearing)
- Mortgage bond proceeds held in escrow
- Bullion, bullion in transit
- Short-term obligations of the U.S. Government
- Stocks, bonds, or other marketable securities listed as

Short-Term Investments

Time Certificates of Deposit

Time deposits

Eurodollar bank time deposits

U.S. Government treasury bills

Corporate Securities - stocks, bonds

Municipal securities

Commercial Paper

Money market mutual fund shares

Post Office checking/GIRO accounts (non-U.S. corporations only)

Post Office savings accounts (non-U.S. corporations only)

Post Office time deposits (non-U.S. corporations only)

Central Bank Deposits

Temporary Investments

It excludes:

Commercial Paper issued by unconsolidated subsidiaries to Parent company (included in receivables)

Amount due from sale of debentures (included in receivables)

Checks written by the company but not yet deposited and charged to the company's bank account

Promissory Notes

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes non-liquid current assets

D. Includes cash and securities held for regulatory purposes

## Cash & Short Term Investments % Total Current Assets

*Liquidity Ratio, Annual & Interim Item; Field 08111*

Industrials:

(Cash & Equivalents / Current Assets-Total) * 100

## Cash & Short Term Investments % Total Current Assets - 5 Yr Avg

*Liquidity Ratio, Annual Item; Field 08115*

All Industries:

Arithmetic average of the last five years of Cash & Equivalents % Current Assets-Total

## Cash Dividend Coverage Ratio

*Leverage Ratio, Annual Item; Field 08246*

Industrials, Other Financials:

Funds from Operations / Common Dividends (Cash)

## Cash Dividend Coverage Ratio - 5 Yr Avg

*Leverage Ratio, Annual Item; Field 08250*

Industrials, Other Financials:

Arithmetic average of the last five years of Cash Dividend Coverage Ratios

## Cash Dividends Paid - Total

*Cash Flow Data, Annual & Interim Item; Field 04551*

All Industries:

CASH DIVIDENDS PAID - TOTAL represent the total common and preferred dividends paid to shareholders of the company.

It excludes:

Dividends paid to minority shareholders

Footnotes:

A. Included in other sources or uses

Ongoing update discontinued from Oct 2012

B. Includes bonuses to directors

C. Prior year's proposed dividend

## Cash Dividends % Cash Flow

*Leverage Ratio, Annual Item; Field 08906*

All Industries:

Cash Dividends Paid / Funds from Operations * 100

## Cash Dividends % Cash Flow - 5 Yr Avg

*Leverage Ratio, Annual Item; Field 08910*

All Industries:

Arithmetic average of the last five years Cash Dividends % Cash Flow

## Cash Earnings Return On Equity

*Profitability Ratio, Annual & Interim Item; Field 08381*

Annual Time Series:

All Industries:

Funds from Operations /Average of Last Year's and Current Year's Common Equity * 100

Insurance Companies:

If Common Equity is not available, Policyholders Equity is substituted

Exceptions:

Finland (95 and prior years) and Norway (93 and prior years):

All Industries:

Funds from Operations /Average of Last Year's and Current Year's (Common Equity + Non-Equity Reserves) * 100

Sweden (88 and prior years):

All Industries:

Funds from Operations / Average of Last Year's and Current Year's (Common Equity + Non-Equity Reserves * .5) * 100

Sweden (89):

All Industries:

Funds from Operations / (Average of Last Year's and Current Year's Common Equity + Average of (Last Year's Non Equity Reserve *.5 and Current Year's Non-Equity Reserves * .7)) * 100

Sweden (90-92):

All Industries:

Funds from Operations / Average of Last Year's and Current Year's (Common Equity + Non-Equity Reserves * .7) * 100

Sweden (93):

All Industries:

Funds from Operations / Average of Last Year's and Current Year's Common Equity + Average of (Last Year's Non-Equity Reserves * .7 and Current Year's Non Equity Reserve) * 100

Sweden (94 and subsequent years):

All Industries:

Funds from Operations / Average of Last Year's and Current Year's Common Equity * 100

Interim Time Series:

All Industries:

Funds from Operations / Average of Last Year's and Current Year's Common Equity * 100

This calculation uses restated data for last years values where available.

Footnote:

A. Calculated based on original balance sheet data as no restated interim is disclosed by the company.

## Cash Earnings Return On Equity - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 08385*

All Industries:

Arithmetic average of the last five years of Cash Earnings Return on Equity

## Cash Flow

See FUNDS FROM OPERATIONS

## Cash Flow – Financing Activities – GAAP

*Supplementary (Cash Flow) Data, Annual Item; Field 06930*

All Industries:

CASH FLOW – FINANCING ACTIVITIES – GAAP represents the net cash receipts and disbursements resulting from reduction and/or increase in financing activities of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for NET CASH FLOW – FINANCING for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Cash Flow – Investing Activities – GAAP

*Supplementary (Cash Flow) Data, Annual Item; Field 06940*

All Industries:

CASH FLOW – INVESTING ACTIVITIES – GAAP represents the net cash receipts and disbursements resulting from the investment activities of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for NET CASH FLOW – INVESTING for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Cash Flow – Operating Activities – GAAP

*Supplementary (Cash Flow) Data, Annual Item; Field 06920*

All Industries:

CASH FLOW – OPERATING ACTIVITIES – GAAP represents the net cash receipts and disbursements resulting from the operations of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for NET CASH FLOW – OPERATING ACTIVITIES for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Cash Flow From Operations – GAAP

*Supplementary (Cash Flow) Data, Annual Item; Field 06915*

All Industries:

CASH FLOW FROM OPERATIONS – GAAP represents the sum of net income and all non-cash charges or credits of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for FUNDS FROM OPERATIONS for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Cash Flow Per Share

*Stock Data, Annual Item; Field 05501*

All Industries:

CASH FLOW PER SHARE represents the cash earnings per share of the company for the 12 months ended the last calendar quarter of the year for U.S. corporations and the fiscal year for non-U.S. corporations. The numerator used for this calculation is Funds from Operations (Field 04201).

This item is also available at the security level for 1987 and subsequent years.

## Cash Flow Per Share – Fiscal

*Stock Data, Annual & Interim Item; Field 05502*

All Industries:

CASH FLOW PER SHARE – FISCAL represents the cash earnings per share of the company at the end of the fiscal period. The numerator used in this calculation is Funds from Operations (Field 04201).

This item is populated for the quarterly, semi-annual, trimester, quarterly cumulative and trimester cumulative time series (for 1998 and subsequent years) and annual time series based on the availability of underlying data

## Cash Flow Per Share - Current

*Stock Data, Current Item; Field 05510*

CASH FLOW PER SHARE - CURRENT represents the trailing 12 month cash flow per share (field 18265) in the most recent interim or annual time series for which trailing 12 month earnings per share (field 05255) exists. Where trailing 12 month cash flow per share is not available it will be estimated using the latest 12 month earnings plus the difference between cash flow per share and earnings from the previous 12 month period. In the case where the field is estimated an note "E" for "Estimated" will be provided.

This item is also available at the security level.

## Cash Flow/Sales (%)
*Profitability Ratio, Annual & Interim Item; Field 08311*

All Industries:

Funds from Operations / Net Sales or Revenues * 100

## Cash Flow/Sales (%) - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 08315*

All Industries:

Arithmetic average of the last five years of Cash Flow/Sales

## Change In Inventory
*Supplementary (Expense) Data, Annual Item; Field 18196*

Industrials:

CHANGE IN INVENTORY represents the changes between the beginning and ending inventories that is charged to the cost of goods sold account.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Production for stock

Footnotes:

A. No standard text

## Changes In Cash and/Or Liquid Items
*Cash Flow Data, Annual Item; Field 04452*

All Industries:

CHANGES IN CASH AND/OR LIQUID ITEMS represents the change in cash and liquid assets from one year to the next. It is updated for foreign companies whose cash flow information is collected on the basis of Total Sources equal Total Uses. This item is always a component of Total Sources.

Data for this field is generally not available prior to 1989 and subsequently available till 2011.

## Claim & Loss Expense - Total
*Expense Data, Annual & Interim Item; Field 01079*

Insurance Companies:

CLAIM AND LOSS EXPENSE - TOTAL represents all expenses relating to the payment of policy benefits, including adjusters' fees, investigating expenses and other costs associated with settling claims.

Footnotes:

A. Includes underwriting, policy acquisition costs and netted by claims recovered from reinsurers.

B. Changes in long term insurance funds are included

C. Includes some other reserve movement

D. Maturity refund & dividend to policyholders reduced premium income and claims & loss expense

## Claims & Claim Expense % Net Premiums Written
*Profitability Ratio, Annual Item; Field 15537*

Insurance Companies:

Claims & Loss Expense / Total Premiums Written * 100

## Claims & Claims Expense % Net Premiums Written - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 15540*

Insurance Companies:

Arithmetic average of the last five years of Claims & Claim Expense % Net Premiums Written

## Claims Expense

See CURRENT INSURANCE BENEFITS

## Closely Held Shares

*Stock Data, Annual Item; Field 05475*

All Industries:

CLOSELY HELD SHARES represents shares held by insiders. For companies with more than one class of common stock, closely held shares for each class is added together.

It includes but is not restricted to:

- Shares held by Cross Holdings (Corporations and Holding Companies)
- Shares held by Corporations (incl. Real Estate Companies)
- Shares held by Holding Company
- Shares held by Government
- Shares held Employees
- Shares held by Individuals/Insiders

It excludes:

- Shares under option exercisable within sixty days
- Shares held in a fiduciary capacity
- Preferred stock or debentures that is convertible into common shares
- Bank and Trust
- Endowment Funds
- Finance Company
- Foundation
- Hedge Funds
- Insurance Companies
- Investment Companies
- Mutual Fund
- Pension Funds
- Private Equity
- Research Firm
- Sovereign Wealth Funds and Venture Capital
- Stock Options and Employees shares held through Pension Plan

Ongoing update discontinued from Oct 2012

CLOSELY HELD SHARES represents shares held by insiders. For Japanese companies closely held represents the holdings of the ten largest shareholders. For companies with more than one class of common stock, closely held shares for each class is added together.

It includes but is not restricted to:

Shares held by officers, directors and their immediate families

Shares held in trust

Shares of the company held by any other corporation (except shares held in a fiduciary capacity by banks or other financial institutions)

Shares held by pension/benefit plans

Shares held by individuals who hold 5% or more of the outstanding shares

It excludes:

Shares under option exercisable within sixty days

Shares held in a fiduciary capacity

Preferred stock or debentures that are convertible into common shares

Footnotes:

A. Includes options exercisable within 60 days

B. Minimum number of closely held shares

C. Maximum number of closely held shares

D. Estimate based on listing of major shareholders

F. No standard text

## Closely Held Shares - Current

*Stock Data, Current Item; Field 05474*

All Industries:

CLOSELY HELD SHARES - CURRENT represents shares held by insiders. For companies with more than one class of common stock, closely held shares for each class is added together.
This would be coming Real time.

It includes but is not restricted to:

Shares held by Cross Holdings (Corporations and Holding Companies)

Shares held by Corporations (incl. Real Estate Companies)

Shares held by Holding Company

Shares held by Government

Shares held Employees

Shares held by Individuals/Insiders

It excludes:

Shares under option exercisable within sixty days

Shares held in a fiduciary capacity

Preferred stock or debentures that is convertible into common shares

Bank and Trust

Endowment Funds

Finance Company

Foundation

Hedge Funds

Insurance Companies

Investment Companies

Mutual Fund

Pension Funds

Private Equity

Research Firm

Sovereign Wealth Funds and Venture Capital

Stock Options and Employees shares held through Pension Plan

Ongoing update discontinued from Oct 2012

CLOSELY HELD SHARES - CURRENT represents shares held by insiders. For Japanese companies closely held represents the holdings of the ten largest shareholders. For companies with more than one class of common stock, closely held shares for each class is added together.

It includes but is not restricted to:

Shares held by officers, directors and their immediate families

Shares held in trust

Shares of the company held by any other corporation (besides shares held in a fiduciary capacity by banks or other financial institutions)

Shares held by pension/benefit plans

Shares held by individuals who hold more than 5% or more of the outstanding shares

It excludes:

Shares under option exercisable within sixty days

Shares held in a fiduciary capacity

Shares held by insurance companies

Preferred stock or debentures that are convertible into common shares

Footnotes:

A. Includes options exercisable within 60 days

B. Minimum number of closely held shares

C. Maximum number of closely held shares

D. Estimate based on listing of major shareholders

F. No standard text

## Closely Held Shares (%)

*Marketability Ratio, Annual Item; Field 08021*

All Industries:

(Number of Closely Held Shares / Common Shares Outstanding) * 100

## Combined Ratio

*Profitability Ratio, Annual Item; Field 15561*

Insurance Companies:

Loss Ratio + Expense Ratio

## Combined Ratio - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 15564*

Insurance Companies:

Arithmetic average of the last five years of Combined Ratios

Footnotes:

A. Three year average

B. Four year average

## Commercial & Industrial Loans

*Asset Data, Annual Item; Field 02265*

Banks:

COMMERCIAL & INDUSTRIAL LOANS represent loans made to business and industry.

It includes but is not restricted to:

Loan bills discounted (Japan)

Commercial bills (Spain)

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes consumer and installment loans

B. Includes financial and institutional loans

## Commission and Fees

*Income Data, Annual & Interim Item; Field 01015*

Banks, Other Financial Companies:

COMMISSION AND FEES represent income generated from service charges to maintain a client's account.

It includes but is not restricted to:

Checking/Current account fees

Service charges on deposit accounts

Business service fees

Processing service fees

Credit card fees

Loan servicing other fees

Fees on guarantees and other securities (Spain)

Commission/Fees for banking and related services

Footnotes:

Ongoing update discontinued from Oct 2012

A. Net of provisions

B. Other operating income is not delineated

C. Includes commission from foreign exchange

D. Net of expenses

F. Net of expenses including tax

## Common/Ordinary Shareholders

*Stock Data, Current Item; Field 05450*

All Industries:

COMMON SHAREHOLDERS represent the number of common shareholders of the company at the date specified in field 05449 Date of Common Shareholders.

This field replaces the historic field 05451 Shareholders – Common.

## Common Dividends (Cash)

*Cash Flow Data, Annual Item for all industries and Interim Item for Insurance; Field 05376*

All Industries:

COMMON DIVIDENDS (CASH) represent the total cash common dividends paid on the company's common stock during the fiscal year, including extra and special dividends.

If the company has ESOP preferred stock, the dividends paid will be the full amount shown on the cash flow.

It excludes:

Dividends paid to minority shareholders

Footnotes:

Ongoing update discontinued from Oct 2012

C. Includes dividend on treasury stock

D. Cash preferred dividend may be included

F. Dividend not paid on all shares

G. Includes tax credit on common dividend

## Common Equity

*Shareholders' Equity Data, Annual & Interim Item; Field 03501*

All Industries:

COMMON EQUITY represents common shareholders' investment in a company.

It includes but is not restricted to:

Common stock value

Retained earnings

Capital surplus

Capital stock premium

Cumulative gain or loss of foreign currency translation, if included in equity per FASB 52 treatment

Goodwill written off (field 03491)

For Non-U.S. Corporations preference stock which participates with the common/ordinary shares in the profits of the company

For Non-U.S. Corporations, if shareholders equity section is not delineated then the following additional accounts are included:

Appropriated and unappropriated retained earnings

Net income for the year, if not included in retained earnings (majority share of income is only included)

Compulsory statutory/legal reserves without specific purpose

Discretionary Reserves if other companies in that country include in their delineated shareholders' equity

Negative Goodwill

Common treasury stocks which is shown as a deduction

ESOP Guarantees which is shown as a deduction

For U.S. Corporations, excess of involuntary liquidating value for outstanding preferred stock over stated value is deducted

It excludes:

Accumulated unpaid preferred dividends

Redeemable common stock (treated as preferred)

For Insurance companies, Unrealized gain/loss on marketable securities (field 03498)

Footnotes:

B. Preferred stock cannot be separated

J. Before appropriation on net income for the year

L. No standard text

M. No standard text

Ongoing update discontinued from Oct 2012

A. Common shareholders' equity is not delineated

C. Treasury stock appears on asset side and cannot be separated

D. Minority interest in current year's income and/or the entire minority interest cannot be separated

F. A small amount of special reserves cannot be separated (Germany)

G. Common shareholders' equity is not delineated and is not comparable

H. Policyholders equity cannot be separated

I. Includes non-equity reserves and/or other provisions which cannot be separated

K. Increase/Decrease due to revaluation of assets

N. Adjusted to include foreign currency translation gains/losses

O. Adjusted to exclude treasury stock

P. Adjusted to include unappropriated net loss

Q. Adjusted to include unrealized gain/loss on marketable securities

R. Includes equity portion of untaxed reserves

T. Includes consolidation adjustments

## Common Equity (U.S.$)

*Supplementary Data, Annual & Interim Item; Field 07220*

All Industries:

COMMON EQUITY (U.S.$) represents the common equity of the company expressed in U.S. dollars. It is calculated by multiplying common equity by the fiscal year end exchange rate of the country the company is domiciled in.

Refer to the definition of COMMON EQUITY for details regarding the equity used in this calculation.

## Common Equity (U.S.$) - Current

*Supplementary Data, Annual Item; Field 07221*

All Industries:

COMMON EQUITY (U.S.$) - CURRENT represents the common equity of the company expressed in U.S. dollars. It is calculated by multiplying common equity by the most recent month end exchange rate of the country the company is domiciled in.

Refer to the definition of COMMON EQUITY for details regarding the equity used in this calculation.

## Common Equity – GAAP

*Supplementary (Liability) Data, Annual Item; Field 06795*

All Industries:

COMMON EQUITY – GAAP represents the common equity of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for COMMON EQUITY for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Common Equity % Total Assets

*Leverage Ratio, Annual & Interim Item; Field 08241*

All Industries:

Common Equity / Total Assets * 100

Banks:

Common Equity / (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

Insurance Companies:

(Common Equity + Policyholders' Equity) / Total Assets * 100

Other Financial Companies:

Common Equity / (Total Assets - Custody Securities) * 100

Exceptions:

Finland (95 and prior years) and Norway (93 and prior years):

All Industries:

(Common Equity + Non-Equity Reserves) / Total Assets * 100

Banks:

(Common Equity + Non-Equity Reserves) / (Total Assets -Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

Insurance:

(Common Equity + Policyholders' Equity + Non-Equity Reserves) / Total Assets * 100

Other Financial Companies:

(Common Equity + Non-Equity Reserves) / (Total Assets - Custody Securities) * 100

Sweden (88 and prior years):

All Industries:

(Common Equity + Non-Equity Reserves * .5) / Total Assets *100

Banks:

(Common Equity + Non-Equity Reserves * .5) / (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

Insurance:

(Common Equity + Policyholders' Equity +Non-Equity Reserves *.5) / Total Assets * 100

Other Financial Companies:

(Common Equity + Non-Equity Reserves * .5) / (Total Assets - Custody Securities) * 100

Sweden (89 to 93):

All Industries:

(Common Equity + Non-Equity Reserves * .7) / Total Assets *100

Banks:

(Common Equity + Non-Equity Reserves * .7) / (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

Insurance:

(Common Equity + Policyholders' Equity + Non-Equity Reserves * .7) / Total Assets * 100

Other Financial Companies:

(Common Equity + Non-Equity Reserves * .7) / (Total Assets - Custody Securities) * 100

Sweden (94 and subsequent years):

All Industries:

Common Equity / Assets * 100

Banks:

Common Equity / (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

Insurance:

(Common Equity + Policyholders' Equity) / Total Assets * 100Other Financial Companies:

Common Equity / (Total Assets - Custody Securities) * 100

## Common Equity % Total Assets - 5 Yr Avg

*Leverage Ratio, Annual Item; Field 08245*

All Industries:

Arithmetic average of the last five years of Common Equity % Total Assets

## Common Shares Outstanding

*Stock Data, Annual & Interim Item; Field 05301*

All Industries:

COMMON SHARES OUTSTANDING represent the number of shares outstanding at the company's year end. It is the difference between issued shares and treasury shares.

For companies with more than one type of common/ordinary share, common shares outstanding represents the combined shares adjusted to reflect the par value of the share type identified in field 06005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years.

Footnotes:

AA. No standard text

J. Government owned company or majority owned by government

N. Increase in shares is partially or totally due to new issues

Ongoing update discontinued from Oct 2012

A. Average number of shares outstanding in year

B. Equivalent number of shares based on par value

C. Breakdown not available

D. A small amount of treasury stock could not be separated

F. Privately owned company

G. Cooperative company/consortium/partnership

H. ADS equivalent shares

I. Stock data not specified in annual report

K. Shares owned by government/institutions are not included

L. Preferred shares may be included

M. Increase/decrease due to reorganization of share capital

O. Equivalent number of shares based on par value and increase in shares is due to new issue

P. Estimated based on uniform par value

Q. Share capital has been changed not increasing/decreasing the number of shares

R. Change of incorporation without affecting number of shares or share capital

S. Number of shares represents parent company share capital which is different than group equity

T. Trading units are at present 100 for all common shares and 1000 for all preferred shares

V. Share capital has been changed not increasing/decreasing the number of shares and new issue

W. Company is a mutual insurance company

X. Registered and bearer shares cannot be separated

Z. Combined multiple shares based on equivalent par value

## Common Shares Outstanding - Current

*Stock Data, Current Item; Field 05302*

All Industries:

COMMON SHARES OUTSTANDING - CURRENT represents the most recent common shares outstanding available in the database. It is the difference between issued shares and treasury shares.

For companies with more than one type of common/ordinary share, common shares represents the combined shares adjusted to reflect the par value of the share type identified in field 06005 -Type of Share.

This item is also available at the security level.

Refer to the definition of COMMON SHARES OUTSTANDING for applicable footnotes.

## Common Shares Outstanding - Current - Mult Share 1, 2, 3, 4, 5, 6, 7

*Stock Data, Current Item; Fields 20020, 20120, 20220, 20320, 20420, 20520. 20620, respectively*

All Industries:

COMMON SHARES OUTSTANDING - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represent the most recent common shares available in the database for each type of common/ordinary share of a company. It is the difference between issue shares and treasury shares.

Refer to the definition of COMMON SHARES OUTSTANDING for applicable footnotes.

## Common Shares Outstanding - Mult Share 1, 2, 3, 4, 5, 6, 7

*Stock Data, Current Item; Fields 20040, 20140, 20240, 20340, 20440, 20540, 20640, respectively*

All Industries:

COMMON SHARES OUTSTANDING - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the number of shares outstanding for each type of common/ordinary share at the company's fiscal year end. It is the difference between issued shares and treasury shares.

Data for these fields are generally not available prior to 1987.

Refer to the definition of COMMON SHARES OUTSTANDING for applicable footnotes.

## Common Shares Traded - Annual

*Stock Data, Annual Item; Field 05651*

All Industries:

COMMON SHARES TRADED - ANNUAL represents the number of shares of the company traded during the calendar year. For the most recent year it is an annualized number of shares traded to date. This data is only available for U.S. and Canadian companies.

This item is also available at the security level for 1987 and subsequent years.

## Common Shares Traded – Weekly

*Stock Data, Annual Item; Weekly Time Series; Field 05652*

All Industries:

COMMON SHARES TRADED – WEEKLY represents the number of shares traded during the week represented by the weekly time series code/frequency on the record. Week 1 (W001 time series code/frequency) represents the first week of the calendar year that ends on a Friday (for example, W024 time series code/frequency in the year 2000 represents the week ending on Friday 06/16/2000.

This item is available at the security level and is available for 1999 and subsequent years.

## Common Shares Used To Calculate Basic Earnings Per Share

*Stock Data, Annual & Interim Item; Field 05192*

All Industries:

COMMON SHARES USED TO CALCULATE BASIC EARNINGS PER SHARE represent the number of shares used by the company in computing its basic earnings per share, if reported by the company.

## Common Shares Used To Calculate Earnings Per Share

*Stock Data, Annual & Interim Item; Field 05191*

All Industries:

COMMON SHARES USED TO CALCULATE EARNINGS PER SHARE represent the number of shares used by the company in computing its primary earnings per share, if reported by the company.

## Common Shares Used To Calculate Fully Diluted Earnings Per Share

*Stock Data, Annual & Interim Item; Field 05194*

All Industries:

COMMON SHARES USED TO CALCULATE FULLY DILUTED EARNINGS PER SHARE represent the number of shares used by the company in computing its fully diluted earnings per share, if reported by the company.

Footnotes:

A. No standard Text

## Common Stock

*Shareholders' Equity Data, Annual & Interim Item; Field 03480*

All Industries:

COMMON STOCK represents the par or stated value of the issued common shares of the company. It includes the value of all multiple shares. Along with capital surplus it is the equity capital received from parties outside the company.

It excludes excess involuntary liquidation value of preferred stock over stated value when common stock value and capital surplus are reported combined.

Data for this field is generally not available prior to 1989.

Footnotes:

A. Includes capital surplus

C. Net of excess liquidation value of preferred stock

Ongoing update discontinued from Oct 2012

B. Includes monetarily correct capital

## Common Stocks
*Asset Data, Annual Item; Field 02228*

Insurance Companies:

COMMON STOCKS represent the insurance company's investment in common or ordinary shares of other corporations.

Data for this field is generally available prior to 2013.

## Common/Preferred Redeemed, Retired, Converted, Etc.
*Cash Flow Data, Annual & Interim Item; Field 04751*

All Industries:

COMMON & PREFERRED REDEEMED, RETIRED, CONVERTED, ETC. represents funds used to decrease the outstanding shares of common and/or preferred stock.

It includes but is not restricted to:

Purchase of treasury shares

Repurchase of stock

Conversion of preferred stock into common stock

Retirement of preferred stock

Exchange of common stock for debentures

## Company Founded Date
*Descriptive Date, Current Item; Field 18272*

All Industries:

COMPANY FOUNDED DATE represents the date the company was founded.

## Company Name
*Descriptive Data, Current Item; Field 06001*

All Industries:

COMPANY NAME represents the legal name of the company as reported in the 10-K for U.S. companies and the annual report for non-U.S. companies.

This item is also available at the security level.

## Company Name - Short
*Descriptive Data, Current Item; Field 06003*

All Industries:

COMPANY NAME - SHORT represents an abbreviated company name no longer than twenty characters.

This item is also available at the security level.

## Company Status
*Descriptive Data, Current Item; Field 00000*

All Industries:

COMPANY STATUS provides the new CUSIP in the case of a CUSIP change for U.S. companies.

Footnotes associated with this field may be available for any company, not just companies that have had CUSIP change.

Specific information regarding the reason for inactive status, old company name for name changes, the date when the company became publicly held, treatment of multiple shares or other relevant information related to a company's status is available as note link attached to this field.

Footnotes:

A. No standard text

B. No standard text

C. Name changed to

D. No standard text

N. Company Inactive

## Comparable Stores Sales Percent Change - Domestic

*Industry Metric, Annual & Interim Item; Field 13056*

Retailers:

COMPARABLE STORES SALES PERCENT CHANGE – DOMESTIC represents the percentage change in sales of the same group of stores over the period given (annual, quarter, cumulative) within the retailer's domestic market. This may also be referred to as same store sales percentage change.

Computation of the item varies across companies

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

C. Includes Canada

## Comparable Stores Sales Percent Change - International

*Industry Metric, Annual & Interim Item; Field 13057*

Retailers:

COMPARABLE STORES SALES PERCENT CHANGE – INTERNATIONAL represents the percentage change in sales of the same group of stores over the period given (annual, quarter, cumulative) outside the retailer's domestic market. This may also be referred to as same store sales percentage change.

Computation of the item varies across companies

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

## Comparable Stores Sales Percent Change - Total

*Industry Metric, Annual & Interim Item; Field 13055*

Retailers:

COMPARABLE STORES SALES PERCENT CHANGE – TOTAL represents the percentage change in sales of the same group of stores over the period given (annual, quarter, cumulative). This may also be referred to as same store sales percentage change. Computation of the item varies across companies.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

## Comprehensive Income – Hedging Gain/Loss

*Supplementary (Equity) Data, Annual & Interim Item; Field 18852*

All Industries:

COMPREHENSIVE INCOME – HEDGING GAIN/LOSS represents accumulated gains/losses from hedges disclosed as comprehensive income.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

## Comprehensive Income – Other

*Supplementary (Equity) Data, Annual & Interim Item; Field 18854*

All Industries:

COMPREHENSIVE INCOME – OTHER represents the cumulative amount of all the other comprehensive income accounts not otherwise defined.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

## Comprehensive Income – Pension Liability

*Supplementary (Equity) Data, Annual & Interim Item; Field 18851*

All Industries:

COMPREHENSIVE INCOME – PENSION LIABILITY represents accumulated pension liabilities disclosed as comprehensive income.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

## Comprehensive Income – Unearned Compensation

*Supplementary (Equity) Data, Annual & Interim Item; Field 18853*

All Industries:

COMPREHENSIVE INCOME – UNEARNED COMPENSATION represents accumulated unearned deferred compensation disclosed as comprehensive income.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

## Computer Software
*Supplementary (Asset) Data, Annual & Interim Item; Field 18299*

All Industries:

COMPUTER SOFTWARE represents the capitalized costs of computer software under development.

This item is updated when Computer Software is included within Other intangible assets, not within Property, plant & equipment.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

## Computer Software - Accumulated Amortization
*Supplementary (Asset) Data, Annual Item; Field 02517*

All Industries:

COMPUTER SOFTWARE - ACCUMULATED AMORTIZATION represents the total accumulated amortization of software.

This item is available in the annual original and annual restated time series for detailed companies, full update.

## Computer Software - Gross
*Supplementary (Asset) Data, Annual Item; Field 02516*

All Industries:

COMPUTER SOFTWARE - GROSS represents the gross value of software.

This item is available in the annual original and annual restated time series for detailed companies, full update.

## Computer Software And Equipment, Gross
*Asset Data, Annual Item & Interim Item; Field 18382*

Industrials:

COMPUTER SOFTWARE AND EQUIPMENT represents computer equipment and the information a computer uses to perform tasks; this can be either developed by a company or obtained by a company to perform its business.

This item is updated when Computer Software and Equipment is included in Property, Plant & Equipment.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

## Contract Assets – Current
*Supplementary (Asset) Data, Annual & Interim Item; Field 18545*

All Industries:

CONTRACT ASSETS – CURRENT represents the entity's right to payment of goods and services which has been transferred to the customer and the payment of which is conditional on something other than the passage of time and hence unbilled.

Contract Assets originate from the adoption of IFRS 15. A contract asset is recognized when the entity's right to consideration is conditional on something other than the passage of time, for example future performance of the entity. It includes Value of company's performance transferred to a customer before customer pays consideration or before payment is due and revenue already recognized but not yet billed. This item is used for contract assets reported within current assets.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2017.

## Contract Assets – Non Current

*Supplementary (Asset) Data, Annual & Interim Item; Field 18546*

All Industries:

CONTRACT ASSETS – NON CURRENT represents the entity's right to payment of goods and services which has been transferred to the customer and the payment of which is conditional on something other than the passage of time and hence unbilled.

Contract Assets originate from the adoption of IFRS 15. A contract asset is recognized when the entity's right to consideration is conditional on something other than the passage of time, for example future performance of the entity. It includes Value of company's performance transferred to a customer before customer pays consideration or before payment is due and revenue already recognized but not yet billed. This item is used for contract assets reported outside current assets or when the company has adopted an unclassified balance sheet.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2017.

## Construction Work In Progress

*Asset Data, Annual & Interim Item; Field 18390*

Industrials:

CONSTRUCTION WORK IN PROGRESS represents the gross amount carried forward of capital work in progress and other tangible fixed assets under construction.

It includes but is not restricted to:

- Fixed assets installation in progress and in transit
- Prepayments and advances made for purchase of fixed assets

This item is available in the annual time series. It is also available in the quarterly, semi-annual and trimester interim time series for US companies. It is only available at the company level.

## Contract Liabilities – Current

*Supplementary (Liability) Data, Annual & Interim Item; Field 18547*

All Industries:

CONTRACT LIABILITIES – CURRENT represents advance consideration received or due before the company transfers goods or services to the customer. Contract Liabilities originate from the adoption of IFRS 15. It includes customer advances and progress payments received by the company before transferring goods or services to the customers and considerations for which a company has unconditional right before a company transfers goods or services to the customer. This item is used for contract liabilities reported within current liabilities.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2017.

## Contract Liabilities – Non Current

*Supplementary (Liability) Data, Annual & Interim Item; Field 18548*

All Industries:

CONTRACT LIABILITIES – NON CURRENT represents advance consideration received or due before the company transfers goods or services to the customer. Contract Liabilities originate from the adoption of IFRS 15. It includes customer advances and progress payments received by the company before transferring goods or services to the customers and considerations for which a company has unconditional right before a company

transfers goods or services to the customer. This item is used for contract liabilities reported outside current liabilities or when the company has adopted an unclassified balance sheet.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2017.

## Consumer & Installment Loans

*Asset Data, Annual Item; Field 02266*

Banks:

CONSUMER & INSTALLMENT LOANS represent loans made to consumers.

It includes but is not restricted to:

- Auto loans
- Home improvement loans
- Credit cards
- Home equity loans
- Personal Loans
- Debt consolidation loans
- Education loans
- Collateral loans (passbook and secured stock loans)
- Time sharing loans
- Public Sector notes (Spain)

## Convertible Debt

*Liability Data, Annual Item; Field 18282*

All Industries:

CONVERTIBLE DEBT represents the total amount of a company's long term debt which can be converted into common or preferred stock at a set rate and at a set date.

Data for this field is generally not available prior to 1991.

## Core Tier 1 Capital

*Supplementary (Liability) Data, Annual & Interim Item; Field 18635*

Banks, Other Financial Companies:

CORE TIER 1 CAPITAL represents the value of highest-quality sources of capital which banks and other financial institutions are required to keep in order to be protected against bankruptcy. Under Basel accords, Core Tier 1 Capital (Common Equity Tier 1 capital) is defined as the sum of common stockholder's equity, retained earnings, accumulated other comprehensive income and minority interest, excluding goodwill, intangible assets, deferred tax assets, pension plan assets and other adjustments. This value is collected as reported by the company. This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally available from 2013.

## Corporate Action

See STOCK SPLIT/DIVIDEND RATIO

## Corporate Stock Available For Sale

*Supplementary (Asset) Data, Annual Item; Field 18091*

Banks:

CORPORATE STOCK AVAILABLE FOR SALE represents the amount of common and preferred securities that cannot be classified as marketable equity securities.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

Data for this field is generally available prior to 2013.

Footnotes:

A. No standard text

## Cost Of Goods Sold

*Expense Data, Annual & Interim Item; Field 01051*

Industrials, Other Financial Companies:

For manufacturing companies, cost of goods sold represents specific or direct manufacturing cost of material and labor entering in the production of finished goods. Excise taxes and windfall profits taxes are not included. Most non-U.S. corporations do not disclose cost of goods sold.

For merchandise companies, cost of goods sold represents the purchase price of items sold, as well as indirect overhead such as freight, inspecting, and warehouse costs. If a breakdown of total operating cost of non-manufacturing companies is not available then it is treated as cost of goods sold.

For Utilities and Service Organizations, if there is no clear breakdown between cost of goods sold and Selling, General and Administrative Expenses, the total amount is updated to Cost of Goods Sold and noted that Selling General and Administrative Expenses are included. Service Organizations may refer to this as Cost of Services.

It includes but is not restricted to:

Exploration expenses for extractive companies.

Dry hole costs and impairment of unproved properties, when they cannot be included in depreciation.

Employee benefits and other labor expenses such as salaries, pension expense, profit-sharing expense, insurance, etc. (If a company does not buy or make goods to sell, this expense is included in selling, general and administrative expense.) (field 01084)

Engineering expense, if the company engages in engineering operations

Cost of department lease income

Cost of franchise sales

Cost of rent & royalty income included in revenues

For non-U.S. corporations, materials expense (field 18195), changes in inventory (field 18196), capitalized costs (field 18197) and that portion of salaries and benefits expense which are direct production costs

It excludes:

Depreciation and amortization of intangibles charged to cost of goods sold. (If this amount is not available, then the total amount of depreciation and amortization is deducted)

Directors' fees and remuneration

Idle plant expense

Moving expense

Purchase discounts

Value-added taxes

General and service taxes

For restaurants and fast food companies, other operating expenses like franchise, direct personnel and restaurant operating costs

Excise taxes

Windfall profit taxes

Footnotes:

C. Includes selling, general and administrative expense

D. No standard text

Ongoing update discontinued from Oct 2012

A. Includes depreciation (for U.S. corporations)

B. Includes excise, windfall profit or value added tax

## Cost Of Goods Sold/Sales (%)

*Profitability Ratio, Annual Item; Field 08331*

Industrials, Other Financial Companies:

Cost of Goods Sold (excl Depreciation) / Net Sales or Revenues * 100

## Cost Of Goods Sold/Sales (%) - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 08335*

Industrials, Other Financial Companies:

Arithmetic average of the last five years of Cost of Goods Sold/Sales

## COVID-19 Extraordinary Income/Expense - Other

*Supplementary (Income) Data, Annual & Interim Item; Field 18576*

All Industries:

COVID-19 EXTRAORDINARY INCOME/EXPENSE - OTHER represents non-recurring credit or charges incurred due to COVID-19 impact by the company. Non-recurring items apart from restructuring, one-time provisions, impairment & grants which are specific to COVID-19 impact is collected. Non-recurring income/expense may include a combination of events which cannot be separated or if the company is silent about the specific COVID-19 business impact. This is supplemental to 01253 - Extraordinary Credit - Pre-tax or as 01254 - Extraordinary Charge - Pre-tax.

It includes but is not restricted to:

Negative valuation adjustments due to COVID-19 impact

Non-recurring gain/loss due to COVID-19

One-time charges due to COVID-19

Significant negative effect due to COVID-19

It excludes but is not restricted to:

Inventory provisions due to COVID-19

Restructuring provisions due to COVID-19

Impairment of investments due to COVID-19

Government grants due to COVID-19 crisis

Data for this field is generally not available prior to 2020.

## COVID-19 Impairment of Long-Term Assets

*Supplementary (Expense) Data, Annual & Interim Item; Field 18579*

All Industries:

COVID-19 IMPAIRMENT OF LONG-TERM ASSETS represents a non-recurring item related to the unexpected and unplanned write-down of long-term assets due to the impact of COVID-19. Impairment of long-term assets such as tangible, intangible and long-term investment specifically written-off due to COVID-19 impact

are collected. This is supplemental to 01253 - Extraordinary Credit - Pre-tax or as 01254 - Extraordinary Charge - Pre-tax.

It includes but is not restricted to:

Impairment/ write-off of tangible, intangible & investment due to COVID-19

Data for this field is generally not available prior to 2020.

## COVID-19 Income Taxes - Extraordinary Charge/Credit

*Supplementary (Income) Data, Annual & Interim Item; Field 18419*

All Industries:

COVID-19 INCOME TAXES - EXTRAORDINARY CHARGE/CREDIT represents one-time or non-recurring gain/loss resulting from COVID-19 impact reported under income taxes. This is supplemental to 18181 - Extraordinary - Income Tax & 01601 - Extraordinary Items & Gain/Loss Sale of Assets.

It includes but is not restricted to:

One-time tax credits on COVID-19 crisis

Tax reduction impact due to COVID-19 outbreak

Tax refund to handle crisis due to COVID-19

Reclaim tax payments due to COVID-19 crisis

Data for this field is generally not available prior to 2020.

## COVID-19 One-time Government Grants

*Supplementary (Income) Data, Annual & Interim Item; Field 18580*

All Industries:

COVID-19 ONE-TIME GOVERNMENT GRANTS represent one-time grants or incentives provided by the Government because of COVID-19 crisis. This is supplemental to 01253 - Extraordinary Credit - Pre-tax or as 01254 - Extraordinary Charge - Pre-tax.

It includes but is not restricted to:

Government financial assistance for businesses impacted due to Novel Coronavirus (COVID-19)

Government grants/subsidy/incentives provided due to COVID-19 impact as part of Business

Resiliency Fund, Business emergency fund, Economy injury or Disaster Assistance

Contributions apart from Government, like customers, partners or other organizations to the COVID-19 crisis are included here

Data for this field is generally not available prior to 2020.

## COVID-19 One-time Provisions

*Supplementary (Expense) Data, Annual & Interim Item; Field 18577*

All Industries:

COVID-19 ONE-TIME PROVISIONS represent one-time provisions made by the company due to COVID-19 impact. Inventory provisions are commonly created to manage the increase in raw material prices due to COVID-19 impact. This is supplemental to 01253 - Extraordinary Credit - Pre-tax or as 01254 - Extraordinary Charge - Pre-tax.

It includes but is not restricted to:

Inventory provisions due to COVID-19

Loan Provisions due to COVID-19

Data for this field is generally not available prior to 2020.

## COVID-19 Restructuring Charges & Provisions

*Supplementary (Expense) Data, Annual & Interim Item; Field 18578*

All Industries

COVID-19 RESTRUCTURING CHARGES & PROVISIONS represents expenses or provisions associated with the reorganization of certain functions, regrouping of divisions or closing of a facility/branch specifically due to COVID-19 impact. These may include the consolidation of divisions, relocation of facilities and/or employees, and employee termination costs associated measures taken due to COVID-19 crisis. This is supplemental to 01253 - Extraordinary Credit - Pre-tax or as 01254 - Extraordinary Charge - Pre-tax.

It includes but is not restricted to:

Restructuring costs due to COVID-19

Restructuring provisions due to COVID-19

It excludes but is not restricted to:

Restructuring costs related to business activities other than COVID-19

Data for this field is generally not available prior to 2020.

## Creditors (Trade)

See ACCOUNTS PAYABLE

## Cumulative Effect Of Accounting Change

*Supplementary (Income) Data, Annual & Interim Item; Field 18218*

All Industries:

CUMULATIVE EFFECT OF ACCOUNTING CHANGE represents the income statement account which shows the net of tax effect of changing from one accounting principle to another. It is the difference between the actual retained earnings using the old method at the beginning of the year and the retained earnings that would have been reported at the beginning of the year if the new method had been used in prior years.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

## Cumulative Effect Of Accounting Change Per Share

*Stock Data, Annual Item; Field 18202*

All Industries:

CUMULATIVE EFFECT OF ACCOUNTING CHANGE PER SHARE represents the per share amount of the cumulative effect of an accounting change reported on the income statement.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies.

Footnotes:

A. No standard text

## Cumulative Goodwill Written Off

*Supplementary (Liability) Data, Annual Item; Field 18065*

All Industries:

CUMULATIVE GOODWILL WRITTEN OFF represents the total amount of goodwill written off against equity over a number of years.

Data for this field is generally not available prior to 1997 and is subsequently available till 2011.

It includes but is not restricted to:

Negative goodwill

Goodwill written back

## Currency Of Document

*Supplementary Data, Annual & Interim Item; Field 06099*

All Industries:

CURRENCY OF DOCUMENT represents the ISO currency code which corresponds to the currency in which the company's financial statements are presented. Currency of Document will usually coincide with the currency used to analyze the update in Refinitiv Worldscope Fundamentals. The currency of analysis on Refinitiv Worldscope Fundamentals will always be the currency of the country under which the company is followed on Refinitiv Worldscope Fundamentals as indicated by Field 06027 Nation Code.

## Current Assets – GAAP

*Supplementary (Asset) Data, Annual Item; Field 06615*

Industrials:

CURRENT ASSETS – GAAP represents the Current Assets of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for CURRENT ASSETS – TOTAL for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Current Assets - Total

*Asset Data, Annual & Interim Item; Field 02201*

Industrials:

CURRENT ASSETS - TOTAL represents cash and other assets that are reasonably expected to be realized in cash, sold or consumed within one year or one operating cycle.

Generally, it is the sum of cash and equivalents, receivables, inventories, prepaid expenses and other current assets.

For non-U.S. corporations, long term receivables are excluded from current assets even though included in net receivables.

Footnotes:

A. Company does not report current assets; calculated

Ongoing update discontinued from Oct 2012

C. Includes long term receivables

D. Adjusted to exclude provision for bad debt

F. Adjusted to excluded long term receivables

G. Adjusted to excluded treasury stock

J. Adjusted to exclude foreign currency translation gains/losses, deferred charges and/or debenture redemption premiums

K. Increased by prepayments on work in progress that has been treated as a current liability

M. Adjusted to exclude deferred taxes

N. Adjusted to include accrued income

## Current Domestic Income Tax

*Expense Data, Annual Item; Field 18186*

All Industries:

CURRENT DOMESTIC INCOME TAX represents the total amount of tax liability due to the government where the company is domiciled. For U.K. companies relief for overseas taxation is netted against the tax expense.

Data for this field is generally not available prior to 1991.

Footnotes:

A. May include foreign taxes

## Current Exchange Rate (U.S. $)

*Supplementary Data, Current Item; Field 06103*

All Industries:

CURRENT EXCHANGE RATE (U.S. $) represents the exchange rate used to convert applicable current items into U.S. dollars.

This item is only available for ADRs.

## Current Foreign Income Tax

*Expense Data, Annual Item; Field 18187*

All Industries:

CURRENT FOREIGN INCOME TAX represents the total amount of tax liability due to the governments of other countries where the company generates income but is not domiciled.

Data for this field is generally not available prior to 1991.

## Current Insurance Benefits

*Supplementary (Expense) Data, Annual & Interim Item; Field 01071*

Insurance Companies:

CURRENT INSURANCE BENEFITS represents the claims made by policyholders in settlement of losses incurred. For example, policy claims related to accident, health, property and casualty policies. This item is also referred to as Benefits and Claims, Benefits, Claims Losses & Settlement Expense or Claims Expense.

This item available in the annual time series and the quarterly, cumulative quarterly, semi-annual, trimester and cumulative trimester interim time series. It is only available at the company level.

## Current Liabilities – GAAP

*Supplementary (Liability) Data, Annual Item; Field 06715*

Industrials:

CURRENT LIABILITIES – GAAP represents the Current Liabilities of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for CURRENT LIABILITIES – TOTAL for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Current Liabilities - Total

*Liability Data, Annual & Interim Item; Field 03101*

Industrials:

CURRENT LIABILITIES - TOTAL represent debt or other obligations that the company expects to satisfy within one year.

It includes but is not restricted to:

Accounts payable

Short term debt

Notes payable

Current portion of long term debt

All accrued expenses

Other current liabilities

Income taxes payable

Dividends payable

State franchise taxes

Deferred credits

Negative inventories (non-U.S. corporations)

Obligations expected to be satisfied within four years (Germany)

Footnotes:

B. Company does not report current liabilities; calculated

G. No standard text

Ongoing update discontinued from Oct 2012

A. Includes liabilities due in four years or less for Germany

C. May include some long term debt

F. Includes liabilities due in four years or less, may also include some long term debt

O. Adjusted to include accrued expenses

## Current Portion of Long Term Capital Lease Liabilities

*Supplementary (Liability) Data, Annual & Interim Item; Field 18722*

All Industries:

CURRENT PORTION OF LONG TERM CAPITAL LEASE LIABILITIES represents the portion of financial (capital) leases that is due within the following year. This field is supplemental to Short Term Debt & Current Portion of Long Term Debt (03051) and Current Portion of Long Term Debt (18232)

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2018.

It includes but is not restricted to:

Current portion of Lease finance/Lease financing liability

Current portion of Liabilities from hire-purchase agreements

Current portion of Equipment obligations/equipment finance/vehicle loans

Current portion of Sale/leaseback rent accruals

## Current Portion Of Long Term Debt

*Supplementary (Liability) Data, Annual & Interim Item; Field 18232*

All Industries:

CURRENT PORTION OF LONG TERM DEBT represents the amount of long term debt due within the next twelve months.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

It includes but is not restricted to:

Current portion of capitalized leases

It excludes:

Notes payable, arising from short term borrowings

Current maturities of participation and entertainment obligation

Contracts payable for broadcast rights

Current portion of advances and production payments Bank overdrafts

Advances from subsidiaries/associated companies (if the term of the loan is not known it is assumed that it is long term and is treated accordingly)

Current portion of preferred stock of a subsidiary

Footnotes:

A. No standard text

C. Includes interest on capitalized leases

## Current Portion of Long Term Operating Lease Liabilities

*Supplementary (Liability) Data, Annual & Interim Item; Field 18721*

All Industries:

CURRENT PORTION OF LONG TERM OPERATING LEASE LIABILITIES represents short-term accrued rental expenses arising from operating lease contracts. This item includes the current portion of long-term operating lease liabilities, and short-term accrued operating lease or rental costs. This field is supplemental to Other Accrued Expenses (03069) for Industrial; & Other Liabilities (03273) for rest of the industries.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2018.

## Current Ratio

*Liquidity Ratio, Annual & Interim Item; Field 08106*

Industrials:

Current Assets-Total / Current Liabilities-Total

## Current Ratio - 5 Yr Avg

*Liquidity Ratio, Annual Item; Field 08110*

Industrials:

Arithmetic average of the last five years of Current Ratios

## CUSIP

*Descriptive Data, Current Item; Field 06004*

All Industries:

CUSIP represents the national security identification number for U.S. and Canadian companies. The first six digits of this number represent the company. The next two digits represent the security and the last digit is a check digit. CUSIPs are assigned by Standard and Poor's Corporation.

For companies with more than one type of common/ordinary shares the CUSIP shown is for the share identified in field 06005 - Type of Share.

This item is also available at the security level.

Use of this data item requires a separate license with the data originator.

## CUSIP - Mult Share 1, 2, 3, 4, 5, 6, 7

*Descriptive Data, Current Item; Fields 20006, 20106, 20206, 20306, 20406, 20506, 20606, respectively.*

All Industries:

CUSIP represents the national security identification number for U.S. and Canadian companies. The first six digits of this number represent the company. The next two digits represent the security and the last digit is a check digit. CUSIPs are assigned by Standard and Poor's Corporation.

Use of this data item requires a separate license with the data originator.

### Custody Securities
*Asset Data, Annual Item; Field 02132*

Other Financial Companies:

CUSTODY SECURITIES represents securities borrowed from other financial institutions to be used as temporary collateral for loans. It is also securities deposited by the customers as collateral for margin transactions.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes acceptances and/or guarantees

### Customer Liabilities On Acceptances (Assets)
*Asset Data, Annual Item; Field 02018*

Banks:

CUSTOMER LIABILITIES ON ACCEPTANCES, represents funds from customers (usually borrowed from the bank), which by agreement are deposited in the bank. The agreement is supported by a letter of credit, which allows the funds to be used only for a specific purpose.

Upon accepting the letter of credit for payment the bank becomes liable for payment under the terms negotiated, while expecting the customer to supply funds for payment. This amount appears both on the asset & liability side of the balance sheet.

It includes but is not restricted to:

Banker acceptances

Letters of credit

Bills of exchange

Undrawn balances in third party credit accounts (Spain)

Guarantees, acceptances, endorsements and other items serving as direct client substitutes

Documentary credits and other short term trade related contingent obligations

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes other guarantees

B. Only a fraction of the customers liabilities for acceptances is disclosed

### Customer Liabilities On Acceptances (Liabilities)
*Supplementary (Liability) Data, Annual & Interim Item; Field 03058*

Banks:

CUSTOMER LIABILITIES ON ACCEPTANCES represent the money the bank is expected to pay out under terms negotiated in its bills of exchange and unmatured debt.

## D

### Date Added To Product
*Supplementary Data, Current Item; Field 11516*

All Industries:

DATE ADDED TO PRODUCT represents the date the company or security was added to the database. This field is in YYYYMMDD format. Companies and securities added to the product prior to 06/10/92 have 19920609 in this field.

## Date Of Common/Ordinary Shareholders

*Stock Data, Current Item; Field 05449*

All Industries:

DATE OF COMMON SHAREHOLDERS represents the date of the Common Shareholders.

## Date Of Closely Held Shares

*Stock Data, Current Item; Field 05473*

All Industries:

DATE OF CLOSELY HELD SHARES represents the date of the Closely Held Shares - Current. This field is in YYYYMMDD format.

## Date Of Common Shares

*Stock Data, Current Item; Field 05306*

All Industries:

DATE OF COMMON SHARES represents the date of the most recent Common Shares Outstanding - Current. This field is in YYYYMMDD format.

## Date Of Current Price

*Stock Data, Current Item; Field 05009*

All Industries:

DATE OF CURRENT PRICE represents the date on which Market Price-Current was reported. This field is in YYYYMMDD format.

This item is also available at the security level.

## Date Of Current Price - Mult Share 1, 2, 3, 4, 5, 6, 7

*Stock Data, Current Item; Fields 20022, 20122, 20222, 20322, 20422, 20522, 20622, respectively*

All Industries:

DATE OF CURRENT PRICE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the date on which the current price was reported for each type of common/ordinary share of the company. This field is in YYYYMMDD format.

## Fiscal Period End Date

*Descriptive Data, Annual & Interim Item; Field 05350*

All Industries:

FISCAL PERIOD END DATE represents the year, month and day the company closes its books at the end of its fiscal period. E.G. On the annual time series this is the Fiscal year end date while on the quarterly time series this represents the Quarter period end date and similarly for other Time Series. This field is in YYYYMMDD format.

This item is also available at the security level for 1987 and subsequent years.

## Date Of Incorporation

*Descriptive Date, Current Item; Field 18273*

All Industries:

DATE OF INCORPORATION represents the date the company was incorporated.

## Date Of Last 12 Months Earnings Per Share

*Stock Data, Current Item; Field 05256*

All Industries:

DATE OF LAST TWELVE MONTHS EARNINGS represents the data date through which the last twelve months earnings is reflected. This field is in YYYYMMDD format.

## Debt

See TOTAL DEBT and/or SHORT TERM DEBT & CURRENT PORTION OF LONG TERM DEBT and/or LONG TERM DEBT

## Decrease In Deposits

*Cash Flow Data, Annual & Interim Item; Field 04752*

Banks:

DECREASE IN DEPOSITS represents the decrease in deposits from one year to the next.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

- Net changes in deposits if a decrease
- Payments for maturing certificates of deposits
- Payments for maturing public fund deposits

Footnotes:

B. No standard text

Ongoing update discontinued from Oct 2012

A. Net of increase

## Decrease In Investments

*Cash Flow Data, Annual & Interim Item; Field 04440*

All Industries:

DECREASE IN INVESTMENTS represents the investments sold during the accounting period of the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

- Proceeds from sale of portfolio investments
- Decrease in short term investments
- Decrease in marketable securities (if using FASB 95)
- Proceeds from maturities of investment securities

Footnotes:

A. Decrease in investments, net of increases

B. No standard text

## Decrease In Loans

*Cash Flow Data, Annual & Interim Item; Field 04442*

Banks:

DECREASE IN LOANS represent the decrease in loans from one year to the next.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

Principal collected on loans and leases

Proceeds from loan sales

Net increase in customer loans if a decrease

## Decrease/Increase In Inventories

*Cash Flow Data, Annual & Interim Item; Field 04826*

Industrials, Other Financial Companies:

DECREASE/INCREASE IN INVENTORIES represents the change in the amount of inventories from one year to the next as reported in the cash flow statement.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

## Decrease/Increase In Other Assets/Liabilities

*Cash Flow Data, Annual & Interim Item; Field 04830*

Industrials, Other Financial Companies:

DECREASE/INCREASE IN OTHER ASSETS/LIABILITIES represents the change from one year to the next in balance sheet items related to operations besides decrease/increase in receivables, decrease/increase in inventories, increase/decrease in accounts payable, increase/decrease in income taxes payable and increase/decrease in accruals as reported in the cash flow statement.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

## Decrease/Increase In Receivables

*Cash Flow Data, Annual & Interim Item; Field 04825*

Industrials, Other Financial Companies:

DECREASE/INCREASE IN RECEIVABLES represents the change in the amount of receivables net of allowances from one year to the next as reported in the cash flow statements.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

## Deferred Charges

*Asset Data, Annual Item; Field 02647*

All Industries:

DEFERRED CHARGES represent expenditures not recognized as a cost of doing business in the period in which it is incurred, but is carried forward to be written off in subsequent periods. This charge has been deferred because of an anticipated future benefit or it is an appropriated allocation of costs to future operations. A deferred charge has no physical substance and is a non-current asset because its life extends beyond one year.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

Start-up costs of putting into operation new, improved, or more efficient facilities

Plant rearrangement and reinstallation costs

Moving Costs

Prepaid pension expense - long term

Expenses for loans received

Reorganization costs

Other deferred charges

Debt/Bond issuance costs

Prepaid expenses - long term

Contract costs

It excludes:

Tax loss carry forward

Long term deferred or future tax benefits

## Deferred Domestic Income Tax

*Expense Data, Annual Item; Field 18188*

All Industries:

DEFERRED DOMESTIC INCOME TAX represents the portion of deferred taxes due to the government of the country where the company is domiciled that have been expensed during the year.

Data for this field is generally not available prior to 1991.

Footnotes:

A. May include foreign taxes

## Deferred Foreign Income Tax

*Expense Data, Annual Item; Field 18189*

All Industries:

DEFERRED FOREIGN INCOME TAX represents the portion of deferred taxes that are due to the government of the country where the company generates income but is not domiciled that have been expensed during the year.

Data for this field is generally not available prior to 1991.

## Deferred Income - Current

*Supplementary (Liability) Data, Annual Item; Field 18549*

Industrials:

DEFERRED INCOME represents income received but not yet reported as income. As the income is earned the deferred income is debited and the revenue is credited. Deferred income may also be referred to as deferred credit or deferred revenue. This item is used for deferred income reported within current liabilities.

Data for this field is generally not available prior to 2017.

It includes but is not restricted to:

Fees received but not yet earned (e.g. advertising fees)

Revenue normally included in income but deferred until earned and matched with expenses (e.g. long term magazine subscriptions)

Prepaid income

Contract Liabilities

## Deferred Income
*Liability Data, Annual Item; Field 03262*

All Industries:

DEFERRED INCOME represents income received but not yet reported as income. As the income is earned the deferred income is debited and the revenue is credited. Deferred income may also be referred to as deferred credit or deferred revenue.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

Fees received but not yet earned (e.g. advertising fees)

Revenue normally included in income but deferred until earned and matched with expenses (e.g. long term magazine subscriptions)

Prepaid income

Contract Liabilities

## Deferred Income Taxes (Cash Flow)
*Cash Flow Data, Annual & Interim Item; Field 04199*

Industrials, Other Financial Companies:

DEFERRED TAXES represent the increase or decrease in the deferred tax liability from one year to the next resulting from timing differences in recognition of revenue and expenses for tax and financial reporting purposes. It is a non-cash charge.

## Deferred Income Taxes & Investment Tax Credit
*Cash Flow Data, Annual Item; Field 04101*

Industrials, Other Financial Companies:

DEFERRED INCOME TAXES & INVESTMENT TAX CREDIT represent the increase or decrease in the deferred tax liability from one year to the next resulting from timing differences in recognition of revenues and expenses for tax and financial reporting purposes. Deferred taxes are shown net of investment tax credits.

## Deferred Tax Asset - Current
*Supplementary (Asset) Data, Annual & Interim Item; Field 18165*

All Industries:

DEFERRED TAX ASSET – CURRENT represents all deferred tax disclosed as a current asset.

This item is only available at the company level.

## Deferred Tax Liability - Current
*Supplementary (Liability) Data, Annual & Interim Item; Field 18166*

All Industries:

DEFERRED TAX LIABILITY – CURRENT represents all deferred tax disclosed as a current liability.

This item is only available at the company level.

## Deferred Tax Liability In Untaxed Reserves
*Liability Data, Annual Item; Field 03257*

All Industries:

DEFERRED TAX LIABILITY IN UNTAXED RESERVES represents the portion of untaxed reserves that is allocable to deferred taxation. It is only applicable to Finnish, Norwegian and Swedish consolidated results for comparison purposes with other countries.

Data for this field is generally not available prior to 1990.

## Deferred Taxes

*Liability Data, Annual & Interim Item; Field 03263*

All Industries:

DEFERRED TAXES represent the accumulation of taxes which are deferred as a result of timing differences between reporting sales and expenses for tax and financial reporting purposes.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Investment tax credits

It excludes:

Ad Valero taxes

Taxes other than income taxes

Tax loss carry forward reported as an asset

General and service taxes

Footnotes:

A. No standard text

B. Adjusted to include deferred tax debits.

## Deferred Taxes - Credit

*Liability Data, Annual & Interim Item; Field 18183*

All Industries:

DEFERRED TAXES - CREDIT represent the credit balance of the deferred tax account. It is the amount of tax charge that has been deferred to some future period.

Data for this field is generally not available prior to 1993.

Footnotes:

A. No standard text

## Deferred Taxes - Debit

*Asset Data, Annual & Interim Item; Field 18184*

All Industries:

DEFERRED TAXES - DEBIT represent the debit balance of the deferred tax account. It is the amount of tax benefit that has been deferred to some future period.

Data for this field is generally not available prior to 1993.

Footnotes:

A. No standard text

## Deferred Taxes – GAAP

*Supplementary (Liability) Data, Annual Item; Field 06773*

All Industries:

DEFERRED TAXES – GAAP represents the Deferred Taxes of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for DEFERRED TAXES for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Demand Deposits

*Liability Data, Annual Item; Field 03011*

Banks:

DEMAND DEPOSITS represent non-interest bearing deposits in the bank that can be withdrawn without notice.

It includes but is not restricted to:

Checking/Current accounts

Non-interest bearing deposits

Negotiable Orders of Withdrawal (NOW accounts)

Non-interest bearing negotiable orders of withdrawal (NINOW acc

Super NOW accounts

Current and demand accounts - interest bearing (U.K.)

Current and demand accounts - interest free (U.K.)

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes some interbank deposits

B. Includes time deposits

## Demand Deposits % Total Deposits

*Other Ratio, Annual Item; Field 15179*

Banks:

Demand Deposits / Total Deposits * 100

## Demand Deposits % Total Deposits - 5 Yr Avg

*Other Ratio, Annual Item; Field 15181*

Banks:

Arithmetic average of the last five years Demand Deposits % Total Deposits

## Depositary Bank

*Supplementary Data, Current Item; Field 06095*

All Industries:

DEPOSITARY BANK represents the bank or other financial institution that keeps custody of the stock certificates represented by the ADR. This variable is alphanumeric. Each byte from left to right corresponds to an index in this list from the top down. An "X" in a given byte indicates that the bank is a depositary for the ADR.

| BYTE | BANK |
|---|---|
| 1 | BankAmerica International Trust |
| 2 | Bank of New York |
| 3 | Bankers Trust |

4 Chase Manhattan Bank

5 Citibank

6 J.P. Morgan

7 Morgan Stanley Trust

8 Other

This item is only available for ADRs

Footnotes:

A. No standard text

## Deposits – GAAP

*Supplementary (Liability) Data, Annual Item; Field 06730*

Banks, Other Financial Companies:

DEPOSITS – GAAP represent total deposits of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Policies. See definition for DEPOSITS – TOTAL for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Deposits - Total

*Liability Data, Annual & Interim Item; Field 03019*

Banks, Other Financial Companies:

DEPOSITS - TOTAL represent the value of money held by the bank or financial company on behalf of its customers. The item includes demand, savings, money market and certificates of deposit along with foreign office and deposit accounts. Excluded are securities sold under repurchase agreement.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Other short term liabilities included

B. May include borrowings

C. Includes due to banks

## Depreciation

*Expense Data, Annual Item; Field 01148*

Industrials, Other Financial Companies:

DEPRECIATION represents the process of allocating the cost of a depreciable asset to the accounting periods covered during its expected useful life to a business. It is a non-cash charge for use and obsolescence of an asset.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Depletion

It excludes:

Amortization of intangible assets

Amortization of deferred charges

Write down of financial fixed assets or investments

Footnotes:

A. No standard text

## Depreciation (Balance Sheet)

See ACCUMULATED DEPRECIATION

## Depreciation and Depletion (Cash Flow)

*Cash Flow Data, Annual & Interim Item; Field 04049*

Banks, Industrials, Other Financial Companies:

DEPRECIATION represents the process of allocating the cost of a depreciable asset to the accounting periods covered during its expected useful life to a business. It is a non-cash charge.

DEPLETION represents the cost allocation for natural resources such as oil and mineral deposits. It includes dry-hole expense, abandonments and oil and gas property valuation provision for extractive companies. It is a non-cash charge.

It excludes:

Depreciation on discontinued operations

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes other items not requiring movement of funds

B. Includes allocations to reserves/provisions

C. Disposal of fixed assets may be included

D. Amortization of discounts or premiums on financial instruments which cannot be separated

F. Taken from the income statement

G. Includes deferred taxes

H. Includes depreciation on leased vehicles

## Depreciation, Depletion and Amortization

*Expense Data, Annual & Interim Item; Field 01151*

*Supplementary (Expense) Data, for Banks & Insurance; Field 01151*

All Industries:

DEPRECIATION represents the process of allocating the cost of a depreciable asset to the accounting periods covered during its expected useful life to a business. It is a non-cash charge for use and obsolescence of an asset.

DEPLETION refers to cost allocation for natural resources such as oil and mineral deposits.

AMORTIZATION relates to cost allocation for intangible assets such as patents and leasehold improvements, trademarks, bookplates, tools and film cost.

Dry-hole Expense and Abandonments for extractive companies are included in Depreciation, Depletion & Amortization. If exploration expenses include dry-hole costs and impairment of unproved properties then it is included in Cost of Goods Sold.

It excludes:

Depreciation of discontinued operation

It includes:

Oil & gas property valuation provision

If depreciation is not available from the income statement it is taken from the Statement in Changes in Financial Position.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes other items not requiring movement of funds

B. Includes allocation to reserves/provisions

C. Disposal of fixed assets may be included

D. Amortization of discounts or premiums on financial instruments cannot be separated

G. Includes deferred taxes

H. Includes depreciation on leased vehicles

I. Excludes depreciation included in Cost of Goods Sold

J. May include similar items

Data for this field is generally not available prior to 2006 for Banks & Insurance.

## Depreciation, Depletion and Amortization (Cash Flow)

*Cash Flow Data, Annual & Interim Item; Field 04051*

Industrials, Other Financial Companies:

DEPRECIATION represents the process of allocating the cost of a depreciable asset to the accounting periods covered during its expected useful life to a business.

DEPLETION refers to cost allocation for natural resources such as oil and mineral deposits.

AMORTIZATION relates to cost allocation for intangible assets such as patents and leasehold improvements, trademarks, book plates, tools & film costs.

This item includes dry-hole expense, abandonments and oil and gas property valuation provision for extractive companies.

This item excludes amortization of discounts or premiums on financial instruments owned or outstanding and depreciation on discontinued operations.

This item is available in the annual time series and the quarterly, cumulative quarterly, semi-annual, trimester and cumulative trimester interim time series. It is only available at the company level.

Footnotes:

A. Includes other items not requiring movement of funds

B. Includes allocations to reserves

C. Disposal of fixed assets may be included

D. Amortization of discounts or premiums on financial instruments cannot be separated

F. Taken from the income statement

G. Includes deferred taxes

H. Includes depreciation on leased vehicles

## Depreciation of Financial Lease Right-of-Use Tangible Assets

*Supplementary (Expense) Data, Annual & Interim Item; Field 01158*

Industrial & Other Financials:

Depreciation of Financial Lease Right-of-Use Tangible Assets represents the total depreciation of the capitalized right to control the use of property, plant and equipment held under financial (capital) lease contracts. This field is supplemental to Depreciation (01148).

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2018.

It includes but is not restricted to:

The amortization of the right to use property, plant and equipment held under financial (capital) leases

## Derivative Assets - Current

*Supplementary Asset Data, Annual & Interim Item; Field 18409*

Industrials:

DERIVATIVE ASSETS - CURRENT represent the fair value of current financial instruments or contracts whose value is derived from some other financial measure. Examples of derivatives include future or forward contracts, futures, call or put options. This item is used for derivatives reported within current assets.

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and Interim time periods collected from May 2007

Footnotes:

A. No standard text

B. No standard text

D. Included in short term investments

Ongoing update discontinued from Oct 2012

C. Included in receivables

## Derivative Assets – Non-Current

*Supplementary Asset Data, Annual & Interim Item; Field 18408*

All Industries:

DERIVATIVE ASSETS – NON-CURRENT represent the fair value of financial instruments or contracts whose value is derived from some other financial measure. Examples of derivatives include future or forward contracts, futures, call or put options. This item is used for derivatives reported outside of current assets or when the company has adopted an unclassified balance sheet.

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and Interim time periods collected from May 2007

## Derivative Liabilities – Current

*Supplementary Liability Data, Annual & Interim Item; Field 18287*

Industrials:

DERIVATIVE LIABILITIES – CURRENT represents the negative fair value of financial instruments under contracts that have one or more underlying and one or more notional amounts. This item is used for derivatives reported within current liabilities.

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and Interim time periods collected from May 2007

Footnotes:

A. No standard text

B. No standard text

C. Included in short-term debt

D. Included in other current liabilities

## Derivative Liabilities – Non-Current

*Supplementary Liability Data, Annual & Interim Item; Field 18286*

All Industries:

DERIVATIVE LIABILITIES – NON-CURRENT represents the negative fair value of financial instruments under contracts that have one or more underlying and one or more notional amounts. This item is used for derivatives reported outside of current liabilities or when the company has adopted an unclassified balance sheet.

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and Interim time periods collected from May 2007

Footnotes:

A. No standard text

B. No standard text

## Development Costs – Accumulated Amortization

*Supplementary (Asset) Data, Annual Item; Field 02506*

All Industries:

DEVELOPMENT COSTS – ACCUMULATED AMORTIZATION represent total accumulated amortization of development costs.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

## Development Costs - Gross

*Supplementary (Asset) Data, Annual Item; Field 02505*

All Industries:

DEVELOPMENT COSTS - GROSS represent the gross value of capitalized expenditure relating to development, including the development of new products. It includes capitalized research and development expenditures.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

## Development Costs - Net

*Supplementary (Asset) Data, Annual Item; Field 02504*

All Industries:

DEVELOPMENT COSTS - NET represent the net book value of expenses related to the development of new products, for example, research and development expenditure.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

## Disclosure Company Identifier

*Descriptive Data, Current Item; Field 06034*

All Industries:

DISCLOSURE COMPANY IDENTIFIER represents the identifier used by Disclosure to identify companies on their database. This item provides a link between Worldscope and Disclosure databases.

## Discontinued Operations
*Income Data, Annual & Interim Item; Field 01505*

All Industries:

DISCONTINUED OPERATIONS represent the earnings of a division or segment of business that the company wants to discontinue or dispose of in the near future. Prior to 2009 discontinued operations was treated as an extraordinary charge or credit when the per share amount includes disposal.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes disposal, treated as an extraordinary item

B. Company reported only one per share figure for discontinued operations and disposal, therefore treated as an extraordinary charge or credit

## Discontinued Operations
*Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04054*

All Industries:

DISCONTINUED OPERATIONS represent cash flows from discontinued operations shown after tax outflows. This data is a component of Total Other Cash Flow (field 04151) in Operating Activities.

This item is available in the annual original and annual restated time series for detailed companies, full update. For U.S. companies, it is also available in the interim original and interim restated time series.

## Discontinued Operations - Total
*Supplementary (Income) Data, Annual & Interim Item; Field 18200*

All Industries:

DISCONTINUED OPERATIONS - TOTAL represents the after tax gain or loss resulting from a company discontinuing a segment of its business.

It includes but is not restricted to:

After tax gain/loss from disposal of discontinued operations

Footnotes:

A. No standard text

Data for annual time series is generally available from 1996 for non-U.S. companies and 1991 for U.S. companies and for interim time series from 2013.

## Discontinued Operations Per Share
*Stock Data, Annual Item; Field 05228*

All Industries:

DISCONTINUED OPERATIONS PER SHARE represents the after tax per share amount of the gain or loss from the portion of a company's operations that have been discontinued.

This data is on a calendar year basis for U.S. corporations and a fiscal year basis for non-U.S. corporations.

Data for this field is generally not available prior to 1992.

It excludes:

Gain/Loss on disposal

Footnotes:

A. No standard text

## Discontinued Operations - Pre-tax

*Supplementary (Income) Data, Annual Item; Field 01269*

All Industries:

DISCONTINUED OPERATIONS - PRE-TAX represents the pre-tax gain or loss from a company's operations that have been discontinued.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

B. Includes disposal

## Discontinued Operations - Total (Per Share)

*Stock Data, Annual & Interim Item; Field 18205*

All Industries:

DISCONTINUED OPERATIONS - TOTAL (PER SHARE) represents the total after tax per share gain or loss resulting from a company discontinuing a segment of its business.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies.

It includes but is not restricted to:

After tax per share gain/loss from disposal of discontinued operations

Footnotes:

A. No standard text

## Disposal Of Fixed Assets

*Cash Flow Data, Annual & Interim Item; Field 04351*

All Industries:

DISPOSAL OF FIXED ASSETS represent the amount a company received from the sale of property, plant and equipment.

It includes but is not restricted to:

Net long term assets from discontinued operations

Book value of property disposals

Sale of property

Proceeds from businesses sold

Proceeds from significant asset dispositions

Sale/leaseback of property, plant or equipment

Liquidation of net assets of discontinued operations

Retirements of property, plant and equipment

Footnotes:

B. Net of additions

Ongoing update discontinued from Oct 2012

A. Includes sale of investments

## Dividend Income - Non-Operating

*Supplementary (Income) Item, Annual Item; Field 01268*

All Industries:

DIVIDEND INCOME represents the earnings received by the company from its investments.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Dividends from associates if shown on the income statement (i.e. subsidiaries on cost basis)

Footnotes:

A. No standard text

## Dividend Payout (% Earnings) – Total Dollar

*Leverage Ratio, Annual Item; Field 08256*

All Industries:

Common Dividends (Cash) / (Net Income – Bottom Line - Preferred Dividend Requirement) * 100

Footnotes:

T. Dividends in excess of earnings

## Dividend Payout (% Earnings) – Total Dollar - 5 Yr Avg

*Leverage Ratio, Annual Item; Field 08260*

All Industries:

Sum of Common Dividends (Cash) for the last 5 years / (Sum of Net Income – Bottom Line - Preferred Dividend Requirement for the last five years) * 100

Footnotes:

T. Dividends in excess of earnings

## Dividend Payout Per Share (%)

*Stock Performance Ratio, Annual Item; Field 09504*

All Industries:

Dividends Per Share / Earnings Per Share * 100

This item is also available at the security level for 1987 and subsequent years.

Footnotes:

T. Dividends in excess of earnings

## Dividend Payout Per Share (%) - Current

*Stock Performance Ratio, Current Item; Field 09502*

All Industries:

Dividends Per Share-Last 12 months / Earnings Per Share-Last 12 months * 100

This item is also available at the security level.

Footnotes:

T. Dividends in excess of earnings

## Dividend Payout Per Share (%) - 5 Yr Avg

*Stock Performance Ratio, Annual Item; Field 09521*

All Industries:

Arithmetic average of the last five years of Dividends Per Share / Arithmetic average of the last five years of Earnings Per Share

This item is also available at the security level for 1987 and subsequent years.

Footnotes:

T. Dividends in excess of earnings

## Dividend Report Frequency

*Stock Data, Annual Item; Field 05100*

All Industries:

DIVIDEND REPORT FREQUENCY represents how often interim dividends are reported by the company during its fiscal year. This field contains the following codes, each representing a different reporting frequency:

| Code | Reporting Frequency |
|---|---|
| 0 | Irregular |
| 1 | Quarterly |
| 2 | Semi-Annual |
| 4 | Annual |

Note: If there is no data in this field, a quarterly reporting frequency can be assumed.

This item is also available at the security level for 1987 and subsequent years.

## Dividend Yield - Avg High-Low

*Stock Performance Ratio, Annual Item; Field 09406*

All Industries:

Dividends Per Share / (Market Price-High + Market Price-Low / 2) * 100

This item is also available at the security level for 1987 and subsequent years.

## Dividend Yield - Close

*Stock Performance Ratio, Annual & Interim Item; Field 09404*

All Industries:

Dividends Per Share / Market Price-Year End * 100

This item is also available at the security level for 1987 and subsequent years.

## Dividend Yield - Close - Mult Share 1, 2, 3, 4, 5, 6, 7

*Stock Performance Ratio, Annual Items; Fields 20048, 20148, 20248, 20348,20448, 20548, 20648, respectively*

All Industries:

Dividends Per Share/Market Price-Year End * 100; for each type of common/ordinary share

Data for these fields is generally not available prior to 1987.

## Dividend Yield - Current

*Stock Performance Ratio, Current Item; Field 09402*

All Industries:

Dividends Per Share-Last 12 Months / Market Price-Current * 100

Exceptions:

U.S. companies

Indicated Dividend Rate / Market Price-Current * 100

This item is also available at the security level.

## Dividend Yield - Current - Mult Share 1, 2, 3, 4, 5, 6, 7

*Stock Performance Ratio, Current Item; Fields 20028, 20128, 20228, 20328,20428, 20528, 20628, respectively*

All Industries:

Dividends Per Share-Last 12 Months/Market Price-Current * 100; for each type of common/ordinary share

Exceptions:

U.S. companies

Indicated Dividend Rate/Market Price-Current * 100; for each type of common/ordinary share

## Dividend Yield - High

*Stock Performance Ratio, Annual Item; Field 09400*

All Industries:

Dividends Per Share / Market Price-High * 100

This item is also available at the security level for 1987 and subsequent years.

## Dividend Yield - Low

*Stock Performance Ratio, Annual Item; Field 09401*

All Industries:

Dividends Per Share / Market Price-Low * 100

This item is also available at the security level for 1987 and subsequent years.

## Dividend Yield – 3 Yr Avg –Close

*Stock Performance Ratio, Annual Item; Field 09432*

All Industries:

Sum of the last three years of Dividends Per Share / Sum of the last three years of Market Price-Year End * 100

This item is only available for ADRs and is generally not available prior to 1994.

## Dividend Yield – 3 Yr Avg – Avg High - Low

*Stock Performance Ratio, Annual Item; Field 09433*

All Industries:

Sum of the last three years of Dividends Per Share / ((Sum of the last three years of Market Price-High + Sum of the last three years of Market Price-Low) /2) * 100

This item is only available for ADRs and is generally not available prior to 1994.

## Dividend Yield – 3 Yr Avg – High

*Stock Performance Ratio, Annual Item; Field 09430*

All Industries:

Sum of the last three years of Dividends Per Share / Sum of the last three years of Market Price-High * 100

This item is only available for ADRs and is generally not available prior to 1994.

## Dividend Yield – 3 Yr Avg – Low

*Stock Performance Ratio, Annual Item; Field 09431*

All Industries:

Sum of the last three years of Dividends Per Share / Sum of the last three years of Market Price-Low * 100

This item is only available for ADRs and is generally not available prior to 1994.

## Dividend Yield - 5 Yr Avg - Close

*Stock Performance Ratio, Annual Item; Field 09421*

All Industries:

Dividends Per Share-Five Year Average / Market Price-Five Year Average Close * 100

This item is also available at the security level for 1987 and subsequent years.

## Dividend Yield - 5 Yr Avg - High

*Stock Performance Ratio, Annual Item; Field 09411*

All Industries:

Dividends Per Share-Five Year Average / Market Price-Five Year Average High * 100

This item is also available at the security level for 1987 and subsequent years.

## Dividend Yield - 5 Yr Avg - High-Low

*Stock Performance Ratio, Annual Item; Field 09426*

All Industries:

Dividends Per Share - Five Year / (Market Price-High 5 Year Average + Market Price-Low 5 Yr Average / 2) * 100

This item is also available at the security level for 1987 and subsequent years.

## Dividend Yield - 5 Yr Avg - Low

*Stock Performance Ratio, Annual Item; Field 09416*

All Industries:

Dividends Per Share-Five Year Average / Market Price-Five Year Average Low * 100

This item is also available at the security level for 1987 and subsequent years.

## Dividends

*Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04052*

All Industries:

DIVIDENDS represent dividends received from investments, including those received by the company from equity accounted investments. This data is a component of Total Other Cash Flow (field 04151) in Operating Activities.

This item is available in the annual original and annual restated time series for detailed companies, full update. For U.S. companies, it is also available in the interim original and interim restated time series.

## Dividends (Cash)

See CASH DIVIDENDS PAID - TOTAL and/or COMMON DIVIDENDS (CASH) and/or PREFERRED DIVIDENDS (CASH)

## Dividends Payable

*Liability Data, Annual Item; Field 03061*

Industrials:

DIVIDENDS PAYABLE represents a dividend that has been declared but not yet paid.

Data for this field is generally not available prior to 1989.

It excludes:

Dividends to minority shareholders of subsidiaries

## Dividends Per Share

*Stock Data, Annual Item; Field 05101*

All Industries:

DIVIDENDS PER SHARE represents the total dividends per share declared during the calendar year for U.S. corporations and fiscal year for non-U.S. corporations. It includes extra dividends declared during the year.

Dividends Per Share is based on the "gross" dividend of a security, before normal withholding tax is deducted at a country's basic rate, but excluding the special tax credit available in some countries. This tax credit is due to the imputation system of corporate income tax under which shareholders are entitled to credit a certain proportion of the corporate income tax on distributed profits against the income tax imposed on the dividends received.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 6005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years.

Footnotes:

A. All items adjusted for stock splits or dividends

B. Calculation based on average number of shares

C. Derived per share figure from block figure

D. Includes tax credit on common dividend

F. Parent company data

H. Cash preferred dividend may be included

I. Alternate numbers given for gross dividend per share

J. Gross dividend

K. Includes extra cash dividends

L. No standard text

M. No standard text

N. No standard text

P. No standard text

Q. No standard text

R. Company does not disclose dividends per share, estimated based on company's definition

S. Dividends not paid on all shares

T. Twelve month dividends reflects revaluation of interim dividends to year end rate

Y. Multiple shares exist - see type of shares

Z. Dividends per share estimated using the total cash dividend divided by the number of shares outstanding at year end

## Dividends Per Share - Declaration Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05910, 05911, 05912, 05913, respectively*

All Industries:

DIVIDENDS PER SHARE - DECLARATION DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the updating source and source date for the dividend.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

## Dividends Per Share - Ex-Dividend Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05923, 05924, 05925, 05926, respectively*

All Industries:

DIVIDENDS PER SHARE - EX-DIVIDEND DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on or after which a buyer will no longer be entitled to the dividend declared on a share.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

## Dividends Per Share - Extra - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05151, 05152, 05153, 05154, respectively*

All Industries:

DIVIDENDS PER SHARE - EXTRA - FIRST, SECOND, THIRD AND FOURTH QUARTER represents any extra dividends declared in each of the respective quarters. When a company declares five dividends in one year, the fourth quarter dividend is shown as an extra dividend - fourth quarter and the fifth dividend is shown as dividends per share - fourth quarter.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 6005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years.

## Dividends Per Share – Extra - Declaration Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05935, 05936, 05937, 05938, respectively*

All Industries:

DIVIDENDS PER SHARE – EXTRA - DECLARATION DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the updating source and source date for extra dividends declared by the company.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Refer to the definition of DIVIDENDS PER SHARE - DECLARATION DATE - FIRST SECOND, THIRD AND FOURTH QUARTER for a list of source codes and sources.

## Dividends Per Share - Extra - Ex-Dividend Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05947, 05948, 05949, 05950, respectively*

All Industries:

DIVIDENDS PER SHARE - EXTRA - EX-DIVIDEND DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on or after which a buyer will no longer be entitled to the extra dividend declared on a share.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

## Dividends Per Share - Extra - Payable Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05953, 05954, 05955, 05956, respectively*

All Industries:

DIVIDENDS PER SHARE - EXTRA - PAYABLE DATE - FIRST, SECOND THIRD AND FOURTH QUARTER represent the date the declared extra dividend is scheduled to be paid.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

## Dividends Per Share - Extra - Record Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05941, 05942, 05943, 05944, respectively*

All Industries:

DIVIDENDS PER SHARE - EXTRA - RECORD DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on which a stockholder must officially own the shares in order to be entitled to the extra dividend.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

## Dividends Per Share - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05121, 05122, 05123, 05124, respectively*

All Industries:

DIVIDENDS PER SHARE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent dividends per share declared in each of the respective four quarters during the year.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 6005 - Type of Share.

These items are also available at the security level for 1987 and subsequent years.

Footnotes:

L. No standard text

M. No standard text

N. No standard text

P. No standard text

Q. No standard text

R. Indicated Rate

T. Revalued to year end rates

## Dividends Per Share – Fiscal

*Stock Data, Annual Item; Field 05110*

All Industries:

DIVIDENDS PER SHARE – FISCAL represents the total dividends per share declared during a company's fiscal year. It includes extra dividends declared during the fiscal year but excludes special dividends.

This item is also available at the security level for 1987 and subsequent years..

## Dividends Per Share - Gross

*Stock Data, Annual Item; Field 05102*

All Industries:

DIVIDENDS PER SHARE - GROSS represent the total dividend, before normal withholding tax is deducted at a country's basic tax rate and including the special tax credit available in some countries. This tax credit is due to the imputation system of corporate income tax under which shareholders are entitled to credit a certain proportion of the corporate income tax on distributed profits against the income tax imposed on the dividends declared.

This data is on a calendar year basis for U.S. corporations and a fiscal year basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 06005 - Type of Share.

Data for this field is generally not available prior to 1993. This item is also available at the security level for 1987 and subsequent years.

## Dividends Per Share - Gross - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05125, 05126, 05127, 05128, respectively*

All Industries:

DIVIDENDS PER SHARE - GROSS - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the gross dividends declared in each of the respective interim periods during the year.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

Data for these fields are generally not available prior to 1993.

These items are also available at the security level for 1987 and subsequent years.

## Dividends Per Share - Gross - Extra - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05171, 05172, 05173, 05174, respectively*

All Industries:

DIVIDENDS PER SHARE - GROSS - EXTRA - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the extra gross dividends declared in each of the respective interim periods during the year.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 06005 - Type of Share.

Data for these fields are generally not available prior to 1993.

These items are also available at the security level for 1987 and subsequent years.

## Dividends Per Share - Gross - Special - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05175, 05176, 05177, 05178, respectively*

All Industries:

DIVIDENDS PER SHARE - SPECIAL - EXTRA - FIRST, SECOND, THIRD AND FOURTH QUARTER represents the special gross dividends declared in each of the respective interim periods during the year.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 06005 - Type of Share.

Data for these fields are generally not available prior to 1993.

These items are also available at the security level for 1987 and subsequent years.

## Dividends Per Share - Interim
*Stock Data, Interim Item; Field 05116*

All Industries:

DIVIDENDS PER SHARE (INTERIM) represents the regular dividends declared during a specific fiscal interim time period. It is based on the "net" dividend of a security. For companies with more than one type of common ordinary share, dividends per share are shown for the share type identified in field 06005 Type of Share.

This item is populated for the quarterly, semi-annual and trimester time series. It is not available prior to 1998. It is also available at the security level for 1998 and subsequent years.

## Dividends Per Share - Interim – Extra
*Stock Data, Interim Item; Field 05112*

All Industries:

DIVIDENDS PER SHARE (INTERIM) – EXTRA represents any extra dividend declared during a specific fiscal interim time period.

For companies with more than one type of common ordinary share, dividends per share are shown for the share type identified in field 06005 Type of Share.

This item is populated for the quarterly, semi-annual and trimester time series. It is not available prior to 1998. It is also available at the security level for 1998 and subsequent years.

## Dividends Per Share - Interim – Special
*Stock Data, Interim Item; Field 05114*

All Industries:

DIVIDENDS PER SHARE (INTERIM) – SPECIAL represents unusual and infrequent distributions to shareholders that were declared during a specific fiscal interim time period.

For companies with more than one type of common ordinary share, dividends per share are shown for the share type identified in field 06005 Type of Share.

This item is populated for the quarterly, semi-annual and trimester time series. It is not available prior to 1998. It is also available at the security level for 1998 and subsequent years.

## Dividends Per Share - Last 12 Months
*Stock Data, Current Item; Field 05145*

All Industries:

DIVIDENDS PER SHARE - LAST 12 MONTHS represents the sum of the interim dividends per share, including extras, declared by the company in the last twelve months. If interim data is not available it is the most recent dividends per share reported by the company in the last two years.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 06005 - Type of Share.

This item is also available at the security level.

## Dividends Per Share - Last 12 Months - Mult Share 1, 2, 3, 4, 5, 6, 7
*Stock Data, Current Item; Fields 20025, 20125, 20225, 20325, 20425, 20525, 20625, respectively*

All Industries:

DIVIDENDS PER SHARE - LAST 12 MONTHS - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the sum of the interim dividends per share, including extras, declared by the company for each type of common/ordinary share in the last twelve months. If interim data is not available it is the most recent dividends per share reported by the company in the last two years.

## Dividends Per Share - Mult Share 1, 2, 3, 4, 5, 6, 7

*Stock Data, Annual Items; Fields 20044, 20144, 20244, 20344, 20444, 20544, 20644, respectively*

All Industries:

DIVIDENDS PER SHARE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the total dividends per share declared for each type of common/ordinary share during the calendar year for U.S. corporations and fiscal year for non-U.S. corporations. It includes extra dividends declared during the year.

