Free Cash Flow

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This concept is the sum of Income Before Extraordinary Items plus Depreciation and Amortization less Cash Dividends less Non-Equity and Minority Interest Dividends Paid less Equity Dividends Paid less Capital Expenditures or Additions to Fixed Assets.

Function Calculations

Function Calculations include:

- Alpha
- BETA
- Compound Growth Rate
- Correlation Coefficient
- Forecast
- Geometric Mean
- Least Squares Growth Rate
- Fit of Least Squares Growth Rate
- Multiple Regression Alpha Calculation
- Multiple Regression Beta Calculation
- Multiple Regression Standard Error Calculation
- R2 Coefficient of Multiple Determination Calculation
- R2 Correlation Coefficient
- Standard Deviation
- Calculation of Standard Deviation for a Sample of the Population
- Weighted Average
Functions Overview

Functions are predefined calculation tools you can use to perform numerous tasks, from something as simple as averaging data for an industry, to more sophisticated analyses using fractiles. You can use functions in your screening, reporting, spreadsheet and concept formulas individually, or combine them for more complex analysis. Research Insight provides you with more than 70 functions that allow you to

- easily and automatically perform data calculations
- get complex results fast

How to construct a function

Every function begins with @, followed by a short name, such as CAVG. Additionally, each function requires instructions for what you want evaluated. We refer to these instructions as arguments and they are always enclosed in parenthesis following the function name.

Research Insight categorizes functions by the particular type of analysis you want to perform. For a complete list of functions in each category, along with syntax and descriptions for each, select from the function categories listed under Related Topics.

@ABS - Absolute value

@ABS(formula) - Absolute value

Calculates the absolute value of any numerical formula.

Example:

@ABS(PI)-DVP

Calculates the dollar amount difference between pretax income and dividends paid.

@ALPHA - Returns the intercept of the Y axis

@ALPHA(formula1, period1, period2, [formula2]) - Returns the intercept of the Y axis.

Calculates A in the equation Y = A + B(X), the equation for a straight line. A is the point which intersects the Y axis.

Example:

@ALPHA(PRCCM/PRCCM[-1], -59, 0, “I0003”:(PRCCM/PRCCM[-1]))

Returns the difference between a company’s return and the fluctuation of the Standard & Poor’s 500 Index over the last 60 months.

@AND- Logical AND

@AND(logical, logical) - Logical AND

Returns true if each argument is true, but false if one or more arguments are false. This function can contain up to 30 logical conditions.

Example:

@AND(SALE>500,SIC=2834)

In screening criteria, this formula finds all companies with sales greater than $500 million with an SIC Code of 2834.
@BETA - Returns the slope of the line

@BETA(formula1, period1, period2, [formula2]) - Returns the slope of the line.  
Calculates B in the equation \( Y = A + B(X) \), the equation for a straight line.  B is the slope of the line.  
Example:  
@BETA(PRCCM/PRCCM[-1], -59, 0, “I0003”:(PRCCM/PRCCM[-1]))  
See also:  BETA  
BETA Calculation

@CAVG - Average across a set

@CAVG(formula, set, [match_formula]) - Average across a set  
Calculates the average value of a formula across a set.  This function returns a decimal.  
@CAVG returns a value if the following is true:  

Number of data values \( \geq (n+1)/2 \)  
where \( n \) = the number of companies in the set being evaluated.  
Research Insight uses the integer value of \((n+1)/2\).  For example, if \((n+1)/2\) returns 27.5, 27 is used.  
If this criteria is not met, @NA is returned.  
Examples:  
@CAVG(ROA,$MYSET)  
Calculates the average return on assets for the companies in the set MYSET.  
SALE>@CAVG(SALE,@SET($C,SIC=2800))  
Finds the set of companies in the chemicals industry and calculates the average sales for the set.  Identifies companies in the database with sales greater than the average sales for the chemicals industry.  
@CAVG (ROE,$MYSET,SECTOR)  
Calculates the average return on equity for the companies in $MYSET that are in the same sector as your target company.  

@CCOR - Correlation coefficient across a set

@CCOR(formulaX, formulaY, set, [match_formula]) - Correlation coefficient across a set  
Calculates the correlation coefficient between two formulas within a set.  This returns a decimal between -1.0 and 1.0, such as .98.  A return of 0 to 1.0 indicates a positive correlation; a return of -1.0 to 0 indicates an inverse correlation.  
@CCOR returns a value if the following is true:  

Number of data values \( \geq (n+1)/2 \)  
where \( n \) = the number of companies in the set being evaluated.  
Research Insight uses the integer value of \((n+1)/2\).  For example, if \((n+1)/2\) returns 27.5, 27 is used.  
If this criteria is not met, @NA is returned.  
Examples:  
@CCOR(SALE,PI,$C)  
Calculates the correlation coefficient of sales and pretax income for all active companies.
@CCOR(INVX,PL,SET($C,SPMIX<60))
Calculates the correlation coefficient of inventory turnover and pretax income for companies in the S&P 500.

See also: Correlation Coefficient calculation

**@CCOUNT - Counts companies containing data in a set**

@CCOUNT(formula, set, [match_formula]) - Counts companies containing data in a set
Counts the number of companies in a set with data for an item. This function returns an integer.
Examples:
@CCOUNT(EPSXQ[Q3Y94],$C)
Counts the number of active companies with a value for earnings per share for 3rd quarter, 1994.
@CCOUNT(XRD,SET($C,SPMIX=91))
Counts the number of companies in the S&P MidCap 400 that have a value for R&D expense in the current year.

**@CGMN - Geometric mean across a set**

@CGMN(formula, set, [match_formula]) - Geometric mean across a set
Calculates the geometric mean of a formula across a set. This function returns a decimal.
@CGMN returns a value if the following is true:
Number of data values \( \geq (n+1)/2 \)
where \( n \) = the number of companies in the set being evaluated.
Research Insight uses the integer value of \( (n+1)/2 \). For example, if \( (n+1)/2 \) returns 27.5, 27 is used.
If this criteria is not met, @NA is returned.
Examples:
@CGMN(TRT5Y,$TOP20)
Calculates the geometric mean of the 5-year total return for the set TOP20.
@CGMN(DVPSXQ[Q4Y94],$MYSET)
Calculates the geometric mean of dividends per share for the set MYSET for the 4th quarter of 1994.
@CGMN(PEM,$LOWCAP)
Calculates the geometric mean of the price to earnings ratio for the companies in the set LOWCAP.

See also: @CAVG - Average across a set
Geometric Mean calculation

**@CHGCO - Company transformation**

@CHGCO(co_type) - Company transformation
Changes a company to its respective business segments, geographic segments, or issues. You can also change a business segment, geographic segment, or issue to the respective company.
The valid arguments for co_type are:
- BUS (business segment)
- GEO (geographic segment)
- ISSUE (issue segment)
- COMPANY
Examples:

ROE>=@CAVG(ROE,@SET($C,SIC=@CHGCO(COMPANY):SIC))
Evaluates Return on Equity for a company and compares it to the average Return on Equity for all
companies with the same SIC Code.

@CMAX(SALES,@CHGCO(BUS))
Evaluates all business segments of the company and returns the largest sales figures.

**@CHGSET - Set transformation**

@CHGSET(set, set_type) - Set transformation
Changes set of companies to business segments, geographic segments, or issues. You can also change a set
of business segments, geographic segments, or issues to companies.

The valid arguments for set_type are:

- BUS (business segment)
- GEO (geographic segment)
- ISSUE (issue segment)
- COMPANY

Example:

@CHGSET($MYSET,ISSUE)
Changes the company set ($MYSET) to a set of issues.

**@CMAX - Maximum value across a set**

@CMAX(formula, set, [match_formula]) - Maximum value across a set
Extracts the largest value of a formula across a set.

@CMAX returns a value if the following is true:
Number of data values >= (n+1)/2
where n = the number of companies in the set being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@CMAX(SALE,$C)
Finds the largest value for sales across all active companies.

@CMAX(SALE/EMP,$C)
Finds the largest value of sales to employees in the active company set.

**@CMED - Median value across a set**

@CMED(formula, set, [match_formula]) - Median value across a set
Extracts the median value of a formula across a set.

@CMED returns a value if the following is true:
Number of data values >= (n+1)/2
where n = the number of companies in the set being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.
Examples:

@CMED(SALE, $C)
Finds the median value for sales across all active companies.

@CMED(PEM, $SP_500)
Finds the median value for monthly price to earnings ratio for the companies in the set SP500.

**@CMIN - Minimum value across a set**

@CMIN(formula, set, [match_formula]) - Minimum value across a set
Extracts the smallest value of a formula across a set.
@CMIN returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of companies in the set being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@CMIN(SALE, $C)
Finds the minimum value for sales across the set of active companies.

@CMIN(@PAVG(ROI, -4, 0), $MYSET)
Calculates the lowest average return on investment in the last five years for the companies in the set MYSET.

**@CORR - Returns the R2 of the correlation coefficient**

@CORR(formula1, period1, period2, [formula2]) - Returns the R2 of the correlation coefficient.
Calculates the correlation coefficient between two items. This returns a decimal between -1.0 and 1.0, such as .98. A return of 0 to 1.0 indicates a positive correlation; a return of -1.0 to 0 indicates an inverse correlation.
Example:

@CORR(SALE, -4, 0, EPSPX)
Returns the correlation coefficient of sales and earnings per share over a five year period.

*See also:* Correlation Coefficient Calculation

**@CPROD - Multiplication across a set**

@CPROD(formula, set, [match_formula]) - Multiplication across a set
Calculates the product of a formula across a set. This function returns a decimal.
@CPROD returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of companies in the set being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.
Examples:

@CPROD(ROA,$TOP10)
Multiplies return on assets for all companies in the set TOP10.

[@CSIZE - Counts companies in a set](#)

@CSIZE(set, [match_formula]) - Counts companies in a set
Returns the total number of companies in a set. This function returns an integer.

@CSIZE returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of companies in the set being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@CSIZE($MYSET)
Counts the number of companies in the set MYSET.

@CSIZE(SR )
Counts the number of companies in the Research Insight $R set (Research Companies).

[@CSTD - Standard deviation across a set](#)

@CSTD(formula, set, [match_formula]) - Standard deviation across a set
Calculates standard deviation for formula values across a set. This function returns a decimal.

@CSTD returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of companies in the set being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@CSTD(SALE/SALE[-1],$MYSET)
Calculates the standard deviation of sales growth for companies in the set MYSET.

@CSTD(PIQ[Q1Y95],$MYSET)
Calculates the standard deviation of pretax income for the 1st quarter of 1995 for the companies in the set MYSET.

See also: Standard Deviation calculation

[@CSUM - Sum across a set](#)

@CSUM(formula, set, [match_formula]) - Sum across a set
Sums the value of a formula across a set. This function returns a decimal.

Examples:

@CSUM(SALE,$MYSET)
Sums the annual sales for the companies in the set MYSET.

@CSUM(SALE, @SET($C ,SALE>500))
Sums the sales of companies in the active set with annual sales greater than $500 million.
@CWAVG - Weighted average across a set

@CWAVG(formulaX, formulaY, set, [match_formula]) - Weighted average across a set

Calculates a weighted (scaled) average of a formula across a set; formulaX is weighted by formulaY. The importance of each set member depends on the value of formulaY, which is used to determine weighting.

@CWAVG returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of companies in the set being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@CWAVG(PRCCM,MKVALM,$MYSET)
Calculates the average price weighted by market value for the set MYSET.

@CWAVG(PI,CSHO,$MYSET)
Calculates the average pretax income weighted by common shares outstanding for the set MYSET.

See also: Weighted Average calculation

@DATE - Inserts calendar date

@DATE (YY,MM,DD) - Inserts calendar date

Inserts a calendar date into a report. Months, days, and years that are a single digit can be expressed as @DATE(95,4,17) or @DATE(95,04,17).

Example:

@DATE(94,12,24)
Returns the date 12/24/94.

@SET($C,RDQ=@DATE(94,12,24))
Returns companies with a quarterly report date of 12/24/94.

@DAY - Identifies period day

@DAY(period, fiscal year) - Identifies period day

Returns the last calendar day of the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter which overrides the company’s fiscal year.

Examples:

@DAY(CPDQ)
Returns the last day of the current fiscal quarter.

@DAY(0Y)
Returns the last day of the fiscal year, 0Y.

@DB  Return formula from the specified layer

@DB(database group layer, formula) Returns the formula from the specified layer of the active database group. Use this function when you know which layer you want to retrieve the formula from.
Important:

We recommend that you use this function to target the GLOBALVantageDB (CD-ROM) database layer. Specifying a database layer other than the GLOBALVantageDB layer may cause adjustment factors to be dropped and may also cause problems with current period alignments.

We also recommend that you use absolute time referencing with this function

**@DESC - Displays descriptions**

@DESC(value, dict_key, expression) - Displays descriptions

Displays the definition of a code, footnote, or SIC Code in reporting applications.

The following rules apply to the arguments:

- value is the item that contains a code value; value must be a single mnemonic and cannot contain other formula components
- dict_key is optional and is used to specify a particular element for group items
- expression is optional; if expression is blank, value and expression are assumed to be the same

Examples:

@DESC(SALEF, 2)
Displays the description of the second element of the footnote, SALEF.

@DESC(SIC)
Displays the description of the SIC Code.

@DESC(EXCHG)
Displays the description of the stock exchange of a company (for example, New York Stock Exchange).

@DESC(SPDRM)
Displays the description for the S&P Bond Rating code.

**@ELEMENT - Specifies Group Item**

@ELEMENT(item, element) - Specifies group item

Directs a group item to a specific element. This function returns the value of the specified element.

Example:

@ELEMENT(INVVAL, 1)
Returns the inventory valuation code for the first element. Inventory valuation is a group item containing four codes that correspond to accounting methods.

@ELEMENT(SICALL, 2)=1311

Returns the segment SIC code for the second element if the SIC is equal to 1311.

**@EXCLUDEDB Exclude Specified Database Layer**

@EXCLUDEDB(database group layer, formula) Returns the formula from whichever database layer it is found in, but not from the specified layer. Use this function when you’re not sure in which layer the data you want to retrieve is contained.

Important: We recommend that you do not use this function to exclude the GLOBALVantageDB (CD-ROM) database layer. Excluding the GLOBALVantageDB layer may cause adjustment factors to be dropped and may also cause problems with current period alignments.
@EXP - Exponent

@EXP(formula) - Exponent

Calculates the number 2.718 raised to the power specified. This can be any decimal or integer. The result is a decimal. To raise a formula to a power (n), use the mathematical operator "^", such as X ^ n. Note that the operation, X ^ n, is not a function.

@EXP returns "e" raised to the power of the formula. The number 2.718 is an approximation of "e" which is the base of the natural log.

NOTE: @EXP is the reverse of @LN.

Examples:

@EXP(1)
Returns 2.718^1

@EXP(10)
Returns 2.718^10

@EXP(SALE)
Returns 2.718^Sale

@EXPSMOOTH - Exponentially Weighted Average

@EXPSMOOTH(formula, weight, period1, period2) - Calculates an exponentially weighted average.

This function allows you to apply greater weight to more recent values.

Example:

@EXPSMOOTH(SALE, .9,-4,0)
Returns the exponential average sales for 5 years.

The table illustrates how this example is calculated.

<table>
<thead>
<tr>
<th>Sales</th>
<th>Weighting</th>
<th>Factor</th>
<th>Sales*Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y96</td>
<td>8671</td>
<td>1</td>
<td>8671</td>
</tr>
<tr>
<td>Y95</td>
<td>5937</td>
<td>1*.9</td>
<td>5343.3</td>
</tr>
<tr>
<td>Y94</td>
<td>4649</td>
<td>1*.9*.9</td>
<td>3765.69</td>
</tr>
<tr>
<td>Y93</td>
<td>3753</td>
<td>1*.9*.9*</td>
<td>2735.937</td>
</tr>
<tr>
<td>Y92</td>
<td>2759</td>
<td>1*.9*.9*</td>
<td>1810</td>
</tr>
<tr>
<td>Total</td>
<td>4.0951</td>
<td>exponential avg. average</td>
<td>5451.864</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>5154</td>
</tr>
</tbody>
</table>

@FIND - Finds a specific value in a text string

@FIND(find_text, within_text, start_at) - Finds a specific value in a text string

Searches a textual item beginning at the indicated starting character (start_at) for a specific value. In a screen formula this function returns a company. In a report this function returns the position of the beginning character of the search text.
The following rules apply to the arguments:

- The `find_text` argument must be enclosed in quotes and is case sensitive - the `find_text` argument must be uppercase if you are searching for text that is uppercase.
- The `within_text` argument must be a formula that returns a textual value, such as the mnemonic `CONM` for company name.
- The `start_at` argument is optional; the default is 1.

Example:

```plaintext
@FIND("CHEM",CONM)
```

In screening criteria, this returns companies with the characters CHEM anywhere in the company name. In a report formula, this returns a number representing the beginning character position.

For example, in a screen the company BIOCHEM INTERNATIONAL INC. would be included in the passed set. The same formula in a report would return the number 4.

**@FORECAST - Returns a predicted value**

@FORECAST(formula1, period1, period2, period3, [formula2]) - Returns a predicted value.

Calculates a predicted value for an item based on the past values of that item or a predicted value for an item based on a linear regression between that item and another item. You can use this function to predict future sales, inventory requirements, or consumer trends.

Example:

```plaintext
@FORECAST(SALE, -11, 0, 1)
```

Returns next year’s sales based on sales from the last 12 years.

```plaintext
@FORECAST(EPSX, -11, 0, XRD*1.05, XRD[-1])
```

Returns forecasted earnings per share when research and development is 5% greater than the current research and development figure. This is based on the relationship between the current earnings per share and research and development expense from one year ago.

**@FRAC - Measures relative standing within a set**

@FRAC(formula, set) - Measures relative standing within a set

Measures the relative standing of a company for a formula in a set as a percentile. This function returns a decimal.

Example:

```plaintext
@FRAC(PI/SALE,$C )>.75
```

Identifies the companies in the database for which pretax income to sales ratio ranks in the top 25%.

**@GEO - Returns geographic segment data**

@GEO(formula,reference) - Returns geographic segment data

Returns data for the referenced geographic segment. For example, for a company that has multiple geographic segments, the reference argument specifies the geographic segment to which the formula applies.

The following rules apply:

- reference is optional; the default is 1.
- If you do not specify a geographic segment reference, then the formula value for the first geographic segment is returned.
Example:
@GEO(SALEG,3)
Returns geographic sales for the third geographic segment of a company.

**@IF - Returns a value when conditions are met**

@IF(condition, then_formula, else_formula) - Returns a value when conditions are met.
Provides two data values for an operation with a condition for choosing between them. If the condition is true, then Research Insight uses the first choice; otherwise Research Insight uses the second choice.

Examples:
@IF(SALE<1,0,SALE)
If sales are less than $1 million, returns a 0. If sales are greater than or equal to $1 million, then returns sales.

@IF(PEM<=6,PEM,0)
If the price to earnings ratio is less than or equal to six, returns the PE ratio; otherwise returns a zero.

@IF(SEQQ>SEQQ[-1],"UP",@IF(SEQQ<SEQQ[-1],"DOWN","NO CHANGE"))
Compares the current quarter's stockholders' equity to the previous quarter and will return the word UP is there is an increase, or the word DOWN if a decrease; otherwise returns NO CHANGE. If stockholders' equity is not available for either quarter, the formula cannot be evaluated and Research Insight will display a Not Available Code (@NA) in the report cell.

PIQ[@IF(UPDQ=3,0,@IF(UPDQ[-1]=3,-1,-2))]
Returns the current quarter's pretax income if the update code for the quarter indicates that the update is final (3). If not, checks the previous quarter's update code and returns that quarter's pretax income if the update is final; otherwise returns the pretax income from two quarters prior.