Data for these fields are generally not available prior to 1987.

Refer to the definition of DIVIDENDS PER SHARE for more details and applicable footnotes.

## Dividends Per Share - Payable Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05929, 05930, 05931, 05932, respectively*

All Industries:

DIVIDENDS PER SHARE - PAYABLE DATE - FIRST, SECOND THIRD AND FOURTH QUARTER represent the date the declared dividend is scheduled to be paid.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

## Dividends Per Share - Record Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05917, 05918, 05919, 05920, respectively*

All Industries:

DIVIDENDS PER SHARE - RECORD DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on which a stockholder must officially own the shares in order to be entitled to the dividend.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

## Dividends Per Share - Special - Declaration Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05965, 05966, 05967, 05968, respectively*

All Industries:

DIVIDENDS PER SHARE - SPECIAL - DECLARATION DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the updating source and source date for special dividends declared by the company.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Refer to the definition of DIVIDENDS PER SHARE - DECLARATION DATE - FIRST SECOND, THIRD AND FOURTH QUARTER for a list of source codes and sources.

## Dividends Per Share - Special - Ex-Dividend Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05959, 05960, 05961, 05962, respectively*

All Industries:

DIVIDENDS PER SHARE - SPECIAL - EX-DIVIDEND DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on or after which a buyer will no longer be entitled to the special dividend declared on a share.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

## Dividends Per Share - Special - Payable Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05976, 05977, 05978, 05979, respectively*

All Industries:

DIVIDENDS PER SHARE - SPECIAL - PAYABLE DATE - FIRST, SECOND THIRD AND FOURTH QUARTER represent the date the declared special dividend is scheduled to be paid.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

## Dividends Per Share - Special - Record Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05970, 05971, 05972, 05973, respectively*

All Industries:

DIVIDENDS PER SHARE - SPECIAL - RECORD DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on which a stockholder must officially own the shares in order to be entitled to the special dividend.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

## Dividends Per Share - Special - First, Second, Third and Fourth Quarter

*Stock Data, Annual Item; Field 05155, 05156, 05157, 05158, respectively*

All Industries:

DIVIDENDS PER SHARE - SPECIAL - FIRST, SECOND, THIRD AND FOURTH QUARTER represents unusual and infrequent distributions to shareholders declared in each of the respective quarters.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 06005 - Type of Share.

These items are also available at the security level for 1987 and subsequent years.

It includes but is not restricted to:

- Cash equivalent of a stock or debenture distribution
- Extra dividend payment if not the usual policy of the company
- Unusually high cash distributions
- Spin-off dividends
- Liquidating dividends

Footnotes:

A. Special cash distribution

B. Cash equivalent of spin-off

C. Cash equivalent of right distribution, debentures or other

## Dividends Per Share - 1 Yr Annual Growth

*Growth Rate, Annual & Interim Item; Field 08611*

All Industries:

Annual Time Series:

(Current Year's Dividends Per Share / Last Year's Dividends Per Share - 1) * 100

This item is also available at the security level for 1987 and subsequent years.

Interim Time Series:

(Current Year's Trailing 12 Months Dividends Per Share / Last Year's Trailing 12 Months Dividends Per Share - 1) * 100

This item is available in the Interim time series at the company and security level for 1998 and subsequent years.

## Dividends Per Share – 3 Yr Annual Growth
*Growth Rate, Annual Item; Field 08614*

All Industries:

((Current Year's Dividends Per Share / Dividends Per Share four years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs and is generally not available prior to 1994.

## Dividends Per Share - 5 Yr Annual Growth
*Growth Rate, Annual Item; Field 08615*

All Industries:

((Current Year's Dividends Per Share/Dividends Per Share six years ago, reduced to a compound annual rate) - 1) *100

This item is also available at the security level for 1987 and subsequent years.

## Dividends Per Share - 5 Yr Avg
*Stock Data, Annual Item; Field 05140*

All Industries:

DIVIDENDS PER SHARE - FIVE YEAR AVERAGE represents the average of the dividends declared in each of the last five years, including extras, if any.

For U.S. corporations, five year average dividends are shown on a calendar basis. For non-U.S. corporations it is shown on a fiscal basis.

This item are also available at the security level for 1987 and subsequent years.

## Dividends Per Share - 5 Yr Average - First, Second, Third and Fourth Quarters
*Stock Data, Annual Item; Fields 05141, 05142, 05143, 05144, respectively*

All Industries:

DIVIDENDS PER SHARE - 5 YR AVERAGE - FIRST, SECOND, THIRD AND FOURTH QUARTERS represent the average of the dividends declared in each respective quarter for the last five years including extras if any.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

These items are also available at the security level for 1987 and subsequent years.

## Dividends Per Share - 12 Months - First, Second, Third and Fourth Quarter
*Stock Data, Annual Items; Fields 05131,05132,05133,05134, respectively*

All Industries:

DIVIDENDS PER SHARE - 12 MONTHS - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the sum of the dividends declared in the last four quarters ending the respective quarter.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

These items are also shown at the security level for 1987 and subsequent years.

## Dividends Provided For Or Paid - Common
*Supplementary Data, Annual Item; Field 18192*

All Industries:

DIVIDENDS PROVIDED FOR OR PAID - COMMON represents the total value of the common dividends declared for the year. For most countries outside of the U.S. and Canada it includes the interim paid, if any, plus the proposed final dividend declared after the year end. If not reported separately, it is the dividend charged to retained earnings.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

### DVFA Earnings Per Share
*Stock Data, Annual Item; Field 05240*

All Industries:

DVFA EARNINGS PER SHARE represent earnings per share as calculated in accordance with the formula laid down by the German Society of Investment Analysts. These earnings are calculated under the "DVFA method" which makes uniform adjustments to the published net profit of the company, allowing for better company comparisons.

Data for this field is only available for German companies.

## E

### Earning Assets % Total Assets
*Profitability Ratio, Annual Item; Field 15587*

Banks:

(Total Investments + Loans-Net) / (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

(Total Investments + Loans-Net) / (Total Assets - Custody Securities) * 100

### Earning Assets % Total Assets - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 15590*

Banks, Other Financial Companies:

Arithmetic Average of the last five years Earnings Assets % Total Assets

### Earning Assets % Total Available Funds
*Leverage Ratio, Annual Item; Field 15173*

Banks:

(Total Investments + Loans-Net) / (Total Capital + Deposits-Total) * 100

Insurance Companies:

Total Investments / Total Capital * 100

Other Financial Companies:

(Total Investments + Loans-Net + Receivables-Net) / (Deposits-Total + Total Capital) * 100

### Earning Assets % Total Available Funds - 5 Yr Avg
*Leverage Ratio, Annual Item; Field 15176*

Banks, Insurance, Other Financial Companies:

Arithmetic average of the last five years Earning Assets % Total Available Funds

## Earnings
See NET INCOME

## Earnings Before Interest and Taxes (EBIT)
*Supplementary (Income) Data, Annual & Interim Item; Field 18191*

All Industries:

EARNINGS BEFORE INTEREST AND TAXES (EBIT) represent the earnings of a company before interest expense and income taxes. It is calculated by taking the pre-tax income and adding back interest expense on debt and subtracting interest capitalized.

## Earnings Before Interest, Taxes, Depreciation & Amortization (EBITDA)
*Supplementary (Income) Data, Annual & Interim Item; Field 18198*

All Industries:

EARNINGS BEFORE INTEREST, TAXES, DEPRECIATION & AMORTIZATION (EBITDA) represent the earnings of a company before interest expense, income taxes and depreciation. It is calculated by taking the pre-tax income and adding back interest expense on debt and depreciation, depletion and amortization and subtracting interest capitalized.

## Earnings Per ADR – GAAP
*Share Data, Annual Item; Field 05204*

All Industries:

EARNINGS PER ADR – GAAP represents the Earnings Per American Depositary Share of a non-U.S. company adapted to conform to U.S. Generally Accepted Accounting Principles. It is calculated by dividing Net Income – GAAP (converted to U.S. dollars at the fiscal year average exchange rate) by the shares used to calculate the company's earnings per share adjusted by the ADR ratio.

This item is presented in U.S. dollars (converted at the company's fiscal year average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Earnings Per ADR – GAAP – Last 12 Months
*Stock Data, Current Item; Field 05257*

All Industries:

EARNINGS PER ADR – GAAP – LAST 12 MONTHS represents the sum of the interim Earnings Per Share – GAAP reported in the latest twelve months by the company. If interim data is not available it is the most recent Earnings Per Share - GAAP reported by the company in the last two years.

## Earnings Per ADR – GAAP – 1 Yr Annual Growth
*Growth Rate, Annual Item; Field 08595*

All Industries:

(Current Year's Earnings Per ADR-GAAP / Last Year's Earnings Per ADR-GAAP – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1995.

## Earnings Per ADR – GAAP – 3 Yr Annual Growth
*Growth Rate, Annual Item; Field 08597*

All Industries:

((Current Year's Earnings Per ADR-GAAP / Earnings Per ADR-GAAP four years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1997.

## Earnings Per ADR – GAAP – 5 Yr Annual Growth

*Growth Rate, Annual Item; Field 08599*

All Industries:

((Current Year's Earnings Per ADR-GAAP / Earnings Per ADR-GAAP six years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1999.

## Earnings Per ADR – GAAP – 5 Yr Avg

*Stock Data, Annual Item; Field 05265*

All Industries:

EARNINGS PER ADR – GAAP – 5 YR AVG represent the average of the Earnings Per ADR – GAAP in each of the last five years. This item will not be available until 1998.

## Earnings Per Share

*Stock Data, Annual Item; Field 05201*

All Industries:

EARNINGS PER SHARE represents the earnings for the 12 months ended the last calendar quarter of the year for U.S. corporations and the fiscal year for non-U.S. corporations It represents the fully diluted earnings per share (field 05290) for US companies and basic earnings per share (field 05210) for other companies.

It is as reported by the company except for Sweden where the Standard Tax Method has been used where not reported by the company. Where earnings per share is reported for Swedish companies it may be after standard or actual tax. If earnings per share is not reported by the company, an estimate based on the respective country's generic definition has been computed.

Preference stock has been included in the share base where it participates with the common/ordinary shares in the profits of the company. The following indicates the net earnings base used for earnings per share in each country.

In Austria, earnings per share are based on profit after tax and minority interest but before transfers to equity reserves. Per share earnings for Belgium, Denmark, France, Germany, Italy, Japan, Netherlands, Switzerland and the United Kingdom reflect profit after tax, minority interest, and preferred dividends (except where preferred is included in share base), generally including pre-tax extraordinary items. United Kingdom earnings per share exclude extraordinary items prior to 1993. However with the adoption of FRS3 they are now included.

Finland and Norway are based on profit before allocations to untaxed reserves (Finland all years; Norway prior to 1992 only) and before extraordinary items, after actual taxes, minority interest and preferred dividends. In Sweden profit before special adjustments and allocations to untaxed reserves but after an assumed 28% tax rate, (30% prior to 1994 and 50% in 1988 and previous years) and after minority interest and preferred dividends is used. Per share earnings in Spain are based on profit after Corporation tax and are generally after extraordinary items.

Where Corporation tax is not reported it has been estimated. All other countries base earnings per share on profit after tax, minority interest and preferred dividends but before extraordinary items. For companies with more than one type of common/ordinary share, earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years.

Footnotes:

AA. Earnings per share after full tax

B. Includes or excludes extraordinary charge or credit

D. No standard text

F. Period includes strike

G. Includes the effects of a change in accounting policies or tax laws

M. Calculation based on year end outstanding shares

O. No standard text

P. Based on common and common equivalent shares

Q. Based on fully diluted shares

S. No standard text

U. Based on average shares outstanding

V. No standard text

W. No standard text

X. Estimated based on standard tax basis

Y. Based on combined multiple shares

Z. Earnings per share estimated using net income after preferred dividends divided by year end shares or latest shares available

## Earnings Per Share After Extraordinary Items

*Stock Data, Annual Item; Field 05230*

All Industries:

EARNINGS PER SHARE AFTER EXTRAORDINARY ITEMS represent earnings per share including extraordinary charges and credits for the 12 months ended the last calendar quarter of the year for U.S. corporations and the fiscal year for non-U.S. corporations. See definition for Earnings Per Share (field 05201) in the Refinitiv Worldscope Fundamentals Data Definition Guide for additional information.

Data for this field is available for 1992 and subsequent years.

## Earnings Per Share - As Reported

*Stock Data, Annual & Interim Item; Field 18193*

All Industries:

EARNINGS PER SHARE - AS REPORTED represents the per share earnings amount calculated on the net income at the end of the fiscal period prior to any adjustments or recalculations. Post 2012 it does not reflect 'As Reported' data.

Ongoing update discontinued from 2012.

EARNINGS PER SHARE - AS REPORTED represents the per share earnings amount reported by the company at the end of the fiscal period prior to any adjustments or recalculations.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

## Earnings Per Share – Basic – First, Second, Third, and Fourth Quarter

*Stock Data, Annual Items; Fields 05211, 05212, 05213, 05214, respectively*

All Industries:

EARNINGS PER SHARE - BASIC - FIRST, SECOND, THIRD, AND FOURTH QUARTER represent earnings per share based on average shares reported by the company in each of the respective interim periods. It represents

the fully diluted earnings per share (fields 05291-4) for US companies and basic earnings per share (field 05211-4) for other companies.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, basic earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 Type of share.

This item is also available at the security level for 1987 and subsequent years.

Refer to the definition of EARNINGS PER SHARE - FIRST, SECOND, THIRD AND FOURTH QUARTER for applicable footnotes.

## Earnings Per Share – Basic – Fiscal

*Stock Data, Annual Item; Field 10010*

All Industries:

EARNINGS PER SHARE - BASIC - FISCAL represents earnings based on average common shares for the 12 months ended based on fiscal year.

For companies with more than one type of common/ordinary share, earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 Type of share.

For securities, the history is back to 1987.

## Earnings Per Share – Basic – Year

*Stock Data, Annual Item; Field 05210*

All Industries:

EARNINGS PER SHARE - BASIC - YEAR represents earnings based on average common shares for the 12 months ended the last calendar quarter for U.S. corporations and the fiscal year for non-U.S. corporations.

For companies with more than one type of common/ordinary share, earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 Type of share.

This item is also available at the security level for 1987 and subsequent years.

## Earnings Per Share – Continuing Operations – Fiscal

*Stock Data, Annual & Interim Item; Field 18208*

All Industries:

EARNINGS PER SHARE - CONTINUING OPERATIONS – FISCAL represents the per share earned by a company before any gain/loss adjustment for discontinued operations and extraordinary items but after preferred dividends are deducted.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies.

Footnotes:

A. No standard text

## Earnings Per Share – First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05221,05222, 05223, 05224, respectively*

All Industries:

EARNINGS PER SHARE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the earnings reported by the company in each of the respective interim periods.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years.

Footnotes:

A. Estimate based on net profit before minority interest divided by latest shares available

AA. Earnings per share after full tax

B. Includes or Excludes extraordinary charge or credit

C. Estimate based on pre-tax profit before minority interest adjusted for standard tax rate divided by latest shares available

D. No standard text

F. Period includes strike

G. Includes the effects of a change in accounting policies or tax laws

O. No standard text

S. No standard text

T. Based on profits after transfer to reserves

V. No standard text

W No standard text

## Earnings Per Share (EPS) – Fiscal Period – Basic

*Stock Data, Interim Time Series; Field 18420*

All Industries:

EARNINGS PER SHARE (EPS) - FISCAL PERIOD - BASIC represents net income after preferred dividends divided by average common shares outstanding for the period. Net income is stated before extraordinary items disclosed by the company after tax. Exceptional/extraordinary items reported pre-tax are included. The equivalent annual time series item is 05210- Earnings Per Share (EPS) – Basic. Please note, for US companies, field 05210 is presented on a calendar basis.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998. It is also available at the security level.

## Earnings Per Share (EPS) – Fiscal Period – Basic – Revised

*Stock Data, Annual & Interim Item; Field 18469*

All Industries:

EARNINGS PER SHARE (EPS) - FISCAL PERIOD - BASIC – REVISED represents revised net income after preferred dividends divided by average common shares outstanding for the period or revised shares where applicable. Net income is stated before extraordinary items disclosed by the company after tax. Exceptional/extraordinary items reported pre-tax are included. Revised fields are used to account for the restatement of values due to changes that occur during the year or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months value. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001. It is also available at the security level.

## Earnings Per Share – Fiscal Period End

*Stock Data, Annual & Interim Item; Field 05202*

All Industries:

EARNINGS PER SHARE - FISCAL PERIOD END represent the earnings for the 12 months based on fiscal year. It represents the fully diluted earnings per share (field 10030) for US companies and basic earnings per share (field 05210) for other companies.

This item is also available at the security level for 1987 and subsequent years.

Refer to the definition of EARNINGS PER SHARE for more details.

## Earnings Per Share (EPS) – Fiscal Period – Fully Diluted
*Stock Data, Interim Time Series; Field 18440*

All Industries:

EARNINGS PER SHARE (EPS) - FISCAL PERIOD - FULLY DILUTED represents net income after preferred dividends adjusted to reflect conversion of common stock equivalents divided by average common shares and common share equivalents for the period. Net income is stated before extraordinary items disclosed by the company after tax. Exceptional/extraordinary items reported pre-tax are included. The equivalent annual time series item is 05290- Earnings Per Share (EPS) –Fully Diluted Year. Please note, for US companies, field 05290 is presented on a calendar basis.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998. It is also available at the security level.

## Earnings Per Share (EPS) – Fiscal Period – Fully Diluted – Revised
*Stock Data, Annual & Interim Item; Field 18470*

All Industries:

EARNINGS PER SHARE (EPS) - FISCAL PERIOD - FULLY DILUTED – REVISED represents revised net income after preferred dividends adjusted to reflect conversion of common stock equivalents divided by revised average common shares and common share equivalents shares outstanding for the period or revised shares where applicable. Net income is stated before extraordinary items disclosed by the company after tax. Exceptional/extraordinary items reported pre-tax are included. Revised fields are used to account for the restatement of values due to changes that occur during the year or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months value. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001. It is also available at the security level.

## Earnings Per Share – Fully Diluted – Fiscal
*Stock Data, Annual Item; Field 10030*

All Industries:

EARNINGS PER SHARE – FULLY DILUTED - FISCAL represents earnings based on average fully diluted common shares. For companies with more than one type of common/ordinary share, earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 Type of share.

For securities, the history is back to 1987.

## Earnings Per Share Growth (Period Vs. Year Ago)
*Growth Rate, Interim Item; Field 08699*

All Industries:

(Earnings Per Share for the fiscal period / Last Year's Earnings Per Share for the same time period – 1) * 100.

This item is populated for the quarterly, semi-annual, trimester, quarterly cumulative and trimester cumulative time series based on the availability of underlying data. It is not available prior to 1998.

This calculation uses restated data for last year's values where available.

## Earnings Per Share (EPS) – Included Extra Cr/Chg After Tax – Basic
*Stock Data, Annual & Interim Item; Field 18426*

All Industries:

EARNINGS PER SHARE (EPS) - INCLUDED EXTRA CR/CHG AFTER TAX – BASIC represents the after tax per share amount of an as reported pre-tax non-recurring gain/loss included in EPS- Fiscal-Basic (field 18420). If not reported, it is calculated based on average basic shares for the period.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998 and is subsequently available till 2011. It is also available at the security level.

## Earnings Per Share (EPS) Included Extra Cr/Chg After Tax – Basic - Revised

*Stock Data, Annual & Interim Item; Field 18453*

All Industries:

EARNINGS PER SHARE (EPS) INCLUDED EXTRA CR/CHG AFTER TAX - BASIC – REVISED represents the after tax per share amount of an as reported non-recurring gain/loss net of taxes included in EPS- Fiscal-Basic (18469). If not reported, it is calculated based on average basic shares for the period or revised shares where applicable. Revised fields are used to account for the restatement of values due to changes that occur during the year or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months value. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001. It is also available at the security level.

## Earnings Per Share (EPS) – Included Extra Cr/Chg After Tax – Fully Diluted

*Stock Data, Annual & Interim Item; Field 18446*

All Industries:

EARNINGS PER SHARE (EPS) - INCLUDED EXTRA CR/CHG AFTER TAX - FULLY DILUTED represents the fully diluted after tax per share amount of an as reported pre-tax non-recurring gain/loss net of taxes included in EPS- Fiscal-Fully Diluted (field 18440). If not reported, it is calculated based on average fully diluted shares for the period.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998 and is subsequently available till 2011. It is also available at the security level.

## Earnings Per Share (EPS) Included Extra Cr/Chg After Tax – Fully Diluted - Revised

*Stock Data, Annual & Interim Item; Field 18454*

All Industries:

EARNINGS PER SHARE (EPS) INCLUDED EXTRA CR/CHG AFTER TAX - FULLY DILUTED – REVISED represents the fully diluted after tax per share amount of an as reported pre-tax non-recurring gain/loss net of taxes included in EPS- Fiscal-Fully Diluted-Revised (item 18470). If not reported, it is calculated based on average fully diluted shares for the period or revised shares where applicable. Revised fields are used to account for the restatement of values due to changes that occur during the year or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months value. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001. It is also available at the security level.

## Earnings Per Share (EPS) – Included Extra Pre-tax Cr/Chg – Basic

*Stock Data, Annual & Interim Item; Field 18428*

All Industries:

EARNINGS PER SHARE (EPS) - INCLUDED EXTRA PRE-TAX CR/CHG – BASIC represents the pre-tax per share amount of non-recurring gain/loss included in EPS- Fiscal- Basic (field 18420). If not reported, it is calculated based on average basic shares for the period. This field is only updated if the company has not disclosed the associated tax amount of exceptional gain/loss and as such field 18426 could not be populated.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998. It is also available at the security level.

## Earnings Per Share (EPS) Included Extra Pre-tax Cr/Chg – Basic - Revised

*Stock Data, Annual & Interim Item; Field 18457*

All Industries:

EARNINGS PER SHARE (EPS) INCLUDED EXTRA PRE-TAX CR/CHG - BASIC – REVISED represents the pre-tax per share amount of an as reported pre-tax non-recurring gain/loss included in EPS- Fiscal- Basic (18469). If not reported, it is calculated based on average basic shares or revised shares where applicable for the period. Only updated if the associated tax amount of an exceptional profit/loss has not been disclosed. Revised fields are used to account for the restatement of values due to changes that occur during the year or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months values. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001. It is also available at the security level.

## Earnings Per Share (EPS) Included Extra Pre-tax Cr/Chg – Fully Diluted

*Stock Data, Annual & Interim Item; Field 18448*

All Industries:

EARNINGS PER SHARE (EPS) INCLUDED EXTRA PRE-TAX CR/CHG - FULLY DILUTED represents the pre-tax fully diluted per share amount of nonrecurring gain/loss included in EPS- Fiscal- Fully Diluted (field 18440). If not reported, it is calculated based on average diluted shares for the period. This field is only updated if the company has not disclosed the associated tax amount of exceptional gain/loss and as such field 18446 could not be populated.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998. It is also available at the security level.

## Earnings Per Share (EPS) Included Extra Pre-tax Cr/Chg – Fully Diluted - Revised

*Stock Data, Annual & Interim Item; Field 18458*

All Industries:

EARNINGS PER SHARE (EPS) INCLUDED EXTRA PRE-TAX CR/CHG - FULLY DILUTED – REVISED represents the pre-tax per share amount of non-recurring gain/loss included in EPS- Fiscal- Fully Diluted revised (18470). If not reported, it is calculated based on average diluted shares for the period or revised shares where applicable. Only updated if the associated tax amount of an exceptional profit/loss has not been disclosed. Revised fields are used to account for the restatement figures or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001. It is also available at the security level.

## Earnings Per Share Including Extraordinary Items - Fiscal

*Stock Data, Annual & Interim Item; Field 18209*

All Industries:

EARNINGS PER SHARE INCLUDING EXTRAORDINARY ITEMS - FISCAL represents the per share amount of net income earned by a company including any gain or loss from extraordinary items. Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies.

It includes but is not restricted to:

Gain/Loss from cumulative effect of accounting change Gain/Loss from early extinguishment of debt

Gain/Loss from discontinued operations when it is treated as an extraordinary item

## Earnings Per Share - Last 12 Months

*Stock Data, Current Item; Field 05255*

All Industries:

EARNINGS PER SHARE - LAST 12 MONTHS represents the sum of the interim earnings reported in the latest twelve months by the company. If interim data in not available it is the most recent earnings per share reported by the company in the last two years.

For companies with more than one type of common/ordinary share, earnings per share is adjusted to reflect the par value of the share type identified in field 06005 - Type of Share.

This item is also available at the security level.

## Earnings Per Share - Last 12 Months - Mult Share 1, 2, 3, 4, 5, 6, 7

*Stock Data, Current Item; Fields 20024, 20124, 20224, 20324, 20424, 20524, 20624, respectively*

All Industries:

EARNINGS PER SHARE - LAST 12 MONTHS - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the sum of the interim earnings reported for each type of common/ordinary share in the latest twelve months. If interim data is not available it is the most recent earnings per share reported in the last two years.

## Earnings Per Share - Mult Share 1, 2, 3, 4, 5, 6, 7

*Stock Data, Annual Items; Fields 20043, 20143, 20243, 20343, 20443, 20543, 20643, respectively*

All Industries:

EARNINGS PER SHARE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represent the earnings for each type of common/ordinary share for the 12 months ended the last calendar quarter of the year for U.S. corporations and the fiscal year for non-U.S. corporations.

Data for these fields are generally not available prior to 1987.

Refer to the definition of EARNINGS PER SHARE for more details and applicable footnotes.

## Earnings Per Share - Report Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05901, 05902, 05903, 05904, respectively*

All Industries:

EARNINGS PER SHARE – REPORT DATE – FIRST, SECOND, THIRD AND FOURTH QUARTER represents the source date for the earnings reported by the company. Earnings per share – Report date is represented on a calendar basis for U.S. corporations and a fiscal basis for non-U.S. corporations.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

## Earnings Per Share - 12 Months - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05251, 05252, 05253, 05254, respectively*

All Industries:

EARNINGS PER SHARE - 12 MONTHS - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the sum of the earnings reported for the last four quarters, ending the respective quarter. If a company reports semi-annually then its earnings for a six-month period are divided equally across two quarters for the purposes of this calculation.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

This item is also available at the security level for 1987 and subsequent years.

## Earnings Per Share - 1 Yr Annual Growth

*Growth Rate, Annual & Interim Item; Field 08601*

All Industries:

Annual Time Series:

(Current Earnings Per Share / Last Year's Earnings Per Share - 1) * 100

This calculation uses restated data for last year's values where available It is available at the security level for 1987 and subsequent years.

Interim Time Series:

(Current Trailing 12 Months Earnings Per Share / Last Year's Trailing 12 Months Earnings Per Share - 1) * 100

This calculation uses restated data for last year's values where available It is available in the Interim time series at the company and security level for 1998 and subsequent years.

## Earnings Per Share - 1 Yr Annual Growth

*Growth Rate, Annual Item; Field 08816*

All Industries:

((Current Year's EPS fiscal / Last Year's EPS fiscal) - 1) * 100

This calculation is based on Refinitiv Worldscope Fundamentals field 05202 Earnings per Share – Fiscal Period End and uses restated data for last year's values where available. This item is also available at the security level and is only available in the annual original time series.

## Earnings Per Share – 3 Yr Annual Growth

*Growth Rate, Annual Item; Field 08604*

All Industries:

((Current Year's Earnings Per Share / Earnings Per Share four years ago, reduced to a compound annual rate) – 1) * 100

## Earnings Per Share - 5 Yr Annual Growth

*Growth Rate, Annual Item; Field 08605*

All Industries:

((Current Year's Earnings Per Share / Earnings Per Share six years ago, reduced to a compound annual rate) - 1) * 100

This item is also available at the security level for 1987 and subsequent years.

## Earnings Per Share - 5 Yr Avg

*Stock Data, Annual Item; Field 05260*

All Industries:

EARNINGS PER SHARE - 5 YR AVG represents the average of the earnings per share reported by the company in each of the last five years.

For U.S. corporations five year average earnings are shown on a calendar basis. For non-U.S. corporations they are shown on a fiscal basis.

This item is available at the security level for 1987 and subsequent years.

## Earnings Per Share - 5 Yr Avg - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05261, 05262, 05263, 05264, respectively*

All Industries:

EARNINGS PER SHARE - 5 YR AVG - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the average of the earnings per share reported for each respective quarter for the last five years.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

These items are also available at the security level for 1987 and subsequent years.

## Earnings Per Share Report Date – Fiscal Period End

*Stock Data, Annual & Interim Item; Field 05905*

All Industries:

EARNINGS REPORT DATE – FISCAL PERIOD END represents the initial source date a company issues a financial report (or news release) for a particular period. This is generally the filing date of the press release filed by the company for the particular period.

Prior to 2011, Earnings Report Date – Fiscal Period End represents the source date for the earnings reported by the company for the corresponding period. Data for this field is provided for all time series that contain Earnings Per Share data.

This item is available in the annual and interim time series at both the company and the security level. It is generally not available prior to 1992 in the annual time series. In the interim time series it will be available for 1998 and subsequent years for U.S. companies and securities and for 2001 and subsequent years for non-U.S. companies and securities.

## Earnings Report Frequency

*Stock Data, Annual & Interim Item; Field 05200*

All Industries:

EARNINGS REPORT FREQUENCY represents how often interim earnings are reported by the company during its fiscal year. This field contains the following codes, each representing a different reporting frequency:

| Code | Reporting Frequency |
|---|---|
| 1 | Quarterly |
| 2 | Semi-Annual |
| 3 | Three fixed interims |
| 4 | Annual |
| 0 | Missing Quarter/Quarters |

Note: If there is no data in this field, a quarterly reporting frequency can be assumed. If the reporting frequency is 3 or 0 refer to NUMBER OF MONTHS for the number of months that the earnings are reported for.

This item is also available at the security level for 1987 and subsequent years.

## Earnings Yield - Avg High-Low

*Stock Performance Ratio, Annual Item; Field 09206*

All Industries:

Earnings Per Share / (Market Price-High + Market Price-Low / 2) * 100

This item is also available at the security level for 1987 and subsequent years.

## Earnings Yield - Close

*Stock Performance Ratio, Annual Item; Field 09204*

All Industries:

Earnings Per Share / Market Price-Year End * 100

This item is also available at the security level for 1987 and subsequent years.

## Earnings Yield - Current

*Stock Performance Ratio, Current Item; Field 09202*

All Industries:

Earnings Per Share-Last 12 Months / Market Price-Current * 100

This item is also available at the security level.

### Earnings Yield - Current High
*Stock Performance Ratio, Current Item; Field 09203*

All Industries:

Earnings Per Share-Last 12 Months / Market Price-Year to Date High *100

This item is also available at the security level.

### Earnings Yield - Current Low
*Stock Performance Ratio, Current Item; Field 09205*

All Industries:

Earnings Per Share-Last 12 Months / Market Price-Year to Date Low *100

This item is also available at the security level for 1987 and subsequent years.

### Earnings Yield – GAAP – Avg High-Low
*Stock Performance Ratio, Annual Item; Field 09246*

All Industries:

Earnings Per ADR-GAAP / ((Market Price–High + Market Price-Low) / 2) * 100

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

### Earnings Yield – GAAP - Close
*Stock Performance Ratio, Annual Item; Field 09244*

All Industries:

Earnings Per ADR-GAAP / Market Price-Year End * 100

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

### Earnings Yield – GAAP – Current
*Stock Performance Ratio, Current Item; Field 09242*

All Industries:

Earnings Per ADR-GAAP-Last 12 Months / Market Price-Current * 100

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ.

### Earnings Yield – GAAP – Current High
*Stock Performance Ratio, Current Item; Field 09243*

All Industries:

Earnings Per ADR-GAAP-Last 12 Months / Market Price-Year to Date High * 100

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ.

### Earnings Yield – GAAP – Current Low
*Stock Performance Ratio, Current Item; Field 09245*

All Industries:

Earnings Per ADR-GAAP-Last 12 Months / Market Price-Year to Date Low * 100

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ.

## Earnings Yield – GAAP – High

*Stock Performance Ratio, Annual Item; Field 09240*

All Industries:

Earnings Per ADR-GAAP / Market Price–High * 100

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

## Earnings Yield – GAAP – Low

*Stock Performance Ratio, Annual Item; Field 09241*

All Industries:

Earnings Per ADR-GAAP / Market Price–Year Low * 100

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

## Earnings Yield – GAAP - 3 Yr Avg – Avg High-Low

*Stock Performance Ratio, Annual Item; Field 09250*

All Industries:

Sum of the last 3 years Earnings Per ADR-GAAP / ((Sum of the last 3 years Market Price-High + Sum of the last 3 years Market Price-Low) / 2)* 100

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

## Earnings Yield - GAAP – 3 Yr Avg – Close

*Stock Performance Ratio, Annual Item; Field 09249*

All Industries:

Sum of the last 3 years Earnings Per ADR-GAAP / Sum of the last 3 years Market Price-Year End * 100

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

## Earnings Yield – GAAP - 3 Yr Avg – High

*Stock Performance Ratio, Annual Item; Field 09247*

All Industries:

Sum of the last 3 years Earnings Per ADR-GAAP / Sum of the last 3 years Market Price–High * 100

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

## Earnings Yield - GAAP – 3 Yr Avg – Low

*Stock Performance Ratio, Annual Item; Field 09248*

All Industries:

Sum of the last 3 years Earnings Per ADR / Sum of the last 3 years Market Price-Low * 100

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

### Earnings Yield – GAAP - 5 Yr Avg – Avg High-Low
*Stock Performance Ratio, Annual Item; Field 09254*

All Industries:

Earnings Per ADR-GAAP-5 Yr Avg / ((Market Price-5 Yr Avg High + Market Price-5 Yr Avg Low) / 2)* 100

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

### Earnings Yield - GAAP – 5 Yr Avg – Close
*Stock Performance Ratio, Annual Item; Field 09253*

All Industries:

Earnings Per ADR-GAAP–5 Yr Avg / Market Price–Year End-5 Yr Avg * 100

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

### Earnings Yield – GAAP - 5 Yr Avg – High
*Stock Performance Ratio, Annual Item; Field 09251*

All Industries:

Earnings Per ADR-GAAP-5 Yr Avg / Market Price–5 Yr Avg High * 100

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

### Earnings Yield – GAAP - 5 Yr Avg – Low
*Stock Performance Ratio, Annual Item; Field 09252*

All Industries:

Earnings Per ADR-GAAP-5 Yr Avg / Market Price-5 Yr Avg Low * 100

This item is only available for ADRs and will not be available until 1998.

### Earnings Yield - High
*Stock Performance Ratio, Annual Item; Field 09200*

All Industries:

Earnings Per Share / Market Price-High * 100

This item is also available at the security level for 1987 and subsequent years.

### Earnings Yield - Low
*Stock Performance Ratio, Annual Item; Field 09201*

All Industries:

Earnings Per Share / Market Price-Low * 100

This item is also available at the security level for 1987 and subsequent years.

### Earnings Yield – 3 Yr Avg – Avg High-Low
*Stock Performance Ratio, Annual Item; Field 09233*

All Industries:

Sum of the last 3 years Earnings Per Share / ((Sum of the last 3 years Market Price-High + Sum of the last 3 years Market Price-Low) / 2)* 100

This item is only available for ADRs is generally not available prior to 1994.

## Earnings Yield – 3 Yr Avg – Close

*Stock Performance Ratio, Annual Item; Field 09232*

All Industries:

Sum of the last 3 years of Earnings Per Share / Sum of the last three years of Market Price-Year End * 100

This item is only available for ADRs and is generally not available prior to 1994.

## Earnings Yield – 3 Yr Avg – High

*Stock Performance Ratio, Annual Item; Field 09230*

All Industries:

Sum of the last 3 years Earnings Per Share / Sum of the last 3 years Market Price-High * 100

This item is only available for ADRs and is generally not available prior to 1994.

## Earnings Yield – 3 Yr Avg – Low

*Stock Performance Ratio, Annual Item; Field 09231*

All Industries:

Sum of the last 3 years Earnings Per Share / Sum of the last 3 years Market Price-Low * 100

This item is only available for ADRs and is generally not available prior to 1994.

## Earnings Yield - 5 Yr Avg - Close

*Stock Performance Ratio, Annual Item; Field 09221*

All Industries:

Arithmetic average of the last 5 years of Earnings Per Share / Market Price-Five Year Average Close * 100

This item is also available at the security level for 1987 and subsequent years.

## Earnings Yield - 5 Yr Avg - High

*Stock Performance Ratio, Annual Item; Field 09211*

All Industries:

Arithmetic average of the last 5 years of Earnings Per Share / Market Price-Five Year Average High * 100

This item is also available at the security level for 1987 and subsequent years.

## Earnings Yield - 5 Yr Avg - High-Low

*Stock Performance Ratio, Annual Item; Field 09226*

All Industries:

Arithmetic average of the last 5 years of Earnings Per Share / (Market Price - 5-Yr Avg-High + Market Price - Five Yr Avg-Low/2)*100

This item is also available at the security level for 1987 and subsequent years.

## Earnings Yield - 5 Yr Avg - Low

*Stock Performance Ratio, Annual Item; Field 09216*

All Industries:

Arithmetic average of the last 5 years of Earnings Per Share/ Market Price-Five Year Average Low * 100

This item is also available at the security level for 1987 and subsequent years.

## EBIT
See EARNINGS BEFORE INTEREST AND TAXES (EBIT)

## EBIT/ Interest Expense on Debt Ratio
*Leverage Ratio, Annual Item; Field 08291*

All Industries:

Earnings Before Interest and Taxes / Interest Expense on Debt

Data for this field is only available for 1989 and subsequent years.

## EBITDA
See EARNINGS BEFORE INTEREST, TAXES & DEPRECIATION (EBITDA)

## Effect Of Exchange Rate On Cash
*Cash Flow Data, Annual & Interim Item; Field 04840*

All Industries:

EFFECT OF EXCHANGE RATE ON CASH represents the effect of translating from one currency to another on the cash flow of the company.

Data for this field is generally not available prior to 1989.

## Efficiency Of Earning Assets
*Profitability Ratio, Annual Item; Field 15611*

Banks, Other Financial Companies:

(Interest Income-Total + Trading Account Income + Foreign Exchange Income + Investment Income + Gain/Loss on Sale of Securities-Pre-tax)/ Average of Last Year's and Current Year's (Investments-Total + Loans-Net) * 100

This calculation uses restated data for last years values where available

## Efficiency Of Earning Assets - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 15614*

Banks, Other Financial Companies:

Arithmetic average of the last five years of Efficiency of Earning Assets

## Employees
*Descriptive Data, Annual Item; Field 07011*

All Industries:

EMPLOYEES represent the number of both full and part time employees of the company.

It excludes:

- Seasonal employees
- Emergency employees

Footnotes:

D. Average employees

Ongoing update discontinued from Oct 2012

A. Worldwide

B. Domestic companies

C. Parent company

G. As of March of the following year

H. Company leases the employees

J. Includes full time equivalent for part time employees

K. Decrease due to redundancies/layoffs

L. As of June the following year

O. Includes employees of associated companies

## Employees - 1 Yr Annual Growth

*Growth Rate, Annual Item; Field 08626*

All Industries:

(Current Year's Total Employees / Last Year's Total Employees - 1) * 100

## Employees - 5 Yr Annual Growth

*Growth Rate, Annual Item; Field 08630*

All Industries:

((Current Year's Employees / Employees six years ago, reduced to a compound annual rate) - 1) * 100

## Enterprise Value

*Stock Data, Annual & Interim Item; Field 18100*

All Industries:

Market Capitalization at fiscal year end date + Preferred Stock + Minority Interest + Total Debt minus Cash.

Cash represents Cash & Due from Banks for Banks, Cash for Insurance Companies and Cash & Short Term Investments for all other industries.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

For companies with more than one type of ordinary shares, Market Capitalization represents the total market value of the company calculated as total number of listed and unlisted common equivalent shares multiplied by the price of the primary issue at fiscal year end date.

## Entity Type

*Descriptive Data, Current Item; Field 06100*

All Industries:

ENTITY TYPE represents a code used to indicate that the Refinitiv Worldscope Fundamentals Identifier represents either an average, company, exchange rate, ADR, security or a stock index.

| Code | Description |
|---|---|
| A | ADR/Foreign Filer |
| C | Company |
| E | Exchange Rate |
| F | Country Average |
| G | Industry Average |
| I | Index |
| S | Security |

## EPRA NAV

*Per Share Data Item, Annual & Interim Item; Field 05278*

Other Financials (Rental, Leasing and REITS):

EPRA NAV represents Net Asset Value (NAV) as recommended by the EPRA (European Public Real Estate Association). It calculates book value assuming all properties have been measured at fair value.

The item is only updated if disclosed by the company.

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and interim time periods collected from May 2007

## EPRA Triple NAV

*Per Share Data Item, Annual & Interim Item; Field 05279*

Other Financials (rental, leasing and REITS):

EPRA TRIPLE NAV represents Triple Net Asset Value (NAV) as recommended by the EPRA (European Public Real Estate Association). It calculates book value assuming property and financial debt have been measured at fair value. The item is only updated if disclosed by the company.

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and interim time periods collected from May 2007

## EPRA/Recurring EPS

*Per Share Data Item, Annual & Interim Item; Field 05277*

Other Financials (Rental, Leasing and REITS):

EPRA/RECURRING EPS represents EPS as recommended by the EPRA (European Public Real Estate Association). It is the bottom line IFRS EPS backing out; a) fair value changes in property/investments/financial instruments b) realized gains on property other than held for trading and c) negative goodwill/impairment and d) any other income/expense considered by the company as nonrecurring.

The item is only updated if disclosed by the company.

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and interim time periods collected from May 2007

## EPRA/Recurring Net Income

*Supplementary Income Data, Annual & Interim Item; Field 18319*

Other Financials (rental, leasing and REITS):

EPRA/RECURRING NET INCOME represents the net income used to calculate the recurring/EPRA EPS (EPS as recommended by the European Public Real Estate Association). It is the bottom line net income after backing out a) fair value changes in property/investments/financial instruments, b) realized gains on property other than held for trading and c) negative goodwill/impairment and d) any other income/expenses considered by the company as non-recurring.

This item is only updated if disclosed by the company.

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restate Annual and Interim time series

- Annual and interim time periods collected from May 2007

## EPS
See EARNINGS PER SHARE

## Equipment Expense
*Supplementary (Expense) Data, Annual & Interim Item; Field 01085*

Banks, Other Financial Companies:

EQUIPMENT EXPENSE represents rental and maintenance expenses, furniture repairs, interest on mortgages on bank premises, real estate taxes and all other equipment or occupancy expenses.

It includes but is not restricted to:

Other property and equipment expense

Property rental (U.K.)

Hire equipment (U.K.)

It excludes:

Depreciation expense

## Equity
See COMMON EQUITY

## Equity Per Share
See BOOK VALUE PER SHARE

## Equity - GAAP – 1 Yr Annual Growth
*Growth Rate, Annual Item; Field 08589*

All Industries:

(Current Year's Common Equity-GAAP / Last Year's Common Equity-GAAP – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1995.

## Equity - GAAP – 3 Yr Annual Growth
*Growth Rate, Annual Item; Field 08590*

All Industries:

((Current Year's Common Equity-GAAP / Common Equity-GAAP four years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1997.

## Equity - GAAP – 5 Yr Annual Growth
*Growth Rate, Annual Item; Field 08591*

All Industries:

((Current Year's Common Equity-GAAP / Common Equity-GAAP six years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1999.

## Equity - 1 Yr Annual Growth

*Growth Rate, Annual & Interim Item; Field 08616*

All Industries:

(Current Year's Common Shareholders' Equity / Last Year's Common Equity - 1) * 100

Insurance Companies:

If Common Equity is not available, Policyholders Equity is substituted

This calculation uses restated data for last year's values where available.

Exceptions:

Finland (95 and prior years) and Norway (93 and prior years):

All Industries:

((Current Year's Common Equity + Current Year's Non-Equity Reserves) / (Last Year's Common Equity + Last Year's Non-Equity Reserves) - 1) * 100

Sweden (88 and prior years):

All Industries:

((Current Year's Common Equity + Current Year's Non-Equity Reserves * .5) / (Last Year's Common Equity + Last Year's Non-Equity Reserves * .5) - 1) * 100

Sweden (89)

All Industries:

((Current Year's Common Equity + Current Year's Non-Equity Reserves * .7) / (Last Year's Common Equity + Last Year's Non-Equity Reserves * .5) - 1) * 100

Sweden (90-92)

All Industries:

((Current Year's Common Equity + Current Year's Non-Equity Reserves * .7) / (Last Year's Common Equity + Last Year's Non-Equity Reserves * .7) - 1) * 100

Sweden (93)

All Industries:

((Current Year's Common Equity + Current Year's Non-Equity Reserves ) / (Last Year's Common Equity + Last Year's Non-Equity Reserves * .7) - 1) * 100

Sweden (94 and subsequent years):

All Industries:

(Current Year's Common Equity / Last Year's Common Equity - 1) * 100

Footnote:

A. Calculated based on original balance sheet data as no restated interim is disclosed by the company.

## Equity– 3 Yr Annual Growth

*Growth Rate, Annual Item; Field 08618*

All Industries:

((Current Year's Common Equity / Common Equity four years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs and is generally not available prior to 1994.

## Equity - 5 Yr Annual Growth

*Growth Rate, Annual Item; Field 08620*

All Industries:

((Current Year's Common Equity / Common Equity six years ago, reduced to a compound annual rate) - 1) * 100

Insurance Companies:

If Common Equity is not available, Policyholders Equity is substituted

Exceptions:

Finland (95 and prior years) and Norway (93 and prior years:

All Industries:

(((Current Year's Common Equity + Non-Equity Reserves) / (Common Equity + Non-Equity Reserves six years ago), reduced to a compound annual rate) - 1) * 100

Sweden (88 and prior years):

All Industries:

(((Current Year's Common Equity + Non-Equity Reserves * .5) / (Common Equity + Non-Equity Reserves * .5 six years ago), reduced to a compound annual rate) - 1) *100

Sweden (89 to 92)

All Industries:

(((Current Year's Common Equity + Non-Equity Reserves * .7) / (Common Equity + Non-Equity Reserves * .5 six years ago), reduced to a compound annual rate) - 1) * 100

Sweden (93 to 97)

All Industries:

(((Current Year's Common Equity + Non-Equity Reserves ) / (Common Equity + Non-Equity Reserves * .7 six years ago), reduced to a compound annual rate) - 1) * 100

Sweden (98 and subsequent years)

All Industries:

((Current Year's Common Equity / Common Equity six years ago), reduced to a compound annual rate) - 1) * 100

## Equity % Total Capital

*Leverage Ratio, Annual Item; Field 08201*

All Industries:

(Common Equity / Total Capital) * 100

Insurance Companies:

If Common Equity is not available, Policyholders Equity is substituted

Exceptions:

Finland (95 and prior years) and Norway (93 and prior years:

All Industries:

(Non-Equity Reserves + Common Equity) / Total Capital * 100

Sweden (88 and prior years):

All Industries:

(Non-Equity Reserves *.5 + Common Equity) / Total Capital *100

Sweden (89 to 93): subsequent years):

All Industries:

(Non-Equity Reserves * .7 + Common Equity) / Total Capita l* 100

Sweden (94 and subsequent years):

All Industries:

Common Equity / Total Capital * 100

## Equity % Total Capital - 5 Yr Avg

*Leverage Ratio, Annual Item; Field 08205*

All Industries:

Arithmetic average of the last five years of Equity % Total Capital

## Equity % Total Deposits

*Leverage Ratio, Annual Item; Field 15007*

Banks:

Common Equity / Deposits-Total * 100

Exceptions:

Finland (95 and prior years) and Norway (93 and prior years:

(Common Equity + Non-Equity Reserves) / Deposits-Total * 100

Sweden (88 and prior years):

(Common Equity + Non-Equity Reserves * .5) / Deposits-Total * 100

Sweden (89 to 93):

(Common Equity + Non-Equity Reserves * .7) / Deposits-Total * 100

Sweden (94 and subsequent years):

Common Equity / Deposits-Total * 100

## Equity % Total Deposits - 5 Yr Avg

*Leverage Ratio, Annual Item; Field 15010*

Banks:

Arithmetic average of the last five years Equity % Deposits-Total

## Equity In Earnings

*Income Data, Annual & Interim Item; Field 01503*

All Industries:

EQUITY IN EARNINGS represent that portion of the earnings or losses of a subsidiary whose financial accounts are not consolidated with the controlling company's assets.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Equity in earnings is pre-tax and included in pre-tax income

## Equity in Earnings

*Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04056*

All Industries:

EQUITY IN EARNINGS represent the non cash adjustment to income for share of profit/loss of associated companies and other equity accounted companies such as unconsolidated subsidiaries, affiliated companies and joint ventures. This data is a component of Total Other Cash Flow (field 04151).

This item is available in the annual original and annual restated time series for detailed companies, full update. For U.S. companies, it is also available in the interim original and interim restated time series.

## Equity In Untaxed Reserves

*Shareholders' Equity Data, Annual Item; Field 03490*

All Industries:

EQUITY IN UNTAXED RESERVES represents the portion of the reserve that is allocated to equity. It is only applicable to Finnish, Norwegian and Swedish consolidated results for comparison purposes with other countries.

Data for this field is generally not available prior to 1990.

## Equity Securities & Real Estate % Capital

*Other Ratio, Annual Item; Field 15109*

Insurance, Other Financial Companies:

(Total Equity Securities Investment + Real Estate Assets) / Total Capital * 100

## Equity Securities & Real Estate % Capital - 5 Yr Avg

*Other Ratio, Annual Item; Field 15112*

Insurance, Other Financial Companies:

Arithmetic average of the last five years of Equity Securities and Real Estate % Capital

## Equity Securities & Real Estate % Invested Assets

*Other Ratio, Annual Item; Field 15103*

Insurance, Other Financial Companies:

(Total Equity Securities Investment + Real Estate Assets) / Investments -Total * 100

## Equity Securities & Real Estate % Invested Assets - 5 Yr Avg

*Other Ratio, Annual Item; Field 15106*

Insurance, Other Financial Companies:

Arithmetic average of the last five years of Equity Securities and Real Estate % Invested Assets

## Equity Securities Investment - Total

*Supplementary (Asset) Data, Annual Item; Field 02230*

Insurance, Other Financial Companies:

EQUITY SECURITIES INVESTMENT - TOTAL represents the total investment of the company in common and non-redeemable preferred stock.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Fixed income securities are included

B. Includes other securities

## ESOP Guarantees

*Shareholders' Equity Data, Annual Item; Field 03496*

All Industries:

ESOP GUARANTEES represents guarantees made by the company for loans incurred by Employee Stock Option Plans for the purchase of common shares. The company holds the stock as collateral for the loan.

Data for this field is generally not available prior to 1990.

## ESOP Guarantees - Preferred Issued

*Liability Data, Annual Item; Field 03449*

All Industries:

ESOP GUARANTEES - PREFERRED ISSUED represents a pledge by the company to insure a loan incurred by the employee stock option plan (ESOP) for the purchase of preferred shares. The company holds the stock as collateral for the loan. It is similar to treasury stock in that the preferred equity is reduced by the amount of the ESOP guarantee.

Data for this field is generally not available prior to 1989.

## Exchange Rate Used In Translating Balance Sheet

*Supplementary Data, Annual & Interim Item; Field 18214*

All Industries:

EXCHANGE RATE USED IN TRANSLATING BALANCE SHEET represents the exchange rate used to convert data from the reported currency to the currency of the country in which the company is domiciled. This data is only available if the financial accounts of the company are not reported in the local currency.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

## Exchange Rate Used In Translating Income Statement/Cash Flow

*Supplementary Data, Annual & Interim Item; Field 18215*

All Industries:

EXCHANGE RATE USED IN TRANSLATING INCOME STATEMENT/CASH FLOW represents the exchange rate used to convert data from the reported currency to the currency of the country in which the company is domiciled. This data is only available if the financial accounts of the company are not reported in the local currency.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

## Excise/Windfall Profit Tax

*Supplementary Data, Annual Item; Field 18063*

All Industries:

EXCISE/WINDFALL PROFIT TAX represents taxes that are levied on specific products or services or for a specific purpose. These taxes are usually a percentage of the price and are not considered part of the company's revenue. It is deducted from sales/revenues if included in the breakdown of expenses.

Data for this field is generally not available prior to 1993.

Footnotes:

A. No standard text

## Excludes Extraordinary Credit/Charge Per Share – Fiscal

*Stock Data, Annual & Interim Item; Field 18260*

All Industries:

EXCLUDES EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the gain/loss net of taxes resulting from nonrecurring or unusual events that is excluded from the net income of a company.

Data for this field is not available prior to 1998.

## Expense Ratio (%)

*Profitability Ratio, Annual Item; Field 15555*

Insurance Companies:

Underwriting Expense / Total Premiums Written * 100

## Expense Ratio (%) - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 15558*

Insurance Companies:

Arithmetic average of the last five years of Expense Ratios

## Exports

*Supplementary (Income) Data, Annual Item; Field 07161*

Industrials, Other Financials:

EXPORTS represents the revenues generated from the shipment of merchandise to another country for sale.

Footnotes:

C. No standard text

Ongoing update discontinued from Oct 2012

A. Parent Company

B. Includes Excise Taxes

## External Financing

*Supplementary (Cash Flow) Data, Annual Item; Field 04500*

All Industries:

EXTERNAL FINANCING represents company financing from outside sources. It includes the issuance and retirement of stock and debt. This item is calculated from available data.

Footnotes:

A. May reflect changes due to acquisitions and accounting policies

## Extraordinary Charge - Pre-tax

*Expense Data, Annual & Interim Data; Field 01254*

All Industries:

EXTRAORDINARY CHARGE - PRE-TAX represents any pre-tax extraordinary charge which is infrequent or unusual included in the net income of a company. For non-U.S. companies it is as defined by the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Major casualties such as earthquakes and floods, if rare in the area

Expropriation of assets by foreign governments

Effects of a prohibition under a newly enacted law or regulation

Prior effects of an accounting change

Reorganization (Refinitiv Worldscope Fundamentals field 18227)

Exceptional Items (United Kingdom)

Write-down or write-off of inventories or other write-downs that are normally a part of operations if they exceed 25% of earnings

Special items (Japan)

Significant impact of tax reforms reported pretax

Impairment of Contract Costs reported pretax

It excludes:

Write-down or write-off of receivables, inventories or tangible assets if less than 25% of earnings

Effects of labor strikes

Shortages of raw materials

Changes in estimates of accumulated depreciation, accrued expenses and profit or loss on long term construction contracts

Footnotes:

Ongoing update discontinued from Oct 2012

A. Net of income taxes

B. Net of extraordinary income

## Extraordinary Credit - Pre-tax

*Income Data, Annual & Interim Data; Field 01253*

All Industries:

EXTRAORDINARY CREDIT - PRE-TAX represents any pre-tax extraordinary credit which is infrequent or unusual included in the net income of a company. For non-U.S. companies it is as defined by the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Major casualties such as earthquakes and floods, if rare in the area

Expropriation of assets by foreign governments

Effects of a prohibition under a newly enacted law or regulation

Prior effects of an accounting change

Reorganization

Exceptional Items (United Kingdom)

Write-down or write-off of inventories or other write-downs that are normally a part of operations if they exceed 25% of earnings

Special items (Japan)

Significant impact of tax reforms reported pretax

Impairment of Contract Costs reported pretax

It excludes:

Effects of labor strikes

Shortages of raw materials

Changes in estimates of accumulated depreciation, accrued expenses and profit or loss on long term construction contracts

Footnotes:

Ongoing update discontinued from Oct 2012

A. Net of income taxes

B. Net of extraordinary charge

## Extraordinary Credit/Charge Per Share

*Stock Data, Annual Item; Field 05226*

All Industries:

EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the gain/loss resulting from nonrecurring or unusual events.

This data is on a calendar year basis for U.S. corporations and a fiscal year basis for non-U.S. corporations.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

C. Other charges are included

D. Includes discontinued operations

## Extraordinary–Income Tax

*Supplementary (Income) Data, Annual & Interim Data; Field 18181*

All Industries:

EXTRAORDINARY-INCOME TAX represents the extra-ordinary/non-recurring gain/loss resulting from unusual or non-recurring event reported under income taxes.

It includes but is not restricted to:

Special One-off tax

The Impact on income taxes of a significant tax reform

Extraordinary item reported under income taxes

Data for this field is generally not available prior to 2017.

## Extraordinary Items

*Cash Flow Data, Annual & Interim Item; Field 04225*

All Industries:

EXTRAORDINARY ITEMS represent gains and losses resulting from nonrecurring unusual events. There are two types:

1. Those that occur in the current accounting period

2. Those that relate to past years' transactions

For Non-U.S. corporations, this item is as reported by the company. Differences in accounting definitions would exist between countries.

## Extraordinary Items & Gain/Loss Sale of Assets

*Income Data, Annual & Interim Item; Field 01601*

All Industries:

EXTRAORDINARY ITEMS & GAIN/LOSS SALE OF ASSETS represent gains and losses resulting from nonrecurring or unusual events.

There are two types:

1. Those that occur in the current accounting period

2. Those that relate to past years' transactions

For Non-U.S. corporations, this item is as reported by the company. Differences in accounting definitions would exist between countries.

It includes:

Disposal of Discontinued operations

Footnotes:

Ongoing update discontinued from Oct 2012

C. Other charges are included

D. Includes discontinued operations

# F

## Fax Number

*Descriptive Data, Current Item; Field 06033*

All Industries:

FAX NUMBER represents the number used by the company to electronically transmit written information via a facsimile machine.

## Federal Agency Securities

*Asset Data, Annual Item; Field 02206*

Banks:

FEDERAL AGENCY SECURITIES represent the purchase of securities that would create an indirect loan to the government through its federal agencies. These securities are not general obligations of the Treasury. They are, however, sponsored by the government and therefore are looked upon as safe investments.

It includes but is not restricted to:

Federal securities available for sale (field 18088)

It excludes:

U.S. agency mortgage-backed securities

Footnotes:

A. Included in U.S. Treasury Securities

## Federal Agency Securities Available For Sale

*Supplementary (Asset) Data, Annual Item; Field 18088*

Banks:

FEDERAL AGENCY SECURITIES AVAILABLE FOR SALE represent the amount of federal agency securities that cannot be classified as either investment securities or trading account securities.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

It excludes:

U.S. Agency mortgage backed securities available for sale

Data for this field is generally available prior to 2013.

Footnotes:
Ongoing update discontinued from Oct 2012

A. Included in U.S. treasury securities available for sale

## Federal Funds

*Asset Data, Annual & Interim Item; Field 02210*

Banks:

FEDERAL FUNDS represent short term loans from the Federal Reserve Bank made to the bank from their excess balances. For 1989 and prior years it includes securities purchased under resale agreements.

Footnotes:

A. Includes securities purchased under resale agreements

## Federal Funds (Liability)

*Supplementary (Liability) Data, Annual & Interim Item; Field 03055*

Banks:

FEDERAL FUNDS represent funds bought by the bank from the excess reserve funds of other banks that are maintained in the Federal Reserve Bank. These funds are purchased by the bank when their reserves temporarily go below their reserve requirements.

Footnotes:

A. Includes securities sold under repurchase agreements

## Finance Receivables

*Supplementary (Asset) Data, Annual Item; Field 02048*

Other Financial Companies:

FINANCE RECEIVABLES represent the amounts due to the company as a result of its financial operations. It is shown net of unearned finance charges and allowances for credit losses.

It includes but is not restricted to:

Loans - secured/unsecured

Sales finance contracts

Notes receivable

Receivables from trusts

Accrued rents

Due from factor

Due from finance subsidiary

Unbilled lease revenue

Accrued interest

Current portion of net investment in sales-type leases

Deferred billings to contracts.

## Finished Goods

*Asset Data, Annual Item; Field 02099*

All Industries:

FINISHED GOODS represent the inventory of goods which are ready for sale.

Data for this field is generally not available prior to 1989.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes work in progress

## Fiscal Year End Exchange Rate (U.S. $)
*Supplementary Data, Annual Item; Field 06102*

All Industries:

FISCAL YEAR END EXCHANGE RATE (U.S. $) represents the fiscal year end exchange rate used to convert balance sheet items into U.S. dollars.

This item is only available for ADRs.

## Fiscal Year 12 Month Average Exchange Rate (U.S. $)
*Supplementary Data, Annual Item; Field 06101*

All Industries:

FISCAL YEAR 12 MONTH AVERAGE EXCHANGE RATE (U.S. $) represents the 12 month average exchange rate used to convert income statement and cash flow items into U.S. dollars.

This item is only available for ADRs.

## Fixed Assets % Common Equity
*Leverage Ratio, Annual & Interim Item; Field 08266*

All Industries:

Property, Plant & Equipment-Net / Common Equity * 100

Insurance Companies:

If Common Equity is not available, Policyholders Equity is substituted

Exceptions:

Finland (95 and prior years) and Norway (93 and prior years):

All Industries:

Property, Plant & Equipment-Net / (Non-Equity Reserves + Common Equity) * 100

Sweden (88 and prior years):

All Industries:

Property, Plant & Equipment-Net / (Non-Equity Reserves * .5 + Common Equity) * 100

Sweden (89 to 93):

All Industries:

Property, Plant & Equipment-Net / (Non-Equity Reserves * .7 + Common Equity) * 100

Sweden (94 and subsequent years):

All Industries:

Property, Plant & Equipment-Net /Common Equity * 100

## Fixed Assets % Common Equity - 5 Yr Avg
*Leverage Ratio, Annual Item; Field 08270*

All Industries:

Arithmetic average of the last five years of Fixed Assets % Common Equity

## Fixed Charge Coverage Ratio
*Leverage Ratio, Annual & Interim (Not Insurance) Item; Field 08251*

Industrials, Insurance, Other Financial Companies:

Earnings before Interest and Taxes / (Interest Expense on Debt + (Preferred Dividends (Cash) / (1 - Tax Rate / 100)))

If the Tax rate is negative or not available or if preferred dividends are 0:

Earnings before Interest and Taxes / (Interest Expense on Debt + Preferred Dividends (Cash))

Exceptions:

U.S. Companies:

Standard Tax Rate Used in Calculations:

86 and prior years: 46%

87 to 94: 34%

95 and subsequent years: 35%

## Fixed Charge Coverage Ratio - 5 Yr Avg

*Leverage Ratio, Annual Item; Field 08255*

Industrials, Other Financial Companies:

Arithmetic average of the last five years of Fixed Charge Coverage Ratios

## Fixed Income Securities Investment - Total

*Asset Data, Annual Item; Field 02215*

Insurance Companies:

FIXED INCOME SECURITIES INVESTMENT - TOTAL represents the total investment of the insurance company in fixed income securities such as bonds and redeemable preferred stocks.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Loans are included

B. Equity securities are included

C. Loans and equity securities are included

## Foreign Asset Turnover

*Asset Utilization Ratio, Annual Item; Field 08706*

All Industries:

Foreign Sales / Foreign Assets

## Foreign Asset Turnover - 5 Yr Avg

*Asset Utilization Ratio, Annual Item; Field 08710*

All Industries:

Arithmetic average of the last five years of Foreign Asset Turnover

## Foreign Assets Growth - 1 Yr Annual Growth

*Growth Rate, Annual Item; Field 08716*

All Industries:

(International Assets / Last Year's International Assets - 1) * 100

This calculation uses restated data for last years values where available

## Foreign Assets Growth - 5 Yr Annual Growth

*Growth Rate, Annual Item; Field 08720*

All Industries:

((International Assets / International Assets 6 years ago, reduced to a compound annual rate) -1) * 100

## Foreign Assets % Total Assets

*Leverage Ratio, Annual Item; Field 08736*

All Industries:

International Assets / Total Assets * 100

Banks:

International Assets / (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

International Assets / (Total Assets - Custody Securities) * 100

## Foreign Assets % Total Assets - 5 Yr Avg

*Leverage Ratio, Annual Item; Field 08740*

All Industries:

Arithmetic average of the last five years of Foreign Assets % Total Assets

## Foreign Currency Translation Gain/Loss

*Supplementary (Income) Data, Annual & Interim Item; Field 01351*

All Industries:

FOREIGN EXCHANGE TRANSLATION GAIN/LOSS represents gains or losses from holding foreign monetary items during a period of fluctuating exchange rates used in determination of net income. For U.S. corporations, this is usually reported after taxes.

Data for this field is generally available prior to 2012.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes other financial charges

B. Before taxes for U.S. Corporations

C. Includes realized gains/losses

## Foreign Exchange Income

*Income Data, Annual Item; Field 01018*

Banks, Other Financial Companies:

FOREIGN EXCHANGE INCOME represents income received from foreign currency transactions.

It includes but is not restricted to:

Foreign currency translation gains or losses, if not reported separately

Foreign exchange trading income

Footnotes:

Ongoing update discontinued from Oct 2012

A. Some other financial charges are included

B. Includes foreign currency translation gain/loss

## Foreign Exchange Transactions

*Supplementary (Income) Data, Annual & Interim Item; Field 01352*

All Industries:

FOREIGN EXCHANGE TRANSACTIONS represents realized foreign currency gains and losses. Transaction gains or losses happen when the exchange rate changes between the date of purchase and the date of sale.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Currency trading gain/loss

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

B. May include foreign currency translation

## Foreign Income Growth - 1 Yr Annual Growth

*Growth Rate, Annual Item; Field 08726*

All Industries:

(International Operating Income or Net Income / Last Year's International Operating Income or Net Income - 1) * 100

This calculation uses restated data for last years values where available

## Foreign Income Growth - 5 Yr Annual Growth

*Growth Rate, Annual Item; Field 08730*

All Industries:

((International Operating Income or Net Income / International Operating Income or Net Income 6 years ago, reduced to a compound annual rate) - 1) * 100

## Foreign Income Margin

*Profitability Ratio, Annual Item; Field 08701*

All Industries:

International Operating Income / International Sales * 100

## Foreign Income Margin - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 08705*

All Industries:

Arithmetic average of the last five years of Foreign Income Margin

## Foreign Income % Total Income

*Profitability Ratio, Annual Item; Field 08741*

All Industries:

International Operating Income / Operating Income * 100

## Foreign Income % Total Income - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 08745*

All Industries:

Arithmetic average of the last five years of Foreign Income % Total Income

## Foreign Loans
*Asset Data, Annual Item; Field 02268*

Banks:

FOREIGN LOANS represent loans made to foreign customers.

## Foreign Office Deposits
*Liability Data, Annual Item; Field 03017*

Banks:

FOREIGN OFFICE DEPOSITS represent deposits in foreign offices of the bank.

It includes but is not restricted to:

Deposits of nonresidents

Data for this field is generally available prior to 2013.

## Foreign Office Deposits % Total Deposits
*Other Ratio, Annual Item; Field 15573*

Banks:

Foreign Deposits / Deposits-Total * 100

## Foreign Office Deposits % Total Deposits - 5 Yr Avg
*Other Ratio, Annual Item; Field 15577*

Banks:

Arithmetic average of the last five years of Foreign Office Deposits % Total Deposits

## Foreign Return On Assets
*Profitability Ratio, Annual Item; Field 08711*

All Industries:

International Operating Income / International Assets * 100

## Foreign Return On Assets - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 08715*

All Industries:

Arithmetic average of the last five years of Foreign Return on Assets

## Foreign Sales Growth - 1 Yr Annual Growth
*Growth Rate, Annual Item; Field 08721*

All Industries:

(International Sales / Last Year's International Sales - 1) * 100

This calculation uses restated data for last years values where available

## Foreign Sales Growth - 5 Yr Annual Growth
*Growth Rate, Annual Item; Field 08725*

All Industries:

((International Sales / International Sales 6 years ago, reduced to a compound annual rate) -1) * 100

## Foreign Sales % Total Sales
*Profitability Ratio, Annual Item; Field 08731*

All Industries:

International Sales / Net Sales or Revenues * 100

## Foreign Sales % Total Sales - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 08735*

All Industries:

Arithmetic average of the last five years of Foreign Sales % Total Sales

## Format Code - Cash Flow
*Supplementary (Cash Flow) Data, Annual Item; Field 18216*

All Industries:

FORMAT CODE - CASH FLOW represents the method used by the company for reporting its Cash Flow Statement.

| Code | Method |
|---|---|
| 01 | FASB 95 |
| 02 | Sources & Uses |
| 03 | Limited |

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

## Free Cash Flow Per Share
*Stock Data, Annual Item; Field 05507*

All Industries:

FREE CASH FLOW PER SHARE represents the cash earnings per share, net of capital expenditures and total dividends paid of the company, for the 12 months on fiscal basis. The numerator used in this calculation is Funds from Operations (field 04201) - Capital Expenditures (field 04601) - Cash Dividends Paid (field 04551).

## Free Reserves
See UNAPPROPRIATED (FREE) RESERVES

## Full/Limited Coverage Indicator
*Supplementary Data, Annual Item; Field 07033*

All Industries:

FULL/LIMITED COVERAGE INDICATOR indicates whether or not a full set or a limited set of company data is available for a specific year. A "F" in this fields indicates that a full set is available, a "L" indicates that a limited set is available.

## Fully Diluted Average Shares
See COMMON SHARES USED TO CALCULATE FULLY DILUTED EARNINGS PER SHARE.

## Fully Diluted Earnings Per Share

*Stock Data, Annual Item; Field 05290*

All Industries:

FULLY DILUTED EARNINGS PER SHARE represents the net income per share assuming the conversion of all convertible securities including convertible preferred stock and convertible debentures and the exercise of all outstanding stock options and warrants. It represents earnings for the 12 months ended the last calendar quarter for U.S. companies and the fiscal year for non-U.S. companies.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies.

Footnotes:

B. Includes or excludes extraordinary charge or credit

D. No standard text

0. No standard text

S. No standard text

V. No standard text

W. No standard text

Ongoing update discontinued from Oct 2012

AA. Earnings per share after full tax

F. Period includes strike

G. Includes the effects of a change in accounting policies or tax laws

M. Calculation based on year end outstanding shares

Q. Based on fully diluted shares

X. Estimated based on standard tax basis

Y. Based on combined multiple shares

Z. Earnings per share estimated using net income after preferred dividends divided by year end shares or latest shares available

## Fully Diluted Earnings Per Share - First, Second, Third and Fourth Quarter

*Stock Data, Annual Item; Fields 05291, 05292, 05293, 05294, respectively*

All Industries:

FULLY DILUTED EARNINGS PER SHARE represents the net income per share assuming the conversion of all convertible securities including convertible preferred stock and convertible debentures and the exercise of all outstanding stock options and warrants reported by the company in each of the respective interim periods.

Interim periods are determined on a calendar basis for U.S. companies and on a fiscal basis for non-U.S. companies.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies.

Footnotes:

A. Estimate based on net profit before minority interest divided by latest shares available

AA. Earnings per share after full tax

B. Includes or Excludes extraordinary charge or credit

C. Estimate based on pre-tax profit before minority interest adjusted for standard tax rate divided by latest shares available

D. No standard text

F. Period includes strike

G. Includes the effects of a change in accounting policies or tax laws

O. No standard text

S. No standard text

T. Based on profits after transfer to reserves

V. No standard text

W. No standard text

## Funds From/For Other Operating Activities

*Cash Flow Data, Annual & Interim Item; Field 04831*

All Industries:

FUNDS FROM/FOR OTHER OPERATING ACTIVITIES represent the net change in working capital apart from the increase/decrease in short term borrowings and increase/decrease in cash & equivalents.

This field is not applicable to Insurance companies both annuals and interims.

Data for this item is generally not available prior to 1989.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Funds provided from other current assets or other current liabilities are included in other sources or uses

B. Includes increase/decrease in short term borrowings

## Funds From Operations

*Cash Flow Data, Annual & Interim Item; Field 04201*

All Industries:

FUNDS FROM OPERATIONS represents the sum of net income and all non-cash charges or credits. It is the cash flows generated by the operations of a business before adjusting working capital changes.

If a Statement of Changes in Financial Position has not been provided, but the company discloses an aggregate cash flow, this amount has been used. Where cash flow has not been disclosed in any manner, it is estimated based on net profit before preferred dividends plus depreciation, reserves charges, provision for loan losses for banks, and provision for future benefits for insurance companies.

It includes but is not restricted to:

Depreciation

Amortization of Intangibles

Deferred Taxes

It excludes:

Extraordinary items

Changes in working capital

Footnotes:

G. Includes funds from other operating activities

L. No standard text

Ongoing update discontinued from Oct 2012

A. Using cash flow figure per financial statements when statement of changes in financial position is not given

B. Defined by company

F. Taken from English Report

# G

## Gain On Sale Of Investment

*Supplementary (Income) Data, Annual Item; Field 01305*

Other Financial Companies:

GAIN ON SALE OF INVESTMENT represents the profit made on the disposal of securities.

## Gain/Loss On Disposal Of Assets

*Supplementary (Income) Data, Annual & Interim Item; Field 01306*

All Industries:

GAIN/LOSS ON DISPOSAL OF ASSETS represents the funds earned from the sale of assets.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

J. Extraordinary

Ongoing update discontinued from Oct 2012

B. Disposal of fixed assets

C. Disposal of investments

D. Disposal of intangible assets

F. Disposal of fixed assets and investments

G. Disposal of fixed assets and intangible assets

H. Disposal of investments and intangible assets

I. Disposal of fixed assets, investments and intangible assets

## Gains/Losses On Sale Of Securities - Pre-tax

*Income Data, Annual & Interim Item; Field 01270*

Banks, Insurance Companies:

GAINS/LOSSES ON SALE OF SECURITIES - PRE-TAX represent the difference between the amount received from the sale or disposal of an asset and its carrying value. Realized investment loss can also be caused by the write-down of the asset when it has a permanent decline in its value or by moving the investment to short term investments when the market value has dropped below cost.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

Marketable securities gain/loss

Gain on government and other bonds sold and redeemed minus loss on government and other bonds sold and redeemed

Loss on devaluation of bonds

Profit/Loss on realization of government securities

## General Industry Classification

*Descriptive Data, Current Item; Field 06010*

All Industries:

This item represents the company's general industry classification.

It is defined as follows:

01 Industrial

02 Utility

03 Transportation

04 Bank/Savings & Loan

05 Insurance

06 Other Financial

## Geographic Segment Data

*Geographic Data, Annual Items; Fields 19600-19695*

All Industries:

The following information is given for up to ten geographic segments of a company. For companies that have only domestic operations data is found in Geographic Segment 1 fields. If a company has more than ten geographic segments the remaining segments are included in Geographic Segment 10 fields.

Data for these fields are generally not available prior to 1990.

*GEOGRAPHIC SEGMENT 1-10 - DESCRIPTION - Fields 19600, 19610, 19620, 19630, 19640, 19650, 19660, 19670, 19680, 19690, respectively*
DESCRIPTION represents the geographic region as reported by the company.

*GEOGRAPHIC SEGMENT 1-10 - SALES - Fields 19601, 19611, 19621,19631, 19641, 19651, 19661, 19671, 19681, 19691, respectively*

SALES represents the total revenues from the geographic region updated in the respective description.

Footnotes:

C. No standard text

D. No standard text

G. Reflects Market Segment Breakdown

Ongoing update discontinued from Oct 2012

A. Includes non-domestic operations which cannot be separated

B. Includes excise taxes, windfall profit taxes and/or other income

F. Includes other income

H. Includes share of associate companies

I. May include export sales which cannot be subtracted out

J. Includes discontinued operations

K. Based on premiums only

*GEOGRAPHIC SEGMENT 1-10 - ASSETS - Fields 19603, 19613, 19623, 19633, 19643, 19653, 19663, 19673, 19683, 19693, respectively*
ASSETS represents the total assets from the geographic region updated in the respective description.

Footnotes:

C. No standard text

D. No standard text

Ongoing update discontinued from Oct 2012

A. Includes non-domestic operations which cannot be separated

B. Reflects net-operating assets

F. Net assets

H. Includes share of associate companies

J. Includes discontinued operations

L. Reflects capital employed

*GEOGRAPHIC SEGMENT 1-10 - OPERATING INCOME - Fields 19602, 19612, 19622, 19632, 19642, 19652, 19662, 19672, 19682, 19692, respectively*
OPERATING INCOME represents the operating income generated from the geographic region updated in the respective description.

Footnotes:

C. No standard text

D. No standard text

Ongoing update discontinued from Oct 2012

A. Includes non-domestic operations which cannot be separated

B. Reflects pre-tax income

H. Includes share of associate companies

J. Includes discontinued operations

K. As reported

N. Net income before interest and tax

*GEOGRAPHIC SEGMENT 1-10 - CAPITAL EXPENDITURES - Fields 19604, 19614, 19624, 19634, 19644, 19654, 19664, 19674, 19684, 19694, respectively*
CAPITAL EXPENDITURES represents the capital expenditures resulting from the geographic region updated in the respective description.

Footnotes:

C. No standard text

D. No standard text

Ongoing update discontinued from Oct 2012

A. Includes non-domestic operations which cannot be separated

H. Includes share of associate companies

J. Includes discontinued operations

*GEOGRAPHIC SEGMENT 1-10 - DEPRECIATION - Fields 19605, 19615, 19625, 19635, 19645, 19655, 19665, 19675, 19685, 19695, respectively*
DEPRECIATION represents the depreciation expense resulting from the geographic segment updated in the respective description.

Footnotes:

C. No standard text

D. No standard text

Ongoing update discontinued from Oct 2012

A. Includes non-domestic operations that cannot be separated

H. Includes share of associate companies

J. Includes discontinued operations

## Goodwill - Accumulated Amortization

*Supplementary (Asset) Data, Annual Item; Field 02503*

All Industries:

GOODWILL – ACCUMULATED AMORTIZATION represents the accumulated amortization of the difference between the cost of an acquired entity and the aggregate value of its identifiable assets. It includes any impairment charge(s) made against the goodwill.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

## Goodwill - Gross

*Supplementary (Asset) Data, Annual Item; Field 02502*

All Industries:

GOODWILL - GROSS represents the gross value of the difference between the cost of an acquired entity and the aggregate value of its identifiable assets.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

## Goodwill – GAAP

*Supplementary (Asset) Data, Annual Item; Field 06693*

All Industries:

GOODWILL – GAAP represents the goodwill of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for GOODWILL/COST IN EXCESS OF ASSETS PURCHASED for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Goodwill Written Off

*Supplementary (Liability) Data, Annual Item; Field 03491*

All Industries:

GOODWILL WRITTEN OFF represents goodwill written off directly to the reserve account in the equity of a company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Current year's negative goodwill

Goodwill written back

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

B. Includes negative goodwill

## Goodwill/Cost In Excess Of Assets Purchased, Net

*Supplementary (Asset) Data, Annual & Interim Item; Field 18280*

All Industries:

GOODWILL/COST IN EXCESS OF ASSETS PURCHASED represents the excess cost over the fair market value of the net assets purchased. It is included in other intangible assets.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

### Gross Income
*Income Data, Annual & Interim Item; Field 01100*

Industrials, Other Financial Companies:

Gross Income represents the difference between sales or revenues and cost of goods sold and depreciation/depletion, and amortization

### Gross Profit Margin
*Profitability Ratio, Annual & Interim Item; Field 08306*

Industrials, Other Financial Companies:

Gross Income / Net Sales or Revenues * 100

### Gross Profit Margin - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 08310*

Industrials, Other Financial Companies:

Arithmetic average of the last five years of Gross Margin

## H

### Headline Earnings Per Share
*Stock Data, Annual & Interim Item; Field 05725*

All Industries:

HEADLINE EARNINGS PER SHARE represent the reported earnings per share based on the trading profits and losses for the year. These earnings conform to the standards set by the Institute of United Kingdom Society of Investment Professionals (UKSIP) to create an unambiguous earnings figure for users, the press and statistical companies.

This item is generally only available for UK type reporting companies and is generally not available prior to 1994.

### Healthcare Data – Actual Return On Plan Assets
*Supplementary Data, Annual Item; Field 18842*

All Industries:

HEALTHCARE DATA – ACTUAL RETURN ON PLAN ASSETS represents the difference in the fair value of fund assets at the beginning and the end of the period adjusted for contributions made to the fund and benefits payments made by the fund during the period.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

### Healthcare Data – Accumulated Benefit Obligation
*Supplementary Data, Annual Item; Field 18834*

All Industries:

HEALTHCARE DATA – ACCUMULATED BENEFIT OBLIGATION represents an approximate measure of the liability of a plan in the event of a termination at the date the calculation is performed.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Healthcare Data – Amortization Of Prior Service Costs

*Supplementary Data, Annual Item; Field 18838*

All Industries:

HEALTHCARE DATA – AMORTIZATION OF PRIOR SERVICE COSTS represents costs related to employee service in years preceding the adoption or amendment of a pension plan; these are referred to as prior service costs. These costs are amortized over future expected service periods of the employees.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Healthcare Data – Discount Rate

*Supplementary Data, Annual Item; Field 18832*

All Industries:

HEALTHCARE DATA – DISCOUNT RATE represents the annual rate at which the projected future liabilities are discounted back to the present date.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Healthcare Data – Expected Long-Term Return Rate On Pension Assets

*Supplementary Data, Annual Item; Field 18831*

All Industries:

HEALTHCARE DATA – EXPECTED LONG-TERM RETURN RATE ON PENSION ASSETS represents an estimate of the rate of return to be earned over the period until all benefits under the plan have been paid.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Healthcare Data – Expected Return On Plan Assets For The Period

*Supplementary Data, Annual Item; Field 18843*

All Industries:

HEALTHCARE DATA – EXPECTED RETURN ON PLAN ASSETS FOR THE PERIOD represents the expected return on the pension plan investments plus the change in the carrying value of the plan assets used in operations.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

As this field is an expense field and amounts reported for Expected Return on Plan Assets are income, this field will always be updated with a minus (-).

## Healthcare Data – Fair Value Of Plan Assets

*Supplementary Data, Annual Item; Field 18833*

All Industries:

HEALTHCARE DATA – FAIR VALUE OF PLAN ASSETS represents the value of the investments in the pension plan at a particular point in time.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Healthcare Data – (Gains) Losses From Settlements

*Supplementary Data, Annual Item; Field 18840*

All Industries:

HEALTHCARE DATA – (GAINS) LOSSES FROM SETTLEMENTS represents an irrevocable transaction that relieves the employer (or the plan) of primary responsibility for a defined benefit pension obligation.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

This may be reported as a combined item as gains/losses from settlements/curtailments.

Include gains/losses from curtailments if reported separately.

## Healthcare Data – Interest Cost

*Supplementary Data, Annual Item; Field 18839*

All Industries:

HEALTHCARE DATA – INTEREST COST represents annual interest costs, which reflect the financing costs in a pension plan. Interest expense accrues each year on the projected benefit obligation based on a selected interest rate.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Healthcare Data – Net Interest Cost

*Supplementary Data, Annual Item; Field 18848*

All Industries:

HEALTHCARE DATA – NET INTEREST COST is defined as the change in the value of net post retirement and healthcare liability/(asset) during the reporting period that arises from passage of time and determined by multiplying the net benefit liability/(asset) by discount rate, taking into account actual contributions and benefits paid during the reporting period. It reflects combined plans data where multiple plans exist.

This item is usually provided by those companies that adopts IAS 19R under the IFRS reports published after 1st January 2013.

This item is available in the annual original and annual restated time series for detailed companies, full update.

## Healthcare Data – Net Periodic Pension (Income)/Expense

*Supplementary Data, Annual Item; Field 18836*

All Industries:

HEALTHCARE DATA – NET PERIODIC PENSION (INCOME)/EXPENSE represents the amount recognized in an employer's financial statements as the cost of a pension plan for a period.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Healthcare Data – Other Net Periodic Pension (Income)/Expense

*Supplementary Data, Annual Item; Field 18841*

All Industries:

HEALTHCARE DATA – OTHER NET PERIODIC PENSION (INCOME)/EXPENSE represents a component of Net Periodic Pension (Income)/Expense.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Healthcare Data – Pension Service Costs

*Supplementary Data, Annual Item; Field 18837*

All Industries:

HEALTHCARE DATA – PENSION SERVICE COSTS represents the expense caused by the increase in pension benefits payable (the projected benefit obligation) to employees due to services rendered during the current year. (Present value of new benefits earned by employees during the year). For example, when an employee is covered by a defined-benefit pension plan, the annual Service Cost is the increase in the present value of the future pension obligations due to an added year of service and salary.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is in the annual time series at the company level.

## Healthcare Data – Projected Benefit Obligation (PBO)

*Supplementary Data, Annual Item; Field 18835*

All Industries:

HEALTHCARE DATA – PROJECTED BENEFIT OBLIGATION represents a measure of a pension plan's liability at the calculation date assuming that the plan is ongoing and will not terminate in the foreseeable future.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Healthcare Data – Unfunded Healthcare Defined Benefits

*Supplementary Data, Annual Item; Field 18830*

All Industries:

HEALTHCARE DATA – UNFUNDED HEALTHCARE DEFINED BENEFITS represents the difference between the accumulated benefit obligation and the fair value of plan assets when the accumulated obligation exceeds the fair value.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Healthcare Data – Unrecognized Prior Service Cost

*Supplementary Data, Annual Item; Field 18844*

All Industries:

HEALTHCARE DATA – UNRECOGNIZED PRIOR SERVICE COST represents costs when a pension plan is initially adopted or amended to provide increased benefits, employees are granted additional benefits for services performed in years prior to the plan's adoption or amendment.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Healthcare - Net Healthcare Liability/(Asset) – Balance Sheet

*Supplementary (Pension) Data, Annual Item; Field 18847*

All Industries:

HEALTHCARE - NET HEALTHCARE LIABILITY/(ASSET) – BALANCE SHEET represents the amount of the post-retirement liability or asset to be reported on the balance sheet. It is Healthcare Plan-Projected Benefit Obligation (18835) – Healthcare-Fair Value of Plan Assets (18833) - Healthcare Plan-Unrecognized Prior Service Cost (18844) + Healthcare–Unrecognized Actuarial Gains/Losses (18845) – Healthcare-Other Adjustments to Funded Status (18846).

This item is available in the annual original and annual restated time series for detailed non-U.S. companies, full update.

### Healthcare - Other Adjustments to Funded Status for Net Pension/Post Retirement Assets/Liabilities

*Supplementary (Pension) Data, Annual Item; Field 18846*

All Industries:

HEALTHCARE - OTHER ADJUSTMENTS TO FUNDED STATUS FOR NET PENISON/POST RETIREMENT ASSETS/LIABILITIES represents any miscellaneous items used in the adjustment to the funded status for net pensions assets/liabilities recognized in the Balance Sheet.

This item is available in the annual original and annual restated time series for detailed Non-U.S. companies, full update.

### Healthcare - Unrecognized Net Actuarial Gain/Loss

*Supplementary (Pension) Data, Annual Item; Field 18845*

All Industries:

HEALTHCARE - UNRECOGNIZED NET ACTUARIAL GAIN/LOSS represents a measure of the difference between the actual experience and that expected based upon the actuarial assumptions, between two actuarial valuation dates.

This item is available in the annual original and annual restated time series for detailed companies, full update.

### Hybrid Tier 1 Capital

*Supplementary (Liability) Data, Annual & Interim Item; Field 18636*

Banks, Other Financial Companies:

HYBRID TIER 1 CAPITAL represents the value of highest-quality sources of capital which banks and other financial institutions are required to keep in order to be protected against bankruptcy, other than those included in the Core Tier 1 Capital (the Common Equity Tier 1 capital). Under Basel accords, Hybrid Tier 1 Capital is defined as the sum of Tier 1 instruments that are not included in the Core Tier 1 Capital. These include certain instruments included in hybrid Tier 1 capital and share premiums resulting from these instruments, excluding regulatory adjustments. The value is collected as reported by the company. This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally available from 2013.

## I

### I/B/E/S Ticker

*Descriptive Data, Current Item; Field 06038*

All Industries:

I/B/E/S TICKER represents the symbol used by I/B/E/S to identify companies for which they track earnings estimates. This item provides a link between the I/B/E/S and Worldscope databases.

### ICB Code

*Descriptive Data, Current Item; Field 07040*

All Industries:

FTSE is changing the methodology for assignment of ICB structure and Code. New ICB is a four level industry classification system, used to classify companies to associate them to a specific industry. The tree structure is similar to that of TRBC and each node in the tree has a parent – child relationship to facilitate navigation

across all level of the scheme. Effective September 18th, 2019 Refinitiv Worldscope Fundamentals will adopt the New ICB structure and codes. New ICB Scheme will replace the existing ICB Codes for all companies.

New Industry Classification Benchmark ( )

11 Industries, 20 Super sectors, 45 Sectors, 173 Subsectors

| Industry code | Industry | Super sector code | Super sector | Sector code | Sector | Sub - sector code | Subsector |
|---|---|---|---|---|---|---|---|
| 10 | Technology | | | | | | |
| | | 1010 | Technology | | | | |
| | | | | 101010 | Software & Computer Services | | |
| | | | | | | 10101010 | Computer Services |
| | | | | | | 10101015 | Software |
| | | | | | | 10101020 | Consumer Digital Services |
| | | | | 101020 | Technology Hardware & Equipment | | |
| | | | | | | 10102010 | Semiconductors |
| | | | | | | 10102015 | Electronic Components |
| | | | | | | 10102020 | Production Technology Equipment |
| | | | | | | 10102030 | Computer Hardware |
| | | | | | | 10102035 | Electronic Office Equipment |
| 15 | Telecommunications | | | | | | |
| | | 1510 | Telecommunications | | | | |
| | | | | 151010 | Telecommunications Equipment | | |
| | | | | | | 15101010 | Telecommunications Equipment |
| | | | | 151020 | Telecommunications Service Providers | | |
| | | | | | | 15102010 | Cable Television Services |
| | | | | | | 15102015 | Telecommunications Services |
| | | | | | | | |
| | | | | | | | |
| 20 | Health Care | | | | | | |
| | | 2010 | Health Care | | | | |
| | | | | 201010 | Health Care Providers | | |
| | | | | | | 20101010 | Health Care Facilities |
| | | | | | | 20101020 | Health Care Management Services |
| | | | | | | 20101025 | Health Care Services |
| | | | | | | 20101030 | Health Care: Misc. |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | **201020** | **Medical Equipment & Services** | | |
| | | | | | | 20102010 | Medical Equipment |
| | | | | | | 20102015 | Medical Supplies |
| | | | | | | 20102020 | Medical Services |
| | | | | **201030** | **Pharmaceuticals, Biotechnology & Marijuana Producers** | | |
| | | | | | | 20103010 | Biotechnology |
| | | | | | | 20103015 | Pharmaceuticals |
| | | | | | | 20103020 | Marijuana Producers |
| **30** | **Financials** | | | | | | |
| | | **3010** | **Banks** | | | | |
| | | | | **301010** | **Banks** | | |
| | | | | | | 30101010 | Banks |
| | | **3020** | **Financial Services** | | | | |
| | | | | **302010** | **Finance & Credit Services** | | |
| | | | | | | 30201020 | Consumer Lending |
| | | | | | | 30201025 | Mortgage Finance |
| | | | | | | 30201030 | Financial Data Providers |
| | | | | **302020** | **Investment Banking & Brokerage Services** | | |
| | | | | | | 30202000 | Diversified Financial Services |
| | | | | | | 30202010 | Asset Managers & Custodians |
| | | | | | | 30202015 | Investment Services |
| | | | | **302030** | **Mortgage Real Estate Investment Trusts** | | |
| | | | | | | 30203000 | Mortgage REITs: Diversified |
| | | | | | | 30203010 | Mortgage REITs: Commercial |
| | | | | | | 30203020 | Mortgage REITs: Residential |
| | | | | **302040** | **Closed End Investments** | | |
| | | | | | | 30204000 | Closed End Investments |
| | | | | **302050** | **Open End and Miscellaneous Investment Vehicles** | | |
| | | | | | | 30205000 | Open End and Miscellaneous Investment Vehicles |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | **3030** | **Insurance** | | | | |
| | | | | **303010** | **Life Insurance** | | |
| | | | | | | 30301010 | Life Insurance |
| | | | | **303020** | **Non-life Insurance** | | |
| | | | | | | 30302010 | Full Line Insurance |
| | | | | | | 30302015 | Insurance Brokers |
| | | | | | | 30302020 | Reinsurance |
| | | | | | | 30302025 | Property & Casualty Insurance |
| **35** | **Real Estate** | | | | | | |
| | | **3510** | **Real Estate** | | | | |
| | | | | **351010** | **Real Estate Investment & Services** | | |
| | | | | | | 35101010 | Real Estate Holding and Development |
| | | | | | | 35101015 | Real Estate Services |
| | | | | **351020** | **Real Estate Investment Trusts** | | |
| | | | | | | 35102000 | Diversified REITs |
| | | | | | | 35102010 | Health Care REITs |
| | | | | | | 35102015 | Hotel & Lodging REITs |
| | | | | | | 35102020 | Industrial REITs |
| | | | | | | 35102025 | Infrastructure REITs |
| | | | | | | 35102030 | Office REITs |
| | | | | | | 35102040 | Residential REITs |
| | | | | | | 35102045 | Retail REITs |
| | | | | | | 35102050 | Storage REITs |
| | | | | | | 35102060 | Timber REITs |
| | | | | | | 35102070 | Other Specialty REITs |
| | | | | | | | |
| | | | | | | | |
| **40** | **Consumer Discretionary** | | | | | | |
| | | **4010** | **Automobiles & Parts** | | | | |
| | | | | **401010** | **Automobiles & Parts** | | |
| | | | | | | 40101010 | Auto Services |
| | | | | | | 40101015 | Tires |
| | | | | | | 40101020 | Automobiles |
| | | | | | | 40101025 | Auto Parts |
| | | **4020** | **Consumer Products & Services** | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | **402010** | **Consumer Services** | | |
| | | | | | | 40201010 | Education Services |
| | | | | | | 40201020 | Funeral Parlors & Cemetery |
| | | | | | | 40201030 | Printing and Copying Services |
| | | | | | | 40201040 | Rental & Leasing Services: Consumer |
| | | | | | | 40201050 | Storage Facilities |
| | | | | | | 40201060 | Vending & Catering Service |
| | | | | | | 40201070 | Consumer Services: Misc. |
| | | | | **402020** | **Household Goods & Home Construction** | | |
| | | | | | | 40202010 | Home Construction |
| | | | | | | 40202015 | Household Furnishings |
| | | | | | | 40202020 | Household Appliance |
| | | | | | | 40202025 | Household Equipment & Products |
| | | | | **402030** | **Leisure Goods** | | |
| | | | | | | 40203010 | Consumer Electronics |
| | | | | | | 40203040 | Electronic Entertainment |
| | | | | | | 40203045 | Toys |
| | | | | | | 40203050 | Recreational Products |
| | | | | | | 40203055 | Recreational Vehicles & Boats |
| | | | | | | 40203060 | Photography |
| | | | | **402040** | **Personal Goods** | | |
| | | | | | | 40204020 | Clothing & Accessories |
| | | | | | | 40204025 | Footwear |
| | | | | | | 40204030 | Luxury Items |
| | | | | | | 40204035 | Cosmetics |
| | | **4030** | **Media** | | | | |
| | | | | **403010** | **Media** | | |
| | | | | | | 40301010 | Entertainment |
| | | | | | | 40301020 | Media Agencies |
| | | | | | | 40301030 | Publishing |
| | | | | | | 40301035 | Radio & TV Broadcasters |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | **4040** | **Retail** | | | | |
| | | | | **404010** | **Retailers** | | |
| | | | | | | 40401010 | Diversified Retailers |
| | | | | | | 40401020 | Apparel Retailers |
| | | | | | | 40401025 | Home Improvement Retailers |
| | | | | | | 40401030 | Specialty Retailers |
| | | **4050** | **Travel & Leisure** | | | | |
| | | | | **405010** | **Travel & Leisure** | | |
| | | | | | | 40501010 | Airlines |
| | | | | | | 40501015 | Travel & Tourism |
| | | | | | | 40501020 | Casinos & Gambling |
| | | | | | | 40501025 | Hotels & Motels |
| | | | | | | 40501030 | Recreational Services |
| | | | | | | 40501040 | Restaurants & Bars |
| **45** | **Consumer Staples** | | | | | | |
| | | **4510** | **Food, Beverage & Tobacco** | | | | |
| | | | | **451010** | **Beverages** | | |
| | | | | | | 45101010 | Brewers |
| | | | | | | 45101015 | Distillers & Vintners |
| | | | | | | 45101020 | Soft Drinks |
| | | | | **451020** | **Food Producers** | | |
| | | | | | | 45102010 | Farming, Fishing, Ranching & Plantations |
| | | | | | | 45102020 | Food Products |
| | | | | | | 45102030 | Fruit & Grain Processing |
| | | | | | | 45102035 | Sugar |
| | | | | **451030** | **Tobacco** | | |
| | | | | | | 45103010 | Tobacco |
| | | **4520** | **Personal Care, Drug & Grocery Stores** | | | | |
| | | | | **452010** | **Personal Care, Drug & Grocery Stores** | | |
| | | | | | | 45201010 | Food Retailers & Wholesalers |
| | | | | | | 45201015 | Drug Retailers |
| | | | | | | 45201020 | Personal Products |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | | 45201030 | Nondurable Household Products |
| | | | | | | 45201040 | Miscellaneous Consumer Staple Goods |
| **50** | **Industrials** | | | | | | |
| | | **5010** | **Construction & Materials** | | | | |
| | | | | **501010** | **Construction & Materials** | | |
| | | | | | | 50101010 | Construction |
| | | | | | | 50101015 | Engineering & Contracting Services |
| | | | | | | 50101020 | Building, Roofing/Wallboard & Plumbing |
| | | | | | | 50101025 | Building: Climate Control |
| | | | | | | 50101030 | Cement |
| | | | | | | 50101035 | Building Materials: Other |
| | | **5020** | **Industrial Goods & Services** | | | | |
| | | | | **502010** | **Aerospace & Defense** | | |
| | | | | | | 50201010 | Aerospace |
| | | | | | | 50201020 | Defense |
| | | | | **502020** | **Electronic & Electrical Equipment** | | |
| | | | | | | 50202010 | Electrical Components |
| | | | | | | 50202020 | Electronic Equipment: Control & Filter |
| | | | | | | 50202025 | Electronic Equipment: Gauges & Meters |
| | | | | | | 50202030 | Electronic Equipment: Pollution Control |
| | | | | | | 50202040 | Electronic Equipment: Other |
| | | | | **502030** | **General Industrials** | | |
| | | | | | | 50203000 | Diversified Industrials |
| | | | | | | 50203010 | Paints & Coatings |
| | | | | | | 50203015 | Plastics |
| | | | | | | 50203020 | Glass |
| | | | | | | 50203030 | Containers & Packaging |
| | | | | **502040** | **Industrial Engineering** | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | | 50204000 | Machinery: Industrial |
| | | | | | | 50204010 | Machinery: Agricultural |
| | | | | | | 50204020 | Machinery: Construction & Handling |
| | | | | | | 50204030 | Machinery: Engines |
| | | | | | | 50204040 | Machinery: Tools |
| | | | | | | 50204050 | Machinery: Specialty |
| | | | | **502050** | **Industrial Support Services** | | |
| | | | | | | 50205010 | Industrial Suppliers |
| | | | | | | 50205015 | Transaction Processing Services |
| | | | | | | 50205020 | Professional Business Support Services |
| | | | | | | 50205025 | Business Training & Employment Agencies |
| | | | | | | 50205030 | Forms & Bulk Printing Services |
| | | | | | | 50205040 | Security Services |
| | | | | **502060** | **Industrial Transportation** | | |
| | | | | | | 50206010 | Trucking |
| | | | | | | 50206015 | Commercial Vehicles & Parts |
| | | | | | | 50206020 | Railroads |
| | | | | | | 50206025 | Railroad Equipment |
| | | | | | | 50206030 | Marine Transportation |
| | | | | | | 50206040 | Delivery Services |
| | | | | | | 50206050 | Commercial Vehicle-Equipment Leasing |
| | | | | | | 50206060 | Transportation Services |
| **55** | **Basic Materials** | | | | | | |
| | | **5510** | **Basic Resources** | | | | |
| | | | | **551010** | **Industrial Materials** | | |
| | | | | | | 55101000 | Diversified Materials |
| | | | | | | 55101010 | Forestry |
| | | | | | | 55101015 | Paper |
| | | | | | | 55101020 | Textile Products |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | **551020** | **Industrial Metals & Mining** | | |
| | | | | | | 55102000 | General Mining |
| | | | | | | 55102010 | Iron & Steel |
| | | | | | | 55102015 | Metal Fabricating |
| | | | | | | 55102035 | Aluminum |
| | | | | | | 55102040 | Copper |
| | | | | | | 55102050 | Nonferrous Metals |
| | | | | **551030** | **Precious Metals & Mining** | | |
| | | | | | | 55103020 | Diamonds & Gemstones |
| | | | | | | 55103025 | Gold Mining |
| | | | | | | 55103030 | Platinum & Precious Metals |
| | | **5520** | **Chemicals** | | | | |
| | | | | **552010** | **Chemicals** | | |
| | | | | | | 55201000 | Chemicals: Diversified |
| | | | | | | 55201010 | Chemicals & Synthetic Fibers |
| | | | | | | 55201015 | Fertilizers |
| | | | | | | 55201020 | Specialty Chemicals |
| **60** | **Energy** | | | | | | |
| | | **6010** | **Energy** | | | | |
| | | | | **601010** | **Non-Renewable Energy** | | |
| | | | | | | 60101000 | Integrated Oil & Gas |
| | | | | | | 60101010 | Oil: Crude Producers |
| | | | | | | 60101015 | Offshore Drilling & Other Services |
| | | | | | | 60101020 | Oil Refining and Marketing |
| | | | | | | 60101030 | Oil Equipment & Services |
| | | | | | | 60101035 | Pipelines |
| | | | | | | 60101040 | Coal |
| | | | | | | | |
| | | | | **601020** | **Renewable Energy** | | |
| | | | | | | 60102010 | Alternative Fuels |
| | | | | | | 60102020 | Renewable Energy Equipment |
| **65** | **Utilities** | | | | | | |
| | | **6510** | **Utilities** | | | | |
| | | | | **651010** | **Electricity** | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | | 65101010 | Alternative Electricity |
| | | | | | | 65101015 | Conventional Electricity |
| | | | | **651020** | **Gas, Water & Multi-utilities** | | |
| | | | | | | 65102000 | Multi-Utilities |
| | | | | | | 65102020 | Gas Distribution |
| | | | | | | 65102030 | Water |
| | | | | **651030** | **Waste & Disposal Services** | | |
| | | | | | | 65103035 | Waste & Disposal Services |

## Impairment Of Financial Fixed Assets

*Supplementary (Expense) Data, Annual & Interim Time Series; Field 18275*

All Industries:

IMPAIRMENT OF FINANCIAL FIXED ASSETS represents the loss due to impairment/write-downs or write-offs of the company's financial fixed assets investments.

This item is populated for the annual, quarterly, semi-annual, trimester, quarterly-cumulative and trimester-cumulative time series.

Data for this field is generally not available prior to 2001.

It includes but is not restricted to:

> All impairment/write-offs or write-downs of the company's financial fixed assets investments (including any amount described as exceptional/extraordinary)

## Impairment Of Goodwill

*Supplementary (Expense) Data, Annual & Interim Time Series; Field 18225*

All Industries:

IMPAIRMENT OF GOODWILL represents the loss due to the impairment of goodwill.

This item is populated for the annual, quarterly, semi-annual, trimester, quarterly-cumulative and trimester-cumulative time series.

Data for this field is generally not available prior to 2001.

It includes but is not restricted to:

> All impairment/write-offs or write-downs of goodwill (including any amount described as exceptional/extraordinary)
>
> Amortization/impairment of goodwill arising on the acquisition of an equity accounted or associated company

It excludes:

> Impairment losses for goodwill arising from the initial application of SFAS 142, and resulting from a transitional impairment test, which are reported as a change in accounting principles.
>
> Unamortized negative goodwill written off under the provisions of SFAS 142.

## Impairment Of Other Intangibles

*Supplementary (Expense) Data, Annual & Interim Time Series; Field 18226*

All Industries:

IMPAIRMENT OF OTHER INTANGIBLES represents the loss due to impairment of intangible assets, other than goodwill.

This item is populated for the annual, quarterly, semi-annual, trimester, quarterly-cumulative and trimester-cumulative time series.

Data for this field is generally not available prior to 2002.

It includes but is not restricted to:

> All impairment/write-offs or write-downs of other intangibles (including any amount described as exceptional/extraordinary)

## Impairment Of Property, Plant & Equipment

*Supplementary (Expense) Data, Annual & Interim Time Series; Field 18274*

All Industries:

IMPAIRMENT OF PROPERTY, PLANT & EQUIPMENT represents the loss due to impairment of property, plant and equipment.

This item is populated for the annual, quarterly, semi-annual, trimester, quarterly-cumulative and trimester-cumulative time series.

Data for this field is generally not available prior to 2002.

It includes but is not restricted to:

> All impairment/write-offs or write-downs of property, plant and equipment (including any amount described as exceptional/extraordinary)

## Inactive Date

*Descriptive Data, Current Item; Field 07015*

All Industries:

INACTIVE DATE represents the day on which a company became privately held, merged, liquidated, or otherwise became inactive.

This item is also available at the security level.

## Inactive Date (Security)

*Descriptive Data, Current Item; Field 07012*

All Industries:

INACTIVE DATE (SECURITY) represents the date that the share of a company ceases to exist.

Footnotes:

AB. Exchange/Cancellation of shares

AC. Merger of shares, multiple share information no longer provided

## Inactive Date (Security) - Mult Share 1, 2, 3, 4, 5, 6, 7

*Descriptive Data, Current Item; Fields 20011, 20111, 20211, 20311, 20411, 20511, 20611*

All Industries:

INACTIVE DATE (SECURITY) - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the date that the share of a company ceases to exist.

Footnotes:

AB. Exchange/cancellation shares

AC. Merger of shares, multiple share information. Information no longer provided.

## Includes Extraordinary Credit/Charge Per Share

*Stock Data, Annual Item; Field 05225*

All Industries:

INCLUDES EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the gain/loss net of taxes resulting from nonrecurring or unusual events.

This data is on a calendar year basis for U.S. corporations and a fiscal year basis for non-U.S. corporations.

Data for this field is generally not available prior to 1993 and is subsequently available till 2011.

## Includes Extraordinary Credit/Charge Per Share - Fiscal

*Stock Data, Annual & Interim Item; Field 18259*

All Industries:

INCLUDES EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the gain/loss net of taxes resulting from nonrecurring or unusual events included in the net income of a company.

Data for this field is not available prior to 1998 and is subsequently available till 2011.

## Includes Pre-tax Extraordinary Credit/Charge Per Share

*Stock Data, Annual Item; Field 05227*

All Industries:

INCLUDES PRE-TAX EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the pre-tax gain/loss resulting from nonrecurring or unusual events.

This data is on a calendar year basis for U.S. corporations and a fiscal year basis for non-U.S. corporations.

Data for this field is generally not available prior to 1993.

## Includes Pre-tax Extraordinary Credit/Charge Per Share – Fiscal

*Stock Data, Annual & Interim Item; Field 18261*

All Industries:

INCLUDES PRE-TAX EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the pre-tax gain/loss resulting from nonrecurring or unusual events included in the net income of a company.

Data for this field is not available prior to 1998.

## Income From Continuing Operations

*Supplementary (Income) Data, Annual & Interim Item; Field 18150*

All Industries:

INCOME FROM CONTINUING OPERATIONS represents the amount earned by a company before any adjustment for preferred dividends, discontinued operations and extraordinary items. Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

## Income Tax Credits

*Income Data, Annual Item; Field 18185*

All Industries:

INCOME TAX CREDITS represent a direct dollar-for-dollar reduction in tax liability. It is not a tax credit as a result of deficit earnings where a company would have no tax liability.

Data for this field is generally not available prior to 1991 and is subsequently available till 2011.

It includes but is not restricted to:

Tax losses carryforward/carrybackward

Royalty tax credits

Research and development tax credits

## Income Taxes

*Expense Data, Annual & Interim Item; Field 01451*

All Industries:

INCOME TAXES represent all income taxes levied on the income of a company by federal, state and foreign governments.

It includes but is not restricted to:

Federal income taxes

State income taxes

Foreign income taxes

Charges in lieu of income taxes

Charges equivalent to investment tax credit

Income taxes on dividends or earnings of unconsolidated subsidiaries or minority interest, if reported before taxes

Deferred taxation charges

It excludes:

Domestic International Sales Corporation taxes

Ad Valorem taxes

Excise taxes

Windfall profit taxes

Taxes other than income

General and services taxes

Footnotes:

A. Includes other taxes

Ongoing update discontinued from Oct 2012

B. Not comparable and includes other taxes

C. Includes only domestic tax

D. Includes employee profit sharing

F. Exempt of income taxes

G. Includes minority interests

## Income Taxes Payable

*Liability Data, Annual & Interim Item; Field 03063*

Industrials, Insurance:

INCOME TAXES PAYABLE represents an accrued tax liability which is due within the normal operating cycle of the company.

Data for this field is generally not available prior to 1989.

It excludes:

Taxes other than income

Ad Valorem taxes

Value Added taxes

General and Services taxes

Excise taxes

Windfall profit taxes

Footnotes:

A. Includes other taxes

Ongoing update discontinued from Oct 2012

B. Includes employee profit sharing

## Increase/Decrease In Accounts Payable

*Cash Flow Data, Annual & Interim Item; Field 04827*

Industrials, Other Financial Companies:

INCREASE/DECREASE IN ACCOUNTS PAYABLE represents the change in the amount of accounts payable from one year to the next as reported in the cash flow statement.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

## Increase/Decrease – Cash – GAAP

*Supplementary (Cash Flow) Data, Annual Item; Field 06970*

All Industries:

INCREASE/DECREASE – CASH – GAAP represents the change in cash and short term investments from one year to the next for non-U.S. companies adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Increase/Decrease In Cash and Short Term Investments

*Cash Flow Data, Annual & Interim Item; Field 04851*

All Industries:

INCREASE/DECREASE IN CASH AND SHORT TERM INVESTMENTS represent the change in cash and short term investments from one year to the next. This item is available only when the Statement of Changes in Financial Position is based on cash and short term investments.

## Increase/Decrease In Federal Home Loan Advances

*Cash Flow Data, Annual Item; Field 04443*

Banks:

INCREASE/DECREASE IN FEDERAL HOME LOAN ADVANCES represents the increase or decrease in federal home loan advances from one year to the next as reported in the cash flow statement.

Data for this field is generally not available prior to 1991.

## Increase/Decrease In Income Tax Payable

*Cash Flow Data, Annual & Interim Item; Field 04828*

Industrials, Other Financial Companies:

INCREASE/DECREASE IN INCOME TAX PAYABLE represents the change in the amount of income taxes payable from one year to the next as reported in the cash flow statement.

Data in this field is generally not available prior to 1992.

Footnotes:

A. No standard text

## Increase/Decrease In Other Accruals

*Cash Flow Data, Annual & Interim Item; Field 04829*

Industrials, Other Financial Companies:

INCREASE/DECREASE IN OTHER ACCRUALS represents the change in the amount of accruals from one year to the next as reported in the cash flow statement.

Data in this field is generally not available prior to 1992.

Footnotes:

A. No standard text

## Increase/Decrease In Short Term Borrowings

*Cash Flow Data, Annual & Interim Item; Field 04821*

All Industries:

INCREASE/DECREASE IN SHORT TERM BORROWINGS represent the increase or decrease in short term borrowings from one year to the next as reported in the cash flow statement.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Included in funds from/for other operating activities or long term debt

## Increase/Decrease In Working Capital

*Supplementary (Cash Flow) Data, Annual Item; Field 04900*

All Industries:

INCREASE/DECREASE IN WORKING CAPITAL represents the change in working capital from one year to the next year.

## Increase In Deposits

*Cash Flow Data, Annual & Interim Item; Field 04441*

Banks:

INCREASE IN DEPOSITS represents the increase in deposits from one year to the next.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

Net changes in deposits if an increase

Transferred deposits

Proceeds from the issuance of certificates of deposits

Proceeds from receipt of public fund deposits

Footnotes:

A. Net of decrease

B. No standard text

## Increase In Investments

*Cash Flow Data, Annual & Interim Item; Field 04760*

All Industries:

INCREASE IN INVESTMENTS represents the investments bought during the accounting period of the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Purchase of portfolio investments

Increase in short term investments

Increase in marketable securities (if using FASB 95)

Increase in short term investments when disclosed with investing activities

Footnotes:

B. No standard text

Ongoing update discontinued from Oct 2012

A. Increase in investments, net of decrease

## Increase In Loans

*Cash Flow Data, Annual & Interim Item; Field 04753*

Banks:

INCREASE IN LOANS represents the increase in loans from one year to the next.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

Loans originated or acquired

Leases made to customers

Purchase of loan portfolios

Net increase in customer loans (if an increase)

## Index Information

See STOCK INDEX INFORMATION

## Indicated Dividend Rate

*Stock Data, Current Item; Field 05190*

All Industries:

INDICATED DIVIDEND RATE represents the last dividend declared times four and includes any extras declared in the last twelve months for U.S. and Canadian companies. This is the dividends expected to be paid by the company during the next twelve months. For non U.S./Canadian companies, it is the last twelve months dividends.

This item is available at the security level.

## Indicator – ADR/U.S. Foreign Filer

*Descriptive Data, Current Item; Field 11503*

All Industries:

INDICATOR – ADR indicates that the Worldscope Identifier represents an ADR (A) or a Foreign Filer (F).

## Indicator - Multiple Share Company

*Descriptive Data, Current Item; Field 11501*

All Industries:

INDICATOR - MULTIPLE SHARE COMPANY indicates which companies currently have or in the past have had more than one type of common/ordinary share. A company meeting this criterion will have an "X" provided in this field.

## Indicator – Data Update

*Descriptive Data, Annual & Interim Item; Field 07034*

All Industries:

INDICATOR – DATA UPDATE indicates the status of data provided in the annual and interim time series. The following indicators are provided:

| Indicator | Definition |
|---|---|
| 1 | Preliminary |
| 2 | FAST |
| 3 | Final |
| 4 | Only Unconsolidated Data Available. |
| 5 | Prelim – Flash |
| 6 | Final – Flash |
| 7 | Automated Final Flash |

Preliminary (1) indicates the data is sourced from preliminary announcements. It may be used for both interim and annual time series.

Preliminary - Flash (5) indicates the data is sourced from preliminary announcements but that only data from the face of statements has been provided. Once all data from the preliminary release is completed this indicator will change to (1).

A Fast indicator (2) is provided for annual time series data to indicate that a subset of key financial data points has been completed using as source the final annual reports.

The Final indicator (3) is used for annual and interim series when updates are complete from final sources.

Automated Final Flash (7) indicates the initial update from the final source document and applicable to Interim time periods. Auto flash update has been extended to the Chinese market for Interim time periods. This is an extension to the countries for which the update is already available (United States), which was introduced in April 2017. The update will reflect reported items from the face of the financial statements only. These updates will have the update indicator (field code 07034) of '7', indicating Automated Flash updates. The update will be succeeded either by a Final Flash update or Final update, based on the update criteria.

The existing description associated to the Final-Flash setting is also being updated to be better representative of the data supported and to provide better distinction between this level of update and the new automated update

The Final- Flash indicator (6) is used to identify updates that incorporate reported items from the face of the financial Statements and extraordinary items reported in the document. Once all data from the final document is completed this indicator will change to complete update.

A setting of 4 will be used to indicate when only Refinitiv Worldscope Fundamentals specified unconsolidated fields have been updated. The fields currently supported are as follows:

Field 18169 Unconsolidated/Parent Company Depreciation

Field 18170 Unconsolidated/Parent Company Sales

Field 18171 Unconsolidated/Parent Company Pretax Earnings

Field 18172 Unconsolidated/Parent Company Net Profit

Field 18173 Unconsolidated/Parent Company Earnings per Share

An indicator of 4 may be used for both the annual and interim time series;

a) A company issues consolidated annual accounts but interim unconsolidated accounts only are reported; Worldscope unconsolidated fields only are updated on the interim time series,

b) There is a significant time delay between unconsolidated and consolidated filings; Worldscope unconsolidated fields are updated prior to the release of consolidated accounts.

Available for:

- Detailed, Limited and Flash update types

- Original and Restated Annual and Interim time series

## Indicator – Early Restatement Release

*Descriptive Data, Annual & Interim Item; Field 11558*

All Industries:

INDICATOR – EARLY RESTATEMENT RELEASE indicates if the company has announced restated data early i.e. prior to the publication of comparative data in the next period financial report. Data may be unaudited. The existing accounting standard field (07546) can be used to identify if the restated data is audited. In some cases, only key data may be provided. This indicator was added to support the transition period for IFRS changes.

If 11558 = 1, only a selection of key items have been provided by the company on a restated basis

If 11558 = 2, a company has released a full detail restatement prior to publication of comparative data in the next period financial report

## Indicator – Limited Data Set Company

*Supplementary Data, Current Item; Field 11519*

All Industries:

INDICATOR – LIMITED DATA SET COMPANY when available indicates that only a limited set of data items is available for the company.

Note: Product Segment data (19500 to 19596) is not supported from 2012.

## Indicator – Non-Traded Company/Security

*Descriptive Data, Current Item; Field 11528*

All Industries:

INDICATOR – NON-TRADED COMPANY/SECURITY indicates companies and securities which are held privately.

A company or security meeting this criterion will have an "X" provided in this field.

## Indicator – Period Sourced from Reuters Content

*Descriptive Data, Annual & Interim Item; Field 11565*

All Industries:

INDICATOR – PERIOD SOURCED FROM REUTERS CONTENT indicates time series which have had data sourced from the Reuters Fundamentals product.

A company meeting this criterion will have an "X" provided in this field.

## Indicator – Pricing Unavailable

*Descriptive Data, Current Item; Field 11568*

All Industries:

INDICATOR – PRICING UNAVAILABLE indicates the companies for which a pricing source is unavailable.

A company meeting this criterion will have an "X" provided in this field.

## Indicator – Primary Issue

*Security Data, Current Item; Field 11526*

All Industries:

INDICATOR – PRIMARY ISSUE is provided on the security level identifier for the share type selected as the primary issue of the company. The prices and dividends for this share type are shown at the company level. An "X" is provided in this field on the security identifier selected as the primary issue.

## Indicator – Restated Data Exists

*Descriptive Data, Annual & Interim Item; Field 11556*

All Industries:

INDICATOR– RESTATED DATA EXISTS indicates that Restated Time series content is available for a period. This indicator is populated on the original accounts data for the period restated data has been provided.

If 11556 = 1, restated data exists

If 11556 = 2, restated data exists and is now provided in the quarterly series

Example: If year 2004 Time Series Frequency A001 has a value of 1 in field 11556, then year 2004 Time Series Frequency B001 will contain restated content. If year 2004 S001 has a value of 2 in field 11556, then year 2004 Time Series Frequency C001 and C002 will contain restated accounts. This is the case where a company has switched from semi-annual to quarterly reporting.

## Indicator – Restatement Reason Code

*Descriptive Data, Annual & Interim Item; Field 11559*

All Industries:

INDICATOR – RESTATEMENT REASON CODE provides standardized coding for identifying the general reason restated accounts have been provided. Only one code is provided. If a company adopted a Change in GAAP followed and also discontinued operations, a code would be given for Change in GAAP followed together with other events.

1 – Where the accounts are restated due to Discontinued Operations, Spin-offs or de-mergers.

2 – Where the accounts are restated due to the adoption of a new accounting policy or policies related to specific item or items

3 – Where the accounts are restated due to Acquisition/Mergers

4 – Where the accounts are restated due to a change in accounting GAAP followed by the company

5 – Where the accounts are restated due to change in accounting GAAP followed together with other events

6 – Where the accounts are restated due to multiple events

7 – Where the accounts are restated due to reasons other than those noted above

8 – Where the accounts are reclassified.

Existing field 07536 (accounting standards followed) can be used to identify the GAAP standard followed. Code 23 identifies if a company has adopted IFRS.

Example: If 11559 =4 and 07536 = 23, the Restatement is for a company which has adopted IFRS.

Reason code 8 was introduced to identify restated comparative accounts due to a reclassification, i.e. where the presentation of an item is changed or accounting concepts are being classified differently. Data for this field is generally available from 2009-2010 onwards.

*A company can also issue restated data to correct for accounting irregularities. This is when a company has made a material error in the application of existing accounting standards or even has committed fraud. The*

*Worldscope treatment of accounting irregularities remains the same: the figures will be amended within the original time series.*

## Indicator – Restatement Type

*Descriptive Data, Annual & Interim Item; Field 11557*

All Industries:

INDICATOR – RESTATEMENT TYPE indicates if the restated data provided is Restated or Revised. Restated is defined as a change/event that occurred subsequent to the annual period for which the interim or annual restatement is provided. Revised is defined as a change/event which occurred within the annual period in which the interim is a part of. This indicator is provided on the Restated Times Series Frequency codes

If 11557 = 1, data is restated

If 11557 = 2, data is revised

Example 1: A company switches to a new accounting standard from the first interim period for fiscal year 2005. Field 11557 on the restated annual and interim time series for 2004 is then 1.

Example 2: A company switches to a new accounting standard with the publication of the annual report for fiscal year 2005. Value for field 11557 on the restated interim time series for 2004 is then 2.

Example 3: A company restates its first quarter when releasing second quarter results for 2005. Value for field 11557 on the 2005 restated quarter for 2005 is then 2.

## Indicator – Reuters Data Company

*Descriptive Data, Current Item; Field 11563*

All Industries:

INDICATOR – REUTERS DATA COMPANY indicates which companies currently have data provided by the Reuters Fundamentals product.

A company meeting this criterion will have an "X" provided in this field.

## Indicator – Sponsored/Unsponsored

*Descriptive Data, Current Item; Field 11502*

All Industries:

INDICATOR – SPONSORED/UNSPONSORED indicates whether or not the ADR is a sponsored or unsponsored program. An "S" in this field indicates sponsored, a "U" indicates unsponsored.

This item is only available for ADRs.

## Indicator – Trades ADR

*Descriptive Data, Current Item; Field 11496*

All Industries:

INDICATOR - ADR indicates companies which have American Depository Receipts trading on a U.S. exchange. If a company has ADRs and the ADRs record is available on Worldscope, an "X" would be provided in this field.

## Industry Group

*Descriptive Data, Current Item; Field 06011*

All Industries:

INDUSTRY GROUP represents a four digit numeric code assigned to the company to represent its industry group. Each company is classified into a major industry group, represented by the first two digits of the code. In addition each company is further classified within its major group into a subordinated industry group. The following is the definition of the industry codes:

1300 AEROSPACE
1310 Engines, Components & Parts Manufacturers
1320 Military & Commercial Aircraft Manufacturers
1330 Missile & Missile Parts Manufacturers
1340 Private & Business Aircraft Manufacturers
1350 Miscellaneous Aerospace

1600 APPAREL
1610 Apparel Manufacturers
1620 Diversified Apparel Manufacturers
1630 Hosiery Manufacturers
1640 Shoe Manufacturers

1900 AUTOMOTIVE
1910 Diversified Automotive Manufacturers
1920 Original Parts & Accessories Manufacturers
1930 Replacement Parts & Accessories Manufacturers
1940 Truck & Trailer Manufacturers

2200 BEVERAGES
2210 Brewers
2220 Distillers
2230 Soft Drink Producers & Bottlers

2500 CHEMICALS
2510 Diversified Chemical Manufacturers
2520 Household Chemicals
2530 Industrial Chemicals & Gases Manufacturers
2540 Paint & Resin Manufacturers
2550 Rubber & Tire Manufacturers
2560 Sulphur Producers
2570 Synthetic Fibers
2580 Miscellaneous Chemicals

2800 CONSTRUCTION
2810 Diversified Construction Companies
2820 Brick, Clay & Refractory Products
2830 Builders' Metal Products
2840 Cement Products
2850 Construction Aggregates

2860 Construction Machinery
2870 Engineering & Contracting Services
2880 Home Builders
2890 Gypsum, Lumber & Building Supplies
2891 Plumbing, Heating & Air Conditioning
2892 Prefabricated & Mobile Home Builders
2893 Miscellaneous Construction

3100 DIVERSIFIED
3110 General Diversified

3400 DRUGS, COSMETICS & HEALTH CARE
3410 Diversified
3420 Cosmetics & Toiletries
3430 Ethical Drug Manufacturers
3440 Medical, Surgical & Dental Suppliers

3700 ELECTRICAL
3710 Diversified Electrical Manufacturers
3720 Appliances & Consumer Products
3730 Industrial & Commercial Electrical Equipment
3740 Power Transmission Equipment
3750 Miscellaneous Electrical

4000 ELECTRONICS
4010 Diversified
4020 Automatic Controls
4030 Electronic Data Processing Equipment
4040 Government & Defense Electronic Systems
4050 Instruments, Gauges & Meters
4060 Parts & Components
4070 Radio, T.V. & Phonograph Manufacturers
4080 Systems & Subsystems
4090 Miscellaneous Electronics

4300 FINANCIAL
4310 Commercial Banks - Multi-Bank Holding Companies
4320 Commercial Banks - One Bank Holding Companies
4350 Investment Companies
4360 Commercial Finance Companies

4370 Insurance Companies
4380 Land and Real Estate
4390 Personal Loan Company
4391 Real Estate Investment Trust Companies, including Business Trusts
4392 Rental & Leasing
4393 Savings & Loan Holding Companies
4394 Securities Brokerage Firms
4395 Miscellaneous Financial

4600 FOOD
4610 Diversified
4620 Bakers
4630 Canners & Processors
4640 Confectionery Goods
4650 Dairy Products
4660 Grain, Flour & Cereal
4670 Meat Packers
4680 Sugar Producer
4690 Miscellaneous Food

4900 MACHINERY & EQUIPMENT
4910 Diversified Machinery
4920 Agricultural Machinery
4930 Business Machines & Office Equipment
4940 Construction Machinery
4950 Engines
4960 Gauges & Meters Manufacturers
4970 Industrial Machinery
4980 Machine Tools
4990 Portable Tools
4991 Transportation Equipment
4992 Miscellaneous Machinery & Equipment

5200 METAL PRODUCERS
5210 Diversified
5220 Aluminum Producers
5230 Copper Producers
5240 Gold Producers
5250 Iron Ore Producers
5260 Lead & Zinc Producers

5270 Silver Producers
5280 Steel Producers - Integrated
5290 Steel Producers - Non-Integrated
5291 Steel Producers - Specialty
5292 Miscellaneous Metal Producers

5500 METAL PRODUCT MANUFACTURERS
5510 Diversified
5520 Bearing Manufacturers
5530 Metal Containers
5540 Metal Fasteners
5550 Supplies & Distributors
5560 Wire, Chain & Spring
5570 Miscellaneous Metal Products Manufacturers

5800 OIL, GAS, COAL & RELATED SERVICES
5810 Coal Producers
5820 Crude Oil & Natural Gas Producers
5830 Holding Companies
5840 Integrated Domestic Oil Producers
5850 Integrated International Oil Producers
5860 Liquefied Petroleum Gas Distributors
5870 Exploration, Drilling Service & Equipment
5880 Oil Refiners & Distributors
5890 Miscellaneous Oil, Gas & Coal

6100 PAPER
6110 Diversified
6120 Packaging Products
6130 Printing & Writing Paper
6140 Miscellaneous Paper
6400 PRINTING & PUBLISHING
6410 Book Publishers
6420 Magazine Publishers
6430 Newspaper Publishers
6440 Printers
6450 Miscellaneous Printing & Publishing

6700 RECREATION
6710 Games & Toys

6720 Motion Picture Producers & Distributors
6730 Musical Instruments
6740 Photographic Equipment & Supplies
6750 Radio & T.V. Broadcasts
6760 Restaurants & Fast Food Franchisers
6770 Sporting Goods
6780 Miscellaneous Recreation

7000 RETAILERS
7010 Apparel Store Chains
7020 Department Store Chains
7030 Discount Stores
7040 Drug Store Chains
7050 Local Food Store Chains
7060 National Regional Food Store Chains
7070 Shoe Retailers
7080 Variety Store Chains
7090 Vending Machine Operators
7091 Miscellaneous Retailers

7300 TEXTILES
7310 Diversified
7320 Apparel Fabrics
7330 Home Furnishings
7340 Miscellaneous Textiles

7600 TOBACCO
7610 Cigar Manufacturers
7620 Cigarette Manufacturers
7630 Miscellaneous Tobacco

7900 TRANSPORTATION
7910 Airlines
7920 Freight Forwarders
7930 Railroads
7940 Railroad Holding Companies
7950 Shipping
7960 Trucking
7970 Miscellaneous Transportation

8200 UTILITIES
8210 Communications
8220 Electric Power Companies
8230 Electric Power Holding Companies
8240 Electric Power & Gas Companies
8250 Natural Gas Distributors
8260 Natural Gas Holding Companies
8270 Natural Gas Pipelines
8280 Water Companies
8290 Miscellaneous Utilities

8500 MISCELLANEOUS
8510 Advertising Agencies
8520 Furnishings
8530 Glass
8540 Hotel & Motel Chains
8550 Medical Services
8560 Industrial Abrasives
8570 Scientific Equipment & Supplies
8580 Service Organizations
8590 Shipbuilding
8591 Wholesalers
8592 Miscellaneous Companies

8600 REUTERS FUNDAMENTALS-SOURCED DATA
8610 Industrial/Commercial format; Industry group NA
8620 Utilities; Industry group NA
8630 Bank format; Industry group NA

## Insurance Contracts Technical Liabilities
*Supplementary Liability Data, Annual Item; Field 18204*

Insurance Companies:

INSURANCE CONTRACTS TECHNICAL LIABILITIES represents a contract where the insurer has accepted significant insurance risks as it will compensate the policy holder when an uncertain event happens. The amount is stated net of reinsurance.

Available for:

- Detailed and Limited update types

- Original and Restated Annual time series

- Annual time periods collected from May 2007

## Insurance Reserves – GAAP
*Supplementary (Liability) Data, Annual Item; Field 06740*

Insurance Companies:

INSURANCE RESERVES – GAAP represents the insurance reserves of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for INSURANCE RESERVES – TOTAL for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Insurance Reserves - Total

*Liability Data, Annual & Interim Item; Field 03030*

Insurance Companies:

INSURANCE RESERVES - TOTAL represent the sum of benefit and loss reserves, unearned premiums, policy and contract claims and other reserves.

## Insurance Reserves - 1 Yr Annual Growth

*Growth Rate, Annual Item; Field 08661*

Insurance Companies:

(Current Year's Total Insurance Reserves / Last Year's Total Insurance Reserves - 1) * 100

This calculation uses restated data for last years values where available.

## Insurance Reserves - 5 Yr Annual Growth

*Growth Rate, Annual Item; Field 08665*

Insurance Companies:

((Current Year's Total Insurance Reserves / Total Insurance Reserves six years ago, reduced to a compound annual rate) - 1) * 100

## Intangible Other Assets – GAAP

*Supplementary (Asset) Data, Annual Item; Field 06694*

All Industries:

INTANGIBLE OTHER ASSETS – GAAP represents all other intangible assets except for Goodwill adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for INTANGIBLE OTHER ASSETS for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Interbank Loans

*Asset Data, Annual & Interim Item; Field 02055*

Banks:

INTERBANK LOANS represent transactions between banks that are not classified as cash. This item is only available for non-U.S. banks.

It includes but is not restricted to:

- Claims on banks
- Amounts due from credit/financial institutions
- Placings for banks
- Overdrafts from banks
- Deposits with Banks (other than Central Banks)
- Call Loans

Due from banks

Commercial papers and other debt purchased (Japan)

Money at call and short notice

Footnotes:

Ongoing update discontinued from Oct 2012

F. Includes some type of loans

G. Includes near cash items

I. Includes short term investments

## Interest & Fees On Loans

*Income Data, Annual & Interim Item; Field 01007*

Banks:

INTEREST & FEES ON LOANS represent the amount that a borrower must pay the bank for the use of its depositors' money and other charges on loans such as loan origination fees.

It includes but is not restricted to:

Lending to customers (U.K.)

Lease Receivables (U.K.)

Interest on Loans and discounts (Spain)

Footnotes:

B. No standard text

Ongoing update discontinued from Oct 2012

A. Includes interest income on bank deposits

## Interest Capitalized

*Income Data, Annual Item; Field 01255*

All Industries:

INTEREST CAPITALIZED represents an allowance on borrowed funds used for long term projects or construction.

For Utilities, it includes allowance for funds used during construction that are related to borrowed monies. It excludes allowance for borrowed funds used during construction that are not interest related.

## Interest Coverage

See FIXED CHARGE COVERAGE RATIO

## Interest Expense - Total

*Expense Data, Annual & Interim Item; Field 01075*

Banks, Other Financial Companies:

INTEREST EXPENSE - TOTAL represents the total amount of interest paid by a bank or other financial company.

It includes but is not restricted to:

Interest expense on deposits

Interest expense on federal funds

Interest expense on commercial paper

Interest expense on short term borrowing

Interest expense on long term debt

Interest expense on securities purchased under resale agreements

For Other Financial Companies:

It includes but is not restricted to:

Interest expense on debt (field 01251)

Interest capitalized (field 01255)

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes commissions and fees paid

B. Includes interest expense on debt

## Interest Expense On Bank Deposits

*Expense Data, Annual & Interim Item; Field 01072*

Banks:

INTEREST EXPENSE ON BANK DEPOSITS represents the total interest paid by the bank on their savings and other time deposits.

It includes but is not restricted to:

Interest on deposits, current accounts and other borrowings

Interest on current and demand accounts

Interest on savings accounts

Interest on other time deposits

## Interest Expense On Debt

*Expense Data, Annual & Interim Item; Field 01251*

All Industries:

INTEREST EXPENSE ON DEBT represents the service charge for the use of capital before the reduction for interest capitalized. If interest expense is reported net of interest income, and interest income cannot be found the net figure is shown.

It includes but is not restricted to:

Interest expense on short term debt

Interest expense on long term debt and capitalized lease obligations

Amortization expense associated with the issuance of debt

Similar charges

Footnotes:

A. Net expense

B. Similar charges are included

D. Net interest expense and similar charges may be included

Ongoing update discontinued from Oct 2012

C. Other financial charges may be included

J. Includes other income or expense

L. Includes income taxes

## Interest Expense On Federal Funds

*Expense Data, Annual & Interim Item; Field 01073*

Banks:

INTEREST EXPENSE ON FEDERAL FUNDS represents the interest paid by the bank on federal funds bought from other banks.

It includes but is not restricted to:

Interest expense on securities purchased under resale agreements

Footnotes:

Ongoing update discontinued from Oct 2012

A. Included in interest expense on other borrowed funds

## Interest expense on Financial Lease ROU Liabilities

*Supplementary (Expense) Data, Annual & Interim Item; Field 18099*

All Industries:

Interest expense on Financial Lease ROU Liabilities represents interest charges on financial (capital) lease liabilities – the period cost reported in the income statement. This field is supplemental to Interest Expense on Debt (01251).

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level. Data for this field is generally not available prior to 2018.

It includes but is not restricted to:

The interest on the obligations that stem from financial (capital) lease contracts

The interest on lease obligations reported in the International Financial Reporting Standard

## Interest Expense On Other Borrowed Funds

*Expense Data, Annual & Interim Item; Field 01074*

Banks:

INTEREST EXPENSE ON OTHER BORROWED FUNDS represents interest paid on all short term borrowings except federal funds and securities purchased under resale agreements.

It includes but is not restricted to:

Interest on short term debt

Interest on commercial paper

Interest on due to banks (Spain)

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes interest expense on federal funds purchased/securities purchased under resale agreements

## Interest Income

See NON-OPERATING INTEREST INCOME

## Interest Income (Cash Flow)

*Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04149*

All Industries:

INTEREST INCOME (CASH FLOW) represents the amount of interest received during the year as shown on the cash flow statement. This field includes interest received irrespective of the section in which it is reported – Operating, Investing, Financing Section or under Supplementary notes to Cash Flow Statement.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

C. May include other financial income

Ongoing update discontinued from Oct 2012

B. Net income

## Interest Income - Total

*Income Data, Annual & Interim Item; Field 01016*

Banks, Other Financial Companies:

INTEREST INCOME - TOTAL represents income received from all earning assets such as loans and investment securities.

It includes but is not restricted to:

Interest and fees on loans

Interest on federal funds

Interest on bank deposits

Interest on state, county and municipality funds

Interest on U.S. government and federal agencies securities

Federal funds sold and securities purchased under resale agreements

Lease financing

Net leasing revenues

Other interest or dividend income

Interest on investments - listed (U.K.)

Interest on investments - unlisted (U.K.)

Interest on government debt securities

Interest on equity investments

Placings with banks (U. K.)

Short term funds (U.K.)

Interest on funds at central bank

Interest on funds from banks (Spain)

Lending to customers (U.K.)

Lease receivables (U.K)

Interest on loans and discounts (Spain)

Interest on investment securities

Interest on mortgage-backed securities

Dividend income

Footnotes:

B. Net of interest expenses

Ongoing update discontinued from Oct 2012

A. Includes commissions and fees

C. Includes foreign exchange gain/loss

D. Includes investment income

F. Includes other income

## Interest Income On Bank Deposits

*Income Data, Annual & Interim Item; Field 01009*

Banks:

INTEREST INCOME ON BANK DEPOSITS represents income derived from time and other savings deposits placed by the bank in other banks.

It includes but is not restricted to:

Placings with banks (U.K.)

Short term funds (U.K.)

Interest on funds at Central Bank

Interest on due from banks (Spain)

## Interest Income On Federal Funds

*Income Data, Annual & Interim Item; Field 01008*

Banks:

INTEREST INCOME ON FEDERAL FUNDS represents income derived from the sale of the bank's federal funds to other banks.

It includes but is not restricted to:

Interest on securities sold under resale agreements

## Interest On Government Securities

*Income Data, Annual Item; Field 01010*

Banks:

INTEREST ON GOVERNMENT SECURITIES represents income derived by banks in return for its investment in government, federal agency and state, county and municipal securities.

It includes but is not restricted to:

Interest on mortgage backed securities

Interest on investments listed (U.K.)

Interest on investments unlisted (U.K.)

Interest on government debt securities

Interest/dividends on investment securities-taxable (field 18094)

Interest/dividends on investment securities-tax exempt (field 18095)

Interest/dividends securities available for sale-taxable (field 18096)

Interest/dividends securities available for sale-tax exempt (field 18097)

Interest/dividends on trading account securities (18140)

Data for this field is generally available prior to 2013

## Interest Paid (Cash Flow)

*Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04148*

All Industries:

INTEREST PAID (CASH FLOW) represents the amount of interest paid by the company during the year as shown on the cash flow statement. This field includes interest paid irrespective of the section in which it is reported – Operating, Investing, Financing Section or under Supplementary notes to Cash Flow Statement.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

B. Net expense

C. May include other financial expense

## Interest Payable

*Supplementary (Liability) Data, Annual Item; Field 03062*

Industrials, Other Financial Companies:

INTEREST PAYABLE represents the amount of interest that is due to be paid within one year.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

## Interest Rate - Estimated Average

*Profitability Ratio, Annual Item; Field 08356*

All Industries:

Interest Expense on Debt / (Short Term Debt & Current Portion of Long Term Debt + Long Term Debt) * 100

## Interest Rate - Estimated Average - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 08360*

All Industries:

Arithmetic average of the last five years of Interest Rates - Estimated Average.

## Interest/Dividends On Investment Securities - Taxable

*Supplementary (Income) Data, Annual Item; Field 18094*

Banks:

INTEREST/DIVIDENDS ON INVESTMENT SECURITIES - TAXABLE represent the income derived by banks on its taxable investment securities.

It includes but is not restricted to:

Interest on mortgage-backed securities

Interest on investments - listed

Interest on investments - unlisted

Interest on government debt securities

Data for this field is generally not available prior to 1993 and is subsequently available till 2012.

Footnotes:

A. No standard text

## Interest/Dividends On Investment Securities - Tax Exempt

*Supplementary (Income) Data, Annual Item: Field 18095*

Banks:

INTEREST/DIVIDENDS ON SECURITIES AVAILABLE FOR SALE - TAX EXEMPT represents the income derived by banks on its tax exempt investment securities available for sale.

Data for this field is generally not available prior to 1993 and is subsequently available till 2012.

Footnotes:

A. No standard text

## Interest/Dividends On Securities Available For Sale - Taxable

*Supplementary (Income) Data, Annual Item; Field 18096*

Banks:

INTEREST/DIVIDENDS ON SECURITIES AVAILABLE FOR SALE - TAXABLE represents the income derived by banks on its taxable investment securities available for sale.

Data for this field is generally not available prior to 1993 and is subsequently available till 2012.

It includes but is not restricted to:

Interest on mortgage-backed securities

Interest on investments - listed

Interest on investments - unlisted

Interest on government debt securities

Footnotes:

A. No standard text

## Interest/Dividends On Securities Available For Sale - Tax Exempt

*Supplementary (Income) Data, Annual Item; Field 18097*

Banks:

INTEREST/DIVIDENDS ON SECURITIES AVAILABLE FOR SALE - TAX EXEMPT represents the income derived by banks on its tax exempt investment securities available for sale.

Data for this field is generally not available prior to 1993 is subsequently available till 2012.

Footnotes:

A. No standard text

## Interest/Dividends On Trading Account Securities

*Supplementary (Income) Data, Annual & Interim Item; Field 18098*

Banks:

INTEREST/DIVIDENDS ON TRADING ACCOUNT SECURITIES represent the income derived by banks on its trading account securities.

Data for this field is generally not available prior to 1993.

Footnotes:

A. No standard text

## Interest Receivables

*Asset Data, Annual & Interim Item; Field 02280*

Banks:

INTEREST RECEIVABLES represents all the interest income due but not yet collected.

## Interim Net Profit - Quarter 1, 2, 3, 4

*Supplementary (Income) Data, Annual Item; Fields 19109, 19110, 19111, 19112, respectively*

All Industries:

INTERIM NET PROFIT - QUARTER 1, 2, 3, 4 represents the quarterly income/loss before extraordinary items and preferred and common dividends, but after operating and non-operating income and expenses, minority interest and equity in earnings. Interim periods are determined on a calendar basis for U.S. corporations and a fiscal basis for non-U.S. corporations.

Data for these fields are generally not available prior to 1992.

Footnotes:

A. Net income is before the effect of minority interest

C. Before capital contribution and state guarantees by government or interest on same

D. Profit before appropriations and tax

F. Profit before tax

G. Six months

H. Changed reporting practice to exclude the effect of allocations to untaxed reserves

I. No standard text

J. Includes extraordinary item

K. Eight months

L. Four months

N. Nine months

## Interim Pre-tax Income - Quarter 1, 2, 3, 4

*Supplementary (Income) Data, Annual Item; Fields 19105, 19106, 19107, 19108 respectively*

All Industries:

INTERIM PRE-TAX EARNINGS - QUARTER 1, 2, 3, 4 represent the income/loss before any federal, state or local taxes generated during each quarter. It is total revenue minus both operating and non-operating expenses. Interim periods are determined on a calendar basis for U.S. corporations and a fiscal basis for non-U.S. corporations.

Data for these fields are generally not available prior to 1992.

Footnotes:

A. Net of income taxes

B. No standard text

G. Six months

K. Eight months

L. Four months

N. Nine months

## Interim Sales - Quarter 1, 2, 3, 4

*Supplementary (Income) Data, Annual Item; Fields 19101, 19102, 19103, 19104 respectively*

All Industries:

INTERIM SALES - QUARTER 1, 2, 3, 4 represent the amount of net sales/revenues generated during the quarter as reported by the company. Interim periods are determined on a calendar basis for U.S. corporations and a fiscal basis for non-U.S. corporations.

Data for these fields are generally not available prior to 1992.

It excludes:

Excise taxes

Windfall profit taxes

Value added taxes

General and service taxes

Footnotes:

A. Gross total sales or revenue

B. Net sales include value-added, excise, windfall profit or sales tax

BA. Major accounting standards switch

BB. Change from unconsolidated to consolidated reports

BC. Major reorganization

BD. Change from domestic consolidation to worldwide consolidation

BE. Major accounting standards switch and major reorganization

BF. Change from domestic consolidation and one other country to worldwide consolidation

BG. Change from domestic consolidation and one other country to worldwide consolidation

BH. Change from worldwide consolidation to domestic consolidation

BI. Major accounting standards switch and change from domestic consolidation to worldwide consolidation

BJ. Change from domestic consolidation to unconsolidated reports

BK. Includes investment income

BL. Change from worldwide consolidation to unconsolidated reports

BN. Major reorganization - change in perimeter of consolidation

BP. Change in accounting method for domestic companies to full consolidation to equity method.

BQ. Substantial change in forms of financial statements

C. Includes deferred profit on installment sales

G. Six months

I. Value-added, excise, windfall profit or sales tax has been subtracted along with an undeterminable amount of other taxes which could not be separated

J. Four month sales

K. Eight month sales

L. No standard text

M. Includes equity in pre-tax income which cannot be separated

N. Nine months

Q. Revenue attributable to banking business is not disclosed

R. Net of interest expense

W. Includes other income

Z. Holding company

## International Assets

*Geographic Data, Annual Item; Field 07151*

All Industries:

INTERNATIONAL ASSETS represent total or identifiable assets of foreign operations before adjustments and eliminations.

Footnotes:

AA. No standard text

Ongoing update discontinued from Oct 2012

A. Includes foreign currency translation

B. Excludes European countries

C. After adjustments and eliminations of inter-company transfers

D. Net assets

F. Excludes research products

H. Transfers between geographic areas are immaterial and not separately stated

J. Excludes a geographic area

K. Average assets

M. Tobacco operations only

N. Foreign operations not consolidated

O. Includes assets of associate companies

Q. Segment reporting for international operations which appear substantial are not provided

S. Excludes EEC Countries

T. Net operating assets

V. Before inter-company eliminations

Z. Appears to be a domestic company or has very little foreign operations

## International Auditors & Affiliates

See PARENT AUDITORS & AFFILIATES

## International Operating Income

*Geographic Data, Annual Item; Field 07126*

All Industries:

INTERNATIONAL OPERATING INCOME represents operating income generated from operations in foreign countries before adjustments and eliminations.

Footnotes:

A. Pre-tax Income

AA. No standard text

Ongoing update discontinued from Oct 2012

B. Net Income

C. Before Extraordinary Items

D. Parent company figures

F. Excludes research products

G. After adjustments and eliminations of inter-company sales

H. Transfers between geographic areas are immaterial and not separately stated

I. After tax operating income

J. Excludes a geographic area

K. Prior data not comparable due to an accounting change
L. Before extraordinary items and excludes a geographic area
M. Tobacco operations only
N. Net income before interest and taxes
O. Includes income of associate companies
P. Excludes European Countries
Q. Segment reporting for international operations which appear substantial are not provided
S. Excludes EEC Countries
V. Before inter-company eliminations
Z. Appears to be a domestic company or has very little foreign operations

## International Sales

*Geographic Data, Annual Item; Field 07101*

All Industries:

INTERNATIONAL SALES represent sales generated from operations in foreign countries.

It excludes:

Export sales

Excise taxes

Windfall profit taxes

Value Added taxes (VAT)

General and Services taxes (GST)

Footnotes:

AA. No standard text
B. Includes export sales which cannot be subtracted out

Ongoing update discontinued from Oct 2012

A. After adjustments and eliminations of inter-company transfers
C. Excludes European Countries
D. Parent company figures
F. Excludes Research Products
G. Includes shares of sales of associated companies
H. Transfers between geographic areas are immaterial & not separately stated
I. Includes interest and other income
J. Excludes a geographic area
K. Includes excise taxes
L. Includes inter-company eliminations
M. Tobacco operations only
N. Foreign operations not consolidated
Q. Segment reporting for international operations which appear substantial are not provided
R. Includes discontinued operations
S. Excludes EEC Countries
T. Includes other income

V. Before inter-company eliminations

Z. Appears to be a domestic company with a little foreign operations

## Internet Address

*Descriptive Data, Current Item; Field 06030*

All Industries:

INTERNET ADDRESS represents the address where the company can be contacted on the World Wide Web.

## Inventories - Days Held

*Liquidity Data, Annual Item; Field 08126*

Industrials:

365 / (Cost of Goods Sold (excl Depreciation) / (Average of Last Year's and Current Year's Inventories )

This calculation uses restated data for last years values where available.

If Cost of Goods Sold (excl Depreciation) is not available, Net Sales or Revenues is used.

## Inventories - Days Held - 5 Yr Avg

*Liquidity Data, Annual Item; Field 08130*

Industrials:

Arithmetic Average of the last five years of Inventories-Days Held

## Inventories - Total

*Asset Data, Annual & Interim Item; Field 02101*

Industrials:

INVENTORIES - TOTAL represent tangible items or merchandise net of advances and obsolescence acquired for either (1) resale directly or (2) included in the production of finished goods manufactured for sale in the normal course of operation. In manufacturing companies this item is classified as follows (depending upon the stage of completion in the manufacturing process):

A. Finished goods, consisting of products ready for sale.

B. Work in process, consisting of products in various stages of production.

C. Raw materials and supplies, consisting of items that will enter directly or indirectly into the production of finished goods. In non-manufacturing companies finished goods bought for resale is the major portion of the inventories.

It includes but is not restricted to:

Advances and deposits to subcontractors and purchase of materials and other manufacturing costs

Revenue stamps

Unbilled costs on contracts

Contracts in Progress

Supplies (usually office supplies)

For U.S. corporations, reserve for LIFO

Film and program exhibition rights, if part of current assets

Deferred fuel costs

It excludes:

Tools that are listed in current asset section

Supplies and prepaid expenses for companies that lump these items together

Advances from customers

Contract Billings

For non-U.S. companies, negative inventories which arise from advances from customers greater than costs on long-term contracts. It is reclassified to current liabilities.

Footnotes:

H. Includes advances to suppliers

I. No standard text

Ongoing update discontinued from Oct 2012

C. Includes other current assets

D. Net of prepayments on work in process

F. Before adjustment for prepayment of work in progress that has been treated as liability

## Inventories % Total Current Assets

*Liquidity Ratio, Annual Item; Field 08116*

Industrials:

Inventories / Current Assets-Total * 100

## Inventories % Total Current Assets - 5 Yr Avg

*Liquidity Ratio, Annual Item; Field 08120*

Industrials:

Arithmetic average of the last five years of Inventories % Total Current Assets

## Inventory Turnover

*Liquidity Ratio, Annual Item; Field 08136*

Industrials:

Cost of Goods Sold (excl Depreciation) / Average of Last Year's and Current Year's Inventories

This calculation uses restated data for last years values where available

If Cost of Goods Sold (excl Depreciation) is not available or zero, then Net Sales or Revenues is used.

## Inventory Turnover - 5 Yr Avg

*Liquidity Ratio, Annual Item; Field 08140*

Industrials:

Arithmetic average of the last five years of Inventory Turnover

## Invested Assets % Liabilities

*Leverage Ratio, Annual Item; Field 15097*

Banks:

Investments-Total / (Total Liabilities - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Liabilities

Insurance Companies:

Investments-Total / Total Liabilities * 100

Other Financial Companies:

Investments-Total / (Total Liabilities - Custody Securities) * 100

### Invested Assets % Liabilities - 5 Yr Avg
*Leverage Ratio, Annual Item; Field 15100*

Banks, Insurance, Other Financial Companies:

Arithmetic average of the last five years of Invested Assets % Liabilities

### Invested Assets % Total Assets
*Asset Utilization Ratio, Annual Item; Field 15091*

Banks:

Investments-Total / (Total Assets - Customer Liabilities on Acceptances) *100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Insurance Companies:

Investments-Total / Total Assets * 100

Other Financial Companies:

Investments-Total / (Total Assets - Custody Securities) * 100

### Invested Assets % Total Assets - 5 Yr Avg
*Asset Utilization Ratio, Annual Item; Field 15094*

Banks, Insurance, Other Financial Companies:

Arithmetic average of the last five years of Invested Assets % Total Assets

### Invested Assets % Total Deposits
*Leverage Ratio, Annual Item; Field 15161*

Banks:

Investments-Total / Deposits-Total * 100

### Invested Assets % Total Deposits - 5 Yr Avg
*Leverage Ratio, Annual Item; Field 15164*

Banks:

Arithmetic average of the last five years of Invested Assets % Total Deposits

### Invested Assets & Loans % Total Deposits
*Leverage Ratio, Annual Item; Field 15167*

Banks:

(Investments-Total + Loans-Net) / Deposits-Total * 100

### Invested Assets & Loans % Total Deposits - 5 Yr Avg
*Leverage Ratio, Annual Item; Field 15170*

Banks:

Arithmetic average of the last five years of Invested Assets and Loans % Total Deposits

### Investment Contracts Technical Liabilities
*Supplementary Liability Data, Annual Item; Field 18203*

*Insurance Companies:*

INVESTMENT CONTRACTS TECHNICAL LIABILITIES represents a contract where the insurer has not accepted significant insurance risks. The amount is stated net of reinsurance.

Available for:

- Detailed and Limited update types

- Original and Restated Annual time series

- Annual time periods collected from May 2007

## Investment Income

*Income Data, Annual & Interim Item; Field 01006*

Insurance, Other Financial Companies:

INVESTMENT INCOME represents the realized gain or loss from the sale of investment securities.

It includes but is not restricted to:

Option premiums

Royalty or annuity income

Capital Gains

Investment banking income

Insurance Companies:

INVESTMENT INCOME represents all interest and investment income. If the insurance company reports this item net of investment expenses, we show the net amount after excluding interest expense.

It includes but is not restricted to:

Dividends from equity portfolios

Interest on bond holdings

Rent from real estate investments

Rent from other property owned

Footnotes:

V. No standard text

Ongoing update discontinued from Oct 2012

A. Net of provisions

B. Net of interest expenses

C. Gross investment income

D. Includes other income

F. Includes foreign exchange gain/loss

G. Includes some non-operating gain/loss

H. Includes commission income

I. Includes investment security gain/loss

J. Includes trading profits

K. Includes interest income

## Investment Income % Invested Assets

*Profitability Ratio, Annual Item; Field 15575*

Insurance Companies:

Investment Income / Last Year's Investments-Total * 100

## Investment Income % Invested Assets - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 15576*

Insurance Companies:

Arithmetic average of the last five years of Investment Income % Invested Assets

Footnotes:

A. Three Year Average

B. Four Year Average

## Investment Property - Accumulated Depreciation

*Supplementary Asset Data, Annual & Interim Item; Field 18213*

Other Financials (Rental, Leasing and REITs):

ACCUMULATED DEPRECIATION - INVESTMENT PROPERTY represents the accumulated depreciation/impairment value of property held to earn rentals or capital appreciation.

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and Interim time periods collected from May 2007

## Investment Property - Gross

*Supplementary Asset Data, Annual & Interim Item; Field 18212*

Other Financials (Rental, Leasing and REITs):

INVESTMENT PROPERTY – GROSS represents the gross value of property held to earn rentals or capital appreciation.

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and Interim time periods collected from May 2007

## Investment Property - NBV

*Supplementary Asset Data, Annual & Interim Item; Field 18300*

Other Financials (Rental, Leasing and REITs):

INVESTMENT PROPERTY– NBV represents the net book value of property held to earn rentals or capital appreciation.

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and Interim time periods collected from May 2007

## Investment Tax Credits

*Cash Flow Data, Annual Item; Field 04100*

Industrials, Other Financial Companies:

INVESTMENT TAX CREDITS represents the increase or decrease in the investment tax credit from one year to the next. An investment tax credit was a reduction in income tax liability that was granted by the U.S. federal

government to firms that made new investments in certain asset categories, primarily equipment. The investment tax credit was repealed in 1986.

Data for this field is generally available prior to 2012.

## Investments – GAAP

*Supplementary (Asset) Data, Annual Item; Field 06640*

Banks, Insurance, Other Financial Companies:

INVESTMENTS – GAAP represents the Investments of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for INVESTMENTS – TOTAL for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Investments In Sales and Direct Financing Leases

*Asset Data, Annual Item; Field 02257*

Other Financial Companies:

INVESTMENTS IN SALES AND DIRECT FINANCING LEASES represents the amount of funds invested by the lessor in capital equipment used in leases. Under this type of lease, the lessor is not a manufacturer or dealer. The lessor has acquired the property for the purpose of leasing it.

It includes but is not restricted to:

- Direct financing leases
- Sales type leases

## Investments In Associated Companies

*Asset Data, Annual & Interim Item; Field 02256*

All Industries:

INVESTMENTS IN ASSOCIATED COMPANIES represent long term investments and advances in unconsolidated subsidiaries and affiliates in which the company has a business relationship or exercises control. It includes joint ventures.

Data is generally not available prior to 1989.

It includes but is not restricted to:

- Investment in non-consolidated subsidiaries or associated companies
- Investment in joint ventures
- Advances in related companies (if the item is simply called advances then it will be update to Other Investments)
- Advances/Loans to unconsolidated subsidiaries or related companies (if reported simply as loans, this item is shown in other investments)

Footnotes:

A. Includes other investments

## Investments - Total

*Asset Data, Annual & Interim Item; Field 02255*

Banks:

INVESTMENTS - TOTAL represent investment in securities which directly or indirectly creates a loan made by the bank.

It includes but is not restricted to:

U.S. treasury securities

Federal agency securities

State and municipal securities

Federal funds sold

Trading accounts securities

Securities purchased under resale agreements

Mortgage backed securities

Federal funds

Other securities

Other investments

Total securities available for sale (field 18093)

Insurance and Other Financial Companies:

INVESTMENTS - TOTAL represent the interest earning assets of the company.

It includes but is not restricted to:

For Insurance Companies:

Fixed income securities

Equity securities

Real estate assets

Mortgage & Policy loans

Other Investments

For Other Financial Companies:

Loans

Real estate assets

Finance Receivables

Other Investments

## Investor Relations – E-mail Address

*Descriptive Data, Current Item; Field 18356*

All Industries:

INVESTOR RELATIONS – E-MAIL ADDRESS represents the e-mail address of the investor relations contact.

## Investor Relations - Name

*Descriptive Data, Current Item; Field 18357*

All Industries:

INVESTOR RELATIONS - NAME represents the person who is responsible for the maintenance of relations between the company and the investment community. The investor relations officer is responsible for supplying reports and information requested by shareholders, professional investors, brokers, and the financial media.

## Investor Relations - Phone/Fax

*Descriptive Data, Current Item; Field 18359*

All Industries:

INVESTOR RELATIONS - PHONE/FAX represents the phone number/fax number at which the investor relations officer can be reached.

Footnote:

A. See company phone company

### ISIN Number
*Descriptive Data, Current Item; Field 06008*

All Industries:

ISIN NUMBER represents a 12 digit alphanumeric identifier assigned to the company by the International Standards Organization (ISO) in order to provide standardization of securities identification.

For companies with more than one type of common/ordinary share, the ISIN shown is for the share type identified in field 6005 - Type of Share.

This item is also available at the security level.

### ISIN Number - Mult Share 1, 2, 3, 4, 5, 6, 7
*Descriptive Data, Current Item; Fields 20007, 20107, 20207, 20307, 20407, 20507, 20607, respectively*

All Industries:

ISIN NUMBER - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents a 12 digit alphanumeric identifier assigned to each type of common/ordinary share by the International Standards Organization (ISO) in order to provide worldwide standardization of securities identification.

## L

### Land
*Asset Data, Annual Item; Field 18375*

Industrials, Other Financial Companies:

LAND represents the real estate without buildings held for productive use. Land is recorded at its purchase price plus any costs related to its purchase such as lawyer's fees, escrow fees, title and recording fees.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

C. Net of depreciation

Ongoing update discontinued from Oct 2012

D. Includes other

### Latest Annual Updated
*Descriptive Data, Current Item; Field 07016*

All Industries:

LATEST ANNUAL UPDATED represents the most recent year where complete annual information reported by a company is available. This item is also updated for companies followed as a Limited Data Set company.

### Latest Interim Date
*Descriptive Data, Current Item; Field 07035*

All Industries:

LATEST INTERIM DATE represents the fiscal period end date for the most recent interim period updated.

This item is only available at the company level.

## Latest Reuters Data Year
*Descriptive Data, Current Item; Field 11564*

All Industries:

LATEST REUTERS DATA YEAR represents the most recent year where data provided by the Reuters Fundamentals product is available. E.g. 2010.

## Lease Financing
*Asset Data, Annual Item; Field 02264*

Banks:

LEASE FINANCING represent loans made by the bank in order to finance leases.

It includes but is not restricted to:

Finance lease receivables

## Lease Commitments - Year 1, Year 2, Year 3, Year 4, Year 5, Over 5 Years
*Supplementary (Liability) Data, Annual Items; Fields 18141, 18142, 18143,18144,18145, 18146, respectively*

All Industries:

LEASE COMMITMENTS - YEAR 1, YEAR 2, YEAR 3, YEAR 4, YEAR 5, OVER 5 YEARS represents the minimum lease commitments for operating leases that have been initialized or remaining lease terms in excess of one year, two years, three years, four years, five years and over five years; respectively.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

## Length Of Fiscal Period
*Descriptive Data, Annual & Interim Item; Field 05351*

All Industries:

LENGTH OF FISCAL YEAR represents the number of days in the company's fiscal year.

## Leverage Ratio - Basel 3
## Supplementary Data, Annual & Interim Item; Field 18607

Banks, Other Financial Companies:

LEVERAGE RATIO - BASEL 3 represents the ratio of Tier 1 capital to total risk exposure, used to estimate risks arising from the leverage of a financial institution's assets, expressed as a percentage. The ratio is calculated by dividing Tier 1 Capital by Exposure. Total risk exposure includes the sum of on-balance sheet exposures including gross loans and all other assets, derivative exposures, securities financing transaction exposures and off-balance sheet exposures. Basel 3 accords require this ratio to exceed 3%. The ratio is updated as reported by the company.
This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally available from 2013.

## Liabilities Held for Sale
*Supplementary Liability Data, Annual & Interim Item; Field 18159*

All Industries:

LIABILITIES HELD FOR SALE represents the liabilities arising from sale or planned sale of a business or group of assets. This field is used when reported by the company outside current liabilities or when the company has adopted and unclassified balance sheet. This field is supplementary to Other Liabilities (03273)

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and Interim time periods collected from May 2007

## Liabilities Held for Sale - Current

*Supplementary Liability Data, Annual & Interim Item; Field 18314*

Industrials:

LIABILITIES HELD FOR SALE – CURRENT represents the liabilities arising from sale or planned sale of a business or group of assets. This field is used when reported by the company within current liabilities.

This field is supplementary to Other Current Liabilities (03066)

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and Interim time periods collected from May 2007

## Licenses - Accumulated Amortization

*Supplementary (Asset) Data, Annual Item; Field 02512*

All Industries:

LICENSES - ACCUMULATED AMORTIZATION represent the total accumulated amortization of licenses, franchises and production rights.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

## Licenses - Gross

*Supplementary (Asset) Data, Annual Item; Field 02511*

All Industries:

LICENSES - GROSS represent the gross value of licenses, franchises and production rights.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

## Licenses - Net

*Supplementary (Asset) Data, Annual Item; Field 02510*

All Industries:

LICENSES - NET represent the net book value of licenses, franchises and production rights.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

## Life Insurance In Force

*Supplementary Data, Annual Item; Field 18219*

Insurance Companies:

LIFE INSURANCE IN FORCE represent the aggregate of the face amount of coverage paid up, or on which premiums are still being paid, as issued by a life insurance company.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies and is subsequently available till 2012.

Footnotes:

A. No standard text

## Liquidity Coverage Ratio

*Supplementary Data, Annual & Interim Item; Field 18609*

Banks, Other Financial Companies:

LIQUIDITY COVERAGE RATIO represents the ratio of liquid assets to a company's net cash outflows expected within 30 days, expressed as a percentage. This ratio is updated as reported by the company.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally available from 2013.

## Loan Loss Coverage Ratio

*Other Ratio, Annual Item; Field 15139*

Banks:

(Pre-tax Income + Provision for Loan Losses) / Net Loan Losses

## Loan Loss Coverage Ratio - 5 Yr Avg

*Other Ratio, Annual Item; Field 15141*

Banks:

Arithmetic average of the last five years of Loan Loss Coverage Ratios

## Loans (Net) – GAAP

*Supplementary (Asset) Data, Annual Item; Field 06660*

Banks, Other Financial Companies:

LOANS (NET) – GAAP represents the net loans of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for LOANS - NET for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Loans - Net

*Asset Data, Annual Item; Field 02276*

Banks, Other Financial Companies:

LOANS - NET represent the total amount of money loaned to customers after deducting reserves for loan losses.

For Banks:

It includes but is not restricted to:

Lease Financing

Total non-performing assets (field 02287)

For Other Financial Companies:

It includes but is not restricted to:

Lease Financing

Finance Receivables (field 02048)

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes reserve for loan losses

B. Gross loans

C. Includes investment assets

D. Includes interbank loans

## Loans - Stage 1 - Gross Total

*Supplementary (Asset) Data, Annual & Interim Item; Field 18730*

Banks:

LOANS - STAGE 1 - GROSS TOTAL represents the value of Stage 1 loans. Stage 1 loans are loans with no increase in credit risk since initial recognition. They have 12-months Expected Credit Losses (ECLs) recognized. It reflects the gross amount before impairment provisions.

Data for annual and interim time series is generally available from 2018.

## Loans - Stage 2 - Gross Total

*Supplementary (Asset) Data, Annual & Interim Item; Field 18731*

Banks:

LOANS - STAGE 2 - GROSS TOTAL represents the value of Stage 2 loans. Stage 2 loans are loans that show a significant increase in credit risk since origination but are not credit impaired. They have Lifetime Expected Credit Losses (ECLs) recognized. It reflects the gross amount before impairment provisions.

Data for annual and interim time series is generally available from 2018.

## Loans - Stage 3 - Gross Total

*Supplementary (Asset) Data, Annual & Interim Item; Field 18732*

Banks:

LOANS - STAGE 3 – GROSS TOTAL represents the value of Stage 3 loans. Stage 3 loans are loans that are considered credit impaired. They have Lifetime Expected Credit Losses (ECLs) recognized. It reflects the gross amount before impairment provisions.

Data for annual and interim time series is generally available from 2018.

## Loans - Total

*Asset Data, Annual Item; Field 02271*

Banks, Other Financial Companies:

LOANS - TOTAL represent the total amount of money loaned to customers before reserves for loan losses but after unearned income.

It includes but is not restricted to:

Lease financing

Finance Receivables

Footnotes:

A. Net of provisions for loan losses

D. Net of unearned income

Ongoing update discontinued from Oct 2012

B. Includes investment assets

C. Includes interbank loans

## Loans - 1 Year Annual Growth

*Growth Rate, Annual Item; Field 08666*

Banks, Other Financial Companies:

(Current Year's Loans-Total / Last Year's Loans-Total - 1) * 100

This calculation uses restated data for last years values where available

## Loans - 5 Yr Annual Growth

*Growth Rate, Annual Item; Field 08670*

Banks, Other Financial Companies:

((Current Year's Loans-Total / Loans-Total six years ago, reduced to a compound annual rate) - 1) * 100

## Long Term Borrowings

*Cash Flow Data, Annual & Interim Item; Field 04401*

All Industries:

LONG TERM BORROWINGS represent the amount received by the company from the issuance of long term debt, (convertible and non-convertible), increase in capitalized lease obligations, and debt acquired from acquisitions.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes reduction in long term debt

B. Includes increase in short term borrowings

C. Includes proceeds from stock

D. Includes other long term liabilities

## Long Term Debt

*Liability Data, Annual & Interim Item; Field 03251*

All Industries:

LONG TERM DEBT represents all interest bearing financial obligations, excluding amounts due within one year. It is shown net of premium or discount.

It includes but is not restricted to:

Mortgages

Bonds

Debentures

Convertible debt

Sinking fund debentures

Long term bank overdrafts

Long term notes

Long term bills

Medium term loans

Long term royalties

Long term contracts

Industrial revenue bonds

Notes payable, due within one year and to be refunded by long term debt when carried as non-current liability

Long term prepaid contracts

Advances and production payments

Talent and broadcasting rights

Capitalized lease obligations

Revolving credit

Long term advances from subsidiaries/associated companies

Compulsory convertible debt (South Africa)

Eurodollar borrowing

Long term liability in connection with ESOP

Federal Home Loan advances

It excludes:

Current portion of long term debt

Pensions

Deferred taxes

Minority interest

Footnotes:

A. Includes current portion

C. Includes some long term provisions and/or other long term liabilities

D. Includes current portion of long term debt and is not comparable

F. Includes short term borrowings

G. No standard text

H. Adjusted to exclude long term liabilities and/or provisions

## Long Term Debt – GAAP

*Supplementary (Liability) Data, Annual Item; Field 06769*

All Industries:

LONG TERM DEBT – GAAP represents the total long term debt of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for LONG TERM DEBT for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Long Term Debt – GAAP % Common Equity - GAAP

*Leverage Ratio, Annual Item; Field 08277*

All Industries:

Long Term Debt-GAAP / Last Year's Common Equity-GAAP * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Long Term Debt – GAAP % Common Equity – GAAP – 3 Yr Avg

*Leverage Ratio, Annual Item; Field 08279*

All Industries:

Arithmetic average of the last three years Long Term Debt % Common Equity-GAAP

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1996.

## Long Term Debt – GAAP % Common Equity – GAAP – 5yr Avg

*Leverage Ratio, Annual Item; Field 08281*

All Industries:

Arithmetic average of the last five years Long Term Debt % Common Equity-GAAP

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and will not be available until 1998.

## Long Term Debt Excluding Capitalized Leases

*Liability Data, Annual & Interim Item; Field 03245*

All Industries:

LONG TERM DEBT EXCLUDING CAPITALIZED LEASES represents all interest bearing financial obligations of the company due after twelve months or the normal operating cycle of the company. It is shown net of premiums or discounts.

It includes but is not restricted to:

- Mortgages
- Bonds
- Debentures
- Convertible debt
- Sinking fund debentures
- Long term bank overdrafts
- Long term notes
- Long term bills
- Medium term loans
- Long term contracts
- Long term royalties
- Industrial Revenue Bond, if not clearly defined as a capitalized lease
- Revolving credit
- Long term advances from subsidiaries/associated companies
- Long Term Prepaid Contracts
- Advances and Production Payments
- Talent and Broadcasting Rights
- Notes Payable due within one year and to be refunded by long term debt when carried as a non-current liability
- Compulsory convertible debt (South Africa)
- Eurodollar borrowings
- Long term liability in connection with ESOP

Federal Home Loan advances

It excludes:

Capitalized Lease Obligations

Current portion of Long Term Debt

Pensions

Deferred taxes

Minority Interest

Footnotes:

F. Includes short term borrowings

G. No standard text

Ongoing update discontinued from Oct 2012

A. Includes current portion

C. Includes some long term provisions and/or other long term liabilities

D. Includes current portion of long term debt and is not comparable

H. Adjusted to exclude long term liabilities and/or borrowings

## Long Term Debt % Common Equity

*Leverage Ratio, Annual & Interim Item; Field 08226*

All Industries:

Long Term Debt / Common Equity * 100

Insurance Companies:

If Common Equity is not available, Policyholders Equity is substituted

## Long Term Debt % Common Equity - 5 Yr Avg

*Leverage Ratio, Annual Item; Field 08230*

All Industries:

Arithmetic average of the last five years of Long Term Debt % Common Equity

## Long Term Debt % Total Capital

*Leverage Ratio, Annual Item; Field 08216*

All Industries:

Long Term Debt / Total Capital * 100

## Long Term Debt % Total Capital - Current

*Leverage Ratio, Current Item; Field 08217*

All Industries:

Current Long Term Debt / Current Total Capital * 100

## Long Term Debt % Total Capital - 5 Yr Avg

*Leverage Ratio, Annual Item; Field 08220*

All Industries:

Arithmetic average of the last five years of Long Term Debt % Total Capital

## Long Term Insurance Reserves

*Expense Data, Annual & Interim Item; Field 01080*

Insurance Companies:

LONG TERM INSURANCE RESERVES represent the expected discounted future payments for long term policies usually determined by regulatory agencies in each country.

It includes but is not restricted to:

Interest to policy holders

Experience refunds on long term policies

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes part of losses and claims expense

## Long Term Liabilities Per Share

*Stock Data, Annual Item; Field 05503*

All Industries:

LONG TERM LIABILITIES PER SHARE represents the fiscal year end per share amount of the obligations of the company due after one year.

## Long Term Operating Lease Liabilities

*Supplementary (Liability) Data, Annual & Interim Item; Field 18725*

All Industries:

Long Term Operating Lease Liabilities represents long-term accrued rental liabilities arising from operating lease contracts due beyond one year. This field is supplemental to Other Liabilities (03273).

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2018.

## Long Term Receivables

*Asset Data, Annual Item; Field 02258*

Industrials:

LONG TERM RECEIVABLES represent amounts due from customers that will not be collected within the normal operating cycle of the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Loans to other companies

Investment in sale type leases

Finance Receivables for industrial companies whose financial subsidiaries are consolidated

Contract Assets

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes other assets

B. Includes long term loans to related companies

### Loss Adjustment Expense
*Supplementary (Expense) Data, Annual & Interim Item; Field 01078*

Insurance Companies:

LOSS ADJUSTMENT EXPENSE represents the cost involved in an insurance company's adjustment of losses under a policy.

This item is available in the annual time series and the quarterly, cumulative quarterly, semi-annual, trimester and cumulative trimester interim time series. It is only available at the company level.

### Loss Ratio
*Profitability Ratio, Annual Item; Field 15549*

Insurance Companies:

(Claim & Loss Expense + Long Term Insurance Reserves) / Premiums Earned * 100

### Loss Ratio - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 15552*

Insurance Companies:

Arithmetic average of the last five years of Loss Ratios

## M

### Machinery and Equipment
*Asset Data, Annual Item; Field 18377*

Industrials, Other Financial Companies:

MACHINERY AND EQUIPMENT represents the machines and machine parts needed by the company to produce its products.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Tools

Footnotes:

A. No standard text

C. Net of depreciation

Ongoing update discontinued from Oct 2012

D. Includes other

### Major Shareholders
*Stock Data, Current Item; Field 18370*

All Industries:

MAJOR SHAREHOLDERS represent any individual or company that owns more than the local legal disclosure requirement of the outstanding shares of a company. The name of the individual or group along with the percent of outstanding shares held are shown in this fields. This is a free text field; shareholders are separated by a semi-colon.

This field replaces historic fields 18360 – 18369 Major Shareholders 1 – 10, which restricted collection to ten shareholders.

Data for this field is available prior to Jan 2014.

## Mandatorily Redeemable Trust Preferred Securities

*Supplementary (Liability) Data, Annual & Interim Item; Field 18168*

All Industries:

MANDATORILY REDEEMABLE TRUST PREFERRED SECURITIES represents mandatory redeemable preferred securities of subsidiary trusts created for the purpose of holding solely debt securities of the parent company. This item is included in Long Term Debt.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

## Market Capitalization

*Stock Data, Annual & Interim Item; Field 08001*

All Industries:

Market Price-Year End * Common Shares Outstanding

Market price – year end represents the closing price of the company's stock at 31 December for U.S. Corporations. For non-U.S. corporations, this item represents the closing price of the company's stock at their fiscal year end.

If Field 05350, Fiscal Period End Date, is not yet populated for the current year and thus there is no value for this period for Field 05301, Common Shares Outstanding, then Field 05302,Common Shares Outstanding-Current is used.

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

This item is also available at the security level for 1987 and subsequent years.

## Market Capitalization - Current

*Stock Data, Current Item; Field 08005*

All Industries:

Market Price-Current * Common Shares Outstanding-Current

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

This item is also available at the security level.

## Market Capitalization - Current (U.S.$)

*Supplementary Data, Current Item; Field 07211*

All Industries:

MARKET CAPITALIZATION - CURRENT (U.S.$) represents the current total market value of a company based on current price and current shares outstanding converted to U.S. dollars using the current exchange rate.

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

This item is also available at the security level.

## Market Capitalization - Current - Mult Share 1, 2, 3, 4, 5, 6, 7

*Stock Data, Current Item; Fields 20023, 20123, 20223, 20323, 20423, 20523, 20623, respectively*

All Industries:

Market Price-Current * Common Shares Outstanding-Current; for each type of common/ordinary share

## Market Capitalization – Fiscal Period End

*Stock Data, Annual Item; Field 08002*

All Industries:

Market Price-Fiscal Period End * Common Shares Outstanding

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

Please note that this item differs from item 08001 (market capitalization) for US companies. Item 08001 uses market price at calendar year end whereas item 08002 uses market price at fiscal period end.

This item is also available at the security level for 1987 and subsequent years.

## Market Capitalization - Mult Share 1, 2, 3, 4, 5, 6, 7

*Stock Data, Annual Items; Fields 20041, 20141, 20241, 20341, 20441, 20541, 20641, respectively*

All Industries:

Market Price-Year End * Common Shares Outstanding; for each type of common/ordinary share

If Common Shares Outstanding is not available for the current year or prior year, then Common Shares Outstanding-Current is used.

Data for these fields is generally not available prior to 1987.

## Market Capitalization – 1 Year Growth %

*Growth Ratio, Annual & Interim Item; Field 08579*

All Industries:

(Current Year's Market Capitalization / Last Year's Market Capitalization – 1) * 100

Data for this field is only available for 1989 and subsequent years and is also available at the security level.