**@INRANGE - Determines membership in a range**

@INRANGE(formula, value1, value2) - Determines membership in a range
Determines whether a formula value is within a range of two other values. This function returns a 1 for true or a 0 for false.

Examples:
@INRANGE(MKBK,1.0,2.0)
Finds those companies with a market to book ratio between 1.0 and 2.0, (inclusive).

@INRANGE(SALE[Y94],500,1000)
Returns a 1 if 1994 sales were between $500 million and $1 billion, (inclusive).

**@INT - Integer**

@INT(formula) - Integer
Identifies the digits to the left of the decimal in a numerical formula.

Example:
@INT(CHE)
This example returns the value of cash and cash equivalents as an integer. For example, if CHE=113.235, then this function returns 113.
@ISAF - **Determines annual figure data code**

@ISAF(formula) - Determines annual figure data code

Determine if a formula is an annual figure data code (@AF).

Example:

@ISAF(DPQ)

Returns a 1 if quarterly depreciation is an @AF data code.

@ISCF - **Determine combined figure data code**

@ISCF(formula) - Determines combined figure data code

Determines if a formula is a combined figure data code (@CF).

Examples:

@ISCF(DPQ)

Returns a 1 if quarterly depreciation is an @CF data code.

@if(@ISCF(DPQ),"COMBINED FIGURE",DPQ)

If quarterly depreciation is an @CF data code, this function returns the text COMBINED FIGURE; otherwise this function returns the depreciation value.

@ISIF - **Determines insignificant figure data code**

@ISIF(formula) - Determines insignificant figure data code

Determine if a formula is an insignificant figure data code (@IF).

Example:

@ISIF(XRD)

Returns a 1 if research and development is an @IF data code.

@ISMEMBER - **Identifies Members of a Set**

@ISMEMBER(set_formula) - Identifies companies that are members of the specified set.

With this function you can, for example, run a report for the S&P 100 and flag the companies that are also in your portfolio.

Example:

@if(@ISMEMBER($SP_500), "*","")

In a table report, will print an “*” next to each company that is a member of the S&P 500.

@ISNA - **Determines not available figure data code**

@ISNA(formula) - Determines not available data code

Determine if a formula is a not available data code (@NA).

Example:

@ISNA(EMP)

Returns a 1 if the employees is an @NA data code.
@ISNC - Determines not calculable data code

@ISNC(formula) - Determines not calculable data code
Determine if a formula is a not calculable data code (@NC).
Example:
@ISNC(CFL/SALE)
Returns a 1 if the cash flow margin is an @NC data code.

@ISNM - Determines not meaningful data code

@ISNM(formula) - Determines not meaningful data code
Determine if a formula is a not meaningful data code (@NM).
Example:
@ISNM(CEPS5)
Returns a 1 if the 5-year compound growth rate for primary earnings per share is an @NM data code.

See also: Compound Growth Rate calculation

@ISS - Returns issue data

@ISS(formula,reference) - Returns issue data
Returns data for the referenced issue. For example, for a company that has multiple issues of common stock, the reference argument specifies the common stock issue to which the formula applies.
The following rules apply:
• reference is optional; the default is 1.
• If you do not specify an issue reference, then the formula value for the first issue is returned.
Example:
@ISS(DSCI,2)
Returns the issue description and par value for the second common stock issue of a company.

@ISSF - Determines semiannual figure data code

@ISSF(formula) - Determines semiannual figure data code
Determine if a formula is a semiannual figure data code (@SF).
Example:
@ISSF(COGSQ[Q1Y95])
Returns a 1 if quarterly cost of goods sold for 1st quarter 1995 is an @SF data code.

@ISVALUE - Determines existence of data

@ISVALUE(formula) - Determines the existence of data
Determine whether data exists for a formula.
Example:
@ISVALUE(CAPX)
Returns a 1 if the item, capital expenditures, contains a value.
@ISXE - Determines not available currency data code

@ISXE(formula) - Determines not available currency data code

This function determines when the exchange rate is not available. If the currency exchange rate is not available the function returns a 1.

This function allows you to distinguish between data availability and currency translation availability. When data is not available, the specific item contains a Not Available data code (@NA). When the data cannot be evaluated because the currency translation is unavailable, the specific item returns a Currency Translation Not Available data code (@XE).

Example:
@ISXE(REVT)

Returns a 1 if the currency exchange rate is not available to translate Revenue - Total into the target currency.

@LEFT - Returns the leftmost characters in a text string

@LEFT(formula, num_count) - Returns the leftmost characters in a text string

Displays the results of a search using the leftmost characters as the criteria of the search. For example, you could search for a company by specifying the first three letters (num_count) of its name. All companies beginning with those three letters will be displayed. This function is not case sensitive.

Example:
@LEFT(CONM,2)="AM"

In a screen, this returns all companies that contain AM in the 2 leftmost characters of the company name.

@SET($I ,@LEFT(CONM,3)="S&P")

In a set formula, this returns indexes that contain S&P in the 3 leftmost characters of the index name.

@LN - Natural log

@LN(formula) - Natural log

Calculates the natural log (base e) of any positive numerical formula.

Example:
@LN(PRCCM)

Calculates the natural logarithm of monthly closing price.

@LOG - Log

@LOG(formula) - Log

Calculates the log (base 10) of any positive numerical formula.

Example:
@LOG(SALE)

Calculates the common logarithm of sales.

@MID - Returns the middle characters in a text string

@MID(formula, start_at, num_count) - Returns the middle characters in a text string

Displays the results of a search using characters within a search string as the criteria of the search.
The following rules apply to the arguments:

- The start_at argument refers to the character at which to begin the search, such as 3 for the third character.
- The num_count argument specifies the number of characters to include in your search. If num_count is larger than the text returned in the formula value, then the entire text string is evaluated.

**@MNT - Identifies period month**

@MNT(period, fiscal year) - Identifies period month

Returns the last calendar month of the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter which overrides the company’s fiscal year.

Examples:

@MNT(Q3Y94)
Returns the last month of the third fiscal 1994 quarter.

@MNT(0Q)
Returns the last month of the fiscal quarter, 0Q.

@MNT(0Y,6)
Returns June as the last month of a company’s fiscal year regardless of the company’s original fiscal year.

**@MRALPHA Returns the intercept of the y axis in the multiple regression equation**

@MRALPHA(period1, period2, formula1[formulaN]…) Returns the intercept of the y axis in the multiple regression equation.

Calculates the value of a in the multiple regression equation: \( y = a + b_1x_1 + b_2x_2 + bnxn \ldots \)

Multiple regression is a tool for examining the relationship between a dependent variable and several independent variables. For example, multiple regression functions can be used to study which of several variables is the best predictor of the price of a stock.

Examples:

@MRALPHA(-5,0,PRCCM,CPI,HOUSE,MKBK)
Returns the stock price for a company that results from the multiple regression of the variables Consumer Price Index, Housing Starts, and Price to Book value.

@MRALPHA(-5,0,PRCCM,Sale,COGS,EPSPX)
Returns the stock price for a company that results from the multiple regression of the variables Sales, Cost of Goods Sold, and Earnings per Share.

See also: Multiple Regression Alpha Calculation

**@MRBETA Returns the slope of the line for the specified variable**

@MRBETA(period1, period2, variable-num, formula1[formulaN]…) Returns the slope of the line for the specified variable in the multiple regression equation.

Calculates the value of b for the specified variable in the multiple regression equation: \( y = a + b_1x_1 + b_2x_2 + bnxn \ldots \)

Multiple regression is a tool for examining the relationship between a dependent variable and several independent variables. For example, multiple regression functions can be used to study which of several variables is the best predictor of the price of a stock.
Examples:

@MRBETA(-14,0,1,PRCCM,CPI,HOUSE,MKBK)
Returns the stock price for a company that results from the multiple regression of the variables Consumer Price Index, Housing Starts, and Price to Book value.

@MRBETA(-14,0,1,PRCCM,SALE,COGS,EPSPX)
Returns the stock price for a company that results from the multiple regression of the variables Sales, Cost of Goods Sold, and Earnings per Share.

See also: Multiple Regression Beta Calculation

@MRCORR  Calculates the coefficient of multiple determination \((R^2)\) between 3 or more items from a multiple regression equation

@MRCORR(period1,period2,variable-num,formula1[formulaN]…) Calculates the coefficient of determination between 3 or more items in the multiple regression equation

Returns the coefficient of determination \((R^2)\) of the multiple correlation analysis. In other words, this function calculates how much of the variation in \(y\) is explained by the specified independent variable in the multiple regression equation: \(y=a + b_1x_1 + b_2x_2 + b_nx_n\ldots\)

Multiple regression is a tool for examining the relationship between a dependent variable and several independent variables. For example, multiple regression functions can be used to study which of several variables is the best predictor of the price of a stock.

Examples:

@MRCORR(-14,0,1,PRCCM,CPI,HOUSE,MKBK)
Indicates how much of the variation in the stock price (PRCCM) is accounted for by the Consumer Price Index (CPI).

@MRCORR(-14,0,1,PRCCM,SALE,COGS,EPSPX)
Indicates how much of the variation in the stock price (PRCCM) is accounted for by the company's Net Sales (SALE).

See also: R2 Coefficient of Multiple Determination Calculation

@MRFSTAT  Determines the f-statistic in the multiple regression equation

@MRFSTAT(period1,period2,formula1[formulaN]…) Determines the f statistic or the f observed value in the multiple regression equation

Use the f statistic to determine whether the observed relationship between the dependent and independent variables occurs by chance in the multiple regression equation: \(y=a + b_1x_1 + b_2x_2 + b_nx_n\ldots\)

Multiple regression is a tool for examining the relationship between a dependent variable and several independent variables. For example, multiple regression functions can be used to study which of several variables is the best predictor of the price of a stock.

Examples:

@MRFSTAT(-5,0,PRCCM,CPI,HOUSE,MKBK)
Indicates whether the observed relationship between Price - Close - Monthly and the independent variables (CPI, HOUSE, MKBK) occurs by chance.

@MRFSTAT(-5,0,PRCCM,SALE,COGS,EPSPX)
Indicates whether the observed relationship between Price - Close - Monthly and the independent variables (SALE, COGS, EPSPX) occurs by chance.
**@MRSTDERR  Calculates the standard error of the y (independent variable) in the multiple regression equation**

@MRSTDERR(period1,period2,formula1[formulaN]…) Calculates the standard error of the y (independent variable) in the multiple regression equation

Evaluates the quality of the estimated regression equation by measuring the dispersion of observed y values about the regression plane in the multiple regression equation: \( y = a + b_1x_1 + b_2x_2 + \ldots + b_nx_n \)

Multiple regression is a tool for examining the relationship between a dependent variable and several independent variables. For example, multiple regression functions can be used to study which of several variables is the best predictor of the price of a stock.

Examples:

@MRSTDERR(-5,0,PRCCM,CPI,HOUSE,MKBK)
Calculates the variation between the predicted Price - Close - Monthly (PRCCM), resulting from the multiple regression equation, and the actual Price - Close - Monthly.

*See also:* Multiple Regression Standard Error Calculation

**@NATIVE - Displays data in native currency**

@NATIVE(formula) - Displays data in native currency

Displays data in native currency, even if you have already selected a currency for translating data using the Currency Translation Command from the Options menu.

Example:

@NATIVE(PRCCM)
Displays the monthly closing price in native currency, instead of the currency selected.

**@NTILE - Creates Fractiles within a Set**

@NTILE(formula, num_fractiles, set) - Creates fractiles within a set

Divides your frequency distributions into deciles, quartiles, quintiles, or a setting that you specify and returns the number of the fractile in which the value for each member of the set lies.

Example:

@NTILE(SALE, 4, $SET1)
Creates four fractiles, evaluates the item SALE for every company in the set, and returns a value of "1" for the top quarter companies in the set, a value of 2 for the next quarter, etc.

**@NOT - Logical NOT**

@NOT(logical) - Logical NOT

Determines whether the reverse of the condition is true. Returns a 1 if the condition is true, or 0 if false.

Example:

@NOT(STATE=36)
In screening criteria, this formula finds all companies except those located in New York.

**@NTILE - Creates fractiles within a set**

@NTILE(formula, num_fractiles, set) - Creates fractiles within a set

Divides your frequency distributions into deciles, quartiles, quintiles, or a setting which you specify and returns the number of the fractile in which the value for each member of the set lies.
Example:

@NTILE(SALE, 4, SSET1)
Creates four fractiles, evaluates the item SALE for every company in the set, and returns a value of “1” for the top quarter companies in the set, a value of 2 for the next quarter, etc.

**@OR - Logical OR**

@OR(logical, logical) - Logical OR
Determines if either of the logical arguments are true. Returns a 1 if the condition is true, or 0 if false.
This function can contain up to 30 logical conditions.
Example:

@OR(SIC=2911,ROA>5)
In screening criteria, this formula finds all companies with an SIC Code of 2911 or a return on assets greater than 5%.

**@PARM - Displays currency description**

@PARM( ) - Displays currency description
Displays the currency in which data is displayed in your report. You choose whether to translate data, and if so, into which currency using the Currency Translation Command from the Options menu. If you choose not to translate currency, this function returns "In Native Currency." If you choose to translate data, then that currency description is displayed, such as "In Millions of HONG KONG DOLLARS."
This function has no arguments.
Example:

@PARM( )
Displays the description of the currency you are using to translate data in your report.

**@PAVG - Average across time**

@PAVG(formula, period1, period2) - Average across time
Calculates the average value of a formula over time. Periods containing data codes are excluded from the calculation. This function returns a decimal.
@PAVG returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of time periods being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.
If this criteria is not met, @NA is returned.
Examples:

@PAVG(XRD/SALE,Y85,Y94)
Calculates the 10-year average R&D to sales ratio.

@PAVG(ROE,-9,0)
Calculates the average return on equity over a 10-year period.

@PAVG(SALEQ,IV89,IV94,4)
Calculates the average 4th quarter sales from 4th calendar quarter 1989 through 4th calendar quarter 1994.
This application might be used to measure performance of a seasonal business, such as retail. Only the 4th calendar quarter of each year will be used in the calculation of average quarterly sales.
@PCGR - Compound growth rate

@PCGR(formula, period1, period2) - Compound growth rate

Calculates compound growth rate as the percent change in a formula over a period of time (P1,P2). This function returns a percent.

@PCGR returns a value if the following is true:

Number of data values $\geq (n+1)/2$
where $n$ = the number of time periods being evaluated.
Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned. If the first or last value is negative or more than half the values are @NA, an @NC is returned.

Examples:

@PCGR(SALEQ,-3,0)  
Calculates sales growth for the last three quarters.

@PCGR(IB/SALE,Y88,Y94)  
Calculates a 6-year compound growth rate in net profit margin from 1988 to 1994.

@PCGR((PRCC/PRCC[-1])-1,Y90,Y94)  
Calculates the compound growth rate of the change in calendar year close price from 1990 to 1994.

See also:  
Compound Growth Rate calculation

@PCOR - Correlation Coefficient Over Time

@PCOR(formulaX, formulaY, period1, period2) - Correlation Coefficient over time

Measures the relationship between 2 formulas over time using a correlation coefficient. This returns a decimal between -1.0 and 1.0, such as .98. A return between 0 and 1.0 indicates a positive correlation; a return between -1.0 and 0 indicates an inverse correlation.

@PCOR returns a value if the following is true:

Number of data values $\geq (n+1)/2$
where $n$ = the number of time periods being evaluated.
Research Insight uses the integer value of $(n+1)/2$. For example, if $(n+1)/2$ returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@PCOR(SALE,PI,-9,0)  
Calculates the correlation coefficient of sales and pretax income over the last 10 years.

@PCOR(PI,PRCCF,-9,0)  
Calculates the correlation coefficient of pretax income and fiscal year-end price over the last 10 years.

@PCOR(EPSXQ,DVPSXQ,Q1Y92,Q4Y94)  
Calculates the correlation coefficient of quarterly net earnings and quarterly dividends over the 12 fiscal quarters from 1st quarter 1992 to 4th quarter 1994.

See also:  
Correlation Coefficient calculation

@PCOUNT - Count Periods

@PCOUNT(formula, period1, period2) - Count periods
Counts the number of periods that contain data for an item over a period of time. This function cannot evaluate an equation, so must be a single item or concept. This function returns an integer.

Examples:

@PCOUNT(DVQ,-11,0)
Calculates the number of quarters with a data value for cash dividends paid over the last 12 quarters.

SALE[-@PCOUNT(SALE,-9,0)+1]
Counts the number of years sales is available over the last 10 years and returns the oldest number available. If eight years are available, Research Insight counts SALE[-(8)+1] or SALE[-7].

**@PDEC - Decrease across time**

@PDEC(formula, period1, period2) - Decrease across time
Determines the number of occurrences over time where the value of a formula goes down from the immediately previous period. This function returns an integer.

@PDEC returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of time periods being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@PDEC(EMP,-6,0)
Counts the times the number of employees has decreased from the previous year during the last seven years. This returns a number between zero and six.

@PDEC(EPSPX,-9,0)
Returns the number of times primary earnings per share excluding extraordinary items has decreased from the previous year over the last 10 years. This returns a number between zero and nine.

@PDEC(SALE/SALE[-1],-9,0)
Returns the number of times the annual sales growth decreased from the previous year over the last 10 years. This returns a number between zero and nine.

**@PERCENTILE  Determines the Value at a Break Point**

@PERCENTILE (formula, set, breakpoint) Determines the value at a break point
Returns the data value that lies at a specified break point. If no value lies exactly at the indicated break point, a value is extrapolated.

Example:

@PERCENTILE(PEM,$SP_500,.75)
Returns the Price/Earnings-Monthly for the S&P 500 which lies at the 75th percentile.

**@PERIOD - Displays period number**

@PERIOD(period, fiscal year) - Displays period number
Returns an integer representing the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter which overrides the company’s fiscal year.

Examples:

@PERIOD(@QTR(0M))
Returns the digit of the quarter in which the month, 0M, falls.
@PERIOD(CPDM)
Returns the digit for the most current month on a fiscal year end basis. For a December fiscal year-end company, returns 5 when the current month is May; for an April fiscal year-end company, returns 1 when the current month is May.

@PFIRST  Locates First Occurrence of Data
@PFIRST(formula, period1, period2) Locates first occurrence of data
Returns the first occurrence of a non-zero data value in a specified time series.
Example:
@PFIRST(SALE,-19,0)
Returns the first net sales figure reported by a company in the last 20 years.

@PFRAC  Measures Relative Standing Over Time
@PFRAC(formula, period1, period2[, target period]) Measures relative standing over time
Measures relative standing of an item for a company over time as a percentile. This function returns a decimal. “Target period” is optional. If no target period is specified, Research Insight uses the last available period.
Example:
@PFRAC(CHE,-19,0,0)
Shows the relative standing of cash and equivalents over the past 20 years.

@PFSTPD  Locates First Time Period Occurrence of Data
@PFSTPD(formula, period1, period2) Locates first time period occurrence of data
Returns the first time period that a non-zero data value occurs in a time series.
Example:
@PFSTPD(DVPSXM>0,-239,0)
Returns the first time period in the last 20 years that a company’s dividend was greater than zero. Since DVPSXM is a monthly item, this function returns a monthly time period.
@PFSTPD(ISVALUE(DVPSXM),-239,0)
This example identifies the first time period in the last 20 years that any dividend value is reported, including both zero and non-zero values.

@PGMN - Geometric mean across time
@PGMN(formula, period1, period2) - Geometric mean across time
Calculates the geometric mean of a formula value over time. This function returns a decimal.
@PGMN returns a value if the following is true:
Number of data values >= (n+1)/2
where n = the number of time periods being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.
If this criteria is not met, @NA is returned.
Examples:
@PGMN(SALEQ,I93,IV94)
Calculates the geometric mean sales across eight calendar quarters.
SALE>@PGMN(SALE,Y90,Y94)*1.10

If you use this formula in a screening criterion, Research Insight finds all companies whose current annual sales is 10% greater than its geometric mean of sales from 1990 to 1994.