## Market Capitalization – 3 Year Growth

*Growth Ratio, Annual Item; Field 08581*

All Industries:

((Current Year's Market Capitalization / Market Capitalization four years ago, reduced to a compound annual rate) – 1) * 100.

Data for this field is only available for 1989 and subsequent years and is also available at the security level.

## Market Capitalization (Public)

*Stock Data, Annual Item; Field 08004*

All Industries:

Market Price-Year End * (Common Shares Outstanding - Closely Held Shares)

Market price – year end represents the closing price of the company's stock at 31 December for U.S. Corporations. For non-U.S. corporations, this item represents the closing price of the company's stock at their fiscal year end.

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

## Market Capitalization (Public) - Current

*Stock Data, Current Item; Field 08003*

All Industries:

Market Price-Current * (Common Shares Outstanding-Current - Closely Held Shares-Current)

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

## Market Capitalization (U.S.$)

*Supplementary Data, Annual & Interim Item; Field 07210*

All Industries:

MARKET CAPITALIZATION (U.S.$) represents the total market value of the company based on year end price and number of shares outstanding converted to U.S. dollars using the year end exchange rate.

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

This item is also available at the security level for 1987 and subsequent years.

## Market Capitalization/Common Equity

*Stock Performance Ratio, Annual & Interim Item; Field 09704*

All Industries:

Market Capitalization / Common Equity

Exceptions:

Finland (95 and prior years) and Norway (93 and prior years):

All Industries:

Market Capitalization / (Common Equity + Non-Equity Reserves)

Sweden (88 and prior years):

All Industries:

Market Capitalization / (Common Equity + Non-Equity Reserves * .5)

Sweden (89 to 93):

All Industries:

Market Capitalization / (Common Equity + Non-Equity Reserves * .7)

Sweden (94 and subsequent years):

All Industries:

Market Capitalization / Common Equity

## Market Capitalization/Common Equity - 5 Yr Avg

*Stock Performance Ratio, Annual Item; Field 09721*

All Industries:

Arithmetic average of the last five years of Market Capitalization/Common Equity

## Market Capitalization/Trailing Twelve Months Sales Or Revenues

*Stock Performance Ratio, Annual & Interim Item; Field 09905*

All Industries:

Market Capitalization / Trailing Twelve Months Net Sales/Revenue

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

## Market Price - Current

*Stock Data, Current Item; Field 05006*

All Industries:

MARKET PRICE - CURRENT represents the most recent close price within the last sixty days available in the database.

Where a close price is not available within the sixty day period then this item will not be populated.

For companies with more than one type of common/ordinary share, Market Price - Current represents the price of the share identified in field 6005 - Type of Share.

This item is also available at the security level.

Footnotes:

A. Trading temporarily suspended

NL. Not Listed

## Market Price - Current - Mult Share 1, 2, 3, 4, 5, 6, 7

*Stock Data, Current Item; Fields 20021, 20121, 20221, 20321, 20421, 20521, 20621, respectively*

All Industries:

MARKET PRICE - CURRENT - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the most recent close price within the last sixty days available in the database.

Where a close price is not available within the sixty day period these items will not be populated.

Footnotes:

A. Trading temporarily suspended

NL. Not Listed

## Market Price - High

*Stock Data, Annual Item; Field 05002*

All Industries:

MARKET PRICE - HIGH represents the highest price in the calendar year for U.S. corporations and fiscal year for non-U.S. corporations.

For companies with more than one type of common/ordinary share, Market Price - High represents the price of the share identified in field 06005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years.

Footnotes:

A. All highs based on daily close

## Market Price - Low

*Stock Data, Annual Item; Field 05003*

All Industries:

MARKET PRICE - LOW represents the lowest price in the calendar year for U.S. corporations and fiscal year for non-U.S. corporations.

For companies with more than one type of common/ordinary share, Market Price - Low represents the price of the share identified in field 06005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years.

Footnotes:

A. All lows based on daily close

## Market Prices - Monthly Close

*Stock Data, Annual Items; Fields 05015 January, 05020 February, 05025 March, 05030 April, 05035 May, 05040 June, 05045 July, 05050 August, 05055 September, 05060 October, 05065 November, 05070 December*

All Industries:

MARKET PRICE - MONTHLY CLOSE represents the closing price of the stock at its respective month end.

For companies with more than one type of common/ordinary share, Market Price - Monthly Close represents the price of the share identified in field 06005 - Type of Share.

These items are also available at the security level for 1987 and subsequent years.

Footnotes:

A. No price available

B. No price available - trading suspending

## Market Prices - Monthly High

*Stock Data, Annual Items; Fields 05016 January, 05021 February, 05026 March, 05031 April, 05036 May, 05041 June, 05046 July, 05051 August, 05056 September, 05061 October, 05066 November, 05071 December*

All Industries:

MARKET PRICE - MONTHLY HIGH represents the high price of the stock for its respective month.

For companies with more than one type of common/ordinary share, Market Price - Monthly High represents the price of the share identified in field 06005 - Type of Share.

These items are also available at the security level for 1987 and subsequent years.

## Market Price - Monthly Low

*Stock Data, Annual Items; Fields 05017 January, 05022 February, 05027 March, 05032 April, 05037 May, 05042 June, 05047 July, 05052 August, 05057 September, 05062 October, 05067 November, 05072 December*

All Industries:

MARKET PRICE - MONTHLY LOW represents the low price of the stock for its respective month.

For companies with more than one type of common/ordinary share, Market Price - Monthly Low represents the price of the share identified in field 06005 - Type of Share.

These items are also available at the security level for 1987 and subsequent years.

## Market Price – Week Close

*Stock Data, Annual Item, Weekly Time Series; Field 05080*

All Industries:

MARKET PRICE – WEEK CLOSE represents the closing price for the week represented by the weekly time series code/frequency on the record. Week 1 (W001 Time series code/frequency) represent the first week of the calendar year that ends on a Friday (for example, W024 time series code/frequency in the year 2000 represents the week ending Friday, 16 June 2000.

This item is available at the security level and is only available for 1999 and subsequent years.

## Market Price – Week High

*Stock Data, Annual Item, Weekly Time Series; Field 05081*

All Industries:

MARKET PRICE – WEEK HIGH represents the high price for the week represented by the weekly time series code/frequency on the record. Week 1 (W001 Time series code/frequency) represent the first week of the calendar year that ends on a Friday (for example, W024 time series code/frequency in the year 2000 represents the week ending Friday, 16 June 2000.

This item is available at the security level and is only available for 1999 and subsequent years.

## Market Price – Week Low

*Stock Data, Annual Item, Weekly Time Series; Field 05082*

All Industries:

MARKET PRICE – WEEK LOW represents the low price for the week represented by the weekly time series code/frequency on the record. Week 1 (W001 Time series code/frequency) represent the first week of the calendar year that ends on a Friday (for example, W024 time series code/frequency in the year 2000 represents the week ending Friday, 16 June 2000.

This item is available at the security level and is only available for 1999 and subsequent years.

## Market Price - Year End

*Stock Data, Annual Item; Field 05001*

All Industries:

MARKET PRICE - YEAR END represents the closing price of the company's stock at 31 December for U.S. Corporations. For non-U.S. corporations, this item represents the closing price of the company's stock at their fiscal year end.

For companies with more than one type of common/ordinary share, Market Price - Year End represents the price of the share identified in field 06005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years.

Footnotes:

AA. No price available

B. Price taken as of the closest available date

BB. No price available - trading suspended

N. Monthly prices currently not available on Worldscope

NL. Shares not listed on the stock exchange

## Market Price - Year End - Mult Share 1, 2, 3, 4, 5, 6, 7

*Stock Data, Annual Item; Fields 20042, 20142, 20242, 20342, 20442, 20542, 20642, respectively*

All Industries:

MARKET PRICE - YEAR END - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the closing price of each type of common/ordinary share at 31 December for U.S. Corporations. For non-U.S. corporations, this item represents the closing price for each type of common/ordinary share at the company's fiscal year end.

Data for these fields are generally not available prior to 1987.

See definition for MARKET PRICE - YEAR END for a list of available footnotes for this item.

## Market Price - Year To Date - High

*Stock Data, Current Item; Field 05007*

All Industries:

MARKET PRICE - YEAR TO DATE - HIGH represents the highest price of the company in the current calendar year for U.S. corporations and fiscal year for non-U.S. corporations.

For companies with more than one type of common/ordinary share, Market Price - Year To Date - High represents the price of the share identified in field 6005 - Type of Share.

This item is also available at the security level.

## Market Price - Year To Date - Low
*Stock Data, Current Item; Field 05008*

All Industries:

MARKET PRICE - YEAR TO DATE - LOW represents the lowest price of the company in the current calendar year for U.S. corporations and fiscal year for non-U.S. corporations.

For companies with more than one type of common/ordinary share, Market Price - Year To Date - Low represents the price of the share identified in field 06005 - Type of Share.

This item is also available at the security level.

## Market Price - 5 Year Average - High
*Stock Data, Annual Item; Field 05004*

All Industries:

MARKET PRICE - 5 YEAR AVERAGE - HIGH represents the average of the company's high price for the last five calendar years for U.S. corporations and the last five fiscal years for non-U.S. corporations.

This item is also available at the security level for 1987 and subsequent years.

## Market Price - 5 Year Average - Low
*Stock Data, Annual Item; Field 05005*

All Industries:

MARKET PRICE - 5 YEAR AVERAGE - LOW represents the average of the company's low price for the last five calendar years for U.S. corporations and the last five fiscal years for non-U.S. corporations.

This item is also available at the security level for 1987 and subsequent years.

## Market Price - 52 Week High
*Stock Data, Current Item; Field 05091*

All Industries:

MARKET PRICE - 52 WEEK HIGH represents the highest price of a security in the last 52 weeks.

This item is also available at the security level.

## Market Price - 52 Week Low
*Stock Data, Current Item; Field 05092*

All Industries:

MARKET PRICE - 52 WEEK LOW represents the lowest price of a security in the last 52 weeks.

This item is also available at the security level.

## Market Value
See MARKET CAPITALIZATION

## Material Expense
*Supplementary (Expense) Data, Annual Item; Field 18195*

Industrials:

MATERIAL EXPENSE represents the cost directly related to the purchase of raw materials and supplies used in the manufacture of a company's product.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

## Minority Interest (Income Statement)

*Expense Data, Annual & Interim Item; Field 01501*

All Industries:

MINORITY INTEREST represents the portion of earnings/losses of a subsidiary pertaining to common stock not owned by the controlling company or other members of the consolidated group.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes preference dividends

B. Minority Interest is pre-tax and included in pre-tax income

C. Included in other income/expense, no breakdown available

D. Includes policyholders surplus

## Minority Interest (Balance Sheet)

*Liability Data, Annual & Interim Item; Field 03426*

All Industries:

MINORITY INTEREST represents the portion of the net worth (at par or stated value) of a subsidiary pertaining to shares not owned by the controlling company and its consolidated subsidiaries.

If minority interest is shown on the asset side, it is updated as a negative and the total assets are adjusted to exclude it.

It includes but is not restricted to:

Minority interest in preferred stock

Dividends in arrears on a subsidiary's preferred stock not owned by the parent company

Footnotes:

A. Included in other long term liabilities

Ongoing update discontinued from Oct 2012

B. Includes policyholders equity

## Minority Interest

*Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04055*

All Industries:

MINORITY INTEREST represents the non-cash adjustment to income for profits attributable to interests in subsidiaries held outside the group. This data is a component of Total Other Cash Flow (field 04151) in Operating Activities.

This item is available in the annual original and annual restated time series for detailed companies, full update. For U.S. companies, it is also available in the interim original and interim restated time series.

## Minority Interest – GAAP

*Supplementary (Liability) Data, Annual Item; Field 06780*

All Industries:

MINORITY INTEREST – GAAP represents the minority interest of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for MINORITY INTEREST (BALANCE SHEET) for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Minority Interest % Total Capital
*Leverage Ratio, Annual Item; Field 08211*

All Industries:

Minority Interest / Total Capital * 100

## Minority Interest % Total Capital - 5 Yr Avg
*Leverage Ratio, Annual Item; Field 08215*

All Industries:

Arithmetic average of the last five years of Minority Interest % Total Capital.

## Monetary Correction
*Supplementary (Income) Data, Annual Item; Field 01265*

All Industries:

MONETARY CORRECTION represents the year-to-year difference of the effect on shareholders' capital investment and fixed assets resulting from currency revaluations to counter effects of a hyperinflationary economy.

Data for this field is generally available prior to 2012.

## Month Of Fiscal Year End
*Descriptive Data, Current Item; Field 05352*

All Industries:

MONTH OF FISCAL YEAR END represents the month that the company closes its books at the end of its financial year.

## Mortgage Backed Securities
*Asset Data, Annual Item; Field 02262*

Banks:

MORTGAGE BACKED SECURITIES represent an investment grade security backed by a pool of mortgage or trust deeds. These securities are secured by conventional mortgages and are guaranteed as to interest and principal.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

- Securities of the Federal National Mortgage Associations (Fannie Mae)
- Collateralized mortgaged obligations such as those issued by the Federal Home Loan Mortgage Corporation (Freddie Mac)
- Real estate mortgage conduits such as those issued by the Government National Mortgage Association (Ginnie Mae)
- U.S. agency mortgage backed securities
- Mortgage backed securities available for sale (field 18090)

## Mortgage Backed Securities Available For Sale
*Supplementary (Asset) Data, Annual Item; Field 18090*

Banks:

MORTGAGE BACKED SECURITIES AVAILABLE FOR SALE represent the amount of mortgage backed securities that cannot be classified as either investment securities or trading account securities.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

It includes but is not restricted to:

U.S. Agency mortgage backed securities

Data for this field is generally available prior to 2013.

Footnotes:

A. No standard text

### Mortgage, Policy & Other Loans
*Asset Data, Annual Item; Field 02246*

Insurance Companies:

MORTGAGE, POLICY & OTHER LOANS represent loans made, acquired or purchased by the insurance company.

It includes but is not restricted to:

Loans made to policyholders

Mortgage loans (including those purchased or acquired)

Other loans

Policy loans (field 02245)

Real estate mortgage loans (field 02267)

Footnotes:

A. Fixed income securities are included

B. Includes some short term investments

## N

### Nation
*Descriptive Data, Current Item; Field 06026*

All Industries:

NATION represents the country in which the corporate office of a company is located. NATION will generally correspond with the country under which the company is followed on Worldscope, indicated by NATION CODE, though there are exceptions (see NATION CODE). The country supported in NATION may not have a corresponding code supported in NATION CODE.

### Nation Code
*Descriptive Data, Current Item; Field 06027*

All Industries:

NATION CODE represents the country under which the company is followed on Worldscope. The currency of analysis is the currency of the nation indicated by NATION CODE. For companies added to the database from 2013, NATION CODE usually corresponds to the country of listing. For companies added to the database prior to 2013, NATION CODE usually corresponds to the domicile/corporate office location of the company as shown in NATION but there are some exceptions. For example, the NATION CODE for an ADR record is 840 (United States) and the currency of analysis is USD while NATION shows the non-US country of domicile. See ADR Frequently Asked Questions and Frequently Asked Question No. 9 for companies based on domicile/corporate office location for further details.

New identifiers are created on Worldscope for companies created after 2013 based on Primary listing and then switched over to new listing. The old identifier is inactivated and the historical data from the old identifier is made available in the new identifier.

| | | | |
|---|---|---|---|
| 12 | Algeria | 440 | Lithuania |
| 25 | Argentina | 442 | Luxembourg |
| 36 | Australia | 454 | Malawi |
| 40 | Austria | 458 | Malaysia |
| 44 | Bahamas | 470 | Malta |
| 48 | Bahrain | 480 | Mauritius |
| 50 | Bangladesh | 484 | Mexico |
| 52 | Barbados | 496 | Mongolia |
| 56 | Belgium | 499 | Montenegro |
| 60 | Bermuda | 504 | Morocco |
| 68 | Bolivia | 516 | Namibia |
| 70 | Bosnia and Herzegovina | 528 | Netherlands |
| 72 | Botswana | 554 | New Zealand |
| 76 | Brazil | 562 | Niger |
| 92 | Virgin Islands (British) | 566 | Nigeria |
| 100 | Bulgaria | 578 | Norway |
| 116 | Cambodia | 582 | Oman |
| 120 | Cameroon | 586 | Pakistan |
| 124 | Canada | 591 | Panama |
| 136 | Cayman Islands | 593 | Paraguay |
| 152 | Chile | 597 | Peru |
| 156 | China | 608 | Philippines |
| 175 | Colombia | 617 | Poland |
| 178 | Costa Rica | 620 | Portugal |
| 182 | Cote d'Ivoire | 634 | Qatar |
| 191 | Croatia | 642 | Romania |
| 196 | Cyprus | 643 | Russia |
| 203 | Czech Republic | 646 | Rwanda |
| 208 | Denmark | 682 | Saudi Arabia |
| 214 | Dominican Republic | 686 | Senegal |
| 218 | Ecuador | 688 | Serbia |
| 220 | Egypt | 702 | Singapore |
| 222 | El Salvador | 703 | Slovakia |
| 233 | Estonia | 704 | Vietnam |
| 234 | Faroe Islands | 705 | Slovenia |

| | | | |
|---|---|---|---|
| 242 | Fiji | 710 | South Africa |
| 246 | Finland | 724 | Spain |
| 250 | France | 730 | Sri Lanka |
| 268 | Georgia | 736 | Sudan |
| 275 | Palestine | 748 | Swaziland |
| 280 | Germany | 752 | Sweden |
| 300 | Greece | 756 | Switzerland |
| 320 | Guatemala | 759 | Syrian Arab Republic |
| 328 | Guyana | 760 | Taiwan |
| 340 | Honduras | 764 | Thailand |
| 344 | Hong Kong | 780 | Trinidad and Tobago |
| 350 | Hungary | 784 | United Arab Emirates |
| 352 | Iceland | 788 | Tunisia |
| 356 | India | 796 | Turkey |
| 366 | Indonesia | 800 | Uganda |
| 369 | Iraq | 804 | Ukraine |
| 372 | Ireland | 807 | Macedonia |
| 376 | Israel | 826 | United Kingdom |
| 380 | Italy | 831 | Guernsey |
| 388 | Jamaica | 832 | Jersey |
| 392 | Japan | 833 | Isle of Man |
| 398 | Kazakhstan | 834 | Tanzania |
| 400 | Jordan | 840 | United States |
| 404 | Kenya | 860 | Uzbekistan |
| 410 | South Korea | 862 | Venezuela |
| 414 | Kuwait | 894 | Zambia |
| 422 | Lebanon | 897 | Zimbabwe |
| 428 | Latvia | | |

This item is also available at the security level.

## Net Asset Value

See BOOK VALUE PER SHARE

## Net Assets From Acquisitions

*Cash Flow Data, Annual & Interim Item; Field 04355*

All Industries:

NET ASSETS FROM ACQUISITIONS represent assets acquired through pooling of interests or mergers. It does not include capital expenditures of acquired companies.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Net assets of acquired companies

Additions to fixed assets from acquisitions

Working capital of companies acquired (if shown as both a source and a use, both numbers are netted against each other)

Excess of cost of acquired companies

Discount on acquisitions

## Net Capital Requirement

*Supplementary Data, Annual Item; Field 08015*

Banks & Other Financial Companies:

Securities brokers are subject to the "Uniform Net Capital Rule" of the Securities and Exchange Commission. Under the alternate method permitted by the rule, required net capital shall not be less than two percent of aggregate debit items arising from client transactions. The New York Stock Exchange, Inc. may also require a member organization to reduce its business if its net capital is less than four percent of aggregate debit items and may prohibit a member firm from expanding its business and declaring cash dividends if its net capital is less than five percent of aggregate debit balances.

Data for this field is generally available prior to 2013

## Net Cash Flow - Financing

*Cash Flow Data, Annual & Interim Item; Field 04890*

All Industries:

NET CASH FLOW - FINANCING represents the net cash receipts and disbursements resulting from reduction and/or increase in long or short term debt, proceeds from sale of stock, stock repurchased/redeemed/retired, dividends paid and other financing activities.

Data for this field is generally not available prior to 1989.

## Net Cash Flow - Investing

*Cash Flow Data, Annual & Interim Item; Field 04870*

All Industries:

NET CASH FLOW - INVESTING represents the net cash receipts and disbursements resulting from capital expenditures, decrease/increase from investments, disposal of fixed assets, increase in other assets and other investing activities.

A positive value in this field represents an outflow (use) of funds. A negative value in this field represents an inflow (source) of funds.

Data for this field is generally not available prior to 1989.

## Net Cash Flow - Operating Activities

*Cash Flow Data, Annual & Interim Item; Field 04860*

All Industries:

NET CASH FLOW - OPERATING ACTIVITIES represent the net cash receipts and disbursements resulting from the operations of the company. It is the sum of Funds from Operations, Funds From/Used for Other Operating Activities and Extraordinary Items.

It represents cash flow generated through regular business activities such as manufacturing and selling goods or providing services. It includes earnings before interest and taxes plus depreciation minus taxes and changes in working capital such as increases or decreases in inventory, accounts receivable and accounts payable. It however does not include cash flow from long-term capital or from investment activities since they are not from business operations.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Funds from operations

Funds from/for working capital

Extraordinary items

## Net Cash From Continuing Operations

*Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04891*

All Industries:

NET CASH FROM CONTINUING OPERATIONS represents total net cash received from continuing operations. This item reflects the change in cash allocable to continuing operations after the effects of exchange rates on cash.

This item is only available at the company level.

## Net Cash From Discontinued Operations

*Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04892*

All Industries:

NET CASH FROM DISCONTINUED OPERATIONS represents total net cash received from discontinued operations. This item reflects the change in cash allocable to discontinued operations after the effects of exchange rates on cash.

This item is only available in the annual time series at the company level.

## Net Debt

*Supplementary Data, Annual & Interim Item; Field 18199*

All Industries:

NET DEBT represents Total Debt minus Cash. Cash represents Cash & Due from Banks for Banks, Cash for Insurance companies and Cash & Short Term Investments for all other industries.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

## Net Income (U.S.$)

*Supplementary Data, Annual Item; Field 07250*

All Industries:

NET INCOME (U.S.$) represents the net income of the company converted to U.S. dollars using the fiscal year end exchange rate. See the definition for NET INCOME – BOTTOM LINE for information regarding the net income used in this calculation.

## Net Income – GAAP

*Supplementary (Income) Data, Annual Item; Field 06895*

All Industries:

NET INCOME – GAAP represents the income after all operating and non-operating income and expense, reserves, income taxes, minority interest and extraordinary items of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Net Income - GAAP – 1 Yr Annual Growth

*Growth Rate, Annual Item; Field 08584*

All Industries:

(Current Year's Net income-GAAP / Last Year's Net income-GAAP – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1995.

## Net Income - GAAP – 3 Yr Annual Growth

*Growth Rate, Annual Item; Field 08586*

All Industries:

((Current Year's Net income-GAAP / Net income-GAAP four years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1997.

## Net Income - GAAP – 5 Yr Annual Growth

*Growth Rate, Annual Item; Field 08588*

All Industries:

((Current Year's Net income-GAAP / Net income-GAAP six years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1999.

## Net Income - 1 Yr Annual Growth

*Growth Rate, Annual & Interim Item; Field 08636*

All Industries:

Annual Time Series:

(Current Year's Net Income – Bottom Line / Last Year's Net Income – Bottom Line - 1) * 100

Interim Time Series:

(Current Year's Trailing 12 Months Net Profit / Last Year's Trailing 12 Months Net Profit - 1) * 100

Insurance Companies:

Annual Time Series:

((Current Year's Net Income – Bottom Line + Current Year's Policyholders' Surplus) / (Last Year's Net Income - Bottom Line + Last Year's Policyholders' Surplus) - 1) * 100

Interim Time Series:

(Current Year's Trailing 12 Months Net Profit / Last Year's Trailing 12 Months Net Profit - 1) * 100

This calculation uses restated data for last years values where available

## Net Income – 3 Yr Annual Growth

*Growth Rate, Annual Item; Field 08638*

All Industries:

((Current Year's Net income / Net income four years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs and is generally not available prior to 1996.

## Net Income - 5 Yr Annual Growth

*Growth Rate, Annual Item; Field 08640*

All Industries:

((Current Year's Net Income – Bottom Line / Net Income – Bottom Line six years ago, reduced to a compound annual rate) - 1) * 100

Insurance Companies:

((Current Year's Net Income – Bottom Line + Policyholders' Surplus) / (Net Income – Bottom Line + Policyholders' Surplus six years ago, reduced to a compound annual rate) - 1) * 100

## Net Income – Bottom Line (Formerly Net Income Before Preferred Dividends)

*Supplementary (Income) Data, Annual & Interim Item; Field 01651*

All Industries:

NET INCOME - BOTTOM LINE represents income after all operating and non-operating income and expense, reserves, income taxes, minority interest and extraordinary items.

Footnotes:

A. Net income is before the effect of minority interests

C. Before capital contribution and state guarantees by government or interest on same

D. Profit before appropriations and tax

F. Profit before tax

G. Taxes and other expenses cannot be separated

H. Changed reporting practice to exclude effect of allocations to untaxed reserves

I. Excludes extraordinary charge or credit

J. Net income accounted for in the insurance reserve fund

K. Policyholders' surplus cannot be separated

L. Before provision for loan losses which cannot be separated from equity reserves

## Net Income After Preferred Dividends (Basic EPS) (Formerly Net Income Used To Calculate Basic Earnings Per Share)

*Income Data, Annual & Interim Item; Field 01706*

All Industries:

NET INCOME AFTER PREFERRED DIVIDENDS represents the net income after preferred dividends that the company uses to calculate its basic earnings per share.

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

C. Change reporting practice to excluded effect of allocations to reserves

D. Net income before effects of minority interest

## Net Income Before Extraordinary Items/Preferred Dividends

*Income Data, Annual & Interim Item; Field 01551*

All Industries:

NET INCOME BEFORE EXTRAORDINARY ITEMS/PREFERRED DIVIDENDS represents income before extraordinary items and preferred and common dividends, but after operating and non-operating income and expense, reserves, income taxes, minority interest and equity in earnings.

If a company reports discontinued operations it is treated as follows:

a. If the discontinued operations are purely an operating gain or loss on a business segment the company is discontinuing, income including the discontinued operations will be shown.

b. If the discontinued operations include disposal (gain or loss on a sale), then earnings per share is examined. If a separate per share amount is shown for discontinued operations and a separate per share amount is shown for disposal, the discontinued operations portion is included in net income and the disposal portion is treated as an extraordinary charge or credit. If one per share amount for discontinued operations is reported and it includes disposal, then net income before discontinued operations is shown and the discontinued operations is treated as an extraordinary item.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Net income is before the effect of minority interest

C. Before capital contribution and state guarantees by government or interest on same

D. Profit before appropriations and tax

F. Profit before tax

G. Taxes and other expenses cannot be separated

H. Changed reporting practice to exclude effect of allocations to untaxed reserves

J. Net income accounted for in the insurance reserve fund

K. Policyholders' Equity cannot be separated

L. Before provision for loan losses which cannot be separated from equity reserves

## Net Income Used To Calculate Earnings Per Share (Formerly Net Income Available To Common)

*Supplementary (Income) Data, Annual & Interim Item; Field 01751*

All Industries:

NET INCOME USED TO CALCULATE EARNINGS PER SHARE represents the net income the company uses to calculate its earnings per share. It is before extraordinary items.

For U.S. corporations, it is one of the following:

a. Net income after preferred dividends

b. Common and common equivalent net income (includes effect of those securities considered common equivalent)

c. Fully diluted net income (includes the effects of all convertible securities and the exercise of stock options and warrants)

For Non-U.S. corporations, it is generally net income after preferred dividends. It is not necessarily the numerator for the earnings per share calculation.

Footnotes:

A. No standard text

C. Changed reporting practice to exclude effect of allocations to untaxed reserves

D. Net income is before the effect of minority interest

## Net Income Used To Calculate Fully Diluted Earnings Per Share

*Supplementary (Income) Data, Annual & Interim Item; Field 01705*

All Industries:

NET INCOME USED TO CALCULATE FULLY DILUTED EARNINGS PER SHARE represents the net income the company uses to calculate its fully diluted earnings per share. It is the net income adjusted to add back dividends on convertible preferred stock and/or the after tax amount of interest recognized for convertible debt.

## Net Income/Starting Line

*Cash Flow Data, Annual & Interim Item; Field 04001*

Industrials, Other Financial Companies:

NET INCOME/STARTING LINE represents the beginning figure of the sources and uses statement as defined by the company. For U.S. corporations it is usually the net income reported by the company before discontinued operations, extraordinary items and provision for preferred and common dividends.

Footnotes:

C. Pre-tax Income

D. Operating Income

F. As reported

G. No standard text

Ongoing update discontinued from Oct 2012

A. Some non-operational charges cannot be separated

B. Net income is after preferred dividends

## Net Interest Income

*Income Data, Annual & Interim Item; Field 01076*

Banks:

NET INTEREST INCOME represents the difference between the total interest income and total interest expense of the bank.

## Net Interest Income – GAAP

*Supplementary (Income) Data, Annual Item; Field 06830*

Banks:

NET INTEREST INCOME – GAAP represents the difference between the total interest income and total interest expense of a non-U.S. bank adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Net Interest Income % Average Deposits

*Profitability Ratio, Annual Item; Field 15150*

Banks:

Net Interest Income / Average of Last Year's and Current Year's Deposits * 100

This calculation uses restated data for last years values where available

## Net Interest Income % Average Deposits - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 15153*

Banks:

Arithmetic average of the last five years of Net Interest Income % Average Deposits

## Net Interest Income % Earning Assets

*Profitability Ratio, Annual Item; Field 15144*

Banks:

Net Interest Income / Average of Last Year's and Current Year's (Investment-Total + Loans-Net) * 100

This calculation uses restated data for last years values where available

## Net Interest Income % Earning Assets - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 15147*

Banks:

Arithmetic average of the last five years of Interest Income % Earning Assets

## Net Interest Income/Net Interest Spread
See NET INTEREST MARGIN (NIM)

## Net Interest Margin (NIM)
*Supplementary Data, Annual Item; Field 18220*

Banks:

NET INTEREST MARGIN (NIM) measures the difference between Interest income and Interest expense, both based on earnings assets, either total or average earnings assets. This item is expressed as a percentage.

This item may also be referred to as Net Interest Yield, Net Yield on Average Interest-Earning Assets, Net Average Yield on Interest-Earning Assets or Net Interest Income as a Percentage of Average Interest-Earning Assets.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

## Net Interest Yield
See NET INTEREST MARGIN (NIM)

## Net Loan Losses
*Supplementary (Asset) Data, Annual Item; Field 01275*

Banks:

NET LOAN LOSSES represent the actual amount the bank lost during the year from uncollectable loans. It is calculated by subtracting recoveries from the amount of loans charged off.

## Net Loan Losses % Total Loans
*Other Ratio, Annual Item; Field 15019*

Banks:

Net Loan Losses / (Loans-Total - Interbank Loans) * 100

## Net Loan Losses % Total Loans - 5 Yr Avg
*Other Ratio, Annual Item; Field 15022*

Banks:

Arithmetic average of the last five years of Net Loan Losses % Total Loans

## Net Margin
*Profitability Ratio, Annual & Interim Item; Field 08366*

All Industries:

Net Income – Bottom Line / Net Sales or Revenues * 100

Insurance Companies:

If Net Income – Bottom Line is not available, Policyholder's Surplus is substituted.

## Net Margin - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 08370*

All Industries:

Arithmetic average of the last five years of Net Margin

## Net Margin - 1 Year Annual Growth

*Growth Rate, Annual & Interim Item; Field 08676*

All Industries:

Annual Time Series:

(Current Year's Net Margin / Last Year's Net Margin - 1) * 100

Interim Time Series:
(Current Year's Trailing 12 Months Net Margin / Last Year's Trailing 12 Months Net Margin - 1) * 100

This calculation uses restated data for last years values where available

## Net Margin - 5 Yr Annual Growth

*Growth Rate, Annual Item; Field 08680*

All Industries:

((Current Year's Net Margin / Net Margin six years ago, reduced to a compound annual rate) - 1) * 100

## Net Operating Income

*Supplementary (Income) Data, Annual Item; Field 01540*

Insurance Companies:

NET OPERATING INCOME represents income before realized investment gain or loss.

Ongoing update discontinued post 2000.

## Net Premiums Written % Equity

*Profitability Ratio, Annual Item; Field 15507*

Insurance Companies:

Total Premiums Written / Average of Last Year's and Current Year's (Common Equity + Policyholders' Equity) * 100

This calculation uses restated data for last years values where available

Exceptions:

Finland (95 and prior years) and Norway (93 and prior years):

Total Premiums Written / Average of Last Year's and Current Year's (Common Equity + Policyholders' Equity + Non-Equity Reserves) * 100

Sweden (88 and prior years):

Total Premiums Written / Average of Last Year's and Current Year's (Common Equity + Policyholders' Equity + Non-Equity Reserves * .5) * 100

Sweden (89):

Total Premiums Written / (Average of Last Year's and Current Year's Common Equity + Policyholders' Equity + (Average of Last Year's Non-Equity Reserves *.5 and Current Year's Non-Equity Reserves * .7)) * 100

Sweden (90-92):

Total Premiums Written / Average of Last Year's and Current Year's (Common Equity + Policyholders' Equity + Non-Equity Reserves * .7) * 100

Sweden (93):

Total Premiums Written / (Average of Last Year's and Current Year's Common Equity + Policyholders' Equity + (Average of Last Year's Non-Equity Reserves *.7 and Current Year's Non-Equity Reserves)) * 100

Sweden (94 and subsequent years):

Total Premiums Written / Average of Last Year's and Current Year's (Common Equity + Policyholders' Equity) * 100

## Net Premiums Written % Equity - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 15510*

Insurance Companies:

Arithmetic average of the last five years of Net Premiums Written % Equity

## Net Proceeds From Sale/Issue Of Common & Preferred

*Cash Flow Data, Annual & Interim Item; Field 04251*

All Industries:

NET PROCEEDS FROM SALE/ISSUE OF COMMON & PREFERRED represents the amount a company received from the sale of common and/or preferred stock. It includes amounts received from the conversion of debentures or preferred stock into common stock, exchange of common stock for debentures, sale of treasury shares, shares issued for acquisitions and proceeds from stock options.

This item is available in the annual time series and the cumulative quarterly, semi-annual and cumulative trimester interim time series. It is only available at the company level.

Footnotes:

A. Includes proceeds from stock options

B. Includes long term borrowings

## Net Sales Or Revenues

*Income Data, Annual & Interim Item; Field 01001*

Industrials:

NET SALES OR REVENUES represent gross sales and other operating revenue less discounts, returns and allowances.

It includes but is not restricted to:

- Franchise sales when corresponding costs are available and included in expenses.
- Consulting fees
- Service income
- Royalty income when included in revenues by the company.
- Contracts-in-progress income
- Licensing and franchise fees
- Income derived from equipment lease or rental when considered part of operating revenue
- Commissions earned (not gross billings) for advertising companies
- Income from leased departments

It excludes:

- Non-operating income

Interest income

Interest capitalized

Equity in earnings of unconsolidated subsidiaries

Rental income

Dividend income

Foreign exchange adjustment

Gain on debt retired

Sale of land or natural resources

Sale of plant and equipment

Sale of investment

Sales from discontinued operations

Security transactions

Income on reserve fund securities when shown separately

Operating differential subsidies for shipping companies

Net mutual aid assistance for airlines companies

General and Service Taxes

Value-Added taxes

Excise taxes

Windfall Profit Taxes

Banks, Insurance, Other Financial Companies:

REVENUES represent the total operating revenue of the company.

It includes but is not restricted to:

For Banks:

Interest and fees on loans

Interest on Federal Funds

Interest on Bank Deposits

Interest on State, County and Municipality Funds

Interest on U.S. Government and Federal Agencies Securities

Federal Funds sold and securities purchased under resale agreements

Lease Financing

Net leasing revenue

Income from Trading Accounts

Foreign Exchange Income

Investment Securities gains/losses

Service Charges on Deposits

Other Service Fees

Trust Income

Commissions and Fees

For Insurance Companies:

Premiums Earned

Investment income (if the company reports this item net of expenses then the net amount is shown after excluding interest expense)

Other operating income

Gains/Losses on sale of securities (pre-tax)

For Other Financial Companies:

Investment income/loss

Interest income

Income from trading accounts

Trust income

Commission and fees

Rental Income

Securities purchased under resale agreements

Investment Banking income

Principal Transactions

Footnotes:

A. Gross total sales or revenue

BA. Major accounting standards switch

BB. Change from unconsolidated to consolidated reports

G. Limited income statement given

L. No standard text

N. No standard text

R. Net of interest expenses

SP. Preliminary – as reported by the company

U. No standard text

V. No standard text

W. Includes other income

Ongoing update discontinued from Oct 2012

AA. Length of fiscal period is 18 months

AB. Length of fiscal period is 15 months

AC. Length of fiscal period is 9 months

AD. Length of fiscal period is 6 months

AF. Length of fiscal period is 5 months

AG. Length of fiscal period is 13 months

AH. Length of fiscal period is 14 months

AI. Length of fiscal period is 7 months

AJ. Length of fiscal period is 8 months

AK. Length of fiscal period is 48 weeks

AL. Length of fiscal period is 3 months

AM. Length of fiscal period is 11 months

AN. Length of fiscal period is 53 weeks

AP. Length of fiscal period is 16 months

AQ. Length of fiscal period is 10 months

AR. Length of fiscal period is 20 months

AS. Length of fiscal period is 2 months

AT. Length of fiscal period is 17 months

AU. Length of fiscal period is 4 months

AV. Length of fiscal period is 21 months

AX. Length of fiscal period is 22 months

B. Net sales includes value-added, excise, windfall profit or sales tax

BC. Major reorganization

BD. Change from domestic consolidation to worldwide consolidation

BE. Major accounting standards switch and major reorganization

BF. Change from domestic consolidation to domestic consolidation and one other country

BG. Change from domestic consolidation and one other country to worldwide consolidation

BH. Change from worldwide consolidation to domestic consolidation

BI. Major accounting standards switch and change from domestic consolidation to worldwide consolidation

BJ. Change from domestic consolidation to unconsolidated reports

BK. Includes investment income

BL. Change from worldwide consolidation to unconsolidated reports

BN. Major reorganization. Changes in perimeter of consolidation

BP. Change in accounting method for domestic companies from full consolidation to equity method

BQ. Substantial changes in forms of financial statements

BS. Company's financial statements are based on INPC (National Consumer Price Index). Prior data is not comparable.

BT. Based on monetary adjusted statements

C. Includes deferred profit on installment sales

D. Includes inter-company sales (Non-U.S. companies only)

F. Combined interim reports for the periods

H. Includes services, but no sales are disclosed

I. Value-added, excise, windfall profit or sales tax has been subtracted along with an undeterminable amount of other taxes which could not be separated

J. Includes only main component

K. Acq'd

M. Includes equity in pre-tax income which cannot be separated.

P. Not balancing with components of income due to lack of disclosure of each operating item.

S. Net of operating expenses

Q. Revenue attributable to the banking business is not disclosed

T. Net of expenses

Y. Net of expenses and tax

Z. Holding company

## Net Sales Or Revenues (U.S.$)
*Supplementary Data, Annual Item; Field 07240*

All Industries:

NET SALES OR REVENUES (U.S.$) represents the net sales or revenues of the company converted to U.S. dollars using the fiscal year end exchange rate. See the definition for NET SALES OR REVENUES for information regarding the net sales or revenues used in this calculation

## Net Sales / Working Capital
*Asset Utilization Ratio, Annual Item; Field 08141*

Industrials:

Net Sales or Revenues / (Current Assets-Total - Current Liabilities-Total)

## Net Sales / Working Capital - 5 Yr Avg
*Asset Utilization Ratio, Annual Item; Field 08145*

All Industries:

Arithmetic average of the last five years of Net Sales or Revenues / Working Capital

## Net Sales Growth (Period Vs. Year Ago)
*Growth Rate, Interim Time Series; Field 08698*

All Industries:

(Net Sales or Revenue / Last Year's Net Sales or Revenues for the same period –1) * 100

This item is populated for the quarterly, semi-annual, trimester, quarterly cumulative and trimester cumulative time series based on the availability of underlying data. It is not available prior to 1999.

This calculation uses restated data for last year's values where available.

## Net Sales/Revenues - 1 Yr Annual Growth
*Growth Rate, Annual & Interim Item; Field 08631*

All Industries:

Annual Time Series:

(Current Year's Net Sales or Revenues / Last Year's Total Net Sales or Revenues - 1) * 100

Interim Time Series:

(Current Year's Trailing 12 Months Net Sales or Revenues / Last Year's Trailing 12 Months Total Net Sales or Revenues - 1) * 100

This calculation uses restated data for last year's values where available

## Net Sales/Revenues – 3 Yr Annual Growth
*Growth Rate, Annual Item; Field 08633*

All Industries:

((Current Year's Net Sales or Revenues / Net Sales or Revenues four years ago, reduced to a compound annual rate) – 1) * 100

## Net Sales/Revenues - 5 Yr Annual Growth
*Growth Rate, Annual Item; Field 08635*

All Industries:

((Current Year's Net Sales or Revenues / Net Sales or Revenues six years ago, reduced to a compound annual rate) - 1) * 100

## Net Sales To Gross Fixed Assets
*Asset Utilization Ratio, Annual Item; Field 08431*

Industrials:

Net Sales or Revenues / Property, Plant and Equipment-Gross

## Net Sales To Gross Fixed Assets - 5 Yr Avg
*Asset Utilization Ratio, Annual Item; Field 08435*

All Industries:

Arithmetic average of the last five years of Net Sales to Gross Fixed Assets Ratios.

## Net Stable Funding Ratio - Basel 3
*Supplementary Data, Annual & Interim Item; Field 18608*

Banks, Other Financial Companies:

NET STABLE FUNDING RATIO - BASEL 3 represents the ratio of available stable funding to required stable funding, calculated on the basis of the liquidity characteristic of assets over a one-year horizon, expressed as a percentage. It is updated as reported by the company. Basel 3 accords require this ratio to exceed 100%.

Available Stable Funding includes:
- Capital
- Preferred shares
- Other liabilities with maturities of at least a year
- Short-term funding

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally available from 2013.

## NIM
See Net Interest Margin (NIM)

## Non-Convertible Debt
*Liability Data, Annual Item; Field 18281*

All Industries:

NON-CONVERTIBLE DEBT represents the total amount of a company's long term debt that is not convertible into common or preferred stock.

Data for this field is generally not available prior to 1991.

## Non-Equity Reserves
*Liability Data, Annual & Interim Item; Field 03401*

All Industries:

NON-EQUITY RESERVES represent a reserve set aside from shareholders' equity with no designated payee. This item is only applicable to non-U.S. corporations.

It includes but is not restricted to:

- Specific reserves (includes untaxed reserves)
- Government/Investment grants (capital subsidies)

Revaluation reserves as well as current cost reserves unless clearly placed in shareholders' equity

Electricity supply funds

Footnotes:

H. No standard text

Ongoing update discontinued from Oct 2012

F. See equity in untaxed reserves and deferred tax liability in untaxed reserves

G. Adjusted to excluded loan loss reserves

## Non-Interest Expense

*Expense Data, Annual & Interim Item; Field 01245*

Banks:

NON-INTEREST EXPENSE represents all expenses of the bank except interest expense and provision for loan losses.

It includes but is not restricted to:

Salaries and benefits

Equipment expense

Occupancy expense

Depreciation and depletion

Taxes other than income tax

Other operating expenses

## Non-Interest Income

*Income Data, Annual & Interim Item; Field 01021*

Banks:

NON-INTEREST INCOME represents all other operating revenues of the bank besides interest income.

It includes but is not restricted to:

Investment securities gains/losses

Trust & fiduciary income

Commission & fees

Income from trading accounts

Foreign exchange income

## Non-Interest Income – GAAP

*Supplementary (Income) Data, Annual Item; Field 06840*

Banks:

NON-INTEREST INCOME – GAAP represents all other operating revenues of a non-U.S. bank besides interest income adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for NON-INTEREST INCOME for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Non-Interest Income % Total Revenues

*Profitability Ratio, Annual Item; Field 15593*

Banks:

Non-Interest Income / Net Sales or Revenues * 100

## Non-Interest Income % Total Revenues - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 15596*

Banks:

Arithmetic average of the last five years of Non-Interest Income % Total Revenues

## Non-Operating Interest Income

*Income Data, Annual Item; Field 01266*

All Industries:

NON-OPERATING INTEREST INCOME represents income generated from interest bearing investments not related to the operating activities of the company.

Data for this field is generally not available prior to 1990.

It includes but is not restricted to:

Interest on savings

Interest on Investments

Footnotes:

A. Net of interest expense

Ongoing update discontinued from Oct 2012

B. Includes other income

C. Similar income included

## Non-Performing Loans

*Supplementary (Asset) Data, Annual & Interim Item; Field 02285*

Banks:

NON-PERFORMING LOANS represent the amount of loans that the bank foresees difficulty in collecting.

It includes but is not restricted to:

Non-accrual loans

Reduced rate loans

Renegotiated loans

Loans past due 90 days or more

Stage 3 Loans reported as part of IFRS 9

Past due loans under Stage 1 and Stage 2 reported as part of IFRS 9

It excludes:

Assets acquired in foreclosures

Repossessed personal property

If the company is reporting division to Stages, then the field is calculated based on this information and not collected as reported.

Data for interims time series is generally available from 2013.

## Non-Performing Loans % Equity

*Other Ratio, Annual Item; Field 15067*

Banks:

Non-Performing Loans / Common Shareholders' Equity * 100

Exceptions:

Finland (95 and prior years) and Norway (93 and prior years):

Non-Performing Loans / (Common Shareholders' Equity + Non-Equity Reserves) * 100

Sweden (88 and prior years):

Non-Performing Loans / (Common Shareholders' Equity + Non-Equity Reserves * .5) * 100

Sweden (89 to 93):

Non-Performing Loans / (Common Shareholders' Equity + Non-Equity Reserves * .7) * 100

Sweden (94 and subsequent years):

Non-Performing Loans / Common Shareholders' Equity * 100

## Non-Performing Loans % Equity - 5 Yr Avg

*Other Ratio, Annual Item; Field 15070*

Banks:

Arithmetic average of the last five years of Non-Performing Loans % Equity

## Non-Performing Loans % Reserve For Loan Losses

*Other Ratio, Annual Item; Field 15001*

Banks:

Non-Performing Loans / Reserve for Loan Losses * 100

## Non-Performing Loans % Reserve For Loan Losses - 5 Yr Avg

*Other Ratio, Annual Item; Field 15004*

Banks:

Arithmetic average of the five years of Non-Performing Loans % Reserve Loan Losses

## Non-Performing Loans % Total Loans

*Other Ratio, Annual Item; Field 15061*

Banks:

Non-Performing Loans / Loans-Total * 100

## Non-Performing Loans % Total Loans - 5 Yr Avg

*Other Ratio, Annual Item; Field 15064*

Banks:

Arithmetic average of the last five years Non-Performing Loans % Total Loans

## Non-Redeemable Preferred Stock

*Supplementary (Liability) Data, Annual & Interim Item; Field 18289*

All Industries:

NON-REDEEMABLE PREFERRED STOCK represents a security of a company which cannot be paid off before maturity even if the company can afford to do so. This stock is not subject to call and is shown at involuntary liquidation value.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

## Non-Redeemable Preferred Stock

*Asset Data, Annual Item; Field 02229*

Insurance Companies:

NON-REDEEMABLE PREFERRED STOCK represents the insurance company's investment in securities which cannot be paid off before maturity even if the company can afford to do so. These securities are not subject to recall.

Data for this field is generally available prior to 2013.

## Number Of Months - Earnings Per Share - Quarters 1 - 4

*Stock Data, Annual Items; Fields 05217, 05218, 05219, 05220, respectively*

All Industries:

NUMBER OF MONTHS - QUARTERS 1-4 represent the number of months that the earnings are reported for. These fields are only available when the EARNINGS REPORT FREQUENCY has a code of 3 (three fixed interim periods) or a code of 0 (missing quarters/quarter). If there is no data in these fields and the company has a code of 0 in EARNINGS REPORT FREQUENCY, then the number of months is assumed to be three.

Data for these fields is generally not available prior to 1992. These items are also available at the security level from 1992 and subsequent years.

## Number Of Shares Authorized

*Stock Data, Annual Item; Field 05326*

All Industries:

NUMBER OF SHARES AUTHORIZED represents the maximum number of shares that can be issued by a company. If the company is publicly traded then the SEC and the company's state of incorporation must approve it. The number of shares issued is usually smaller than the authorized shares.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

## Number of Stores Closed- Domestic

*Industry Metric, Annual & Interim Item; Field 13047*

Retailers:

NUMBER OF STORES CLOSED – DOMESTIC represents the number of stores closed during the period (annual, quarter, cumulative) within the retailer's domestic market and excludes relocations.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

Ongoing update discontinued from Oct 2012

C. Includes Canada

I. May include relocations; treatment of company not specified

## Number of Stores Closed – International

*Industry Metric, Annual & Interim Item; Field 13048*

Retailers:

NUMBER OF STORES CLOSED – INTERNATIONAL represents the number of stores closed during the period (annual, quarter, cumulative) outside the retailer's domestic market and excludes relocations.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

Ongoing update discontinued from Oct 2012

I. May include relocations; treatment of company not specified

## Number of Stores Closed - Total

*Industry Metric, Annual & Interim Item; Field 13046*

Retailers:

NUMBER OF STORES CLOSED – TOTAL represents the number of stores closed during the period (annual, quarter, cumulative) and excludes relocations.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

## Number of Stores Opened - Domestic

*Industry Metric, Annual & Interim Item; Field 13044*

Retailers:

NUMBER OF STORES OPENED – DOMESTIC represents the number of stores opened within the retailer's domestic market during the period (annual, quarter, cumulative). This data includes stores acquired and excludes relocations.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

Ongoing update discontinued from Oct 2012

C. Includes Canada

I. May include relocations; treatment by company not specified

## Number of Stores Opened – International

*Industry Metric, Annual & Interim Item; Field 13045*

Retailers:

NUMBER OF STORES OPENED – INTERNATIONAL represents the number of stores opened outside the retailer's domestic market during the period (annual, quarter, cumulative). This data includes stores acquired and excludes relocations.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

Ongoing update discontinued from Oct 2012

I. May include relocations; treatment by company not specified

## Number of Stores Opened - Total

*Industry Metric, Annual & Interim Item; Field 13043*

Retailers:

NUMBER OF STORES OPENED – TOTAL represents the number of stores opened during the period (annual, quarter, cumulative). This data includes stores acquired and excludes relocations.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

Ongoing update discontinued from Oct 2012

I. May include relocations; treatment by company not specified

## Number of Stores Period End - Domestic

*Industry Metric, Annual & Interim Item; Field 13041*

Retailers:

NUMBER OF STORES PERIOD END – DOMESTIC represents the number of stores at period end (annual, quarter) within the retailer's domestic market.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

Ongoing update discontinued from Oct 2012

C. Includes Canada

## Number of Stores Period End – International

*Industry Metric, Annual & Interim Item; Field 13042*

Retailers:

NUMBER OF STORES OPENED – INTERNATIONAL represents the number of stores at period end (annual, quarter) outside the retailer's domestic market.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

## Number of Stores Period End - Total

*Industry Metric, Annual & Interim Item; Field 13040*

Retailers:

NUMBER OF STORES PERIOD END – TOTAL represents the number of stores at period end (annual, quarter).

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

## Number of Stores Relocated - Domestic

*Industry Metric, Annual & Interim Item; Field 13050*

Retailers:

NUMBER OF STORES RELOCATED – DOMESTIC represents the number of stores relocated during the period (annual, quarter, cumulative) within the retailer's domestic market.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

Ongoing update discontinued from Oct 2012

C. Includes Canada

### Number of Stores Relocated – International
*Industry Metric, Annual & Interim Item; Field 13051*

Retailers:

NUMBER OF STORES RELOCATED – INTERNATIONAL represents relocated during the period (annual, quarter, cumulative) outside the retailer's domestic market.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

### Number of Stores Relocated - Total
*Industry Metric, Annual & Interim Item; Field 13049*

Retailers:

NUMBER OF STORES RELOCATED – TOTAL represents the number of stores relocated during the period (annual, quarter, cumulative). This item is supplementary and not included in stores opened or closed in the period.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

## O

### Occupancy Rate – Domestic (%)
*Industry Metric, Annual & Interim Item; Field 13024*

Hotels:

OCCUPANCY RATE – DOMESTIC represents the percentage of all available rooms that are occupied or rented at a given time within the hotel's domestic market.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

Ongoing update discontinued from Oct 2012

C. Includes Canada

## Occupancy Rate – International (%)

*Industry Metric, Annual & Interim Item; Field 13025*

Hotels:

OCCUPANCY RATE – INTERNATIONAL represents the percentage of all available rooms that are occupied or rented at a given time outside the hotel's domestic market.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

## Occupancy Rate – Total (%)

*Industry Metric, Annual & Interim Item; Field 13023*

Hotels:

OCCUPANCY RATE – TOTAL represents the percentage of all available rooms that are occupied or rented at a given time.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A No standard text

B. No standard text

## Officers

*Descriptive Data, Current Item; Fields 06041, 06051, 06061, 06071, 06081*

All Industries:

OFFICERS represent the principal officers of the company. The most senior ranking officer is updated in Field 06041, the least senior officer is updated in Field 06081.

Footnotes:

CT. Officer's Title

## Operating Cash / Fixed Charges

*Leverage Ratio, Annual & Interim Item; Field 08261*

All Industries:

Funds from Operations / (Interest Expense on Debt + (Preferred Dividends (Cash) / 1- (Tax Rate / 100))

If the Tax rate is negative or not available or if preferred dividends are 0:

Funds from Operations / (Interest Expense on Debt + Preferred Dividends (Cash))

Exceptions:

U.S. Companies:

Standard Tax Rate Used in Calculations:

86 and prior years: 46%

87 and subsequent years: 34%

95 and subsequent years: 35%

## Operating Cash/Fixed Charges - 5 Yr Avg

*Leverage Ratio, Annual Item; Field 08265*

All Industries:

Arithmetic average of Operating Cash/Fixed Charges for the last five years

## Operating Expenses - Total

*Expense Data, Annual & Interim Item; Field 01249*

All Industries: Annual Item; Insurance and Other Financials: Interim Item

OPERATING EXPENSES - TOTAL represents the sum of all expenses related to operations.

## Operating Income

*Income Data, Annual & Interim Item; Field 01250*

All Industries except Banks:

OPERATING INCOME represents the difference between sales and total operating expenses

Banks:

OPERATING INCOME for banks is calculated by:

*= Interest Income-Total (01016) + Non-Interest Income (01021) – Interest Expense-Total (01075) – Non-Interest Expense (01245) – Provision for Loan Losses (01271).*

## Operating Income Before Depreciation and Amortization (Operating EBITDA)

*Supplementary (Income) Data, Annual & Interim Time Series; Field 18155*

All Industries:

OPERATING INCOME DEPRECIATION AND AMORTIZATION represents the operating income of a company before depreciation and amortization expenses have been deducted.

This item is populated for the quarterly, semi-annual, trimester, cumulative quarterly, cumulative trimester and annual time series based on the availability of underlying data. It is not available prior to 1998.

## Operating Income Return On Total Capital (%)

*Profitability Ratio, Annual Item; Field 08361*

All Industries:

Operating Income / Average of Last Year's and Current Year's Total Capital * 100

This calculation uses restated data for last years values where available.

## Operating Income Return On Total Capital (%) - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 08365*

All Industries:

Arithmetic average of the last five years of Operating Income/ Total Capital

## Operating Income – GAAP
*Supplementary (Income) Data, Annual Item; Field 06850*

All Industries:

OPERATING INCOME – GAAP represents the difference between sales/revenues and total operating expenses of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Operating Income % Premiums Earned
*Profitability Ratio, Annual Item; Field 15519*

Insurance Companies:

Operating Income / Premiums Earned * 100

## Operating Income % Premiums Earned - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 15522*

Insurance Companies:

Arithmetic average of the last five years of Operating Income % Premiums Earned

Footnotes:

A. Three Year Average

B. Four Year Average

## Operating Income % Total Premiums Written
*Profitability Ratio, Annual Item; Field 15543*

Insurance Companies:

Operating Income / Total Premiums Written * 100

## Operating Income % Total Premiums Written - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 15546*

Insurance Companies:

Arithmetic average of the last five years of Operating Income % Total Premiums Written

## Operating Income - 1 Yr Annual Growth
*Growth Rate, Annual Item; Field 08646*

All Industries:

(Current Year's Operating Income / Last Year's Operating Income - 1) * 100

This calculation uses restated data for last years values where available

## Operating Income - 5 Yr Annual Growth
*Growth Rate, Annual Item; Field 08650*

All Industries:

((Current Year's Operating Income / Operating Income six years ago, reduced to a compound annual rate) - 1) * 100

## Operating Lease Payments - Interest Cost/Imputed Interest

*Supplementary (Liability) Data, Annual Item; Field 18147*

All Industries:

Operating Lease Payments - Interest Cost/Imputed Interest represents the value of the discount/interest rate used to reconcile future operating lease liabilities to the present value of net operating lease obligations. This item is reported within operating lease maturities.

This item is available in the annual time series and only available at the company level. Data for this field is generally not available prior to 2018.

## Operating Profit Margin

*Profitability Ratio, Annual & Interim Item; Field 08316*

All Industries:

Operating Income / Net Sales or Revenues * 100

## Operating Profit Margin - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 08320*

All Industries:

Arithmetic Average of the last five years of Operating Profit Margin

## Operating Profit Per Share

*Stock Data, Annual Item; Field 05509*

All Industries:

OPERATING PROFIT PER SHARE represents the per share amount of the operating profit of a company for the 12 months ended based on fiscal year for all companies

## Operating Provisions

*Supplementary (Expense) Data, Annual Item; Field 01302*

All Industries:

OPERATING PROVISIONS represent any operating provision such as maintenance expenses and provisions for risks and charges.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

- Provisions for risk and charges
- Provisions for maintenance expense
- Provisions for other operating expenses

It excludes:

- Provision for bad debts
- Provision for non-equity reserves

Footnotes:

A. No standard text

## Order Backlog

*Supplementary Data, Annual Item; Field 18223*

All Industries:

ORDER BACKLOG represents a customer's order that cannot be filled at the present time. This is due to the fact that the merchandise is not presently in stock. Excessive backlog can be an indication of poor inventory management.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

## Ordinary Profit

*Supplementary (Income) Data, Annual Item & Interim Item; Field 18175*

All Industries:

ORDINARY PROFIT represents the operating profit plus any non-operating income minus any non-operating expense before any extraordinary items. This item is only available for Japanese companies.

Data for this field is generally not available prior to 1994.

## Other Accrued Expenses

*Supplementary (Liability) Data, Annual & Interim Item; Field 03069*

Industrials:

OTHER ACCRUED EXPENSES represent those accrued expenses not included in accrued payroll, interest payable, dividends payable or income taxes payable.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

B. Includes deferred income

## Other Appropriated Reserves

*Shareholders' Equity Data, Annual Item; Field 03493*

All Industries:

OTHER APPROPRIATED RESERVES represent reserves which are identified for a specific purpose other than revaluation.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Funds set aside for the issuance of common stock warrants.

Footnotes:

A. Includes unappropriated reserves

B. No standard text

C. No standard text

Ongoing update discontinued from Oct 2012

T. Includes consolidation adjustments

## Other Assets

*Asset Data, Annual & Interim Item; Field 02652*

All Industries:

OTHER ASSETS represent all other assets of the company besides current assets, long term receivables, investment in unconsolidated subsidiaries, other investments and net property, plant and equipment.

For years prior to 1989 it represents all other assets of the company besides current assets and net property, plant and equipment

Banks:

OTHER ASSETS represent all other assets of the bank besides cash and due from banks, total investments, net loans, investment in unconsolidated subsidiaries, customer liability on acceptances (if included in total assets), real estate assets and net property, plant & equipment. For years prior to 1989 it represents all other assets besides cash and due from banks, customer liabilities on acceptances (if included in total assets), total investments, net loans, real estate assets and net property, plant and equipment.

Insurance Companies:

OTHER ASSETS represent all other assets of the company besides total investments, investment in unconsolidated subsidiaries, cash, premium balance receivables and net property, plant and equipment.

For years prior to 1989 it represents all other assets of the company besides total investments, cash, premium balance receivables and net property, plant and equipment.

Other Financial Companies:

OTHER ASSETS represent all other assets of the company besides cash and equivalents, receivables, securities inventories, custody securities, total investments, investment in associated companies and net property, plant and equipment.

For years prior to 1989 it represents all other assets of the company besides cash and equivalents, receivables, securities inventory, custody securities, total investments and net property, plant and equipment.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes net fixed assets

B. Includes some cash items

C. Includes other investments

## Other Assets – GAAP

*Supplementary (Asset) Data, Annual Item; Field 06695*

All Industries:

OTHER ASSETS – GAAP represents all other assets of a non-U.S. company not included in Current Assets, Property, Plant and Equipment (Net), Investments, Loans, Goodwill and Other Intangibles adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Other Assets - Stage 1 Gross

*Supplementary (Asset) Data, Annual & Interim Item; Field 18733*

Banks:

OTHER ASSETS - STAGE 1 GROSS represent the value of Stage 1 assets other than loans. They include on-balance sheet assets and exclude off-balance sheet guarantees and commitments. Stage 1 other assets are assets with no increase in credit risk since initial recognition. They have 12-months Expected Credit Losses (ECLs) recognized. It reflects the gross amount before impairment provisions.

Other Assets - Stage 1 Gross includes:

Financial assets at fair value through other comprehensive income

Derivative instruments

Debt securities

Data for annual and interim time series is generally available from 2018.

## Other Assets - Stage 2 Gross

*Supplementary (Asset) Data, Annual & Interim Item; Field 18734*

Banks:

OTHER ASSETS - STAGE 2 GROSS represent the value of Stage 2 assets other than loans. They include on-balance sheet assets and exclude off-balance sheet guarantees and commitments. Stage 2 other assets are assets that show a significant increase in credit risk since origination but are not credit impaired. They have Lifetime Expected Credit Losses (ECLs) recognized. It reflects the gross amount before impairment provisions.

Other Assets - Stage 2 Gross includes:

Financial assets at fair value through other comprehensive income

Derivative instruments

Debt securities

Data for annual and interim time series is generally available from 2018.

## Other Assets - Stage 3 Gross

*Supplementary (Asset) Data, Annual & Interim Item; Field 18735*

Banks:

OTHER ASSETS - STAGE 3 GROSS represent the value of Stage 3 assets other than loans. They include on-balance sheet assets and exclude off-balance sheet guarantees and commitments. Stage 3 other assets are assets that are considered credit impaired. They have Lifetime Expected Credit Losses (ECLs) recognized. It reflects the gross amount before impairment provisions.

Other Assets - Stage 3 Gross includes:

Financial assets at fair value through other comprehensive income

Derivative instruments

Debt securities

Data for annual and interim time series is generally available from 2018.

## Other Cash Flow

*Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04057*

Industrials, Other Financial Companies:

OTHER CASH FLOW represents any unspecified trading cash flows or combination of trading inflows not shown separately under Worldscope fields 04052, 04053, 04054, 04055, 04056, 04058. For non-U.S. companies, it may include interest received, interest paid and taxation paid which are shown by Worldscope under the supplementary cash flow fields 04149, 04148 and 04150. These data items may be reported either in the Operating, Investing, Financing Section. This data is a component of Total Other Cash Flow (field 04151).

This item is available in the annual original and annual restated time series for detailed companies, full update. For U.S. companies it is also available in the interim original and interim restated time series.

## Other Current Assets

*Asset Data, Annual & Interim Item; Field 02149*

Industrials:

OTHER CURRENT ASSETS represents all other current assets besides cash and equivalents, receivables, inventories and prepaid expenses.

For years prior to 1989 it represents all other current assets besides cash and equivalents, receivables and inventories.

It includes but is not restricted to:

Deferred expenses included in current assets

Property and assets held for disposal

Deposits and advances to others

Program rights

Accrued Ad Valorem taxes

Felling Rights (if shown as a current asset)

Deferred or future income tax benefits (if shown as current asset)

Contract costs

Footnotes:

A. Includes prepaid expenses

## Other Current Liabilities

*Liability Data, Annual & Interim Item; Field 03066*

Industrials:

OTHER CURRENT LIABILITIES represents all other current liabilities besides accounts payable, short term debt, accrued payroll, income taxes payable and dividends payable.

For years prior to 1989 it represents all other current liabilities besides short term debt.

It includes but is not restricted to:

Product guarantees and warranties

Contingency reserves

Taxes other than income taxes

Payroll taxes

Ad Valorem taxes

Restructuring expenses

Pensions

Dividends to minority shareholders of subsidiaries

Interest Payable (field 03062)

Other Accrued Expenses (field 03069)

## Other Income/Expense - Net

*Income Data, Annual & Interim Item; Field 01262*

All Industries:

OTHER INCOME/EXPENSE - NET represents other pre-tax income and expenses besides operating income, non-operating interest income, interest expense on debt, interest capitalized, pre-tax extraordinary charge, pre-tax extraordinary credit and increase/decrease in reserves. For years prior to 1989 it represents other pre-tax income and expenses besides operating income, interest expense on debt, interest capitalized and increase/decrease in reserves.

It includes but is not restricted to:

Gain/Loss on disposal of assets (field 01306)

Dividend income - non-operating (field 01268)

Foreign exchange transactions (field 01352)

Monetary correction (field 01265)

Discontinued operations-pre-tax (field 01269)

Foreign currency translation gain/loss (field 01351)

Allowance for funds used during construction if not interest related (utilities only)

Gain on sale of investment (Other financial companies only) (field 01305)

Interest income relating to customer contracts

Interest expense relating to customer contracts

It excludes:

Allowance for borrowed funds used during construction which are interest related (utilities only)

Footnotes:

Ongoing update discontinued from Oct 2012

A. Some operating expenses are included

B. Includes non-equity reserve charges (credits)

C. Includes extraordinary gain/loss

D. Includes government grants and government supports

F. Includes interest expense

J. Includes foreign exchange loss/gain

## Other Insurance Reserves

*Liability Data, Annual & Interim Item; Field 03023*

Insurance Companies:

OTHER RESERVES represent all other reserves except benefit and loss reserves, unearned premiums and policy and contract claims.

## Other Intangible Assets – Accumulated Amortization

*Supplementary (Asset) Data, Annual Item; Field 02515*

All Industries:

OTHER INTANGIBLE ASSETS - ACCUMULATED AMORTIZATION represent the total accumulated amortization of intangible fixed assets which are either not specified as being goodwill, development costs, brands and patents, licenses or software or which may represent a combination of some or all of these items.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

## Other Intangible Assets - Gross

*Supplementary (Asset) Data, Annual Item; Field 02514*

All Industries:

OTHER INTANGIBLE ASSETS - GROSS represent the gross value of intangible fixed assets which are either not included in goodwill, development costs, brands and patents, or licenses or which may represent a combination of some or all of these assets.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

## Other Intangibles - Net

*Supplementary (Asset) Data, Annual Item; Field 02513*

All Industries:

OTHER INTANGIBLES - NET represent intangible fixed assets which are either not specified as being goodwill, development costs, brands and patents or licenses, or which may represent a combination of some or all of these items.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

## Other Interest Or Dividend Income

*Income Data, Annual & Interim Item; Field 01011*

Banks:

OTHER INTEREST OR DIVIDEND INCOME represents other interest income besides interest and fees on loans, interest on federal funds and government securities.

It includes but is not restricted to:

- Interest on equity investments

## Other Investments

*Asset Data, Annual Item for all industries & Interim Item for Banks; Field 02250*

All Industries:

OTHER INVESTMENTS represent any other long term investment except for investments in unconsolidated subsidiaries

Banks:

Annual - OTHER INVESTMENTS generally represent time deposits, interest bearing deposits and other short term investments

Interim - OTHER INVESTMENTS at the interim level is a balancing item. It represents all investments included in Investments- Total (Field 02255) except Trading Account Securities (field 02208) and Federal Funds ( field 02210).

Insurance Companies:

OTHER INVESTMENTS represent all other investments of the insurance company besides fixed income and equity securities, real estate investments and mortgage and policy loans.

Other Financial Companies:

OTHER INVESTMENTS represent all investments except real estate assets and loans.

It includes but is not restricted to:

- Treasury securities (field 02205)
- Equity securities investment-total (field 02230)
- Securities purchased under resale agreements (field 02211)
- Long term bond investments
- Advances (if called advances in related companies then it is updated to Investments in Associated Companies)
- Assets held for resale
- Mortgages held for resale
- Money held in trust (Japan)
- Gold collectible (France)
- Construction projects under development
- Condominium projects under development
- Investments in leveraged leases

Construction projects under development

Footnotes:

G. No standard text

Ongoing update discontinued from Oct 2012

A. Net assets of non-major business when combination or consolidation is impossible

B. Includes real estate investment

C. Cash on hand is included

F. May include long term receivables

G. No standard text

H. Includes investments in associated/subsidiary companies

## Other Liabilities

*Liability Data, Annual & Interim Item; Field 03273*

All Industries:

OTHER LIABILITIES represent all other liabilities of the company besides current liabilities, long term debt, provision for risk and charges and deferred taxes.

For years prior to 1989 it represents all other liabilities of the company besides current liabilities and long term debt.

Banks; Other Financial Companies:

OTHER LIABILITIES represent all other liabilities of the bank besides total deposits, short and long term debt, provision for risks and charges and deferred taxes.

For years prior to 1989 it represents all other liabilities of the bank besides total deposits and short and long term debt.

For Banks:

It includes but is not restricted to:

Accrued taxes (field 03060)

Customer liabilities on acceptances (liabilities) (field 03058)

For Other Financial Companies:

It includes but is not restricted to:

Securities sold but not yet purchased (Short call) (field 03059)

Interest payable (field 03062)

Insurance Companies:

OTHER LIABILITIES represent all other liabilities of the company besides insurance reserves, short and long term debt, provision for risk and charges and deferred taxes.

For years prior to 1989 it represents all other liabilities of the company besides insurance reserves and short and long term debt.

It includes but is not restricted to:

Reserves for contingencies

Pensions

Ad Valorem taxes

Taxes other than income taxes (long term)

Foreign exchange on the liability side (Japan)

Pre-need funeral plans

Trade payables (long term)

Separate & variable account liabilities (field 03035)

Unrealized gain/loss on marketable securities (field 03498)

It excludes:

Minority Interest

Preferred stock equity

Common stock equity

Non-Equity reserves

Footnotes:

G. No standard text

Ongoing update discontinued from Oct 2012

A. Includes other provisions

B. Includes due to trust options

C. Includes some non-equity reserves

D. Includes short term liabilities

F. Includes some interest bearing borrowings

## Other Long Term Liabilities – GAAP

*Supplementary (Liability) Data, Annual Item; Field 06774*

All Industries:

OTHER LONG TERM LIABILITIES – GAAP represents all other Long Term Liabilities of a non-U.S. company not included in Current Liabilities, Deposits, Insurance Reserves, Long Term Debt and Deferred Taxes adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Other Mandatory Redeemable Instruments

*Supplementary (Liability) Data, Annual & Interim Item; Field 18167*

All Industries:

OTHER MANDATORY REDEEMABLE INSTRUMENTS represents mandatory redeemable securities disclosed within liabilities. This item would be utilized to support US GAAP SFAS150 – "Accounting for Certain Financial Instruments with Characteristics of both Liability and Equity" or similar items. This item is included in Long Term Debt.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

## Other Non-Performing Assets

*Supplementary (Asset) Data, Annual & Interim Item; Field 02286*

Banks:

OTHER NON-PERFORMING ASSETS represent those assets other than loans which have been designated by the bank as having a status of nonperformance.

It includes but is not restricted to:

Assets acquired in foreclosure

Repossessed personal property

Stage 3 assets reported as part of IFRS 9

If the company is reporting division to Stages, then the field is calculated based on this information and not collected as reported.

Data for annual time series is generally available from 1991 and interim time series from 2013.

## Other Operating Expenses

*Expense Data, Annual & Interim Item; Field 01230*

Banks:

OTHER OPERATING EXPENSES represents all other operating expenses besides interest expense, salaries and benefits expense, equipment expense and provision for loan losses.

All Industries:

OTHER OPERATING EXPENSES represents all other operating expenses besides cost of goods sold, depreciation, depletion and amortization and selling, general and administrative expense.

Insurance Companies:

OTHER OPERATING EXPENSES represents all other operating expenses besides selling, general and administrative expense, long term insurance reserves and total claims expense.

Other Financial Companies:

OTHER OPERATING EXPENSES represents all other operating expenses besides selling, general and administrative expense, cost of goods sold, interest expense and depreciation, depletion & amortization.

It includes but is not restricted to:

- Operating provisions (all industries except banks)( field 01302)
- Taxes other than income taxes (all industries except banks) (field 01204)
- Ad Valorem Taxes
- Underwriting expense (Insurance only) (field 01081) (when field 1101 SG&A is blank)
- Staff costs (Other financial companies only) (field 01084) (when field 01051 Cost of Goods Sold is blank)
- Equipment expenses (Other financial companies only) (field 01085)

It excludes:

- Excise Taxes
- Windfall Profit Taxes
- Value-Added Taxes
- General and Service Taxes

## Other Operating Income

*Income Data, Annual & Interim Item; Field 01020*

Banks:

OTHER OPERATING INCOME represents all other non-interest income of the bank except interest income, investment income, income from trading accounts, foreign exchange income, trust and fiduciary income and commission and fees.

It includes but is not restricted to:

- Gain on sale of assets
- Other charges and fees

Insurance Companies:

OTHER OPERATING INCOME represents all other revenue of the company besides premiums earned, investment income and foreign exchange income.

Other Financial Companies:

OTHER OPERATING INCOME represents all other revenue of the company besides investment income, commission & fees, interest income and foreign exchange income.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes write-offs of loan losses

B. Includes leasing transactions

C. Includes interest revenue reduced by operating expenses

D. Includes gain/loss on disposal of fixed assets

F. Includes some investment income

G. Includes some non-operating gain/loss

H. Net of operating expenses

## Other Operating Income – GAAP

*Supplementary (Income) Data, Annual Item; Field 06820*

Insurance Companies:

OTHER OPERATING INCOME – GAAP represents other operating income of a non-U.S. insurance company not included in premium income adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Other Proceeds From Sale/Issuance Of Stock

*Cash Flow Data, Annual & Interim Item; Field 04302*

All Industries:

OTHER PROCEEDS FROM SALE/ISSUANCE OF STOCK represent the amount a company received from the sale of common and/or preferred stock. It includes amounts received from the conversion of debentures or preferred stock into common stock, sale of treasury shares and shares issued for acquisitions.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes proceeds from stock options

B. Includes long term borrowings

## Other Securities

*Asset Data, Annual Item; Field 02209*

Banks:

OTHER SECURITIES represent all other securities besides Treasury, Federal Agency, State, Municipal and Trading Account Securities.

It includes but is not restricted to:

Due from stockbrokers and other stock exchange intermediaries (France)

Subscription of newly issued bonds (France)

Other bills (U.K.)

Unlisted investments (U.K)

Other fixed income securities (Spain)

Other investments listed in the country (U.K.)

Other investments listed outside the country (U.K.)

Corporate stock available for sale (field 18091)

Other securities available for sale (field 18092)

## Other Securities Available For Sale

*Supplementary (Asset) Data, Annual Item; Field 18092*

Banks:

OTHER SECURITIES AVAILABLE FOR SALE represents the amount of other securities available for sale besides treasury securities, federal agency securities, state/municipal securities, mortgage backed securities and corporate stock.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

It includes but is not restricted to:

Due from stock brokers and other stock exchange intermediaries

Subscription of newly issued bonds

Subscription of bonds already issued

Other bills

Other investments listed in the country

Other investment listed outside the country

Unlisted investments

Other fixed income securities

Bills discounted

Data for this field is generally available prior to 2013.

Footnotes:

A. No standard text

## Other Sources

*Cash Flow Data, Annual Item; Field 04450*

All Industries:

OTHER SOURCES represents all other sources besides funds from operations, extraordinary items, net proceeds from sale/issue of common and preferred, disposal of fixed assets, long term borrowing, decrease in investments, increase in deposits (banks, savings and loan companies only), decrease in loans (banks, savings and loan companies only), increase/decrease in federal home loan advances (banks, savings and loan companies only), changes in cash and/or liquid assets and funds for/from other operating activities.

For years prior to 1989 other sources generally represents all other sources besides funds from operations, extraordinary items, net proceeds from sales/issue of common and preferred, disposal of fixed assets and long term borrowing.

Data for this field is generally available prior to 2012.

## Other Sources - Financing

*Cash Flow Data, Annual & Interim Item; Field 04446*

All Industries:

OTHER SOURCES - FINANCING represents any other funds derived from financing activities not included in additions to stock, proceeds from stock options, long term borrowings, increase/decrease of short term debt,

reduction of long term debt, total cash dividends paid or common/preferred redeemed, retired, converted or purchased.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Dividends paid to minorities

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

B. Includes other sources – financing

## Other Sources - Investing

*Cash Flow Data, Annual & Interim Item; Field 04796*

All Industries:

OTHER SOURCES - INVESTING represents any other funds derived from the investing activities and not included in capital expenditures, net assets from acquisitions, increase in investments or additions to property.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Decrease in federal funds sold

Decrease in securities purchased under agreements to resell

Increase in bank card receivables

Collection of longer-term loans

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

B. Includes other uses – investing

## Other Sources/(Uses) - Financing

*Cash Flow Data, Annual & Interim Item; Field 04448*

All Industries:

OTHER SOURCES/(USES) - FINANCING represents cash flow from financing activities other than reduction in long term debt, increase in long term debt, increase/decrease in short term borrowings, proceeds from the sale of stock, stocks purchased or redeemed and total dividends paid. It is used when items are not delineated.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Dividends paid to minorities

## Other Uses

*Cash Flow Data, Annual Item; Field 04799*

All Industries:

OTHER USES represents all other uses besides total dividends paid, capital expenditures, net assets from acquisitions, additions to other assets, reduction in long term debt, common/preferred redeemed, retired, converted, etc., decrease in deposits (banks, savings and loan companies only), increase in loans (banks, savings and loan companies only), and increase in investments.

For years prior to 1989 other uses generally represents all other uses besides total dividends paid, capital expenditures, additions to other assets, reduction in long term debt, common/preferred redeemed, retired, converted, etc.

Data for this field is generally available prior to 2012.

## Other Uses - Financing

*Cash Flow Data, Annual & Interim Item; Field 04447*

All Industries:

OTHER USES - FINANCING represents any other funds employed in financing activities and not include in additions to stock, proceeds from stock options, long term borrowings, increase/decrease in short term debt, reduction of long term debt, total cash dividends paid or common/preferred redeemed, retired, converted or purchased.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

B. Includes other sources – financing

## Other Uses - Investing

*Cash Flow Data, Annual & Interim Item; Field 04795*

All Industries:

OTHER USES - INVESTING represents any other funds employed in investing activities and not included in capital expenditures, net assets from acquisitions, increase in investments, decrease in investments or additions to property.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Purchase of other assets

Increase in federal funds sold

Increase in securities purchased under agreements to resell

Origination of longer-term loans

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

B. Includes other sources – investing

## Other Uses/(Sources) Investing

*Cash Flow Data, Annual & Interim Item; Field 04797*

All Industries:

OTHER USES/(SOURCES) INVESTING represents increases or decreases from investing activities other than capital expenditures, net assets from acquisitions, decrease from investments, increase from investments, fixed asset disposal and increase in other assets. It is used when items are not delineated.

Data for this field is generally not available prior to 1989.

## OVFA Earnings Per Share

*Stock Data, Annual Item; Field 05203*

All Industries:

OVFA EARNINGS PER SHARE represent earnings per share as calculated in accordance with the formula laid down by the Austrian Society of Investment Analysts. These earnings are calculated under the "OVFA method" which makes uniform adjustments to the published net profit of the company, allowing for better company comparisons.

This field is only available for Austrian companies and is generally not available prior to 1994.

### Own Shares
See TREASURY STOCK

## P

### Par Value
*Stock Data, Annual & Interim Item; Field 05309*

All Industries:

PAR VALUE represents the per share value that is arbitrarily assigned to the stock by the company issuing the stock. It is the nominal or face value of a security.

For companies with more than one type of common/ordinary share, the par value shown is for the share type identified in field 6005 - Type of Share.

Data for this field is generally not available prior to 1991.

This item is also available at the security level for 1991 and subsequent years.

### Par Value - Mult Share 1, 2, 3, 4, 5, 6, 7
*Stock Data, Annual Item; Fields 20002, 20102, 20202, 20302, 20402,20502,20602, respectively*

All Industries:

PAR VALUE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the per share value that is arbitrarily assigned to each class of common/ordinary shares of a company. It is the nominal or face value of a security.

Data for these fields is generally not available prior to 1991.

### Parent Auditors & Affiliates (Formerly International Auditors & Affiliates)
*Descriptive Data, Current Items; Fields 07800-07819*

All Industries:

PARENT AUDITORS & AFFILIATES represent the names of the auditor or auditors and their affiliate(s), employed by a company to examine its financial records. The Affiliate fields show the name of the local auditor or auditors who examined the company's books. The Parent Auditor fields show the name of the international accounting firm or firms to which the local auditor or auditors are affiliated. The fields are defined as follows:

07800 *Parent Auditor 1*

07801 *Parent Auditor 1 - Affiliate 1*

07802 *Parent Auditor 1 - Affiliate 2*

07803 *Parent Auditor 1 - Affiliate 3*

07804 *Parent Auditor 1 - Affiliate 4*

07805 *Parent Auditor 2*

07806 *Parent Auditor 2 - Affiliate 1*

07807 *Parent Auditor 2 - Affiliate 2*

07808 *Parent Auditor 2 - Affiliate 3*

07809 *Parent Auditor 2 - Affiliate 4*

07810 *Parent Auditor 3*

07811 *Parent Auditor 3 - Affiliate 1*

07812 *Parent Auditor 3 - Affiliate 2*

07813 *Parent Auditor 3 - Affiliate 3*

07814 *Parent Auditor 3 - Affiliate 4*

07815 *Parent Auditor 4*

07816 *Parent Auditor 4 - Affiliate 1*

07817 *Parent Auditor 4 - Affiliate 2*

07818 *Parent Auditor 4 - Affiliate 3*

07819 *Parent Auditor 4 - Affiliate 4*

Data for these fields are generally not available prior to 1990.

The following codes are used for the Parent Auditors:

AA Arthur Andersen

AY Arthur Young

BDO BDO Binder

CL Coopers & Lybrand

DHS Deloitte Haskins & Sells

DRMP Dunwoody Robson McGladrey & Pullen

DT Deloitte & Touche

EW Ernst & Whinney

EY Ernst & Young

GOV Audited by Government Agency

GTI Grant Thornton International

HHI Horwath & Horwath International

HLB Hodgson Landau Brands International

INDV Audited by an Individual

KPMG Klynveld Peat Marwick Goerdeler

MRI Moores Rowland International

NADT No Auditors Found

NAFF Not affiliated with an international firm

NDIS Not disclosed

OTH Other

PC PricewaterhouseCoopers

PKF Pannell Kerr Forster

PM&M Peat, Marwick & Mitchell

PMM Peat, Marwick & Main

PW Price Waterhouse

SO Spicer & Oppenheim

TR Touche Ross

UNAT Unaudited

## Passenger Load Factor (%)

*Industry Metric, Annual & Interim Item; Field 13002*

Airlines:

PASSENGER LOAD FACTOR represents the ratio of revenue passenger miles (RPM) to available seat miles (ASM), expressed as a percentage. Sometimes simply called the load factor, it is a measure of how much of an airline's passenger carrying capacity is used.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

## Passengers Carried

*Industry Metric, Annual & Interim Item; Field 13006*

Airlines:

PASSENGERS CARRIED represent the number of revenue passengers carried during the period.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

## Pension Assets – Long-Term

*Supplementary (Asset) Data, Annual Item; Field 02653*

All Industries:

PENSION ASSETS – LONG-TERM represent the assets in a pension plan where the fair value of plan assets are in excess of Projected Benefit Liabilities.

This item is available in the annual original and annual restated time series for detailed companies, full update.

## Pension/Post Retirement Benefits

*Supplementary (Liability) Data, Annual Item; Field 03261*

All Industries:

PENSION/POST RETIREMENT BENEFITS represent obligations or provisions by a company for future employee annuity payments. A pension plan is an agreement whereby the employer provides benefits to employees upon retirement. Funds are set aside by the employer and/or the employee. The funds will be invested in order to generate sufficient funds to meet the benefit requirements.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Accrued pension liabilities

Accrued post-retirement benefit cost

Pension reserves

Early retirement funds

Post retirement health and life insurance benefits

Provision for retirement bonuses

Footnotes:

A. No standard text

## Pension Data – Accumulated Benefit Obligation

*Supplementary Data, Annual Item; Field 18808*

All Industries:

PENSION DATA – ACCUMULATED BENEFIT OBLIGATION represents an approximate measure of the liability of a plan in the event of a termination at the date the calculation is performed. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Pension Data – Actual Return On Plan Assets

*Supplementary Data, Annual Item; Field 18816*

All Industries:

PENSION DATA – ACTUAL RETURN ON PLAN ASSETS represents the difference in the fair value of fund assets at the beginning and the end of the period adjusted for contributions made to the fund and benefit payments made by the fund during the year. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Pension Data – Asset Allocation - % Bonds

*Supplementary Data, Annual Item; Field 18802*

All Industries:

PENSION DATA – ASSET ALLOCATION - % BONDS represents the percentage of funds that are distributed in bonds. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Pension Data – Asset Allocation - % Equities

*Supplementary Data, Annual Item; Field 18801*

All Industries:

PENSION DATA – ASSET ALLOCATION - % EQUITIES represents the percentage of funds that are distributed in equities. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Pension Data – Asset Allocation - % Other

*Supplementary Data, Annual Item; Field 18804*

All Industries:

PENSION DATA – ASSET ALLOCATION - % OTHER represents the percentage of funds that are distributed in other investments. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Pension Data – Asset Allocation - % Property

*Supplementary Data, Annual Item; Field 18803*

All Industries:

PENSION DATA – ASSET ALLOCATION - % Property represents the percentage of funds that are distributed in property. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Pension Data – Expected Long-Term Return Rate On Pension Assets

*Supplementary Data, Annual Item; Field 18805*

All Industries:

PENSION DATA – EXPECTED LONG-TERM RETURN RATE ON PENSION ASSETS represents an estimate of the rate of return to be earned over the period until all benefits under the plan have been paid. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Pension Data – Expected Return On Plan Assets For The Period

*Supplementary Data, Annual Item; Field 18817*

All Industries:

PENSION DATA – EXPECTED RETURN ON PLAN ASSETS FOR THE PERRIOD represents the expected return on the pension plan investments plus the change in the carrying value of the plan assets used in operations. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

As this field is an expense field and amounts reported for Expected Return on Plan Assets are income, this field will always be updated with a minus (-).

## Pension Data – Fair Value Of Plan Assets

*Supplementary Data, Annual Item; Field 18807*

All Industries:

PENSION DATA – FAIR VALUE OF PLAN ASSETS represents the value of the investments in the pension plan at a particular point in time. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Pension Data – (Gains) Losses From Settlements

*Supplementary Data, Annual Item; Field 18814*

All Industries:

PENSION DATA – (GAINS) LOSSES FROM SETTLEMENTS represents an irrevocable transaction that relieves the employer (or the plan) of primary responsibility for a defined benefit pension obligation. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

This may be reported as a combined item as gains/losses from settlements/curtailments.

Include gains/losses from curtailments if reported separately.

## Pension Data - Net Pension Liability/(Asset) - Balance Sheet

*Supplementary (Pension) Data, Annual Item; Field 18821*

All Industries:

PENSION DATA - NET PENSION LIABILITY/(ASSET) represents the net amount of pension liability or asset included in the balance sheet. It is Pension Data - Projected Benefit Obligation (18809) – Pension Data - Fair Value of Plan Assets (18807) - Pension Data - Unrecognized Prior Service Cost (18818) + Pension Data - Unrecognized Actuarial Gain/Loss (18819) - Pension Data – Other Adjustments to Funded Status for Net Pension/Post Retirement Assets/Liabilities (18820).

This item is available in the annual original and annual restated time series for detailed Non-U.S. companies, full update.

## Pension Data – Net Periodic Pension (Income)/Expense

*Supplementary Data, Annual Item; Field 18810*

All Industries:

PENSION DATA – NET PERIODIC PENSION (INCOME)/EXPENSE represents the amount recognized in an employer's financial statements as the cost of a pension plan for a period. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Pension Data - Other Adjustments to Funded Status for Net Pension/Post Retirement Assets/Liabilities

*Supplementary (Pension) Data, Annual Item; Field 18820*

All Industries:

PENSION DATA - OTHER ADJUSTMENTS TO FUNDED STATUS FOR NET PENSION/POST RETIREMENT ASSETS/LIABILITIES represent any miscellaneous items used in the adjustment to the funded status for net pensions assets/liabilities recognized in the Balance Sheet.