See also: Geometric Mean calculation

@PINC - Increase across time

@PINC(formula, period1, period2) - Increase across time

Determines the number of occurrences over time where the value of a formula goes up from the immediately previous period. This function returns an integer.

@PINC returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of time periods being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@PINC(SALE,-5,0)
Counts the number of times sales has increased from the previous year during the last six years. This returns a number between zero and five because there is a maximum of five intervals in six years.

@PINC(MKBK,JUN90,DEC94)
Counts the number of times the monthly market to book ratio increased from June 1990 through December 1994.

@PINC(CEQQ,-7,0)
Counts the number of times quarterly common equity increased in the last eight quarters. This returns a number between zero and seven. If you use this formula in a screening criterion, type 7 in the minimum column to find companies which had seven increases in eight quarters.

@PLAST Locates Last Occurrence of Data

@PLAST (formula, period1, period2) Locates last occurrence of data
Returns the last occurrence of a non-zero data value in a specified time series.

Example:

@PLAST(SALE,-19,0)
Returns the last net sales figure reported by a company in the last 20 years.

@PLASTPD Locates Last Time Period Occurrence of Data

@PLASTPD (formula, period1, period2) Locates last time period occurrence of data
Returns the last time period that a non-zero data value occurs in a time series.

Example:

@PLASTPD(DVPSXM>0,-239,0)
Returns the last time period in the last 20 years that a company’s dividend was greater than zero. Since DVPSXM is a monthly item, this function returns a monthly time period.

@PLSG - Least squares growth rate

@PLSG(formula, period1, period2) - Least squares growth rate
Calculates the percent change in a formula over time (P1,P2), using a least squares regression line. This function returns a percent.

Examples:

@PLSG(SALEQ,Q4Y92,Q4Y94)

@PLSG(SALEQ,Q4Y88,Q4Y94,4)

@PLSG(EPSPX,-3,0)
Calculates earnings per share growth for the last three years.

*See also:* Least Squares Growth Rate calculation

**@PLSGR - Fit of least squares growth rate**

@PLSGR(formula, period1, period2) - Fit of least squares growth rate (R-squared, coefficient of determination)

Returns the fit of the least squares regression line to a formula over time (P1,P2). This function returns a decimal between 0 and 1.0.

Examples:

@PLSGR(SALE,-3,0)
Calculates fit of sales growth for three years.

@PLSGR(SALEQ,Q4Y92,Q4Y94)

*See also:* Fit of Least Squares Growth Rate calculation

**@PMAX - Maximum value across time**

@PMAX(formula, period1, period2) - Maximum value across time

Determines the largest value of a formula over time. This function returns a decimal.

Examples:

@PMAX(CFL/CSHO,Y87,Y94)
Finds the largest value of cash flow per share over the 8-year period from 1987 to 1994.

@PMAX(PEM,-11,0)
Finds the largest value for monthly price to earnings ratio for the last 12 months.

**@PMAXPD - Period for maximum value**

@PMAXPD(formula, period1, period2) - Period for maximum value across time

Returns the period for the largest value of a formula over time.

Examples:

@PMAXPD(ROEQ,-7,0)
Identifies the period in which the highest quarterly return on equity occurs over the last eight quarters.

@PMAXPD(SALE,Y89,Y94)
Returns the year in which the largest value for sales occurs between 1989 and 1994.
@PMED - Middle value across time

@PMED (formula, beginning period, ending period) - Middle value across time

Returns the middle value in an array of numbers. To find the median value you must first array the numbers in ascending or descending order. To find the position of the median value, apply the formula below:

\[ \frac{n}{2} + \frac{1}{2} \]

\( n = \text{number of observations} \)

With an even number of observations, the formula will return a result with a fractional remainder. This indicates that the median lies between two values. In this case a median can be calculated. In Sample 2, the median is at position 3.5, or between the values 4 and 5. When this occurs, the median can be arrived at by averaging the two middle observations.

<table>
<thead>
<tr>
<th>Sample 1</th>
<th>Sample 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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<td>3</td>
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<td>4</td>
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<td>5</td>
<td>5</td>
</tr>
<tr>
<td>9</td>
<td>7</td>
</tr>
</tbody>
</table>

\( N = \)

\( \text{Median Position} = \)

\( \text{Median Value} = \)

@PMED returns a value if the following is true:

Number of data values \( \geq \frac{(n+1)}{2} \)

where \( n = \) the number of time periods being evaluated.

Research Insight uses the integer value of \( (n+1)/2 \). For example, if \( (n+1)/2 \) returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Example:

@PMED (PRCCM,-239,0)

Returns the median monthly close price over 20 years.

See also: @FRAC - Measure relative standing within a set

@PMEDPD - Period for middle value

@PMEDPD (formula, beginning period, ending period) - Period for middle value

Returns the time period associated with the middle value in an array of numbers. For information on how to calculate the median, see @PMED - Middle value across time.
The periodicity is based on the item being evaluated in the formula. If there are an even number of observations, @PMEDPD will return the higher value.

@PMEDPD returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of time periods being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Example:
@PMEDPD(PRCCD,-150,0)
Returns the date associated with the median value for Daily Close Price.

[@PDMIN - Minimum value across time]

@PDMIN(formula, period1, period2) - Minimum value across time
Determines the smallest value of a formula over time.

Examples:
@PDMIN(ROA,-4,0)
Returns the smallest value of return on assets for the last five fiscal years.
@PDMIN(PRCLM,OCT93,SEP94)
Finds the lowest monthly closing price for October 1993 through September 1994.
@PDMIN(PRCCM/EPSX12[@QTR(-2M)],-23,0,3)
Calculates the minimum value of price to earnings ratio for the first month of each quarter over the last 24 months. The monthly price to earnings ratio from every 3rd month will be evaluated in the identification of the minimum value over a 2-year period.

[@PMINPD - Period for minimum value]

@PMINPD(formula, period1, period2) - Period for minimum value across time
Returns the period for the smallest value of a formula over time.

Examples:
@PMINPD(MKBK,SEP93,SEP94)
Returns the month in which the smallest market to book ratio occurs between September 1993 and September 1994.
@PMINPD(SALE,-4,0)
Returns the year in which the smallest sales occurs in the past five years.

[@PNTILE - Creates Fractiles Over Time]

@PNTILE (formula, tiles, period1, period2[, target period]) Creates Fractiles Over Time
Determines what fractile an item is in for a specified time period. “Target period” is optional. If no target period is specified, Research Insight uses the last available period.

Example:
@PNTILE(PEM,10,-59,0,0)
Determines which decile a company’s price/earnings ratio is in over the past 5 years.
**@PPROD - Multiplication across time**

@PPROD(formula, period1, period2) - Multiplication across time

Calculates the product of a formula multiplied over time. This function returns a decimal.

@PPROD returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of time periods being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Example:

@PPROD(EPSXQ,Q1Y94,Q1Y95)
Multiplies earnings per share quarterly from 1st quarter of 1994 to 1st quarter of 1995.

**@PRANK Calculates Relative Rank Over Time**

@PRANK(formula, period1, period2[, target period]) Calculates relative rank over time

Determines the relative rank of an item for one company over a specified time period. “Target period” is optional. If no target period is specified, Research Insight uses the last available period.

Example:

@PRANK(IB,-19,0,0)
Ranks income before extraordinary items over the past 20 years.

**@PSTD - Standard deviation**

@PSTD(formula, period1, period2) - Standard deviation

Measures the standard deviation of a formula value over time. This function returns a decimal.

@PSTD returns a value if the following is true:

Number of data values >= (n+1)/2
where n = the number of time periods being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.

If this criteria is not met, @NA is returned.

Examples:

@PSTD(XRD/SALE,Y85,Y94)
Calculates the standard deviation of R&D to sales from 1985 to 1994.

@PSTD(ROE,-4,0)
Calculates the standard deviation of return on equity over the last five years.

@PSTD(SALEQ,I92,IV94)
Calculates the standard deviation of quarterly sales from the 1st calendar quarter of 1992 to the 4th calendar quarter of 1994.

*See also:* Standard Deviation calculation
@PSUM - Sum across time

@PSUM(formula, period1, period2) - Sum across time
Sums the value of a formula over time. Items containing a data code for a period are excluded from the calculation.
Examples:
@PSUM(DVC,Y83,Y94)
Calculates total common dividends paid from 1983 to 1994.
@PSUM(@IF((SALE/SALE[-1])>1.1,1,0),-5,0)
Calculates the number of times sales increased by more than 10% in the last six years. This returns a number between zero and six.
@PSUM(IBQ+DPQ,-3,0)
Calculates cash flow over the most recent four quarters.

@PWAVG - Weighted average across time

@PWAVG(formulaX, formulaY, period1, period2) - Weighted average across time
Calculates a weighted average of a formula across time. The importance given to each period depends on the value of another formula (Y). This function returns a decimal.
@PWAVG returns a value if the following is true:
Number of data values >= (n+1)/2
where n = the number of time periods being evaluated.
Research Insight uses the integer value of (n+1)/2. For example, if (n+1)/2 returns 27.5, 27 is used.
If this criteria is not met, @NA is returned.
Examples:
@PWAVG(XRD/SALE,SALE,Y85,Y94)
Calculates the 10-year average R&D to sales ratio from 1985 to 1994 weighted by annual sales.
@PWAVG(SALEQ,COGSQ,-7,0)
Calculates the 2-year average quarterly sales weighted by quarterly cost of goods sold.
@PWAVG(PRCCM,MKVALM,-11,0)
Calculates the average monthly close price over the last year weighted by market value.
See also: Weighted Average calculation

@QTR - Identifies fiscal period quarter

@QTR(period, fiscal year) - Identifies fiscal period quarter
Returns the last fiscal quarter of the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter which overrides the company’s fiscal year.
Examples:
@QTR(11NOV94)
Returns the quarter in which November 11, 1994 falls.
@QTR(-2M)
Returns the quarter in which the month, -2M, falls.
@RANK - Ranks order within a set

@RANK(formula, set) - Ranks order within a set

Determines the relative rank of a company for a formula within a set. Companies are ranked in descending order with data codes placed at the end. This function returns an integer.

Examples:

@RANK(CSHO*-1,$C )<=100
Ranks all companies in the database based on common shares outstanding and returns the top 100 companies.

@RANK(MKVAL,$SP_500)<=25
Ranks companies in the set SP500 based on market value and returns the top 25 companies.

@RIGHT - Returns the rightmost characters in a text string

@RIGHT(formula, num_count) - Returns the rightmost characters in a text string

Displays the results of a search using the rightmost characters as the criteria of the search. For example, you could search for a company by specifying the last three letters (num_count) of its name. All companies ending with those three letters will be displayed. This function is not case sensitive.

Example:

@RIGHT(CONM,3)="ADR"
In screening criteria, this returns companies with the letters ADR appearing in the rightmost characters of the company name.

@RND - Round

@RND(formula) - Round

Rounds to the nearest whole number of a formula.

Examples:

@RND(SALE)
Rounds sales to the nearest whole number.

@RND(CSHO*PRCCM)
Rounds the product of quarterly common shares outstanding and monthly price to the nearest whole number.

@RND(452.5)
Rounds the number to the nearest whole number, 453.

@SCALE - Returns data in millions

@SCALE(formula) - Returns data in millions

Returns units of representation for data in millions. This function is useful for scaling those currencies presented in Research Insight in billions of currency units, such as the Japanese Yen or Italian Lira. Most other currencies are already presented in millions of currency units.

Example:

@SCALE(CEQ)/CSHO
Changes common equity to millions, then divides it by shares outstanding which is already in millions. If data for the company is already presented in millions of currency units, then the currency units remain in millions.
@SEG - Returns business segment data

@SEG(formula,reference) - Returns business segment data

Returns the data for the referenced business segment. For example, for a company that has multiple business segments, the reference argument specifies the business segment to which the formula applies.

The following rules apply:

- reference is optional; the default is 1.
- If you do not specify a business segment reference, then the formula value for the first business segment is returned.

Example:

@SEG(SALES,4)

Returns business segment sales for the fourth business segment of a company.

@SET - Selects companies based on condition

@SET(base_set, logical) - Selects companies based on condition

Creates a temporary set by evaluating the base set for the condition. This function is commonly used with Set Analysis functions.

Examples:

ROE>=@CAVG(ROE,@SET($C,SIC=@CHGCO(COMPANY):SIC))

Evaluates Return on Equity for a company and compares it to the average Return on Equity for all companies with the same SIC Code.

@SET($C,@AND(BETA<1,SALE>200))

Creates a set of companies with a Beta less than 1 and annual sales greater than $200 billion.

See also: BETA calculation

@SIC2 and @SIC3 - Generalize SIC codes

@SIC2(sic_code) and @SIC3(sic_code) - Generalize SIC codes

Provides progressively more general SIC categories. For example, @SIC2 generalizes the SIC code of 2834 to the first 2 digits, or 2800. These functions return a set of companies in screening, and an SIC code or an integer in reporting applications.

Examples:

@SIC2(SIC)=3500

If you use this formula in a screening criterion, it identifies companies with 35 as the 1st two digits in their SIC Code.

@SET($C,@SIC3(SIC)=@SIC3("MSFT":SIC))

Identifies all companies with the same 1st three digits in their SIC Codes as Microsoft Corp.

@SQRT - Square root

@SQRT(formula) - Square root

Calculates the square root of any positive numerical formula.
Example:

@SORT(144)  
Calculates the square root of 144; the result is 12.

**@STDS Standard Deviation for a Sample of a Population**

@STDS(formula, set, [match_formula]) Standard deviation for a sample of a population  
Calculates the standard deviation for a sample set of the entire population.

Example:

@STDS(SALE, $MYSET)  
Calculates the standard deviation for net sales for $MYSET, when $MYSET is a subset of the whole population.

See also: Calculation of Standard Deviation for a Sample of the Population

**@TEXT - Returns a string of characters**

@TEXT(formula, format, width) - Returns a string of characters  
Returns the value of an expression as a character string. The format argument is optional; you can specify standard formats such as ###0.000.

Example:

@TEXT(SALE,"###0.00",12)  
Evaluates a string of up to 12 characters (including placeholders such as commas and periods) and returns a company’s sales in the format specified.

**@TRIMPCT - Trim Outlying Values (Percent)**

@TRIM%(formula, percentage) - Trims outlying values based on a percentage.  
This function helps prevent outlying values from distorting an average.

Example:

@CAVG(PEM,@SET($SP_500,@TRIMPCT(PEM,5)))  
Returns average Price/Earnings ratio for the S&P 500, excluding values for companies that are within the top or bottom 5 percent.

@CAVG(ROE,@SET($SP_Super,@TRIMPCT(ROE,1)))  
For example, say that the average ROE for the S&P Supercomposite is 9.4. This average is distorted by a few outlying values; one company’s ROE is over 4000 and another company’s ROE is below -7000. By trimming off just 1% of the values, the average ROE for the S&P Supercomposite is 11.5.

**@TRIMSTD - Trim Outlying Values (Standard Deviation)**

@TRIMSTD(formula, trim_factor) - Trims outlying values based on standard deviation.  
This function helps prevent outlying values from distorting an average.

Example:

@if(@TRIMSTD(ROE,2), "","*"")  
Returns a “*” for each company whose Return on Equity is more than 2 standard deviations away from the base set’s mean. The “*” lets you identify the outliers.
Returns the average Price/Earnings ratio for the S&P 500, excluding values for companies that are more than 3 standard deviations away from the base set’s mean.

@VALUE - Generates a data value

@VALUE(formula1, formula2) - Generates a data value

Returns a value for formula1. If there is no value for formula1, then returns the value for formula2.

Examples:

@VALUE(PRCCD,PRCCM)/EPSX12
Divides daily closing price by 12-months moving earnings per share. If daily closing price is not available, divides monthly close price by 12-months moving earnings per share.

@VALUE(DPQ,DPQ[-1],DPQ[-2],DP)
Returns the most recent Depreciation and Amortization - Quarterly from the last 3 quarters; if no quarterly figure is available, returns the annual figure for Depreciation and Amortization.

@WK - Identifies period week

@WK(period, fiscal year) - Identifies period week

Returns the last calendar week of the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter which overrides the company’s fiscal year.

Examples:

@WK(11NOV94)
Returns the week in which November 11, 1994 falls.

@WK(0Q)
Returns the week of the quarter, 0Q.

@YR-Identifies Fiscal Period Year

@YR(period, fiscal year) - Identifies fiscal period year

Returns the fiscal year of the time period. The time period can be an absolute or relative day, week, month, quarter, or year. Fiscal Year is an optional parameter which overrides the company’s fiscal year.

Examples:

@YR(OCT94)
Returns the fiscal year in which October 1994 falls.

@YR(-3M)
Returns the fiscal year in which the month, -3M, falls.

Database Control Functions

Database Control Functions

Database Control functions enable you to target or exclude a specific database layer so you can specify the type of data Research Insight will return [i.e., data from the core database, or COMPUSTAT (Classic) data].

@DB Return formula from the specified layer
@EXCLUDEDB Exclude specified database layer
Growth Functions

Growth functions can be used to measure growth of an item over time. Research Insight contains several different growth functions to help you in your financial analysis.

Included in this type of functions are:

@ALPHA - Return the intercept of the Y axis
@BETA - Return the slope of the line
@CORR - Return the R2 of the correlation coefficient
@FORECAST - Return a predicted value
@MRALPHA - Returns the intercept of the Y axis in the multiple regression equation
@MRBETA - Returns the slope of the line for the specified variable
@MRCORR - Calculates the coefficient of multiple determination (R2) between 3 or more items from a multiple regression equation
@MRFSTAT - Determines the f-statistic in the multiple regression equation
@MRSTDERR - Calculates the standard error of the y (independent variable) in the multiple regression equation
@PCGR - Compound growth rate
@PLSG - Least squares growth rate
@PLSGR - Fit of least squares growth rate

Historical Analysis Functions

Historical Analysis functions can be used to evaluate data over a period of time. For example, you can calculate 5-year average sales, or find out how many times a company increased its dividend over time.

Included in this type of functions are:

- @EXPSMOOTH - Exponentially weighted average
- @PAVG - Average across time
- @PCOR - Correlation Coefficient
- @PCOUNT - Count Periods
- @PDEC - Decrease across time
- @PFIRST - Locates first occurrence of data
- @PFSTPD - Locates First Time Period Occurrence of Data
- @PGMN - Geometric mean across time
- @PINC - Increase across time
- @PLAST - Locates last occurrence of data
- @PLASTPD - Locates last time period occurrence of data
- @PMAX - Maximum value across time
- @PMAXPD - Period for maximum value
- @PMED - Middle value across time
- @PMEDPD - Period for middle value
Information Functions

Information functions perform tasks that return data for a specific element of a group item or generalize data.

Included in this type of functions are:

- @DATE - Insert calendar date
- @ELEMENT - Specify group item
- @PARM - Display currency description
- @SIC2 and @SIC3 - Generalize SIC codes

Logical Functions

Logical functions test items and formulas to determine whether or not they meet selected conditions.

This category of functions is called *logical* because they evaluate a condition to be true or false, and return data depending on specified conditions. Use these functions in screening as well as financial models you create in reports or spreadsheets. As with any function, you can combine them with other functions for more complex formulas.

Included in this type of functions are:

- @AND - Logical AND
- @IF - Return a value when conditions are met
- @INRANGE - Determine membership in a range
- @ISAF - Determine annual figure data code
- @ISCF - Determine combined figure data code
- @ISIF - Determine insignificant figure data code
- @ISNA - Determine not available figure data code
- @ISNC - Determine not calculable data code
- @ISNM - Determine not meaningful data code
- @ISSF - Determine semiannual figure data code
- @ISXE - Determine not available currency data code
- @ISVALUE - Determine existence of data
- @NOT - Logical NOT
- @OR - Logical OR
- @VALUE - Generate a data value
Mathematical Functions

Mathematical functions

Mathematical functions perform many of the same calculations available on your pocket calculator, such as logarithm, square root and exponent.

Related Topics:
@ABS - Absolute value
@EXP - Exponent
@INT - Integer
@LN - Natural log
@LOG - Log
@PERCENTILE - Determines the value at a break point
@RND - Round
@SQRT - Square root

Period Reference Functions

Period Reference functions

Period Reference functions allow you to specify the time period for which you want to evaluate data. If you do not specify a time period, the default is the current time period.

Another important feature of period reference functions is the ability to change the time period associated with an item. For example, you can change the time reference for a monthly item to a quarterly time period using the @MNT function. See also Mixing Time Periods.

Included in this type of functions are:

- @DAY - Identify period day
- @MNT - Identify period month
- @PERIOD - Display period number
- @QTR - Identify fiscal period quarter
- @WK - Identify period week
- @YR - Identify fiscal period year

Reference Functions

Reference functions

Reference functions return data for specified segments and issues.

Included in this type of functions are:

- @GEO - Return geographic segment data
- @ISS - Return issue data.ISS
- @SEG - Return business segment data
Screening Functions

Screening functions

Screening functions create a set of companies, and can be used within set analysis functions, the Base Set column of screen criteria, and in Set Builder to create a new set. Certain screening functions also change the company or set type from company to respective business segments, geographic segments and common stock issues, and from segment or issue to respective companies.

Included in this type of functions are:

- @CHGCO - Company transformation
- @CHGSET - Set transformation
- @ISMEMBER - Identifies members of a set
- @SET - Select companies based on condition
- @TRIMPCT - Trim Outlying Values (Percent)
- @TRIMSTD - Trim Outlying Values (Standard Deviation)

Set Analysis Functions

Set Analysis functions

Set Analysis Functions perform a variety of calculations that simplify your analysis using data results for a set of companies. You can save time using these functions in your set analysis for industry studies. The set functions return the same value for each company in the set evaluated.

Included in this type of functions are:

- @CAVG - Average across a set
- @CCOR - Correlation coefficient across a set
- @C_COUNT - Count companies containing data in a set
- @CGMN - Geometric mean across a set
- @CMAX - Maximum value across a set
- @CMED - Median value across a set
- @CMIN - Minimum value across a set
- @C_PROD - Multiplication across a set
- @CSIZE - Count companies in a set
- @C_STD - Standard deviation across a set
- @C_SUM - Sum across a set
- @C_WAVG - Weighted average across a set
- @STD - Standard deviation for a sample of a population
Statistical Functions

Statistical Functions provide you with the tools you need to generate statistical measures such as least squares growth rate, the fit of least squares growth, and relative standing of companies within a set.

Included in this type of functions are:

- @FRAC - Measure relative standing within a set
- @RANK - Rank order within a set
- @NTILE - Creates fractiles within a set
- @PFRAC - Measures relative standing over time
- @PNTILE - Creates fractiles over time
- @PRANK - Calculates relative rank over time

Text Functions

Text functions return the value of a formula as a character string (textual data). For example, you can display the description of an SIC Code or S&P Bond Rating in a report.

Included in this type of functions are:

- @DESC - Display descriptions
- @FIND - Find a specific value in a text string
- @LEFT - Return the leftmost characters in a text string
- @MID - Return the middle characters in a text string
- @RIGHT - Return the rightmost characters in a text string
- @TEXT - Return a string of characters

Funds from Investment and Finance Activities

Funds from Investment and Finance Activities - Other (FOF)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>FINVAO</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents all gains or losses from investment and financing activities not classified as interest or dividends, reported in the Investment Return and Finance Servicing section of the Cash Flow Statement.

This item is a component of Investments and Servicing of Finance - Net Cash Flow (INVSVC).
Funds From Operations

Funds From Operations - Other

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>FOPO</td>
<td>G667</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents miscellaneous funds from operations not classified elsewhere.

**Format codes 1-3, 5-7**

In Format Codes 1-6 this item is a component of Funds From Operations - Total (FOPT) on the Flow of Funds Statement.

In Format Code 7, this item is a component of Operating Activities - Net Cash Flow (OANCF) on the Cash Flow Statement.

This item includes:

1. Amortization of goodwill on unconsolidated subsidiaries
2. Amortization of negative intangibles
3. Dividends in excess of equity in earnings
4. Equity in earnings
5. Exceptional items
6. Items not requiring outlay of working capital
7. Income taxes paid (when reported on a Statement of Cash Flow (indirect method statements only))
8. Interest paid (when reported on a Statement of Cash Flow [indirect method statements only])
9. Minority interest

This item excludes:

1. Cash dividends
2. Changes in operating asset/liability accounts on the Statement of Cash Flows (Format Code = 7)
3. Realized gain (loss) on sale of property, plant, and equipment
4. **Canada, United States** This item includes gain (loss) on disposition of property and equipment prior to 1978.

**Japan** This item includes:

1. Interest and dividends received (accrual basis)
2. Interest paid (accrual basis)
3. Other changes, net (indirect method)
4. Payments for raw materials and merchandises
5. Payment for personnel expenses (salary and wages)
6. Other changes, net (direct method)
7. Interest and dividends received (cash basis)
8. Interest paid (cash basis)
9. Income and other taxes paid
10. Other changes (net)

This item is provided by TOYO KEIZAI, Inc.

**Format code 10**

This item is a component of Operating Activities - Net Cash Flow (OANCF).

**Format code 12**
This item is a component of Operating Activities - Net Cash Flow (OANCF).

**Funds From Operations - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>FOPT</td>
<td>G668</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents adjusted funds from operations and includes extraordinary items and discontinued operations reported as a source of funds.

This item is a component of Sources of Funds - Total (FSRCT).

This item is the sum of:

1. Deferred Taxes (TXDC)
2. Depreciation and Amortization (DPC)
3. Extraordinary Items and Discontinued Operations (XIDOC)
4. Income Before Extraordinary Items (IBC)
5. Provisions (PRV)
6. Reserves (RV)
7. Sale of Fixed Assets (Tangible) and Sale of Property, Plant, and Equipment (SPPE)

This item includes:

1. Components of the changes in working capital items reported in the Operations section (when reported separately)
2. Extraordinary items and discontinued operations reported as a source of funds

This item excludes changes in working capital items when reported as a total figure on a Cash Statement Classified by Source and Use (Format Code = 2), a Cash Statement Classified by Activity (Format Code = 3), a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5), or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = 6).

This item contains a Not Available data code (@NA) for companies reporting a Statement of Cash Flows (Format Code = 7).
‘G’ Data Definitions

Geographic Segment

Geographic Segment

A geographic segment is a division, subsidiary or other part of a company that reports financial information by geographic operating units in the notes to their financial statements. For example, Coca-Cola generates revenue in the geographic regions of Asia, Canada, Pacific and United States.

Geographic Segment Area Code

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>GAREAG</td>
<td>G748</td>
<td>Industrial/Geographic Segment</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services/Geographic</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Segment</td>
</tr>
</tbody>
</table>

This item is only available for user-added geographic segments.

This five-element item can contain up to five geographic area codes for each of up to five geographic segments for any year. These codes represent geographic regions in which a company has foreign operations and/or significant sales/service offices. The regions are those reported by the company. The codes are:

<table>
<thead>
<tr>
<th>Code</th>
<th>Geographic area</th>
<th>Code</th>
<th>Geographic area</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Africa</td>
<td>41</td>
<td>Australia</td>
</tr>
<tr>
<td>11</td>
<td>South Africa</td>
<td>50</td>
<td>South America</td>
</tr>
<tr>
<td>20</td>
<td>Asia</td>
<td>51</td>
<td>Brazil</td>
</tr>
<tr>
<td>21</td>
<td>Japan</td>
<td>60</td>
<td>North America</td>
</tr>
<tr>
<td>22</td>
<td>Philippines</td>
<td>61</td>
<td>United States</td>
</tr>
<tr>
<td>23</td>
<td>Middle East</td>
<td>62</td>
<td>Canada</td>
</tr>
<tr>
<td>30</td>
<td>Europe</td>
<td>63</td>
<td>Mexico</td>
</tr>
<tr>
<td>31</td>
<td>Great Britain</td>
<td>70</td>
<td>Domestic</td>
</tr>
<tr>
<td>32</td>
<td>France</td>
<td>80</td>
<td>Foreign Countries</td>
</tr>
<tr>
<td>33</td>
<td>Germany</td>
<td>98</td>
<td>Total Foreign</td>
</tr>
<tr>
<td>40</td>
<td>Pacific</td>
<td>99</td>
<td>Foreign</td>
</tr>
</tbody>
</table>
Geographic Segment Identification Code

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>GiD</td>
<td>G747</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This code identifies the geographic area for a company.

This item is not editable. For user-created entities, Research Insight will determine the Identification Code based on the entity key, using the following scheme:

**User-Created Entity Key** | **Identification Code**
--- | ---
1572888|G09 | GiD = 09

Geographic Segment Sales

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SALEG</td>
<td>Industrial/Geographic Segment</td>
</tr>
</tbody>
</table>

This item is available for you to add data values. You must add the geographic segment before you can add sales values for it.

Geometric Mean Calculation

**Geometric Mean Calculation**

*Actual Calculation Performed:*

\[
\text{ANTILOG} \left( \frac{\sum \text{LOG}(X_i)}{N} \right)
\]

*Can also be calculated as:*

\[
\sqrt[N]{X_1 \times X_2 \times X_3 \cdots X_N}
\]

\[
X = \text{1st variable}
\]

\[
N = \text{number of observations}
\]

\[
\Sigma = \text{sum}
\]

Note: The antilog of a number, using base 10 logs, is \(10^{\text{number}}\)
GICS

**GGROUP  GICS Group-level data**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>GGROUP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>@LEFT(SPGICX,4)</td>
</tr>
</tbody>
</table>

This concept breaks down the Primary GICS Code - Current (SPGICX) for a company into its components. In the hierarchy of the GICS code design, Industry Group is the second level and is represented by the leftmost 4 digits of the total GICS code.

Additionally, using the @DESC function, you can get the description of the appropriate GICS level for a company, i.e., @DESC(GGROUP) for Applied Materials gives you Technology Hardware & Equipment.

**GIND  GICS Industry-level data**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>GIND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>@LEFT(SPGICX,6)</td>
</tr>
</tbody>
</table>

This concept breaks down the Primary GICS Code - Current (SPGICX) for a company into its components. In the hierarchy of the GICS code design, Industry is the third level and is represented by the leftmost 6 digits of the total GICS code.

Additionally, using the @DESC function, you can get the description of the appropriate GICS level for a company, i.e., @DESC(GIND) for Applied Materials gives you Semiconductor Equipment & Products.

**GSECTOR  GICS Sector-level data**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>GSECTOR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>@LEFT(SPGICX,2)</td>
</tr>
</tbody>
</table>

This concept breaks down the Primary GICS Code - Current (SPGICX) for a company into its components. In the hierarchy of the GICS code design, Economic Sector is the first level and is represented by the leftmost 2 digits of the total GICS code.

Additionally, using the @DESC function, you can get the description of the appropriate GICS level for a company, i.e., @DESC(GSECTOR) for Applied Materials gives you Information Technology.

**GSUBIND  GICS Subindustry-level data**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>GSUBIND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>@LEFT(SPGICX,8)</td>
</tr>
</tbody>
</table>

This concept breaks down the Primary GICS Code - Current (SPGICX) for a company into its components. In the hierarchy of the GICS code design, Sub-Industry is the fourth level and is represented by all 8 digits of the GICS code.

Additionally, using the @DESC function, you can get the description of the appropriate GICS level for a company, i.e., @DESC(GSUBIND) for Applied Materials gives you Semiconductor Equipment.
SPGIC  **Primary GICS Code - Annual**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>SPGIC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept Calculation</td>
<td>@MNT(0Y)</td>
</tr>
</tbody>
</table>

This concept identifies the eight-digit code that represents a company’s Primary Global Industry Classification Standard (GICS) code at fiscal year-end. Data availability begins with Fiscal Year 1999.

The Global Industry Classification Standard (GICS) is an eight-digit system of classification under which a company may be identified according to its business activity. GICS is a collaboration between Standard & Poor’s and Morgan Stanley Capital International*. The eight digits can be broken down according to a hierarchy of economic sectors, industry groups, industries and sub-industries:  All Economic Sectors are represented by the leftmost 2 digits; Industry Groups are represented by the combination of the leftmost 4 digits; Industries are represented by the combination of the leftmost 6 digits; and Sub-Industries are represented by the combination of the leftmost 8 digits.

*Note: GICS for inactive companies have not been reviewed or approved by Morgan Stanley Capital International; they were assigned by Standard & Poor’s.

For a complete listing of GICS Codes, see the GICS Codes section in Part III (Reference Codes) of this guide.

SPGICM  **Primary GICS Code - Monthly**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>SPGICM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Code</td>
</tr>
<tr>
<td>Data Availability</td>
<td>June 1999 for non-S&amp;P 1500 companies; August 1999 for S&amp;P 1500 companies</td>
</tr>
</tbody>
</table>

This item is an eight-digit code that represents a company’s Primary Global Industry Classification Standard (GICS) code at month-end.

The Global Industry Classification Standard (GICS) is an eight-digit system of classification under which a company may be identified according to its business activity. GICS is a collaboration between Standard & Poor’s and Morgan Stanley Capital International*. The eight digits can be broken down according to a hierarchy of economic sectors, industry groups, industries and sub-industries:  All Economic Sectors are represented by the leftmost 2 digits; Industry Groups are represented by the combination of the leftmost 4 digits; Industries are represented by the combination of the leftmost 6 digits; and Sub-Industries are represented by the combination of the leftmost 8 digits.

Additionally, GICS history for research (inactive) companies is based upon Primary GICS Codes - Current (SPGICX)*. GICS history will be retained only for the month that the company became inactive. For companies that were moved to the Research File prior to June 30, 1999, the Primary GICS Code is based upon the SIC and/or NAICS classification at the month-end that they became inactive. For example, Company ABC was moved to the Research File effective October 31, 1997. The Primary GICS Code for this company is based upon its NAICS code at October 31, 1997, which was 333995. This NAICS code correlates to the GICS code 20106020. The Primary GICS Code for Company ABC would be 20106020.

*Note: GICS for inactive companies have not been reviewed or approved by Morgan Stanley Capital International; they were assigned by Standard & Poor’s.

For a complete listing of GICS Codes, see the GICS Codes section in Part III (Reference Codes) of this guide.

SPGICX  **Primary GICS Code - Current**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>SPGICX</th>
</tr>
</thead>
<tbody>
<tr>
<td>Units</td>
<td>Code</td>
</tr>
<tr>
<td>Data Availability</td>
<td>Current (latest available)</td>
</tr>
</tbody>
</table>

This item is a scalar code that represents a company’s current Primary Global Industry Classification Standard (GICS) code. This item is updated daily and can be obtained through the Internet Daily Fundamental download.
The Global Industry Classification Standard (GICS) is an eight-digit system of classification under which a company may be identified according to its business activity. GICS is a collaboration between Standard & Poor’s and Morgan Stanley Capital International. The eight digits can be broken down according to a hierarchy of economic sectors, industry groups, industries and sub-industries: All Economic Sectors are represented by the leftmost 2 digits; Industry Groups are represented by the combination of the leftmost 4 digits; Industries are represented by the combination of the leftmost 6 digits; and Sub-Industries are represented by the combination of the leftmost 8 digits.

Additionally, GICS history for research (inactive) companies is based upon Primary GICS Codes - Current (SPGICX)*. GICS history will be retained only for the month that the company became inactive.

*Note: GICS for inactive companies have not been reviewed or approved by Morgan Stanley Capital International; they were assigned by Standard & Poor’s.

For a complete listing of GICS Codes, see the GICS Codes section in Part III (Reference Codes) of this guide.

Global Company Key (GVKEY)

GLOBAL Company Key

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>GVKEY</td>
<td>G701</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

This identifies a company and serves as the primary key. It is also the base of the Issue Key. All companies have a Company Key.

Global Currency Key

GLOBAL Currency Key

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>GVKEYC</td>
<td>Currency</td>
</tr>
</tbody>
</table>

This item is the retrieval key for currencies. This is a six-digit number which identifies a currency.

Global Issue Key

GLOBAL Issue Key

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IID</td>
<td>Issue</td>
</tr>
</tbody>
</table>

This identifies an issue and serves as the primary key. A two-character ID attached to the end of the Company Key serves as a unique identifier for each company issue. Each issue on file has an Issue Key.
Goodwill

**Industrial definition**

This item represents the excess of cost over equity of an acquired company. This is a supplementary Balance Sheet item. This item includes:

1. Adjustments resulting from consolidations
2. Goodwill purchased as an intangible asset

This item excludes goodwill on unconsolidated subsidiaries (when reported separately) (included in Investments and Advances - Equity Method [IVAEQ]).

**France**  This item included trade goodwill (*fonds de commerce*).

**Japan**  This item includes:

1. Goodwill
2. Consolidation goodwill (Assets)

This item is provided by TOYO KEIZAI, Inc.

**Financial Services definition**

This item represents the excess of cost over equity of an acquired company. This item is a component of Intangibles (INTAN). This item includes:

1. Adjustments resulting from consolidations
2. Consolidation differences
3. Excess of cost or premium on acquisition (except on unconsolidated subsidiaries)
4. Excess of cost over equity upon consolidation
5. Goodwill (except on unconsolidated subsidiaries)
6. Unamortized goodwill

This item excludes:

1. Goodwill on unconsolidated subsidiaries (when reported separately) (included in Investments - Permanent - Total [IVPT])
2. Other intangibles (included in Intangible Assets - Other [INTAO])

**Australia**  Purchased goodwill is amortized on the Income Statement and not against reserves. The amortization period for goodwill is its useful economic life, not to exceed 20 years.

**Belgium**  Goodwill is reported at the lower of acquisition cost or valuation and is amortized over its useful economic life, not to exceed five years.

**Canada**  Predominant practice is to amortize goodwill to income over its useful economic life, not to exceed 40 years.
**Finland**  Goodwill can be reported on the Balance Sheet at cost, but must be amortized over its useful life, not to exceed 10 years.

**Germany**  Goodwill can be considered as an asset if acquired from another party. It must be amortized over a period not to exceed five years.

**Italy**  Goodwill (*avviamento*) can be reported on the Balance Sheet if it resulted from the acquisition of a company. It must be amortized over a period not to exceed five years.

**Japan**  Purchased goodwill is reported on the Balance Sheet and must be amortized within five years.

**Netherlands**  Purchased goodwill can be written off directly against retained earnings upon acquisition or amortized over a period not to exceed five years (in special cases, 10 years). There is no predominant practice.

**Spain**  Goodwill is reported at cost and is amortized over five years.

**Sweden**  Purchased goodwill (*affärsvärde*) must be amortized over a period not to exceed 10 years.

**United Kingdom**  Predominant practice is to write off goodwill against reserves upon acquisition. A company has the option of capitalizing goodwill and amortizing it over its estimated useful economic life, not to exceed 40 years.

**United States**  Goodwill must be capitalized and is amortized over its useful economic life, not to exceed 40 years.

### Goodwill Written Off

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>GWO</td>
<td>G402</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the Income Statement write-off of excess of cost over equity of acquired companies.

This item includes:

1. Write-offs of goodwill to income
2. Write-offs of goodwill to reserves

This item excludes:

1. Amortization of goodwill against reserves
2. Amortization of goodwill to income

### Government Grants

### Government Grants

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>GOVGR</td>
<td>G164</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents accumulated, unamortized grants, and subsidies received from central authorities. Amounts are deferred and accounted for on the Income Statement as installment income or as a reduction of qualifying costs.