This item is available in the annual original and annual restated time series for detailed companies, full update.

## Pension Data – Other Net Periodic Pension (Income)/Expense

*Supplementary Data, Annual Item; Field 18815*

All Industries:

PENSION DATA – OTHER NET PERIODIC PENSION (INCOME)/EXPENSE represents a component of Net Periodic Pension Income/Expense. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Pension Data – Pension Discount Rate

*Supplementary Data, Annual Item; Field 18806*

All Industries:

PENSION DATA – PENSION DISCOUNT RATE represents the annual rate at which the projected future liabilities are discounted back to the present date. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Pension Data – Pension Interest Cost

*Supplementary Data, Annual Item; Field 18813*

All Industries:

PENSION DATA – PENSION INTEREST COST represents annual interest costs which reflect the financing costs in a pension plan. Interest expense accrues each year on the projected benefit obligation based on a selected interest rate. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Pension Data – Pension Net Interest Cost

*Supplementary Data, Annual Item; Field 18822*

All Industries:

PENSION DATA – PENSION NET INTEREST COST is defined as the change in the value of net defined benefit liability/(asset) during the reporting period that arises from passage of time and determined by multiplying the net benefit liability/(asset) by discount rate, taking into account actual contributions and benefits paid during the reporting period. It reflects combined plans data where multiple plans exist.

This item is usually provided by those companies that adopts IAS 19R under the IFRS reports published after 1st January 2013.

This item is available in the annual original and annual restated time series for detailed companies, full update.

## Pension Data – Pension Service Costs

*Supplementary Data, Annual Item; Field 18811*

All Industries:

PENSION DATA – PENSION SERVICE COSTS represents the expense caused by the increase in pension benefits payable (the projected benefit obligation) to employees due to services rendered during the current year. (Present value of new benefits earned by employees during the year). For example, when an employee is covered by a defined-benefit pension plan the annual Service Cost is the increase in the present value of the future pension obligations due to an added year of service and salary. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Pension Data – Prior Service Costs

*Supplementary Data, Annual Item; Field 18812*

All Industries:

PENSION DATA – PRIOR SERVICE COSTS represents costs related to employee service in years preceding the adoption or amendment of a pension plan, these are referred to as prior service costs. These costs may reflect value (as under UK GAAP FRS17) or amortized over future expected service periods of the employees (as under US GAAP SFAS87). It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Pension Data – Projected Benefit Obligation (PBO)

*Supplementary Data, Annual Item; Field 18809*

All Industries:

PENSION DATA – PROJECTED BENEFIT OBLIGATION represents a measure of a pension plan's liability at the calculation date assuming that the plan is ongoing and will not terminate in the foreseeable future. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Pension Data – Unrecognized Net Actuarial Gain/Loss

*Supplementary (Pension) Data, Annual Item; Field 18819*

All Industries:

PENSION DATA - UNRECOGNIZED ACTUARIAL GAIN/LOSS represents a measure of the difference between the actual experience and that expected based upon the actuarial assumptions that have not yet been recognized as a component of net periodic benefit cost.

This item is available in the annual original and annual restated time series for detailed companies, full update.

## Pension Data – Unrecognized Prior Service Cost

*Supplementary Data, Annual Item; Field 18818*

All Industries:

PENSION DATA – UNRECOGNIZED PRIOR SERVICE COST represents costs when a pension plan is initially adopted or amended to provide increased benefits, employees are granted additional benefits for services performed in years prior to the plan's adoption or amendment. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

## Period Close Price

*Stock Data, Annual & Interim Item; Field 05085*

All Industries:

PERIOD CLOSE PRICE represents the closing price of a security at the end of a specific fiscal interim time period.

This item is not available prior to 1988.

This item is also populated for the interim time series where it is not available prior to 1998. It is also available at the security level for 1998 and subsequent years.

## Phone Number

*Descriptive Data, Current Item; Field 06031*

All Industries:

PHONE NUMBER represents the telephone number of the company.

## Policy & Contract Claims

*Liability Data, Annual & Interim Item; Field 03020*

Insurance Companies:

POLICY & CONTRACT CLAIMS represent the present value of claims to be paid on behalf of or to policyholders.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes unearned premium reserves

B. Includes policyholder funds left with company

## Policy Loans

*Supplementary (Asset) Data, Annual Item; Field 02245*

Insurance Companies:

POLICY LOANS represent advances made to policyholders against their life insurance policies. Such loans are secured by the cash surrender value of these policies.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes other loans

## Policyholders' Equity

*Shareholders' Equity Data, Annual & Interim Item; Field 03440*

Insurance Companies:

POLICYHOLDERS' EQUITY represents the net worth of the insurance company belonging to policyholders.

## Policyholders' Surplus

*Income Data, Annual Item; Field 01640*

Insurance Companies:

POLICYHOLDERS' SURPLUS represents all surplus attributable to policyholders. It is the excess earnings after netting out expenses and required reserve charges.

## Post Office Box

*Descriptive Data, Current Item; Field 06094*

All Industries:

POST OFFICE BOX represents the mailbox used by the company to receive mail.

## Preferred Dividend Requirements

*Expense Data, Annual & Interim Item; Field 01701*

All Industries:

PREFERRED DIVIDEND REQUIREMENTS represent actual cash dividend payment on preferred stock or the provision for preferred dividends, if in arrears. It also includes accretion on preferred stock.

If the company has ESOP preferred stock, the dividend will be shown net of the tax benefit.

Footnotes:

Ongoing update discontinued from Oct 2012

D. Net of ESOP tax benefit

## Preferred Dividends (Cash)

*Stock Data, Annual Item for all industries & Interim Item for Insurance; Field 05401*

All Industries:

PREFERRED DIVIDENDS (CASH) represent the total cash preferred dividends paid on the company's preferred stock during the year.

## Preferred Stock

*Shareholders' Equity Data, Annual & Interim Item; Field 03451*

All Industries:

PREFERRED STOCK represents a claim prior to the common shareholders on the earnings of a company and on the assets in the event of liquidation.

For U.S. corporations, its value is shown at the total involuntary liquidation value of the number of preferred shares outstanding at year end. If preferred stock is redeemable at anytime by the shareholder it is shown at redemption value, or if the company carries it at a higher value than the involuntary liquidation value, the stated value.

Preferred stock of subsidiary and premium on preferred stock is included in preferred stock. It excludes minority interest in preferred stock.

For Non-U.S. Corporations, the stated value of preferred stock is shown and it includes all preferred stock related accounts.

For Non-U.S. Corporations preference stock which participates with the common/ordinary shares in the profits of the company is included in common equity.

It includes but is not restricted to:

Redeemable preferred stock (field 18290)

Non-redeemable preferred stock (field 18289)

Footnotes:

D. No standard text

Ongoing update discontinued from Oct 2012

A. Included in long term debt

B. Profit-participating preferred stock included in common equity

C. Net of ESOP guarantee

## Preferred Stock – GAAP

*Supplementary (Liability) Data, Annual Item; Field 06783*

All Industries:

PREFERRED STOCK – GAAP represents the preferred stock of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for PREFERRED STOCK for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Preferred Stock Issued For ESOP

*Liability Data, Annual Item; Field 03448*

All Industries:

PREFERRED STOCK ISSUED FOR ESOP represents the total number of preferred shares issued to the employee stock option plan. This field would include all the shares that are fully paid for as well as those covered by a pledge made by the company to insure a loan incurred by the employee stock option plan (ESOP) for the purchase of preferred shares.

Data for this field is generally not available prior to 1990.

## Preferred Stock Treated as Common

*Supplementary (Liability) Data, Annual Item; Field 03450*

All Industries:

PREFERRED STOCK TREATED AS COMMON represents preferred stock and preference shares with the right to a fixed dividend, payable in priority to the dividend on common/ordinary shares, but with additional rights to participate in the remaining profits of the company together with the common/ordinary shares.

It is generally available for 1990 and subsequent years till 2011.

It includes but is not restricted to:

Azioni di Risparmo and Azioni Priviligiate in Italy

Actions a Droits Priorities (ADP) in France and Belgium

Actions de Preference in France

Vorzugsaktie in Germany and Austria

## Preferred Stock % Total Capital

*Leverage Ratio, Annual Item; Field 08206*

All Industries:

Preferred Stock / Total Capital * 100

## Preferred Stock % Total Capital - 5 Yr Avg

*Leverage Ratio, Annual Item; Field 08210*

All Industries:

Arithmetic average of the last five years of Preferred Stock % Total Capital

## Premium Balance Receivables

*Asset Data, Annual Item; Field 02260*

Insurance Companies:

PREMIUM BALANCE RECEIVABLES represent unpaid premiums due from policyholders.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Gross figure (not netted by allowances)

B. Includes other receivables

## Premium Income – GAAP

*Supplementary (Income) Data, Annual Item; Field 06802*

Insurance Companies:

PREMIUM INCOME – GAAP represents the portion of total premiums written needed to cover all expenses and benefits.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Premiums Earned

*Income Data, Annual & Interim Item; Field 01002*

Insurance Companies:

PREMIUMS EARNED represents the portion of total premiums written needed to cover all expenses and benefits.

It includes but is not restricted to:

Total premiums written (field 01004)

Reinsurance & adjustment reserves (field 01005)

Footnotes:

A. Gross premiums

## Prepaid Expenses

*Asset Data, Annual & Interim Item; Field 02140*

Industrials:

PREPAID EXPENSES represent payments made in advance for services to be received within the normal operating cycle of the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Prepaid insurance expenses

Prepaid property taxes

Prepaid rent

Prepaid income taxes

Prepaid supplies

Prepaid employee benefits

Advance Corporation Tax recoverable within 1 year (United Kingdom)

## Pre-tax Equity In Earnings

*Income Data, Annual & Interim Item; Field 01267*

All Industries:

PRE-TAX EQUITY IN EARNINGS represents the pre-tax portion of the earnings or losses of a subsidiary whose financial accounts are not consolidated with the controlling company's accounts. This field is available only when a company reports their equity in earnings pre-tax and the net of tax amount is not reported or cannot be calculated.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

Profit sharing agreements (Germany)

## Pre-tax Income

*Income Data, Annual & Interim Item; Field 01401*

All Industries:

PRE-TAX INCOME represents all income/loss before any federal, state or local taxes. Extraordinary items reported net of taxes are excluded.

For U.S. corporations, equity in earnings of unconsolidated subsidiaries and minority interest are not included, unless the company specifically states that they are pre-tax. For non-U.S. corporations, this item is usually reported before taxes.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Net of income taxes

## Pre-tax Income – GAAP

*Supplementary (Income) Data, Annual Item; Field 06860*

All Industries:

PRE-TAX INCOME – GAAP represents income before taxes of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for PRE-TAX INCOME for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Pre-tax Margin

*Profitability Ratio, Annual & Interim Item; Field 08321*

All Industries:

Pre-tax Income / Net Sales or Revenues * 100

## Pre-tax Margin - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 08325*

All Industries:

Arithmetic average of the last five years of Pre-tax Margin

## Price

See MARKET PRICE

## Price Trend - Four Week

*Stock Performance Ratio, Current Item; Field 09005*

All Industries:

(Current Price / Closing Price four weeks ago - 1) * 100

This item is also available at the security level.

## Price Trend - Last Week

*Stock Performance Ratio, Current Item; Field 09001*

All Industries:

(Current Price / Last Week's Closing Price - 1) * 100

This item is also available at the security level.

## Price Trend - Previous Quarter

*Stock Performance Ratio, Current Item; Field 09016*

All Industries:

(Most Recent Quarter End Price / Previous Quarter End Price - 1) * 100

This item is also available at the security level.

## Price Trend - Quarter To Date

*Stock Performance Ratio, Current Item; Field 09011*

All Industries:

(Current Price / Most Recent Quarter End Price - 1) * 100

This item is also available at the security level.

## Price Trend - Year To Date

*Stock Performance Ratio, Current Item; Field 09021*

All Industries:

(Current Price / Most Recent Year End Price - 1) * 100

This item is also available at the security level.

### Price Trend - 13 Weeks
*Stock Performance Ratio, Current Item; Field 09006*

All Industries:

(Current Price / Closing Price thirteen weeks ago - 1) * 100

This item is also available at the security level.

### Price Trend – 26 Weeks
*Stock Performance Ratio, Current Item; Field 09007*

All Industries:

(Current Price / Closing Price twenty six weeks ago – 1) * 100

This item is also available at the security level.

### Price Trend - 52 Weeks
*Stock Performance Ratio, Current Item; Field 09026*

All Industries:

(Current Price / Closing Price fifty-two weeks ago - 1) * 100

This item is also available at the security level.

### Price Volatility
*Stock Performance Ratio, Annual Item; Field 08806*

All Industries:

A measure of a stock's average annual price movement to a high and low from a mean price for each year. For example, a stock's price volatility of 20% indicates that the stock's annual high and low price has shown a historical variation of +20% to -20% from its annual average price.

This item is also available at the security level for 1987 and subsequent years.

### Price/Book Value Ratio - Avg High-Low
*Stock Performance Ratio, Annual Item; Field 09306*

All Industries:

(Market Price-High + Market Price-Low / 2) / Book Value Per Share

This item is also available at the security level for 1987 and subsequent years.

### Price/Book Value Ratio - Close
*Stock Performance Ratio, Annual & Interim Item; Field 09304*

All Industries:

Market Price-Year End / Book Value Per Share

This item is also available at the security level for 1987 and subsequent years.

### Price/Book Value Ratio - Close - Mult Share 1, 2, 3, 4, 5, 6, 7
*Stock Performance Ratio, Annual Items; Fields 20047, 20147, 20247, 20347, 20447, 20547, 20647, respectively*

All Industries:

Market Price-Year End / Book Value Per Share; for each type of common/ordinary share

Data for these fields is generally not available prior to 1987.

### Price/Book Value Ratio - Current
*Stock Performance Ratio, Current Item; Field 09302*

All Industries:

Market Price-Current / Book Value Per Share-Current

This item is also available at the security level.

### Price/Book Value Ratio - Current - Mult Share 1, 2, 3, 4, 5, 6, 7
*Stock Performance Ratio, Current Item; Fields 20027, 20127, 20227, 20327, 20427, 20527, 20627, respectively*

All Industries:

Market Price-Current / Book Value Per Share-Current; for each type of common/ordinary share

### Price/Book Value Ratio – GAAP – Avg High-Low
*Stock Performance Ratio, Annual Item; Field 09346*

All Industries:

((Market Price-High + Market Price-Low) / 2) / Book Value Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1994.

### Price/Book Value Ratio – GAAP – Close
*Stock Performance Ratio, Annual Item; Field 09344*

All Industries:

Market Price-Year End / Book Value Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1994.

### Price/Book Value Ratio – GAAP – Current
*Stock Performance Ratio, Current Item; Field 09342*

All Industries:

Market Price-Current / Book Value Per ADR-GAAP-Current

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ.

### Price/Book Value Ratio – GAAP – Current High
*Stock Performance Ratio, Current Item; Field 09343*

All Industries:

Market Price-Yr to Date-High / Book Value Per ADR-GAAP-Current

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ.

### Price/Book Value Ratio – GAAP – Current Low
*Stock Performance Ratio, Current Item; Field 09345*

All Industries:

Market Price-Yr to Date-Low / Book Value Per ADR-GAAP-Current

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ.

### Price/Book Value Ratio – GAAP – High
*Stock Performance Ratio, Annual Item; Field 09340*

All Industries:

Market Price-High / Book Value Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1994.

### Price/Book Value Ratio – GAAP – Low
*Stock Performance Ratio, Annual Item; Field 09341*

All Industries:

Market Price-Low / Book Value Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1994.

### Price/Book Value Ratio - GAAP – Avg High-Low – 3 Yr Avg
*Stock Performance Ratio, Annual Item; Field 09350*

All Industries:

((Sum of the last three years Market Price-Year High + Sum of the last three years Market Price-Year Low) / 2) / Sum of the last three years Book Value Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

### Price/Book Value Ratio - GAAP – Close – 3 Yr Avg
*Stock Performance Ratio, Annual Item; Field 09349*

All Industries:

Sum of the last three years Market Price-Year End / Sum of the last three years Book Value Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

### Price/Book Value Ratio - GAAP – High – 3 Yr Avg
*Stock Performance Ratio, Annual Item; Field 09347*

All Industries:

Sum of the last three years Market Price-High / Sum of the last three years Book Value Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

### Price/Book Value Ratio - GAAP – Low – 3 Yr Avg
*Stock Performance Ratio, Annual Item; Field 09348*

All Industries:

Sum of the last three years Market Price-Low / Sum of the last three years Book Value Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

## Price/Book Value Ratio - GAAP – Avg High-Low – 5 Yr Avg

*Stock Performance Ratio, Annual Item; Field 09354*

All Industries:

((Market Price- Five Yr Avg High + Market Price-Five Yr Avg Low) / 2) / (Sum of the last five years Book Value Per ADR–GAAP / 5)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

## Price/Book Value Ratio - GAAP – Close – 5 Yr Avg

*Stock Performance Ratio, Annual Item; Field 09353*

All Industries:

Market Price-Year End-Five Yr Avg Close / (Sum of the last five years Book Value Per ADR–GAAP / 5)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

## Price/Book Value Ratio - GAAP – High – 5 Yr Avg

*Stock Performance Ratio, Annual Item; Field 09351*

All Industries:

Market Price-Five Yr Avg High / (Sum of the last five years Book Value-GAAP / 5)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

## Price/Book Value Ratio - GAAP – Low – 5 Yr Avg

*Stock Performance Ratio, Annual Item; Field 09352*

All Industries:

Market Price-Five Yr Avg Low / (Sum of the last three years Book Value-GAAP / 5)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

## Price/Book Value Ratio - High

*Stock Performance Ratio, Annual Item; Field 09300*

All Industries:

Market Price-High / Book Value Per Share-Annual

This item is also available at the security level for 1987 and subsequent years.

## Price/Book Value Ratio - Low

*Stock Performance Ratio, Annual Item; Field 09301*

All Industries:

Market Price-Low / Book Value Per Share

This item is also available at the security level for 1987 and subsequent years.

## Price/Book Value Ratio – 3 Yr Avg – Avg High-Low

*Stock Performance Ratio, Annual Item; Field 09333*

All Industries:

((Sum of the last three years Market Price-High + Sum of the last three years Market Price-Low) / 2) / Sum of the last three years Book Value

This item is only available for ADRs and is generally not available prior to 1994.

## Price/Book Value Ratio – 3 Yr Avg – Close
*Stock Performance Ratio, Annual Item; Field 09332*

All Industries:

Sum of the last three years Market Price-Year End / Sum of the last three years Book Value

This item is only available for ADRs and is generally not available prior to 1994.

## Price/Book Value Ratio – 3 Yr Avg – High
*Stock Performance Ratio, Annual Item; Field 09330*

All Industries:

Sum of the last three years Market Price-Year High / Sum of the last three years Book Value

This item is only available for ADRs and is generally not available prior to 1994.

## Price/Book Value Ratio – 3 Yr Avg – Low
*Stock Performance Ratio, Annual Item; Field 09331*

All Industries:

Sum of the last three years Market Price-Year Low / Sum of the last three years Book Value

This item is only available for ADRs and is generally not available prior to 1994.

## Price/Book Value Ratio - 5 Yr Avg - Close
*Stock Performance Ratio, Annual Item; Field 09321*

All Industries:

Market Price-5 Year Average / Arithmetic Average of the last five years of Book Value Per Share

This item is also available at the security level for 1987 and subsequent years.

## Price/Book Value Ratio - 5 Yr Avg - High
*Stock Performance Ratio, Annual Item; Field 09311*

All Industries:

Market Price-5 Year Average High / Arithmetic Average of the last five years of Book Value Per Share

This item is also available at the security level for 1987 and subsequent years.

## Price/Book Value Ratio - 5 Yr Avg - High-Low
*Stock Performance Ratio, Annual Item; Field 09326*

All Industries:

Market Price-5 Year Average High-Low / Arithmetic Average of the last five years of Book Value Per Share

This item is also available at the security level for 1987 and subsequent years.

## Price/Book Value Ratio - 5 Yr Avg - Low
*Stock Performance Ratio, Annual Item; Field 09316*

All Industries:

Market Price-5 Year Average Low / Arithmetic Average of the last five years of Book Value Per Share

This item is also available at the security level for 1987 and subsequent years.

## Price/Cash Flow Ratio

*Stock Performance Ratio, Annual & Interim Item; Field 09604*

All Industries:

Annual Time Series:

Market Price-Year End / Cash Flow Per Share

This item is also available at the security level for 1987 and subsequent years.

Interim Time Series:

Market Price-Period End / Trailing 12 Months Cash Flow per Share

This item is available in the Interim time series at the company and security level for 1998 and subsequent years.

## Price/Cash Flow - Current

*Stock Performance Ratio, Current Item; Field 09602*

All Industries:

Market Price-Current/Cash Flow Per Share-Current

This item is also available at the security level.

## Price/Cash Flow Ratio – 3 Yr Avg

*Stock Performance Ratio, Annual Item; Field 09623*

All Industries:

Sum of the last 3 years of Market Price-Year End / Sum of the last three years of Cash Flow Per Share

This item is only available for ADRs and is generally not available prior to 1994.

## Price/Cash Flow Ratio - 5 Yr Avg

*Stock Performance Ratio, Annual Item; Field 09621*

All Industries:

Arithmetic average of the last five years of Market Price-Year End / Arithmetic average of the last five years of Cash Flow Per Share

This item is also available at the security level for 1987 and subsequent years.

## Price/Earnings Ratio - Avg High-Low

*Stock Performance Ratio, Annual Item; Field 09106*

All Industries:

(Market Price-High + Market Price-Low / 2) / Earnings Per Share

This item is also available at the security level for 1987 and subsequent years.

## Price/Earnings Ratio - Close

*Stock Performance Ratio, Annual & Interim Item; Field 09104*

All Industries:

Annual Time Series:

Market Price-Year End / Earnings Per Share

This item is also available at the security level for 1987 and subsequent years.

Interim Time Series:

Market Price-Period End / Trailing 12 Month Earnings per Share

This item is available in the Interim time series at the company and security level for 1998 and subsequent years.

### Price/Earnings Ratio - Close - Mult Share 1, 2, 3, 4, 5, 6, 7

*Stock Performance Ratio, Annual Items; Fields 20046, 20146, 20246, 20346, 20446, 20546, 20646, respectively*

All Industries:

Market Price-Year End / Earnings Per Share; for each type of common/ordinary share

Data for these fields are generally not available prior to 1987.

### Price/Earnings Ratio - Current

*Stock Performance Ratio, Current Item; Field 09102*

All Industries:

Market Price-Current / Earnings Per Share-Last 12 Months

This item is also available at the security level.

### Price/Earnings Ratio - Current - Mult Share 1, 2, 3, 4, 5, 6, 7

*Stock Performance Ratio, Current Item; Fields 20026, 20126, 20226, 20326, 20426, 20526, 20626, respectively*

All Industries:

Market Price-Current / Earnings Per Share-Last 12 Months; for each type of common/ordinary share

### Price/Earnings Ratio - Current High

*Stock Performance Ratio, Current Item; Field 09103*

All Industries:

Market Price-Year to Date High / Earnings Per Share-Last 12 Months

This item is also available at the security level.

### Price/Earnings Ratio - Current Low

*Stock Performance Ratio, Current Item; Field 09105*

All Industries:

Market Price-Year to Date Low / Earnings Per Share-Last 12 Months

This item is also available at the security level.

### Price/Earnings Ratio – GAAP – Avg High-Low

*Stock Performance Ratio, Annual Item; Field 09146*

All Industries:

((Market Price-High + Market Price-Low) / 2) / Earnings Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

### Price/Earnings Ratio – GAAP – Close

*Stock Performance Ratio, Annual Item; Field 09144*

All Industries:

Market Price-Year End / Earnings Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

## Price/Earnings Ratio – GAAP – Current
*Stock Performance Ratio, Current Item; Field 09142*

All Industries:

Market Price-Current / Earnings Per ADR-GAAP-Last 12 Months

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ.

## Price/Earnings Ratio – GAAP – Current High
*Stock Performance Ratio, Current Item; Field 09143*

All Industries:

Market Price-Yr to Date-High / Earnings Per ADR-GAAP-Last 12 Months

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ

## Price/Earnings Ratio – GAAP – Current Low
*Stock Performance Ratio, Current Item; Field 09145*

All Industries:

Market Price-Yr to Date-Low / Earnings Per ADR-GAAP-Last 12 Months

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ.

## Price/Earnings Ratio – GAAP – High
*Stock Performance Ratio, Annual Item; Field 09140*

All Industries:

Market Price-High / Earnings Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

## Price/Earnings Ratio – GAAP – Low
*Stock Performance Ratio, Annual Item; Field 09141*

All Industries:

Market Price-Low / Earnings Per ADR-GAAP

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

## Price/Earnings Ratio – GAAP - 3 Yr Avg – Avg High-Low
*Stock Performance Ratio, Annual Item; Field 09150*

All Industries:

1/ (Sum of the last 3 years Earnings Per ADR-GAAP / ((Sum of the last 3 years Market Price–High + Sum of the last 3 years of Market Price-Low) / 2)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

## Price/Earnings Ratio - GAAP – 3 Yr Avg – Close
*Stock Performance Ratio, Annual Item; Field 09149*

All Industries:

1/ (Sum of the last 3 years Earnings Per ADR-GAAP / Sum of the last 3 years Market Price–Year End)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

## Price/Earnings Ratio – GAAP - 3 Yr Avg – High

*Stock Performance Ratio, Annual Item; Field 09147*

All Industries:

1/ (Sum of the last 3 years Earnings Per ADR-GAAP / Sum of the last 3 years Market Price–High)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

## Price/Earnings Ratio – GAAP - 3 Yr Avg – Low

*Stock Performance Ratio, Annual Item; Field 09148*

All Industries:

1/ (Sum of the last 3 years Earnings Per ADR-GAAP / Sum of the last 3 years Market Price–Low)

This item is only available for ADRs and is generally not available prior to 1996.

## Price/Earnings Ratio - GAAP – 5 Yr Avg – Avg High-Low

*Stock Performance Ratio, Annual Item; Field 09154*

All Industries:

1/ (Earnings Per Share-GAAP–5 Yr Avg / Market Price–Year End-5 Yr Avg High-Low)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

## Price/Earnings Ratio - GAAP – 5 Yr Avg – Close

*Stock Performance Ratio, Annual Item; Field 09153*

All Industries:

1/ (Earnings Per Share-GAAP–5 Yr Avg / Market Price–Year End-5 Yr Avg)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

## Price/Earnings Ratio – GAAP - 5 Yr Avg – High

*Stock Performance Ratio, Annual Item; Field 09151*

All Industries:

1/ (Earnings Per Share-GAAP–5 Yr Avg / Market Price–Year End-5 Yr Avg High)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

## Price/Earnings Ratio - GAAP – 5 Yr Avg – Low

*Stock Performance Ratio, Annual Item; Field 09152*

All Industries:

1/ (Earnings Per Share-GAAP–5 Yr Avg / Market Price–Year End-5 Yr Avg Low)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

## Price/Earnings Ratio - High

*Stock Performance Ratio, Annual Item; Field 09100*

All Industries:

Market Price-High / Earnings Per Share

This item is also available at the security level for 1987 and subsequent years.

### Price/Earnings Ratio - Low
*Stock Performance Ratio, Annual Item; Field 09101*

All Industries:

Market Price-Low / Earnings Per Share

This item is also available at the security level for 1987 and subsequent years.

### Price/Earnings Ratio – 3 Yr Avg – Avg High-Low
*Stock Performance Ratio, Annual Item; Field 09133*

All Industries:

1/ (Sum of the last 3 years Earnings Per Share / ((Sum of the last 3 years of Market Price–High + Sum of the last 3 years of Market Price-Low) / 2)

This item is only available for ADRs and is generally not available prior to 1994.

### Price/Earnings Ratio – 3 Yr Avg – Close
*Stock Performance Ratio, Annual Item; Field 09132*

All Industries:

1/ (Sum of the last 3 years of Earnings Per Share / Sum of the last 3 years of Market Price–Year End)

This item is only available for ADRs and is generally not available prior to 1994.

### Price/Earnings Ratio – 3 Yr Avg – High
*Stock Performance Ratio, Annual Item; Field 09130*

All Industries:

1/ (Sum of the last 3 years of Earnings Per Share / Sum of the last 3 years of Market Price–High)

This item is only available for ADRs and is generally not available prior to 1994.

### Price/Earnings Ratio – 3 Yr Avg – Low
*Stock Performance Ratio, Annual Item; Field 09131*

All Industries:

1/ (Sum of the last 3 years of Earnings Per Share / Sum of the last 3 years Market Price– Low)

This item is only available for ADRs and is generally not available prior to 1994.

### Price/Earnings Ratio - 5 Yr Avg - Close
*Stock Performance Ratio, Annual Item; Field 09121*

All Industries:

1 / (Earnings Per Share-5 Year Average / Market Price-Year End-5 Year Average)

This item is also available at the security level for 1987 and subsequent years.

### Price/Earnings Ratio - 5 Yr Avg - High
*Stock Performance Ratio, Annual Item; Field 09111*

All Industries:

1 / (Earnings Per Share-5 Year Average / Market Price-5 Year Average High)

This item is also available at the security level for 1987 and subsequent years.

## Price/Earnings Ratio - 5 Yr Avg - High-Low

*Stock Performance Ratio, Annual Item; Field 09126*

All Industries:

1 / (Earnings Per Share-5 Year Average / (Market Price-5 Year Average-High + Market Price-5 Year Average-Low / 2)

This item is also available at the security level for 1987 and subsequent years.

## Price/Earnings Ratio - 5 Yr Avg - Low

*Stock Performance Ratio, Annual Item; Field 09116*

All Industries:

1 / (Earnings Per Share-5 Year Average / Market Price-5 Year Average Low)

This item is also available at the security level for 1987 and subsequent years.

## Price/Sales Per Share Ratio

*Stock Performance Ratio, Annual Item; Field 09904*

All Industries:

Market Price–Year End / Sales Per Share

## Primary Issue Identifier

*Descriptive Data, Current Item; Field 06036*

All Industries:

PRIMARY ISSUE IDENTIFIER is provided at the security level for companies with more than one type of common/ordinary share. It is the Worldscope company identifier for the security identified in Field 6005 - Type of Share. It provides a link between the security information and the fundamental data of the company.

## Proceeds From Stock Options

*Cash Flow Data, Annual & Interim Item; Field 04301*

All Industries:

PROCEEDS FROM STOCK OPTIONS represent the amount a company receives from employee stock options, benefit plans, performance share awards, warrants and employee stock purchases. When no breakdown is available this item is included in net proceeds from sale of stock.

## Product Segment Data

*Product Data, Annual Items; Fields 19500-19596*

All Industries:

The following information is given for up to ten product segments of a company. If a company has only one product line data is updated to the product segment 1 fields. If a company has more than ten product segments the remaining segments are included with the Product Segment 10 data.

*PRODUCT SEGMENT 1-10 - DESCRIPTION - Fields 19500, 19510, 19520, 19530, 19540, 19550, 19560, 19570, 19580, 19590, respectively*

DESCRIPTION represents the product line as reported by the company. A description of the product is added if necessary.

*PRODUCT SEGMENT 1-10 - SALES - Fields 19501, 19511, 19521, 19531, 19541, 19551, 19561, 19571, 19581, 19591, respectively*

SALES represents the total revenues from the product line updated in the respective description.

Footnotes:

C. No standard text

D. No standard text

G. Reflects market segment breakdown

Ongoing update discontinued from Oct 2012

A. Includes other income

B. Includes excise taxes, windfall profit taxes and/or other income

H. Includes share of associate companies

J. Includes discontinued operations

K. Based on premiums only

*PRODUCT SEGMENT 1-10 - OPERATING INCOME -Fields 19502, 19512, 19522, 19532, 19542, 19552, 19562, 19572, 19582, 19592, respectively*

OPERATING INCOME represents the operating income generated from the product line updated in the respective description.

Footnotes:

A. Reflects pre-tax income

C. No standard text

D. No standard text

Ongoing update discontinued from Oct 2012

H. Includes share of associate companies

J. Includes discontinued operations

K. As reported

N. Net income before interest and taxes

*PRODUCT SEGMENT 1-10 - ASSETS - Fields 19503, 19513, 19523, 19533, 19543, 19553, 19563, 19573, 19583, 19593, respectively*

ASSETS represents the total assets from the product line updated in the respective description.

Footnotes:

C. No standard text

D. No standard text

Ongoing update discontinued from Oct 2012

A. Reflects net operating assets

F. Net Assets

H. Includes share of associate companies

J. Includes discontinued operations

L. Reflects capital employed

*PRODUCT SEGMENT 1-10 - CAPITAL EXPENDITURES - Fields 19504, 19514, 19524, 19534, 19544, 19554, 19564, 19574, 19584, 19594, respectively*

CAPITAL EXPENDITURES represents the capital expenditures resulting from the product line updated in the respective description.

Footnotes:

C. No standard text

D. No standard text

Ongoing update discontinued from Oct 2012

H. Includes share of associate companies

J. Includes discontinued operations

*PRODUCT SEGMENT 1-10 - DEPRECIATION - Fields 19505, 19515, 19525, 19535, 19545, 19555, 19565, 19575, 19585, 19595, respectively*

DEPRECIATION represents the depreciation expense resulting from the product line updated in the respective description.

Footnotes:

C. No standard text

D. No standard text

Ongoing update discontinued from Oct 2012

H. Includes share of associate companies

J. Includes discontinued operations

*PRODUCT SEGMENT 1-10 - SIC CODE - Fields 19506, 19516, 19526, 19536, 19546, 19556, 19566, 19576, 19586, 19596, respectively*

SIC CODES represents the Standard Industry Classification of the product line updated in the respective description.

Data for these fields are generally not available prior to 1990.

## Products

*Descriptive Data, Current Item; Field 07001*

All Industries:

PRODUCTS represent the type of products or services the company provides.

Choices include:

Industrial Materials (includes supplies)

Industrial Equipment

Industrial Construction

Industrial Services (including commercial services)

Industrial Packaging

Consumer Expendables

Consumer Durables

Consumer Construction

Consumer Services

Consumer Distribution

Financial Services

## Profit/Loss
See NET INCOME

## Progress Payments and Other
*Asset Data, Annual Item; Field 02100*

All Industries:

PROGRESS PAYMENTS AND OTHER represents other inventories effecting Total Inventories but not included in Finished goods, Work in Process or Raw Materials.

Data is generally not available prior to 1989.

It includes but is not restricted to:

- Excess of FIFO cost over LIFO inventory value

## Property, Plant And Equipment - Gross
*Asset Data, Annual & Interim Item; Field 02301*

Industrials, Other Financial Companies:

PROPERTY, PLANT AND EQUIPMENT (GROSS) represents tangible assets with an expected useful life of over one year which are expected to be used to produce goods for sale or for distribution of services.

It includes but is not restricted to:

- Land
- Buildings
- Machinery
- Equipment
- Construction work in progress
- Minerals
- Oil
- Autos & trucks
- Timberland and timber rights
- Leasehold improvements
- Rented equipment, if depreciated
- Furniture and fixtures
- Property, Plant and Equipment leased under capitalized lease obligations
- Book plates
- Non-current film costs and inventory
- Broadcasting rights and licenses
- Franchise rights and licenses
- Publishing rights and licenses
- Funds held for construction
- Long term power purchase contacts
- Software products

It excludes:

- Tools and dies amortized over less than two years

Excess carrying value over cost of property

Copyrights, trademarks, patents and goodwill

Property not used in operations or used in operations to be discontinued

Property held for sale for companies other than Real Estate (treated as investment and advances)

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes intangibles

G. Included in other assets

H. Excessive revaluation on fixed assets

## Property, Plant And Equipment - Net

*Asset Data, Annual & Interim Item; Field 02501*

All Industries:

PROPERTY, PLANT AND EQUIPMENT (NET) represents Gross Property, Plant and Equipment less accumulated reserves for depreciation, depletion and amortization.

It includes but is not restricted to:

Land

Buildings - Net

Machinery- Net

Equipment - Net

Construction work in progress

Minerals - Net

Oil - Net

Autos and trucks - Net

Timberland and timber rights - Net

Leasehold improvements - Net

Rented equipment - Net

Furniture and fixture - Net

Property, Plant and Equipment leased under capitalized lease obligations - Net

Book plates - Net

Non-current film costs and inventory

Broadcasting rights and licenses

Franchise rights and licenses

Long term power purchase contracts

Publishing rights and licenses

Funds held for construction

Long term power purchase contracts

Software products

It excludes:

Tools and dies amortized over less than two years

Excess carrying value over cost of property

Copyrights, trademarks, and goodwill

Property not used in operations or used in operations to be discontinued

Property held for sale for companies other than Real Estate companies (treated as investment and advances)

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes intangibles

D. Includes long term investments, intangibles and other assets

F. Decrease due to decentralization of parent company

G. Included in other assets

H. Excessive revaluation of fixed assets

J. After appropriations for net expenditures on mining assets

K. Before appropriations for net expenditures on mining assets

L. Includes financial investments

M. Equipment only

N. Includes some real estate investments

## Property, Plant And Equipment (Net) – GAAP

*Supplementary (Asset) Data, Annual Item; Field 06620*

All Industries:

PROPERTY, PLANT AND EQUIPMENT (NET) – GAAP represents Net Property, Plant and Equipment of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for PROPERTY, PLANT AND EQUIPMENT – NET for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Property, Plant & Equipment - Other

*Asset Data, Annual Item; Field 18379*

Industrials, Other Financial Companies:

PROPERTY, PLANT & EQUIPMENT - OTHER represents all other property, plant and equipment besides land, buildings, machinery & equipment, rental/lease property, transportation equipment and property, plant & equipment under capital leases.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Leasehold improvements

Footnotes:

A. No standard text

C. Net of depreciation

## Property, Plant & Equipment Under Capital Leases

*Asset Data, Annual Item; Field 18381*

Industrials, Other Financial Companies:

PROPERTY, PLANT & EQUIPMENT UNDER CAPITAL LEASES represents the property, plant and equipment leased by the company for use in its operations.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

C. Net of depreciation

Ongoing update discontinued from Oct 2012

D. Includes other

## Provision For Bad Debt

*Supplementary (Asset) Data, Annual Item; Field 18298*

Industrials:

PROVISION FOR BAD DEBT represents the provision for possible uncollectable accounts receivable. This item may also be referred to as the allowance for doubtful accounts.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

## Provision For Loan Losses

*Expense Data, Annual & Interim Item; Field 01271*

Banks, Other Financial Companies:

PROVISION FOR LOAN LOSSES represents losses that the bank or the company expects to take as a result of uncollectable or troubled loans.

It includes but is not restricted to:

Transfer to bad debt reserves (Japan)

Amortization of loans (Japan)

Footnotes:

Ongoing update discontinued from Oct 2012

A. Loans given net of provisions

B. Net of interest expense

C. Includes some other provisions

## Provision For Loan Losses % Total Loans

*Other Ratio, Annual Item; Field 15079*

Banks:

Provision for Loan Losses / (Loans-Total - Interbank Loans) * 100

## Provision For Loan Losses % Total Loans - 5 Yr Avg

*Other Ratio, Annual Item; Field 15082*

Banks:

Arithmetic average of the last five years Provision for Loan Losses % Total Loans

## Provision For Risks And Charges

*Liability Data, Annual Item; Field 03260*

All Industries:

PROVISION FOR RISKS AND CHARGES found in non-U.S. corporations includes provisions for pension funds (field 03261), repairs and maintenance, litigation claims, etc.

Data for this field is generally not available prior to 1989.

# Q

## Quick Ratio
*Liquidity Ratio, Annual Item; Field 08101*

Industrials:

(Cash & Equivalents + Receivables (Net)) / Current Liabilities-Total

## Quick Ratio - 5 Yr Avg
*Liquidity Ratio, Annual Item; Field 08105*

Industrials:

Arithmetic average of the last five years of Quick Ratios

# R

## Ratio Of Total Loans To Total Capital
*Liquidity Ratio, Annual Item; Field 15055*

Banks:

Loans-Total / Total Capital

## Ratio Of Total Loans To Total Capital - 5 Yr Avg
*Liquidity Ratio, Annual Item; Field 15058*

Banks:

Arithmetic average of the last five years of Ratio of Total Loans to Total Capital

## Raw Materials
*Asset Data, Annual Item; Field 02097*

Industrials:

RAW MATERIALS represent the inventory of raw materials or supplies which indirectly or directly enter into the production of finished goods.

Data for this field is generally not available prior to 1989.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes work in progress

## Real Estate Assets
*Asset Data, Annual Item; Field 02240*

Banks:

REAL ESTATE ASSETS represents property owned by the bank but not classified as part of premises or equipment.

It includes but is not restricted to:

Real estate acquired from foreclosures

Lands held for resale

Lands held for future branch expansion

Industrials, Insurance, Other Financial Companies:

REAL ESTATE ASSETS represents the company's investment in real estate. This item does not include real estate used in the operation of the company.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Properties used for operations are included

## Real Estate Mortgage Loans

*Supplementary (Asset) Data, Annual Item; Field 02267*

Banks, Insurance Companies:

REAL ESTATE MORTGAGE LOANS represent loans made to finance construction or the purchase of real estate.

It includes but is not restricted to:

Residential mortgages

Veteran Administration (VA) mortgages

Conventional mortgages

Second mortgages

Commercial mortgages

Construction mortgages

Loans on deed (Japan)

Federal Housing Administration (FHA) Loans

Footnotes:

Ongoing update discontinued from Oct 2012

A. Fixed income securities are included

B. Includes some short term investments

## Realized Investment Gains/Loss

*Income Data, Annual Item; Field 01542*

Insurance Companies:

REALIZED INVESTMENT GAINS/LOSS represents the after tax gain or loss on the sale of securities.

This item is generally not available subsequent to 1989.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes unrealized gains/losses

## Receivables (Net)

*Asset Data, Annual Item; Field 02051*

Industrials, Other Financial Companies:

RECEIVABLES (NET) represent the amounts due to the company resulting from the sale of goods and services on credit to customers (after applicable reserves). These assets should reasonably be expected to be collected within a year or within the normal operating cycle of a business.

It includes but is not restricted to:

Trade accounts (field 18297)

Installment sales account receivables and notes

Trade notes and receivables

Charge account

Due from factor

Equity in accounts receivable sold to financial subsidiaries

Due from finance subsidiary

Unbilled shipments received by customers

Unbilled lease revenue

Accrued Interest

Receivables of discontinued operations

Current portion of net investment in sales-type leases

Deferred billings on contracts

Earned and unbilled costs of contracts to be billed within one year

Due from unconsolidated subsidiaries, affiliates or associated companies

Current portion of long-term receivables (includes mortgage and notes receivable)

U.S. government contract billing

Income tax recoverable or refund

Unbilled sources

Receivable from sale of assets

Litigation claims receivable

Due from officers and employees (within one year)

Dividend receivable

Stock subscription receivables

Salary & Pension Funds

Banker's trade acceptances for non-financial institutions or corporations

Costs recoverable through rate adjustments

Bills of Exchange

Contract Assets

Provision for bad debt (field 18298)

It excludes:

For non-U.S. corporations, long term receivables are excluded from current assets even though included in net receivables

Due to factor

Footnotes:

A. Includes other current non-trade receivables and/or other current assets

D. Adjusted to excluded long term receivables

H. Long term receivables cannot be separated

M. Includes prepaid expenses

Ongoing update discontinued from Oct 2012

B. Includes current and/or non-current non-trade receivables

C. Gross receivables; provision for bad debts is on liability side, but cannot be determined

F. Includes some types of loans

G. Includes near cash items

I. Includes short-term investments

J. Long term receivables cannot be separated and gross receivables

K. Long Term Receivables cannot be separated and includes other current non-trade receivables and/or other current assets

L. Adjusted to exclude bad debt

## Receivables % Total Current Assets

*Liquidity Ratio, Annual Item; Field 08121*

All Industries:

(Receivables (Net) / Current Assets-Total) * 100

## Receivables % Total Current Assets - 5 Yr Avg

*Liquidity Ratio, Annual Item; Field 08125*

All Industries:

Arithmetic average of the last five years of Receivables % Current Assets

## Redeemable Preferred Stock

*Supplementary (Liability) Data, Annual & Interim Item; Field 18290*

All Industries:

REDEEMABLE PREFERRED STOCK represents stock which carries a higher dividend rate than other preferred and is callable by the company at a stated call or redemption price. The call price is usually higher than the par value. This is done in order to compensate the owner for the involuntary loss of his investment. The redemption provision may merely establish the right to call the stock or may require the establishment of a sinking fund for the redemption of a specified amount of the stock each year. This item is shown at involuntary liquidation value.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

## Redeemable Preferred Stock

*Asset Data, Annual Item; Field 02214*

Insurance Companies:

REDEEMABLE PREFERRED STOCK represents the insurance company's' investment in stock which carries a higher dividend rate and is callable by the company at a stated redemption price.

Data for this field is generally available prior to 2013.

## Reduction In Long Term Debt

*Cash Flow Data, Annual & Interim Item; Field 04701*

All Industries:

REDUCTION IN LONG TERM DEBT represents funds used to reduce long term debt, capitalized lease obligations and includes decrease in debt from the conversion of debentures into common stock.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes common and preferred, redeemed, retired or converted

B. Includes reduction of short term debt

C. Includes other long term liabilities

D. Includes increase in long term debt

## Region

*Descriptive Data, Current Item; Field 06028*

All Industries:

REGION represents the region of the world that the company is domiciled in. This variable is alphanumeric and 80 bytes in length. Each byte from left to right corresponds to a region in this list from the top down. An "X" in a given byte indicates that the company belongs in that region.

| BYTE | REGION |
|---|---|
| 1 | Americas |
| 2 | Europe/Africa |
| 3 | Asia Pacific |
| 4 | Emerging Market |
| 5 | Worldscope International (all non-US) |
| 6 | U.S. Financial (US & Canada) |
| 7 | Middle East |

This item is also available at the security level.

## Reinsurance & Adjustment Reserves

*Supplementary (Expense) Data, Annual Item; Field 01005*

Insurance Companies:

REINSURANCE & ADJUSTMENT RESERVES represent the difference between the premiums for the amount of insurance that the company has transferred (ceded) to another insurance company and the amount of reinsurance risk that the company has assumed from other insurance companies.

## Reinvestment Rate - Per Share

*Profitability Ratio, Annual & Interim Item; Field 08651*

All Industries:

Annual Time Series:

(Earnings Per Share - Dividends Per Share) / Average of Last Year's and Current Year's Book Value Per Share * 100

Interim Time Series:

(Trailing 12 Months Earnings Per Share – Trailing 12 Months Dividends Per Share) / Average of Last Year's and Current Year's Book Value Per Share * 100

This calculation uses restated data for last years values where available.

Footnote:

A. Calculated based on original balance sheet data as no restated interim is disclosed by the company.

## Reinvestment Rate Per Share – Fiscal
*Profitability Ratio, Annual Item; Field 08653*

All Industries:

((Current year EPS fiscal – Dividends per share) /Average of Last Year's and Current Year's Book Value Per Share Fiscal) * 100

The calculation is based on Worldscope field 05491 Book Value Per Share-Fiscal, field 05202 Earnings Per Share-Fiscal Period End and field 05110 Dividends Per Share-Fiscal.

This calculation uses restated data for last years values where available.

This item is also available at the security level and is only available in the annual original time series.

## Reinvestment Rate - Per Share - Current
*Profitability Ratio, Current Item; Field 08652*

All Industries:

(Earnings Per Share-Last 12 Mos. - Dividends Per Share-Last 12 Mos.) / Book Value Per Share a year ago * 100

## Reinvestment Rate - Per Share - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 08655*

All Industries:

Arithmetic average of the last five years of Reinvestment Rate - Per Share

## Reinvestment Rate - Total (%)
*Profitability Ratio, Annual Item; Field 08656*

All Industries:

(Net Income – Bottom Line - Preferred Dividends (Cash) - Common Dividends (Cash) / Average of Last Year's and Current Year's Common Equity * 100

Exceptions:

Finland (95 and prior years) and Norway (93 and prior years):

All Industries:

(Net Income – Bottom Line + Reserves-Increase/Decrease - Preferred Dividends (Cash) - Common Dividends (Cash)) / Average of Last Year's and Current Year's (Common Equity + Last Year's Non-Equity Reserves) * 100

Sweden (88 and prior years):

All Industries:

(Net Income – Bottom Line + Reserves-Increase/Decrease *.5 - Preferred Dividends (Cash) - Common Dividends (Cash)) / Average of Last Year's and Current Year's (Common Equity + (Last Year's Non-Equity Reserves * .5)) * 100

Sweden (89):

All Industries:

(Net Income – Bottom Line + Reserves-Increase/Decrease *.7 - Preferred Dividends (Cash) - Common Dividends (Cash)) / (Average of Last Year's and Current Year's Common Equity + Average of (Last Year's Non-Equity Reserve *.5 and Current Year's Non-Equity Reserves * .7))) * 100

Sweden (90-92):

All Industries:

(Net Income – Bottom Line + Reserves-Increase/Decrease *.7 - Preferred Dividends (Cash) - Common Dividends (Cash)) / Average of Last Year's and Current Year's (Common Equity + (Last Year's Non-Equity Reserves * .7)) * 100

Sweden (93):

All Industries:

(Net Income – Bottom Line + Reserves-Increase/Decrease - Preferred Dividends (Cash) - Common Dividends (Cash)) / Average of Last Year's and Current Year's Common Equity + Average of (Last Year's Non-Equity Reserves * .7 and Current Year's Non Equity Reserve))) * 100

Sweden (94 and subsequent years):

All Industries:

(Net Income – Bottom Line - Preferred Dividends (Cash) - Common Dividends (Cash)) / Average of Last Year's and Current Year's Common Equity * 100

This calculation uses restated data for last year's values where available.

## Reinvestment Rate - Total (%) - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 08660*

All Industries:

Arithmetic average of the last five years of Reinvestment Rate

## Rental Income

*Supplementary (Income) Data, Annual Item; Field 01024*

Other Financial Companies:

RENTAL INCOME represents the income earned from the use of property and equipment by a lessee.

Data for this field is generally not available prior to 1991.

## Rental Income – Non-operating

*Supplementary (Income) Data, Annual Item; Field 18276*

Industrials:

RENTAL INCOME represents non-operating income from rental of assets. This item is supplementary to Other Income/Expense – Net (field 01262).

This item is available in the annual original and annual restated time series for detailed and limited companies, full and fast updates.

## Rental/Leased Property

*Asset Data, Annual Item; Field 18378*

Industrials, Other Financial Companies:

RENTAL/LEASED PROPERTY represents assets that the company owns and rents or leases to others.

Data for this field is generally not available prior to 1989.

It excludes:

Equipment under capitalized leases

Footnotes:

A. No standard text

C. Net of depreciation

Ongoing update discontinued from Oct 2012

D. Includes other

## Rental/Operating Lease Expense

*Supplementary (Expense) Data, Annual Item; Field 18140*

All Industries:

RENTAL/OPERATING LEASE EXPENSE represents the amount of rental expense paid for operating leases during the year.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

## Research And Development Expense

*Supplementary (Expense) Data, Annual & Interim Item; Field 01201*

Industrials:

RESEARCH AND DEVELOPMENT EXPENSE represents all direct and indirect costs related to the creation and development of new processes, techniques, applications and products with commercial possibilities.

These costs can be categorized as:

1. Basic research
2. Applied research
3. Development costs of new products

It includes but is not restricted to:

Software Expense

Design and Development Expense

It excludes:

Customer or government sponsored research amortization

For oil, gas, coal, drilling and mining companies, purchase of mineral rights

Engineering Expense

Contributions by government, customers, partnerships or other corporations to the company's research and development expense

Footnotes:

M. No standard text

I. Includes engineering expense

Ongoing update discontinued from Oct 2012

A. Worldwide

B. Domestic companies

C. Parent company

D. Includes contributions from government, customers, partnerships or other corporations

F. Includes science or technology expense

H. Excludes cost of plant research and development

J. Included in Cost of Goods Sold

K. Includes market testing & research

L. Includes exploration expense

## Research And Development/Sales
*Profitability Ratio, Annual Item; Field 08341*

All Industries:

Research and Development Expense / Net Sales or Revenues * 100

## Research And Development/Sales - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 08345*

All Industries:

Arithmetic average of the last five years of Research and Development Sales

## Reserve For Loan Losses
*Asset Data, Annual & Interim Item; Field 02275*

Banks, Other Financial Companies:

RESERVE FOR LOAN LOSSES represent a reserve set aside by the bank or financial company to cover possible loan losses.

It includes (for Banks):

Net loan losses (field 01275)

Footnotes:

B. No standard text

Ongoing update discontinued from Oct 2012

A. Includes other provisions

## Reserve For Loan Losses % Total Assets
*Other Ratio, Annual Item; Field 15156*

Banks:

Reserve for Loan Losses / (Total Assets - Customer Liabilities on Acceptances) * 100

Other Financial Companies:

Reserve for Loan Losses / (Total Assets - Custody Securities) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

## Reserve For Loan Losses % Total Assets - 5 Yr Avg
*Other Ratio, Annual Item; Field 15159*

Banks, Other Financial Companies:

Arithmetic average of the last five years of Reserve for Loan Losses % Total Assets

## Reserve For Loan Losses % Total Capital
*Leverage Ratio, Annual Item; Field 15115*

Banks, Other Financial Companies:

Reserve for Loan Losses / Total Capital * 100

## Reserve For Loan Losses % Total Capital - 5 Yr Avg
*Leverage Ratio, Annual Item; Field 15118*

Banks, Other Financial Companies:

Arithmetic average of the last five years Reserve for Loan Losses % Total Capital

## Reserve For Loan Losses % Total Loans

*Other Ratio, Annual Item; Field 15073*

Banks, Other Financial Companies:

Reserve for Loan Losses / (Loans-Total - Interbank Loans) * 100

Other Financial Companies:

Reserve for Loan Losses / Loans-Total * 100

## Reserve For Loan Losses % Total Loans - 5 Yr Avg

*Other Ratio, Annual Item; Field 15076*

Banks, Other Financial Companies:

Arithmetic average of the last five years Reserve for Loan Losses % Total Loans

## Reserves - Increase/Decrease

*Expense Data, Annual Item; Field 01301*

All Industries:

RESERVES - INCREASE/DECREASE represents allocations to and/or from discretionary reserves and is most common in European countries. Only allocations to reserves included in net income apply. This item is not available for U.S. Corporations.

Data for this field is generally available prior to 2012.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes depreciation expense

B. Not comparable and includes depreciation expense

C. Includes other charges

D. Includes provision for loan losses

F. Includes minority interest

## Restricted Cash – Current

*Supplementary Asset Data, Annual & Interim Item; Field 18293*

All Industries:

RESTRICTED CASH -CURRENT represents cash held subject to limitations on how or when it may be used. For example, refundable customer deposits and cash in escrow accounts. This item is used when reported within current assets or in unclassified balance sheet for financial companies. This field is supplementary to Cash (02003) for all industry groups except banks. For banks it is supplementary to Cash & Due From Banks (02004).

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and interim time periods collected from May 2007

## Restricted Cash – Non-current

*Supplementary Asset Data, Annual & Interim Item; Field 18294*

Industrial & Other Financials:

RESTRICTED CASH NON-CURRENT represents cash held subject to limitations on how or when it may be used. For example, refundable customer deposits and cash in escrow accounts. This item is long-term. This field is supplementary to Other Investments (02250).

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and interim time periods collected from May 2007

## Restructuring Expense

*Supplementary (Expense) Data, Annual Item; Field 18227*

All Industries:

RESTRUCTURING EXPENSE represents the pre-tax cost of reorganizing a company's operations. This item includes Restructuring Provisions.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

## Restructuring Expense Per Share

*Stock Data, Annual Item; Field 18210*

All Industries:

RESTRUCTURING EXPENSE PER SHARE represents the after tax per share cost of the reorganization of a company.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies and is subsequently available till 2011.

Footnotes:

A. No standard text

## Restructuring Expense Per Share - Pre-tax

*Stock Data, Annual Item; Field 18211*

All Industries:

RESTRUCTURING EXPENSE PER SHARE - PRE-TAX represents the pre-tax per share cost of the reorganization of a company.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies.

## Retained Earnings

*Shareholders' Equity Data, Annual & Interim Item; Field 03495*

All Industries:

RETAINED EARNINGS represent the accumulated after tax earnings of the company which have not been distributed as dividends to shareholders or allocated to a reserve account.

Excess involuntary liquidation value over stated value of preferred stock is deducted if there is an insufficient amount in the capital surplus account.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Merger Reserves

Reserves for associated undertakings

Footnotes:

A. Current year's net income

## Retained Earnings % Equity

*Profitability Ratio, Annual Item; Field 08911*

All Industries:

Retained Earnings / Common Equity * 100

This field is generally not available prior to 1989.

## Retained Earnings % Equity - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 08915*

All Industries:

Arithmetic average of the last five years' Retained Earnings % Equity.

## Return On Assets

*Profitability Ratio, Annual & Interim Item; Field 08326*

Industrials:

Annual Time Series:

(Net Income – Bottom Line + ((Interest Expense on Debt-Interest Capitalized) * (1-Tax Rate))) / Average of Last Year's and Current Year's Total Assets * 100

Banks:

Net Income – Bottom Line + ((Interest Expense on Debt-Interest Capitalized) * (1-Tax Rate))) / Average of Last Year's (Total Assets - Customer Liabilities on Acceptances) and Current Year's (Total Assets - Customer Liabilities on Acceptances) * 100. Customer Liabilities on Acceptances only subtracted when included in Total Assets

Insurance Companies:

(Net Income – Bottom Line + ((Interest Expense on Debt-Interest Capitalized) *(1-Tax Rate))) + Policyholders' Surplus) / Average of Last Year's and Current Year's Total Assets * 100

Other Financial Companies:

(Net Income – Bottom Line + ((Interest Expense on Debt-Interest Capitalized) * (1-Tax Rate))) / Average of Last Year's (Total Assets - Custody Securities) and Current Year's (Total Assets - Custody Securities) * 100

Exceptions:

U.S. Companies:

Standard Tax Rate Used in Calculations:

86 and prior years: 46%

87 to 94: 34%

95 and subsequent years: 35%

All Industries:

Interim Time Series:

((Trailing 12 Months Net Profit + (Trailing 12 Months Interest Expense On Debt * (1-Tax Rate / 100)))) / Average of Last Year's and Current Year's Total Assets * 100

These calculations use restated data for last years values where available. If current year tax is > 1, no adjustment is made; if NA, prior period rate is used.

Footnote:

A. Calculated based on original balance sheet data as no restated interim is disclosed by the company.

### Return On Assets - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 08330*

All Industries:

Arithmetic average of the last five years of Return on Assets

### Return On Capital Employed
See RETURN ON INVESTED CAPITAL

### Return On Earning Assets
*Profitability Ratio, Annual Item; Field 15567*

Banks:

Net Income – Bottom Line / Average of Last Year's and Current Years (Investments-Total + Last Year's Loans-Net) * 100

### Return On Earning Assets - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 15570*

Banks:

Arithmetic average of the last five years Return on Earning Assets

### Return On Equity – GAAP
*Profitability Ratio, Annual Item; Field 08295*

All Industries:

Net Income-GAAP / Last Year's Common Equity-GAAP * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1995.

### Return On Equity – GAAP – 3 Yr Avg
*Profitability Ratio, Annual Item; Field 08297*

All Industries:

Arithmetic average of the last three years Return on Equity GAAP

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1997.

### Return On Equity – GAAP – 5yr Avg
*Profitability Ratio, Annual Item; Field 08299*

All Industries:

Arithmetic average of the last five years Return on Equity GAAP

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1999.

### Return On Equity - Per Share
*Profitability Ratio, Annual & Interim Item; Field 08371*

All Industries:

Annual Time Series:

Earnings Per Share / Average of Last Year's and Current Year's Book Value Per Share * 100

Interim Time Series:

Trailing 12 Months Earnings Per Share / Average of Last Year's and Current Year's Book Value Per Share * 100

This calculation uses restated data for last years values where available.

Footnote:

A. Calculated based on original balance sheet data as no restated interim is disclosed by the company.

## Return On Equity Per Share - Fiscal

*Profitability Ratio, Annual item; Field 08302*

All industries:

(Current Year's EPS fiscal / Average of Last Year's and Current Year's Book Value Per Share Fiscal) * 100

The calculation is based on Worldscope field 05491 Book Value Per Share-Fiscal and field 05202 Earnings Per Share-Fiscal Period End. It uses restated data for last years values where available.

This item is also available at the security level and is only available in the annual original time series).

## Return On Equity - Per Share - Current

*Profitability Ratio, Current Item; Field 08372*

All Industries:

Earnings Per Share-Last 12 Months / Prorated Book Value Per Share * 100

## Return On Equity - Per Share - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 08375*

All Industries:

Arithmetic Average of the last five years of Return on Equity Per-Share

## Return On Equity - Total (%)

*Profitability Ratio, Annual & Interim Item; Field 08301*

All Industries:

(Net Income – Bottom Line - Preferred Dividend Requirement) / Average of Last Year's and Current Year's Common Equity * 100

For Insurance companies, Policyholders' Surplus is substituted where Net Income – Bottom Line is not available and Policyholders' Equity where Common Equity is not available.

Exceptions:

Finland (95 and prior years) and Norway (93 and prior years):

All Industries:

(Net Income – Bottom Line - Preferred Dividend Requirement + Reserves-Increase/Decrease) / (Average of Last Year's and Current Year's Non-equity Reserves + Average of Last Year's and Current Year's Common Equity) * 100

Sweden (88 and prior years):

All Industries:

(Net Income – Bottom Line - Preferred Dividend Requirement + Reserves-Increase/Decrease * .5) / (Average of Last Year's and Current Year's( Non-Equity Reserves * .5) + Average of Last Year's and Current Year's Common Equity) * 100

Sweden (89):

All Industries:

(Net Income – Bottom Line - Preferred Dividend Requirement + Reserves-Increase/Decrease * .7) / (Average of (Last Year's Non-Equity Reserve *.5 and Current Year's Non-Equity Reserves * .7)+ Average of Last Year's and Current Year's Common Equity) * 100

Sweden (90-92):

All Industries:

(Net Income - Bottom Line - Preferred Dividend Requirement + Reserves-Increase/Decrease * .7) / (Average of Last Year's and Current Year's (Non-Equity Reserves * .7)+ Average of Last Year's and Current Year's Common Equity) * 100

Sweden (93):

All Industries:

(Net Income – Bottom Line - Preferred Dividend Requirement + Reserves Increase/Decrease) / (Average of (Last Year's Non-Equity Reserve *.7 and Current Year's Non-Equity Reserves )+ Average of Last Year's and Current Year's Common Equity) * 100

Sweden (94 and subsequent years):

All Industries:

(Net Income – Bottom Line - Preferred Dividend Requirement / Average of Last Year's and Current Years Common Equity * 100

Interim Time Series:

Trailing 12 Months Net Profit / Average of Last Year's and Current Year's Common Equity * 100

This calculation uses restated data for last year's values where available.

Footnote:

A. Calculated based on original balance sheet data as no restated interim is disclosed by the company.

## Return On Equity - Total (%) - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 08305*

All Industries:

Arithmetic average of the last five years of Return on Equity

## Return On Invested Capital

*Profitability Ratio, Annual Item; Field 08376*

All Industries:

(Net Income – Bottom Line + ((Interest Expense on Debt - Interest Capitalized) * (1-Tax Rate))) / Average of Last Year's and Current Year's (Total Capital + Short Term Debt & Current Portion of Long Term Debt) * 100

This calculation uses restated data for last years values where available.

Exceptions:

U.S. Companies:

Standard Tax Rate Used in Calculations:

86 and prior years: 46%

87 to 94: 34%

95 and subsequent years: 35%

## Return On Invested Capital - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 08380*

All Industries:

Arithmetic average of the last five years of Return on Invested Capital

## Return On Net Assets
See RETURN ON EQUITY.

## Revaluation Reserve
*Shareholders' Equity Data, Annual Item; Field 03492*

All Industries:

REVALUATION RESERVE represents a reserve created by the revaluation of assets.

Data for this field is generally not available prior to 1989.

## Revenue Cargo Ton Miles (RTM)
*Industry Metric, Annual & Interim Item; Field 13009*

Airlines:

REVENUE CARGO TON MILES (RTM) represents the total weight capacity sold multiplied by the distance traveled expressed in ton miles.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

## Revenue Passenger Miles (RPM)
*Industry Metric, Annual & Interim Item; Field 13001*

Airlines:

REVENUE PASSENGER MILES (RPM) represents the total number of seats sold (revenue paying passengers carried) multiplied by the distance traveled, expressed in miles. It is also referred to as Revenue Seat Miles.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

## Revenue Per Available Room (RevPAR) - Domestic
*Industry Metric, Annual & Interim Item; Field 13027*

Hotels:

REVENUE PER AVAILABLE ROOM (REVPAR) – DOMESTIC represents a measure of a hotel's pricing scale within the hotel's domestic market. The figure is calculated by 1) multiplying the domestic market occupancy rate by the average daily room rate or 2) dividing a hotel's total guestroom revenue by the room count within the domestic market and number of days in the period being measured. It is expressed in main unit of currency (e.g. dollars not cents).

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

Ongoing update discontinued from Oct 2012

C. Includes Canada

## Revenue Per Available Room (RevPAR) – International

*Industry Metric, Annual & Interim Item; Field 13028*

Hotels:

REVENUE PER AVAILABLE ROOM (REVPAR) – INTERNATIONAL represents a measure of a hotel's pricing scale outside its domestic market. The figure is calculated by multiplying the occupancy rate by the average daily room rate outside the hotel's domestic market or 2) dividing a hotel's total guestroom revenue by the room count outside the domestic market and number of days in the period being measured. It is expressed in main unit of currency (e.g. dollars not cents).

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

## Revenue Per Available Room (RevPAR) - Total

*Industry Metric, Annual & Interim Item; Field 13026*

Hotels:

REVENUE PER AVAILABLE ROOM (REVPAR) – TOTAL represents a measure of a hotel's pricing scale. The figure is calculated by 1) multiplying the occupancy rate by the average daily room rate or 2) dividing a hotel's total guestroom revenue by the room count and the number of days in the period being measured. It is expressed in main unit of currency (e.g. dollars not cents).

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

## Revenues

See NET SALES OR REVENUES

## Revolving Line of Credit - Outstanding

*Industry Metric, Annual & Interim Item; Field 13026*

All Industries:

REVOLVING LINE OF CREDIT- OUTSTANDING is an arrangement made between a company and a bank to borrow money on a short-term basis to meet temporary cash shortfalls. Line of credits are specifically designed to help businesses finance short-term working capital needs which they can use day-to-day according to their need for cash. A line of credit offers flexibility because interest is only paid on credit when its accessed. Revolving line of credit has certain per-approved limit as agreed under the Credit Agreement and can be borrowed any number of times unto the credit limits.

Collect Revolving line of credit with the loan amount outstanding as on the date of Balance sheet. It represents a portion of short-term debt.

It includes but is not restricted to:

Line of credit

Secured Line of credit

Unsecured line of credit

Credit cards

Home equity line of credit

Personal line of credit

Data for this field is generally not available prior to 2020.

## Revolving Line of Credit - Total Principal Amount

*Liability Data, Annual & Interim Item; Field 18727*

All Industries:

REVOLVING LINE OF CREDIT - TOTAL PRINCIPAL AMOUNT represents the pre-approved credit limit set on the revolving line of credit loan. It is the maximum outstanding debt allowed on the credit account which the borrower can borrow within a certain timeframe. Total borrowing limitation amount is collected, if a company has multiple lines of credits, the sum of the Total credit limit is collected.

Data for this field is generally not available prior to 2020.

## Revolving Line of Credit - Unutilized/Unused Amount

*Liability Data, Annual & Interim Item; Field 18728*

All Industries:

REVOLVING LINE OF CREDIT - UNUTILIZED/UNUSED AMOUNT represents the unutilized or unused amount of credit balance available. Unused credit lines are "off-balance sheet" items because they have not yet been converted into assets and liabilities. Unused credit lines are disclosed in the footnotes of the document and indicates the readiness of the company to meet any financial requirements. This information is collected as-reported by the company. If there are multiple lines of credit, sum of each type of unused credit is collected.

Data for this field is generally not available prior to 2020.

## Right of Use Intangible Assets - Accumulated Amortization

*Supplementary (Asset) Data, Annual & Interim Item; Field 02520*

All Industries:

RIGHT OF USE INTANGIBLE ASSETS – ACCUMULATED AMORTIZATION represents the accumulated amortization or impairment of the right to control the use of intangible assets held under leasing contracts. The user of such assets has the right to direct the use of the asset and the right to obtain substantially all of the economic benefits from the use of the asset. This field is supplemental to Total Intangible Other Assets - Accumulated Amortization (02655).

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2018.

## Right of Use Intangible Assets – Gross

*Supplementary (Asset) Data, Annual & Interim Item; Field 02519*

All Industries:

RIGHT OF USE INTANGIBLE ASSETS – GROSS represents the gross value of the right to control the use of intangible assets held under leasing contracts, before the deduction of amortization or impairment allowances. The user of such assets has the right to direct the use of the asset and the right to obtain substantially all of the economic benefits from the use of the asset. This field is supplemental to Total Intangible Other Assets - Gross (02654).

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2018.

## Right of Use Intangible Assets – Net

*Supplementary (Asset) Data, Annual & Interim Item; Field 02518*

All Industries:

RIGHT OF USE INTANGIBLE ASSETS – NET represents the net value of the right to control the use of intangible assets held under leasing contracts, after the deduction of amortization or impairment allowances. The user of such assets has the right to direct the use of the asset and the right to obtain substantially all of the economic benefits from the use of the asset. This field is supplemental to Total Intangible Other Assets - Net (02649).

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2018.

## Risk Adjusted Assets

See RISK WEIGHTED ASSETS

## Risk Weighted Assets

*Supplementary Data, Annual & Interim Item; Field 18156*

Banks, Other Financial Companies:

RISK WEIGHTED ASSETS represents the total of the carrying value of each asset class multiplied by their assigned risk weighting, as defined by banking regulations. This item may also be referred to as risk adjusted assets and may be abbreviated as RWA.

If this item is not reported then it is calculated by taking the dollar value of Total Capital (as reported by the bank) and dividing it by the Capital Ratio (as reported by the bank). If only the dollar value of Tier1 Capital and Tier1 Ratio are reported then these items would be substituted for Total Capital and Capital Ratio in the calculation (as reported by the bank).

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

## RWA

See RISK WEIGHTED ASSETS

# S

## Salaries And Benefits Expense
See STAFF COSTS

## Sales
See NET SALES OR REVENUES

## Sales/Revenues – GAAP
*Supplementary (Income) Data, Annual Item; Field 06801*

All Industries:

SALES/REVENUES – GAAP represents the sales/revenues of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for NET SALES OR REVENUES for additional information.

This item is presented in U.S. dollar (converted at the fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Sales Per Employee
*Profitability Ratio, Annual Item; Field 08351*

All Industries:

Net Sales or Revenues / Employees

## Sales Per Employee - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 08355*

All Industries:

Arithmetic average of the last five years of Sales Per Employee

## Sales Per Share
*Stock Data, Annual Item; Field 05508*

All Industries:

SALES PER SHARE represents the per share amount of the company's sales or revenues for the 12 months ended on fiscal basis for all companies. This item is also available at the security level for 1987 and subsequent years.

## Sales Per Square Foot
*Industry Metric, Annual & Interim Item; Field 13058*

Retailers:

SALES PER SQUARE FOOT represents a measure of the productivity of store footage. Computations can vary from sales recognition (excluding internet sales) to square footage used, gross square footage, selling space or average square footage.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequently till 2012

Footnotes:

A. No standard text

B. No standard text

F. Based on gross square footage

G. Based on selling square footage

H. Based on average square footage

## Savings Deposits % Total Deposits

*Other Ratio, Annual Item; Field 15184*

Banks:

Savings and Other Time Deposits / Deposits-Total * 100

## Savings Deposits % Total Deposits - 5 Yr Avg

*Other Ratio, Annual Item; Field 15187*

Banks:

Arithmetic average of the last five years of Savings Deposits % Total Deposits

## Savings/Other Time Deposits

*Liability Data, Annual Item; Field 03015*

Banks:

SAVINGS/OTHER TIME DEPOSITS represent interest bearing deposits in the bank.

It includes but is not restricted to:

- Interest bearing deposits
- Money Market deposits
- Term Certificates
- Certificates of Deposits greater than $100,000
- Consumer Certificates of Deposits
- Time Deposits
- Savings Deposits
- Negotiable certificates of deposits
- Other time deposits - retail (U.K.)
- Other time deposits - wholesale (U.K.)

Footnotes:

Ongoing update discontinued from Oct 2012

A. Other short term liabilities included

B. May include borrowings

C. Includes due to banks

D. May include some demand deposits

## Securities Inventory

*Asset Data, Annual Item; Field 02130*

Other Financial Companies:

SECURITIES INVENTORY represents securities owned by the firm as part of their portfolio.

It includes but is not restricted to:

Corporate securities

Government and agency securities

Mortgages and mortgage backed securities

Money Market instruments

Municipal securities

Bull position (U.K. term)

Footnotes:

Ongoing update discontinued from Oct 2012

A. May include investments

B. Includes cash or near cash items

## Securities Purchased Under Resale Agreements

*Supplementary (Asset) Data, Annual Item; Field 02211*

Banks, Other Financial Companies:

SECURITIES PURCHASED UNDER RESALE AGREEMENTS represents the purchase of government securities on a temporary basis, normally fifteen days or less. These securities are usually sold back at stated price and by a given date. This is done through the Federal Reserve.

Data for this field is generally not available prior to 1990.

Footnotes:

A. Included in federal funds

## Securities Sold But Not Yet Purchased (Short Call)

*Supplementary (Liability) Data, Annual Item; Field 03059*

Other Financial Companies:

SECURITIES SOLD BUT NOT YET PURCHASED (SHORT CALL) represents the selling of a security which the seller does not own but will have to purchase so that the shares can be delivered to the buyer. This is usually done when the seller believes that the value of the stock will decline. The seller hopes to be able to purchase the shares needed to fulfill the sale at a lower price than he sold them for thus making a profit.

It includes but is not restricted to:

Bear positions (U.K. term)

Margin accounts

## Securities Sold Under Repurchase Agreements

*Supplementary (Liability) Data, Annual & Interim Item; Field 03056*

Banks, Other Financial Companies:

SECURITIES SOLD UNDER REPURCHASE AGREEMENTS represent securities sold on a short term basis that are bought back by the bank. Repurchase agreements usually call for the securities to be bought back by a certain date at a stated price. Banks also use repurchase agreements to maximize earnings on treasury issues on a short term basis.

Footnotes:

A. Included in federal funds

## SEDOL Number

*Descriptive Data, Current Item; Field 06006*

All Industries:

SEDOL NUMBER represents the seven digit security identifier assigned by the London Stock Exchange.

This item also available at the security level.

Use of this data item requires a separate license with the data originator.

## SEDOL Number - Mult Share 1, 2, 3, 4, 5, 6, 7

*Descriptive Data, Current Item; Fields 20005, 20105, 20205, 20305, 20405, 20505, 20605, respectively*

All Industries:

SEDOL NUMBER - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the seven digit security identifier assigned for each type of common/ordinary security by the London Stock Exchange.

For companies with more than one type of common/ordinary share, the SEDOL shown is for the share identified in field 6005 - Type of Share.

Use of these data items requires a separate license with the data originator.

## Selling, General & Administrative Expenses

*Expense Data, Annual Item; Field 01101*

Industrials, Insurance, Other Financials:

SELLING, GENERAL & ADMINISTRATIVE EXPENSES represents expenses not directly attributable to the production process but relating to selling, general and administrative functions.

It includes but is not restricted to:

- Marketing expense
- Strike expense
- Pension costs, and other employee benefits if a company does not buy or make goods to sell
- Parent company charges for administrative services
- For motion picture and entertainment companies, amortization of film costs
- Amortization of tools and dies where the usable life is two years or less (e.g.., automobile industry, aircraft manufacturing, etc.)
- Payroll taxes
- Social Security taxes
- Other operating expenses if a company does not buy or make goods to sell
- Other operating expenses when no selling, general & administrative expense is reported but cost of goods sold is
- Commissions
- Advertising expense
- Product promotion expense
- Engineering expense, when the company has no operating revenues derived from engineering activities
- Directors' fees & remuneration
- Delivery expense
- Bad debt expense (provision for doubtful accounts)
- Research and Development Expense (field 01201)
- Lease expense
- Petition expense
- For software companies, related expense of software development

Depreciation and amortization of intangibles charged to selling, general and administrative expenses

It excludes:

For U.S. corporations, depreciation and amortization charged to selling, general and administrative expenses when reported by the company

Moving expense

Foreign currency translation gains or losses

Idle plant expense

Profit on sales of properties (except for securities, etc.) for companies in the oil, coal, airline and other industries where these transactions are considered a normal part of doing business

Supplies

Taxes other than income taxes

Amortization of deferred costs

Cost of franchise sales

Improvement to leased property

Geological and geophysical expense

Discontinued operations or extraordinary charges or credits

Amortization of Goodwill

Insurance, Other Financial Companies:

SELLING, GENERAL & ADMINISTRATIVE EXPENSES represents all expenses relating to selling & administration expenses of the company.

It includes but is not restricted to:

For Insurance Companies:

Pension costs

Employee benefits

Payroll taxes

Social Security taxes

Parent company charges for administrative services

Commissions

Advertising expense

Directors fees & remuneration

Bad debt expense

Underwriting expenses (Insurance only) (field 01081)

Insurance taxes

For Other Financial Companies:

Pension costs

Employee benefits

Payroll taxes

Social Security taxes

Parent company charges for administrative services

Commissions

Advertising expense

Directors fees & remuneration

Footnotes:

A. No standard text

B. Included in Cost of Goods Sold and/or other Operating Expense

G. All or part of underwriting expenses are included

Ongoing update discontinued from Oct 2012

C. Includes other income

D. Includes provisions for loan loss

F. Foreign currency translation differences are included

H. Income taxes are included

I. Includes some interest expense

J. Includes some long term insurance reserve charges

K. Includes some non-operating expense (income)

L. Interest expense is included as operating expense

M. Includes income tax expense

N. Includes a portion of depreciation

## Selling, General And Administrative Expenses/Sales

*Profitability Ratio, Annual Item; Field 08336*

Industrials, Other Financial Companies:

(Selling, General and Administrative Expenses - Research and Development Expense) / Net Sales or Revenues * 100

## Selling, General And Administrative Expenses/Sales - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 08340*

Industrials, Other Financial Companies:

Arithmetic average of the last five years of Selling, General and Administrative Expense / Net Sales

## Separate And Variable Account Assets

*Asset Data, Annual & Interim Item; Field 02290*

Insurance Companies:

SEPARATE AND VARIABLE ACCOUNT ASSETS represent funds for which investment income and investment gains and losses accrue directly to, and investment risk is borne by, the policyholders. Separate accounts are legally segregated and are not subject to the claims which may arise out of any other business of the insurance company. Deposits and investment income of such separate accounts are included in the revenues with the corresponding liability increases included in benefits and expenses.

## Separate And Variable Account Liabilities

*Supplementary (Liability) Data, Annual & Interim Item; Field 03035*

Insurance Companies:

SEPARATE AND VARIABLE ACCOUNT LIABILITIES represent funds for which investment income and investment gains and losses accrue directly to, and investment risk is borne by, the policyholders. Separate accounts are legally segregated and are not subject to the claims that may arise out of any other business of the insurance company. Deposits and investment income of such separate accounts are included in the revenues with the corresponding liability increases included in benefits and expenses.

## Share Type
See TYPE OF SHARE

## Shareholders - Common
See COMMON SHAREHOLDERS

## Shares Outstanding
See COMMON SHARES OUTSTANDING

## Short Term Debt & Current Portion Of Long Term Debt
*Liability Data, Annual & Interim Item; Field 03051*

All Industries:

SHORT TERM DEBT & CURRENT PORTION OF LONG TERM DEBT represents that portion of debt payable within one year including current portion of long term debt and sinking fund requirements of preferred stock or debentures.

It includes but is not restricted to:

- Current portion of long-term debt (field 18232)
- Notes payable, arising from short-term borrowings
- Current maturities of participation and entertainment obligations
- Contracts payable for broadcast rights
- Current portion of advances and production payments
- Current portion of long term debt that must be paid back during the next twelve months and included in long term debt
- Bank Overdrafts
- Advances from subsidiaries/associated companies, if the term of the loan is not known it is assumed to be long term debt
- Current portion of preferred stock of a subsidiary
- Treasury tax and loan demand notes
- Short sales of U.S. government securities
- Eurodollar borrowings, if not reported separately and the amount cannot be separated

For Banks:

It includes but is not restricted to:

- Federal Funds (liability) securities sold under repurchase agreements (field 03055)

For Other Financial Companies:

It includes but is not restricted to:

- Securities sold under repurchase agreements (field 03056)

For All Industries:

It excludes:

- Securities loaned

Footnotes:

F. No standard text

Ongoing update discontinued from Oct 2012

A. Notes payable included in accounts payable

B. May include long term borrowings

C. Includes debts due in four years or less for Germany

D. Non-operational borrowings are included

## Short Term Investments

*Asset Data, Annual Item; Field 02008*

Industrials, Other Financial Companies:

SHORT TERM INVESTMENTS represent temporary investments of excess cash in marketable securities that can be readily converted into cash.

It includes but is not restricted to:

Short-term obligations of the U.S. government

Stocks, bonds, or other marketable securities listed as short-term investments

Time certificates of deposit

Time deposits

Eurodollar bank time deposits

U.S. government treasury bills

Corporate securities - stocks, bonds

Municipal securities

Commercial paper

Money market mutual fund shares

Post office time deposits (non-U.S.)

Short-term investments

Temporary investments

It excludes:

Commercial paper issued by unconsolidated subsidiaries to parent company (this is included in receivables)

Amount due from sale of debentures (this is included in receivables)

Checks written by the company but not yet deposited and charged to the company's bank account

Promissory notes

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes long term investments

B. Includes securities due four years or less for Germany

C. Cash on hand is included

D. Includes cash and securities held for regulatory purposes

## SIC Codes

*Descriptive Data, Current Item; Fields 07021, 07022, 07023, 07024, 07025, 07026, 07027, 07028*

All Industries:

SIC CODES were developed by the U.S. government to provide a standard industry classification that covers all the economic activities of the United States. They are derived from the 1987 edition of the Standard Industrial Classification Manual compiled by the Executive Office of the President of the United States, Office of Management and Budget. These SIC codes are assigned to both U.S. and non-U.S. companies according to the

type of business in which they are engaged. A company may have up to eight SIC codes assigned to it or as little as one depending on the number of business segments that make up the company's revenue. If a sales breakdown for segments is available SIC Code 1 would represent the business segment which provided the most revenue. SIC Code 8 would represent the segment that provided the least revenue. If a sales breakdown is not available the SIC Code is assigned according to the best judgement of Worldscope.

## Square Footage - Domestic

*Industry Metric, Annual & Interim Item; Field 13053*

Retailers:

SQUARE FOOTAGE – DOMESTIC represents the total square footage of stores at the period end (annual, quarter) within the retailer's domestic market. It does not include square footage of other buildings/offices.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

C. Includes Canada

## Square Footage – International

*Industry Metric, Annual & Interim Item; Field 13054*

Retailers:

SQUARE FOOTAGE – INTERNATIONAL represents the total square footage of stores at the period end (annual, quarter) outside the retailer's domestic market. It does not include square footage of other buildings/offices.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

## Square Footage - Total

*Industry Metric, Annual & Interim Item; Field 13052*

Retailers:

SQUARE FOOTAGE – TOTAL represents the total square footage of stores at the period end (annual, quarter). It does not include square footage of other buildings/offices.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

## Staff Costs

*Supplementary (Expense) Data, Annual & Interim Item; Field 01084*

All Industries: Annual Item; Banks: Interim Item

STAFF COSTS represents wages paid to employees and officers of the company.

It includes but is not restricted to:

All employee benefits such as health insurance and contributions to pension plans

Footnotes:

A. No standard text

## State And Municipal Securities

*Asset Data, Annual Item; Field 02207*

Banks:

STATE AND MUNICIPAL SECURITIES represents the purchase of securities that would create a loan to a state and/or a municipal government. These bonds are usually long term. Most of these bonds are exempt from federal taxes on interest.

It includes but is not restricted to:

General obligation bonds

Revenue bonds

Industrial revenue bonds

Mortgage revenue bonds

Municipal bonds

Municipal notes

State/municipal securities available for sale (field 18089)

## State/Municipal Securities Available For Sale

*Supplementary (Asset) Data, Annual Item; Field 18089*

Banks:

STATE/MUNICIPAL SECURITIES AVAILABLE FOR SALE represent the amount of state/municipal securities that cannot be classified as either investment securities or trading account securities.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

It includes but is not restricted to:

General obligation bonds

Revenue bonds

Industrial revenue bonds

Mortgage revenue bonds

Municipal bonds

Municipal notes

Data for this field is generally available prior to 2013

Footnotes:

A. No standard text

## Stock Exchange(s) Listed

*Stock Data, Current Item; Field 05427*

All Industries:

STOCK EXCHANGE(S) LISTED represents the stock exchange(s) the company is traded on. For companies with more than one type of common/ordinary share, the stock exchange shown is for the share type identified in field 06005-Type of Share. This variable is alphanumeric, and 160 bytes in length. Each byte from left to right corresponds to an exchange in this list from the top down. An "X" in a given byte indicates that the company is traded on that exchange.

This item is also available at the security level.

| BYTE | ABBREVIATION | EXCHANGE |
|---|---|---|
| 1 | NYSE | New York |
| 2 | BSE | Boston |
| 3 | CIN | Cincinnati |
| 4 | SHG | Shanghai |
| 5 | MSE | Midwest |
| 6 | PBW | Philadelphia, Baltimore, Washington |
| 7 | PCS | Pacific |
| 8 | NAS | NASDAQ |
| 9 | ASE | American |
| 10 | MON | Montreal |
| 11 | TOR | Toronto |
| 12 | AMS | Amsterdam |
| 13 | BCN | Barcelona |
| 14 | BRU | Brussels |
| 15 | CPH | Copenhagen |
| 16 | DUS | Düsseldorf |
| 17 | FRA | Frankfurt |
| 18 | GVA | Geneva |
| 19 | HEL | Helsinki |
| 20 | HKG | Hong Kong |
| 21 | JNB | Johannesburg |
| 22 | KUL | Kuala Lumpur |
| 23 | LON | London |
| 24 | MAD | Madrid |
| 25 | MBE | Melbourne |
| 26 | JAM | Jamaica |
| 27 | MXK | Mexico City |
| 28 | NZL | New Zealand |

| | | |
|---|---|---|
| 29 | OSA | Osaka |
| 30 | OSL | Oslo |
| 31 | PAR | Paris |
| 32 | ISE | Italian |
| 33 | SEO | Seoul |
| 34 | SIN | Singapore |
| 35 | STO | Stockholm |
| 36 | SYD | Sydney |
| 37 | TYO | Tokyo |
| 38 | VIE | Vienna |
| 39 | OTH | Others |
| 40 | ZHR | Zürich |
| 41 | ATH | Athens |
| 42 | BAN | Bangkok |
| 43 | BOG | Bogota |
| 44 | BOM | Bombay |
| 45 | BAR | Buenos Aires |
| 46 | CAR | Caracas |
| 47 | IST | Istanbul |
| 48 | KAR | Karachi |
| 49 | LIM | Lima |
| 50 | LIS | Lisbon |
| 51 | PHL | Philippine |
| 52 | RIO | Rio De Janeiro |
| 53 | SAN | Santiago |
| 54 | SOP | Sao Paulo |
| 55 | TAI | Taipei |
| 56 | JAK | Jakarta |
| 57 | OTC | OTC/Unofficial Markets |
| 58 | SZN | Shenzhen |
| 59 | DUB | Dublin |
| 60 | LUX | Luxembourg |
| 61 | TEL | Tel Aviv |
| 62 | 144A | 144A |
| 63 | BUD | Budapest |
| 64 | WAR | Warsaw |
| 65 | AMN | Amman |

| | | |
|---|---|---|
| 66 | NIG | Nigerian |
| 67 | COL | Colombo |
| 68 | ZIM | Zimbabwe |
| 69 | PRG | Prague |
| 70 | RTS | Russian Trading System |
| 71 | BRT | Bratislava |
| 72 | LJB | Ljubljana |
| 73 | SWB | Electronic Bourse |
| 74 | CAI | Cairo |
| 75 | CAS | Casablanca |
| 76 | ESQ | EASDAQ |
| 77 | HAM | Hamilton |
| 78 | VEN | TSX Ventures |
| 79 | JSQ | JASDAQ |
| 80 | BAJ | Banjaluka |
| 81 | SAJ | Sarajevo |
| 82 | RIY | Riyadh |
| 83 | BHN | Bahrain |
| 84 | BGR | Bulgarian |
| 85 | CYP | Cyprus |
| 86 | TLN | Tallinn |
| 87 | BLN | Berlin |
| 88 | ILN | Iceland |
| 89 | NSE | NSE Bombay |
| 90 | SAP | Sapporo |
| 91 | KWT | Kuwait |
| 92 | RGA | Riga |
| 93 | BZA | Borza Malta |
| 94 | VIL | NSE Vilnius |
| 95 | DOH | Doha |
| 96 | BCH | Bucharest |
| 97 | SAR | Saudi Arabia |
| 98 | DFM | Dubai |
| 99 | ABD | Abu Dhabi |
| 100 | NAR | Nairobi – NSE Kenya |
| 101 | BEY | Beirut |
| 102 | OMN | Oman - Muscat |

| | | |
|---|---|---|
| 103 | TUN | Tunis |
| 104 | ZAG | Zagreb |
| 105 | KAZ | Kazakhstan |
| 106 | MTS | Mauritius |
| 107 | BGD | Belgrade |
| 108 | KIV | Kiev |
| 109 | HNI | Hanoi |
| 110 | HCM | HoChiMin |
| 111 | MCX | MICEX |
| 112 | MAC | Macedonia |
| 113 | PAS | Palestine |
| 114 | DAR | Dar es Salaam |
| 115 | UGA | Uganda |
| 116 | ASX | Australian |
| 117 | BOT | Botswana |
| 118 | BRVM | Bourse Regionale (BRVM) |
| 119 | NAM | Namibian |
| 120 | LUS | Lusaka |
| 121 | DSE | Dhaka |
| 122 | KDQ | KOSDAQ |
| 123 | RSE | Tashkent |
| 124 | ISX | Baghdad |
| 125 | RSE | Kigali |
| 126 | DSE | Damascus |

## Stock Exchange(s) Listed - Mult Share 1, 2, 3, 4, 5, 6, 7

*Stock Data, Current Item; Fields 20009, 20109, 20209, 20309, 20409, 20509, 20609, respectively*

All Industries:

STOCK EXCHANGE(S) LISTED - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the stock exchange(s) that each common/ordinary share of a company.

See the definition of STOCK EXCHANGE(S) LISTED for more information about this field.

## Stock Index Information

*Stock Data, Current Item; Field 05661*

All Industries:

STOCK INDEX INFORMATION represents the stock market indices the company is a constituent of. This variable is alphanumeric, and 80 bytes in length. Each byte, from left to right corresponds to an index in this list from the top down. An "X" in a given byte indicates that the company is included in that index.

| BYTE | INDEX | COUNTRY |
|---|---|---|
| 1 | S&P 500 | United States |
| 2 | DJ 65 Composite | |
| 3 | FTSE World Index | |
| 4 | *** Not Used *** | |
| 5 | FT-SE 100 | United Kingdom |
| 6 | Nikkei 225 | Japan |
| 7 | S&P/TSX Composite | Canada |
| 8 | All Ordinaries | Australia |
| 9 | Austrian Traded | Austria |
| 10 | BEL 20 | Belgium |
| 11 | KFX Index | Denmark |
| 12 | HEX 25 | Finland |
| 13 | CAC 40 | France |
| 14 | *** Not Used *** | |
| 15 | Hang Seng | Hong Kong |
| 16 | ISEQ Overall Index | Ireland |
| 17 | MIB 30 | Italy |
| 18 | KLSE Composite | Malaysia |
| 19 | AEX All Share | Netherlands |
| 20 | NZX 50 | New Zealand |
| 21 | OBX 25 | Norway |
| 22 | Strait Times Industrial | Singapore |
| 23 | FTSE/JSE 40 | South Africa |
| 24 | IBEX 35 | Spain |
| 25 | OMX | Sweden |
| 26 | Swiss Market Index | Switzerland |
| 27 | All Share | United Kingdom |
| 28 | MERVAL | Argentina |
| 29 | BOVESPA | Brazil |
| 30 | IPSA | Chile |
| 31 | IGBC Index | Colombia |
| 32 | FTSE/ASE.20 | Greece |
| 33 | Mumbai Sensitive | India |
| 34 | IGSG Index | Indonesia |
| 35 | TOPIX Index | Japan |
| 36 | LuxX Index | Luxembourg |

| BYTE | INDEX | COUNTRY |
|---|---|---|
| 37 | IPC (Bolsa) Index | Mexico |
| 38 | KSE 100 Index | Pakistan |
| 39 | IGBVL Index | Peru |
| 40 | Philippine S.E. Composite Index | Philippines |
| 41 | PSI 20 Index | Portugal |
| 42 | KOSPI Index | South Korea |
| 43 | Taiwan Weighted Stock Index | Taiwan |
| 44 | SET 50 | Thailand |
| 45 | ISE National 100 | Turkey |
| 46 | FT-SE Mid 250 | United Kingdom |
| 47 | FT-SE Mid 350 | United Kingdom |
| 48 | Caracas General Index | Venezuela |
| 49 | DAX | Germany |
| 50 | *** Not Used *** | |
| 51 | *** Not Used *** | |
| 52 | *** Not Used *** | |
| 53 | SBF 250 | France |
| 54 | DJ Global Index | |
| 55 | DJ STOXX | |
| 56 | DJ EURO STOXX | |
| 57 | DJ STOXX 50 | |
| 58 | DJ EURO STOXX 50 | |
| 59 | HDAX | Germany |
| 60 | SBF 120 | France |
| 61 | TSE 60 | Canada |
| 62 | WIG 20 | Poland |

## Stock Option Compensation Expense – Adjustment To Net Income, Net Of Tax

*Supplementary Data, Annual Item; Field 18322*

All Industries:

STOCK OPTION COMPENSATION EXPENSE – ADJUSTMENT TO NET INCOME, NET OF TAX represents the adjustments to Net Income for estimated fair value provision for stock option compensation, net of tax for companies that have not recognized the fair value of option compensation in the Income Statement.

This item is only available in the annual time series at the company level.

## Stock Option Compensation Expense, Net Of Tax

*Supplementary Data, Annual Item; Field 18321*

All Industries:

STOCK OPTION COMPENSATION EXPENSE, NET OF TAX represents the provision for stock option compensation when reflected in the Income Statement. This would apply to the nominal charge recognized by some companies or the fair value provision for companies who have adopted US GAAP SFAS123 or other similar GAAP practices.

If this item is not reported net of taxes, the relevant standard tax rate will be applied to the reported pre-tax amount.

This item is only available in the annual time series at the company level.

### Stock Premium
See CAPITAL SURPLUS

### Stock Split/Dividend Ratio
*Stock Data, Annual Item; Field 05576*

All Industries:

STOCK SPLIT/DIVIDEND RATIO reflects the reciprocal of subsequent years accumulated stock splits/stock dividends (e.g. 2:1 stock split in 1992 would result in a .5000 ratio for 1991) at the company's fiscal year end for non-U.S. corporations and at the end of the last calendar year for U.S. corporations.

It includes but is not restricted to:

Rights Issues

Scrip Issues

Capital Increases

Reverse Splits

This item is also available at the security level for 1987 and subsequent years.

See also Notes to DIVIDENDS PER SHARE

### Stock Split/Dividend Ratio – Fiscal
*Stock Data, Annual Item; Field 05575*

All Industries:

STOCK SPLIT/DIVIDEND RATIO – FISCAL is the reciprocal of subsequent fiscal years accumulated stock splits/stock dividends (e.g. a 2:1 stock split in 1999 would result in a .5000 ratio in 1998).

This item is also available at the security level for 1987 and subsequent years.

It includes but is not restricted to:

Rights Issues

Scrip Issues

Capital Increases

Reverse Splits

### Stocks (Current Assets)
See INVENTORIES – TOTAL

## T

### Tangible Book Value Per Share
*Stock Data, Annual & Interim Item; Field 05486*

All Industries:

TANGIBLE BOOK VALUE PER SHARE represents the fiscal year end book value of a company excluding intangible other assets.

This item is generally not available prior to 1989.

## Tangible Other Assets

*Asset Data, Annual Item; Field 02648*

All Industries:

TANGIBLE OTHER ASSETS represent other assets not delineated other than intangibles.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

- Assets from discontinued operations
- Claims in litigation
- Franchises of a specific duration
- Advances to suppliers which are not part of fixed assets
- Tooling costs
- Licenses of a specific duration
- Exploration permits
- Import/Export permits
- Fuel Security supplies (U.K.)
- Inventories not utilized within 1 year (except film industry)
- Advance corporation tax (due after 1 year)

Footnotes:

A. May include intangible assets and/or deferred charges

B. No standard text

## Tangible Right-of-Use Assets, Capital Lease - Accumulated Depreciation

*Supplementary (Asset) Data, Annual & Interim Item; Field 18710*

Industrial & Other Financials:

TANGIBLE RIGHT-OF-USE ASSETS, CAPITAL LEASE - ACCUMULATED DEPRECIATION represents the accumulated depreciation, amortization or impairment of the right to control the use of property, plant and equipment held under financial (capital) lease contracts. The user of such assets has the right to direct the use of the asset and the right to obtain substantially all of the economic benefits from the use of the asset. IFRS 16 liquidates the concept of operating leases and reclassifies all former operating leases as capitalized leases and ASC 842, U.S. GAAP leasing standard keeps the distinction between operating and financial/capitalized leases. Hence If the company does not specific Right-of-Use Assets as either Operating Lease or Financing leases; for Non-US companies adopting IFRS 16 it is treated as Tangible Right-of-Use Assets - Capital Lease and for US companies is it defaulted as Tangible Right-of-Use Assets-Operating Lease.

This field is supplemental to Accumulated Depreciation - PP&E under Capitalized Lease (18389).

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2018.

## Tangible Right-of-Use Assets, Capital Lease - Gross

*Supplementary (Asset) Data, Annual & Interim Item; Field 18709*

Industrial & Other Financials:

TANGIBLE RIGHT-OF-USE ASSETS, CAPITAL LEASE - GROSS represents the gross value of the right to control the use of property, plant and equipment held under financial (capital) lease contracts, before the deduction of depreciation, amortization or impairment allowances. The user of such assets has the right to direct the use of the asset and the right to obtain substantially all of the economic benefits from the use of the asset. IFRS 16 liquidates the concept of operating leases and reclassifies all former operating leases as capitalized leases and ASC 842, U.S. GAAP leasing standard keeps the distinction between operating and financial/capitalized leases. Hence If the company does not specific Right-of-Use Assets as either Operating Lease or Financing leases; for Non-US companies adopting IFRS 16 it is treated as Tangible Right-of-Use Assets - Capital Lease and for US companies is it defaulted as Tangible Right-of-Use Assets-Operating Lease. This field is supplemental to Property, Plant & Equipment under Capitalized Leases (18381).

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2018.

## Tangible Right-of-Use Assets, Capital Lease - Net

*Supplementary (Asset) Data, Annual & Interim Item; Field 18708*

All Industries:

TANGIBLE RIGHT-OF-USE ASSETS, CAPITAL LEASE - NET represents the net value of the right to control the use of property, plant and equipment held under financial (capital) lease contracts, after the deduction of depreciation, amortization or impairment allowances. The user of such assets has the right to direct the use of the asset and the right to obtain substantially all of the economic benefits from the use of the asset. IFRS 16 liquidates the concept of operating leases and reclassifies all former operating leases as capitalized leases and ASC 842, U.S. GAAP leasing standard keeps the distinction between operating and financial/capitalized leases. Hence if the company does not specific Right-of-Use Assets as either Operating Lease or Financing leases; for Non-US companies adopting IFRS 16 it is treated as Tangible Right-of-Use Assets - Capital Lease and for US companies is it defaulted as Tangible Right-of-Use Assets-Operating Lease. This field is supplemental to Property, Plant & Equipment - Net (02501).

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2018.

## Tangible Right-of-Use Assets, Operating Lease - Accumulated Depreciation

*Supplementary (Asset) Data, Annual & Interim Item; Field 18707*

Industrial & Other Financials:

TANGIBLE RIGHT-OF-USE ASSETS, OPERATING LEASE - ACCUMULATED DEPRECIATION represents the accumulated depreciation, amortization or impairment of the right to control the use of property, plant and equipment held under operating lease contracts. The user of such assets has the right to direct the use of the asset and the right to obtain substantially all of the economic benefits from the use of the asset. IFRS 16 liquidates the concept of operating leases and reclassifies all former operating leases as capitalized leases and ASC 842, U.S. GAAP leasing standard keeps the distinction between operating and financial/capitalized leases. Hence if the company does not specific Right-of-Use Assets as either Operating Lease or Financing leases; for Non-US companies adopting IFRS 16 it is treated as Tangible Right-of-Use Assets - Capital Lease and for US companies is it defaulted as Tangible Right-of-Use Assets-Operating Lease. This field is supplemental to Accumulated Depreciation - Other Property Plant & Equipment (18387).

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2018.

Excludes: Assets leased out to third parties under operating lease contracts

## Tangible Right-of-Use Assets, Operating Lease - Gross

*Supplementary (Asset) Data, Annual & Interim Item; Field 18706*

Industrial & Other Financials:

TANGIBLE RIGHT-OF-USE ASSETS, OPERATING LEASE - GROSS represents the gross value of the right to control the use of property, plant and equipment held under operating lease contracts, before the deduction of depreciation, amortization or impairment allowances. The user of such assets has the right to direct the use of the asset and the right to obtain substantially all of the economic benefits from the use of the asset. IFRS 16 liquidates the concept of operating leases and reclassifies all former operating leases as capitalized leases and ASC 842, U.S. GAAP leasing standard keeps the distinction between operating and financial/capitalized leases. Hence if the company does not specific Right-of-Use Assets as either Operating Lease or Financing leases; for companies (Non-US) adopting IFRS 16 it is treated as Tangible Right-of-Use Assets - Capital Lease and for companies adopting ASC 842 (US) is it defaulted as Tangible Right-of-Use Assets, Operating Lease.

This field is supplemental to Property Plant & Equipment – Other (18379).

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2018.

Excludes: Assets leased out to third parties under operating lease contracts

## Tangible Right-of-Use Assets, Operating Lease - Net

*Supplementary (Asset) Data, Annual & Interim Item; Field 18705*

All Industries:

TANGIBLE RIGHT-OF-USE ASSETS, OPERATING LEASE - NET represents the net value of the right to control the use of property, plant and equipment held under operating lease contracts, after the deduction of depreciation, amortization or impairment allowances. The user of such assets has the right to direct the use of the asset and the right to obtain substantially all of the economic benefits from the use of the asset. IFRS 16 liquidates the concept of operating leases and reclassifies all former operating leases as capitalized leases and ASC 842, U.S. GAAP leasing standard keeps the distinction between operating and financial/capitalized leases. Hence if the company does not specific Right-of-Use Assets as either Operating Lease or Financing leases; for companies (Non-US) adopting IFRS 16 it is treated as Tangible Right-of-Use Assets - Capital Lease and for companies adopting ASC 842 (US) is it defaulted as Tangible Right-of-Use Assets-Operating Lease.

This field is supplemental to Property, Plant & Equipment - Net (02501). This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2018.

Excludes: Assets leased out to third parties under operating lease contracts

## Tangible Right-of-Use Assets - Total Accumulated Depreciation

*Asset Data, Annual & Interim Item; Field 18715*

Industrial & Other Financials:

TANGIBLE RIGHT-OF-USE ASSETS - TOTAL ACCUMULATED DEPRECIATION represents the accumulated depreciation, amortization or impairment of the right to control the use of tangible assets held under leasing contracts. The user of such assets has the right to direct the use of the asset and the right to obtain substantially all of the economic benefits from the use of the asset. This field is a sum of Tangible Right-of-Use Assets, Operating Lease - Accumulated Depreciation (18707) & Tangible Right-of-Use Assets, Capital Lease - Accumulated Depreciation (18710).

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2018.

## Tangible Right-of-Use Assets - Total Gross

*Asset Data, Annual & Interim Item; Field 18714*

Industrial & Other Financials:

TANGIBLE RIGHT-OF-USE ASSETS - TOTAL GROSS represents the total value of the right to control the use of tangible held under leasing contracts, before the deduction of depreciation, amortization or impairment

allowances. This item represents the sum of right-of-use assets held under both financial and operating lease contracts. The user of such assets has the right to direct the use of the asset and the right to obtain substantially all of the economic benefits from the use of the asset. This field is a sum of Tangible Right-of-Use Assets, Operating Lease - Gross (18706) &Tangible Right-of-Use Assets, Capital Lease - Gross (18709).

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2018.

## Tangible Right-of-Use Assets - Total Net

*Asset Data, Annual & Interim Item; Field 18713*

All Industries:

TANGIBLE RIGHT-OF-USE ASSETS - TOTAL NET represents the net value of the right to control the use of tangible assets held under leasing contracts, after the deduction of depreciation, amortization or impairment allowances. The user of such assets has the right to direct the use of the asset and the right to obtain substantially all of the economic benefits from the use of the asset. This field is a sum of Tangible Right-of-Use Assets, Operating Lease - Net (18705) & Tangible Right-of-Use Assets, Capital Lease - Net (18708).

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 2018.

## Tax Rate

*Profitability Ratio, Annual & Interim Item; Field 08346*

All Industries:

Income Taxes / Pre-tax Income * 100

Footnotes:

A. No standard text

B. No standard text

C. No standard text

D. No standard text

F. Not computed

G. Company is not a separate taxable entity for income tax purposes

## Tax Rate - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 08350*

All Industries:

Arithmetic average of the last five years of Tax Rates

## Taxation (Cash Flow)

*Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04150*

All Industries:

TAXATION (CASH FLOW) represents the amount of income taxes paid as reported on the cash flow statement. This field includes income tax paid irrespective of the section in which it is reported – Operating or Financing Section or under Supplementary notes to Cash Flow Statement.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

## Taxes Other Than Income Taxes

*Supplementary (Expense) Data, Annual & Interim Item; Field 01204*

All Industries:

TAXES OTHER THAN INCOME TAXES represent any other operating tax that is not a tax on income.

Data for this field is generally not available prior to 1993.

It includes but is not restricted to:

Property Tax

Taxes on production

Import duties

Ad Valorem taxes

It excludes:

Excise taxes

Windfall profits taxes

Value added taxes

General and service taxes

Payroll Taxes

Footnotes:

A. No standard text

## Telex Number

*Descriptive Data, Current Item; Field 06032*

All Industries:

TELEX NUMBER represents the number used to transmit written messages electronically to the company via a teletype machine.

## Ticker Symbol

*Stock Data, Current Item; Field 05601*

All Industries:

TICKER SYMBOL represents a symbol used to identify the company on the stock exchanges where it is listed. Local Ticker symbols are used for non-US corporations. Quick Code is used for Japanese companies.

This item is also available at the security level.

## Ticker Symbol - Mult Share 1, 2, 3, 4, 5, 6, 7

*Descriptive Data, Current Item; Fields 20008, 20108, 20208, 20308, 20408, 20508, 20608, respectively*

All Industries:

TICKER SYMBOL - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents a symbol used to identify each type of common/ordinary share on the stock exchanges where it is listed. Local Ticker symbols are used for non-US corporations. Quick Code is used for Japanese companies. For companies with more than one type of common/ordinary shares, the ticker shown is for the share identified in field 06005 - Type of Share.

## Tier 1 Capital

*Supplementary (Liability) Data, Annual & Interim Item; Field 18228*

Banks, Other Financial Companies:

TIER 1 CAPITAL represents the primary capital supporting the lending and deposit activities of a bank. This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

It includes but is not restricted to:

Common Stock

Retained Earnings

Perpetual preferred stock

Goodwill acquired before March 1988

Footnotes:

A. No standard text

## Tier 2 Capital

*Supplementary (Liability) Data, Annual & Interim Item; Field 18229*

Banks, Other Financial Companies:

TIER 2 CAPITAL represents the supplemental capital supporting the lending and deposit activities of a bank.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

It includes but is not restricted to:

Limited life preferred stock

Subordinated debt

Loan loss reserves

Footnotes:

A. No standard text

## Tier 3 Capital

*Supplementary (Liability) Data, Annual & Interim Item; Field 18633*

Banks, Other Financial Companies:

TIER 3 CAPITAL represents the supplemental capital supporting the lending and deposit activities of a bank. It represents the value of the Tier 3 capital held by banks to support market risk, commodities risk and foreign currency risk. It includes a greater variety of debt than the Tier 1 capital and the Tier 2 capital. The ratio is updated as reported by the company. This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally available from 2013.

## Total Tier Capital

*Supplementary (Liability) Data, Annual & Interim Item; Field 18634*

Banks, Other Financial Companies:

TOTAL TIER CAPITAL represents the value of total net capital sources of financing available to a bank or a financial institution, calculated in accordance with Basel accords or local capital risk regulations. It may also be referred to as total regulatory capital. Total Tier Capital is the sum of Tier 1 Capital, Tier 2 Capital & Tier 3 Capital. The value is collected as reported by the company. This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Data for this field is generally available from 2013.

## Total Asset Turnover

*Asset Utilization Ratio, Annual & Interim Item; Field 08401*

All Industries:

Net Sales or Revenues / Total Assets

Banks:

Net Sales or Revenues / (Total Assets - Customer Liabilities on Acceptances)

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

Net Sales or Revenues / (Total Assets - Custody Securities)

## Total Asset Turnover - 5 Yr Avg

*Asset Utilization Ratio, Annual Item; Field 08405*

All Industries:

Arithmetic average of the last five years Total Asset Turnover

## Total Assets

*Asset Data, Annual & Interim Item; Field 02999*

All Industries:

TOTAL ASSETS represent the sum of total current assets, long term receivables, investment in unconsolidated subsidiaries, other investments, net property plant and equipment and other assets.

Banks:

TOTAL ASSETS represent the sum of cash & due from banks, total investments, net loans, customer liability on acceptances (if included in total assets), investment in unconsolidated subsidiaries, real estate assets, net property, plant and equipment and other assets.

Insurance Companies:

TOTAL ASSETS represent the sum of cash, total investments, premium balance receivables, investments in unconsolidated subsidiaries, net property, plant and equipment and other assets.

Other Financial Companies:

TOTAL ASSETS represent the sum of cash & equivalents, receivables, securities inventory, custody securities, total investments, net loans, net property, plant and equipment, investments in unconsolidated subsidiaries and other assets.

Footnotes:

B. Excludes contra items (contingent liabilities)

L. No standard text

M. No standard text

O. Adjusted to exclude deferred taxes

Ongoing update discontinued from Oct 2012

C. Includes trust business assets

D. Adjusted to exclude foreign currency translation gains/losses

F. Adjusted to exclude provision for bad debt/loan losses

G. Adjusted to exclude treasury stock

H. Adjusted to exclude investment in own bonds

I. Adjusted to exclude foreign currency translation losses and provision for bad debts

J. Adjusted to excluded treasury stock and investment in own bonds

K. Adjusted to excluded unappropriated net loss

N. Increased by payments on work in progress that has been treated as a current liability

## Total Assets – GAAP

*Supplementary (Asset) Data, Annual Item; Field 06699*

All Industries:

TOTAL ASSETS – GAAP represents the sum Current Assets, Property, Plant and Equipment (Net), Investments, Loans, Goodwill, Other Intangibles and Other Assets of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Total Assets (U.S.$)

*Supplementary Data, Annual & Interim Item; field 07230*

All Industries:

TOTAL ASSETS (U.S.$) represent the total assets of the company converted to U.S. dollars using the fiscal year end exchange rate.

See the definition for TOTAL ASSETS for information about the total assets used in this calculation.

## Total Assets - 1 Yr Annual Growth

*Growth Rate, Annual & Interim Item; Field 08621*

All Industries:

(Current Year's Total Assets / Last Year's Total Assets - 1) * 100

Banks:

((Current Year's Total Assets - Current Year's Customer Liabilities on Acceptances) / (Last Year's Total Assets - Last Year's Customer Liabilities on Acceptance) - 1) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

((Current Year's Total Assets - Current Year's Custody Securities) / (Last Year's Total Assets - Last Year's Custody Securities) - 1) * 100

This calculation uses restated data for last years values where available.

Footnote:

A. Calculated based on original balance sheet data as no restated interim is disclosed by the company.

## Total Assets - 5 Yr Annual Growth

*Growth Rate, annual Item; Field 08625*

All Industries:

((Current Year's Total Assets / Total Assets six years ago, reduced to a compound annual rate) - 1) * 100

Banks:

(((Current Year's Total Assets - Current Year's Customer Liabilities on Acceptances) / (Total Assets - Customer Liabilities on Acceptances six years ago), reduced to a compound annual rate) - 1) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

Other Financial Companies:

(((Current Year's Total Assets - Current Year's Custody Securities) / (Total Assets - Custody Securities six years ago), reduced to a compound annual rate) - 1) * 100

## Total Assets – As Reported

*Supplementary (Asset) Data, Annual & Interim Item; Field 02300*

All Industries:

TOTAL ASSETS - AS REPORTED represents the reported sum of total current assets, long term receivables, investment in associated companies, other investments, net property plant and equipment and other assets as reported by the company.

This item is available in the annual and interim original and annual and interim restated time series. It is supported for detailed and limited companies and for all update types (fast, full and preliminary).

## Total Assets/Common Equity Ratio

*Leverage Ratio, Annual & Interim Item; Field 08287*

All Industries:

This is the reciprocal of field 08241 Common Equity % Total Assets.

See definition for Common Equity % Total Assets in the Worldscope Data Definition Guide for additional information.

Data for this field is only available for 1989 and subsequent years.

## Total Capital

*Supplementary Data, Annual & Interim Item; Field 03998*

All Industries:

TOTAL CAPITAL represents the total investment in the company. It is the sum of common equity, preferred stock, minority interest, long-term debt, non-equity reserves and deferred tax liability in untaxed reserves. For insurance companies policyholders' equity is also included.

## Total Capital % Total Assets

*Leverage Ratio, Annual Item; Field 15121*

All Industries:

Total Capital / Total Assets * 100

Banks:

Total Capital / (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

Total Capital / (Total Assets - Custody Securities) * 100

## Total Capital % Total Assets - 5 Yr Avg

*Other Ratio, Annual Item; Field 15124*

All Industries:

Arithmetic average of the last five years of Total Capital % Total Assets

## Total Capital % Total Deposits

*Leverage Ratio, Annual Item; Field 15025*

Banks:

Total Capital / Deposits-Total * 100

## Total Capital % Total Deposits - 5 Yr Avg
*Leverage Ratio, Annual Item; Field 15028*

Banks:

Arithmetic average of the last five years of Total Capital % Total Deposits

## Total Cost per Available Seat Mile (CASM)
*Industry Metric, Annual & Interim Item; Field 13004*

Airlines:

TOTAL COST PER AVAILABLE SEAT MILE (CASM) represents total operating expenses divided by available seat mile expressed in main unit of currency (e.g. dollars not cents). When CASM has not been reported by the company, it is estimated using the disclosed figures for ASM and total operating expenses reported in the income statement.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

E. Estimated

## Total Debt
*Liability Data, Annual & Interim Item; Field 03255*

All Industries:

TOTAL DEBT represents all interest bearing and capitalized lease obligations. It is the sum of long and short term debt.

## Total Debt % Common Equity
*Leverage Ratio, Annual & Interim Item; Field 08231*

All Industries:

(Long Term Debt + Short Term Debt & Current Portion of Long Term Debt) / Common Equity * 100

Insurance Companies:

If Common Equity is not available, Policyholders Equity is substituted

## Total Debt % Common Equity - 5 Yr Avg
*Leverage Ratio, Annual Item; Field 08235*

All Industries:

Arithmetic average of the last five years of Total Debt % Common Equity

## Total Debt % Total Assets
*Leverage Ratio, Annual & Interim Item; Field 08236*

All Industries:

(Short Term Debt & Current Portion of Long Term Debt + Long Term Debt) / Total Assets * 100

Banks:

(Short Term Debt & Current Portion of Long Term Debt + Long Term Debt) / (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

(Short Term Debt & Current Portion of Long Term Debt + Long Term Debt) / (Total Assets - Custody Securities) * 100

## Total Debt % Total Assets - 5 Yr Avg

*Leverage Ratio, Annual Item; Field 08240*

All Industries:

Arithmetic average of the last five years of Total Debt % Total Assets

## Total Debt % Total Capital

*Leverage Ratio, Annual Item; Field 08221*

All Industries:

(Long Term Debt + Short Term Debt & Current Portion of Long Term Debt) / (Total Capital + Short Term Debt & Current Portion of Long Term Debt) * 100

## Total Debt % Total Capital - 5 Yr Avg

*Leverage Ratio, Annual Item; Field 08225*

All Industries:

Arithmetic average of the last five years of Total Debt % Total Capital

## Total Deposits % Total Assets

*Leverage Ratio, Annual Item; Field 15037*

Banks:

Deposits-Total / (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

Deposits-Total / (Total Assets - Custody Securities) * 100

## Total Deposits % Total Assets - 5 Yr Avg

*Leverage Ratio, Annual Item; Field 15040*

Banks, Other Financial Companies:

Arithmetic average of the last five years Total Deposits % Total Assets

## Total Equity – GAAP

*Supplementary (Liability) Data, Annual Item; Field 06798*

All Industries:

TOTAL EQUITY – GAAP represents the sum of the preferred stock and common equity of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

## Total Intangible Other Assets - Accumulated Amortization

*Supplementary (Asset) Data, Annual & Interim Item; Field 02655*

All Industries:

TOTAL INTANGIBLE OTHER ASSETS – ACCUMULATED AMORTIZATION represents the total accumulated amortization of the other assets not having a physical existence. The value of these assets lies in their expected future return.

This item is available in the annual and interim original and annual and interim restated time series. It is supported for detailed and limited companies and for full and flash updates.

Data for this field is generally not available prior to 2006.

## Total Intangible Other Assets – Gross

*Supplementary (Asset) Data, Annual & Interim Item; Field 02654*

All Industries:

TOTAL INTANGIBLE OTHER ASSETS – GROSS represents the gross total other assets not having a physical existence. The value of these assets lies in their expected future return.

This item is available in the annual and interim original and annual and interim restated time series. It is supported for detailed and limited companies and for full and flash updates.

Data for this field is generally not available prior to 2006.

## Total Intangible Other Assets – Net

*Asset Data, Annual & Interim Item; Field 02649*

All Industries:

INTANGIBLE OTHER ASSETS, NET (TOTAL) represent other assets not having a physical existence. The value of these assets lies in their expected future return.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

- Goodwill/Cost in excess of net assets purchased (field 18280)
- Patents
- Copyrights
- Trademarks
- Formulae
- Franchises of no specific duration
- Capitalized software development costs/Computer programs
- Organizational costs
- Customer lists
- Licenses of no specific duration
- Capitalized advertising cost
- Mastheads (newspapers)
- Capitalized servicing rights
- Purchased servicing rights

Footnotes:

A. May include tangible assets and/or deferred charges

## Total Interest Expense % Total Interest Bearing Liabilities
*Profitability Ratio, Annual Item; Field 15599*

Banks:

Interest Expense-Total / Average of Last Year's and Current Year's ( Short Term Debt and Current Portion of Long Term Debt + Long Term Debt + Deposits-Total) * 100

This calculation uses restated data for last years values where available

## Total Interest Expense % Total Interest Bearing Liabilities 5 Yr Avg
*Profitability Ratio, Annual Item; Field 15602*

Banks:

Arithmetic average of the last five years of Total Interest Expense % Total Interest Bearing Liabilities

## Total Interest Income % Earning Assets
*Profitability Ratio, Annual Item; Field 15605*

Banks:

Interest Income-Total / Average of Last Year's and Current Year's( Investments-Total + Loans-Net) * 100

This calculation uses restated data for last year's values where available

## Total Interest Income % Earning Assets - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 15608*

Banks:

Arithmetic average of the last five years Total Interest Income % Earning Assets

## Total Investment Return %
*Stock Performance Ratio, Annual & Interim Item; Field 08801*

All Industries:

((Market Price Year End + Dividends Per Share + Special Dividend -Quarter 1 + Special Dividend-Quarter 2 + Special Dividend-Quarter 3 + Special Dividend-Quarter 4) / Last Year's Market Price-Year End - 1) *100

This item is also available at the security level for 1987 and subsequent years.

## Total Investment Return – 1 Month %
*Stock Performance Ratio, Monthly Time Series; Field 08807*

All Industries:

((Current Month's Close Price + Dividends Per Share (regular, extra and special) with ex dividend dates falling during the month) / Last Month's Close Price - 1) * 100

Data for this field is available for 1999 and subsequent years and is also available at the security level for 1999 and subsequent years.

## Total Investment Return – 3 Month %
*Stock Performance Ratio, Monthly Time Series; Field 08808*

All Industries:

((Current Month's Close Price + Dividends Per Share (regular, extra and special) with ex dividend dates falling during the 3 month period) / Close Price three months ago - 1) * 100

This item is also available at the security level for 1989 and subsequent years.

## Total Investment Return – 3 Yr Annual Return %

*Stock Performance Ratio, Annual Item; Field 08803*

All Industries:

((Market Price-Year End + Dividends Per Share + Dividends Per Share-Special-Q1 + Dividends Per Share-Special-Q2 + Dividends Per Share-Special-Q3 + Dividends Per Share-Special-Q4) / Year Ago Market Price-Year End - 1) * 100 is calculated for each year in the last three years. The result of each year is multiplied together and the product is reduced to a compound annual rate.

Data for this field is available for 1989 and subsequent years, including at the security level.

## Total Investment Return - 5 Yr Annual Return %

*Stock Performance Ratio, Annual Item; Field 08805*

All Industries:

((Market Price + Dividends Per Share + Special Dividend-Quarter 1 + Special Dividend-Quarter 2 + Special Dividend-Quarter 3 + Special Dividend-Quarter 4) / Last Year's Market Price-Year End - 1) * 100 is calculated for each year in the last five years. The result of each year is multiplied together and the product is reduced to a compound annual rate.

This item is also available at the security level for 1987 and subsequent years.

## Total Investments % Total Capital

*Other Ratio, Annual Item; Field 15580*

Insurance Companies:

Total Investments / Total Capital *100

## Total Investments % Total Capital - 5 Yr Avg

*Other Ratio, Annual Item; Field 15583*

Insurance Companies:

Arithmetic average of the last five years of Total Investments % Total Capital

## Total Liabilities

*Liability Data, Annual & Interim Item; Field 03351*

All Industries:

TOTAL LIABILITIES represent all short and long term obligations expected to be satisfied by the company.

It includes but is not restricted to:

- Current Liabilities
- Long Term Debt
- Provision for Risk and Charges (non-U.S. corporations)
- Deferred taxes
- Deferred income
- Other liabilities
- Deferred tax liability in untaxed reserves (non-U.S. corporations)
- Unrealized gain/loss on marketable securities (insurance companies)
- Pension/Post retirement benefits
- Securities sold under resale agreements (banks)

It excludes:

Minority Interest

Preferred stock equity

Common stock equity

Non-equity reserves

## Total Liabilities And Shareholders' Equity

*Liability Data, Annual & Interim Item; Field 03999*

All Industries:

TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY represents the sum of total liabilities, minority interest, non-equity reserves, preferred stock and common equity.

Footnotes:

B. Excludes contra items (contingent liabilities)

C. Includes trust business assets

## Total Loans % Total Assets

*Other Ratio, Annual Item; Field 15043*

Banks:

Loans-Total / (Total Assets - Customer Liabilities on Acceptances) *100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

Loans-Total / (Total Assets - Custody Securities) * 100

## Total Loans % Total Assets - 5 Yr Avg

*Other Ratio, Annual Item; Field 15046*

Banks, Other Financial Companies:

Arithmetic average of the last five years of Total Loans % Total Assets

## Total Loans % Total Deposits

*Liquidity Ratio, Annual Item; Field 15049*

Banks, Other Financial Companies:

Loans-Total / Deposits-Total * 100

## Total Loans % Total Deposits - 5 Yr Avg

*Liquidity Ratio, Annual Item; Field 15052*

Banks, Other Financial Companies:

Arithmetic average of the last five years of Total Loans % Total Deposits

## Total Non-Performing Assets

*Supplementary (Asset) Data, Annual & Interim Item; Field 02287*

Banks:

TOTAL NON-PERFORMING ASSETS represent all assets which have been designated by the bank as having a status of non-performance.

It includes but is not restricted to:

Non-accrual loans

Reduced rate loans

Renegotiated loans

Loan past due 90 days or more

Assets acquired in foreclosure

Repossessed personal property

Stage 3 Loans reported as part of IFRS 9

Stage 3 assets reported as part of IFRS 9

Past due loans under Stage 1 and Stage 2 reported as part of IFRS 9

Data for annual time series is generally available from 1991 and interim time series from 2013

## Total Other Cash Flow

*Cash Flow Data, Annual & Interim Item; Field 04151*

Industrials, Other Financial Companies:

OTHER CASH FLOW represents non-cash items included in funds from operations other than net income, depreciation, depletion and amortization, and deferred taxes. In cases where the start line reported by the company is other than net income some cash items may be included.

It is comprised of the following items provided from 2004:

04052 Dividends

04053 Asset Disposal

04054 Discontinued Operations

04055 Minority Interest

04056 Equity In Earnings

04058 Unrealized Gains/Losses From Fair Value Adjustment Of Financial Assets

04057 Other Cash Flow

It excludes:

Extraordinary items

Changes in working capital

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes discontinued operations

## Total Premiums Written

*Supplementary (Income) Data, Annual Item; Field 01004*

Insurance Companies:

TOTAL PREMIUMS WRITTEN represent the amounts charged to the policyholders for their insurance contracts.

Footnotes:

A. Net of reinsurance ceded

Ongoing update discontinued from Oct 2012

B. Net of reinsurance ceded and exclude life (long term) insurance operations. Results of life (long term) insurance operations is accounted for in net other expense (income)

## Total Revenue per Available Seat Mile (RASM)

*Industry Metric, Annual & Interim Item; Field 13003*

Airlines:

TOTAL REVENUE PER AVAILABLE SEAT MILE (RASM) represents total operating revenue divided by available seat miles expressed in main unit of currency (e.g. dollars not cents). When RASM has not been reported by the company, it is estimated using the disclosed figures for ASM and operating revenues less cargo revenue reported in the income statement.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

E. Estimated

Ongoing update discontinued from Oct 2012

P. Based on passenger revenue

## Total Securities Available For Sale

*Supplementary (Asset) Data, Annual Item; Field 18093*

Banks:

TOTAL SECURITIES AVAILABLE FOR SALE represents the total amount of securities available for sale.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

It includes but is not restricted to:

Treasury securities available for sale

Federal agency securities available for sale

State/Municipal securities available for sale

Mortgage backed securities available for sale

Corporate stock available for sale

Other securities available for sale

Data for this field is generally available prior to 2013.

Footnotes:

A. No standard text

## Total Shareholders' Equity

*Supplementary Data, Annual & Interim Item; Field 03995*

All Industries:

TOTAL SHAREHOLDERS' EQUITY represents the sum of Preferred Stock and Common Shareholders' Equity.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

## Total Sources

*Cash Flow Data, Annual Item; Field 04501*

All Industries:

TOTAL SOURCES represent the total funds generated by the company internally and externally during the fiscal period.

## Total Uses

*Cash Flow Data, Annual Item; Field 04811*

All Industries:

TOTAL USES represent the total funds used by the company for internal and external activities during the fiscal period.

## Trade Receivables - Net

*Supplementary (Asset) Data, Annual & Interim Item; Field 18297*

Industrials:

TRADE RECEIVABLES - NET represent claims against customers for merchandise sold or services performed in the ordinary course of business.

It includes but is not restricted to:

Contract Receivables

Contract Assets

Footnotes:

A. No standard text

B. Gross trade receivables

Data for annual time series is generally available from 1992 and for interim time series from 2013 for industrial companies.

## Trading Account Income

*Income Data, Annual & Interim Item; Field 01017*

Banks, Other Financial Companies:

TRADING ACCOUNTS INCOME represents revenues received from the resale or purchase of investment securities.

It includes but is not restricted to:

Revaluation adjustments

Securities trading income

It excludes:

Interest earned on trading account securities

## Trading Account Securities

*Asset Data, Annual & Interim Item; Field 02208*

Banks:

TRADING ACCOUNT SECURITIES represent the aggregate value of the securities (government and others) purchased and/or underwritten by the bank. Trading account securities are usually purchased for profit rather than addition to the bank's investment portfolio. They are recorded at the price in effect when they were purchased or sold.

It includes but is not restricted to:

Long positions at market value

Deposits with stock exchanges, money brokers and others as collateral for stock borrowing

Market debtors

Client debtors

Dealing assets

## Trading Volume ($ Amount)
*Marketability Data, Annual Item; Field 08006*

All Industries:

Common Shares Traded-Annual * ((Market Price-High + Market Price-Low / 2) If High and Low Prices are not available, then Market Price - Year End is used.

This data is only available for U.S. & Canadian Companies.

This item is also available at the security level for 1987 and subsequent years.

## Trading Volume (Weekly Average $ Amount)
*Marketability Data, Annual Item; Field 08010*

All Industries:

Trading Volume ($ Amount) / 52

This data is for the calendar year and is only available for U.S. & Canadian Companies.

This item is also available at the security level for 1987 and subsequent years.

## Trailing Twelve Months Capital Expenditures
*Supplementary Cash Flow Data, Interim Time Series; Field 18311*

All Industries:

TRAILING TWELVE MONTHS CAPITAL EXPENDITURES represent the sum of the interim capital expenditures reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

## Trailing Twelve Months Cash Dividends Paid
*Supplementary Cash Flow Data, Interim Time Series; Field 18318*

All Industries:

TRAILING TWELVE MONTHS CASH DIVIDEND PAID represent the sum of the cash dividends paid reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998

## Trailing Twelve Months Cash Flow Per Share
*Stock Data, Interim Time Series Item; Field 18265*

All Industries:

TRAILING TWELVE MONTHS CASH FLOW PER SHARE represents the sum of the interim cash flow per share in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

## Trailing Twelve Months Cost Of Goods Sold
*Supplementary Income Statement Data, Interim Time Series; Field 18312*

Industrials, Other Financial Companies:

TRAILING TWELVE MONTHS COST OF GOODS SOLD represent the sum of the interim cost of goods sold reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998

## Trailing Twelve Months Depreciation, Depletion & Amortization

*Supplementary Income Statement Data, Interim Time Series; Field 18313*

All Industries:

TRAILING TWELVE MONTHS DEPRECIATION, DEPLETION & AMORTIZATION represent the sum of the depreciation, depletion & amortization reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

## Trailing Twelve Months Dividends Per Share

*Stock Data, Interim Time Series; Field 18266*

All Industries:

TRAILING TWELVE MONTHS DIVIDENDS PER SHARE represents the regular dividends declared during the last twelve months. It is based on the "gross" dividend of a security, before withholding tax is deducted at a country's basic rate, but excluding the special tax credit available in some countries. This tax credit is due to the imputation system of corporate income tax under which shareholders are entitled to credit a certain proportion of the corporate income tax on distributed profits against the income tax imposed on the dividends received.

For companies with more than one type of common ordinary share, dividends per share are shown for the share type identified in field 06005 Type of Share.

This item is populated for the quarterly, semi-annual and trimester time series. It is not available prior to 1998. It is also available at the security level for 1998 and subsequent years.

## Trailing Twelve Months EBIT

*Supplementary Income Statement Data, Interim Time Series; Field 18308*

All Industries:

TRAILING TWELVE MONTHS EBIT represent the sum of the interim EBIT reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

## Trailing Twelve Months EBITDA

*Supplementary Income Statement Data, Interim Time Series; Field 18309*

All Industries:

TRAILING TWELVE MONTHS EBITDA represent the sum of the interim EBITDA reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

## Trailing Twelve Months Earnings Per Share

*Stock Data, Interim Time Series; Field 18264*

All Industries:

TRAILING TWELVE MONTHS EARNINGS PER SHARE represent the sum of the interim earnings per share reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

## Trailing Twelve Months Funds From Operations

*Supplementary Cash Flow Data, Interim Time Series; Field 18862*

All Industries:

TRAILING TWELVE MONTHS FUNDS FROM OPERATIONS represent the sum of the interim funds from operations (item 04201) reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

## Trailing Twelve Months Gross Margin

*Profitability Ratio, Interim Time Series; Field 18267*

Industrials:

Trailing Twelve Months Gross Income / Trailing Twelve Months Net Sales/Revenue

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

## Trailing Twelve Months Income Taxes

*Supplementary (Expense) Data, Interim Time Series; Field 18270*

All Industries:

TRAILING TWELVE MONTHS INCOME TAXES represents the sum of the interim income taxes reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

## Trailing Twelve Months Interest Expense

*Supplementary (Expense) Data, Interim Time Series; Field 18269*

All Industries:

TRAILING TWELVE MONTHS INTEREST EXPENSE represents the sum of the interim interest expense reported in the last twelve months, before the deduction of interest capitalized.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

## Trailing Twelve Months Net Cash Flow - Operating Activities

*Supplementary Cash Flow Data, Interim Time Series; Field 18310*

All Industries:

TRAILING TWELVE MONTHS NET CASH FLOW OPERATING ACTIVITIES represent the sum of the net cash flow from operating activities reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

## Trailing Twelve Months Net Margin

*Profitability Ratio, Interim Time Series; Field 18268*

All Industries:

Trailing Twelve Months Net Profit / Trailing Twelve Months Net Sales/Revenue

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

## Trailing Twelve Months Net Profit

*Supplementary Income Statement Data, Interim Time Series; Field 18263*

All Industries:

TRAILING TWELVE MONTHS NET PROFIT represents the sum of the interim net profit reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

## Trailing Twelve Months Net Profit (U.S. $)

*Supplementary (Income) Data, Interim Time Series; Field 07260*

All Industries:

TRAILING TWELVE MONTHS NET PROFIT represents the sum of the interim net profit reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

## Trailing Twelve Months Net Sales/Revenue

*Supplementary Income Statement Data, Interim Time Series; Field 18262*

All Industries:

TRAILING TWELVE MONTHS NET SALES/REVENUE represent the sum of the interim net sales/revenue reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

## Trailing Twelve Months Net Sales/Revenue (U.S. $)

*Supplementary (Income) Data, Interim Time Series; Field 07270*

All Industries:

TRAILING TWELVE MONTHS NET SALES/REVENUE represent the sum of the interim net sales/revenue reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

## Trailing Twelve Months Operating Margin

*Profitability Ratio, Interim Time Series; Field 18306*

All Industries:

Trailing Twelve Months Operating Profit / Trailing Twelve Months Net Sales/Revenue * 100

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

## Trailing Twelve Months Operating Profit

*Supplementary Income Statement Data, Interim Time Series; Field 18305*

All Industries:

TRAILING TWELVE MONTHS OPERATING PROFIT represents the sum of the interim operating profit reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

## Trailing Twelve Months Pre-tax Income

*Supplementary (Income), Interim Time Series; Field 18271*

All Industries:

TRAILING TWELVE MONTHS PRE-TAX INCOME represents the sum of the interim pre-tax income reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998

## Trailing Twelve Months Pre-tax Margin

*Profitability Ratio, Interim Time Series; Field 18304*

All Industries:

Trailing Twelve Months Pre-tax Income / Trailing Twelve Months Net Sales/Revenue * 100

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

## Transportation Equipment

*Asset Data, Annual Item; Field 18380*

Industrials, Other Financial Companies:

TRANSPORTATION EQUIPMENT represents the cars, ships, planes or any other type of transportation equipment that is part of the company's property, plant and equipment.

Data for this field is generally not available prior to 1992.

It excludes:

Transportation equipment leased to others

Footnotes:

A. No standard text

C. Net of depreciation

Ongoing update discontinued from Oct 2012

D. Includes other

## Thomson Reuters Business Classification (TRBC) Code

*Descriptive Data, Current Item; Field 07041*

All Industries:

TRBC CODE represents an industry code within the Thomson Reuters Business Classification schema. Thomson Reuters Business Classification schema (TRBC) is the global, comprehensive industry classification system owned and operated by Thomson Reuters. The market based system helps identify, analyze and monitor industries across global markets. This classification allows for the comparison of companies through multiple hierarchical levels of industry classification. The TRBC code provided is generally the lowest level code in the hierarchical structure.

Thomson Reuters Business Classification (TRBC) Codes Description/Hierarchy

Companies are assigned with an Activity, the lowest level. The Industry, Industry Group, Business Sector and Economic Sector assignments are derived from the classification hierarchy.

| ECONOMIC SECTOR | | BUSINESS SECTOR | | INDUSTRY GROUP | | INDUSTRY | | ACTIVITY | |
|---|---|---|---|---|---|---|---|---|---|
| 50 | Energy | 5010 | Energy - Fossil Fuels | 501010 | Coal | 50101010 | Coal | 5010101010 | Coal (NEC) |
| | | | | | | | | 5010101011 | Coal Mining Support |
| | | | | | | | | 5010101012 | Coal Wholesale |
| | | | | 501020 | Oil & Gas | 50102010 | Integrated Oil & Gas | 5010201010 | Integrated Oil & Gas |
| | | | | | | 50102020 | Oil & Gas Exploration and Production | 5010202010 | Oil & Gas Exploration and Production (NEC) |
| | | | | | | | | 5010202011 | Oil Exploration & Production - Onshore |
| | | | | | | | | 5010202012 | Oil Exploration & Production - Offshore |
| | | | | | | | | 5010202013 | Natural Gas Exploration & Production - Onshore |
| | | | | | | | | 5010202014 | Natural Gas Exploration & Production - Offshore |
| | | | | | | | | 5010202015 | Unconventional Oil & Gas Production |
| | | | | | | 50102030 | Oil & Gas Refining and Marketing | 5010203010 | Oil & Gas Refining and Marketing (NEC) |
| | | | | | | | | 5010203011 | Petroleum Refining |
| | | | | | | | | 5010203012 | Gasoline Stations |
| | | | | | | | | 5010203013 | Petroleum Product Wholesale |
| | | | | 501030 | Oil & Gas Related Equipment and Services | 50103010 | Oil & Gas Drilling | 5010301010 | Oil & Gas Drilling (NEC) |
| | | | | | | | | 5010301011 | Oil Drilling - Onshore |
| | | | | | | | | 5010301012 | Gas Drilling - Onshore |
| | | | | | | | | 5010301013 | Oil Drilling - Offshore |
| | | | | | | | | 5010301014 | Gas Drilling - Offshore |
| | | | | | | | | 5010301015 | Unconventional Oil & Gas Drilling |
| | | | | | | 50103020 | Oil Related Services and Equipment | 5010302010 | Oil Related Services and Equipment (NEC) |
| | | | | | | | | 5010302011 | Oil Related Services |
| | | | | | | | | 5010302012 | Oil Related Equipment |
| | | | | | | | | 5010302013 | Oil Related - Surveying & Mapping Services |
| | | | | | | 50103030 | Oil & Gas Transportation Services | 5010303010 | Oil & Gas Transportation Services (NEC) |
| | | | | | | | | 5010303011 | LNG Transportation & Storage |
| | | | | | | | | 5010303012 | Natural Gas Pipeline Transportation |
| | | | | | | | | 5010303013 | Oil Pipeline Transportation |
| | | | | | | | | 5010303014 | Sea-Borne Tankers |
| | | | | | | | | 5010303015 | Oil & Gas Storage |
| | | 5020 | Renewable Energy | 502010 | | 50201010 | Renewable Energy | 5020101010 | Renewable Energy Equipment & Services (NEC) |

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|---|---|---|---|---|---|---|---|---|---|
| | | | | | Renewable Energy | | Equipment & Services | 5020101011 | Wind Systems & Equipment |
| | | | | | | | | 5020101012 | Stationary Fuel Cells |
| | | | | | | | | 5020101013 | Photovoltaic Solar Systems & Equipment |
| | | | | | | | | 5020101014 | Thermal Solar Systems & Equipment |
| | | | | | | | | 5020101015 | Biomass Power Energy Equipment |
| | | | | | | | | 5020101016 | Waste to Energy Systems & Equipment |
| | | | | | | | | 5020101017 | Hydropower Equipment |
| | | | | | | | | 5020101018 | Wave Power Energy Equipment |
| | | | | | | | | 5020101019 | Renewable Energy Services |
| | | | | | | | | 5020101020 | Geothermal Equipment |
| | | | | | | 50201020 | Renewable Fuels | 5020102010 | Renewable Fuels (NEC) |
| | | | | | | | | 5020102011 | Biodiesel |
| | | | | | | | | 5020102012 | Ethanol Fuels |
| | | | | | | | | 5020102013 | Pyrolytic & Synthetic Fuels |
| | | | | | | | | 5020102014 | Biomass & Biogas Fuels |
| | | | | | | | | 5020102015 | Hydrogen Fuel |
| | | 5030 | Uranium | 503010 | Uranium | 50301010 | Uranium | 5030101010 | Uranium (NEC) |
| | | | | | | | | 5030101011 | Uranium Mining |
| | | | | | | | | 5030101012 | Uranium Processing |
| 51 | Basic Materials | 5110 | Chemicals | 511010 | Chemicals | 51101010 | Commodity Chemicals | 5110101010 | Commodity Chemicals (NEC) |
| | | | | | | | | 5110101011 | Plastics |
| | | | | | | | | 5110101012 | Paints & Coatings |
| | | | | | | | | 5110101013 | Tanning & Softening Agents |
| | | | | | | | | 5110101014 | Explosives |
| | | | | | | | | 5110101015 | Industrial Gases |
| | | | | | | | | 5110101016 | Commodity Chemicals Wholesale |
| | | | | | | 51101020 | Agricultural Chemicals | 5110102010 | Agricultural Chemicals (NEC) |
| | | | | | | | | 5110102011 | Fertilizers |
| | | | | | | | | 5110102012 | Pesticides |
| | | | | | | | | 5110102013 | Organic Fertilizers |
| | | | | | | | | 5110102014 | Agricultural Chemicals Wholesale |
| | | | | | | 51101030 | Specialty Chemicals | 5110103010 | Specialty Chemicals (NEC) |
| | | | | | | | | 5110103011 | Coloring Agents |
| | | | | | | | | 5110103012 | Synthetic Fibers |
| | | | | | | | | 5110103013 | Adhesives |
| | | | | | | | | 5110103014 | Advanced Polymers |
| | | | | | | | | 5110103015 | Epoxy Chemicals |
| | | | | | | | | 5110103016 | Industrial Biotechnology Chemicals |

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|---|---|---|---|---|---|---|---|---|
| | | | | | | | 5110103017 | Specialty Chemicals Wholesale |
| | | | | | 51101090 | Diversified Chemicals | 5110109010 | Diversified Chemicals |
| | | 5120 | Mineral Resources | 512010 | Metals & Mining | 51201010 | Non-Gold Precious Metals & Minerals | 5120101010 | Non-Gold Precious Metals & Minerals (NEC) |
| | | | | | | | | 5120101011 | Silver Mining |
| | | | | | | | | 5120101012 | Platinum Mining |
| | | | | | | | | 5120101013 | Diamond Mining |
| | | | | | | | | 5120101014 | Semiprecious Gem Stones |
| | | | | | | | | 5120101015 | Pearl Cultivation |
| | | | | | | | | 5120101016 | Rare Earth Minerals |
| | | | | | | 51201060 | Gold | 5120106010 | Gold (NEC) |
| | | | | | | | | 5120106011 | Gold Mining |
| | | | | | | | | 5120106012 | Gold Refining |
| | | | | | | 51201070 | Mining Support Services & Equipment | 5120107010 | Mining Support Services & Equipment (NEC) |
| | | | | | | | | 5120107011 | Geophysical Surveying & Mapping Services |
| | | | | | | | | 5120107012 | Mining Support Services |
| | | | | | | | | 5120107013 | Mining Machinery & Equipment Manufacturing |
| | | | | | | 51201080 | Diversified Mining | 5120108010 | Diversified Mining |
| | | | | | | 51201020 | Iron & Steel | 5120102010 | Iron & Steel (NEC) |
| | | | | | | | | 5120102011 | Iron Ore Mining |
| | | | | | | | | 5120102012 | Coke Coal Mining |
| | | | | | | | | 5120102013 | Iron, Steel Mills & Foundries |
| | | | | | | | | 5120102014 | Metal Service Centers |
| | | | | | | | | 5120102015 | Metallic Rolling & Drawing Products |
| | | | | | | | | 5120102016 | Metal Merchant Wholesalers |
| | | | | | | 51201030 | Aluminum | 5120103010 | Aluminum (NEC) |
| | | | | | | | | 5120103011 | Primary Aluminum Production |
| | | | | | | | | 5120103012 | Secondary Smelting & Alloying of Aluminum |
| | | | | | | | | 5120103013 | Aluminum Rolling |
| | | | | | | | | 5120103014 | Aluminum Refining |
| | | | | | | | | 5120103015 | Aluminum Wholesalers |
| | | | | | | | | 5120103016 | Bauxite Mining |
| | | | | | | 51201050 | Specialty Mining & Metals | 5120105010 | Specialty Mining & Metals (NEC) |
| | | | | | | | | 5120105011 | Lead Ore Mining |
| | | | | | | | | 5120105012 | Copper Ore Mining |
| | | | | | | | | 5120105013 | Nickel Ore Mining |
| | | | | | | | | 5120105014 | Zinc Ore Mining |

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| | | | | | | | | 5120105015 | Nonferrous Metal Mining |
| | | | | | | | | 5120105016 | Nonferrous Metal Processing |
| | | | | | | | | 5120105017 | Specialty Mining & Metals Wholesale |
| | | | | 512020 | Construction Materials | 51202010 | Construction Materials | 5120201010 | Construction Materials (NEC) |
| | | | | | | | | 5120201011 | Construction Material Processing |
| | | | | | | | | 5120201012 | Cement & Concrete Manufacturing |
| | | | | | | | | 5120201013 | Tile & Paving Material Manufacturing |
| | | | | | | | | 5120201014 | Rock Mining |
| | | | | | | | | 5120201015 | Construction Material Wholesale |
| | | 5130 | Applied Resources | 513010 | Paper & Forest Products | 51301010 | Forest & Wood Products | 5130101010 | Forest & Wood Products (NEC) |
| | | | | | | | | 5130101011 | Timber Tract Operations |
| | | | | | | | | 5130101012 | Forest Nurseries & Gathering of Forest Products |
| | | | | | | | | 5130101013 | Logging & Sawmills |
| | | | | | | | | 5130101014 | Forest Support & Services |
| | | | | | | | | 5130101015 | Wood Products |
| | | | | | | | | 5130101016 | Wood Product Wholesale |
| | | | | | | 51301020 | Paper Products | 5130102010 | Paper Products (NEC) |
| | | | | | | | | 5130102011 | Paper Mills & Products |
| | | | | | | | | 5130102012 | Newsprint Mills |
| | | | | | | | | 5130102013 | Pulp Mills |
| | | | | | | | | 5130102014 | Paper Product Wholesale |
| | | | | 513020 | Containers & Packaging | 51302010 | Non-Paper Containers & Packaging | 5130201010 | Non-Paper Containers & Packaging (NEC) |
| | | | | | | | | 5130201011 | Textile Containers & Packaging |
| | | | | | | | | 5130201012 | Glass Containers & Packaging |
| | | | | | | | | 5130201013 | Metal Containers & Packaging |
| | | | | | | | | 5130201014 | Plastic Containers & Packaging |
| | | | | | | | | 5130201015 | Wood Container & Packaging |
| | | | | | | | | 5130201016 | Container & Packaging Material Wholesale |
| | | | | | | 51302020 | Paper Packaging | 5130202010 | Paper Packaging (NEC) |
| | | | | | | | | 5130202011 | Paper Packaging Wholesale |
| 52 | Industrials | 5210 | Industrial Goods | 521010 | Aerospace & Defense | 52101010 | Aerospace & Defense | 5210101010 | Aerospace & Defense (NEC) |
| | | | | | | | | 5210101011 | Arms & Ammunitions Manufacturing |
| | | | | | | | | 5210101012 | Commercial Aircraft Manufacturing |
| | | | | | | | | 5210101013 | Military Aircraft Manufacturing |
| | | | | | | | | 5210101014 | Aircraft Parts Manufacturing |
| | | | | | | | | 5210101015 | Military Vehicles Manufacturing |

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|---|---|---|---|---|---|---|---|---|
| | | | | | | | 5210101016 | Satellite Design & Manufacture |
| | | | | | | | 5210101017 | Spacecraft Manufacturing |
| | | | | | | | 5210101018 | Military Clothing & Accessories |
| | | | | | | | 5210101019 | Aircraft Equipment Wholesale |
| | | | | 521020 | Machinery, Equipment & Components | 52102010 | 5210201010 | Industrial Machinery & Equipment (NEC) |
| | | | | | | | 5210201011 | Industrial Components |
| | | | | | | | 5210201012 | Industrial Machinery |
| | | | | | | | 5210201013 | Ball & Roller Bearings |
| | | | | | | | 5210201014 | Testing & Measuring Equipment |
| | | | | | | | 5210201015 | Pump & Pumping Equipment |
| | | | | | | | 5210201016 | Air & Gas Compressors |
| | | | | | | | 5210201017 | Welding & Soldering Equipment |
| | | | | | | | 5210201018 | Industrial Process Furnace & Ovens |
| | | | | | | | 5210201019 | Fluid Power Cylinder & Actuators |
| | | | | | | | 5210201020 | Automatic Vending Machines |
| | | | | | | | 5210201021 | Industrial Moulds |
| | | | | | | | 5210201022 | Machine Tools |
| | | | | | | | 5210201023 | Industrial Valve Manufacturing |
| | | | | | | | 5210201024 | Industrial Machinery & Equipment Wholesale |
| | | | | | | 52102020 | 5210202010 | Heavy Machinery & Vehicles (NEC) |
| | | | | | | | 5210202011 | Construction Machinery |
| | | | | | | | 5210202012 | Heavy Trucks |
| | | | | | | | 5210202013 | Heavy Buses & Coaches |
| | | | | | | | 5210202014 | Locomotive Engines & Rolling Stock |
| | | | | | | | 5210202015 | Agricultural Machinery |
| | | | | | | | 5210202016 | Commercial Landscaping Equipment |
| | | | | | | | 5210202017 | Heavy Machinery & Vehicles Wholesale |
| | | | | | | 52102050 | 5210205010 | Shipbuilding (NEC) |
| | | | | | | | 5210205011 | Ship Parts Manufacturers |
| | | | | | | | 5210205012 | Ship Repairing & Maintenance |
| | | | | | | 52102030 | 5210203010 | Electrical Components & Equipment (NEC) |
| | | | | | | | 5210203011 | Batteries & Uninterruptable Power Supplies |
| | | | | | | | 5210203012 | Wires & Cables |
| | | | | | | | 5210203013 | Electrical Components |
| | | | | | | | 5210203014 | Lighting Equipment |

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|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | 5210203015 | Heating, Ventilation & Air Conditioning Systems |
| | | | | | | | 5210203016 | Electrical Insulators |
| | | | | | | | 5210203017 | Switchgear |
| | | | | | | | 5210203018 | Portable Motors & Generators |
| | | | | | | | 5210203019 | Electrical Measuring & Testing Instruments |
| | | | | | | | 5210203020 | Electric Equipment Wholesale |
| | | | | | 52102040 | Heavy Electrical Equipment | 5210204010 | Heavy Electrical Equipment (NEC) |
| | | | | | | | 5210204011 | Electrical Transmission & Grid Equipment |
| | | | | | | | 5210204012 | Elevator & Conveying Equipment |
| | | | | | | | 5210204013 | Turbine Manufacturing |
| | | | | | | | 5210204014 | Heavy Motors & Generators |
| | | | | | | | 5210204015 | Industrial Electrical Switchgear |
| | | | | | | | 5210204016 | Nuclear Generators & Components |
| | | 5220 | Industrial & Commercial Services | 522010 | Construction & Engineering | 52201020 | Construction & Engineering | 5220102010 | Construction & Engineering (NEC) |
| | | | | | | | | 5220102011 | Commercial Buildings |
| | | | | | | | | 5220102012 | Highway & Bridge Construction |
| | | | | | | | | 5220102013 | Railway Construction |
| | | | | | | | | 5220102014 | Power & Communications Network Construction |
| | | | | | | | | 5220102015 | Civil Engineers & Architects |
| | | | | | | | | 5220102016 | Building Contractors |
| | | | | | | | | 5220102017 | Industrial Plant Construction |
| | | | | | | | | 5220102018 | Water & Sewage Construction |
| | | | | | | | | 5220102019 | Land Division & Subdivision |
| | | | | | | | | 5220102020 | Gas Infrastructure Construction |
| | | | | | | | | 5220102021 | Electric Power Plant Construction |
| | | | | | | | | 5220102022 | Nuclear Power Plant Construction |
| | | | | | | | | 5220102023 | Telecommunication Construction |
| | | | | 522020 | Diversified Trading & Distributing | 52202010 | Diversified Industrial Goods Wholesalers | 5220201010 | Diversified Industrial Goods Wholesalers |
| | | | | 522030 | Professional & Commercial Services | 52203010 | Environmental Services & Equipment | 5220301010 | Environmental Services & Equipment (NEC) |
| | | | | | | | | 5220301011 | Purification & Treatment Equipment |
| | | | | | | | | 5220301012 | Waste Management, Disposal & Recycling Services |
| | | | | | | | | 5220301013 | Environmental Consultancy Services |

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|---|---|---|---|---|---|---|---|
| | | | | | | 5220301014 | Environmental R&D Services & Biotechnology |
| | | | | | | 5220301015 | Carbon Capture & Storage |
| | | | | | 52203020 | 5220302010 | Commercial Printing Services (NEC) |
| | | | | | | 5220302011 | Specialized Printing Services |
| | | | | | | 5220302012 | Newspaper & Magazine Printing Services |
| | | | | | | 5220302013 | Book Printing Services |
| | | | | | 52203030 | 5220303010 | Employment Services (NEC) |
| | | | | | | 5220303011 | Human Resources Consulting Services |
| | | | | | | 5220303012 | Outsourcing & Staffing Services |
| | | | | | | 5220303013 | Executive Search Services |
| | | | | | | 5220303014 | Online Job Portals |
| | | | | | 52203040 | 5220304010 | Business Support Services (NEC) |
| | | | | | | 5220304011 | Corporate Accounting Services |
| | | | | | | 5220304012 | Legal Services |
| | | | | | | 5220304013 | Management Consulting Services |
| | | | | | | 5220304014 | Security Services |
| | | | | | | 5220304015 | Commercial Educational Services |
| | | | | | | 5220304016 | Cleaning Services |
| | | | | | | 5220304017 | Data Processing Services |
| | | | | | | 5220304018 | Industrial Equipment Rental |
| | | | | | | 5220304019 | Office Equipment & Supplies Rental |
| | | | | | | 5220304020 | Pest Control Services |
| | | | | | | 5220304021 | Maintenance & Repair Services |
| | | | | | | 5220304022 | Industrial Design Services |
| | | | | | | 5220304023 | Translation & Interpretation Services |
| | | | | | | 5220304024 | Testing Laboratories |
| | | | | | | 5220304025 | Call Center Services |
| | | | | | | 5220304026 | Exhibition & Conference Services |
| | | | | | | 5220304027 | Transaction & Payment Services |
| | | | | | 52203070 | 5220307010 | Professional Information Services (NEC) |
| | | | | | | 5220307011 | Financial Information Providers |
| | | | | | | 5220307012 | Compliance & Investor Communication |
| | | | | | | 5220307013 | Rating Agencies |
| | | | | | | 5220307014 | Trade & Business Publishing |
| | | | | | | 5220307015 | Legal & Tax Information Providers |

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| | | | | | | | 5220307016 | Education & Training Information Providers |
| | | | | | | | 5220307017 | Journals & Scholarly Research |
| | | | | | | | 5220307018 | News Agencies |
| | | | | | 52203060 | Business Support Supplies | 5220306010 | Business Support Supplies (NEC) |
| | | | | | | | 5220306011 | Office Furniture |
| | | | | | | | 5220306012 | Office Supplies |
| | | | | | | | 5220306013 | Health, Safety & Fire Protection Equipment |
| | | | | | | | 5220306014 | Office Supplies Wholesale |
| | 5230 | Industrial Conglomerates | 523010 | Industrial Conglomerates | 52301010 | Industrial Conglomerates | 5230101010 | Industrial Conglomerates |
| | 5240 | Transportation | 524050 | Freight & Logistics Services | 52405010 | Courier, postal, Air Freight & Land-based Logistics | 5240501010 | Courier, Postal, Air Freight & Land-based Logistics (NEC) |
| | | | | | | | 5240501011 | Freight Logistics |
| | | | | | | | 5240501012 | Air Freight |
| | | | | | | | 5240501013 | Courier Services |
| | | | | | | | 5240501014 | Integrated Logistics Operators |
| | | | | | 52405020 | Marine Freight & Logistics | 5240502010 | Marine Freight & Logistics (NEC) |
| | | | | | | | 5240502011 | Marine Logistics |
| | | | | | | | 5240502012 | Inland Water Freight |
| | | | | | | | 5240502013 | Deep Sea Freight |
| | | | | | 52405030 | Ground Freight & Logistics | 5240503010 | Ground Freight & Logistics (NEC) |
| | | | | | | | 5240503011 | Railway Freight Operators |
| | | | | | | | 5240503012 | Freight Trucking |
| | | | | | | | 5240503013 | Warehousing |
| | | | | | | | 5240503014 | Truck Rental |
| | | | 524060 | Passenger Transportation Services | 52406010 | Airlines | 5240601010 | Airlines (NEC) |
| | | | | | | | 5240601011 | Regional Airlines |
| | | | | | | | 5240601012 | Charter & Private Air Services |
| | | | | | | | 5240601013 | Specialized Aviation Services |
| | | | | | | | 5240601014 | Inter-Modal Passenger Transportation |
| | | | | | 52406020 | Passenger Transportation, Ground & Sea | 5240602010 | Passenger Transportation, Ground & Sea (NEC) |
| | | | | | | | 5240602011 | Commuting Services |
| | | | | | | | 5240602012 | Charter Bus Services |
| | | | | | | | 5240602013 | Rail Services |
| | | | | | | | 5240602014 | Marine Passenger Transportation |
| | | | | | | | 5240602015 | Commuter Ferry Operators |
| | | | | | | | 5240602016 | Taxis & Limousines |

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|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 5240602017 | Passenger Car Rental |
| | | | | 524070 | Transport Infrastructure | 52407030 | Highways & Rail Tracks | 5240703010 | Highways & Rail Tracks (NEC) |
| | | | | | | | | 5240703011 | Highway Operators |
| | | | | | | | | 5240703012 | Railway Operators |
| | | | | | | | | 5240703013 | Parking Lot Operators |
| | | | | | | 52407010 | Airport Operators & Services | 5240701010 | Airport Operators & Services (NEC) |
| | | | | | | | | 5240701011 | Airport Operators |
| | | | | | | | | 5240701012 | Duty Free Shops |
| | | | | | | | | 5240701013 | Airport Fueling Services |
| | | | | | | | | 5240701014 | Airline Catering Services |
| | | | | | | 52407020 | Marine Port Services | 5240702010 | Marine Port Services (NEC) |
| | | | | | | | | 5240702011 | Port Warehousing Services |
| | | | | | | | | 5240702012 | Port Operators |
| | | | | | | | | 5240702013 | Marine Cargo Handling Services |
| 53 | Consumer Cyclicals | 5310 | Automobiles & Auto Parts | 531010 | Automobiles & Auto Parts | 53101010 | Auto & Truck Manufacturers | 5310101010 | Auto & Truck Manufacturers (NEC) |
| | | | | | | | | 5310101011 | Motorcycles & Scooters |
| | | | | | | | | 5310101012 | Automobiles & Multi Utility Vehicles |
| | | | | | | | | 5310101013 | Light Trucks |
| | | | | | | | | 5310101014 | Electrical (Alternative) Vehicles |
| | | | | | | | | 5310101015 | Luxury Vehicles |
| | | | | | | | | 5310101016 | Auto & Truck Wholesale |
| | | | | | | 53101020 | Auto, Truck & Motorcycle Parts | 5310102010 | Auto, Truck & Motorcycle Parts (NEC) |
| | | | | | | | | 5310102011 | Automotive Body Parts |
| | | | | | | | | 5310102012 | Engine & Powertrain Systems |
| | | | | | | | | 5310102013 | Automotive Batteries |
| | | | | | | | | 5310102014 | Automotive Systems |
| | | | | | | | | 5310102015 | Automotive Accessories |
| | | | | | | | | 5310102016 | Motorcycle Parts & Accessories |
| | | | | | | | | 5310102017 | Auto & Truck Parts Wholesale |
| | | | | | | 53101030 | Tires & Rubber Products | 5310103010 | Tires & Rubber Products (NEC) |
| | | | | | | | | 5310103011 | Tire & Tube Manufacturers |
| | | | | | | | | 5310103012 | Tire Retreading |
| | | | | | | | | 5310103013 | Industrial Rubber Products |
| | | | | | | | | 5310103014 | Rubber Plantations |
| | | | | | | | | 5310103015 | Tires & Rubber Products Wholesale |
| | | 5320 | Cyclical Consumer Products | 532020 | Textiles & Apparel | 53202010 | Textiles & Leather Goods | 5320201010 | Textiles & Leather Goods (NEC) |
| | | | | | | | | 5320201011 | Synthetic Fabrics |
| | | | | | | | | 5320201012 | Natural Fabrics |

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| | | | | | | | | 5320201013 | Organic & Ecologically Produced Fabric |
| | | | | | | | | 5320201014 | Leather Goods |
| | | | | | | | | 5320201015 | Fur Goods |
| | | | | | | | | 5320201016 | Fabric Dyeing & Finishing |
| | | | | | | | | 5320201017 | Yarn Goods |
| | | | | | | | | 5320201018 | Cotton Farming |
| | | | | | | | | 5320201019 | Textiles & Leather Goods Wholesale |
| | | | | | | 53202020 | Apparel & Accessories | 5320202010 | Apparel & Accessories (NEC) |
| | | | | | | | | 5320202011 | Men's Clothing |
| | | | | | | | | 5320202012 | Women's Clothing |
| | | | | | | | | 5320202013 | Children's & Infants' Clothing |
| | | | | | | | | 5320202014 | Sportswear & Outdoors Clothing |
| | | | | | | | | 5320202015 | Jeans |
| | | | | | | | | 5320202016 | Knitwear |
| | | | | | | | | 5320202017 | Lingerie |
| | | | | | | | | 5320202018 | Hosiery & Socks |
| | | | | | | | | 5320202019 | Industrial Clothing & Uniforms |
| | | | | | | | | 5320202020 | Fair Trade & Ethical Clothing |
| | | | | | | | | 5320202021 | Luxury Clothing |
| | | | | | | | | 5320202022 | Theatrical Costumes |
| | | | | | | | | 5320202023 | Animal & Pet Clothing |
| | | | | | | | | 5320202024 | Luxury Accessories |
| | | | | | | | | 5320202025 | Accessories |
| | | | | | | | | 5320202026 | Jewelry |
| | | | | | | | | 5320202027 | Watches |
| | | | | | | | | 5320202028 | Handbags & Luggage |
| | | | | | | | | 5320202029 | Fashion Eyewear |
| | | | | | | | | 5320202030 | Apparel Wholesale |
| | | | | | | 53202030 | Footwear | 5320203010 | Footwear (NEC) |
| | | | | | | | | 5320203011 | Men's Footwear |
| | | | | | | | | 5320203012 | Women's Footwear |
| | | | | | | | | 5320203013 | Children's & Infants' Footwear |
| | | | | | | | | 5320203014 | Sports & Outdoor Footwear |
| | | | | | | | | 5320203015 | Luxury Footwear |
| | | | | | | | | 5320203016 | Functional Footwear |
| | | | | | | | | 5320203017 | Footwear Wholesale |
| | | | | 532030 | Homebuilding & Constru | 53203010 | Homebuilding | 5320301010 | Homebuilding (NEC) |
| | | | | | | | | 5320301011 | Residential Builders - Single Homes |

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| | | | | | ction Supplies | | | 5320301012 | Residential Builders - Multifamily Homes |
| | | | | | | | | 5320301013 | Prefabricated Homes |
| | | | | | | | | 5320301014 | Sustainable & Energy Efficient Home Builders |
| | | | | | | | | 5320301015 | Retirement Home Builders |
| | | | | | | | | 5320301016 | Residential Architectural & Interior Design Services |
| | | | | | | 53203020 | Construction Supplies & Fixtures | 5320302010 | Construction Supplies & Fixtures (NEC) |
| | | | | | | | | 5320302011 | Construction Supplies |
| | | | | | | | | 5320302012 | Luxury Construction Supplies & Fixtures |
| | | | | | | | | 5320302013 | Doors & Window Frames |
| | | | | | | | | 5320302014 | Flooring & Interior Tile Manufacturers |
| | | | | | | | | 5320302015 | Plumbing Fixtures & Fittings |
| | | | | | | | | 5320302016 | Kitchen Cabinets |
| | | | | | | | | 5320302017 | Bathroom Fixtures |
| | | | | | | | | 5320302018 | Roofing Supplies |
| | | | | | | | | 5320302019 | Lighting Fixtures |
| | | | | | | | | 5320302020 | Construction Supplies & Fixtures Wholesale |
| | | | | 532040 | Household Goods | 53204030 | Appliances, Tools & Housewares | 5320403010 | Appliances, Tools & Housewares (NEC) |
| | | | | | | | | 5320403011 | Household Appliances |
| | | | | | | | | 5320403012 | Tools & Housewares |
| | | | | | | | | 5320403013 | Kitchen Appliances |
| | | | | | | | | 5320403014 | Cutlery & Flatware |
| | | | | | | | | 5320403015 | Appliance & Houseware Wholesale |
| | | | | | | | | 5320403016 | Luxury Appliances |
| | | | | | | 53204040 | Home Furnishings | 5320404010 | Home Furnishings (NEC) |
| | | | | | | | | 5320404011 | Carpets & Curtains |
| | | | | | | | | 5320404012 | Wallpaper |
| | | | | | | | | 5320404013 | Furniture & Art |
| | | | | | | | | 5320404014 | Luxury Furnishing |
| | | | | | | | | 5320404015 | Antiques |
| | | | | | | | | 5320404016 | Home Furnishings Wholesale |
| | | | | 532050 | Leisure Products | 53205010 | Toys & Juvenile Products | 5320501010 | Toys & Children's Products (NEC) |
| | | | | | | | | 5320501011 | Dolls & Stuffed Toys |
| | | | | | | | | 5320501012 | Games, Toys & Children's Vehicles |
| | | | | | | | | 5320501013 | Children's Safety Products |
| | | | | | | | | 5320501014 | Children's Furniture |

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| | | | | | | | 5320501015 | Children's Products & Accessories |
| | | | | | | | 5320501016 | Toys & Children's Products Wholesale |
| | | | | | 53205020 | Recreational Products | 5320502010 | Recreational Products (NEC) |
| | | | | | | | 5320502011 | Sailing Yachts & Motorboats |
| | | | | | | | 5320502012 | Bicycle Manufacturing |
| | | | | | | | 5320502013 | Sporting & Outdoor Goods |
| | | | | | | | 5320502014 | Musical Instruments |
| | | | | | | | 5320502015 | Luxury Recreational Products |
| | | | | | | | 5320502016 | Leisure Products Wholesale |
| | | 5330 | Cyclical Consumer Services | 533010 | Hotels & Entertainment Services | 53301010 | Hotels, Motels & Cruise Lines | 5330101010 | Hotels, Motels & Cruise Lines (NEC) |
| | | | | | | | | 5330101011 | Hotels & Motels |
| | | | | | | | | 5330101012 | Cruise Lines |
| | | | | | | | | 5330101013 | Luxury Hotels |
| | | | | | | | | 5330101014 | Resort Operators |
| | | | | | | | | 5330101015 | Bed & Breakfast |
| | | | | | | | | 5330101016 | Self-Catering Accommodation |
| | | | | | | | | 5330101017 | Campsite Operators |
| | | | | | | 53301020 | Restaurants & Bars | 5330102010 | Restaurants & Bars (NEC) |
| | | | | | | | | 5330102011 | Pubs, Bars & Night Clubs |
| | | | | | | | | 5330102012 | Commercial Food Services |
| | | | | | | | | 5330102013 | Quick Service Restaurants |
| | | | | | | | | 5330102014 | Mobile Caterers |
| | | | | | | | | 5330102015 | Banquet Halls & Catering |
| | | | | | | | | 5330102016 | Cafés |
| | | | | | | 53301030 | Casinos & Gaming | 5330103010 | Casinos & Gaming (NEC) |
| | | | | | | | | 5330103011 | Gambling & Gaming Machine Manufacturers |
| | | | | | | | | 5330103012 | Gaming Machine Operators |
| | | | | | | | | 5330103013 | Casinos |
| | | | | | | | | 5330103014 | Horse & Dog Race Tracks |
| | | | | | | | | 5330103015 | Lottery Operators |
| | | | | | | 53301040 | Leisure & Recreation | 5330104010 | Leisure & Recreation (NEC) |
| | | | | | | | | 5330104011 | Movie Theatres & Movie Products |
| | | | | | | | | 5330104012 | Theatres & Performing Arts |
| | | | | | | | | 5330104013 | Museums & Historic Places |
| | | | | | | | | 5330104014 | Travel Agents |
| | | | | | | | | 5330104015 | Amusement Parks and Zoos |
| | | | | | | | | 5330104016 | Gyms, Fitness and Spa Centers |
| | | | | | | | | 5330104017 | Adventure Sports Facilities & Ski Resorts |

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| | | | | | | | 5330104018 | Public Sport Facilities |
| | | | | | | | 5330104019 | Professional Sports Venues |
| | | | | | | | 5330104020 | Golf Courses |
| | | | | | | | 5330104021 | Hunting & Fishing |
| | | | | | | | 5330104022 | Marinas |
| | | | | | | | 5330104023 | Guided Tour Operators |
| | | | | 533020 | Media & Publishing | 53302010 | 5330201010 | Advertising & Marketing (NEC) |
| | | | | | | | 5330201011 | Advertising Agency |
| | | | | | | | 5330201012 | Media Buying Agency |
| | | | | | | | 5330201013 | Signs & Advertising Specialty Producers |
| | | | | | | | 5330201014 | Outdoor Advertising |
| | | | | | | | 5330201015 | Direct Marketing |
| | | | | | | | 5330201016 | Sales Promotions & Events Management |
| | | | | | | | 5330201017 | Guerrilla Marketing |
| | | | | | | | 5330201018 | Public Relations |
| | | | | | | | 5330201019 | Digital Media Agencies |
| | | | | | | | 5330201020 | Branding & Naming |
| | | | | | | | 5330201021 | Market Research |
| | | | | | | | 5330201022 | Marketing Consulting Services |
| | | | | | | 53302020 | 5330202010 | Broadcasting (NEC) |
| | | | | | | | 5330202011 | Television Broadcasting |
| | | | | | | | 5330202012 | Radio Broadcasting |
| | | | | | | | 5330202013 | Cable Service Providers |
| | | | | | | 53302030 | 5330203010 | Entertainment Production (NEC) |
| | | | | | | | 5330203011 | Movie, TV Production & Distribution |
| | | | | | | | 5330203012 | Music, Music Video Production & Distribution |
| | | | | | | | 5330203013 | Plays & Concert Production |
| | | | | | | | 5330203014 | Entertainment Production Equipment & Services |
| | | | | | | | 5330203015 | Copyright Management |
| | | | | | | | 5330203016 | Adult Entertainment Production & Broadcasting |
| | | | | | | 53302040 | 5330204010 | Consumer Publishing (NEC) |
| | | | | | | | 5330204011 | Newspaper Publishing |
| | | | | | | | 5330204012 | Magazine Publishing |
| | | | | | | | 5330204013 | Book Publishing |
| | | | | | | | 5330204014 | Directory Publishing |

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| | | | | | | | 5330204015 | Digital Publishing |
| | | | | | | | 5330204016 | Adult Publishing |
| | | 5340 | Retailers | 534020 | Diversified Retail | 53402010 | Department Stores | 5340201010 | Department Stores (NEC) |
| | | | | | | | | 5340201011 | General Department Stores |
| | | | | | | | | 5340201012 | Luxury Department Stores |
| | | | | | | | | 5340201013 | Internet & Mail Order Department Stores |
| | | | | | | 53402020 | Discount Stores | 5340202010 | Discount Stores (NEC) |
| | | | | | | | | 5340202011 | Internet & Mail Order Discount Stores |
| | | | | | | | | 5340202012 | Discount Stores with Grocery |
| | | | | | | | | 5340202013 | Discount Stores without Grocery |
| | | | | | | | | 5340202014 | Discount Stores with Gasoline |
| | | | | | | | | 5340202015 | Discount Stores without Gasoline |
| | | | | 534030 | Specialty Retailers | 53403010 | Auto Vehicles, Parts & Service Retailers | 5340301010 | Auto Vehicles, Parts & Service Retailers (NEC) |
| | | | | | | | | 5340301011 | New Car Dealers |
| | | | | | | | | 5340301012 | Used Car Dealers |
| | | | | | | | | 5340301013 | Motorcycle Dealers |
| | | | | | | | | 5340301014 | Automotive Parts & Accessories Retailers |
| | | | | | | | | 5340301015 | Tire Dealers |
| | | | | | | | | 5340301016 | Luxury Car Dealers |
| | | | | | | 53403020 | Home Improvement Products & Services Retailers | 5340302010 | Home Improvement Products & Services Retailers (NEC) |
| | | | | | | | | 5340302011 | Paint & Wallpaper Retailers |
| | | | | | | | | 5340302012 | Builder Merchants |
| | | | | | | | | 5340302013 | Nursery & Garden Centers |
| | | | | | | | | 5340302014 | Kitchen & Bathroom Retailers |
| | | | | | | | | 5340302015 | Home Décor Retailers |
| | | | | | | | | 5340302016 | Interior Design Services |
| | | | | | | | | 5340302017 | Luxury Home Improvement Product Retailers |
| | | | | | | 53403030 | Home Furnishings Retailers | 5340303010 | Home Furnishings Retailers (NEC) |
| | | | | | | | | 5340303011 | Furniture Retailers |
| | | | | | | | | 5340303012 | Floor Covering Retailers |
| | | | | | | | | 5340303013 | Soft Furnishing Retailers |
| | | | | | | | | 5340303014 | Luxury Furnishing Retailers |
| | | | | | | | | 5340303015 | Antique Dealers |
| | | | | | | 53403090 | Miscellaneous Specialty Retailers | 5340309010 | Miscellaneous Specialty Retailers (NEC) |
| | | | | | | | | 5340309011 | Luxury Beauty Supply Retailers |
| | | | | | | | | 5340309012 | Personal Care Products Retailers |
| | | | | | | | | 5340309013 | Optical Goods Stores |

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| | | | | | | | | 5340309014 | Health Food Stores |
| | | | | | | | | 5340309015 | Musical Instrument Retailers |
| | | | | | | | | 5340309016 | Hobby & Craft Product Retailers |
| | | | | | | | | 5340309017 | Toys & Games Retailers |
| | | | | | | | | 5340309018 | Book & Magazine Retailers |
| | | | | | | | | 5340309019 | Florists |
| | | | | | | | | 5340309020 | Office Supplies & Stationery Stores |
| | | | | | | | | 5340309021 | Gift, Novelty & Souvenir Stores |
| | | | | | | | | 5340309022 | Used Merchandise Stores |
| | | | | | | | | 5340309023 | Sporting Goods Stores |
| | | | | | | | | 5340309024 | Pet & Pet Supplies Retailers |
| | | | | | | | | 5340309025 | Adult Products Retailers |
| | | | | | | 53403040 | Apparel & Accessories Retailers | 5340304010 | Apparel & Accessories Retailers (NEC) |
| | | | | | | | | 5340304011 | Footwear Retailers |
| | | | | | | | | 5340304012 | Jewelry & Watch Retailers |
| | | | | | | | | 5340304013 | Men's Apparel Retailers |
| | | | | | | | | 5340304014 | Women's Apparel Retailers |
| | | | | | | | | 5340304015 | Children's & Infants' Clothing Retailers |
| | | | | | | | | 5340304016 | Teen Fashion Retailers |
| | | | | | | | | 5340304017 | Handbags & Luggage Retailers |
| | | | | | | | | 5340304018 | Luxury Apparel Retailers |
| | | | | | | | | 5340304019 | Sports & Outdoors Retailers |
| | | | | | | 53403050 | Computer & Electronics Retailers | 5340305010 | Computer & Electronics Retailers (NEC) |
| | | | | | | | | 5340305011 | Computer Hardware & Software Retailers |
| | | | | | | | | 5340305012 | Consumer Electronics Retailers |
| | | | | | | | | 5340305013 | Mobile Phone Retailers |
| 54 | Consumer Non-Cyclicals | 5410 | Food & Beverages | 541010 | Beverages | 54101010 | Brewers | 5410101010 | Brewers (NEC) |
| | | | | | | | | 5410101011 | Craft & Micro Brewers |
| | | | | | | 54101020 | Distillers & Wineries | 5410102010 | Distillers & Wineries (NEC) |
| | | | | | | | | 5410102011 | Wineries |
| | | | | | | | | 5410102012 | Distilleries |
| | | | | | | | | 5410102013 | Malt Producers |
| | | | | | | 54101030 | Non-Alcoholic Beverages | 5410103010 | Non-Alcoholic Beverages (NEC) |
| | | | | | | | | 5410103011 | Carbonated Soft Drinks |
| | | | | | | | | 5410103012 | Fruit Drinks |
| | | | | | | | | 5410103013 | Energy Drinks |
| | | | | | | | | 5410103014 | Bottled Water & Ice |
| | | | | 541020 | | 54102010 | | 5410201010 | Fishing & Farming (NEC) |