This item is a component of Liabilities - Other (LO).
This item includes deferred grants.

**Canada, United States** This item contains a Not Available data code (@NA).

**Financial Services definition**

This item represents accumulated, unamortized grants, and subsidies received from central authorities. Amounts are deferred and accounted for on the Income Statement as installment income or as a reduction of qualifying costs.

This item is a component of Invested Capital (ICAPT) and Liabilities - Other (LO).

This item excludes grants reported in the Shareholders’ Equity section (included in Reserves - Nondistributable - Other [RVNO]).

**Netherlands** This item includes Investment Tax Credits Equalization Fund (*Egalisatierkening WIP - Premies*).

### Grants - Equity Reserve

**Grants - Equity Reserves**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>GEQRV</td>
<td>G271</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the amounts of government grants not yet transferred to the Income Statement but included in the Shareholders’ Equity section.

This item excludes grants reported in the Liabilities section (included in Government Grants [GOVGR]).

### Gross Assets

**Gross Assets**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>GA</td>
<td>AT + (PPEGT - PPENT)</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

Gross Assets is the *sum* of Assets - Total *plus* Fixed Assets (Tangible) - Total (Gross) *minus* Property, Plant, and Equipment (Net) - Total.
### Gross Profit Margin

**Gross Profit Margin**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>GPM</td>
<td>( \frac{\text{REVT}-\text{COGS}}{\text{REVT}} \times 100 )</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents Revenue - Total minus Cost of Goods Sold. This total is divided by Revenue - Total and multiplied by 100.

### Group Benefits

**Group Benefits (Business Line)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>GBBL</td>
<td>G539</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents benefits incurred for life, health, and annuity contracts under which a group of individuals and their dependents are covered.

This item includes:

1. Group annuity benefits
2. Group health benefits
3. Group life benefits

### Group Premiums

**Group Premiums - Health (Business Line)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>GPHBL</td>
<td>G523</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents total premiums earned from policies under which individuals of a group are covered for unexpected illness or injury.

This item is a component of Group Premiums - Total (Business Line) (GPTBL).

This item excludes:

1. Group life premiums (included in Group Premiums - Life [Business Line] (GPLBL))
2. Group retirement plan premiums (included in Group Premiums - Retirement Benefits [Business Line] [GPRBL])
3. Other group premiums (included in Group Premiums - Other [Business Line] [GPOBL])
Group Premiums - Life (Business Line)

Mnemonic Item number Category
GPLBL G522 Financial Services

This item is available for insurance companies only.

This item represents total premiums earned from policies under which individuals of a group are covered for loss of life.

This item is a component of Group Premiums - Total (Business Line) (GPTBL).

This item excludes:

1. Group health premiums (included in Group Premiums - Health (Business Line) [GPHBL])
2. Group retirement plan premiums (included in Group Premiums - Retirement Benefits [Business Line] [GPRBL])
3. Other group premiums (included in Group Premiums - Other Business [GPOBL])

Group Premiums - Other (Business Line)

Mnemonic Item number Category
GPOBL G525 Financial Services

This item is available for insurance companies only.

This item represents total premiums earned from policies covering a group of individuals that cannot be identified as life policies, health policies, or annuities.

This item is a component of Group Premiums - Total (Business Line) (GPTBL).

This item excludes:

1. Group health premiums (included in Group Premiums - Health [Business Line] [GPHBL])
2. Group life premiums (included in Group Premiums - Life [Business Line] [GPLBL])
3. Group retirement plan premiums (included in Group Premiums - Retirement Benefits [Business Line] [GPRBL])

Group Premiums - Retirement Benefits (Business Line)

Mnemonic Item number Category
GPRBL G524 Financial Services

This item is available for insurance companies only.

This item represents total premiums earned from contracts intended to provide future income to members of a group.

This item is a component of Group Premiums - Total (Business Line) (GPTBL).

This item includes:

1. Group annuity premiums
2. Group pension plan premiums
This item excludes:

1. Group health premiums (included in Group Premiums - Health [Business Line] [GPHBL])
2. Group life premiums (included in Group Premiums - Life [Business Line] [GPLBL])
3. Other group premiums (included in Group Premiums - Other [Business Line] [GPOBL])

**Group Premiums - Total (Business Line)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>GPTBL</td>
<td>G526</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents total premiums earned from life, health, and annuity contracts under which a group of individuals and their dependents are covered.

This item is a component of Premiums - Life - Total (Business Line) (PMLBL).

This item is the *sum* of:

1. Group Premiums - Health (Business Line) (GPHBL)
2. Group Premiums - Life (Business Line) (GPLBL)
3. Group Premiums - Other (Business Line) (GPOBL)
4. Group Premiums - Retirement Benefits (Business Line) (GPRBL)
‘I’ Data Definitions

I/B/E/S Data

I/B/E/S Beta

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBETA</td>
<td></td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item is a measure of the sensitivity of a stock’s rate of return to general market movements and can indicate its relative volatility to the rest of the market.

For United States stocks, the beta coefficient is given by the regression coefficient of the stock’s weekly price returns against the Standard & Poor’s 500 Index weekly price returns over a 3-year period. For example, the S&P 500 Index has a beta coefficient of 1. A stock with a higher beta coefficient is considered to be more volatile than the market; conversely, a stock with a lower beta can be expected to rise and fall more slowly than the market.

For non-United States stocks, the beta coefficient is given by the regression coefficient of the stock’s monthly price returns against the local market index monthly price returns over a 5-year period.

A result of "99.99" indicates that the beta calculation is not available.

I/B/E/S Capital International Flag

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBCIF</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item is a one-digit code that represents the source I/B/E/S uses to obtain earnings per share information.

I/B/E/S defines the codes as follows:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>I/B/E/S earnings per share data is reported by Morgan Stanley Capital International</td>
</tr>
<tr>
<td>9</td>
<td>I/B/E/S earnings per share data is not reported by Morgan Stanley Capital International</td>
</tr>
</tbody>
</table>
### I/B/E/S Coefficient of Variation

This concept represents the standard deviation of estimates divided by the average estimate for the defined fiscal period. The result is multiplied by 100.

The coefficient of variation indicates the percentage range within which two-thirds of all of the estimates fall for the defined fiscal period.

#### I/B/E/S Coefficient of Variation - Current - Year 1

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBF1CC (Year 1 Current)</td>
<td>(IBF1SC/IBF1AC) * 100</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF1CV (Year 1 Monthly)</td>
<td>(IBF1SD/IBF1AV) * 100</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF2CC (Year 2 Current)</td>
<td>(IBF2SC/IBF2AC) * 100</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF2CV (Year 2 Monthly)</td>
<td>(IBF2SD/IBF2AV) * 100</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF3CC (Year 3 Current)</td>
<td>(IBF3SC/IBF3AC) * 100</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF3CV (Year 3 Monthly)</td>
<td>(IBF3SD/IBF3AV) * 100</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This concept represents the standard deviation of estimates divided by the average estimate for the defined fiscal period. The result is multiplied by 100.

The coefficient of variation indicates the percentage range within which two-thirds of all of the estimates fall for the defined fiscal period.
**I/B/E/S Coefficient of Variation - Current - Year 2**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBF1CC (Year 1 Current)</td>
<td>(IBF1SC/IBF1AC) * 100</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF1CV (Year 1 Monthly)</td>
<td>(IBF1SD/IBF1AV) * 100</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF2CC (Year 2 Current)</td>
<td>(IBF2SC/IBF2AC) * 100</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF2CV (Year 2 Monthly)</td>
<td>(IBF2SD/IBF2AV) * 100</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF3CC (Year 3 Current)</td>
<td>(IBF3SC/IBF3AC) * 100</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF3CV (Year 3 Monthly)</td>
<td>(IBF3SD/IBF3AV) * 100</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This concept represents the standard deviation of estimates divided by the average estimate for the defined fiscal period. The result is multiplied by 100.

The coefficient of variation indicates the percentage range within which two-thirds of all of the estimates fall for the defined fiscal period.

**I/B/E/S Dilution Factor**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBDLFC</td>
<td>Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBDLF</td>
<td>Monthly</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the amount by which primary earnings per share information can be adjusted to derive fully diluted earnings per share.

Fully diluted earnings per share is defined as earnings per share that allows for the conversion of convertible senior stock and debt, the exercise of outstanding warrants and options, and agreements for issuance of common shares upon satisfaction of certain conditions.

**I/B/E/S Dilution Indicator**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBDLI</td>
<td>Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBDLIC</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

This item indicates that primary earnings per share information has been adjusted to derive fully diluted earnings per share. If the company’s earnings are displayed on a diluted basis a "D" follows the dilution factor.
## I/B/E/S EPS

### I/B/E/S EPS - 12-Months Moving (Actual)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBL12</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents earnings per share applicable to the latest 12-month period.

### I/B/E/S EPS - 5-Year Growth (Actual)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IB5YRG</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the average annual growth rate of each company’s earnings over the past five years. Five year earnings per share growth is calculated by the least squares method using the last 20 quarters of reported last four quarter earnings.

### I/B/E/S EPS - 5-Year Stability (Actual)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IB5YRS</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the average difference between the values of earnings per share that are given by a least squares growth line and the actual last 12 month-moving earnings per share values that are used to fit the line. The statistical term for this measure is the *average absolute deviation* of the estimates.

### I/B/E/S EPS - Actual Quarter Average Estimate

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBAQAC</td>
<td>Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBAQAV</td>
<td>Monthly</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the average of the quarterly estimates for the most recently reported quarter.

### I/B/E/S EPS - Actual Quarter Standard Deviation of Estimates

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBAQSC</td>
<td>Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBAQSD</td>
<td>Monthly</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the standard deviation of estimates for the most recently reported fiscal quarter.

Standard deviation is a measure of dispersion in this case, of earnings growth forecasts. Approximately two-thirds of the estimates fall within *plus one or minus one* standard deviation from the mean. The smaller the number, the greater the agreement is among analysts. The larger the number, the greater the dispersion of the estimates. There are no norms for standard deviation.
**I/B/E/S EPS - Average Estimate**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBF1AC</td>
<td>Year 1-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ1AC</td>
<td>Quarter 1-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF1AV</td>
<td>Year 1-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ1AV</td>
<td>Quarter 1-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF2AC</td>
<td>Year 2-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ2AC</td>
<td>Quarter 2-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF2AV</td>
<td>Year 2-Monthly</td>
<td>I/B/E/S</td>
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<tr>
<td>IBQ2AV</td>
<td>Quarter 2-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF3AC</td>
<td>Year 3-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ3AC</td>
<td>Quarter 3-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF3AV</td>
<td>Year 3-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ3AV</td>
<td>Quarter 3-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF4AC</td>
<td>Quarter 4-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ4AV</td>
<td>Quarter 4-Monthly</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the latest arithmetic average earnings per share estimate for the defined fiscal period.

An average estimate (also known as the consensus forecast) is a composite forecast of earnings per share that distills all of the available earnings per share estimate data into a single expectation.

**I/B/E/S EPS - High Estimate**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBF1HC</td>
<td>Year 1-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ1HC</td>
<td>Quarter 1-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF1HI</td>
<td>Year 1-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ1HI</td>
<td>Quarter 1-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF2HC</td>
<td>Year 2-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ2HC</td>
<td>Quarter 2-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF2HI</td>
<td>Year 2-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ2HI</td>
<td>Quarter 2-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF3HC</td>
<td>Year 3-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ3HC</td>
<td>Quarter 3-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF3HI</td>
<td>Year 3-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ3HI</td>
<td>Quarter 3-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF4HC</td>
<td>Quarter 4-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ4HI</td>
<td>Quarter 4-Monthly</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>
This item represents the highest current earnings estimate for the defined fiscal period. When used in conjunction with the low current earnings estimate, this item provides the range of estimates from all sell-side analysts that follow the company.

**I/B/E/S EPS - Latest Four Quarters (Actual)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
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</thead>
<tbody>
<tr>
<td>IBX12</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents actual earnings per share applicable to the latest four quarters.

**I/B/E/S EPS - Latest Period (Actual)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBA</td>
<td>Year</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBAQ</td>
<td>Quarter</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the latest actual earnings per share figure for the most recently reported year or quarter.

**I/B/E/S EPS - Low Estimate**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBF1LC</td>
<td>Year 1-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ1LC</td>
<td>Quarter 1-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF1LO</td>
<td>Year 1-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ1LO</td>
<td>Quarter 1-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF2LC</td>
<td>Year 2-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ2LC</td>
<td>Quarter 2-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF2LO</td>
<td>Year 2-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ2LO</td>
<td>Quarter 2-Monthly</td>
<td>I/B/E/S</td>
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<td>IBF3LC</td>
<td>Year 3-Current</td>
<td>I/B/E/S</td>
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<tr>
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<td>I/B/E/S</td>
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<tr>
<td>IBF3LO</td>
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<td>I/B/E/S</td>
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<td>I/B/E/S</td>
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<tr>
<td>IBQ4LO</td>
<td>Quarter 4-Monthly</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the lowest earnings estimate for the defined fiscal period. When used in conjunction with the high earnings estimate, this item provides the range of estimates from all sell-side analysts that follow the company.
### I/B/E/S EPS - Median Estimate

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBF1MC</td>
<td>Year 1-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ1MC</td>
<td>Quarter 1-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF1MD</td>
<td>Year 1-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ1MD</td>
<td>Quarter 1-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF2MC</td>
<td>Year 2-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ2MC</td>
<td>Quarter 2-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF2MD</td>
<td>Year 2-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ2MD</td>
<td>Quarter 2-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF3MC</td>
<td>Year 3-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ3MC</td>
<td>Quarter 3-Current</td>
<td>I/B/E/S</td>
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<tr>
<td>IBF3MD</td>
<td>Year 3-Monthly</td>
<td>I/B/E/S</td>
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<td>IBQ3MD</td>
<td>Quarter 3-Monthly</td>
<td>I/B/E/S</td>
</tr>
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<td>IBQ4MC</td>
<td>Quarter 4-Current</td>
<td>I/B/E/S</td>
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<tr>
<td>IBQ4MD</td>
<td>Quarter 4-Monthly</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the midpoint of all earnings estimates for the defined fiscal period. For example, if all earnings estimates were ranked from highest to lowest, this item would represent the midpoint of the range of earnings estimates.

### I/B/E/S EPS - Naive Estimate

<table>
<thead>
<tr>
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<th>Category</th>
</tr>
</thead>
<tbody>
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<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF2VC</td>
<td>Year 2-Current</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents an earnings per share forecast based on the assumption that future earnings will follow the same growth trends as past earnings.

This item is calculated by fitting a least squares growth line to the most recent 20 observations of 12-months moving earnings per share. The estimate is given by extrapolating the derived growth line to the end of the defined fiscal period.

### I/B/E/S EPS - Prior Period (Actual)

<table>
<thead>
<tr>
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<th>Category</th>
</tr>
</thead>
<tbody>
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<tr>
<td>IBQAE1</td>
<td>I/B/E/S</td>
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<tr>
<td>IBQAE2</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQAE3</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

August 2, 2002
This item represents the actual earnings per share figure for the period prior to the actual forecast period (for example, one year prior to the annual forecast period or one quarter, two quarters, or three quarters prior to the actual quarterly forecast period).

**I/B/E/S EPS - Quarter Indicator**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
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<td>IBQEP</td>
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<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item is a one-digit code that indicates whether earnings per share estimates are reported on a quarterly basis or a semi-annual basis.

I/B/E/S defines the codes as follows:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Earnings per share estimates are reported on a quarterly basis</td>
</tr>
<tr>
<td>2</td>
<td>Earnings per share estimates are reported on a semi-annual basis</td>
</tr>
</tbody>
</table>

**I/B/E/S Estimates Date**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBDTEC</td>
<td>Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBDTE</td>
<td></td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the date for I/B/E/S information. The date appears in the form MM/DD/YY (for example, 12/31/91).

**I/B/E/S Forecast Period**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBF1PC</td>
<td>Year 1-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ1PC</td>
<td>Quarter 1-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF1P</td>
<td>Year 1</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ1P</td>
<td>Quarter 1</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the company's fiscal period for the estimate. This date appears as Yyy (for example, Y92) or QqYyy (for example, Q2Y92).
## I/B/E/S Growth Rate

### I/B/E/S Growth Rate - Average Estimate

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBLGAC</td>
<td>Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBLGAV</td>
<td>Monthly</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the latest arithmetic average estimate of expected five-year growth for the defined fiscal period.

### I/B/E/S Growth Rate - High Estimate

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBLGHC</td>
<td>Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBLGHI</td>
<td>Monthly</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the highest estimate of expected five-year growth for the defined fiscal period. When used in conjunction with the low growth estimate (IBLGLC or IBLGLO), this item provides the range of growth expectations from virtually all sell-side analysts that follow the company.

### I/B/E/S Growth Rate - Low Estimate

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBLGLC</td>
<td>Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBLGLO</td>
<td>Monthly</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the lowest estimate of expected five-year growth for the defined fiscal period. When used in conjunction with the high growth rate estimate (IBLGH C or IBLGHI), this item provides the range of growth expectations from virtually all sell-side analysts that follow the company.

### I/B/E/S Growth Rate - Median Estimate

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBLGMC</td>
<td>Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBLGMD</td>
<td>Monthly</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the median (mid-point) estimate of expected five-year growth for the defined fiscal period.
### I/B/E/S Growth Rate - Number of Estimates

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBLGNC</td>
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</tr>
<tr>
<td>IBLGN</td>
<td>Monthly</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the number of five-year growth estimates for each company.

### I/B/E/S Growth Rate - Number of Estimates Down from Last Month

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBDNMC</td>
<td>Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBDNM</td>
<td>Monthly</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the number of five-year growth estimates that have been lowered from the prior month’s estimates.

### I/B/E/S Growth Rate - Number of Estimates Down from Last Week

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBDNWC</td>
<td>Current</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the number of five-year growth estimates that have been lowered from the prior week’s estimates.

### I/B/E/S Growth Rate - Number of Estimates Up from Last Month

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBUPMC</td>
<td>Current</td>
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</tr>
<tr>
<td>IBUPM</td>
<td>Monthly</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the number of five-year growth estimates that have been raised from the prior month’s estimates.

### I/B/E/S Growth Rate - Number of Estimates Up from Last Week

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBUPWC</td>
<td>Current</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the number of five-year growth estimates that have been raised from the prior week’s estimates.
**I/B/E/S Growth Rate - Standard of Deviation of Estimates**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBLGSC</td>
<td>Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBLGSD</td>
<td>Monthly</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the standard deviation of estimates for five-year growth.

Standard deviation is a measure of dispersion in this case, of earnings growth forecasts. Approximately two-thirds of the estimates fall within plus one or minus one standard deviation from the mean. The smaller the number, the greater the agreement is among analysts. The larger the number, the greater the dispersion of the estimates. There are no norms for standard deviation.

**I/B/E/S Growth Rate (Actual)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IB5YRG</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the growth rate of earnings per share reported over a 5-year period.

**I/B/E/S Home Market Code**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBHMCD</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item is a four-digit code that identifies a Japanese company by the agency governing the settlement of securities trading. Each Japanese company is assigned a unique code.

**I/B/E/S Indicated Annual Dividend**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBDVI</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents an indicated annual dividend payment based on the last quarterly or interim dividend. For example, an annualized dividend rate is derived by multiplying the last quarterly declared dividend times four and adding any recurring extra or special yearend dividends. The annualized dividend rate has empirical validity for companies that pay a consistent dividend amount on a regular basis.

**I/B/E/S Industry Code**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBICD</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item is a one- or two-digit code that, when used in conjunction with the Sector Code (IBSCD), identifies the line of business that best represents the company as a whole.

Industry classification and assignments are made by I/B/E/S, Inc.

I/B/E/S defines the industry codes as follows:
(In the following table, Morgan Stanley Capital International uses EAFE to refer to "Europe, Australia, and Far East.")

<table>
<thead>
<tr>
<th>Sector Code</th>
<th>Sector Description</th>
<th>Industry Code</th>
<th>Industry Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Financial Services</td>
<td>1</td>
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This item represents the number of earnings estimate for the defined fiscal period. Since virtually all institutional research firms are contributors to I/B/E/S, this number is an accurate representation of the total number of sell-side analysts that follow each company.

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<td>Year 3-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ3DN</td>
<td>Quarter 3-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ4DC</td>
<td>Quarter 4-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ4DN</td>
<td>Quarter 4-Monthly</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>
This item represents the number of earnings estimates for the defined fiscal period that have been lowered from the previous month.

**I/B/E/S Number of Estimates Down from Last Week**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBF1DW</td>
<td>Year 1-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ1DW</td>
<td>Quarter 1-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF2DW</td>
<td>Year 2-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ2DW</td>
<td>Quarter 2-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF3DW</td>
<td>Year 3-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ3DW</td>
<td>Quarter 3-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ4DW</td>
<td>Quarter 4-Current</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the number of earnings estimates that have been lowered from the previous week.

**I/B/E/S Number of Estimates Up**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBF1UC</td>
<td>Year 1-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ1UC</td>
<td>Quarter 1-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF1UP</td>
<td>Year 1-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ1UP</td>
<td>Quarter 1-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF2UC</td>
<td>Year 2-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ2UC</td>
<td>Quarter 2-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF2UP</td>
<td>Year 2-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ2UP</td>
<td>Quarter 2-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF3UC</td>
<td>Year 3-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ3UC</td>
<td>Quarter 3-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF3UP</td>
<td>Year 3-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ3UP</td>
<td>Quarter 3-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ4UC</td>
<td>Quarter 4-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ4UP</td>
<td>Quarter 4-Monthly</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the number of earnings estimates for the defined fiscal period that have been raised from the previous month.
### I/B/E/S Number of Estimates Up from Last Week

The table below lists the mnemonic identifiers, period categories, and categories for the number of estimates up from last week.

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBF1UW</td>
<td>Year 1-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ1UW</td>
<td>Quarter 1-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF2UW</td>
<td>Year 2-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ2UW</td>
<td>Quarter 2-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF3UW</td>
<td>Year 3-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ3UW</td>
<td>Quarter 3-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ4UW</td>
<td>Quarter 4-Current</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the number of earnings estimates that have been raised from the previous week.

### I/B/E/S Price - Close

The table below lists the mnemonic identifiers, period categories, and categories for the price close.

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBPRCC</td>
<td>Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBRCM</td>
<td></td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the most recent close price for the defined fiscal period as provided by I/B/E/S, Inc. Close price figures are rounded to the nearest whole unit value of legal tender.

### I/B/E/S Price/Earnings Ratio (Implied)

The table below lists the mnemonic identifiers, period categories, categories, and concept calculations for the price/earnings ratio.

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
<th>Concept Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBF1RC</td>
<td>Year 1-Current</td>
<td>I/B/E/S</td>
<td>--</td>
</tr>
<tr>
<td>IBF1PE</td>
<td>Year 1-Monthly</td>
<td>I/B/E/S</td>
<td>PRCCM/IBF1AV</td>
</tr>
<tr>
<td>IBF2RC</td>
<td>Year 2-Current</td>
<td>I/B/E/S</td>
<td>--</td>
</tr>
<tr>
<td>IBF2PE</td>
<td>Year 2-Monthly</td>
<td>I/B/E/S</td>
<td>PRCCM/IBF2AV</td>
</tr>
<tr>
<td>IBF3RC</td>
<td>Year 3-Current</td>
<td>I/B/E/S</td>
<td>--</td>
</tr>
<tr>
<td>IBF3PE</td>
<td>Year 3-Monthly</td>
<td>I/B/E/S</td>
<td>PRCCM/IBF3AV</td>
</tr>
</tbody>
</table>

This item represents the measure the market has placed on the anticipated price to earnings growth for each company. This item is the most recent close price divided by the average estimate for Year 1, 2, or 3.
### I/B/E/S Price/Earnings Ratio (Implied)

#### I/B/E/S Price/Earnings Ratio (Implied) - Current - Year 1

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
<th>Concept Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBF1RC</td>
<td>Year 1-Current</td>
<td>I/B/E/S</td>
<td>--</td>
</tr>
<tr>
<td>IBF1PE</td>
<td>Year 1-Monthly</td>
<td>I/B/E/S</td>
<td>PRCCM/IBF1AV</td>
</tr>
<tr>
<td>IBF2RC</td>
<td>Year 2-Current</td>
<td>I/B/E/S</td>
<td>--</td>
</tr>
<tr>
<td>IBF2PE</td>
<td>Year 2-Monthly</td>
<td>I/B/E/S</td>
<td>PRCCM/IBF2AV</td>
</tr>
<tr>
<td>IBF3RC</td>
<td>Year 3-Current</td>
<td>I/B/E/S</td>
<td>--</td>
</tr>
<tr>
<td>IBF3PE</td>
<td>Year 3-Monthly</td>
<td>I/B/E/S</td>
<td>PRCCM/IBF3AV</td>
</tr>
</tbody>
</table>

This item represents the measure the market has placed on the anticipated price to earnings growth for each company.

This item is the most recent close price divided by the average estimate for Year 1, 2, or 3.

#### I/B/E/S Price/Earnings Ratio (Implied) - Current - Year 2

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
<th>Concept Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBF1RC</td>
<td>Year 1-Current</td>
<td>I/B/E/S</td>
<td>--</td>
</tr>
<tr>
<td>IBF1PE</td>
<td>Year 1-Monthly</td>
<td>I/B/E/S</td>
<td>PRCCM/IBF1AV</td>
</tr>
<tr>
<td>IBF2RC</td>
<td>Year 2-Current</td>
<td>I/B/E/S</td>
<td>--</td>
</tr>
<tr>
<td>IBF2PE</td>
<td>Year 2-Monthly</td>
<td>I/B/E/S</td>
<td>PRCCM/IBF2AV</td>
</tr>
<tr>
<td>IBF3RC</td>
<td>Year 3-Current</td>
<td>I/B/E/S</td>
<td>--</td>
</tr>
<tr>
<td>IBF3PE</td>
<td>Year 3-Monthly</td>
<td>I/B/E/S</td>
<td>PRCCM/IBF3AV</td>
</tr>
</tbody>
</table>

This item represents the measure the market has placed on the anticipated price to earnings growth for each company.

This item is the most recent close price divided by the average estimate for Year 1, 2, or 3.

#### I/B/E/S Pricing Date

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBPDC</td>
<td>Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBPD</td>
<td>Current</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the date of the most recent close price (IBPRCM or IBPRCC) during the latest 52-week period. The date appears in the form MM/DD/YY (for example, 12/31/91).
I/B/E/S Sector Code

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBSCD</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item is a one- or two-digit code that describes the homogenous group of industries that comprise a major subset of the market of which the industry is a member. The Sector Code is used in conjunction with the Industry Code (IBICD) to identify the line of business that best represents the company as a whole.

Sector assignments and classifications are made by I/B/E/S, Inc.

I/B/E/S defines the Sector Codes as follows:

1. Financial Services
2. Health Care
3. Consumer Non-Durables
4. Consumer Services
5. Consumer Durables
6. Energy
7. Transportation
8. Technology
9. Basic Industries
10. Capital Goods
11. Public Utilities

I/B/E/S Shares Outstanding - Common/Ordinary

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBCSHO</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the net number of common/ordinary shares outstanding used by I/B/E/S, Inc.

I/B/E/S Standard Deviation of Estimates

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBF1SC</td>
<td>Year 1-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ1SC</td>
<td>Quarter 1-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF1SD</td>
<td>Year 1-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ1SD</td>
<td>Quarter 1-Monthly</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBF2SC</td>
<td>Year 2-Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQ2SC</td>
<td>Quarter 2-Current</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>
This item represents the standard deviation of estimates for the defined fiscal period as of the current monthly period.

Standard deviation is a measure of dispersion in this case, of earnings forecast. Approximately two-thirds of the estimates fall within plus one or minus one standard deviation from the average. The smaller the number, the greater the agreement is among analysts. The larger the number, the greater the dispersion of the estimates. There are no norms for standard deviation.

**I/B/E/S Ticker Symbol**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBTIC</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the unique symbol used by I/B/E/S to identify stock issues that trade on stock exchanges.

For United States and Canadian companies, I/B/E/S presents the actual trading symbol for the issue. For companies not incorporated in the United States or Canada, I/B/E/S assigns a ticker symbol. All IBES-defined tickers are preceded by the "@" symbol.

**I/B/E/S Unexpected Earnings**

**I/B/E/S Unexpected Earnings - Dollar Amount of Surprise**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBDUE</td>
<td>(IBAQ/IBAQAV)</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This concept represents the latest actual quarterly earnings per share minus the latest actual quarterly average estimate.

The dollar amount of the unexpected earnings (also known as earnings surprise) is a measure of how accurately the reported quarterly earnings were anticipated by investors. This concept represents the difference between the forecasted earnings and the actual reported earnings. It is presented as a monetary amount.
**I/B/E/S Unexpected Earnings - Percent**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBPUE</td>
<td>I/B/E/S</td>
<td>(((\text{IBAQ}/\text{IBAQAV})1)^* 100 )</td>
<td></td>
</tr>
</tbody>
</table>

This concept represents the latest actual quarterly earnings per share divided by the latest actual quarterly average estimate, minus 1. The result is multiplied by 100.

This concept is presented as a percentage of actual earnings.

The percent of unexpected earnings is a measure of how accurately the reported quarterly earnings were anticipated by investors. A positive percentage indicates that the company performed better than anticipated by investors. A negative percentage indicates the company performed worse than anticipated by investors.

**I/B/E/S Unexpected Earnings - Standard**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBSUE</td>
<td>I/B/E/S</td>
<td>(((\text{IBAQ}/\text{IBAQAV}) / \text{IBAQSD}) )</td>
<td></td>
</tr>
</tbody>
</table>

This concept represents the latest actual quarterly earnings per share minus the latest actual quarterly average estimate. The result is divided by the standard deviation of estimates for the latest quarter.

The unexpected earnings standard represents how much the reported earnings deviate from the expectations for those earnings (indicated by the number of standard deviations). This concepts measures whether reported earnings were accurately anticipated by investors or whether reported quarterly earnings were outside the range of expectation.

**I/B/E/S Unexpected Earnings Date**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Period</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBQSDC</td>
<td>Current</td>
<td>I/B/E/S</td>
</tr>
<tr>
<td>IBQSD</td>
<td></td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item represents the date of the unexpected earnings forecast. Analysts can compare the date of the earnings surprise forecast to the date the actual earnings are reported.
**I/B/E/S Uniform Company Actuals Flag**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBFLAG</td>
<td>I/B/E/S</td>
</tr>
</tbody>
</table>

This item reflects whether or not analysts agree with the reported earnings per share figure. I/B/E/S defines the codes as follows:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Analysts disagree with the reported earnings per share figures</td>
</tr>
<tr>
<td>1</td>
<td>Analysts agree with the reported earnings per share figures</td>
</tr>
</tbody>
</table>

**Inactive Company**

**Inactive Company Date (Monthly Period)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INCOD</td>
<td>G708</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This identifies the month and year a company becomes inactive on the database. In some instances, this date matches the date of the corporate action inactivating the company.

**Inactive Company Marker**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INCO</td>
<td>G715</td>
<td>Industrial, Financial Services</td>
</tr>
</tbody>
</table>

This indicates the reason a company becomes inactive on the database. Companies identified as inactive remain on the database but are no longer updated.

The following lists the Inactive Company Status Marker codes and their descriptions:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Acquisition or merger</td>
</tr>
<tr>
<td>02</td>
<td>Bankruptcy</td>
</tr>
<tr>
<td>03</td>
<td>Liquidation</td>
</tr>
<tr>
<td>04</td>
<td>Reverse acquisition</td>
</tr>
<tr>
<td>05</td>
<td>Company changed industries (no longer its format)</td>
</tr>
<tr>
<td>06</td>
<td>Leveraged buyout</td>
</tr>
<tr>
<td>09</td>
<td>Now a private company</td>
</tr>
<tr>
<td>10</td>
<td>Other (company no longer files with SEC, etc.)</td>
</tr>
</tbody>
</table>
Inactive Issue

Inactive Issue Date (Monthly Period)

Mnemonic | Category
--- | ---
INISSD | Issue

This identifies the month and year a company’s issues become inactive on the database. In some instances, this date matches the date of the corporate action that rendered the company or issues inactive.

Inactive Issue Status Marker

Mnemonic | Category
--- | ---
INISS | Issue

This indicates the reason a company’s issues become inactive on the database. Inactive issues remain on the database but are no longer updated.

The following lists the Inactive Issue Status Marker codes and their descriptions.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Acquisition or merger (company-level activity affected the issue)</td>
</tr>
<tr>
<td>02</td>
<td>Bankruptcy (company-level activity affected the issue)</td>
</tr>
<tr>
<td>03</td>
<td>Liquidation (company-level activity affected the issue)</td>
</tr>
<tr>
<td>04</td>
<td>Reverse acquisition (company-level activity affected the issue)</td>
</tr>
<tr>
<td>05</td>
<td>Company changed industries (no longer fits format)</td>
</tr>
<tr>
<td>06</td>
<td>Leveraged buyout (company-level activity affected the issue)</td>
</tr>
<tr>
<td>09</td>
<td>Now a private company (company-level activity affected the issue)</td>
</tr>
<tr>
<td>10</td>
<td>Other (company no longer files with SEC, etc.) (company-level activity affected the issue)</td>
</tr>
<tr>
<td>11</td>
<td>Agency governing settlement of securities’ trading inactivated the issue’s Local Settlement Code because the issue matured, expired, been called, or issue has been converted into an existing issue of the same company. No successor settlement code was established. (Local Settlement Codes are taken from CUSIP for North American issues and SEDOL for Rest of World)</td>
</tr>
<tr>
<td>12</td>
<td>Agency governing settlement of securities’ trading inactivated the issue’s Local Settlement Code. A successor settlement code was established and the issue was exchanged for another, as in a par value change. (Local Settlement Codes are taken from CUSIP for North American issues and SEDOL for Rest of World)</td>
</tr>
<tr>
<td>13</td>
<td>Price source for this SEDOL was no longer available. Issue now identified under different SEDOL</td>
</tr>
<tr>
<td>14</td>
<td>Fully paid issue was replaced or partly paid issue was replaced by a subsequent installment. Successor settlement code was established</td>
</tr>
<tr>
<td>20</td>
<td>Other (issue-level activity; company remains active on the file)</td>
</tr>
</tbody>
</table>
### Income

#### Income - Noninterest - Total (Bank)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INITB</td>
<td>G319</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for banks only.

This item represents the total revenue/income of a bank not attributed to interest and dividends received from earning assets.

This item is the sum of:

1. Commissions and Fees - Other (CFO)
2. Investment Securities - Gain (Loss) - Total (ISGT)
3. Revenue/Income - Sundry (RIS)
4. Trading/Dealing Securities - Gain (Loss) (TDSG)

#### Income - Other (Broker/Dealer)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IOBD</td>
<td>G304</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for brokers/dealers only.

This item represents other revenue/income attributed to broker/dealer operations that isn’t allocated to another broker/dealer revenue component.

This item is a component of Revenue - Total (REVT).

This item includes:

1. Asset management fees
2. Other commissions and fees attributed to broker/dealer operations

This item excludes:

1. Capitalized interest (included in Revenue/Income - Sundry [RIS])
2. Dividends received from permanent investments (included in Revenue/Income - Sundry [RIS])
3. Equity in earnings of permanent investments (included in Revenue/Income - Sundry [RIS])
4. Exceptional income (included in Special Items [SPI])
5. Foreign exchange income (included in Foreign Currency Adjustment [FCA])
6. Gain (loss) on disposition of tangible fixed assets (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
7. Nonfinancial service revenue (included in Revenue/Income - Sundry [RIS])
8. Provisions transferred from reserves (included in Provisions - Other [Net] [PVON])
9. Revenue/income attributed to operations (other than broker/dealer)
**Income - Other (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IOI</td>
<td>G294</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents other revenue attributed to insurance operations that is not allocated to another insurance revenue component.

This item is a component of Revenue - Total (REVT).

This item includes:
1. Brokerage commissions and fees
2. Insurance commissions and fees received
3. Other insurance income
4. Other underwriting income

This item excludes:
1. Capitalized interest (included in Revenue/Income - Sundry [RIS])
2. Dividends received from permanent investments (included in Revenue/Income - Sundry [RIS])
3. Equity in earnings of permanent investments (included in Revenue/Income - Sundry [RIS])
4. Exceptional income (included in Special Items [SPI])
5. Foreign exchange income (included in Foreign Currency Adjustment [FCA])
6. Gain (loss) on disposition of tangible fixed assets (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
7. Nonfinancial service revenue (included in Revenue/Income - Sundry [RIS])
8. Provisions transferred from reserves (included in Provisions - Other [Net] [PVON])
9. Revenue/income attributed to operations (other than insurance)

**Japan**

This item includes:
1. Adjustments to underwriting reserves for deposits by policyholders
2. Deposit premiums by policyholders

**Income - Other (Insurance) to Revenue - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OTHREV</td>
<td>(IOI/REVT) * 100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This concept is Income - Other (Insurance) divided by Revenue - Total multiplied by 100.

**Income - Other (Japan Non-Consolidated)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INCOJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents total ordinary, non-operating income during the period, reported in the Cash Inflow section.

This item is a component of Net Income (Loss) (Japan Non-Consolidated) (NINCJ).
This item is the sum of:

1. Dividends and Interest Received (Japan Non-Consolidated) (DIVINTJ)
2. Income - Sundry (Japan Non-Consolidated) (INCSUNJ)

**Income - Other (Parent)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IOP</td>
<td>G490</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for U.S. bank holding companies only.

This item represents revenue/income attributed to the parent bank holding company that is not allocated to another revenue component.

This item is a component of Income - Total (Parent) (ITP).

This item includes:

1. Management fees
2. Other income
3. Service fees

**Income - Other (Real Estate)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IORE</td>
<td>G298</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for real estate companies only.

This item represents other revenue attributed to real estate operations that is not allocated to another real estate revenue component.

This item is a component of Revenue - Total (REVT).

This item excludes:

1. Capitalized interest (included in Revenue/Income - Sundry [RIS])
2. Dividends received from permanent investments (included in Revenue/Income - Sundry [RIS])
3. Equity in earnings of permanent investments (included in Revenue/Income - Sundry [RIS])
4. Exceptional income (included in Special Items [SPI])
5. Foreign exchange income (included in Foreign Currency Adjustment [FCA])
6. Gain (loss) on disposition of investment properties (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
7. Gain (loss) on disposition of tangible fixed assets (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
8. Nonfinancial service revenue (included in Revenue/Income - Sundry [RIS])
9. Provisions transferred from reserves (included in Provisions - Other [Net] [PVON])
10. Revenue/income attributed to operations (other than real estate)

**France** This item includes:

1. Operations subsidies (subventions d’exploitation)
2. Transfers of expenses - other (transferts de charges -autres)
3. Transfers of expenses - repayment of tenant costs (transferts de charges - remboursements de charges locatives)
**Income - Sundry (Japan Non-Consolidated)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INCSUNJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents all ordinary, non-operating income other than dividends and interest received, reported in the Cash Inflow section.

This item is a component of Income - Other (Japan Non-Consolidated) (INCOJ).

**Income - Total (Parent)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITP</td>
<td>G491</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for U.S. bank holding companies only.

This item represents gross income received by the parent bank holding company.