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| | | | | | Food & Tobacco | | Fishing & Farming | 5410201011 | Grain (Crop) Production |
| | | | | | | | | 5410201012 | Poultry Farming |
| | | | | | | | | 5410201013 | Sheep & Specialty Livestock Farming |
| | | | | | | | | 5410201014 | Vegetable, Fruit & Nut Farming |
| | | | | | | | | 5410201015 | Coffee, Tea & Cocoa Farming |
| | | | | | | | | 5410201016 | Sugarcane Farming |
| | | | | | | | | 5410201017 | Commercial Nurseries |
| | | | | | | | | 5410201018 | Commercial Fishing |
| | | | | | | | | 5410201019 | Aquaculture |
| | | | | | | | | 5410201020 | Fur Farming |
| | | | | | | | | 5410201021 | Animal Breeding |
| | | | | | | | | 5410201022 | Agriculture Support Services |
| | | | | | | | | 5410201023 | Organic Farming |
| | | | | | | | | 5410201024 | Animal Feed |
| | | | | | | | | 5410201025 | Agricultural Consultancy Services |
| | | | | | | | | 5410201026 | Fishing & Farming Wholesale |
| | | | | | | | | 5410201027 | Agricultural Biotechnology |
| | | | | | | | | 5410201028 | Hog & Pig Farming |
| | | | | | | | | 5410201029 | Cattle Farming |
| | | | | | | 54102020 | Food Processing | 5410202010 | Food Processing (NEC) |
| | | | | | | | | 5410202011 | Flour Milling |
| | | | | | | | | 5410202012 | Bread & Bakery Product Manufacturing |
| | | | | | | | | 5410202013 | Breakfast Cereal Manufacturing |
| | | | | | | | | 5410202014 | Cookie, Cracker & Pasta Manufacturing |
| | | | | | | | | 5410202015 | Fruit & Vegetable Processing |
| | | | | | | | | 5410202016 | Meat Processing |
| | | | | | | | | 5410202017 | Halal Meat Processing |
| | | | | | | | | 5410202018 | Seafood Product Preparation & Packaging |
| | | | | | | | | 5410202019 | Dairy Products |
| | | | | | | | | 5410202020 | Starch, Vegetable Fat & Oil Manufacturing |
| | | | | | | | | 5410202021 | Coffee & Tea |
| | | | | | | | | 5410202022 | Sugar & Artificial Sweeteners |
| | | | | | | | | 5410202023 | Chocolate & Confectionery |
| | | | | | | | | 5410202024 | Snack Food & Non-Chocolate Confectionary |
| | | | | | | | | 5410202025 | Special Foods & Wellbeing Products |
| | | | | | | | | 5410202026 | Food Ingredients |
| | | | | | | | | 5410202027 | Baby Food |

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| | | | | | | | 5410202028 | Ready-Made Meals |
| | | | | | | | 5410202029 | All Other Food Manufacturing |
| | | | | | | | 5410202030 | Frozen Food Manufacturing |
| | | | | | | | 5410202031 | Pet Food Manufacturing |
| | | | | | 54102030 | Tobacco | 5410203010 | Tobacco (NEC) |
| | | | | | | | 5410203011 | Tobacco Farming |
| | | | | | | | 5410203012 | Tobacco Stemming & Redrying |
| | | | | | | | 5410203013 | Cigars & Cigarette Manufacturing |
| | | | | | | | 5410203014 | Chewing Tobacco Products |
| | 5420 | Personal & Household Products & Services | 542010 | Personal &Household Products & Services | 54201010 | Household Products | 5420101010 | Household Products (NEC) |
| | | | | | | | 5420101011 | Laundry Supplies |
| | | | | | | | 5420101012 | Cleaning Supplies |
| | | | | | | | 5420101013 | Air Fresheners |
| | | | | | | | 5420101014 | Brooms, Brushes & Dustpans |
| | | | | | | | 5420101015 | Pet & Plant Protection Agents |
| | | | | | | | 5420101016 | Auto Cleaning Products |
| | | | | | 54201020 | Personal Products | 5420102010 | Personal Products (NEC) |
| | | | | | | | 5420102011 | Cosmetics & Perfumes |
| | | | | | | | 5420102012 | Luxury Cosmetics |
| | | | | | | | 5420102013 | Sanitary Products |
| | | | | | | | 5420102014 | Hair Accessories |
| | | | | | | | 5420102015 | Birth Control Products |
| | | | | | 54201030 | Personal Services | 5420103010 | Personal Services (NEC) |
| | | | | | | | 5420103011 | Consumer Goods Rental |
| | | | | | | | 5420103012 | Accounting & Tax Preparation |
| | | | | | | | 5420103013 | Personal Legal Services |
| | | | | | | | 5420103014 | General Education Services |
| | | | | | | | 5420103015 | Child Care & Family Services |
| | | | | | | | 5420103016 | Consumer Repair Services |
| | | | | | | | 5420103017 | Personal Care Services |
| | | | | | | | 5420103018 | Funeral Services |
| | 5430 | Food & Drug Retailing | 543010 | Food & Drug Retailing | 54301010 | Drug Retailers | 5430101010 | Drug Retailers (NEC) |
| | | | | | | | 5430101011 | Retail - Drugs with Grocery |
| | | | | | | | 5430101012 | Retail - Drugs without Grocery |
| | | | | | 54301020 | Food Retail & Distribution | 5430102010 | Food Retail & Distribution (NEC) |
| | | | | | | | 5430102011 | Food Wholesale |
| | | | | | | | 5430102012 | Supermarkets & Convenience Stores |
| | | | | | | | 5430102013 | Beer, Wine & Liquor Stores |
| | | | | | | | 5430102014 | Vending Machine Providers |
| | | | | | | | 5430102015 | Tobacco Stores |

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| | | | | | | | | 5430102016 | Food Markets |
| 55 | Financials | 5510 | Banking & Investment Services | 551010 | Banking Services | 55101010 | Banks | 5510101010 | Banks (NEC) |
| | | | | | | | | 5510101011 | Corporate Banks |
| | | | | | | | | 5510101012 | Retail & Mortgage Banks |
| | | | | | | | | 5510101013 | Money Center Banks |
| | | | | | | | | 5510101014 | Private Banks |
| | | | | | | | | 5510101015 | Islamic Banks |
| | | | | | | 55101030 | Consumer Lending | 5510103010 | Consumer Lending (NEC) |
| | | | | | | | | 5510103011 | Personal & Car Loans |
| | | | | | | | | 5510103012 | Consumer Credit Cards Services |
| | | | | | | | | 5510103013 | Consumer Leasing |
| | | | | | | | | 5510103014 | Credit Unions |
| | | | | | | | | 5510103015 | Microfinancing |
| | | | | | | 55101050 | Corporate Financial Services | 5510105010 | Corporate Financial Services (NEC) |
| | | | | | | | | 5510105011 | Commercial Loans |
| | | | | | | | | 5510105012 | Import-Export Banks |
| | | | | | | | | 5510105013 | International Trade Financing |
| | | | | | | | | 5510105014 | Factoring |
| | | | | | | | | 5510105015 | Commercial Leasing |
| | | | | 551020 | Investment Banking & Investment Services | 55102010 | Investment Banking & Brokerage Services | 5510201010 | Investment Banking & Brokerage Services (NEC) |
| | | | | | | | | 5510201011 | Investment Banking |
| | | | | | | | | 5510201012 | Brokerage Services |
| | | | | | | | | 5510201013 | Inter-Dealer Broker |
| | | | | | | | | 5510201014 | Islamic Investment Banking & Brokerage Services |
| | | | | | | | | 5510201015 | Merchant Banks |
| | | | | | | 55102020 | Investment Management & Fund Operators | 5510202010 | Investment Management & Fund Operators (NEC) |
| | | | | | | | | 5510202011 | Investment Management |
| | | | | | | | | 5510202012 | Hedge Funds |
| | | | | | | | | 5510202013 | Collective Investment Fund Operators |
| | | | | | | | | 5510202014 | Wealth Management |
| | | | | | | | | 5510202015 | Venture Capital |
| | | | | | | | | 5510202016 | Private Equity |
| | | | | | | | | 5510202017 | Islamic Investment Management & Fund Operators |
| | | | | | | 55102030 | Diversified Investment Services | 5510203010 | Diversified Investment Services |
| | | | | | | 55102050 | Financial & Commodity | 5510205010 | Financial & Commodity Market Operators & Service Providers (NEC) |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Market Operators | 5510205011 | Securities & Commodity Exchanges |
| | | | | | | | 5510205012 | Clearing, Settlement & Custodial Service |
| | | | | | | | 5510205013 | Financial Technology & Infrastructure |
| | | 5560 | Holding Companies | 556010 | Holding Companies | 55601010 | Investment Holding Companies | 5560101010 | Investment Holding Companies (NEC) |
| | | | | | | | | 5560101011 | Shell Companies |
| | | 5530 | Insurance | 553010 | Insurance | 55301010 | Multiline Insurance & Brokers | 5530101010 | Multiline Insurance & Brokers (NEC) |
| | | | | | | | | 5530101011 | Islamic Insurance |
| | | | | | | | | 5530101012 | Insurance Brokers |
| | | | | | | 55301020 | Property & Casualty Insurance | 5530102010 | Property & Casualty Insurance (NEC) |
| | | | | | | | | 5530102011 | Property Insurance |
| | | | | | | | | 5530102012 | Insurance - Automobile |
| | | | | | | | | 5530102013 | Travel Insurance |
| | | | | | | | | 5530102014 | Casualty Insurance |
| | | | | | | 55301030 | Life & Health Insurance | 5530103010 | Life & Health Insurance (NEC) |
| | | | | | | | | 5530103011 | Life Insurance |
| | | | | | | | | 5530103012 | Health Insurance |
| | | | | | | 55301050 | Reinsurance | 5530105010 | Reinsurance (NEC) |
| | | | | | | | | 5530105011 | Life & Health Reinsurance |
| | | | | | | | | 5530105012 | Property & Casualty Reinsurance |
| | | 5540 | Real Estate | 554020 | Real Estate Operations | 55402010 | Real Estate Development & Operations | 5540201010 | Real Estate Rental, Development & Operations (NEC) |
| | | | | | | | | 5540201011 | Office Real Estate Rental & Development |
| | | | | | | | | 5540201012 | Retail Real Estate Rental & Development |
| | | | | | | | | 5540201013 | Industrial Real Estate Rental & Development |
| | | | | | | | | 5540201014 | Residential Real Estate Rental & Development |
| | | | | | | 55402020 | Real Estate Services | 5540202010 | Real Estate Services (NEC) |
| | | | | | | | | 5540202011 | Office Real Estate Services |
| | | | | | | | | 5540202012 | Retail Real Estate Services |
| | | | | | | | | 5540202013 | Industrial Real Estate Services |
| | | | | | | | | 5540202014 | Residential Real Estate Services |
| | | | | 554030 | Residential & Commercial REIT | 55403010 | Diversified REITs | 5540301010 | Diversified REITs |
| | | | | | | 55403020 | Commercial REITs | 5540302010 | Commercial REITs (NEC) |
| | | | | | | | | 5540302011 | Office REITs |
| | | | | | | | | 5540302012 | Retail REITs |
| | | | | | | | | 5540302013 | Industrial REITs |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | 55403030 | Residential REITs | 5540303010 | Residential REITs |
| | | | | | | 55403040 | Specialized REITs | 5540304010 | Specialized REITs (NEC) |
| | | | | | | | | 5540304011 | Healthcare REITs |
| | | | | | | | | 5540304012 | Hospitality REITs |
| | | | | | | | | 5540304013 | Self-Storage REITs |
| | | | | | | | | 5540304014 | Timber REITs |
| | | | | | | | | 5540304015 | Mortgage REITs |
| | | | | | | | | 5540304016 | Islamic REITs |
| | | 5550 | Collective Investments | 555010 | Collective Investments | 55501010 | Investment Trusts | 5550101010 | UK Investment Trusts |
| | | | | | | 55501020 | Mutual Funds | 5550102010 | Mutual Funds (NEC) |
| | | | | | | | | 5550102011 | Islamic Mutual Funds |
| | | | | | | 55501030 | Closed End Funds | 5550103010 | Closed End Funds |
| | | | | | | 55501040 | Exchange-Traded Funds | 5550104010 | Exchange-Traded Funds (NEC) |
| | | | | | | | | 5550104011 | Islamic ETFs |
| | | | | | | | | 5550104012 | Islamic Commodity ETFs |
| | | | | | | 55501050 | Pension Funds | 5550105010 | Pension Funds |
| | | | | | | 55501060 | Insurance Funds | 5550106010 | Insurance Funds |
| 56 | Healthcare | 5610 | Healthcare Services | 561010 | Healthcare Equipment & Supplies | 56101010 | Advanced Medical Equipment & Technology | 5610101010 | Advanced Medical Equipment & Technology (NEC) |
| | | | | | | | | 5610101011 | Medical Diagnostic & Testing Equipment |
| | | | | | | | | 5610101012 | Medical Monitoring Systems |
| | | | | | | | | 5610101013 | Laser Equipment |
| | | | | | | | | 5610101014 | Medical Imaging Systems |
| | | | | | | | | 5610101015 | Medical Software & Technology Services |
| | | | | | | | | 5610101016 | Advanced Medical Equipment Wholesale |
| | | | | | | 56101020 | Medical Equipment, Supplies & Distribution | 5610102010 | Medical Equipment, Supplies & Distribution (NEC) |
| | | | | | | | | 5610102011 | Medical Supplies |
| | | | | | | | | 5610102012 | Medical Prosthetics |
| | | | | | | | | 5610102013 | Medical Equipment |
| | | | | | | | | 5610102014 | Medical Devices & Implants |
| | | | | | | | | 5610102015 | Medical Equipment Wholesale |
| | | | | | | | | 5610102016 | Glasses, Spectacles & Contact Lenses |
| | | | | | | | | 5610102017 | Laboratory Diagnostic & Testing Substances |
| | | | | | | | | 5610102018 | Veterinary Medical Equipment & Supplies |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 5610102019 | Drug Delivery Systems |
| | | | | 561020 | Healthcare Providers & Services | 56102010 | Healthcare Facilities & Services | 5610201010 | Healthcare Facilities & Services (NEC) |
| | | | | | | | | 5610201011 | Hospitals, Clinics & Primary Care Services |
| | | | | | | | | 5610201012 | Residential & Long-Term Care |
| | | | | | | | | 5610201013 | Ambulance & Emergency Services |
| | | | | | | | | 5610201014 | Doctor's Office |
| | | | | | | | | 5610201015 | Medical & Diagnostic Laboratories |
| | | | | | | | | 5610201016 | Veterinary Services |
| | | | | | | | | 5610201017 | Telemedicine Services |
| | | | | | | | | 5610201018 | Home Healthcare Services |
| | | | | | | | | 5610201019 | Alternative Medicine Facilities |
| | | | | | | 56102020 | Managed Healthcare | 5610202010 | Managed Healthcare (NEC) |
| | | | | | | | | 5610202011 | HMO Medical Centers |
| | | 5620 | Pharmaceuticals & Medical Research | 562010 | Pharmaceuticals | 56201040 | Pharmaceuticals | 5620104010 | Pharmaceuticals (NEC) |
| | | | | | | | | 5620104011 | Proprietary & Advanced Pharmaceuticals |
| | | | | | | | | 5620104012 | Biopharmaceuticals |
| | | | | | | | | 5620104013 | In-Vivo Diagnostic & Testing Substances |
| | | | | | | | | 5620104014 | Veterinary Drugs |
| | | | | | | | | 5620104015 | Generic Pharmaceuticals |
| | | | | | | | | 5620104016 | Alternative Medicine |
| | | | | 562020 | Biotechnology & Medical Research | 56202010 | Biotechnology & Medical Research | 5620201010 | Biotechnology & Medical Research (NEC) |
| | | | | | | | | 5620201011 | Bio Therapeutic Drugs |
| | | | | | | | | 5620201012 | Bio Diagnostics & Testing |
| | | | | | | | | 5620201013 | Bio Medical Devices |
| 57 | Technology | 5710 | Technology Equipment | 571010 | Semiconductors & Semiconductor Equipment | 57101010 | Semiconductors | 5710101010 | Semiconductors (NEC) |
| | | | | | | | | 5710101011 | Integrated Circuits |
| | | | | | | | | 5710101012 | Memory Chips (RAM) |
| | | | | | | | | 5710101013 | Processors |
| | | | | | | | | 5710101014 | Semiconductor Wholesale |
| | | | | | | | | 5710101015 | NFC & RFID Systems |
| | | | | | | 57101020 | Semiconductor Equipment & Testing | 5710102010 | Semiconductor Equipment & Testing (NEC) |
| | | | | | | | | 5710102011 | Semiconductor Machinery Manufacturing |
| | | | | | | | | 5710102012 | Semiconductor Testing Equipment & Service |
| | | | | | | | | 5710102013 | Semiconductor Equipment Wholesalers |
| | | | | 571020 | Communicatio | 57102010 | | 5710201010 | Communications & Networking (NEC) |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | ns & Networking | | Communications & Networking | 5710201011 | Network Equipment |
| | | | | | | | 5710201012 | Security & Surveillance |
| | | | | | | | 5710201013 | Conferencing Tools & Systems |
| | | | | | | | 5710201014 | VOIP Equipment & Systems |
| | | | | | | | 5710201015 | Broadcasting Equipment |
| | | | | | | | 5710201016 | Satellite Communications Network |
| | | | | | | | 5710201017 | Fiber Optic Cable Manufacturing |
| | | | | 571050 | Office Equipment | 57105010 | Office Equipment | 5710501010 | Office Equipment (NEC) |
| | | | | | | | | 5710501011 | Commercial Document Management |
| | | | | | | | | 5710501012 | Office Technology Equipment |
| | | | | | | | | 5710501013 | Point of Sale Systems |
| | | | | | | | | 5710501014 | Scientific & Precision Equipment |
| | | | | | | | | 5710501015 | Office Equipment Wholesale |
| | | | | 571040 | Electronic Equipment & Parts | 57104010 | Electronic Equipment & Parts | 5710401010 | Electronic Equipment & Parts (NEC) |
| | | | | | | | | 5710401011 | Biometric Products |
| | | | | | | | | 5710401012 | Advanced Electronic Equipment |
| | | | | | | | | 5710401013 | Display Screens |
| | | | | | | | | 5710401014 | Electronic Components |
| | | | | 571060 | Computers, Phones & Household Electronics | 57106010 | Computer Hardware | 5710601010 | Computer Hardware (NEC) |
| | | | | | | | | 5710601011 | Scientific & Super Computers |
| | | | | | | | | 5710601012 | Laptop & Desktop Computers |
| | | | | | | | | 5710601013 | Tablet & Netbook Computers |
| | | | | | | | | 5710601014 | Input Devices |
| | | | | | | | | 5710601015 | Output Devices |
| | | | | | | | | 5710601016 | Servers & Systems |
| | | | | | | | | 5710601017 | Storage Devices |
| | | | | | | | | 5710601018 | Computer Hardware Component Assembly |
| | | | | | | | | 5710601019 | Consumer Document Management |
| | | | | | | 57106020 | Phones & Handheld Devices | 5710602010 | Phones & Handheld Devices (NEC) |
| | | | | | | | | 5710602011 | Phones & Smart Phones |
| | | | | | | | | 5710602012 | Portable Satellite Navigation |
| | | | | | | | | 5710602013 | Personal Music Players |
| | | | | | | | | 5710602014 | Electronic Books |
| | | | | | | | | 5710602015 | Mobile Device Component Assembly |
| | | | | | | 57106030 | Household Electronics | 5710603010 | Household Electronics (NEC) |
| | | | | | | | | 5710603011 | Photographic Equipment |
| | | | | | | | | 5710603012 | TV & Video |
| | | | | | | | | 5710603013 | Home Audio |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 5710603014 | Consumer Electronic Wholesale |
| | | 5720 | Software & IT Services | 572010 | Software & IT Services | 57201010 | IT Services & Consulting | 5720101010 | IT Services & Consulting (NEC) |
| | | | | | | | | 5720101011 | Computer Programming |
| | | | | | | | | 5720101012 | Computer Training |
| | | | | | | | | 5720101013 | Technology Consulting & Outsourcing Services |
| | | | | | | | | 5720101014 | IT Testing Services |
| | | | | | | | | 5720101015 | Cloud Computing Services |
| | | | | | | 57201020 | Software | 5720102010 | Software (NEC) |
| | | | | | | | | 5720102011 | System Software |
| | | | | | | | | 5720102012 | Application Software |
| | | | | | | | | 5720102013 | Enterprise Software |
| | | | | | | | | 5720102014 | Mobile Application Software |
| | | | | | | | | 5720102015 | Mobile System Software |
| | | | | | | | | 5720102016 | Programming Software & Testing Tools |
| | | | | | | | | 5720102017 | Server & Database Software |
| | | | | | | 57201030 | Internet Services | 5720103010 | Online Services (NEC) |
| | | | | | | | | 5720103011 | Search Engines |
| | | | | | | | | 5720103012 | Social Media & Networking |
| | | | | | | | | 5720103013 | E-commerce & Auction Services |
| | | | | | | | | 5720103014 | Content & Site Management Services |
| | | | | | | | | 5720103015 | Internet Security & Transactions Services |
| | | | | | | | | 5720103016 | Internet Gaming |
| 58 | Telecommunication Services | 5810 | Telecommunications Services | 581010 | Telecommunications Services | 58101010 | Integrated Telecommunications Services | 5810101010 | Integrated Telecommunications Services (NEC) |
| | | | | | | | | 5810101011 | Wired Telecommunications Carriers |
| | | | | | | | | 5810101012 | Telecommunications Resellers |
| | | | | | | | | 5810101013 | Internet Service Providers |
| | | | | | | | | 5810101014 | Telecommunications Network Infrastructure |
| | | | | | | | | 5810101015 | VOIP Services |
| | | | | | | 58101020 | Wireless Telecommunications Services | 5810102010 | Wireless Telecommunications Services (NEC) |
| | | | | | | | | 5810102011 | Alternative Communications Services |
| | | | | | | | | 5810102012 | Satellite Service Operators |
| | | | | | | | | 5810102013 | Wi-Fi & Wi-Max Providers |
| | | | | | | | | 5810102014 | Wireless Telecoms Service Providers |
| 59 | Utilities | 5910 | Utilities | 591010 | Electrical | 59101010 | Electric Utilities | 5910101010 | Electric Utilities (NEC) |
| | | | | | | | | 5910101011 | Renewable Utilities |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | Utilities & IPPs | | | 5910101012 | Fossil Fuel Electric Utilities |
| | | | | | | | | 5910101013 | Nuclear Utilities |
| | | | | | | 59101020 | Independent Power Producers | 5910102010 | Independent Power Producers (NEC) |
| | | | | | | | | 5910102011 | Fossil Fuel IPPs |
| | | | | | | | | 5910102012 | Renewable IPPs |
| | | | | | | | | 5910102013 | Nuclear IPPs |
| | | | | 591020 | Natural Gas Utilities | 59102010 | Natural Gas Utilities | 5910201010 | Natural Gas Utilities (NEC) |
| | | | | | | | | 5910201011 | Natural Gas Distribution |
| | | | | 591030 | Water Utilities | 59103010 | Water Utilities | 5910301010 | Water & Related Utilities (NEC) |
| | | | | | | | | 5910301011 | Water Supply & Irrigation Systems |
| | | | | | | | | 5910301012 | Sewage Treatment Facilities |
| | | | | | | | | 5910301013 | Heating & Air-Conditioning Supply |
| | | | | 591040 | Multiline Utilities | 59104010 | Multiline Utilities | 5910401010 | Multiline Utilities |

## Treasury Securities

*Supplementary (Asset) Data, Annual Item; Field 02205*

Banks, Other Financial Companies:

TREASURY SECURITIES represents the purchase of securities which would create a loan made directly to the government. These are negotiable debt obligations of the government and are secured by its "full faith and credit". They are issued at various schedules and rates.

It includes but is not restricted to:

Treasury Bills

Treasury Notes

Treasury Bonds

Treasury Securities Available for Sale (field 18087)

Footnotes:

A. Includes federal agency securities

## Treasury Securities Available For Sale

*Supplementary (Asset) Data, Annual Item; Field 18087*

Banks:

TREASURY SECURITIES AVAILABLE FOR SALE represent the amount of treasury securities that cannot be classified as either investment or trading account securities.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

It includes but is not restricted to:

Treasury bills

Treasury notes

Treasury bonds

Securities of, or guaranteed by the government

Government securities

Other government's treasury bills

Special treasury bills

Ordinary treasury bills

Data for this field is generally available prior to 2013

Footnotes:

A. Include federal agency securities

B. No standard text

## Treasury Shares

*Stock Data, Annual & Interim Item; Field 05303*

All Industries:

TREASURY SHARES represent the number of common shares reacquired by the company.

Data for this field is generally not available prior to 1993.

## Treasury Stock

*Shareholders' Equity Data, Annual & Interim Item; Field 03499*

All Industries:

TREASURY STOCK represents the acquisition cost of shares held by the company. For non-U.S. companies treasury stock may be carried at par value. This stock is not entitled to dividends, has no voting rights and does not share in the profits in the event of liquidation.

Data for this field is generally not available prior to 1989.

## Trust Income

*Income Data, Annual & Interim Item; Field 01014*

Banks, Other Financial Companies:

TRUST INCOME represents income derived from services rendered in a fiduciary capacity.

It includes but is not restricted to:

Trust department fees

Asset management fees

Investment fees

## Trusts & Fiduciary Income/Commission & Fees

*Income Data, Annual Item; Field 01019*

Banks, Other Financial Companies:

TRUSTS & FIDUCIARY INCOME/COMMISSION & FEES represent income received from asset management.

It includes but is not restricted to:

Trust department fees

Asset management fees

Investment fees

Checking/current account fees

Other loan servicing fees

Service charges on deposit accounts

Business service fees

Processing service fees

Credit card fees

Commission/fees for banking and related services

Footnotes:

A. Net of provisions

B. Other operating income is not delineated

C. Includes commission from foreign exchanges

D. Net of expenses

F. Net of expenses including taxes

### Turnover
See NET SALES OR REVENUES

### Turnover Rate
*Marketability Ratio, Annual Item; Field 08011*

All Industries:

(Trading Volume ($ Amount) / Market Capitalization) * 100

This data is for the calendar year and is only available for U.S. & Canadian Companies.

This item is also available at the security level for 1987 and subsequent years.

### Type Of Share
*Descriptive Data, Current Item; Field 06005*

All Industries:

TYPE OF SHARE represents the name of the security whose prices and dividends are shown with the fundamental data of the company. This item is provided for all share types at the security level. The share names are generally shown in the language of the country in which the company is domiciled.

### Type Of Share - Mult Share 1, 2, 3, 4, 5, 6, 7
*Descriptive Data, Current Item; Fields 20001, 20101, 20201, 20301, 20401, 20501, 20601, respectively*

All Industries:

TYPE OF SHARE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the name of the security for each type of common/ordinary share of a company. The share names are generally shown in the language of the country in which the company is domiciled.

## U

### Unappropriated (Free) Reserves
*Shareholders' Equity Data, Annual Item; Field 03494*

All Industries:

UNAPPROPRIATED RESERVES represent free reserves that are not identified for a specific purpose by the company.

Data for this field is generally not available prior to 1989.

Footnotes:

A. No standard text

B. No standard text

## Unconsolidated/Parent Company Depreciation, Depletion & Amortization

*Supplementary Data, Annual & Interim Item; Field 18169*

All Industries:

UNCONSOLIDATED /PARENT COMPANY DEPRECIATION, DEPLETION & AMORTIZATION represents the process of allocating the cost of a depreciable asset to the accounting periods covered during its expected useful life to the unconsolidated/parent company's business. It is a non-cash charge for use and obsolescence.

Data for this field is generally not available prior to 1995.

Footnotes:

A. No standard text

## Unconsolidated/Parent Company's Earnings Per Share

*Supplementary Data, Annual & Interim Item; Field 18173*

All Industries:

UNCONSOLIDATED/PARENT COMPANY'S EARNINGS PER SHARE represent the unconsolidated company's earnings per share.

Data for this field is generally not available prior to 1994.

Footnotes:

S. No standard text

U. Based on average shares outstanding

V. No standard text

W. No standard text

Ongoing update discontinued from Oct 2012

AA. Earning per share after full tax

B. Includes or excludes extraordinary charge or credit

D. No standard text

F. Period includes strike

G. Includes the effects of a change in accounting policies or tax laws

M. Calculation based on year end outstanding shares

O. No standard text

P. Based on common and common equivalent shares

Q. Based on fully diluted shares

X. Estimated based on standard tax basis

Z. Earnings per share estimated using net income after preferred dividends divided by the year end shares outstanding or the latest shares available

## Unconsolidated/Parent Company's Net Profit

*Supplementary Data, Annual & Interim Item; Field 18172*

All Industries:

UNCONSOLIDATED/PARENT COMPANY'S NET PROFIT represents the unconsolidated/parent company's net income before extraordinary items and preferred and common dividends, but after operating and non-operating income and expenses, income taxes, minority interest and equity in earnings.

Data in this field is generally not available prior to 1994.

Footnotes:

B. No standard text

Ongoing update discontinued from Oct 2012

A. Net income is before the effect of minority interest

C. Before capital contribution and state guarantees by government or interest on same

D. Profit before appropriations and tax

F. Profit before tax

G. Taxes and other expenses cannot be separated

H. Changed reporting practice to exclude the effect of allocations to untaxed reserves

J. Net income accounted for in the insurance reserve fund

K. Policyholders' equity cannot be separated

L. Before provision for loan losses which cannot be separated from equity reserves

## Unconsolidated/Parent Company's Pre-tax Income

*Supplementary Data, Annual & Interim Item; Field 18171*

All Industries:

UNCONSOLIDATED/PARENT COMPANY'S PRE-TAX INCOME represents all the income/loss of the unconsolidated/parent company before any federal, state or local taxes. It consists of revenue minus total expenses, both operating and non-operating.

Data for this field is generally not available prior to 1994.

Footnotes:

B. No standard text

Ongoing update discontinued from Oct 2012

A. Net of income tax

## Unconsolidated/Parent Company Sales

*Supplementary Data, Annual & Interim Item; Field 18170*

All Industries:

UNCONSOLIDATED/PARENT COMPANY SALES represent the parent/unconsolidated company's gross sales and other operating revenue less discounts, returns and allowances.

Data for this field is generally not available prior to 1994.

It excludes:

Excise taxes

Windfall profit taxes

Value added taxes

General and service taxes

Footnotes:

N. No standard text

U. No standard text

V. No standard text

Ongoing update discontinued from Oct 2012

A. Gross total sales or revenue

AA. Length of fiscal period is 18 months

AB. Length of fiscal period is 15 months

AC. Length of fiscal period is 9 months

AD. Length of fiscal period is 6 months

AF. Length of fiscal period is 5 months

AG. Length of fiscal period is 13 months

AH. Length of fiscal period is 14 months

AI. Length of fiscal period is 7 months

AJ. Length of fiscal period is 8 months

AK. Length of fiscal period is 48 weeks

AL. Length of fiscal period is 3 months

AM. Length of fiscal period is 11 months

AN. Length of fiscal period is 53 weeks

AP. Length of fiscal period is 16 months

AQ. Length of fiscal period is 10 months

AR. Length of fiscal period is 20 months

AS. Length of fiscal period is 2 months

AT. Length of fiscal period is 17 months

AU. Length of fiscal period is 4 months

AV. Length of fiscal period is 21 months

AX. Length of fiscal period is 22 months

B. Net sales includes value added, excise, windfall profit or sales tax

BA. Major accounting standards switch

BB. Change from unconsolidated to consolidated reports

BC. Major reorganization

BD. Change from domestic consolidation to worldwide consolidation

BE. Major accounting standards switch and major reorganization

BF. Change from domestic consolidation to domestic consolidation and one other country

BG. Change from domestic consolidation and one other country to worldwide consolidation

BH. Change from worldwide consultation to domestic consolidation

BI. Major accounting standards switch and change from domestic consolidation to worldwide consolidation

BJ. Change from domestic consolidation to unconsolidated reports

BK. Includes investment income

BL. Change from worldwide consolidation to unconsolidated reports

BN. Major reorganization. Changes in perimeter of consolidation

BP. Change in accounting method for domestic companies from full consolidation to equity method

BQ. Substantial changes in forms of financial statements

BS. Company's financial statements are based on INPC (National Consumer Price Index). Prior data is not comparable

BT. Based on monetary adjusted statements

C. Includes deferred profit on installment sales

D. Includes inter company sales (non-U.S. corporations only)

F. Combined interim reports for the periods

G. Limited income statement given

H. Includes services, but no sales are disclosed

I. Value added, excise, windfall profit or sales tax has been subtracted along with an undeterminable amount of other taxes which could not be separated

J. Includes only main component

L. No standard text

M. Includes equity in pre-tax income which cannot be separated

P. Not balancing with components of income due to lack of disclosure of each operating item

Q. Revenue attributable to the banking business is not disclosed

R. Net of interest expenses

S. Net of operating expenses

T. Net of expenses

W. Includes other income

Y. Net of expenses and tax

Z. Holding company

## Underwriting Expense

*Supplementary (Expense) Data, Annual & Interim Item; Field 01081*

Insurance Companies:

UNDERWRITING EXPENSE represents any expense associated with writing the insurance policy. It includes policy acquisition costs and premium reimbursement. This amount is included in selling, general and administrative expenses.

Footnotes:

A. All or part of general expenses are included

## Unearned Income

*Asset Data, Annual Item; Field 02274*

Banks:

UNEARNED INCOME represents the earnings on loans which is not generated by interest charges.

Data for this field is generally not available prior to 1990.

It includes but is not restricted to:

Fees on Loans

Mortgage points

Unearned interest

Late charges

## Unearned Premiums

*Liability Data, Annual & Interim Item; Field 03010*

Insurance Companies:

UNEARNED PREMIUMS represent premiums on policies written but not yet earned.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes some other insurance reserves

## Unearned Premiums % Total Capital
*Other Ratio, Annual Item; Field 15133*

Insurance Companies:

Unearned Premiums / Average of Last Year's and Current Year's Total Capital * 100

This calculation uses restated data for last years values where available

## Unearned Premiums % Total Capital - 5 Yr Avg
*Other Ratio, Annual Item; Field 15136*

Insurance Companies:

Arithmetic average of the last five years Unearned Premium % Total Capital

## Unfunded Pension Liabilities
*Supplementary (Liability) Data, Annual Item; Field 18352*

All Industries:

UNFUNDED PENSION LIABILITIES result from the failure to provide adequate funds to cover the pension plan. The failure by the employer to fund the pension plan will result in a deferred pension credit.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

## Unrealized Foreign Exchange Gain/Loss
*Liability Data, Annual & Interim Item; Field 03497*

All Industries:

UNREALIZED FOREIGN EXCHANGE GAIN/LOSS represents the gains and losses from the translation of foreign currency. These amounts are not recognized as part of the current income but will be realized when the foreign entity is sold or liquidated. It is shown as part of shareholders' equity and is based on the current rate of exchange.

## Unrealized Gain/Loss from Fair Value Adjustment of Financial Assets
*Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04058*

All Industries:

UNREALIZED GAIN/LOSS FROM FAIR VALUE ADJUSTMENT OF FINANCIAL ASSETS represent the non cash adjustment for unrealized gains or losses from changes in the fair value of financial assets recognized in the income statement. This data is a component of Total Other Cash Flow (field 04151).

This item is available in the annual original and annual restated time series for detailed companies, full update. For U.S. companies it is also available in the interim original and interim restated time series.

## Unrealized Gain/Loss On Marketable Securities
*Shareholders' Equity Data, Annual & Interim Item; Field 03498*

All Industries:

UNREALIZED GAIN/LOSS ON MARKETABLE SECURITIES represents the investment gain or loss from securities held by the company.

It is included in common equity for industrials, banks and other financials. It is excluded from common equity and included in Other Liabilities for insurance companies.

Data for this field is generally not available prior to 1989.

## Unrealized Valuation Gains/Losses – Biological Assets

*Supplementary Income Data, Annual & Interim Item; Field 18573*

Industrials:

UNREALIZED VALUATION GAIN/LOSSES – BIOLOGICAL ASSETS represents fair value changes that are recognized in the income statement for biological assets.

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and Interim time periods collected from May 2007

## Unrealized Valuation Gains/Losses – Hedges/Derivatives

*Supplementary Income Data, Annual & Interim Item; Field 18574*

All Industries:

UNREALIZED VALUATION GAIN/LOSSES – HEDGES/DERIVATIVES represents fair value changes that are recognized in the income statement for hedges and derivative financial instruments.

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and Interim time periods collected from May 2007

## Unrealized Valuation Gains/Losses – Investments

*Supplementary Income Data, Annual & Interim Item; Field 18571*

All Industries:

UNREALIZED VALUATION GAIN/LOSSES – INVESTMENTS represents fair value changes that are recognized in the income statement for investments.

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and Interim time periods collected from May 2007

## Unrealized valuation Gains/Losses – Investment Property

*Supplementary Income Data, Annual & Interim Item; Field 18572*

All Industries:

UNREALIZED VALUATION GAIN/LOSSES – INVESTMENT PROPERTY represents fair value changes that are recognized in the income statement for investment properties.

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and Interim time periods collected from May 2007

## Unrealized Valuation Gains/Losses – Other

*Supplementary Income Data, Annual & Interim Item; Field 18575*

All Industries:

UNREALIZED VALUATION GAIN/LOSSES – OTHER represents fair value changes that are recognized in the income statement and which are not specified as being investments (18571), hedges/derivative financial instruments (18574), investment property (18572) or biological assets (18573)

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and Interim time periods collected from May 2007

## Unrealized Valuation Gains/Losses – Total

*Supplementary Income Data, Annual & Interim Item; Field 18324*

All Industries:

UNREALIZED VALUATION GAIN/LOSS represents fair value changes that are recognized in the income statement for financial instruments, investment property and biological assets. It is the sum of:

- 18571 - Unrealized Valuation Gains/Losses – Investments

- 18572 - Unrealized Valuation Gains/Losses – Investment Property

- 18573 - Unrealized Valuation Gains/Losses – Biological Assets

- 18574 - Unrealized Valuation Gains/Losses – Hedges/Derivatives

- 18575 - Unrealized Valuation Gains/Losses – Other

Available for:

- Detailed, Limited, Fast, Preliminary update types

- Original and Restated Annual and Interim time series

- Annual and Interim time periods collected from May 2007

## Unspecified Deposits

*Liability Data, Annual Item; Field 03018*

Banks:

UNSPECIFIED DEPOSITS represent deposits not classified by the bank as being a demand, savings, time or foreign deposit.

It includes but is not restricted to:

Public sector deposits (Spain)

Promissory notes and bills (Spain)

Other deposit accounts

## Unspecified / Other Loans

*Asset Data, Annual Item; Field 02263*

Banks:

UNSPECIFIED/ OTHER LOANS represent loans included in total loans but not specified by the company as belonging to one of the following loan classifications.

1 Lease Financing

2 Consumer and Installment Loans

3 Real Estate Mortgage Loans

4 Foreign Loans

5 Broker and Financial Institution Loans

6 Interbank Loans

7 Commercial Loans

It includes but is not restricted to:

Secured loans (Spain)

Other loans

# W

## Weighted Cost Of Debt

*Supplementary Data, Annual Item; Field 18231*

All Industries:

WEIGHTED COST OF DEBT represents the weighted average interest rate of the total fixed rate long term debt.

In the absence of weighted cost of long term debt, weighted cost of total debt needs to be collected.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

## Weight Load Factor (%)

*Industry Metric, Annual & Interim Item; Field 13010*

Airlines:

WEIGHT LOAD FACTOR represents the ratio between Revenue Cargo Ton Miles (RTM) and Cargo Available Ton Miles (ATM), expressed as a percentage. This Item is estimated where not reported and RTM and ATM are available.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

E. Estimated

## Work In Process

*Asset Data, Annual Item; Field 02098*

All Industries:

WORK IN PROCESS represents the inventory of products which are in various stages of production.

Data for this field is generally not available prior to 1989.

## Working Capital

*Supplementary Data, Annual & Interim Item; Field 03151*

Industrials:

WORKING CAPITAL represents the difference between current assets and current liabilities. It is a measure of liquidity and solvency.

## Working Capital Per Share

*Stock Data, Annual Item; Field 05506*

Industrials:

WORKING CAPITAL PER SHARE represents the difference between current assets and current liabilities divided by outstanding shares

## Working Capital % Total Capital

*Leverage Ratio, Annual Item; Field 08271*

All Industries:

(Current Assets-Total - Current Liabilities-Total) / Total Capital * 100

## Working Capital % Total Capital - 5 Yr Avg

*Leverage Ratio, Annual Item; Field 08275*

All Industries:

Arithmetic average of the last five years of Working Capital % Total Capital

## Worldscope Identifier

*Descriptive Data, Current Item; Field 06035*

All Industries:

WORLDSCOPE IDENTIFIER represents the nine digit identifier used by Worldscope to identify companies/securities on the database.

This item is also available at the security level.

U.S. COMPANY IDENTIFIERS:

The nine digit CUSIP is used:

| | |
|---|---|
| Bytes 1-6 | Six digit company identifier |
| Bytes 7-8 | Security identifier |
| Byte 9 | Check digit |

U.S. SECURITY IDENTIFIERS:

With the exception of the primary issue of the company the nine digit CUSIP assigned to the security is used. The primary issue is defined as the most widely traded security and the CUSIP assigned to this issue has already been used as the company identifier. For this reason, the security identifier for the primary issue is derived by using the first 6 digits of the company identifier followed by a "9" as the seventh digit, another number and a check digit.

NON-U.S. COMPANY IDENTIFIERS:

A derived identifier based on the country where the company is domiciled is used.

| | |
|---|---|
| Byte 1: | C |
| Bytes 2-4: | WORLDSCOPE Nation Code |
| Bytes 5-8: | Four digit unique company identifier |
| Byte 9: | 0 |

NON-U.S. SECURITY IDENTIFIERS:

A derived identifier based on the country where the company is domiciled is used. This identifier is identical to the company identifier except that the "0" at the end is replaced with a letter.

COUNTRY AVERAGE IDENTIFIERS (Industrial Companies only):

Byte 1: A

Bytes 2-4: WORLDSCOPE Nation Code

Bytes 5-9: filled with zeros

For example: A25000000 is the country average for France

"A" identifies the record as an Average record

"250" is the Nation Code for France

For the name of the country average see WORLDSCOPE field 06001 (Company Name)

INDUSTRY AVERAGE IDENTIFIERS:

Byte 1: A

Bytes 2-4: WORLDSCOPE Nation Code

Byte 5: 0

Bytes 6-9: WORLDSCOPE Industry Code

For example: A38004310 is the industry average for Italian Banks

"A" identifies the record as an Average record

"380" is the Nation Code for Italy

"4310" is the industry code for banks

For the name of the industry average see WORLDSCOPE field 06001 (Company Name).

INDEX IDENTIFIERS:

Byte 1: I

Bytes 2-4: WORLDSCOPE Nation Code

Bytes 5-7: filled with zeros

Byte 8: Number of the index

Byte 9: 0

For example: I25000010 indicates that the index values are for a French index.

"I" identifies the record as an index record

"250" is the Nation Code for France

EXCHANGE RATE IDENTIFIERS:

Byte 1: space

Byte 2: E

Byte 3: X

Byte 4: C

Byte 5: H

Byte 6: space

Bytes 7-9: WORLDSCOPE Nation Code

For example: " EXCH 756" is the exchange rate identifier for Switzerland's exchange rate.

"756" is the Nation Code for Switzerland

## Worldscope Identifier - Mult Share 1, 2, 3, 4, 5, 6, 7

*Descriptive Data, Current Item; Fields 20003, 20103, 20203, 20303, 20403, 20503, 20603, respectively*

All Industries:

WORLDSCOPE IDENTIFIER - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents a nine digit code assigned by Worldscope for each type of common/ordinary share of a company. This identifier provides a link to the detailed information for each security.

See definition for WORLDSCOPE IDENTIFIER for information on how this identifier is derived.

### Worldscope Permanent I.D.
*Descriptive Data, Current Item; Field 06105*

All Industries:

WORLDSCOPE PERMANENT I.D. represents a permanent identifier assigned to a company or security on the database. For non-US companies and securities, it is the Worldscope Identifier. For US companies and securities, it is derived using the same method used for non-US identifiers. These identifiers are based on the country where the company is domiciled and are derived as follows:

Byte 1: C

Bytes 2-4: WORLDSCOPE Nation Code

Bytes 5-8: Alpha numeric company portion of I.D.

Byte 9: 0 indicates a Company entity; a letter a Security entity

This item is also available at the security level.

## Y

### Year Of Fast Update
*Descriptive Data, Current Item; Field 07013*

All Industries:

YEAR OF FAST UPDATE represents the year for which a subset of key financial data has been updated from the annual report.

### Yield On Investment
*Profitability Ratio, Annual Item; Field 15513*

Insurance Companies:

Investment Income / Average of Last Year's and Current Year's Investments-Total * 100

### Yield On Investment - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 15516*

Insurance Companies:

Arithmetic average of the last five years of Yield on Investment

### Yield or Revenue Per Revenue Passenger Mile (PRRPM)
*Industry Metric, Annual & Interim Item; Field 13005*

Airlines:

PASSENGER REVENUE PER REVENUE PASSENGER MILES (PRRPM) represents total passenger revenue divided by revenue passenger miles expressed in main unit of currency (e.g. dollars not cents). It is also referred to as Yield per Revenue Passenger Miles. When PRRPM has not been reported by the company, it is estimated using the disclosed figures for RPM and total passenger revenue reported in the income statement.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

E. Estimated

# Addendum 1: Industry Metrics - List

Please note that since July 2010, in addition to the metrics relating to the three industries detailed in the Industrials template in Chapter 8, the following metrics relating to fifteen industries have been available in a separate file. Metrics content may not be available outside of the direct FTP delivery platform. Their definitions are provided after the item lists below.

## Airlines

| | |
|---|---|
| MBBC | EBITDAR |
| MBBE | Passengers, Total |
| MBBG | Revenue Passengers |
| MBBK | Enplaned Passengers |
| SBBQ | Revenue Passenger Kilometers (RPK) |
| SBDG | Available Seat Kilometers (ASK) |
| MBDL | Load Factor, Total -% |
| SBDQ | Revenue per ASK |
| MBEA | Breakeven Load Factor, Total -% |
| SBFG | Passenger Haul, Avg. Length (Kilometers) |
| SBFO | Aircraft Stage, Avg. Length (Kilometers) |
| MBFQ | Number of Trips Flown (Departures) |
| MBGA | Average Passenger Fare, Total |
| SBHG | Passenger Revenue per RPK |
| SBHO | Passenger Revenue per ASK |
| SBHZ | Operating Revenue per ASK |
| SBJG | Operating Expense per ASK |
| SBJO | Operating Expense per ASK, excl. Fuel |
| SBLE | Fuel Cost per Liter |
| SBLO | Fuel Consumed, Liters |
| MBLR | Aircraft Utiliz. (Hours. per Day), Total |
| MBLZ | Average Number of Operating Aircraft |
| MBNF | Percentage of Sales - Internet, Total -% |
| MBRK | Number of Hours Flown |
| MAIT | Airlines |
| MBRO | Size of Fleet |
| MAIB | Airlines |

## Banking/Brokerage

| | |
|---|---|
| MNIO | Net Interest Margin, Total -% |
| MNIT | Net Interest Spread, Total -% |

MBBT Banking/Brokerage

## Consumer Electronics

MUNI Number of Units Sold
MCON Consumer Electronics

## Healthcare Facilities

MHEF Number of Visits per Admission, Total
MHEG Number of Outpatient Visits
MHEK Number of Discharges
MHEP Number of Cases per Scan, Total
MHEQ Number of Surgeries
MHFA Revenue per Visit/Disc./Case/Scan, Total
MHGE Net Inpatient Revenues
MHGG Net Outpatient Revenues
MHGK Average Number of Licensed Beds
MHGP Utilization of Licensed Beds, Total -%
MHGQ Patient Days
MHGZ Equivalent Patient Days
MHJF Inpatient Revenue per Patient Day, Total
MHJH Inpatient Revenue per Admission, Total
MHJL Outpatient Revenue per Visit, Total
MHJP Average Length of Stay (Days), Total
MHFT Healthcare Facilities
MHJQ Number of Hospitals
MHJZ Number of Licensed Beds
MHFB Healthcare Facilities

## Hotels/Gaming

MHAF Occupancy, Total - %
MHAH Average Daily Room Rate (ADR), Total
MHAK Revenue per Avail. Room (REVPAR), Total
MHAO Property-Level EBITDA
MHCE Value of Slot Handle
MHCH Gwth. in Tb. Games Drop (Vol.), Total -%
MHCL Percentage of Win or Hold, Total -%
MHGI Hotels/Gaming
MHAQ Number of Properties

MHAZ Number of Rooms

MHGB Hotels/Gaming

## Insurance

MIBF Expense Ratio, Total -%

MIBH Loss Ratio, Total -%

MIBL Combined Ratio, Total -%

MIBP Statutory Expense Ratio, Total -%

MIBR Wght. Avg. Cost of Cap. (WACC), Total -%

MIBZ Underwriting Profit or Loss

MIGK New Business Profit

MIGO New Business Annual Premium Equiv. (APE)

MIGR New Business Margin, Total -%

MIIS Insurance

MIEV Embedded Value

MINB Insurance

## Internet

MIIF Average Revenue per Click, Total

MIIH Average Revenue per Customer, Total

MIIL Click rate, Total -%

MIKE Number of Page Views (User Traffic)

MIKG Value of Paid Clicks

MIKL Query Market Share, Total -%

MIKQ Traffic Acquisition Costs (TAC)

MIMT Internet Media

## Managed Care

MMBF Premiums Per Member Per Month, Total

MMBH Medical Costs Per Mbr. Per Month, Total

MMBL SG&A Costs Per Mbr. Per Month, Total

MMBP Medical Expense Ratio, Total -%

MMBR General & Administration Ratio, Total -%

MMCA Selling Costs Ratio, Total -%

MMCF Combined Ratio, Total -%

MMAI Managed Care

MMJE Unprocessed Claims Inventories, Number

MMJG Unprocessed Claims Inventories, Value

MMJK Unprocessed Claims Inventories, Days
MMJO Days in Claims Payable (DCP)
MMJQ Days in Claims Payable excl. Capitation
MMJZ Receipt Cycle Time (Days)
MMKE Receipt Cycle Time (Months)
MMKG Claims Reserves
MMKP Membership under Capitation, Total -%
MMKQ Covered Lives
MMKZ Enrollment or Membership
MMCB Managed Care

## Mining

SADG Copper, Avg. Price per Metric Tonne
MADP Diamonds, Avg. Price per Carat, Total
SAGK Gold, Avg. Price per Troy Ounce
SAIG Iron Ore, Avg. Price per Metric Tonne
SAPZ Platinum, Avg. Price per Troy Ounce
SASK Silver, Avg. Price per Troy Ounce
SATQ Titanium Slag, Avg. Price per Met. Tonne
SAZG Zinc, Avg. Price per Metric Tonne
MMAP Mining, Average Price
SPDO Copper Production (Metric Tonnes)
MPDZ Diamond Production (Carats)
SPGK Gold Production (Troy Ounces)
SPIG Iron Ore Production (Metric Tonnes)
SPPZ Platinum Production (Troy Ounces)
SPSK Silver Production (Troy Ounces)
SPTQ Titanium Slag Production (Metric Tonnes)
SPZG Zinc Production (Metric Tonnes)
MMPT Mining, Production
SSFF Copper, Reserves (Metric Tonnes)
MSFO Diamonds, Reserves (Carats)
SSHE Gold, Reserves (Troy Ounces)
SSHK Iron Ore, Reserves (Metric Tonnes)
SSLN Platinum, Reserves (Troy Ounces)
SSNE Silver, Reserves (Troy Ounces)
SSNZ Titanium Slag, Reserves (Metric Tonnes)
SSPK Zinc, Reserves (Metric Tonnes)
MMRT Mining, Reserves

SMPG Avg. Production per Mine (Metric Tonnes)
MMPP Stripping Ratio, Total -%
MMTO Mining, Other
SDAK Developed Square Kilometers - Mining
SNMK Undeveloped Square Kilometers - Mining
MRML Number of Mines
MUAC Remaining Mine Life -Years
MMTB Mining, Other

## Oil & Gas

MOBE Crude Oil, Avg. Production (Barrels/Day)
MOBH Crude Oil, Avg. Sales pp. Barrel, Total
MOBK Crude Oil Production (Barrels)
MOBO Gas Liquids, Avg. Prod. (Barrels/Day)
MOBR Gas Lqd., Avg. Sales pp. Barrel, Total
MOBZ Gas Liquids Production (Barrels)
SODG Natural Gas, Avg. Prod. (Cu. Meters/Day)
SODO Natural Gas, Avg. Sales Price per Cu.Mt.
SODZ Natural Gas Production (Cubic Meters)
MOGF Avg. Production Costs per Barrel, Total
MOGG Oil Equivalent Production (Barrels/Day)
MOGL Production Growth, Total -%
MOGO Exploration and Development Costs
MOGR Recycle Ratio, Total -%
MOGI Oil and Gas
SOIF Developed Square Kilometers - Oil & Gas
SOII Undeveloped Square Kilometers -Oil & Gas
MOIK Number of Rigs
MOIO Number of Wells, New
MOIQ Number of Wells, Total
MOIZ Oil and LNG Reserves, Proved (Barrels)
SOKG Natural Gas Reserves, Proved (Cu.Mts.)
MOLB Oil and LNG Reserves, Probable (Barrels)
SOLK Natural Gas Reserves, Prob. (Cu. Mts.)
MOMB Oil and LNG Reserves, Possible (Barrels)
SOMK Natural Gas Reserves, Possible (Cu.Mts.)
MOGB Oil and Gas

## Pharmaceuticals/Biotech

MNPA Number of Patents
MPAR Number of Patent References (Other)
MPP1 Number of Products in Phase I
MPP2 Number of Products in Phase II
MPP3 Number of Products in Phase III
MPRE Number of Products in Pre-Registration
MPPL Number of Products Launched
MPBT Pharmaceuticals/Biotech

## REITS/Real Estate

MRBE FFO per Share (Basic)
MRBF FFO per Share (Diluted)
MRBG Adjusted FFO (AFFO)
MRBK Adjusted FFO per Share (Basic)
MRBL Adjusted FFO per Share (Diluted)
MRBO Funds Available for Distribution (FAD)
MRBR FFO Payout Ratio, Total -%
MRCA FAD Payout Ratio, Total -%
MRGE Net Operating Income (NOI)
MRGH Fixed Charge Coverage Ratio, Total
SRTE Average Rent per Square Meter
MRTH Rent Growth (Sequential), Total -%
MREI REITs/Real Estate
MRGK Number of Operating Partnership Units
MRGN Net Asset Value (NAV)
MRGQ Gross Asset Value (GNAV)
MRGZ Triple Net Asset Value (NNNAV)
MRLE Number of Units or Properties
SRLF Total Square Meters Avail. for Lease
SRLT Average Square Meters Leased
MRLO Occupancy Rate of Space Leased, Total -%
MREB REITs/Real Estate

## Restaurants

MRVD Comp. Store Sales, Rstrnts., Total - %
MRVF Comp. Store Sales, Restaurants (Value)
MRVH Operating Margin, Total -%

MRVL Avg. Value per Transaction, Total
MRVP Growth in Avg. Value per Tran., Total -%
MRVR Growth in Guest Counts, Total - %
MRWA Wtd. Avg. Wkly. Sales per Rstrnt., Total
MREN Restaurants
MRXE Number of Restaurants Opened
MRXG Number of Restaurants Closed
MRXZ Number of Restaurants, End of Period
MRXJ Number of Stores per Region
MRXM Number of Company Owned Restaurants
MRXV Number of Franchised Restaurants
MRSB Restaurants

## Retail

MTBD Comp. Store Sales, Retail, Total - %
MTBF Comparable Store Sales, Retail (Value)
MTBG Traffic (Number of Customer Visits)
MTBL Merchandise Margins, Total -%
MTDP Average Sales per Store, Total
STDZ Average Sales per Square Meter
STFG Average Rental Expense per Square Meter
MTFL Average Rental Expense per Store, Total
MTFQ Retail Sales
MTHE Catalog Sales
MTHG Online Sales
MRET Retail
STBQ Selling Space, Square Meters (Gross)
STBZ Selling Space, Square Meters (Net)
STDK Average Store Size (Square Meters)
MTHK Number of Stores Opened
MTHO Number of Stores Closed
MTHQ Number of Stores, End of Period
MRTB Retail

## Semi-conductors/Semi-conductor Equipment

MTJE Value of Bookings
MTJG Value of Backlog
MTJL Book to Bill Ratio, Total
MSET Semi-conductors/Semi-conductor Equipment

# Addendum 2: Industry Metrics - Definitions

## Airlines

### EBITDAR COA Code MBBC

| | |
|---|---|
| COA code | MBBC |
| Units | Period header Currency, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

EBITDAR [MBBC] represents earnings before interest, taxes, depreciation, amortization and obsolescence and aircraft rent. It is a non-GAAP financial measure.

Refinitiv collects EBITDAR [MBBC] as it is disclosed by the company, and not calculate it if the company does not report this value.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

### Passengers, Total *COA Code MBBE*

| | |
|---|---|
| COA code | MBBE |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Passengers, Total [MBBE] represents the number of persons on board a flight who is not a member of the flight or cabin crew.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

### Revenue Passengers *COA Code MBBG*

| | |
|---|---|
| COA code | MBBG |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Revenue Passengers [MBBG] represents the total number of paying passengers flown on all flight segments. If the company does not specify the nature (total, enplaned or revenue) of the number of the passengers disclosed in its Management's Discussion and Analysis, Refinitiv collects the number of passengers disclosed by the company as Revenue Passengers [MBBG].

Definition revised October 2007.

### Enplaned Passengers *COA Code MBBK*

| | |
|---|---|
| COA code | MBBK |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |

Data Type Airlines Operating Metrics, IS

Enplaned Passengers [MBBK] represents the total number of revenue passengers boarding aircraft.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Revenue Passenger Kilometers (RPK) *COA Code SBBQ*

COA code SBBQ

Units Whole Number, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Airlines Operating Metrics, IS

Revenue Passengers Kilometers (RPK) [SBBQ] captures the total distance flown by the airline's revenue passengers in kilometers. This is a measure of total passenger traffic for an airline.

It represents the sum of:

- Revenue Passenger Miles (RPM) [MBBO], converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Revenue Passenger Kilometers (RPK) [MBBQ]

Definition revised March 2008.

## Available Seat Kilometers (ASK) COA Code SBDQ

COA code SBDG

Units Whole Number, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Airlines Operating Metrics, IS

Available Seat Kilometers (ASK) [SBDG] captures the total flight passenger capacity of an airline in kilometers.

It is obtained by multiplying the total number of seats available for scheduled passengers and the total number of kilometers those seats were flown.

It represents the sum of:

- Available Seat Miles (ASM) [MBDE], converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Available Seat Kilometers (ASK) [MBDG]

Definition revised March 2008.

## Load Factor, Total - % *COA Code SBDG*

COA code MBDL

Units Percentage (%)

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Airlines Operating Metrics, IS

Load Factor, Total - % [MBDL] represents the Company level Load Factor percentage that is reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It represents the percentage of aircraft seating capacity that is actually utilized, and is obtained using revenue passenger miles/kilometers, divided by available seat miles/kilometers.

In the event that the Company level Load Factor, Total - % [MBDL] is not reported by the company, Refinitiv will calculate the item using Revenue Passengers Kilometers (RPK) [SBBQ], divided by Available Seat Kilometers (ASK) [SBDG], multiply by 100%. However, if any of the above components are not reported by the company, this item Load Factor, Total - % [MBDL] will not be calculated.

Refinitiv will collect any segmental breakout information provided by the company using:

- Load Factor - % [MBDK]

Definition revised March 2008.

## Revenue per ASK *COA Code SBDQ*

| | |
|---|---|
| COA code | SBDQ |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Revenue per ASK [SBDQ] captures the revenue earned by each available seat kilometer of an airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained by using total revenues divided by the total available seat kilometers of an airline.

Contingent upon the units reported by the company, it represents either one of the following:

- Revenue per ASM, Total [MBDP], converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Revenue per ASK, Total [MBDR]

Revenue per ASK [SBDQ] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct.
- There is more than one instance of the Company level Revenue per ASK for the reported unit.

ASM: Available Seat Miles

ASK: Available Sear Kilometers

Definition revised March 2008.

## Breakeven Load Factor, Total - % *COA Code MBEA*

| | |
|---|---|
| COA code | MBEA |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Breakeven Load Factor, Total - % [MBEA] represents the Company level Breakeven Load Factor as reported by the company. This item is used as the line item display for the Standard Format Financial Statements display.

The Breakeven Load Factor is the passenger load factor that will result in operating revenues being equal to operating expenses, assuming constant revenue per passenger mile and expenses.

Refinitiv will collect any segmental breakout information provided by the company using:

- Breakeven Load Factor - % [MBDZ]

Definition revised March 2008.

## Passenger Haul, Avg. Length (Kilometers) *COA Code MBEA*

| | |
|---|---|
| COA code | SBFG |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Passenger Haul, Average Length (Kilometers) [SBFG] captures the average distance traveled by a scheduled fare paying passenger of the airline in kilometers. This item is used as the line item display for the Standard Format Financial Statements.

Contingent upon the units reported by the company, it represents either one of the following:

- Passenger Haul, Average Length (Miles), Total [MBFF], converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Passenger Haul, Average Length (Kilometers), Total [MBFH]

In the event that the company reports the Company level Passenger Haul in both constructs (miles and kilometers), Refinitiv will calculate Passenger Haul, Average Length (Kilometers) [SBFG] using Revenue Passenger Kilometers [SBBQ], divided by Revenue Passengers [MBBG].

However, if any of the above components are not reported by the company, this item will not be calculated.

Passenger Haul, Average Length (Kilometers) [SBFG] will not be reported in the following scenario:

- There is more than one instance of the Company level Passenger Haul, Average Length for the reported unit

Definition revised March 2008.

## Aircraft Stage, Avg. Length (Kilometers) *COA Code SBFQ*

| | |
|---|---|
| COA code | BFO |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Aircraft Stage, Average Length (Kilometers) [SBFO] captures the average distance flown per flight of an airline in kilometers. This item is used as the line item display for the Standard Format Financial Statements.

Contingent upon the units reported by the company, it represents either one of the following:

- Aircraft Stage, Average Length (Miles), Total [MBFL], converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Aircraft Stage, Average Length (Kilometers), Total [MBFP]

Aircraft Stage, Average Length (Kilometers) [SBFO] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Aircraft Stage, Average Length for the reported unit.

Definition revised March 2008.

## Number of Trips Flown (Departures) *COA Code MBFQ*

| | |
|---|---|
| COA code | MBFQ |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Number of Trips Flown (Departures) [MBFQ] represents the number of takeoffs made at an airport.

Refinitiv collects Number of Trips Flown (Departures) [MBFQ] as disclosed by the company in the Management's Discussion & Analysis.

Definition revised October 2007.

## Average Passenger Fare, Total *COA Code MBGA*

| | |
|---|---|
| COA code | MBGA |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Average Passenger Fare, Total [MBGA] represents the Company level Average Passenger Fare as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the average one-way fare paid per flight segment by a revenue passenger.

Refinitiv will collect any segmental breakout information provided by the company using:

- Average Passenger Fare [MBFZ]

Definition revised March 2008.

## Passenger Revenue per RPK *COA Code SBGH*

| | |
|---|---|
| COA code | SBHG |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Passenger Revenue per RPK [SBHG] captures the total passenger revenues earned per revenue passenger kilometer traveled by the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using passenger revenue divided by total revenue passenger kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Passenger Revenue per RPM, Total [MBHF], converted into Passenger Revenue per RPK, using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Passenger Revenue per RPK, Total [MBHH]

Passenger Revenue per RPK [SBHG] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Passenger Revenue per RPK for the reported unit

RPM: Revenue Passenger Miles

RPK: Revenue Passenger Kilometers

Definition revised March 2008.

## Passenger Revenue per ASK *COA Code SBHO*

| | |
|---|---|
| COA code | SBHO |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |

Data Type Airlines Operating Metrics, IS

Passenger Revenue per ASK [SBHO] captures the total passenger revenues earned per available seat kilometer of the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using passenger revenues divided by total available seat kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Passenger Revenue per ASM, Total [MBHL], converted into Passenger Revenue per ASK, using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Passenger Revenue per ASK, Total [MBHP]

Passenger Revenue per ASK [SBHO] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Passenger Revenue per ASK for the reported unit

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008.

## Operating Revenue per ASK *COA Code SBHZ*

COA code SBHZ

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Airlines Operating Metrics, IS

Operating Revenue per ASK [SBHZ] captures the total operating revenues earned per available seat kilometer of the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total operating revenues divided by total available seat kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Operating Revenue per ASM, Total [MBHR], converted into Operating Revenue per ASK, using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Operating Revenue per ASK, Total [MBIA]

Operating Revenue per ASK [SBHZ] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Operating Revenue per ASK for the reported unit

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008.

## Operating Expense per ASK *COA Code SBJG*

COA code SBJG

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Airlines Operating Metrics, IS

Operating Expense per ASK [SBJG] captures the total operating expenses incurred per available seat kilometer of the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total operating expenses divided by total available seat kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Operating Expense per ASM, Total [MBJF], converted into Operating Expense per ASK, using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Operating Expense per ASK, Total [MBJH]
- Operating Expense per ASK [SBJG] will not be reported in the following scenarios:
- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Operating Expense per ASK for the reported unit

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008.

## Operating Expense per ASK, excl. Fuel *COA Code SBJO*

| | |
|---|---|
| COA code | SBJO |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Operating Expense per ASK, excluding Fuel [SBJO] captures the total operating expenses, less aircraft fuel, incurred per available seat kilometer of the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total operating expenses, less aircraft fuel, divided by total available seat kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Operating Expense per ASM, excluding Fuel, Total [MBJL], converted into Operating Expense per ASK, excl. Fuel using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Operating Expense per ASK, excluding Fuel, Total [MBJP]
- Operating Expense per ASK, excluding Fuel [SBJO] will not be reported in the following scenarios:
- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Operating Expense excluding Fuel Costs per ASK for the reported unit.

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008.

## Fuel Cost per Liter *COA Code SBLE*

| | |
|---|---|
| COA code | SBLE |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Fuel Cost per Liter [SBLE] captures the unit cost of each liter of fuel consumed by the airline. This item is used as the line item display for the Standard Format Financial Statements.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel liters consumed.

Contingent upon the units reported by the company, it represents either one of the following:

- Fuel Cost per Liter, Total [MBLF]

- Fuel Cost per US Gallon, Total [MBJR], converted into Fuel Cost per Liter using the following conversion factor - where one US Gallon is equivalent to 3.78541 liters
- Fuel Cost per UK Gallon, Total [MBKA], converted into Fuel Cost per Liter using the following conversion factor - where one UK Gallon is equivalent to 4.54609 liters
- Fuel Cost per Liter [SBLE] will not be reported in the following scenarios:
- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Fuel Cost per Unit Volume for the reported unit

Definition revised March 2008.

## Fuel Consumed, Liters *COA Code SBLO*

| | |
|---|---|
| COA code | SBLO |
| Units | Whole Number, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Fuel Consumed, Liters [SBLO] captures the total volume of fuel consumed by the airlines, in liters.

It represents the sum of:

- Fuel Consumed, Liters [MBLO]
- Fuel Consumed, US Gallon [MBLG], converted into Fuel Consumed, Liters using the following conversion factor - where one US Gallon is equivalent to 3.78541 liters
- Fuel Consumed, UK Gallon [MBLK], converted into Fuel Consumed, Liters using the following conversion factor - where one UK Gallon is equivalent to 4.54609 liters

Definition revised March 2008.

## Aircraft Utiliz. (Hours per Day), Total *COA Code MBLR*

| | |
|---|---|
| COA code | MBLR |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Aircraft Utilization (Hours per Day), Total [MBLR] represents the Company level Aircraft Utilization as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the average number of block hours operated per day per aircraft for the total fleet of aircraft.

In the event that the Company level Aircraft Utilization (Hours per Day), Total [MBLR] is not reported by the company, Refinitiv will calculate the item using Number of Hours Flown [MBRK], divided by 365 days, divided by the Average Number of Operating Aircraft [MBLZ].

However, if any of the above components are not reported by the company, Aircraft Utilization (Hours per Day), Total [MBLR] will not be calculated.

Refinitiv will collect any segmental breakout information provided by the company using:

- Aircraft Utilization (Hours per Day) [MBLQ]

Definition revised March 2008.

## Average Number of Operating Aircraft *COA Code MBLZ*

| | |
|---|---|
| COA code | MBLZ |
| Units | Whole Number |

| | |
|---|---|
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Average Number of Operating Aircraft [MBLZ] represents the average number of aircrafts used by an airline during a period of time. This is obtained using the number of aircraft in use, divided by a given period of time.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Percentage of Sales - Internet, Total - % *COA Code MBNF*

| | |
|---|---|
| COA code | MBNF |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Percentage of Sales - Internet, Total - % [MBNF] represents the Company level portion of sales that is made from the internet, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the number of sales via Internet, divided by the total number of sales.

Refinitiv will collect any segmental breakout information provided by the company using:

- Percentage of Sales via Internet - % [MBNE]

Definition revised March 2008.

## Number of Hours Flown *COA Code MBRK*

| | |
|---|---|
| COA code | MBRK |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Number of Hours Flown [MBRK] represents the block hours or the number of hours which elapsed between the time the aircraft started to move to commence a flight, and the time the aircraft came to its final stop after the conclusion of a flight.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Airlines COA Code MAIT

| | |
|---|---|
| COA code | MAIT |
| Units | NA |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, IS |

Airlines [MAIT] represents the airlines industry for Income Statement Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the airline industry, reported by the company.

The Airlines Industry consists of companies engaged in the operation of airline transportation primarily for consumer and business passengers.

The Airlines Industry excludes:

- Airline operators primarily for cargo transportation (classified under the Air Freight & Courier Services Industry)
- Fueling, maintenance, airline catering and airport landing services (classified under the Airport Services Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance

Definition revised October 2007.

### Size of Fleet *COA Code MBRO*

| | |
|---|---|
| COA code | MBRO |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, BS |

Size of Fleet [MBRO] represents the number of aircraft operated by a single company or ownership as at the period end.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

### Airlines COA Code MAIB

| | |
|---|---|
| COA code | MAIB |
| Units | NA |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Airlines Operating Metrics, BS |

Airlines [MAIT] represents the airlines industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the airline industry, reported by the company.

The Airlines Industry consists of companies engaged in the operation of airline transportation primarily for consumer and business passengers.

The Airlines Industry excludes:

- Airline operators primarily for cargo transportation (classified under the Air Freight & Courier Services Industry)
- Fueling, maintenance, airline catering and airport landing services (classified under the Airport Services Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Banking/Brokerage

### Net Interest Margin, Total - % *COA Code MNIO*

| | |
|---|---|
| COA code | MNIO |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Bank |
| Data Type | Banking/ Brokerage Operating Metrics, IS |

Net Interest Margin, Total - % [MNIO] represents the Company level Net Interest Margin, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the difference between interest income earned and the interest paid on borrowings by the bank, as a percentage of its earning assets.

Refinitiv will collect any segmental breakout information provided by the company using:

- Net Interest Margin - % [MNIM]

Definition revised March 2008.

## Net Interest Spread, Total - % COA Code MNIT

| | |
|---|---|
| COA code | MNIT |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Bank |
| Data Type | Banking/ Brokerage Operating Metrics, IS |

Net Interest Spread, Total - % [MNIT] represents the Company level Net Interest Spread, as reported by the company. It shows the difference in the borrowing and lending rates of the bank. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the average yield on interest-earning assets, less the average cost of interest-bearing liabilities.

Refinitiv will collect any segmental breakout information provided by the company using:

- Net Interest Spread - % [MNIS]

Definition revised March 2008.

## Banking Brokerage *COA Code MBBT*

| | |
|---|---|
| COA code | MBBT |
| Units | NA |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Bank |
| Data Type | Banking/ Brokerage Operating Metrics, IS |

Banking/ Brokerage [MBBT] represents the banking/ brokerage industry for Income Statement Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the banking/brokerage industry, reported by the institution.

The Banking/Brokerage Industry includes:

- Deposit-taking institutions such as commercial banks, savings & loans banks, credit institutions and universal banking institutions
- Bank holding companies
- Consumer Financial Services companies engaged in providing personal loan services (such as credit card, mortgage lending, brokerage), and consumer leasing services (such as automobiles, personal and student loans)
- Investment Services companies like stock exchanges, transfer agents, and companies engaged in providing security brokerage services, investment banking and investment management services (without significant commercial banking operations), and other investment services (such as information retrieval services for the investment community)
- Financials - Specialty companies engaged in providing commercial loans for long-term equipment leases, mortgage REITs, insurance brokers, import-export banks, international trade financing and pension fund administration services
- Diversified Financial Services institutions engaged in banking, insurance and other financial services
- Holding companies with interests in industrial operations as well as financial services

The Banking/Brokerage Industry excludes:

- Banks with substantial insurance operations (classified under the Financial Services – Diversified Industry)

- Companies engaged in lease financing of commercial equipment, (classified under Financials – Specialty Industry)
- Companies engaged in consumer brokerage and investment services (classified under Investment Services Industry)
- Banks engaging in auxiliary investment banking and brokerage services (classified under Banks)
- Companies engaged in providing short-term commercial equipment rentals (classified under Commercial Services & Supplies Industry)
- Conglomerates without a significant interest in financial services (classified under Industrial Conglomerates)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance, and the notes to the financial statements.

Definition revised March 2008.

# Consumer Electronics

## Consumer Electronics Number of Units Sold *COA Code MUNI*

| | |
|---|---|
| COA code | MUNI |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Consumer Electronics Operating Metrics, IS |

Number of Units Sold [MUNI] represents the number of products sold by the electronics company.

Refinitiv obtains the break out of the Number of Units Sold [MUNI] by products, if the information is disclosed in the financial report. Refinitiv then populates the number of each type of product sold on separate lines using the same code [MUNI]. However, each line will have a unique description of the type of product sold.

Definition revised October 2007.

## Consumer Electronics *COA Code MCON*

| | |
|---|---|
| COA code | MCON |
| Units | NA |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Consumer Electronics Operating Metrics, IS |

Consumer Electronics [MBBT] represents the consumer electronics industry for Income Statement Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the consumer electronics industry, reported by the company.

The Consumer Electronics Industry includes:

- Companies engaged in the manufacturing of home audio and video equipment
- Appliances, Tools & House-ware companies engaged in the manufacturing of kitchen appliances, hand and light power tools, gardening tools, cookware, silverware and other household goods

The Consumer Electronics Industry excludes:

- Companies engaged in the manufacturing of computers and peripherals (classified in Computer Hardware Industry)
- Companies engaged in the manufacturing of Office equipment such as facsimile machines, typewriters and photocopy machines (classified in Office Equipment Industry)
- Companies engaged in the manufacturing of video gaming consoles, conventional camera and film manufacturers (classified in Leisure Products Industry)

- Companies engaged in the manufacturing of commercial use power tools (classified in Industrial Machinery & Equipment Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

# Healthcare Facilities

## Healthcare Facilities Number of Visits per Admission, Total *COA Code MHEF*

| | |
|---|---|
| COA code | MHEF |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Number of Visits per Admission, Total [MHEF] represents the Company level average number of visits each patient admitted into the hospital has, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total number of visits divided by the number of admissions.

Refinitiv will collect any segmental breakout information provided by the company using:

- Number of Visits per Admission [MHEE]

Definition revised March 2008.

## Number of Outpatient Visits *COA Code MHEG*

| | |
|---|---|
| COA code | MHEG |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Number of Outpatient Visits [MHEG] represents the number of individual visits to hospital outpatient departments located on the hospital campus, during the period.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007.

## Number of Discharges *COA Code MHEK*

| | |
|---|---|
| COA code | MHEK |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Number of Discharges [MHEK] represents the number of discharges in the hospital during the period.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007.

## Number of Cases per Scan, Total *COA Code MHEP*

| | |
|---|---|
| COA code | MHEP |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Number of Cases of Scan, Total [MHEP] represents the Company level number of patient visits per time they need a medical procedure/scan, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Refinitiv will collect any segmental breakout information provided by the company using:

- Number of Cases of Scan [MHEO]

Definition revised March 2008.

## Number of Surgeries *COA Code MHEQ*

| | |
|---|---|
| COA code | MHEQ |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Number of Surgeries [MHEQ] represents the number of surgeries performed in the hospital during the period.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007.

## Revenue per Visit/Disc./Case/Scan, Total *COA Code MHFA*

| | |
|---|---|
| COA code | MHFA |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, IS |

Revenue per Visit/ Discharge/ Case/ Scan [MHFA] represents the Company level average revenue earned by the hospital for each visit, discharge, case or scan, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total value billed divided by the total number of visits, discharges, cases and/or scans.

Refinitiv will collect any segmental breakout information provided by the company using:

- Revenue per Visit/ Discharge/ Case/ Scan [MHEZ]

Definition revised March 2008.

## Net Inpatient Revenues *COA Code MHGE*

| | |
|---|---|
| COA code | MHGE |
| Units | Period Header Currency, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |

Data Type Healthcare Facilities Operating Metrics, IS

Net Inpatient Revenues [MHGE] represents the total billed value for the services provided by the hospital to its inpatients.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007.

## Net Outpatient Revenues *COA Code MHGG*

COA code MHGG

Units Period header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Net Outpatient Revenues [MHGG] represents the total billed value for the services provided by the hospital to its outpatients.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007.

## Average Number of Licensed Beds *COA Code MHGK*

COA code MHGK

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Average Number of Licensed Beds [MHGK] represents the average number of licensed beds owned by the hospital during the period. It is obtained by weighting the total number of licensed beds owned, by according to the periods owned.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007.

## Utilization of Licensed Beds, Total - % *COA Code MHGP*

COA code MHGP

Units Percentage (%)

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Utilization of Licensed Beds, Total - % [MHGP] represents the Company level average utilization of the licensed beds during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the average patient days divided by average licensed beds divided by number of days in the period.

In the event that the Company level Utilization of Licensed Beds, Total - % [MHGP] is not reported by the company, Refinitiv will calculate the item using Patient Days [MHGQ] divided by 365 days, divided by Average Number of Licensed Beds [MHGK].

Refinitiv will collect any segmental breakout information provided by the company using:

- Utilization of Licensed Beds - % [MHGO]

Definition revised March 2008.

## Patient Days *COA Code MHGQ*

COA code MHGQ

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Patient Days [MHGQ] represents the total number of days of patient care provided by the hospital for the periods indicated.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007.

## Equivalent Patient Days *COA Code MHGZ*

COA code MHGZ

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Equivalent Patient Days [MHGQ] represents actual admissions/patient days adjusted to include outpatient services.

It is obtained by multiplying actual admissions/patient days by the sum of gross inpatient revenues and outpatient revenues, and dividing the result by gross inpatient revenues.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007.

## Inpatient Revenue per Patient Day, Total *COA Code MHJF*

COA code MHJF

Units Period Header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Inpatient Revenue per Patient Day, Total [MHJF] represents the Company level average inpatient revenues earned by the hospital for each patient day, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total billed value of inpatient services divided by the total number of patient days.

Refinitiv will collect any segmental breakout information provided by the company using:

- Inpatient Revenue per Patient Day [MHJE]

Definition revised March 2008.

## Inpatient Revenue per Admission, Total *COA Code MHJH*

COA code MHJH

Units Period Header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Inpatient Revenue per Admission, Total [MHJH] represents the Company level average inpatient revenues earned by the hospital for each admission, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total billed value of inpatient services divided by the number of admissions.

Refinitiv will collect any segmental breakout information provided by the company using:

- Inpatient Revenue per Admission [MHJG]

Definition revised March 2008.

## Outpatient Revenue per Visit, Total *COA Code MHJL*

COA code MHJL

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Outpatient Revenue per Visit, Total [MHJL] represents the Company level average outpatient revenue earned by the hospital for each hospital visit, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total billed value of outpatient services divided by the number of hospital visits.

Refinitiv will collect any segmental breakout information provided by the company using:

- Outpatient Revenue per Visit [MHJK]

Definition revised March 2008.

## Average Length of Stay (Days), Total *COA Code MHJP*

COA code MHJP

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Average Length of Stay (Days), Total [MHJP] represents the Company level average number of days an admitted patient stays in the facility, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Refinitiv will collect any segmental breakout information provided by the company using:

- Average Length of Stay (Days) [MHJO]

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised March 2008.

## Healthcare Facilities *COA Code MHFT*

COA code MHFT

Units NA

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Healthcare Facilities [MHFT] represents the healthcare facilities industry for Income Statement Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the healthcare facilities industry, reported by the company.

The Healthcare Facilities Industry consists of:

- Companies engaged in operating hospitals, physician and dental clinics, psychiatric facilities, nursing homes and home health care agencies
- Medical laboratories that support healthcare facilities such as blood analysis, pathology, urinalysis, medical x-ray and other diagnostic laboratories

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Number of Hospitals *COA Code MHJQ*

| | |
|---|---|
| COA code | MHJQ |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, BS |

Number of Hospitals [MHJQ] represents the number of hospitals owned by the company as at the end of the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Number of Licensed Beds *COA Code MHJZ*

| | |
|---|---|
| COA code | MHJZ |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, BS |

Number of Licensed Beds [MHJZ] represents the maximum number of beds permitted in a facility under its license as at the end of the period, regardless of whether the beds are actually available for patient care.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Healthcare Facilities *COA Code MHFB*

| | |
|---|---|
| COA code | MHFB |
| Units | NA |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Healthcare Facilities Operating Metrics, BS |

Healthcare Facilities [MHFB] represents the healthcare facilities industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the healthcare facilities industry, reported by the company.

The Healthcare Facilities Industry consists of:

- Companies engaged in operating hospitals, physician and dental clinics, psychiatric facilities, nursing homes and home health care agencies
- Medical laboratories that support healthcare facilities such as blood analysis, pathology, urinalysis, medical x-ray and other diagnostic laboratories

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

# Hotels/Gaming

## Hotels/Gaming Occupancy, Total - % *COA Code MHAF*

| | |
|---|---|
| COA code | MHAF |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/ Gaming Operating Metrics, IS |

Occupancy, Total - % [MHAF] represents the Company level Occupancy percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of rooms that are occupied or rented in a hotel at a given time.

Refinitiv will collect any segmental breakout information provided by the company using:

- Occupancy - % [MHAE]

Definition revised March 2008.

## Average Daily Room Rate (ADR), Total *COA Code MHAH*

| | |
|---|---|
| COA code | MHAH |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/ Gaming Operating Metrics, IS |

Average Daily Room Rate (ADR), Total [MHAH] represents the Company level average rental income per occupied room in a given time period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total room revenues divided by the total number of rooms sold.

Refinitiv will collect any segmental breakout information provided by the company using:

- Average Daily Room Rate [MHAG]

Definition revised March 2008.

## Revenue per Avai. Room (REVPAR), Total *COA Code MHAK*

| | |
|---|---|
| COA code | MHAK |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/ Gaming Operating Metrics, IS |

Revenue per Available Room (REVPAR), Total [MHAK] represents the Company level average revenue earned per available room in a given time period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total room revenues in a given period (net of discounts, sales taxes, and meals) divided by the number of available room in a given time period. Alternatively, it can also be obtained using the average daily room rate (ADR) multiplied by the occupancy rate.

Refinitiv will collect any segmental breakout information provided by the company using:

- Revenue per Available Room (REVPAR) [MHAJ]

Definition revised March 2008.

## Property-Level EBITDA *COA Code MHAO*

| | |
|---|---|
| COA code | MHAO |
| Units | Period Header Currency, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/ Gaming Operating Metrics, IS |

Property-Level EBITDA [MHAO] represents earnings before interest, other non-operating Income/Expense, Taxes, depreciation and amortization, and before any corporate expenses and stock compensation expense on properties that a company owns.

Property EBITDA is different from Consolidated EBITDA, as Consolidated EBITDA may include other corporate and stock compensation expenses.

This information is generally obtained from press releases, and the Management's Discussion and Analysis of the company's operating performance (if available in the financial report). For US companies, this information is not usually available in the 10-K or 10-Q.

EBITDA: Earnings before Interest, Taxes, Depreciation and Amortization

Definition revised October 2007.

## Value of Slot Handle *COA Code MHCE*

| | |
|---|---|
| COA code | MHCE |
| Units | Period Header Currency, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/ Gaming Operating Metrics, IS |

Value of Slot Handle [MHCE] represents the total amount of coins, tokens, credits or currency placed into slot machines by patrons to play the slot machines.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Grwth. in Tb. Games Drop(Vol.), Total- % *COA Code MHCH*

| | |
|---|---|
| COA code | MHCH |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/ Gaming Operating Metrics, IS |

Growth in Table Games Drop (Volume), Total - % [MHCH] represents the Company level Growth in the volume of Table Games Drop. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of change of the table games drop from the prior period. Table games drop refers to the amount of chips exchanged for cash or cash equivalents for table games.

Refinitiv will collect any segmental breakout information provided by the company using:

- Growth in Table Games Drop (Volume) - % [MHCG]

Definition revised March 2008.

## Percentage of Win or Hold, Total - % *COA Code MHCL*

| | |
|---|---|
| COA code | MHCL |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/ Gaming Operating Metrics, IS |

Percentage of Win or Hold, Total - % [MHCL] represents the Company level Percentage Win or Hold, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows gross win as a percentage of total slot handle or total table games drop.

Refinitiv will collect any segmental breakout information provided by the company using:

- Percentage of Win or Hold - % [MHCK]

Definition revised March 2008.

## Hotels/Gaming *COA Code MHGI*

| | |
|---|---|
| COA code | MHGI |
| Units | NA |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/ Gaming Operating Metrics, IS |

Hotels/ Gaming [MHGI] represents the hotels/ gaming industry for Income Statement Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the hotels/ gaming industry, reported by the company.

The Hotels/ Gaming Industry consists of:

- Hotels, Motels & Cruise Lines companies engaged in the operation of hotels, bed and breakfast inns, motels, cabins, cottages, youth hostels, cruise lines and other tourist and boarding lodges
- Casinos & Gaming of companies engaged in casinos and gambling operations. Companies

The Hotels/ Gaming Industry excludes:

- Ski resorts and amusement parks with resort owned hotel service, where the ski or amusement operation comprises the dominant operation (classified under the Leisure & Recreation Industry)
- Horse and dog race tracks (classified under the Leisure & Recreation Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Number of Properties *COA Code MHAQ*

| | |
|---|---|
| COA code | MHAQ |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/ Gaming Operating Metrics, BS |

Number of Properties [MHAQ] represents the total number of properties that the company owns as of the period end date.

Refinitiv obtains the break out of the Number of Properties [MHAQ] by brand names, if the information is disclosed in the financial report. Refinitiv then populates the number of properties under the specific brand name on separate lines using the same code [MHAQ]. However, each line will have a unique description of the name of the property.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

### Number of Rooms *COA Code MHAZ*

| | |
|---|---|
| COA code | MHAZ |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/ Gaming Operating Metrics, BS |

Number of Rooms [MHAZ] represents the total number of rooms owned by the company as of the period end date.

Refinitiv obtains the break out of the Number of Rooms [MHAZ] by property brands, if the information is disclosed in the financial report. Refinitiv then populates the number of rooms under the specific property brand on separate lines using the same code [MHAZ]. However, each line will have a unique description of the name of the property.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

### Hotels/Gaming *COA Code MHGB*

| | |
|---|---|
| COA code | MHGB |
| Units | NA |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Hotels/ Gaming Operating Metrics, BS |

Hotels/ Gaming [MHGI] represents the hotels/ gaming industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the hotels/ gaming industry, reported by the company.