This item is the sum of:

1. Dividends from Subsidiaries - Banks (Parent) (DVSBP)
2. Dividends from Subsidiaries - Other (Parent) (DVSOP)
3. Income - Other (Parent) (IOP)
4. Interest Income (Parent) (IIP)

**Income Before Extraordinary Items**

**Income Before Extraordinary Items**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IB</td>
<td>G378</td>
<td>Industrial</td>
</tr>
<tr>
<td>IBF</td>
<td>GF40</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents income after the deduction of all expenses, including allocations to untaxed Balance Sheet reserves (if applicable), income taxes, minority interest, and net items, but before extraordinary items and provisions for dividends.

This item is the sum of:

1. Pretax Income (PI)
2. Net Items - Total (NIT)
   less:
   1. Appropriations to Untaxed Reserves (AUTXR)
   2. Income Taxes - Total (TXT)
   3. Minority Interest (Income Account) (MII)
Austria  This item is adjusted to reflect income prior to allocations to/from free reserves (freie Rucklagen) and statutory reserves (gestzliche Rucklagen).

Germany  This item excludes:
   1. Profit (loss) carried forward from prior periods
   2. Transfers or allocations to various equity reserves

Financial Services definition
This item represents income after the deduction of all expenses, including allocations to untaxed Balance Sheet reserves (if applicable), income taxes, minority interest, and net Items, but before extraordinary items and provisions for dividends.

This item is the sum of:
   1. Pretax Income (PI)
   2. Net Items - Total (NIT)
   less:
      1. Appropriations to Untaxed Reserves (AUTXR)
      2. Income Taxes - Total (TXT)
      3. Minority Interest (Income Account) (MII)

Austria  This item is adjusted to reflect income prior to allocations to/from free reserves (freie Rucklagen) and statutory reserves (gestzliche Rucklagen).

Germany  This item excludes:
   1. Profit (loss) carried forward from prior periods
   2. Transfers or allocations to various equity reserves

Spain  Income Statements are generally reported on a pretax basis. When taxation or the proposed provision for taxes is available in the notes to the financial statements, SPC presents a net income figure. When the company does not report taxation, this Item and Income Taxes - Total (TXT) contain Not Available data codes (@NA). When the company reports a loss for the year and no taxation is reported, we present the net loss figure.

Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>Reflects an accounting change</td>
</tr>
<tr>
<td>AU</td>
<td>Combination of AC and US, or GP and US, or GI and US</td>
</tr>
<tr>
<td>GI</td>
<td>Combination AC and GP</td>
</tr>
<tr>
<td>GP</td>
<td>Some or all data is pro forma</td>
</tr>
<tr>
<td>US</td>
<td>The company reports in U.S. dollars</td>
</tr>
</tbody>
</table>
Income Before Extraordinary Items - Interim

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBIS</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents Income Before Extraordinary Items on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

Industrial definition

This item represents income after the deduction of all expenses, including allocations to untaxed Balance Sheet reserves (if applicable), income taxes, minority interest, and net items, but before extraordinary items and provisions for dividends.

This item is the sum of:

1. Pretax Income
2. Net Items - Total
   less:
   1. Appropriations to Untaxed Reserves
   2. Income Taxes - Total
   3. Minority Interest (Income Account)

Austria  This item is adjusted to reflect income prior to allocations to/from free reserves (freie Rucklagen) and statutory reserves (gestzliche Rucklagen).

Germany  This item excludes:

1. Profit (loss) carried forward from prior periods
2. Transfers or allocations to various equity reserves

Financial Services definition

This item represents income after the deduction of all expenses, including allocations to untaxed Balance Sheet reserves (if applicable), income taxes, minority interest, and net Items, but before extraordinary items and provisions for dividends.

This item is the sum of:

1. Pretax Income
2. Net Items - Total
   less:
   1. Appropriations to Untaxed Reserves
   2. Income Taxes - Total
   3. Minority Interest (Income Account)

Austria  This item is adjusted to reflect income prior to allocations to/from free reserves (freie Rucklagen) and statutory reserves (gestzliche Rucklagen).

Germany  This item excludes:

1. Profit (loss) carried forward from prior periods
2. Transfers or allocations to various equity reserves
Spain

Income Statements are generally reported on a pretax basis. When taxation or the proposed provision for taxes is available in the notes to the financial statements, SPC presents a net income figure.

When the company does not report taxation, this Item and Income Taxes - Total contain Not Available data codes (@NA). When the company reports a loss for the year and no taxation is reported, we present the net loss figure.

**Income Before Extraordinary Items - Preliminary**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBPS</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents Income Before Extraordinary Items on a Preliminary basis. By definition, preliminary data are scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

**Industrial definition**

This item represents income after the deduction of all expenses, including allocations to untaxed Balance Sheet reserves (if applicable), income taxes, minority interest, and net items, but before extraordinary items and provisions for dividends.

This item is the sum of:

1. Pretax Income
2. Net Items - Total
   less:
   1. Appropriations to Untaxed Reserves
   2. Income Taxes - Total
   3. Minority Interest (Income Account)

**Austria** This item is adjusted to reflect income prior to allocations to/from free reserves (*freie Rucklagen*) and statutory reserves (*gestzliche Rucklagen*).

**Germany** This item excludes:

1. Profit (loss) carried forward from prior periods
2. Transfers or allocations to various equity reserves

**Financial Services definition**

This item represents income after the deduction of all expenses, including allocations to untaxed Balance Sheet reserves (if applicable), income taxes, minority interest, and net Items, but before extraordinary items and provisions for dividends.

This item is the sum of:

1. Pretax Income
2. Net Items - Total
   less:
   1. Appropriations to Untaxed Reserves
   2. Income Taxes - Total
   3. Minority Interest (Income Account)

**Austria** This item is adjusted to reflect income prior to allocations to/from free reserves (*freie Rucklagen*) and statutory reserves (*gestzliche Rucklagen*).
Germany  This item excludes:
   1. Profit (loss) carried forward from prior periods
   2. Transfers or allocations to various equity reserves

Spain  Income Statements are generally reported on a pretax basis. When taxation or the proposed provision for taxes is available in the notes to the financial statements, SPC presents a net income figure.

When the company does not report taxation, this Item and Income Taxes - Total contain Not Available data codes (@NA). When the company reports a loss for the year and no taxation is reported, we present the net loss figure.

**Income Before Extraordinary Items (FOF)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number (for North America)</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBC</td>
<td>G660</td>
<td>Industrial</td>
</tr>
<tr>
<td>IBCF</td>
<td>GF61</td>
<td>Footnote</td>
</tr>
</tbody>
</table>

This item represents income of the company after all expenses but before provisions for common/ordinary and/or preferred/preference share dividends. This item is usually identical to Income Before Extraordinary Items (IB) as reported on the Income Statement. However, some companies report this item on the Flow of Funds Statement after extraordinary items or before equity in earnings, income taxes, exceptional items, and/or minority interest.

This item is a component of Funds From Operations - Total (FOPT) on Flow of Funds Statements with Format Codes 1-3, and 5-7. On a Statement of Cash Flows (Format Code 7) and on a Rest of World Cash Flow Statement by Activity (Format Code 10), this item is a component of Operating Activities - Net Cash Flow (OANCF). On a Rest of World Cash Flow Statement by Source and Use (Format Code 11), this item is a component of Source of Funds - Total (FSRCT).

**Footnote Code**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IX</td>
<td>Income is reported after extraordinary items</td>
</tr>
<tr>
<td>IZ</td>
<td>Income is reported before taxes but after gross extraordinary items</td>
</tr>
<tr>
<td>PB</td>
<td>Income is reported before taxes and extraordinary items</td>
</tr>
<tr>
<td>SD</td>
<td>Income as reported on the Flow of Funds Statement cannot be reconciled to net income as reported on the Income Statement</td>
</tr>
</tbody>
</table>
Income Before Income Taxes and Equity in Undistributed Income

*Income Before Income Taxes and Equity in Undistributed Income (Parent)*

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBTP</td>
<td>G499</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for U.S. bank holding companies only.

This item represents total revenue of the parent bank holding company less total expenses. This item is reported before taxes and equity in the undistributed income of subsidiary companies.

This item is a component of Net Income (Parent) (NIP).

This item is Income - Total (Parent) (ITP) less Expense - Total (Parent) (XTP).

**Income Percentage Change**

*Income Percentage Change - 1 Year*

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBCHG1</td>
<td>(((\text{IB})/\text{IB}[-1]))*100</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

This item represents Income Before Extraordinary Items divided by the previous value of Income Before Extraordinary Items minus one. This total is multiplied by 100.

*Income Percentage Change - 10 Years*

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBCHG10</td>
<td>(((\text{IB})/\text{IB}[-10]))*100</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

This item represents Income Before Extraordinary Items divided by the previous 10 year values of Income Before Extraordinary Items minus one. This total is multiplied by 100.
**Income Percentage Change - 3 Years**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
</table>
| IBCHG3   |         | ((IB/IB\([-3]\))-1)*100 | Industrial  
Financial Services |

This item represents Income Before Extraordinary Items *divided by* the previous three year values of Income Before Extraordinary Items *minus* one. This total is *multiplied by* 100.

**Income Percentage Change - 5 Years**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
</table>
| IBCHG5   |         | ((IB/IB\([-5]\))-1)*100 | Industrial  
Financial Services |

This item represents Income Before Extraordinary Items *divided by* the previous five year values of Income Before Extraordinary Items *minus* one. This total is *multiplied by* 100.

**Income Statement Model Number**

**Income Statement Model Number**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISMOD</td>
<td>G735</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This is a two-character numeric code identifying the format in which a company presents its operating expenses on the Income Statement. It relates only to those items comprising the balancing model for Operating Expense (XOPR).

Operating Expense (XOPR) includes:

1. Cost of Goods Sold (COGS)
2. Selling, General, and Administrative Expense (XSGA)
3. Raw Materials, Supplies, and Merchandise (RAWMSM)
4. Change in Stocks (STKCH)
5. Capitalized Costs (CAPCST)
6. Staff Expense - Total (XSTF)
7. Operating Expense - Other (XOPRO)
The following lists Income Statement Model Number codes and their descriptions:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
</table>
| 01   | **Cost of Sales Format**  
       Cost of Goods Sold plus Selling, General, and Administrative Expense plus Operating Expense - Other equals Operating Expense  
       **Note:** When the 01 code is designated, these items contain a Not Available data code (@NA):  
       Raw Materials, Supplies, and Merchandise (RAWMSM)  
       Change in Stocks (STKCH)  
       Capitalized Costs (CAPCST)  
       Staff Expense - Total (XSTF)  
       **Canada, United States** Operating Expense - Other contains a Not Available data code (@NA) |
| 02   | **Purchase or Production Format**  
       Raw Materials, Supplies, and Merchandise minus Change in Stocks minus Capitalized Costs plus Staff Expense - Total plus Operating Expense - Other equals Operating Expense  
       **Note:** When the 02 code is designated, these items contain a Not Available data code (@NA):  
       Cost of Goods Sold (COGS)  
       Selling, General, and Administrative Expense (XSGA) |
| 03   | Either components of Operating Expense (XOPR) are unclassified or operating expenses are presented as a total with no detailed breakdown  
       **Note:** When the 03 code is designated, all components of Operating Expense (XOPR) contain a Not Available data code (@NA) but the total figure is presented in Operating Expense (XOPR) |
| 04   | SPC calculates a figure for Operating Expense (XOPR) from available information, but components contain a Not Available data code (@NA) |
| 05   | **Hybrid Format**  
       Company does not report operating revenues or expenses but does include operating income on the Income Statement |

### Income Taxes

**Income Taxes - Accrued - Increase (Decrease)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TXACH</td>
<td>G690</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents increase (decrease) in accrued income taxes as reported in the Indirect Operating Activities section on a Statement of Cash Flows (Format Code = 7).  
This item is a component of Operating Activities - Net Cash (OANCF).
This item includes increase (decrease) in:

1. Amounts included by SPC in Income Taxes Payable (TXP)
2. Long-term income taxes payable
3. Taxes not classified by type

This item excludes increase (decrease) in:

1. Accrued taxes (when a separate accrued income tax figure is reported)
2. Deferred taxes (when no breakout from taxes payable is available)
3. Income tax expense (benefit)
4. Income taxes paid

This item contains a Not Available data code (@NA) for companies reporting statement formats other than a Statement of Cash Flows (Format Code = 7).

This item contains a Combined Figure data code when:

1. Accrued income taxes are reported outside the Indirect Operating Activities section
2. Changes in accrued income taxes are not reported on the Statement of Cash Flows but the Balance Sheet shows a change between the current and prior year

**Income Taxes - Current**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TXC</td>
<td>G367</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents the current amount of taxes payable to local, provincial/state, national, and foreign governments.

This item is a component of Income Taxes - Total (TXT).

This item excludes:

1. Prior year’s tax adjustments (included in Income Taxes - Other [TXO])
2. Tax carry backs and tax carry forwards reported after income before extraordinary items (included in Extraordinary Items [XI])

**Austria** This item includes taxes on income, earnings, and assets (*Steuern vom Einkommen, vom Ertrag, und vom Vermögen*).

**Canada** This item includes:

1. Effect of flow-through investment tax credit
2. Income taxes on dividends or earnings of unconsolidated subsidiaries
3. Investment tax credit recapture (when a breakout is available)
4. Large corporations tax
5. Territorial income taxes

**Finland** Current income taxes may be reported net of amounts covered by disposable funds.

**Germany** This item includes taxes on income, earnings, and assets (*Steuern vom Einkommen, vom Ertrag, und vom Vermögen*).

**Japan** This item includes corporation, inhabitant and enterprise taxes.

This item is provided by TOYO KEIZAI, Inc.

**Switzerland** This item includes taxes on capital (*Kapitalsteuer*).
**United Kingdom**  This item excludes:
1. Advance Corporation Tax (ACT) recoverable or written off (included in Income Taxes - Other [TXO])
2. Double-taxation relief
3. Related companies' taxation

**United States**  This item includes:
1. Effect of flow-through investment tax credit
2. Income taxes on dividends or earnings of unconsolidated subsidiaries
3. Investment tax credit recapture (when a breakout is available)
4. Territorial income taxes (for example, Puerto Rico)

**Financial Services definition**
This item represents the current amount of taxes payable to local, provincial/state, national, and foreign governments.
This item is a component of Income Taxes - Total (TXT).
This item excludes:
1. Prior year’s tax adjustments (included in Income Taxes - Other [TXDO])
2. Tax carry backs and tax carry forwards reported after income before extraordinary items (included in Extraordinary Items [XI])

**Austria**  This item includes taxes on income, earnings, and assets (*Steuern vom Einkommen, vom Ertrag, und vom Vermögen*).

**Canada**  This item includes:
1. Effect of flow-through investment tax credit
2. Income taxes on dividends or earnings of unconsolidated subsidiaries
3. Investment tax credit recapture (when a breakout is available)
4. Large Corporations Tax (for companies with a minimum of $10 million in net capital assets)

**Finland**  Current income taxes may be reported net of amounts covered by disposable funds.

**Germany**  This item includes taxes on income, earnings, and assets (*Steuern vom Einkommen, vom Ertrag, und vom Vermögen*).

**Switzerland**  This item includes taxes on capital (*Kapitalsteuer*).

**United Kingdom**  This item includes:
1. Double-taxation relief
2. Related companies' taxation

This item excludes Advance Corporation Tax (ACT) recoverable or written off (included in Income Taxes - Other [TXDO])

**United States**  This item includes:
1. Effect of flow-through investment tax credit
2. Income taxes on dividends or earnings of unconsolidated subsidiaries
3. Investment tax credit recapture (when a breakout is available)
4. Territorial income taxes (for example, Puerto Rico)
**Income Taxes - Foreign**

**Mnemonic** | **Item number** | **Category**
--- | --- | ---
TXFO | G412 | Industrial
TXDO | G369 | Financial Services

**Industrial definition**

This item represents the total amount of current and deferred income taxes payable to foreign governments. When foreign income taxes are not reported by the company, this item contains a Not Available data code (@NA).

This is a supplementary Income Statement item.

**Ireland**  This item includes United Kingdom corporation tax.

**Financial Services definition**

This item represents the total amount of current and deferred income taxes payable to foreign governments.

**Ireland**  This item includes United Kingdom corporation tax.

**Income Taxes - Other**

**Mnemonic** | **Item number** | **Category**
--- | --- | ---
TXO | G620 | Industrial
TXDO | G369 | Financial Services

**Industrial definition**

This item represents income taxes (other than current or deferred).

This item is a component of Income Taxes - Total (TXT).

This item includes:

1. Prior year adjustments
2. Provision for income taxes applicable to a carry forward tax loss
3. Provision for taxes relating to minority interest

This item excludes:

1. Income taxes on discontinued operations (included in Extraordinary Items [XI])
2. Income taxes on extraordinary items
3. Investment tax credits (included in Income Taxes - Current [TXC])
4. Residuals due to rounding

**Japan**  This item includes other tax refunds and others.

This item is provided by TOYO KEIZAI, Inc.

**United Kingdom**  This item includes:

1. Advance Corporation Tax recoverable or written off
2. Taxation overprovided

**United States**  This item includes tax benefits of Safe Harbor leases (unless included in deferred taxes by the company).
Financial Services definition
This item represents income taxes (other than current or deferred).
This item is a component of Income Taxes - Total (TXT).
This item includes:
1. Prior year adjustments
2. Provision for income taxes applicable to a carry forward tax loss
3. Provision for taxes relating to minority interest
This item excludes:
1. Income taxes on discontinued operations (included in Extraordinary Items [XI])
2. Income taxes on extraordinary items (included in Extraordinary Items [XI])
3. Investment tax credits (included in Income Taxes - Current [TXC])
4. Residuals due to rounding

Ireland This item includes special duties on banks in the Republic of Ireland.

United Kingdom This item includes:
1. Advance Corporation Tax recoverable or written off
2. Taxation overprovided

Income Taxes - Total

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
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<tbody>
<tr>
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<td>G370</td>
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<td>Financial Services</td>
</tr>
<tr>
<td>TXTF</td>
<td>GF39</td>
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</tbody>
</table>

Industrial definition
This item represents all taxes imposed on income by local, provincial/state, national, and foreign governments.
This item is a component of Income Before Extraordinary Items (IB).
This item is the sum of:
1. Income Taxes - Current (TXC)
2. Deferred Taxes (Income Account) (TXDI)
3. Income Taxes - Other (TXO)
This item includes:
1. Charges in lieu of income taxes
2. Deferred income taxes
3. Income taxes on dividends or earnings of unconsolidated subsidiaries
4. Other income taxes
5. Territorial income taxes
This item excludes:
1. Franchise taxes (included in Operating Expense - Other [XOPROJ])
2. Other taxes (included in Operating Expense - Other [XOPROJ])
3. Tax carry backs and tax carry forwards reported after net income (included in Extraordinary Items [XI])
Canada This item includes:
   1. Charge equivalent to income tax credit
   2. Large corporations tax

France This item includes profit sharing tax (l’impot sur la participation aux bénéfices).

Japan This item includes enterprise tax (when no breakout is available).
This item excludes enterprise tax (when a breakout is available) (included in Selling, General, and Administrative Expense [XSGA]).

Malaysia This item includes development tax.

Norway This item includes capital tax.

South Africa This item includes:
   1. Mining tax
   2. Payments to a lessor trust

Spain When the company considers corporate taxes as a distribution of income rather than an expense, this item contains a Not Available data code (@NA). When no taxation is reported, this item contains a zero.

Sweden This item includes profit sharing tax.

Switzerland Companies occasionally report income taxes as an unquantified amount in other expenses. When no breakout is available, this item contains a Combined Figure data code (@CF).

United Kingdom This item excludes Petroleum Revenue Tax (included in Operating Expense - Other [XOPRO]).