The Hotels/ Gaming Industry consists of:

- Hotels, Motels & Cruise Lines companies engaged in the operation of hotels, bed and breakfast inns, motels, cabins, cottages, youth hostels, cruise lines and other tourist and boarding lodges
- Casinos & Gaming of companies engaged in casinos and gambling operations

The Hotels/ Gaming Industry excludes:

- Ski resorts and amusement parks with resort owned hotel service, where the ski or amusement operation comprises the dominant operation (classified under the Leisure & Recreation Industry)
- Horse and dog race tracks (classified under the Leisure & Recreation Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Insurance

### Insurance Expense Ratio, Total - % *COA Code MIBF*

| | |
|---|---|
| COA code | MIBF |
| Units | Percentage (%) |

| | |
|---|---|
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

Expense Ratio, Total - % [MIBF] represents the Company level Expense Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the sum of the acquisition costs and other underwriting expenses in relation to the premium earned.

Refinitiv will collect any segmental breakout information provided by the company using:

- Expense Ratio - % [MIBE]

Expense Ratio, Total - % [MIBF] reflects the insurance company's expense ratio reported under the reported GAAP.

It excludes:

- Statutory Expense Ratio, Total - % [MIBP]

Definition revised March 2008.

## Loss Ratio, Total - % *COA Code MIBH*

| | |
|---|---|
| COA code | MIBH |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

Loss Ratio, Total - % [MIBH] represents the Company level Loss Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the loss expenses incurred by an insurance company, in relation to the total premiums earned.

Refinitiv will collect any segmental breakout information provided by the company using:

- Loss Ratio - % [MIBG]

Definition revised March 2008.

## Combined Ratio, Total - % *COA Code MIBL*

| | |
|---|---|
| COA code | MIBL |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

Combined Ratio, Total - % [MIBL] represents the Company level Combined Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the combination of the loss ratio and the expense ratio, and is an indicator of the operational profitability of an insurance company.

Refinitiv will collect any segmental breakout information provided by the company using:

- Combined Ratio - % [MIBK]

Definition revised March 2008.

## Statutory Expense Ratio, Total - % *COA Code MIBP*

| | |
|---|---|
| COA code | MIBP |
| Units | Percentage (%) |

| | |
|---|---|
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

Statutory Expense Ratio, Total - % [MIBP] represents the Company level Statutory Expense Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the sum of the acquisition costs and other underwriting expenses in relation to the premium earned (under the Statutory Accounting Principle).

Refinitiv will collect any segmental breakout information provided by the company using:

- Statutory Expense Ratio - % [MIBO]

Definition revised March 2008.

## Wght. Avg. Cost of Cap.(WACC), Total- % *COA Code MIBR*

| | |
|---|---|
| COA code | MIBR |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

Weighted Average Cost of Capital (WACC), Total - % [MIBR] represents the Company level Weighted Average Cost of Capital, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the average cost of raising capital, by proportionately weighing the cost of each category of capital. The company may raise its capital by issuing equity or from borrowings.

Refinitiv will collect any segmental breakout information provided by the company using:

- Weighted Average Cost of Capital (WACC) - % [MIBQ]

Definition revised March 2008.

## Underwriting Profit or Loss *COA Code MIBZ*

| | |
|---|---|
| COA code | MIBZ |
| Units | Period Header Currency, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, IS |

Underwriting Profit or Loss [MIBZ] represents the money earned or loss by an insurer in its underwriting operations.

This is obtained by subtracting the sum of its losses, loss adjusting expenses and other underwriting expenses, from the total premiums earned.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## New Business Profit *COA Code MIGK*

| | |
|---|---|
| COA code | MIGK |
| Units | Period header Currency, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |

Data Type Insurance Operating Metrics, IS

New Business Profit [MIGK] represents the contribution of the total new business sales of an insurer during the period.

The insurer's new business sales can include premium income on new regular policies, and also single premium policies.

Definition revised October 2007.

## New Business Ann. Prem. Equiv.(APE) *COA Code MIGO*

COA code MIGO

Units Period header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Insurance Operating Metrics, IS

New Business Annual Premium Equiv. [MIGO] represents the annual premium amount for regular premium contracts plus 10% of new single premiums.

Due to the difference in the proportion of single premium policies between the insurers, New Business Annual Premium Equiv. [MIGO] enables a better comparison of the volume of the new business amongst the insurers.

Annual Premium Equivalent has traditionally been the common industry sales measure in the UK and Ireland.

Definition revised October 2007.

## New Business Margin, Total - % *COA Code MIGR*

COA code MIGR

Units Percentage (%)

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Insurance Operating Metrics, IS

New Business Margin, Total - % [MIGR] represents the Company level New Business Margin percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the profit from new business sales, expressed as a percentage of the Present Value of New Business Premiums (PVNBP) for the period.

Refinitiv will collect any segmental breakout information provided by the company using:

- New Business Margin - % [MIGQ]

Definition revised March 2008.

## Insurance COA Code MIIS

COA code MIIS

Units NA

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Insurance Operating Metrics, IS

Insurance [MIIS] represents the insurance industry for Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the insurance industry, reported by the company.

The Insurance Industry consists of:

- Multi-line insurance companies carrying life and non-life policies
- Property & Casualty insurance companies engaged in insurance underwriting and carriers of property, fire, marine, auto, title, professional liability, funeral, bonding, fidelity and other surety policies

- Life & Health insurance companies engaged in insurance underwriting and carriers of accidental death and dismemberment, disability, dental, health, medical and life policies, as well as the management of annuity plans
- Property and casualty, and life and health Reinsurance carriers

The Insurance Industry excludes:

- Insurance brokers (classified under the Financials – Specialty Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Embedded Value *COA Code MIEV*

| | |
|---|---|
| COA code | MIEV |
| Units | Period Header Currency, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, BS |

Embedded Value [MIEV] represents the present value of existing life insurance business at the valuation date and excluding any value attributable to future new business.

The embedded value is an Actuarial science construct, which allows the uncertain future cash-flows of a life insurer to be valued, so as to give a more realistic picture of the company's financial position, allowing for future contingencies.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Insurance COA Code MINB

| | |
|---|---|
| COA code | MINB |
| Units | NA |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Insurance Operating Metrics, BS |

Insurance [MINB] represents the insurance industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the insurance industry, reported by the company.

The Insurance Industry consists of:

- Multi-line insurance companies carrying life and non-life policies.
- Property & Casualty insurance companies engaged in insurance underwriting and carriers of property, fire, marine, auto, title, professional liability, funeral, bonding, fidelity and other surety policies
- Life & Health insurance companies engaged in insurance underwriting and carriers of accidental death and dismemberment, disability, dental, health, medical and life policies, as well as the management of annuity plans
- Property and casualty, and life and health Reinsurance carriers

The Insurance Industry excludes:

- Insurance brokers (classified under the Financials – Specialty Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

# Internet

## Internet Average Revenue per Click, Total *COA Code MIIF*

| | |
|---|---|
| COA code | MIIF |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Internet Media Operating Metrics, IS |

Average Revenue per Click, Total [MIIF] represents the Company level average revenue earned per click from each campaign, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

This is a measurement of the average revenue earned each time a visitor clicks on an advertisement displayed in a website.

Refinitiv will collect any segmental breakout information provided by the company using:

- Average Revenue per Click [MIIE]

Definition revised March 2008.

## Average Revenue per Customer, Total *COA Code MIIH*

| | |
|---|---|
| COA code | MIIH |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Internet Media Operating Metrics, IS |

Average Revenue per Customer, Total [MIIH] represents the Company level revenue generated by a customer per month, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

This item is commonly used by telephone carriers and other industries including consumer Internet services, to measure the rate of revenue generation. This term is also commonly known as Average Revenue per User (ARPU).

Refinitiv will collect any segmental breakout information provided by the company using:

- Average Revenue per Customer [MIIG]

Definition revised March 2008.

## Click Rate, Total - % *COA Code MIIL*

| | |
|---|---|
| COA code | MIIL |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Internet Media Operating Metrics, IS |

Click Rate, Total - % [MIIL] represents the Company level Click Rate, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the frequency an advertisement downloaded with a webpage, is clicked on. This is obtained using the number of clicks on an ad on a webpage, divided by the total number of times that the ad was downloaded with a page.

For example: if one in ten web-users who downloaded a page click on the ad, then the Click Rate would be 10%.

Refinitiv will collect any segmental breakout information provided by the company using:

- Click Rate - % [MIIK]

Definition revised March 2008.

## Number of Page Views (User Traffic) *COA Code MIKE*

| | |
|---|---|
| COA code | MIKE |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Internet Media Operating Metrics, IS |

Number of Page Views (User Traffic) [MIKE] represents the number of hits (page views) that a website has received over the specified period of time. This is used to measure the user traffic of a particular website during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Value of Paid Clicks *COA Code MIKG*

| | |
|---|---|
| COA code | MHJG |
| Units | Period Header Currency, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Internet Media Operating Metrics, IS |

Value of Paid Clicks [MIKG] represents the total sales resulting from the click-paid activity for an internet media company.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007.

## Query Market Share, Total - % *COA Code MIKL*

| | |
|---|---|
| COA code | MIKL |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Internet Media Operating Metrics, IS |

Query Market Share, Total - % [MIKL] represents the Company level Query Market Share percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the market share percentage specifically for query volumes of an Internet search company (Yahoo, Google etc.). It is an indicator of the search engine's market position, with respect to the totals search/query volume during the period.

Refinitiv will collect any segmental breakout information provided by the company using:

- Query Market Share - % [MIKK]

Definition revised March 2008.

## Traffic Acquisition Costs (TAC) *COA Code MIKQ*

| | |
|---|---|
| COA code | MIKQ |
| Units | Period Header Currency, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Internet Media Operating Metrics, IS |

Traffic Acquisition Costs (TAC) [MIKG] represents the cost for a company to acquire traffic into their site.

This cost is considered as the cost of revenue for many internet search company such as Yahoo, Google, etc.

Definition revised October 2007.

### Internet Media *COA Code MIMT*

| | |
|---|---|
| COA code | MIIS |
| Units | NA |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Internet Media Operating Metrics, IS |

Internet Media [MIMT] represents the internet media industry for Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the internet media industry, reported by the company.

The Internet Media industry consists of:

- IT Services & Consulting companies engaged in customized software development, ISP providers, online support services, online database management, interactive data access and auctioning services.
- Advertising/Marketing companies engaged in print and broadcast media advertising agencies, marketing research, public opinion research, public relations and other marketing and consulting services.
- Large corporations with operations in broadcasting, entertainment production or publishing, where at least two of the business lines comprise a substantial portion of the company's total operation.

The Internet Media industry excludes:

- Companies utilizing the internet as an auxiliary means of retailing merchandise (classified under the Retail - Catalog & Internet Order Industry)
- Companies utilizing the internet as an auxiliary means of distributing content (classified under the Publishing Industry), information and data delivery (classified under the Integrated Telecommunications Services Industry), and delivery of financial information (classified under the Investment Services Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Managed Care

### Managed Care Premiums per Member per Month, Total *COA Code MMBF*

| | |
|---|---|
| COA code | MMBF |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, IS |

Premiums per Member per Month, Total [MMBF] represents the Company level Premiums per Member per Month, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total revenues earned by the company, divided by the total number of member months.

Refinitiv will collect any segmental breakout information provided by the company using:

- Premiums per Member per Month [MMBE]

Definition revised March 2008.

## Medical Costs per Mbr. per Month, Total *COA Code MMBH*

| | |
|---|---|
| COA code | MMBH |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, IS |

Medical Costs per Member per Month, Total [MMBH] represents the Company level Medical Costs incurred per Member per Month, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total medical costs incurred by the company, divided by the total number of member months. This is also sometimes called Service Costs PMPM.

Refinitiv will collect any segmental breakout information provided by the company using:

- Medical Costs per Member per Month [MMBG]

PMPM: Per Member per Month

Definition revised March 2008.

## SG&A Costs per Mbr. per Month, Total *COA Code MMBL*

| | |
|---|---|
| COA code | MMBL |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, IS |

SG&A Costs per Member per Month, Total [MMBL] represents the Company level Selling, General and Administrative costs incurred per Member per Month, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using SG&A costs incurred by the company, divided by the total number of member months.

Refinitiv will collect any segmental breakout information provided by the company using:

- SG&A Costs per Member per Month [MMBK]

Definition revised March 2008.

## Medical Expense Ratio, Total - % *COA Code MMBP*

| | |
|---|---|
| COA code | MMBP |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, IS |

Medical Expense Ratio, Total - % [MMBP] represents the Company level Medical Expense Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of the premiums that are used to pay for the delivery of health care. It is obtained using the total medical expenses incurred by the company, divided by the total revenues earned.

Refinitiv will collect any segmental breakout information provided by the company using:

- Medical Expense Ratio - % [MMBO]

Definition revised March 2008.

## General & Administration Ratio, Total - % *COA Code MMBR*

| | |
|---|---|
| COA code | MMBR |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, IS |

General & Administration Ratio, Total - % [MMBR] represents the Company level General & Administration Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total General and Administration costs incurred by the company, divided by the total revenues earned. It shows the percentage of total revenues that are used to administer the health plan, and is a measure of the efficiency of the company.

Refinitiv will collect any segmental breakout information provided by the company using:

- General & Administration Ratio - % [MMBQ]

Definition revised March 2008.

## Selling Costs Ratio, Total - % *COA Code MMCA*

| | |
|---|---|
| COA code | MMCA |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, IS |

Selling Costs Ratio, Total - % [MMCA] represents the Company level Selling Costs Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of total revenues that are used to complete the sales of the health plan. It is obtained using the total selling expenses incurred by the company, divided by the total premiums earned.

Refinitiv will collect any segmental breakout information provided by the company using:

- Selling Costs Ratio - % [MMBZ]

Definition revised March 2008.

## Combined Ratio, Total - % *COA Code MMCF*

| | |
|---|---|
| COA code | MMCF |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, IS |

Combined Ratio, Total - % [MMCF] represents the Company level Combined Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is the sum of the Loss ratio, LAE (Loss Adjustment Expenses) ratio, and Underwriting Expense and Policyholder dividends to premiums ratio. It is a measure of the efficiency of the company.

Refinitiv will collect any breakout information provided by the company using: Combined Ratio - % [MMCE].

Definition revised March 2008.

## Managed Care *COA Code MMAI*

| | |
|---|---|
| COA code | MMAI |

Units NA

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Managed Care Operating Metrics, IS

Managed Care [MMAI] represents the managed care industry for Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the managed care industry, reported by the company.

The Managed Care Industry consists of companies engaged in providing managed healthcare, mainly operating in the United States.

The Managed Care Industry excludes:

- Primary or supplementary health insurance policies provided by life insurance companies (classified under the Insurance - Life & Health Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008.

## Unprocessed Claims Inventories, Number *COA Code MMJE*

COA code MMJE

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Managed Care Operating Metrics, BS

Unprocessed Claims Inventories, Number [MMJE] represents the claims count of claims received, but not yet fully processed.

The inventory of unprocessed claims reflects the company's ability to manage and process claims submissions made to the company.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Unprocessed Claims Inventories, Value *COA Code MMJG*

COA code MMJG

Units Period Header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Managed Care Operating Metrics, BS

Unprocessed Claims Inventories, Value [MMJG] represents the estimated valuation of claims received but not yet fully processed.

The inventory of unprocessed claims reflects the company's ability to manage and process claims submissions made to the company.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Unprocessed Claims Inventories, Days *COA Code MMJK*

COA code MMJK

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Managed Care Operating Metrics, BS

Unprocessed Claims Inventories, Number [MMJE] represents number of days on hand of the unprocessed claims inventories.

The inventory of unprocessed claims reflects the company's ability to manage and process claims submissions made to the company.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Days in Claims Payable (DCP) *COA Code MMJO*

COA code MMJO

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Managed Care Operating Metrics, BS

Days in Claims Payable (DCP) [MMJE] represents the medical claim liabilities at the end of the period, divided by average medical expenses per day in the quarterly period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Days in Claims Payable excl. Capitation *COA Code MMJQ*

COA code MMJQ

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Managed Care Operating Metrics, BS

Days in Claims Payable excl. Capitation [MMJE] represents medical claim liabilities at the end of the period divided by average medical expenses per day in the quarterly period, excluding capitation.

Companies may have some providers under capitation payment arrangements. Capitation refers to the system of payment for each customer served, rather than by service performed. Such capitation payment arrangements do not require a medical claim IBNR reserve.

Hence, companies with such capitation payment arrangements will usually summarize the DCP metric excluding capitation expense.

IBNR: Incurred But Not Reported

DCP: Days in Claims Payable

Definition revised October 2007.

## Receipt Cycle Time (Days) *COA Code MMJZ*

COA code MMJZ

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Managed Care Operating Metrics, BS

Receipt Cycle Time (Days) [MMJZ] represents the average length of time (in number of days) that has lapsed between the time when a claim was initially incurred and when the claim form was received.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Receipt Cycle Time (Months) *COA Code MMKE*

| | |
|---|---|
| COA code | MMKE |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, BS |

Receipt Cycle Time (Months) [MMKE] represents the average length of time (in number of months) that has lapsed between the time when a claim was initially incurred and when the claim form was received.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Claims Reserves *COA Code MMKG*

| | |
|---|---|
| COA code | MMKG |
| Units | Period Header Currency, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, BS |

Claims Reserves [MMKG] represents the provisions set apart for future claims, as at the end of the period. The claims reserves include:

- Incurred but not reported claims
- Received but unprocessed claims
- Reserves for loss adjustment expenses

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Membership under Capitation, Total - % *COA Code MMKP*

| | |
|---|---|
| COA code | MMKP |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, BS |

Membership under Capitation - % [MMKP] represents the Company level Membership under Capitation Percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of membership under the capitation agreement.

In a limited number of circumstances, the company contracts with hospitals and physicians to accept financial risk for a defined set of HMO membership. For transferring this risk, the company prepays these providers a monthly fixed-fee per member to coordinate substantially all of the medical care for their capitated HMO membership, including some health benefit administrative functions and claims processing.

Refinitiv will collect any segmental breakout information provided by the company using:

- Membership under Capitation - % [MMKO]

HMO: Health Maintenance Organization

Definition revised March 2008.

## Covered Lives *COA Code MMKQ*

| | |
|---|---|
| COA code | MMKQ |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, BS |

Covered Lives [MMKQ] represents the total number of people covered by the insurance policies.

For example: one man is a member of a health insurance plan, but then he adds his family (wife and 3 kids) as dependents. Covered Lives [MMKQ] in the above example will be 5 – the man (member), and his 4 dependents.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Enrollment or Membership *COA Code MMKZ*

| | |
|---|---|
| COA code | MMKZ |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, BS |

Enrollment of Membership [MMKZ] represents the total number of members acquired by the company, as at period end.

For example: one man is a member of a health insurance plan, and he adds his family (wife and 3 kids) as dependents. Enrollment of Membership [MMKZ] in the above example will be one – the man who subscribed to the insurance plan.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Managed Care *COA Code MMCB*

| | |
|---|---|
| COA code | MMCB |
| Units | NA |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Managed Care Operating Metrics, BS |

Managed Care [MMCB] represents the Managed Care industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the Managed Care industry, reported by the company.

The Managed Care Industry consists of:

- Companies engaged in providing managed healthcare, mainly operating in the United States. The Managed Care Industry excludes:
- Primary or supplementary health insurance policies provided by life insurance companies (classified under the Insurance - Life & Health industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

# Mining

## Mining Copper, Avg. Price per Metric Tonne COA Code SADG

| | |
|---|---|
| COA code | SADG |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Copper, Average Price per Metric Tonne [SADG] captures the average selling price of Copper per Metric Tonne, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Copper, Average Price per Metric Tonne, Total [MADH]
- Copper, Average Price per Long Ton, Total [MADF], converted into Metric Tonne using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Copper, Average Price per US Ton, Total [MADL], converted into Metric Tonne using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Copper, Average Price per Metric Tonne [SADG] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit.

Definition revised March 2008.

## Diamonds, Avg. Price per Carat, Total *COA Code MADP*

| | |
|---|---|
| COA code | MADP |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Diamonds, Average Price per Carat, Total [MADP] represents Company level Average Selling Price of Diamonds per Carat during the specified period of time, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Refinitiv will collect any segmental breakout information provided by the company using:

- Diamonds, Average Price per Carat [MADO]

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008.

## Gold, Avg. Price per Troy Ounce *COA Code SAGK*

| | |
|---|---|
| COA code | SAGK |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Gold, Average Price per Troy Ounce [SAGK] captures the average selling price of Gold per Troy Ounce, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Gold, Average Price per Troy Ounce, Total [MAGL]
- Gold, Average Price per Gram, Total [MAGF], converted into Troy Ounce using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Gold, Average Price per Ounce, Total [MAGH], converted into Troy Ounce using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Gold, Average Price per Troy Ounce [SAGK] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct.
- There is more than one instance of the Company level Average Price for the reported unit.

Definition revised March 2008.

## Iron Ore, Avg. Price per Metric Tonne *COA Code SAIG*

| | |
|---|---|
| COA code | SAIG |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Iron Ore, Average Price per Metric Tonne [SAIG] captures the average selling price of Iron Ore per Metric Tonne, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Iron Ore, Average Price per Metric Tonne, Total [MAIH]
- Iron Ore, Average Price per Long Ton, Total [MAIF], converted into Metric Tonne using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Iron Ore, Average Price per US Ton, Total [MAIL], converted into Metric Tonne using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne Iron Ore, Average Price per Metric Tonne [SAIG] will not be reported in the following scenarios:
- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit.

Definition revised March 2008.

## Platinum, Avg. Price per Troy Ounce *COA Code SAPZ*

| | |
|---|---|
| COA code | SAPZ |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Platinum, Average Price per Troy Ounce [SAPZ] captures the average selling price of Platinum per Troy Ounce, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Platinum, Average Price per Troy Ounce, Total [MAQA]
- Platinum, Average Price per Gram, Total [MAPP], converted into Troy Ounce using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce

- Platinum, Average Price per Ounce, Total [MAPR], converted into Troy Ounce using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce
- Platinum, Average Price per Troy Ounce [SAPZ] will not be reported in the following scenarios:

  The company reports the item using more than one unit construct

  There is more than one instance of the Company level Average Price for the reported unit.

Definition revised March 2008.

## Silver, Avg. Price per Troy Ounce *COA Code SASK*

| | |
|---|---|
| COA code | SASK |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Silver, Average Price per Troy Ounce [SAGK] captures the average selling price of Silver per Troy Ounce, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Silver, Average Price per Troy Ounce, Total [MASL]
- Silver, Average Price per Gram, Total [MASF], converted into Troy Ounce using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Silver, Average Price per Ounce, Total [MASH], converted into Troy Ounce using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Silver, Average Price per Troy Ounce [SAGK] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit.

Definition revised March 2008.

## Steel, Average Price per Metric Ton *COA Code SATG*

| | |
|---|---|
| COA Code | SATG |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2013 |
| Quarterly History | Since 2013 |
| COA Type | Industry |
| Data Type | Mining and Steel Operating Metrics, IS (Average Price) |

Steel, Average Price per Metric Ton [SATG] represents the average selling price of steel per metric ton, during the specified period of time, as reported by the company.

Contingent upon the units reported by the company, it represents either one of the following:

- Steel, Average Price per Metric Ton, Total [MATH]
- Steel, Average Price per Long Ton, Total [MATL], converted into metric ton using a conversion factor - where one long ton is equivalent to 1.01605 metric ton
- Steel, Average Price per US Ton, Total [MATF], converted into metric ton using a conversion factor - where one US Ton is equivalent to 0.90718 metric ton

Steel, Average Price per Metric Ton [SATG] is not reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the company-level average price for the reported unit

Definition added March 2016.

## Titan. Slag, Avg. Price per Met. Tonne *COA Code SATQ*

| | |
|---|---|
| COA code | SATQ |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Titanium Slag, Average Price per Metric Tonne [SATQ] captures the average selling price of Titanium Slag per Metric Tonne, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Titanium Slag, Average Price per Metric Tonne, Total [MATR]
- Titanium Slag, Average Price per Long Ton, Total [MATP], converted into Metric Tonne using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Titanium Slag, Average Price per US Ton, Total [MAUA], converted into Metric Tonne using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne Titanium Slag, Average Price per Metric Tonne [SATQ] will not be reported in the following scenarios:

  The company reports the item using more than one unit construct

  There is more than one instance of the Company level Average Price for the reported unit.

Definition revised March 2008.

## Zinc, Avg. Price per Metric Tonne *COA Code SAZG*

| | |
|---|---|
| COA code | SAZG |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Avg. Price) |

Zinc, Average Price per Metric Tonne [SAIG] captures the average selling price of Zinc per Metric Tonne, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Zinc, Average Price per Metric Tonne, Total [MAZH]
- Zinc, Average Price per Long Ton, Total [MAZF], converted into Metric Tonne using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Zinc, Average Price per US Ton, Total [MAZL], converted into Metric Tonne using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Zinc, Average Price per Metric Tonne [SAIG] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct.
- There is more than one instance of the Company level Average Price for the reported unit.

Definition revised March 2008.

## Mining, Average Price *COA Code MMAP*

| | |
|---|---|
| COA code | MMAP |
| Units | NA |
| Annual History | Since 2002 |

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, IS (Avg. Price)

Mining, Average Price [MMAP] represents the Average Price Operating Metrics information collected by Refinitiv for the Mining Industry. This includes the average selling price information for a range of metals, reported by the mining company.

The Mining Industry consists of companies engaged in the extraction and primary processing of Precious Metals & Minerals.

Refinitiv currently covers 8 types of metals and minerals in the Operating Metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver
- Titanium
- Zinc
- Diamond

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Copper Production (Metric Tonnes) *COA Code SPDO*

COA code SPDO

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, IS (Production)

Copper Production (Metric Tonnes) [SPDO] captures the total production volume of Copper by the mining company in Metric Tonnes, during the specified period of time.

It represents the sum of:

- Copper Production (Metric Tonnes) [MPDO]
- Copper Production (Long Tons) [MPDK], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Copper Production (US Tons) [MPDQ], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008.

## Diamond Production (Carat) *COA Code MPDZ*

COA code MPDZ

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, IS (Production)

Diamond Production (Carats) [MPDZ] represents the total production volume of Diamonds in Carats, by the mining company during the specified period of time.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Gold Production (Troy Ounces) *COA Code SPGK*

| | |
|---|---|
| COA code | SPGK |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Gold Production (Troy Ounces) [SPGK] captures the total production volume of Gold by the mining company in Troy Ounces, during the specified period of time.

It represents the sum of:

- Gold Production (Troy Ounces) [MPGK]
- Gold Production (Grams) [MPGE], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Gold Production (Ounces) [MPGG], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008.

## Iron Ore Production (Metric Tonnes) *COA Code SPIG*

| | |
|---|---|
| COA code | SPIG |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Iron Ore Production (Metric Tonnes) [SPIG] captures the total production volume of Iron Ore by the mining company in Metric Tonnes, during the specified period of time.

It represents the sum of:

- Iron Ore Production (Metric Tonnes) [MPIG]
- Iron Ore Production (Long Tons) [MPIE], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Iron Ore Production (US Tons) [MPIK], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008.

## Platinum Production (Troy Ounces) *COA Code SPPZ*

| | |
|---|---|
| COA code | SPPZ |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Platinum Production (Troy Ounces) [SPPZ] captures the total production volume of Platinum by the mining company in Troy Ounces, during the specified period of time.

It represents the sum of:

- Platinum Production (Troy Ounces) [MPPZ]
- Platinum Production (Grams) [MPPO], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Platinum Production (Ounces) [MPPQ], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008.

## Silver Production (Troy Ounces) *COA Code SPSK*

| | |
|---|---|
| COA code | SPSK |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Production) |

Silver Production (Troy Ounces) [SAGK] captures the total production volume of Silver by the mining company in Troy Ounces, during the specified period of time.

It represents the sum of:

- Silver Production (Troy Ounces) [MPSK]
- Silver Production (Grams) [MPSE], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Silver Production (Ounces) [MPSG], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008.

## Steel Production (Metric Tons) *COA Code SPTG*

| | |
|---|---|
| COA Code | SPTG |
| Units | Whole Number |
| Annual History | Since 2013 |
| Quarterly History | Since 2013 |
| COA Type | Industry |
| Data Type | Mining and Steel Operating Metrics, IS (Production) |

Steel Production (Metric Tons) [SPTG] represents the total production volume of steel in metric tons, during the specified period of time.

It represents the sum of:

- Steel Production (Metric Tons) [MPTG]
- Steel Production (Long Tons) [MPTE], converted into metric tons using the following conversion factor – where one long ton is equivalent to 1.01605 metric ton
- Steel Production (US Tons) [MPTK], converted into metric tons using the following conversion factor – where one US ton is equivalent to 0.90718 metric ton

Definition added March 2016.

## Titanium Slag Production (Metric Tonnes) *COA Code SPTQ*

| | |
|---|---|
| COA code | SPTQ |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |

COA Type Industry

Data Type Mining Operating Metrics, IS (Production)

Titanium Slag Production (Metric Tonnes) [SPTQ] captures the total production volume of Titanium Slag by the mining company in Metric Tonnes, during the specified period of time.

It represents the sum of:

- Titanium Slag Production (Metric Tonnes) [MPTQ]
- Titanium Slag Production (Long Tons) [MPTO], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Titanium Slag Production (US Tons) [MPTZ], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008.

## Zinc Production (Metric Tonnes) *COA Code SPZG*

COA code SAZG

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, IS (Production)

Zinc Production (Metric Tonnes) [SAIG] captures the total production volume of Zinc by the mining company in Metric Tonnes, during the specified period of time.

It represents the sum of:

- Zinc Production (Metric Tonnes) [MPZG]
- Zinc Production (Long Tons) [MPZE], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Zinc Production (US Tons) [MPZK], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008.

## Mining, Production *COA Code MMPT*

COA code MMPT

Units NA

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, IS (Production)

Mining, Production [MMPT] represents the Production Volume Operating Metrics information collected by Refinitiv for the Mining Industry. This includes the total production volume information for a range of metals, reported by the mining company.

The Mining Industry consists of companies engaged in the extraction and primary processing of Precious Metals & Minerals.

Refinitiv currently covers 8 types of metals and minerals in the Operating Metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver
- Titanium

- Zinc
- Diamond

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Production Capacity of Steel (Metric Tons) *COA Code SCTG*

| | |
|---|---|
| COA Code | SCTG |
| Units | Whole Number |
| Annual History | Since 2013 |
| Quarterly History | Since 2013 |
| COA Type | Industry |
| Data Type | Mining and Steel Operating Metrics, IS (Others) |

Production Capacity of Steel (Metric Tons) [SCTG] represents the production capacity of steel, presented in metric tons.

This item reflects the capacity per reporting period. If a company presents rolling 12-month capacity, while the interim reporting period is shorter, Refinitiv calculates the capacity for the current period, offsetting 12-month data with the volume from prior periods within in the same fiscal year.

It represents the sum of:

- Production Capacity of Steel (Metric Tons) [MCTG]
- Production Capacity of Steel (Long Tons) [MCTE], converted into metric tons using the following conversion factor - where one long ton is equivalent to 1.01605 metric ton
- Production Capacity of Steel (US Tons) [MCTK], converted into metric tons using the following conversion factor - where one US ton is equivalent to 0.90718 metric ton

Definition added March 2016.

## Capacity Utilization of Steel, Total - % *COA Code MUTN*

| | |
|---|---|
| COA Code | MUTN |
| Units | Percentage (%) |
| Annual History | Since 2013 |
| Quarterly History | Since 2013 |
| COA Type | Industry |
| Data Type | Mining and Steel Operating Metrics, IS (Others) |

Capacity Utilization of Steel, Total - % [MUTN] represents the percentage of the steel production capacity utilized during the period.

The ratio is collected as reported by a company. If a company does not provide this item, but does provide underlying components, Capacity Utilization of Steel, Total - % [MUTN] is calculated as the volume of steel production during the period, divided by the steel production capacity for the period.

This code is used to collect a company-level total. If a company provides any segmental breakout it is collected using another code:

- Capacity Utilization of Steel - % [MUTM]

Definition added March 2016.

## Copper, Reserves (Metric Tonnes) *COA Code SSFF*

| | |
|---|---|
| COA code | SSFF |
| Units | Whole Number |
| Annual History | Since 2002 |

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, BS (Reserves)

Copper, Reserves (Metric Tonnes) [SSFF] captures the total Copper reserves owned by the mining company in Metric Tonnes, as at the period end.

It represents the sum of:

- Copper, Reserves (Metric Tonnes) [MSFF]
- Copper, Reserves (Long Tons) [MSFE], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Copper, Reserves (US Tons) [MSFK], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008.

## Diamonds, Reserves (Carat) *COA Code MSFO*

COA code MSFO

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, BS (Reserves)

Diamonds, Reserves (Carats) [MSFO] represents the total Diamonds reserves owned by the mining company in Carats, as at the period end.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Gold, Reserves (Troy Ounces) *COA Code SSHE*

COA code SSHE

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, BS (Reserves)

Gold, Reserves (Troy Ounces) [SSHE] captures the total Gold reserves owned by the mining company in Troy Ounces, as at the period end.

It represents the sum of:

- Gold, Reserves (Troy Ounces) [MSHE]
- Gold, Reserves (Grams) [MSFQ], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Gold, Reserves (Ounces) [MSFZ], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008.

## Iron Ore, Reserves (Metric Tonnes) *COA Code SSHK*

COA code SSHK

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, BS (Reserves)

Iron Ore, Reserves (Metric Tonnes) [SSHK] captures the total Iron Ore reserves owned by the mining company in Metric Tonnes, as at the period end.

It represents the sum of:

- Iron Ore, Reserves (Metric Tonnes) [MSHK]
- Iron Ore, Reserves (Long Tons) [MSHF], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Iron Ore, Reserves (US Tons) [MSHO], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008.

## Platinum, Reserves (Troy Ounces) *COA Code SSLN*

COA code SSLN

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, BS (Reserves)

Platinum, Reserves (Troy Ounces) [SSLN] captures the total Platinum reserves owned by the mining company in Troy Ounces, as at the period end.

It represents the sum of:

- Platinum, Reserves (Troy Ounces) [MSLN]
- Platinum, Reserves (Grams) [MSLF], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Platinum, Reserves (Ounces) [MSLK], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008.

## Silver, Reserves (Troy Ounces) *COA Code SSNE*

COA code SSNE

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, BS (Reserves)

Silver, Reserves (Troy Ounces) [SSNE] captures the total Silver reserves owned by the mining company in Troy Ounces, as at the period end.

It represents the sum of:

- Silver, Reserves (Troy Ounces) [MSNE]
- Silver, Reserves (Grams) [MSLQ], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Silver, Reserves (Ounces) [MSLZ], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008.

## Titanium Slag, Reserves (Metric Tonnes) *COA Code SSNZ*

| | |
|---|---|
| COA code | SSNZ |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Titanium Slag, Reserves (Metric Tonnes) [SSNZ] captures the total Titanium Slag reserves owned by the mining company in Metric Tonnes, as at the period end.

It represents the sum of:

- Titanium Slag, Reserves (Metric Tonnes) [MSNZ]
- Titanium Slag, Reserves (Long Tons) [MSNQ], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Titanium Slag, Reserves (US Tons) [MSPE], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008.

## Zinc, Reserves (Metric Tonnes) *COA Code SSPK*

| | |
|---|---|
| COA code | SSPK |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Zinc, Reserves (Metric Tonnes) [SSPK] captures the total Zinc reserves owned by the mining company in Metric Tonnes, as at the period end.

It represents the sum of:

- Zinc, Reserves (Metric Tonnes) [MSPK]
- Zinc, Reserves (Long Tons) [MSPF], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Zinc, Reserves (US Tons) [MSPN], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008.

## Mining, Reserves *COA Code MMRT*

| | |
|---|---|
| COA code | MMRT |
| Units | NA |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Reserves) |

Mining, Reserves [MMRT] represents the Balance Sheet (Reserves) Operating Metrics information collected by Refinitiv for the Mining Industry. This includes the reserves information for a range of metals, reported by the mining company.

The Mining Industry consists of companies engaged in the extraction and primary processing of Precious Metals & Minerals.

Refinitiv currently covers 8 types of metals and minerals in the Operating Metrics, namely:

- Copper

- Gold
- Iron Ore
- Platinum
- Silver
- Titanium
- Zinc
- Diamonds

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Steel Sales (Metric Tons) *COA Code SITG*

| | |
|---|---|
| COA Code | SITG |
| Units | Whole Number |
| Annual History | Since 2013 |
| Quarterly History | Since 2013 |
| COA Type | Industry |
| Data Type | Mining and Steel Operating Metrics, IS (Others) |

Steel Sales (Metric Tons) [SITG] represents the total volume of steel sold during the period, presented in metric tons.

It represents the sum of:

- Steel Sales (Metric Tons) [MITG]
- Steel Sales (Long Tons) [MITE], converted into metric tons using the following conversion factor - where one long ton is equivalent to 1.01605 metric ton
- Steel Sales (US Tons) [MITK], converted into metric tons using the following conversion factor – where one US ton is equivalent to 0.90718 metric ton

Definition added March 2016.

## Steel Shipments (Metric Tons) *COA Code SSTG*

| | |
|---|---|
| COA Code | SSTG |
| Units | Whole Number |
| Annual History | Since 2013 |
| Quarterly History | Since 2013 |
| COA Type | Industry |
| Data Type | Mining and Steel Operating Metrics, IS (Others) |

Steel Shipments (Metric Tons) [SSTG] represents the total volume of steel shipped during the period, presented in metric tons.

It represents the sum of:

- Steel Shipments (Metric Tons) [MSTG]
- Steel Shipments (Long Tons) [MSTE], converted into metric tons using the following conversion factor - where one long ton is equivalent to 1.01605 metric ton
- Steel Shipments (US Tons) [MSTK], converted into metric tons using the following conversion factor - where one US ton is equivalent to 0.90718 metric ton

Definition added March 2016.

## Avg. Production per Mine (Metric Tonnes) *COA Code SMPG*

| | |
|---|---|
| COA code | SMPG |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Others) |

Average Production per Mine (Metric Tonnes) [SMPG] captures the average production volume of a mineral per mine, in Metric Tonnes, of a mining company.

Refinitiv collects Average Production per Mine (Metric Tonnes) [SMPG] only when one type of mineral is produced in the mine.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Production per Mine (Metric Tonnes), Total [MMPH]
- Average Production per Mine (Long Tons), Total [MMPF], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Average Production per Mine (US Tons), Total [MMPL], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Average Production per Mine (Metric Tonnes) [SMPG] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Production for the reported unit.

Definition revised March 2008.

## Stripping Ratio, Total - % *COA Code MMPP*

| | |
|---|---|
| COA code | MMPP |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Others) |

Stripping Ratio, Total - % [MMPP] represents the Company level Stripping Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the amount of waste rock mined relative to the amount of ore mined.

Refinitiv will collect any segmental breakout information provided by the company using:

- Stripping Ratio - % [MMPO]

Definition revised March 2008.

## Mining, Other *COA Code MMTO*

| | |
|---|---|
| COA code | MMTO |
| Units | NA |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, IS (Others) |

Mining, Other [MMTO] represents the Operating Metrics information (other than average price and production volume information) collected by Refinitiv for the Mining Industry. This includes the average production per mine and stripping ratio information, reported by the mining company.

The Mining Industry consists of companies engaged in the extraction and primary processing of Precious Metals & Minerals.

Refinitiv currently covers 8 types of metals and minerals in the Operating Metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver
- Titanium
- Zinc
- Diamond

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Developed Square Kilometers – Mining *COA Code SDAK*

| | |
|---|---|
| COA code | SDAK |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Other) |

Developed Square Kilometers [SDAK] represents the total area, in square kilometers, that are allocated or assignable to productive mines or mines capable of production.

It represents the sum of:

- Developed Square Kilometers - Mining [MDAK]
- Developed Acreage - Mining [MDAC], converted into Square Kilometers using the following conversion factor - where one Acre is equivalent to 0.00405 Square Kilometer

Definition revised March 2008.

## Undeveloped Square Kilometers *COA Code SNMK*

| | |
|---|---|
| COA code | SNMK |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Other) |

Undeveloped Square Kilometers [SNMK] represents the total lease area, in square kilometers on which mines have not been completed to a point that would permit the production of commercial quantities of minerals, regardless of whether such area contains proved reserves.

It represents the sum of:

- Undeveloped Square Kilometers [MNMK]

- Undeveloped Acreage - Mining [MNMI], converted into Square Kilometers using the following conversion factor - where one Acre is equivalent to 0.00405 Square Kilometer

Definition revised March 2008.

## Number of Mines *COA Code MRML*

| | |
|---|---|
| COA code | MRML |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Other) |

Number of Mines [MRML] represents the number of mines the company is working on as at the period end.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Remaining Mine Life – Years *COA Code MUAC*

| | |
|---|---|
| COA code | MUAC |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Other) |

Remaining Mine Life - Years [MUAC] represents the number of years left remaining of the life of the productive mine as at the period end.

Refinitiv obtains the break out of the Remaining Mine Life - Years [MUAC] by the name of the mine, if the information is disclosed in the financial report. Refinitiv then populates the number of years under the specific name of the mine on separate lines using the same code [MUAC]. However, each line will have a unique description of the name of the mine.

Definition revised October 2007.

## Mining, Other *COA Code MMTB*

| | |
|---|---|
| COA code | MMTB |
| Units | NA |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Mining Operating Metrics, BS (Other) |

Mining, Other [MMTB] represents the other Balance Sheet Operating Metrics information collected by Refinitiv for the Mining Industry. This includes the reserves information for a range of metals, reported by the mining company.

The Mining Industry consists of companies engaged in the extraction and primary processing of Precious Metals & Minerals.

Refinitiv currently covers 8 types of metals and minerals in the Operating Metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver

- Titanium
- Zinc
- Diamond

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

# Oil & Gas

## Oil & Gas Crude Oil, Avg. Production (Barrels/Day) *COA Code MOBE*

| | |
|---|---|
| COA code | MOBE |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Crude Oil, Average Production (Barrels/Day) [MOBE] represents the average production of crude oil on daily basis, in barrels. This item is used as the line item display for the Standard Format Financial Statements.

Refinitiv obtains the break out of Crude Oil, Average Production (Barrels/Day) [MOBE], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Refinitiv then populates the average production volume for each location on separate lines, using the same code [MOBE]. However, each line will have a unique description of the location of the production source.

Definition revised March 2008.

## Crude Oil, Avg. Sales Pp. Barrel, Total *COA Code MOBH*

| | |
|---|---|
| COA code | MOBH |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Crude Oil, Average Sales Price per Barrel, Total [MOBH] represents the Company level Average Sales Price of Crude Oil per Barrel, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Refinitiv will collect any segmental breakout information provided by the company using:

- Crude Oil, Average Sales Price per Barrel [MOBG]

Definition revised March 2008.

## Crude Oil Production (Barrels) *COA Code MOBK*

| | |
|---|---|
| COA code | MOBK |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Crude Oil Production (Barrels) [MOBK] represents the total production of crude oil in barrels.

Refinitiv obtains the break out of Crude Oil Production (Barrels) [MOBK], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Refinitiv then populates the total production volume for each location on separate lines, using the same code [MOBK]. However, each line will have a unique description of the location of the production source.

Definition revised October 2007.

## Gas Liquids, Avg. Prod. (Barrels/Day) *COA Code MOBO*

| | |
|---|---|
| COA code | MOBO |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Gas Liquids, Average Production (Barrels/Day) [MOBE] represents the average production of gas liquids on daily basis, in barrels. This item is used as the line item display for the Standard Format Financial Statements.

Refinitiv obtains the break out of Gas Liquids, Average Production (Barrels/Day) [MOBO], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Refinitiv then populates the average production volume for each location on separate lines, using the same code [MOBO]. However, each line will have a unique description of the location of the production source.

Definition revised March 2008.

## Gas Lqd., Avg. Sales Pp. Barrel, Total *COA Code MOBR*

| | |
|---|---|
| COA code | MOBR |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Gas Liquids, Average Sales Price per Barrel, Total [MOBR] represents the Company level Average Sales Price of Gas Liquids per barrel, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Refinitiv will collect any segmental breakout information provided by the company using:

- Gas Liquids, Average Sales Price per Barrel [MOBQ]

Definition revised March 2008.

## Gas Liquids Production (Barrels) *COA Code MOBZ*

| | |
|---|---|
| COA code | MOBZ |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Gas Liquids Production (Barrels) [MOBZ] represents the total production of gas liquids in barrels.

Refinitiv obtains the break out of Gas Liquids Production (Barrels) [MOBZ], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Refinitiv then populates the total production volume for each location on separate lines, using the same code [MOBZ]. However, each line will have a unique description of the location of the production source.

Definition revised October 2007.

## Natural Gas, Avg. Prod. (Cu. Meters/Day) *COA Code SODG*

| | |
|---|---|
| COA code | SODG |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Natural Gas, Average Production (Cubic Meters/Day) [SODG] represents the average production of gas liquids on daily basis by the company, in cubic meters.

Contingent upon the units reported by the company, it represents either one of the following:

- Natural Gas, Average Production (Cubic Meters/Day), Total [MODH]
- Natural Gas, Average Production (Cubic Feet/Day), Total [MODF], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Natural Gas, Average Production (Cubic Meters/Day) [SODG] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Production for the reported unit.

Definition revised March 2008.

## Natural Gas, Avg. Sales Price per Cu. Mt. *COA Code SODO*

| | |
|---|---|
| COA code | SODO |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Natural Gas, Average Sales Price per Cubic Meter [SODO] represents the average sales price of Natural Gas per Cubic Meter.

Contingent upon the units reported by the company, it represents either one of the following:

- Natural Gas, Average Sales Price per Cubic Meter, Total [MODP]
- Natural Gas, Average Sales Price per Cubic Foot, Total [MODL], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Natural Gas, Average Sales Price per Cubic Meter [SODO] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct.
- There is more than one instance of the Company level Average Price for the reported unit.

Definition revised March 2008.

## Natural Gas Production (Cubic Meters) *COA Code SODZ*

| | |
|---|---|
| COA code | SODZ |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Natural Gas Production (Cubic Meters) [SODZ] represents the total production of natural gas by the company, in cubic meters.

It represents the sum of:

- Natural Gas Production (Cubic Meters) [MODZ]
- Natural Gas Production (Cubic Feet) [MODQ], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Definition revised March 2008.

## Avg. Production Costs per Barrel, Total *COA Code MOGF*

| | |
|---|---|
| COA code | MOGF |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Average Production Costs per Barrel, Total [MOGF] represents the Company level Average Cost incurred to produce a barrel of oil or gas, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Refinitiv will collect any segmental breakout information provided by the company using:

- Average Production Costs per Barrel [MOGE]

Definition revised March 2008.

## Oil Equivalent Production (Barrels/Day) *COA Code MOGG*

| | |
|---|---|
| COA code | MOGG |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Oil Equivalent Production (Barrels/Day) [MOGG] represents the total daily production (of natural gas) in Oil Equivalent Barrel. This item is also used as the line item display for the Standard Format Financial Statements.

Oil Equivalent Barrel is a used to quantify crude oil and natural gas using the same unit of measure. Natural gas volumes are converted to barrels on the basis of energy content.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised March 2008.

## Production Growth, Total - % *COA Code MOGL*

| | |
|---|---|
| COA code | MOGL |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Production Growth, Total - % [MOGL] represents the Company level Average Daily Production Growth, as reported by the oil/gas company. This item is used as the line item display for the Standard Format Financial Statements.

This item is used to collect the rate of growth of the production of Crude Oil, Gas Liquids and/or Natural Gas.

Refinitiv will collect any segmental breakout information provided by the company using:

- Production Growth - % [MOGK]

Definition revised March 2008.

## Exploration and Development Costs *COA Code MOGO*

| | |
|---|---|
| COA code | MOGO |
| Units | Period Header Currency, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Exploration and Development Costs [MOGO] represents the exploration and development costs incurred by the company for feasibility studies for new wells.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Recycle Ratio, Total - % *COA Code MOGR*

| | |
|---|---|
| COA code | MOGR |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Recycle Ratio, Total - % [MOGR] represents the Company level Recycle Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the value created for each dollar invested in the oil/gas company, and is a measure of the capital efficiency of the company.

It is obtained using operating income per BOE (Barrels of Oil Equivalent), divided by the FD&A (Finding, Development & Acquisition) costs per BOE.

Refinitiv will collect any segmental breakout information provided by the company using:

- Recycle Ratio - % [MOGQ]

Definition revised March 2008.

## Oil and Gas COA Code MOGI

| | |
|---|---|
| COA code | MOGI |
| Units | NA |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, IS |

Oil and Gas [MOGI] represents the oil and gas industry for Income Statement Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the oil and gas industry, reported by the company.

The Oil and Gas Industry consists of:

- Integrated Oil & Gas companies engaged in the exploration, production, refinement and distribution of oil and gas.
- Oil & Gas Exploration & Production companies engaged in the exploration and extraction of crude petroleum and natural gas.
- Oil & Gas Refining & Marketing companies engaged in the operation of oil and gas refineries for the production of heating, lubricating, and fuel oils, as well as gasoline, diesel, jet fuel, propane, kerosene and other liquefied petroleum gas (LPG) products.
- Oil & Gas Drilling companies engaged in oil and gas drilling services on a contract basis. Services include, directional drilling, well drilling and reconditioning of oil and gas field wells.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Developed Sq. Kilometers – Oil & Gas *COA Code SOIF*

| | |
|---|---|
| COA code | SOIF |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Developed Square Kilometers – Oil & Gas [SOIF] represents the total area, in square kilometers, that are allocated or assignable to productive wells or wells capable of production.

It represents the sum of:

- Developed Square Kilometers – Oil & Gas [MOIF]
- Developed Acreage – Oil & Gas [MOIE], converted into Square Kilometers using the following conversion factor - where one Acre is equivalent to 0.00405 Square Kilometer

Definition revised March 2008.

## Undeveloped Sq. Kilometers – Oil & Gas *COA Code SOII*

| | |
|---|---|
| COA code | SOII |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Undeveloped Square Kilometers – Oil & Gas [SOII] represents the total lease area, in square kilometers on which wells have not been drilled or completed to a point that would permit the production of commercial quantities of natural gas and oil, regardless of whether such area contains proved reserves.

It represents the sum of:

- Undeveloped Square Kilometers – Oil & Gas [MOII]
- Undeveloped Acreage – Oil & Gas [MOIG], converted into Square Kilometers using the following conversion factor - where one Acre is equivalent to 0.00405 Square Kilometer

Definition revised March 2008.

## Number of Rigs *COA Code MOIK*

| | |
|---|---|
| COA code | MOIK |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Number of Rigs [MOIK] represents the number of Rigs the company is actively exploring for oil and natural gas as at the period end.

Refinitiv collects the total number of Rigs worldwide owned by the company as at the end of the period. Refinitiv does not break out the Number of Rigs [MOIK] by geographical location in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Number of Wells, New *COA Code MOIO*

COA code MOIO

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Oil and Gas Operating Metrics, BS

Number of Wells, New [MOIO] represents the number of new wells explored by the company as at the period end.

Refinitiv collects the total number of new wells worldwide as at the end of the period. Refinitiv does not break out the Number of Wells, New [MOIO] by geographical location in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Number of Wells, Total *COA Code MOIQ*

COA code MOIQ

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Oil and Gas Operating Metrics, BS

Number of Wells, Total [MOIQ] represents the number of total wells owned by the company as at the period end.

Refinitiv collects the net number of productive wells, since it is the real working interest owned by the company.

If the company reports the total number of wells for Oil and Gas separately, Refinitiv obtains the break out of the Number of Wells, Total [MOIQ] by the mining product. The total number of wells will be populated under the specific name of the product on separate lines using the same code [MOIQ]. However, each line will have a unique description of the name of the product.

Definition revised October 2007.

## Oil and LNG Reserves, Proved (Barrels) *COA Code MOIZ*

COA code MOIZ

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Oil and Gas Operating Metrics, BS

Oil and LNG Reserves, Proved (Barrels) [MOIZ] represents the estimated quantities of oil and liquefied natural gas reserves which geological and engineering data demonstrate with reasonable certainty to be recoverable in future years from known reservoirs under existing economic and operating conditions (in Barrels).

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Natural Gas Reserves, Proved (Cu. Mts.) *COA Code SOKG*

COA code SOKG

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Proved (Cubic Meters) [SOKG] represents the total estimated quantities of natural gas, in cubic meters, which geological and engineering data demonstrate with reasonable certainty to be recoverable in future years from known reservoirs under existing economic and operating conditions.

It represents the sum of:

- Natural Gas Reserves, Proved (Cubic Meters) [MOKG]
- Natural Gas Reserves, Proved (Cubic Feet) [MOKE], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Definition revised March 2008.

## Oil and LNG Reserves, Probable (Barrels) *COA Code MOLB*

COA code MOLB

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Oil and Gas Operating Metrics, BS

Oil and LNG Reserves, Probable (Barrels) [MOLB] represents the estimated quantities of oil and liquefied natural gas reserves which is categorized as "reasonably probable" of being produced using current or likely technology at current prices, with current commercial terms and government consent. (in Barrels)

Some industry specialists refer to this as P50, i.e., having a 50% certainty of being produced. This is also known in the industry as 2P or Proven plus probable

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Natural Gas Reserves, Prob. (Cu.Mts.) *COA Code SOLK*

COA code SOLK

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Probable (Cubic Meters) [SOLK] represents the total estimated quantities, in cubic meters, of gas reserves which is categorized as "reasonably probable" of being produced using current or likely technology at current prices, with current commercial terms and government consent.

Some industry specialists refer to this as P50, i.e., having a 50% certainty of being produced. This is also known in the industry as 2P or Proven plus probable.

It represents the sum of:

- Natural Gas Reserves, Probable (Cubic Meters) [MOLK]
- Natural Gas Reserves, Probable (Cubic Feet) [MOLF], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Definition revised March 2008.

## Oil and LNG Reserves, Possible (Barrels) *COA Code MOMB*

COA code MOMB

Units Whole Number

| | |
|---|---|
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Oil and LNG Reserves, Possible (Barrels) [MOMB] represents the estimated quantities of oil and liquefied natural gas reserves that have a chance of being developed under favorable circumstances. (in Barrels)

Some industry specialists refer to this as P10, i.e., having a 10% certainty of being produced. This is also known in the industry as 3P or Proven plus probable plus possible.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Natural Gas Reserves, Possible (Cu.Mts) *COA Code SOMK*

| | |
|---|---|
| COA code | SOMK |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Natural Gas Reserves, Possible (Cubic Meters) [SOMK] represents the total estimated quantities, in cubic meters, of natural gas reserves that have a chance of being developed under favorable circumstances.

Some industry specialists refer to this as P10, i.e., having a 10% certainty of being produced. This is also known in the industry as 3P or Proven plus probable plus possible.

It represents the sum of:

- Natural Gas Reserves, Possible (Cubic Meters) [MOMK]
- Natural Gas Reserves, Possible (Cubic Feet) [MOMF], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Definition revised March 2008.

## Oil and Gas COA Code MOGB

| | |
|---|---|
| COA code | MOGB |
| Units | NA |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Oil and Gas Operating Metrics, BS |

Oil and Gas [MOGB] represents the oil and gas industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the oil and gas industry, reported by the company.

The Oil and Gas Industry consists of:

- Integrated Oil & Gas companies engaged in the exploration, production, refinement and distribution of oil and gas.
- Oil & Gas Exploration & Production companies engaged in the exploration and extraction of crude petroleum and natural gas.
- Oil & Gas Refining & Marketing companies engaged in the operation of oil and gas refineries for the production of heating, lubricating, and fuel oils, as well as gasoline, diesel, jet fuel, propane, kerosene and other liquefied petroleum gas (LPG) products.
- Oil & Gas Drilling companies engaged in oil and gas drilling services on a contract basis. Services include, directional drilling, well drilling and reconditioning of oil and gas field wells.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

# Pharmaceuticals/Biotech

## Pharmaceuticals/Biotech Number of Patents *COA Code MNPA*

| | |
|---|---|
| COA code | MNPA |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Pharmaceuticals/ Biotech Operating Metrics, BS |

Number of Patents [MNPA] represents the number of patents on drug compounds and manufacturing processes held by the company as at the period end.

Refinitiv collects the total number of patents held by the company, and does not break out Number of Patents [MNPA] by geographical location or potential products in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Number of Patent References (Other) *COA Code MPAR*

| | |
|---|---|
| COA code | MPAR |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Pharmaceuticals/ Biotech Operating Metrics, BS |

Number of Patent References (Other) [MPAR] represents the number of references to this company's patents by other pharmaceutical/biotech companies in their patent filings.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Number of Products in Phase I *COA Code MPP1*

| | |
|---|---|
| COA code | MPP1 |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Pharmaceuticals/ Biotech Operating Metrics, BS |

Number of Products in Phase I [MPP1] represents the number of products/ compounds the company has in Phase 1 clinical trials.

Phase 1 clinical trials investigate the safety and proper dose ranges of a product candidate in a small number of human subjects.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Number of Products in Phase II *COA Code MPP2*

| | |
|---|---|
| COA code | MPP2 |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |

COA Type Industry

Data Type Pharmaceuticals/ Biotech Operating Metrics, BS

Number of Products in Phase II [MPP2] represents the number of products/ compounds the company has in Phase 2 clinical trials.

Phase 2 clinical trials investigate side effect profiles and efficacy of a product candidate in a large number of patients who have the disease or condition under study.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Number of Products in Phase III *COA Code MPP3*

COA code MPP3

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Pharmaceuticals/ Biotech Operating Metrics, BS

Number of Products in Phase III [MPP3] represents the number of products/ compounds the company has in Phase 3 clinical trials.

Phase 3 clinical trials investigate the safety and efficacy of a product candidate in a large number of patients who have the disease or condition under study.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Number of Products in Pre-Registration *COA Code MPRE*

COA code MPRE

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Pharmaceuticals/ Biotech Operating Metrics, BS

Number of Products in Pre-Registration [MPRE] represents the number of products/compounds that have passed Phase 3 clinical trials and are awaiting regulatory approval before being launched for sale.

Refinitiv collects the total number of products in the pre-registration phase, and does not break out Number of Products in Pre-Registration [MPRE] by geographical location or potential products in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Number of Products Launched *COA Code MPPL*

COA code MPPL

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Pharmaceuticals/ Biotech Operating Metrics, BS

Number of Products Launched [MPPL] represents the number of products/ compounds that have passed Phase 3 clinical trials, received all necessary regulatory approvals and have been launched for sale for the year.

Refinitiv collects the total number of products launched by the company as at the period end, and does not break out Number of Products Launched [MPPL] by geographical location or potential products in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

### Pharmaceuticals/ Biotech *COA Code MPBT*

| | |
|---|---|
| COA code | MPBT |
| Units | NA |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Pharmaceuticals / Biotech Operating Metrics, BS |

Pharmaceuticals/ Biotech [MPBT] represents the Pharmaceuticals/ Biotech industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the Pharmaceuticals/ Biotech industry, reported by the company.

The Pharmaceuticals/ Biotech Industry consists of:

- Large pharmaceutical companies engaged in a diversified range of activities like research, development, manufacturing and marketing of drugs.
- Biotechnology companies engaged in the research and development of new drugs, medical devices and procedures, including the manufacturing and marketing of drugs as a result of direct research and development.
- Generic & Specialty Pharmaceuticals companies engaged in the manufacturing and marketing of over the counter, prescription and veterinary drugs.

The Pharmaceuticals/ Biotech Industry excludes:

- Advanced medical equipment wholesalers (classified under the Advanced Medical Equipment Industry)
- Wholesalers of medical supplies, (classified under the Medical Equipment, Supplies & Distribution Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## REITS/Real Estate

### REITS/Real Estate FFO per Share (Basic) *COA Code MRBE*

| | |
|---|---|
| COA code | MRBE |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/ Real Estate Operating Metrics, IS |

FFO per Share (Basic) [MRBE] represents Funds from Operations (FFO) divided by the basic weighted average shares for the period.

Funds from Operations (FFO) is used by real estate and other investment trusts to define the cash flow from trust operations.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007.

### FFO per Share (Diluted) *COA Code MRBF*

| | |
|---|---|
| COA code | MRBF |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |

COA Type Industry

Data Type REITs/ Real Estate Operating Metrics, IS

FFO per Share (Diluted) [MRBF] represents Funds from Operations (FFO) divided by the diluted weighted average shares for the period.

Funds from Operations (FFO) is used by real estate and other investment trusts to define the cash flow from trust operations.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007.

## Adjusted FFO (AFFO) *COA Code MRBG*

COA code MRBG

Units Period Header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type REITs/ Real Estate Operating Metrics, IS

Adjusted FFO (AFFO) [MBRF] represents Funds from Operations (FFO) adjusted for unusual and/or extraordinary items.

Funds from Operations (FFO) is used by real estate and other investment trusts to define the cash flow from trust operations.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007.

## Adjusted FFO per Share (Basic) *COA Code MRBK*

COA code MRBK

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type REITs/ Real Estate Operating Metrics, IS

Adjusted FFO per Share (Basic) [MRBK] represents Adjusted Funds from Operations (AFFO) divided by the basic weighted average shares for the period.

AFFO represents Funds from Operations (FFO) adjusted for unusual and/or extraordinary items.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007.

## Adjusted FFO per Share (Diluted) *COA Code MRBL*

COA code MRBL

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type REITs/ Real Estate Operating Metrics, IS

Adjusted FFO per Share (Diluted) [MRBL] represents Adjusted Funds from Operations (AFFO) divided by the diluted weighted average shares for the period.

AFFO represents Funds from Operations (FFO) adjusted for unusual and/or extraordinary items.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007.

## Funds Available for Distribution (FAD) *COA Code MRBO*

| | |
|---|---|
| COA code | MRBO |
| Units | Period Header Currency, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/ Real Estate Operating Metrics, IS |

Funds Available for Distribution (FAD) [MRBO] represents Funds from Operations (FFO) adjusted for non-real estate depreciation and the effect of straight-line rent, less capital investments in property.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007.

## FFO Payout Ratio, Total - % *COA Code MRBR*

| | |
|---|---|
| COA code | MRBR |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/ Real Estate Operating Metrics, IS |

FFO Payout Ratio, Total - % [MRBR] represents the Company level FFO Payout Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the dividend payout rate from the Funds from Operations (FFO) for each share. It is obtained using Dividends per Common share divided by Funds from Operations per share.

Refinitiv will collect any segmental breakout information provided by the company using:

- FFO Payout Ratio - % [MRBQ]

Definition revised March 2008.

## FAD Payout Ratio, Total - % *COA Code MRCA*

| | |
|---|---|
| COA code | MRCA |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/ Real Estate Operating Metrics, IS |

FAD Payout Ratio, Total - % [MRCA] represents the Company level FAD Payout Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the dividend payout rate from the Funds Available for Distribution (FAD) for each share. It is obtained using Dividends per Common share divided by Funds Available for Distribution per share.

Refinitiv will collect any segmental breakout information provided by the company using:

- FAD Payout Ratio - % [MRBZ]

Definition revised March 2008.

## Net Operating Income (NOI) *COA Code MRGE*

| | |
|---|---|
| COA code | MRGE |
| Units | Period Header Currency, Following Period Header Unit |
| Annual History | Since 2002 |

Quarterly History Since 2005

COA Type Industry

Data Type REITs/ Real Estate Operating Metrics, IS

Net Operating Income (NOI) [MRGE] represents the underlying profitability of the operating properties of the REIT/ Real Estate company.

Net Operating Income (NOI) [MRGE] is a non-GAAP measure that is generally equivalent to tenant revenues less labor and facility operating costs and management fees.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007.

## Fixed Charge Coverage Ratio, Total *COA Code MRGH*

COA code MRGH

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type REITs/ Real Estate Operating Metrics, IS

Fixed Charge Coverage Ratio, Total [MRGH] represents the Company level Fixed Charge Coverage Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is a measure of leverage of the REIT/ Real Estate company, and is obtained using EBITDA divided by fixed charges.

Refinitiv will collect any segmental breakout information provided by the company using:

- Fixed Charge Coverage Ratio [MRGE]

EBITDA: Earnings before Interest, Taxes, Depreciation and Amortization

Definition revised March 2008.

## Average Rent per Square Meter *COA Code SRTE*

COA code SRTE

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type REITs/ Real Estate Operating Metrics, IS

Average Rent per Square Meter [SRTE] represents the total average rent received from tenants, per square meter of property controlled by the Real Estate company.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Rent per Square Meter, Total [MRTF]
- Average Rent per Square Foot, Total [MRMA], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Average Rent per Square Meter [SRTE] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct.
- There is more than one instance of the Company level Average Rent for the reported unit.

Definition revised March 2008.

## Rent Growth (Sequential), Total - % *COA Code MRTH*

COA code MRTH

Units Percentage (%)

| | |
|---|---|
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/ Real Estate Operating Metrics, IS |

Rent Growth (Sequential), Total - % [MRTH] represents the Company level sequential Rent Growth percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage increase in rental rates from the previous period.

Refinitiv will collect any segmental breakout information provided by the company using:

- Rent Growth - % [MRTG]

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008.

## REITs/ Real Estate *COA Code MREI*

| | |
|---|---|
| COA code | MREI |
| Units | NA |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/ Real Estate Operating Metrics, IS |

REITs/ Real Estate [MREI] represents the REITs/ Real Estate industry for Income Statement Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the REITs/ Real Estate industry, reported by the company.

The REITs/ Real Estate Industry consists of

- Real Estate Operations companies engaged in developing, renting, leasing and managing residential and commercial properties; such as: real estate brokerage and agent services, real estate appraisal services and consulting services.
- Residential & Commercial REIT companies engaged in the securitization of interests related to rights on residential and commercial real estate.

The REITs/ Real Estate Industry excludes:

- REITs specializing in hotel properties, (classified under the Hotels, Motels & Cruise Lines Industry)
- REITs specializing in hospitals, (classified under the Healthcare Facilities Industry)
- REITs specializing in timberlands, (classified in the Forest & Wood Products Industry)
- REITs specializing in parking lots and self-storage services (classified under the Highways & Railtracks Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Number of Operating Partnership Units *COA Code MRGK*

| | |
|---|---|
| COA code | MRGK |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/ Real Estate Operating Metrics, BS |

Number of Operating Partnership Units [MRGK] represents the total number of interests units issued for unit-holders, for ownership in the partnership that controls the REIT.

This is similar to the concept of Common Stock in an equity company, and often appears as Minority Interests on the balance sheet of the REIT.

This information is generally obtained from the Notes to the Financial Statements of the company.

Definition revised October 2007.

## Net Asset Value (NAV) *COA Code MRGN*

| | |
|---|---|
| COA code | MRGN |
| Units | Period Header Currency, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/ Real Estate Operating Metrics, BS |

Net Asset Value (NAV) [MRGN] represents the net "market value' of all of a company's assets. This includes but is not limited to its properties, after subtracting all its liabilities and obligations. This construct is used for valuation purposes of a REIT.

Net Asset Value (NAV) [MRGN] is generally obtained using Net Assets, less Liabilities and Preferred Stock.

This information is generally obtained from the Notes to the Financial Statements of the company.

Definition revised October 2007.

## Gross Net Asset Value (GNAV) *COA Code MRGQ*

| | |
|---|---|
| COA code | MRGQ |
| Units | Period Header Currency, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/ Real Estate Operating Metrics, BS |

Gross Net Asset Value (GNAV) [MRGQ] represents the market value of the net assets of the REIT, before any deductions for deferred tax on revaluation gains.

This construct is used for valuation purposes of a REIT, and is usually used by UK REIT companies.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Triple Net Asset Value (NNNAV) *COA Code MRGZ*

| | |
|---|---|
| COA code | MRGZ |
| Units | Period Header Currency, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/ Real Estate Operating Metrics, BS |

Triple Net Asset Value (NNNAV) [MRGZ] represents the net asset value when all of the assets and liabilities of the REIT are valued at their respective market values.

This construct is used for valuation purposes of a REIT, and is usually used by UK REIT companies.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Total Number of Units or Properties *COA Code MRLE*

| | |
|---|---|
| COA code | MRLE |
| Units | Whole Number |

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type REITs/ Real Estate Operating Metrics, BS

Total Number of Units or Properties [MRLE] represents the total number of units (buildings) or properties controlled by the company as at the end of the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Total Square Meters Avail. for Lease *COA Code SRLF*

COA code SRLF

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type REITs/ Real Estate Operating Metrics, BS

Total Square Feet Available for Lease [MRLK] represents the total amount of space, in square feet, controlled by the company that's available for lease as at the end of the period.

It represents the sum of:

- Total Square Meters Available for Lease [MRLF]
- Total Square Feet Available for Lease [MRLK], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Definition revised March 2008.

## Avg. Sq. Meters Leased Per Property *COA Code SRLT*

COA code SRLT

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type REITs/ Real Estate Operating Metrics, BS

Average Square Meters Leased [SRLT] represents the total average amount of space per property, in square meters, leased by the company during the period.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Square Meters Leased Per Property, Total [MRLU]
- Average Square Feet Leased Per Property, Total [MRLR], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Average Square Meters Leased [SRLT] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct.
- There is more than one instance of the Company level Average Area Leased for the reported unit.

Definition revised March 2008.

## Occupancy Rate of Space Leased, Total-% *COA Code MRLO*

COA code MRLO

Units Percentage (%)

Annual History Since 2002

| | |
|---|---|
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/ Real Estate Operating Metrics, BS |

Occupancy Rate of Space Leased, Total - % [MRLO] represents the Company level Occupancy Rate of Space Leased, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of leased space that is occupied by tenants, as at the end of the period.

Refinitiv will collect any segmental breakout information provided by the company using:

- Occupancy Rate of Space Leased - % [MRLN]

Definition revised March 2008.

### REITs/ Real Estate *COA Code MREB*

| | |
|---|---|
| COA code | MREB |
| Units | NA |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | REITs/ Real Estate Operating Metrics, BS |

REITs/ Real Estate [MREI] represents the REITs/ Real Estate industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the REITs/ Real Estate industry, reported by the company.

The REITs/ Real Estate Industry consists of:

- Real Estate Operations companies engaged in developing, renting, leasing and managing residential and commercial properties; such as: real estate brokerage and agent services, real estate appraisal services and consulting services.
- Residential & Commercial REIT companies engaged in the securitization of interests related to rights on residential and commercial real estate.

The REITs/ Real Estate Industry excludes:

- REITs specializing in hotel properties, (classified under the Hotels, Motels & Cruise Lines Industry)
- REITs specializing in hospitals, (classified under the Healthcare Facilities Industry)
- REITs specializing in timberlands, (classified in the Forest & Wood Products Industry)
- REITs specializing in parking lots and self-storage services (classified under the Highways & Railtracks Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Restaurants

### Restaurants Comp. Store Sales Growth, Rstrnts.,Total-% *COA Code MRVD*

| | |
|---|---|
| COA code | MRVD |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, IS |

Comparable Store Sales Growth, Restaurants, Total - % [MRVD] represents the Company level Growth in Comparable Store Sales, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the period over period percentage change in total sales of the restaurants that are in operation in for both periods.

Refinitiv will collect any segmental breakout information provided by the company using:

- Comparable Store Sales Growth - % [MRVE]

Definition revised March 2008.

## Comp. Store Sales, Restaurants (Value) *COA Code MRVF*

| | |
|---|---|
| COA code | MRVF |
| Units | Period Header Currency, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, IS |

Comp. Store Sales, Restaurants (Value) [MRVF] represents the total sales generated by all restaurants in operation in both this and the prior periods.

Comparable Store Sales are sales dollars generated by those restaurants that are open for a year or more, and have historical data to compare this year's sales to the same time-frame in the previous year. It allows for meaningful historical comparison by taking restaurant closings and chain expansions out of the mix.

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised October 2007.

## Operating Margin, Total - % *COA Code MRVH*

| | |
|---|---|
| COA code | MRVH |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, IS |

Operating Margin, Total - % [MRVH] represents the Company level Operating Margin, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Refinitiv will collect any segmental breakout information for different restaurants provided by the company using:

- Operating Margin - % [MRVG]

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised March 2008.

## Avg. Value per Transaction, Total *COA Code MRVL*

| | |
|---|---|
| COA code | MRVL |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, IS |

Average Value per Transaction, Total [MRVL] represents the Company level Average customer check or bill per transaction during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total revenues earned from customer checks, divided by the total number of transactions during the period. This is a measurement of the average revenue earned for every customer transaction.

Refinitiv will collect any segmental breakout information for the different restaurants provided by the company using:

- Average Value per Transaction [MRVK]

Definition revised March 2008.

## Growth in Avg. Value per Tran., Total - % *COA Code MRVP*

| | |
|---|---|
| COA code | MRVP |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, IS |

Growth in Average Value per Transaction, Total - % [MRVP] represents the Company level Growth in Average Value per Transaction for the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the period over period percentage change in average customer check or bill per transaction.

Refinitiv will collect any segmental breakout information for different restaurants provided by the company using:

- Growth in Average Value per Transaction - % [MRVO]

Definition revised March 2008.

## Growth in Guest Counts, Total - % *COA Code MRVR*

| | |
|---|---|
| COA code | MRVR |
| Units | Percentage (%) |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, IS |

Growth in Guest Counts, Total - % [MRVR] represents Company level Growth in Guest Counts for the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the period over period percentage change in the total number of guest or customer visits to the restaurants.

Refinitiv will collect any segmental breakout information provided by the company using:

- Growth in Guest Counts - % [MRVQ]

Definition revised March 2008.

## Wtd. Avg. Wkly Sales per Rstrnt, Total *COA Code MRWA*

| | |
|---|---|
| COA code | MRWA |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Restaurants Operating Metrics, IS |

Weighted Average Weekly Sales per Restaurant, Total [MRWA] represents the Company level Weighted Average Weekly Sales per Restaurant during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Refinitiv will collect any segmental breakout information provided by the company using:

- Weighted Average Weekly Sales per Restaurant [MRVZ]

Definition revised March 2008.

## Restaurants COA Code MREN

| | |
|---|---|
| COA code | MREN |
| Units | NA |

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Restaurants Operating Metrics, IS

Restaurants [MREN] represents the Restaurants industry for Income Statement Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the Restaurants industry, reported by the company.

The Restaurants Industry consists of companies engaged in the operation of restaurants, diners, taverns, pubs, nightclubs, banquet halls, fixed location snack bars, food cart vendors, food service contractors and companies engaged in commercial food service equipment wholesaling.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Number of Restaurants Opened *COA Code MRXE*

COA code MRXE

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Restaurants Operating Metrics, BS

Number of Restaurants Opened [MRXE] represents the number of new restaurants opened during the period. This includes both company owned and franchised restaurants in all regions.

This item includes the net number of restaurants opened during the period – number of restaurants opened, less the number of restaurants closed during the period.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Number of Restaurants Closed *COA Code MRXG*

COA code MRXG

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Restaurants Operating Metrics, BS

Number of Restaurants Closed [MRXG] represents the total number of new restaurants closed during the period. This includes both company owned and franchised restaurants in all regions.

If the company reports only a net number (restaurants opened, less restaurants closed), Refinitiv collects the net number under Number of Restaurants Opened [MRXE].

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Number of Restaurants, End of Period *COA Code MRXZ*

COA code MRXZ

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Restaurants Operating Metrics, BS

Number of Restaurants, End of Period [MRXZ] represents the total number of restaurants in operation at the end of the period. This includes both company owned and franchised restaurants.

Refinitiv collects the total number of restaurants in all regions, as at the end of the period. Refinitiv does not break out the Number of Restaurants, End of Period [MRXZ] by geographical location in this case.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Number of Stores per Region *COA Code MRXJ*

COA code MRXJ

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Restaurants Operating Metrics, BS

Number of Stores per Region [MRXJ] represents the total number of restaurants (both company owned and franchised restaurants) in operation in a specified region as at the end of the period. This item is also used as the line item display for the Standard Format Financial Statements.

Refinitiv obtains the break out of the Number of Stores per Region [MRXJ] by geographic location, and populates the number of restaurants under the specific location on separate lines using the same code [MRXJ]. However, each line will have a unique description of the name of the region.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008.

## Number of Company Owned Restaurants *COA Code MRXM*

COA code MRXM

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Restaurants Operating Metrics, BS

Number of Company Owned Restaurants [MRXM] represents the total number of restaurants in operation owned by the company at the end of the period.

Refinitiv collects the total number of company owned restaurants in all regions, as at the end of the period. Refinitiv does not break out the Number of Company Owned Restaurants [MRXM] by geographical location in this case.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Number of Franchised Restaurants *COA Code MRXV*

COA code MRXV

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Restaurants Operating Metrics, BS

Number of Franchised Restaurants [MRXV] represents the number of restaurants in operation owned by franchisees at the end of the period.

Refinitiv collects the total number of franchised restaurants in all regions, as at the end of the period. Refinitiv does not break out the Number of Franchised Restaurants [MRXV] by geographical location in this case.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

### Restaurants COA Code MRSB

COA code MRSB

Units NA

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Restaurants Operating Metrics, BS

Restaurants [MRSB] represents the Restaurants industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the Restaurants industry, reported by the company.

The Restaurants Industry consists of companies engaged in the operation of restaurants, diners, taverns, pubs, nightclubs, banquet halls, fixed location snack bars, food cart vendors, food service contractors and companies engaged in commercial food service equipment wholesaling.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Retail

### Retail Comp. Store Sales Grwth, Retail, Total- % *COA Code MTBD*

COA code MTBD

Units Percentage (%)

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, IS

Comparable Store Sales Growth, Retail, Total - % [MTBD] represents the Company level Growth in Comparable Store Sales for the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the period over period percentage change in total sales of stores in operation in both periods.

Refinitiv will collect any segmental breakout information for the different retail stores provided by the company using:

- Comparable Store Sales Growth - % [MTBE]

Definition revised March 2008.

### Comparable Store Sales, Retail (Value) *COA Code MTBF*

COA code MTBF

Units Period Header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, IS

Comparable Store Sales, Retail (Value) [MTBF] represents the total sales generated by all stores in operation in both this and the prior periods.

Comparable Store Sales are sales dollars generated by those stores that are open for a year or more, and have historical data to compare this year's sales to the same time-frame in the previous year. It allows for meaningful historical comparison by taking store closings and chain expansions out of the mix.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Traffic (Number of Customer Visits) *COA Code MTBG*

COA code MTBG

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, IS

Traffic (Number of Customer Visits) [MTBG] represents the total number of customer visits to all of the company's stores during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Merchandise Margins, Total - % *COA Code MTBL*

COA code MTBL

Units Percentage (%)

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, IS

Merchandise Margins, Total - % [MTBL] represents the Company level Merchandise Margins, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage profit margin on product sales achieved during the period. It is generally the same as gross profit margin %, but some companies call this merchandise margin.

Refinitiv will collect any segmental breakout information for the different retail stores provided by the company using:

- Merchandise Margins - % [MTBK]

Definition revised March 2008.

## Average Sales per Store, Total *COA Code MTDP*

COA code MTDP

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, IS

Average Sales per Store, Total [MTDP] represents the Company level Average Sales per Store during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total revenues earned from store sales, divided by the total number of stores during the period.

Refinitiv will collect any segmental breakout information for the different retail stores provided by the company using:

- Average Sales per Store [MTDO]

Definition revised March 2008.

## Average Sales per Square Meter *COA Code STDZ*

| | |
|---|---|
| COA code | STDZ |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Average Sales per Square Meter [STDZ] captures the total average sales-per-square meter of retail space.

It is obtained using the total revenues earned from store sales, divided by the total area of retail space (in square meters) during the period.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Sales per Square Meter, Total [MTEA]
- Average Sales per Square Foot, Total [MTDR], converted into Square Meter using the following conversion factor - where one Square Foot is equivalent to 0.0929 Square Meter

Average Sales per Square Meter [STDZ] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct.
- There is more than one instance of the Company level Average Sales for the reported unit.

Definition revised March 2008.

## Average Rental Exp. per Square Meter *COA Code STFG*

| | |
|---|---|
| COA code | STFG |
| Units | Period Header Currency, Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Average Rental Expense per Square Meter

[STFG] captures the total average rental expense-per-square meter of retail space.

It is obtained using the total rental expenses incurred for store operations, divided by the total area of retail space (in square meters) during the period.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Rental Expense per Square Meter, Total [MTFH]
- Average Rental Expense per Square Foot, Total [MTFF], converted into Square Meter using the following conversion factor - where one Square Foot is equivalent to 0.0929 Square Meter

Average Rental Expense per Square Meter

[STFG] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct.
- There is more than one instance of the Company level Average Rental Expense for the reported unit.

Definition revised March 2008.

## Average Rental Expense per Store, Total *COA Code MTFL*

| | |
|---|---|
| COA code | MTFL |

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, IS

Average Rental Expense per Store, Total [MTFL] represents the Company level Average Rental Expense incurred per store during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total rental expenses incurred for store operations, divided by the total number of stores during the period.

Refinitiv will collect any segmental breakout information provided by the company using:

- Average Rental Expense per Store [MTFK]

Definition revised March 2008.

## Retail Sales *COA Code MTFQ*

COA code MTFQ

Units Period Header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, IS

Retail Sales [MTFQ] represents the total value of sales at retail locations (physical stores) during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Catalog Sales *COA Code MTHE*

COA code MTHE

Units Period Header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, IS

Catalog Sales [MTHE] represents the total value of sales revenues earned by the company through catalogs (mail order) during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Online Sales *COA Code MTHG*

COA code MTHG

Units Period Header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, IS

Online Sales [MTHG] represents the total value of sales generated over the Internet during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Retail COA Code MRET

| | |
|---|---|
| COA code | MRET |
| Units | NA |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, IS |

Retail [MRET] represents the Retail industry for Income Statement Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the Retail industry, reported by the company.

The Retail Industry consists of:

- Department Stores companies engaged in the operation of department store chains offering a diversified product line, including auxiliary internet and mail order facilities
- Discount Stores companies engaged in the operation of stores offering a diversified product line at a discount, including auxiliary internet and mail order facilities
- Catalog & Internet Order companies engaged in internet and catalog retailing of single line and diversified product lines, including internet and catalog retailers with auxiliary brick and mortar stores
- Apparel & Accessories companies engaged in the operation men, women and children's clothing and accessories stores, as well as retailers of handbags, footwear, leather goods, luggage, jewelry and watches.
- Computer & Electronics companies engaged in the retailing of computers and peripherals, consumer electronics and other technology products- including household appliances, audio and video equipment, consumer software, digital cameras, cell phones and components and other electronic goods.
- Specialty Retail companies engaged in the operation of stores and dealerships concentrated on a single product, including car and truck dealerships, auto parts, home improvement, office supplies, books, kitchen-wares, house-wares, garden centers, toys, sporting equipment and other focused retail operations.
- Drugs companies engaged in the operation of pharmacies, including retail drug operations with auxiliary food and household good product lines.
- Food Distribution & Convenience Stores companies engaged in the operation of grocery, convenience, liquor and specialty food stores.

The Retail Industry excludes:

- Wholesale and distribution of multiple lines of products (classified under the Diversified Trading & Distributing Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Selling Space, Square Meters (Gross) *COA Code STBQ*

| | |
|---|---|
| COA code | STBQ |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, BS |

Selling Space, Square Meters (Gross) [STBQ] represents the total gross area, in square meters, of all the company's stores at period end.

It represents the sum of:

- Selling Space, Square Meters (Gross) [MTBQ]
- Selling Space, Square Feet (Gross) [MTBO], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Definition revised March 2008.

## Selling Space, Square Meters (Net) *COA Code STBZ*

| | |
|---|---|
| COA code | STBZ |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, BS |

Selling Space, Square Meters (Net) [STBZ] represents the total net area, in square meters, of all the company's stores at period end.

It represents the sum of:

- Selling Space, Square Meters (Net) [MTDE]
- Selling Space, Square Feet (Net) [MTBZ], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Definition revised March 2008.

## Average Store Size (Square Meters) *COA Code STDK*

| | |
|---|---|
| COA code | STDK |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, BS |

Average Store Size (Square Meters) [STDK] represents the total average size of all the company's stores at period end.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Store Size (Square Meters), Total [MTDL]
- Average Store Size (Square Feet), Total [MTDH], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Average Store Size (Square Meters) [STDK] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Store Size for the reported unit.

Definition revised March 2008.

## Number of Stores Opened *COA Code MTHK*

| | |
|---|---|
| COA code | MTHK |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, BS |

Number of Stores Opened [MTHK] represents the total number of new stores opened in all regions during the period.

This item includes the net number of stores opened during the period – number of stores opened, less the number of stores closed during the period.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Number of Stores Closed *COA Code MTHO*

| | |
|---|---|
| COA code | MTHO |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, BS |

Number of Stores Closed [MTHO] represents the total number of new stores closed in all regions during the period.

If the company reports only a net number (stores opened, less stores closed), Refinitiv collects the net number under Number of Stores Opened [MTHK].

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Number of Stores, End of Period *COA Code MTHQ*

| | |
|---|---|
| COA code | MTHQ |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, BS |

Number of Stores, End of Period [MTHQ] represents the total number of stores operated by the company at the end of the period.

Refinitiv collects the total number of stores in all regions, as at the end of the period. Refinitiv does not break out the Number of Stores, End of Period [MTHQ] by geographical location in this case.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Retail COA Code MRTB

| | |
|---|---|
| COA code | MRTB |
| Units | NA |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Retail Operating Metrics, BS |

Retail [MRTB] represents the Retail industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the Retail industry, reported by the company.

The Retail Industry consists of:

- Department Stores companies engaged in the operation of department store chains offering a diversified product line, including auxiliary internet and mail order facilities
- Discount Stores companies engaged in the operation of stores offering a diversified product line at a discount, including auxiliary internet and mail order facilities
- Catalog & Internet Order companies engaged in internet and catalog retailing of single line and diversified product lines, including internet and catalog retailers with auxiliary brick and mortar stores
- Apparel & Accessories companies engaged in the operation men, women and children's clothing and accessories stores, as well as retailers of handbags, footwear, leather goods, luggage, jewelry and watches.

- Computer & Electronics companies engaged in the retailing of computers and peripherals, consumer electronics and other technology products- including household appliances, audio and video equipment, consumer software, digital cameras, cell phones and components and other electronic goods.
- Specialty Retail companies engaged in the operation of stores and dealerships concentrated on a single product, including car and truck dealerships, auto parts, home improvement, office supplies, books, kitchenwares, housewares, garden centers, toys, sporting equipment and other focused retail operations.
- Drugs companies engaged in the operation of pharmacies, including retail drug operations with auxiliary food and household good product lines.
- Food Distribution & Convenience Stores companies engaged in the operation of grocery, convenience, liquor and specialty food stores.

The Retail Industry excludes:

- Wholesale and distribution of multiple lines of products (classified under the Diversified Trading & Distributing Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

# Semi-conductors/Semi-conductor Equipment

## Value of Bookings *COA Code MTJE*

| | |
|---|---|
| COA code | MTJE |
| Units | Period Header Currency, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Semiconductors/ Semiconductor Equipment Operating Metrics, BS |

Value of Bookings [MTJE] represents the total value of new orders received by the company during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Value of Backlog *COA Code MTJG*

| | |
|---|---|
| COA code | MTJG |
| Units | Period Header Currency, Following Period Header Unit |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |
| Data Type | Semiconductors/ Semiconductor Equipment Operating Metrics, BS |

Value of Online Sales [MTHG] represents the total order backlog of the company as of the end of the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

## Book to Bill Ratio, Total *COA Code MTJL*

| | |
|---|---|
| COA code | MTJL |
| Units | Whole Number |
| Annual History | Since 2002 |
| Quarterly History | Since 2005 |
| COA Type | Industry |

Data Type Semiconductors/ Semiconductor Equipment Operating Metrics, BS

Book to Bill Ratio, Total [MTJL] represents the Company level Book to Bill Ratio as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the ratio of the total orders received from the company's customers to the total orders that have been shipped.

Refinitiv will collect any segmental breakout information provided by the company using:

- Book to Bill Ratio [MTJK]

Definition revised March 2008.

## Semiconductors/ Semiconductor Equip. *COA Code MSET*

COA code MSET

Units NA

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type: Semiconductors/ Semiconductor Equipment Operating Metrics, BS

Semiconductors/ Semiconductor Equipment [MSET] represents the Semiconductors/ Semiconductor Equipment industry for Balance Sheet Operating Metrics information collected by Refinitiv. This includes all the operating indicators for the Semiconductors/ Semiconductor Equipment industry, reported by the company.

The Semiconductors/ Semiconductor Equipment Industry consists of:

- Companies engaged in the design and fabrication of high-value and commodity-type circuit boards, microcircuits, microprocessor chips, integrated circuits, memory chips, fuel and solar cells
- Semiconductor Equipment & Testing companies engaged in the production of semiconductor testing equipment and semiconductor manufacturing equipment
- Companies engaged in semiconductor testing services.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

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