United States This item includes:
   1. Charge equivalent to investment tax credit
   2. State income taxes

Financial Services definition
This item represents all taxes imposed on income by local, provincial/state, national, and foreign governments.
This item is a component of Income Before Extraordinary Items (IB).
This item is the sum of:
   1. Income Taxes - Current (TXC)
   2. Deferred Taxes (Income Account) (TXDI)
   3. Income Taxes - Other (TXDO)
This item includes:
   1. Charges in lieu of income taxes
   2. Deferred income taxes
   3. Income taxes on dividends or earnings of unconsolidated subsidiaries
   4. Other income taxes
   5. Territorial income taxes
This item excludes:
   1. Franchise taxes not based on income (included in Administrative and General Expense - Total [XAGT])
   2. Other taxes (included in Administrative and General Expense - Total [XAGT])
   3. Tax carry backs and tax carry forwards reported after net income (included in Extraordinary items [XI])

August 2, 2002
Canada  This item includes:
   1. Charge equivalent to income tax credit
   2. Large Corporations Tax

France  This item includes profit sharing tax (l’impot sur la participation aux benefices).

Japan  This item includes enterprise tax (when no breakout is available).
This item excludes enterprise tax (when a breakout is available) (included in Selling, General, and Administrative Expense [XSGA]).

Malaysia  This item includes development tax.

Norway  This item includes capital tax.

South Africa  This item includes:
   1. Mining tax
   2. Payments to a lessor trust

Spain  When the company considers corporate taxes as a distribution of income rather than an expense, this item contains a Not Available data code (@NA). When no taxation is reported, this item contains a zero.

Sweden  This item includes profit sharing tax.

Switzerland  Companies occasionally report income taxes as an unquantified amount in other expenses. When no breakout is available, this item contains a Combined Figure data code (@CF).

United States  This item includes:
   1. Charge equivalent to investment tax credit
   2. State income taxes

Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>AC</td>
<td>Reflects an accounting change</td>
</tr>
<tr>
<td>BH</td>
<td>Includes other taxes</td>
</tr>
<tr>
<td>FP</td>
<td>Combination AC and BH</td>
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</table>

**Income Taxes (Parent)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
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</thead>
<tbody>
<tr>
<td>TXIP</td>
<td>G501</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for U.S. bank holding companies only.

This item represents taxes imposed on the income of the parent bank holding company by local, national, and foreign governments.

This item is a component of Net Income (Parent) (NIP).

This item includes:
   1. Current income taxes
   2. Deferred income taxes
   3. Investment tax credits


**Income Taxes Paid**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TXPD</td>
<td>G700</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format code 7 (Statement of Cash Flows) and Format code 10 (Rest of World Cash Flow Statement by Activity).

**Format code 7**

This item represents cash payments for income taxes to local, provincial/state, federal, and foreign governments.

This item includes:

1. Cash paid for income taxes applicable to both current and prior years
2. Net income taxes paid

This item excludes:

1. Changes in deferred taxes reported on the Income Statement or Balance Sheet
2. Income tax expense
3. Tax refunds (when reported separately)

This item contains a Not Available data code (@NA) on a Statement of Cash Flows when:

1. The company uses the direct method of accounting for reporting its Statement of Cash Flows and income taxes cannot be separated from other payments or receipts
2. Income taxes paid are not reported on the statement or in the notes

**Format code 10**

This item represents the amount of income taxes paid or refunded, reported as a supplemental item on the Cash Flow Statement.

This item excludes taxation reported in the Operating Activities or Financing Activities section.

**Income Taxes Paid (Japan Non-Consolidated)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INCTXPDJ</td>
<td></td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents income taxes paid by the company at the end of the fiscal year, reported in the Cash Outflow section.

This item is a component of End-of-Year Expenses (Japan Non-Consolidated) (XENDYRJ).
Increase in Investments

Mnemonic | Item number (for North America) | Category
--- | --- | ---
IVCH | G677 | Industrial
IVCHF | Not Applicable | Footnote

This item represents funds used to increase the company’s investment portfolio.

**Format codes 1-3, 5-7**

This item is a component of Uses of Funds - Total (FUSET) on a Working Capital Statement (Format Code = 1), a Cash Statement Classified by Source and Use (Format Code = 2), or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5).

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH) on a Cash Statement Classified by Activity (Format Code = 3) or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5).

This item is a component of Investing Activities - Net Cash (IVNCF) on a Statement of Cash Flows (Format Code = 7).

This item may include current receivables when the company reports an unclassified Balance Sheet.

This item includes:
1. Increase in investments in unconsolidated subsidiaries
2. Increase in long-term receivables
3. Long-term investments combined with short-term investments

This item excludes:
1. Additional investment in the company (when the company is consolidated)
2. Changes in notes receivable relating to shareholders’ equity

This item contains a Combined Figure data code (@CF) when:
1. Decrease in investments is reported net of increase in investments
2. Increase in investments is combined with another item for companies reporting a Working Capital Statement (Format Code = 1), a Cash Statement Classified by Source and Use (Format Code = 2), a Cash Statement Classified by Activity (Format Code = 3), a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5), or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = 6)
3. Increase in Investments is combined with another item within or outside the Investing Activities section on a Statement of Cash Flows (Format Code = 7)

**Format codes 10 and 11**

This item is a component of Investing Activities - Net Cash Flow (IVNCF) on a Rest of World Cash Flow Statement by Activity.

This item is a component of Use of Funds - Total (FUSET) on a Rest of World Cash Flow Statement by Source and Use.

This item includes:
1. Increase in investment in unconsolidated subsidiaries
2. Increase in long-term receivables
This item contains a Combined Figure (@CF) data code when:

1. Increases in investments are reported net of decreases. The combined total is included in Investments - (Decrease) (SIV)
2. An increase in investments is reported outside the Investing Activities section of the Cash Flow Statement, or on the Balance Sheet

**Japan (Consolidated)**

This item includes reclassification of marketable securities to investment securities.

**Format code 12**

This item is a component Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI).

- Before adoption of FRS 1, this item includes:
  1. Purchase of Fixed Asset Investments
  2. Purchase of Short-Term Investments
  3. Purchase/Acquisition of Other Investments

This item contains a Combined Figure (@CF) data code when sales of investments are reported net of purchases. The combined total is included in Investments - Disposal (INVDSP).

**Footnote Code**

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<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
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**Individual Benefits**

**Individual Benefits (Business Line)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
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</thead>
<tbody>
<tr>
<td>IBBL</td>
<td>G538</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for Insurance companies only.

This item represents benefits incurred for life, health, and annuity contracts under which one individual is covered.

This item includes:

1. Individual annuity benefits
2. Individual health benefits
3. Individual life benefits
## Individual Premiums

### Individual Premiums - Annuity (Business Line)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IPABL</td>
<td>G519</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents total premiums earned from contracts intended to provide future income to an individual.

This item is a component of Individual Premiums - Total (Business Line) (IPTBL).

This item excludes:

1. Individual health premiums (included in Individual Premiums - Health [Business Line] [IPHBL])
2. Individual life premiums (included in Individual Premiums - Life [Business Line] [IPLBL])
3. Other individual premiums (included in Individual Premiums - Other [Business Line] [IPOBL])

### Individual Premiums - Health (Business Line)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IPHBL</td>
<td>G518</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents total premiums earned from policies under which one individual is covered for unexpected illness or injury.

This item is a component of Individual Premiums - Total (Business Line) (IPTBL).

This item excludes:

1. Individual annuity premiums (included in Individual Premiums - Annuity [Business Line] [IPABL])
2. Individual life premiums (included in Individual Premiums - Life [Business Line] [IPLBL])
3. Other individual premiums (included in Individual Premiums - Other [Business Line] [IPOBL])

### Individual Premiums - Life (Business Line)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IPLBL</td>
<td>G517</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents total premiums earned from policies under which one individual is covered for loss of life.

This item is a component of Individual Premiums - Total (Business Line) (IPTBL).
This item excludes:

1. Individual annuity premiums (included in Individual Premiums - Annuity [Business Line] [IPABL])
2. Individual health premiums (included in Individual Premiums - Health [Business Line] [IPHBL])
3. Other individual premiums (included in Individual Premiums - Other [Business Line] [IPOBL])

**Individual Premiums - Other (Business Line)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
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</thead>
<tbody>
<tr>
<td>IPOBL</td>
<td>G520</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents total premiums earned from policies covering one individual that cannot be identified as life policies, health policies, or annuities.

This item is a component of Individual Premiums - Total (Business Line) (IPTBL).

This item excludes:

1. Individual annuity premiums (included in Individual Premiums - Annuity [Business Line] [IPABL])
2. Individual health premiums (included in Individual Premiums - Health [Business Line] [IPHBL])
3. Individual life premiums (included in Individual Premiums - Life [Business Line] [IPLBL])

**Individual Premiums - Total (Business Line)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IPTBL</td>
<td>G521</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents total premiums earned from life, health, and annuity contracts under which one individual is covered.

This item is a component of Premiums - Life - Total (Business Line) (PLTBL).

This item is the sum of:

1. Individual Premiums - Annuity (Business Line) (IPABL)
2. Individual Premiums - Health (Business Line) (IPHBL)
3. Individual Premiums - Life (Business Line) (IPLBL)
4. Individual Premiums - Other (Business Line) (IPOBL)

**Industry Presentation Code**

This identifies the type of service from which the company derives its revenues. A 1-character code signifies industry type. This field can accommodate up to 9 codes.

The following lists Industry Presentation Codes and descriptions:
**Industry Sector Code**

This code is used to identify all companies in any of the specific industry groups. This scalar item represents the most current sector. It should be noted that Industry Sector Codes are not parallel to SIC Codes. This data can be accessed from a user database on the CD-ROM.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>1006</td>
<td>Construction Materials (Construction prior to 12/31/1994)</td>
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<tr>
<td>1010</td>
<td>Aluminum</td>
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<tr>
<td>1020</td>
<td>Gold (Gold/Precious Metals Mining prior to 12/31/1994)</td>
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<tr>
<td>1021</td>
<td>Precious Metals &amp; Minerals</td>
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<tr>
<td>1030</td>
<td>Steel</td>
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<tr>
<td>1060</td>
<td>Diversified Metals Mining (Metals Mining prior to 12/31/1994)</td>
</tr>
<tr>
<td>1080</td>
<td>Commodity Chemicals</td>
</tr>
<tr>
<td>1081</td>
<td>Diversified Chemicals</td>
</tr>
<tr>
<td>1082</td>
<td>Fertilizers &amp; Agricultural Chemicals</td>
</tr>
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<td>Industrial Gases</td>
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<td>1084</td>
<td>Specialty Chemicals</td>
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<td>Paper Products</td>
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<td>1200</td>
<td>Metal &amp; Glass Containers</td>
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<td>2040</td>
<td>Automobile Manufacturer</td>
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<td>Auto Parts &amp; Equipment</td>
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<td>Hotels (Lodging-Hotels prior to 12/31/1994)</td>
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<td>Casinos &amp; Gaming (Gaming, Lottery &amp; Parimutuel prior to 12/31/1994)</td>
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<td>2220</td>
<td>Apparel Retail (Retail Specialty (Apparel) prior to 12/31/1994)</td>
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<td>Department Stores (Retail Stores (Dept Stores) prior to 12/131/1994)</td>
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<td>General Merchandise Stores (Retail Stores (Gen Mer Chain) prior to 12/31/1994)</td>
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<td>Computers &amp; Electronic Retail (Retail (Computers/Electrons) prior to 12/31/1994)</td>
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<tr>
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<td>Home Improvement Retail (Retail (Building Supplies) prior to 12/31/1994)</td>
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<td>2260</td>
<td>Specialty Stores (Retail (Specialty) prior to 12/31/1994)</td>
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<td>2270</td>
<td>Footwear</td>
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<td>2290</td>
<td>Apparel &amp; Accessories (Textiles (Apparel) prior to 12/31/1994)</td>
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<td>2400</td>
<td>Advertising (Services (Advertising/Mktg) prior to 12/31/1994)</td>
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<td>Tires &amp; Rubber</td>
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<td>Motorcycle Manufacturers</td>
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<td>2470</td>
<td>Housewares &amp; Specialties (formerly code 3065/Housewares)</td>
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<tr>
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<td>Leisure Facilities</td>
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<td>2520</td>
<td>Restaurants (formerly code 3250/Restaurants)</td>
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<td>2530</td>
<td>Broadcasting &amp; Cable TV [formerly code 3030/Broadcasting (TV, Radio, Cable)]</td>
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<td>Movies &amp; Entertainment (formerly code 3080/Entertainment)</td>
</tr>
<tr>
<td>2550</td>
<td>Publishing &amp; Printing</td>
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<td>2560</td>
<td>Distributors</td>
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<td>Catalog Retail</td>
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<tr>
<td>2580</td>
<td>Internet Retail</td>
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<td>3020</td>
<td>Soft Drinks (Beverages (Non-Alcoholic) prior to 12/31/1994)</td>
</tr>
<tr>
<td>3040</td>
<td>Packaged Foods (Foods prior to 12/31/1994)</td>
</tr>
<tr>
<td>3050</td>
<td>Tobacco</td>
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<tr>
<td>3060</td>
<td>Household Products (Household Prod (Non-Durable) prior to 12/31/1994)</td>
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<td>3070</td>
<td>Personal Products (Personal Care prior to 12/31/1994)</td>
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<tr>
<td>3140</td>
<td>Drug Retail (Retail Stores (Drug Store) prior to 12/31/1994)</td>
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<tr>
<td>3240</td>
<td>Food Retail (Retail Stores (Food Chains) prior to 12/31/1994)</td>
</tr>
<tr>
<td>3260</td>
<td>Food Distributors</td>
</tr>
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</table>

August 2, 2002
<table>
<thead>
<tr>
<th>Code</th>
<th>Industry</th>
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<tbody>
<tr>
<td>3270</td>
<td>Brewers</td>
</tr>
<tr>
<td>3280</td>
<td>Distillers &amp; Vintners</td>
</tr>
<tr>
<td>3290</td>
<td>Agricultural Products (formerly code 1001)</td>
</tr>
<tr>
<td>3300</td>
<td>Meat, Poultry &amp; Fish</td>
</tr>
<tr>
<td>3540</td>
<td>Health Care Facilities (Health Care (Hospital Mgmt) prior to 12/31/1994)</td>
</tr>
<tr>
<td>3570</td>
<td>Health Care Equipment (Health Care (Med Prods/Sups) prior to 12/31/1994)</td>
</tr>
<tr>
<td>3590</td>
<td>Biotechnology</td>
</tr>
<tr>
<td>3600</td>
<td>Health Care Supplies</td>
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<tr>
<td>3610</td>
<td>Health Care Distributors &amp; Services</td>
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<tr>
<td>3620</td>
<td>Managed Health Care</td>
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<tr>
<td>3630</td>
<td>Pharmaceuticals</td>
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<tr>
<td>4010</td>
<td>Oil &amp; Gas Refining &amp; Marketing</td>
</tr>
<tr>
<td>4020*</td>
<td>Oil &amp; Gas (Drilling &amp; Equip)</td>
</tr>
<tr>
<td>4040</td>
<td>Integrated Oil &amp; Gas Drilling [Oil (Int'l Integrated) prior to 12/31/1994]</td>
</tr>
<tr>
<td>4050</td>
<td>Oil (Domestic Integrated)</td>
</tr>
<tr>
<td>4060</td>
<td>Oil &amp; Gas Exploration &amp; Prod</td>
</tr>
<tr>
<td>4070</td>
<td>Oil &amp; Gas Equipment &amp; Services</td>
</tr>
<tr>
<td>4080</td>
<td>Oil &amp; Gas Drilling</td>
</tr>
<tr>
<td>5060</td>
<td>Consumer Finance</td>
</tr>
<tr>
<td>5070</td>
<td>Insurance Brokers</td>
</tr>
<tr>
<td>5080</td>
<td>Life &amp; Health Insurance (Life/Health prior to 12/31/1994)</td>
</tr>
<tr>
<td>5090</td>
<td>Multi-line Insurance (Insurance (Multi-Line) prior to 12/31/1994)</td>
</tr>
<tr>
<td>5100</td>
<td>Property &amp; Casualty Insurance (Insurance (Property/Casualty) prior to 12/31/1994)</td>
</tr>
<tr>
<td>5160</td>
<td>Banks</td>
</tr>
<tr>
<td>5170</td>
<td>Diversified Financial Services</td>
</tr>
<tr>
<td>5180</td>
<td>Multi-Sector Holdings</td>
</tr>
<tr>
<td>5190</td>
<td>Reinsurance</td>
</tr>
<tr>
<td>5200</td>
<td>Real Estate Investment Trusts</td>
</tr>
<tr>
<td>5210</td>
<td>Real Estate Management &amp; Development</td>
</tr>
<tr>
<td>6070</td>
<td>Industrial Conglomerates (Electrical Equipment prior to 12/31/1994)</td>
</tr>
<tr>
<td>6071</td>
<td>Construction &amp; Engineering (Engineering &amp; Construction prior to 12/31/1994)</td>
</tr>
<tr>
<td>6120</td>
<td>Environmental Services (Waste Management prior to 12/31/1994)</td>
</tr>
<tr>
<td>6170</td>
<td>Aerospace &amp; Defense</td>
</tr>
<tr>
<td>6180</td>
<td>Building Products</td>
</tr>
<tr>
<td>6190</td>
<td>Electrical Components &amp; Equipment</td>
</tr>
<tr>
<td>6200</td>
<td>Heavy Electrical Equipment</td>
</tr>
<tr>
<td>6210</td>
<td>Construction &amp; Farm Machinery</td>
</tr>
</tbody>
</table>
6220  Industrial Machinery
6230  Trading Companies & Distributors
6240  Commercial Printing (formerly code 3100/Specialty Printing)
6250  Data Processing Services [formerly code 8300/Services (Data Processing)]
6260  Diversified Commercial Services
6270  Employment Services
6280  Office Services & Supplies
6290  Air Freight & Couriers (as of 12/31/1994)
6300  Airlines (formerly code 9520)
6310  Marine
6320  Railroads (formerly code 9530)
6330  Trucking (formerly code 9540)
6340  Airport Services
6350  Highways & Railtracks
6360  Marine Ports & Services
8030  Telecommunications Equipment (Communications Equipment prior to 12/31/1994)
8050  Compuser Hardware (Computer (Hardware) prior to 12/31/1994)
8051  Networking Equipment (Computers (Networking) prior to 12/31/1994)
8052  Computer Storage & Peripherals (Computers (Peripherals) prior to 12/31/1994)
8080  Semiconductors (Electronics (Semiconductors) prior to 12/31/1994)
8110  Internet Software & Services
8120  IT Consulting & Services
8130  Application Software
8140  Systems Software
8150  Electronic Equipment & Instruments
8160  Office Electronics
8170  Semiconductor Equipment
8610  Wireless Telecommunications (Cellular/Wireless Telecomms prior to 12/31/1994)
8640  Alternative Carriers
8650  Integrated Telecommunication Services
9010  Electric Utilities (Electric Companies prior to 12/31/1994)
9050  Gas Utilities
9060  Multi-Utilities
9070  Water Utilities
9500  Shipping
Insurance Benefits

Insurance Benefits to Premium Revenues

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>BCLPRM</td>
<td>(BCT/IPTI) * 100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This concept is Benefits and Claims - Total divided by Insurance Premiums - Total multiplied by 100.

Insurance Benefits to Revenue - Total

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>BCLREV</td>
<td>(BCT/REVT) * 100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This concept is Benefits and Claims - Total divided by Revenue - Total multiplied by 100.

Insurance Premiums

Insurance Premiums - Total (Insurance)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IPTI</td>
<td>G286</td>
<td>Financial Services</td>
</tr>
<tr>
<td>IPTIF</td>
<td>GF26</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents premiums earned from all lines of insurance policies written. Earned premiums represent written premiums adjusted for the change in unearned premium reserves. This item is net of reinsurance premiums ceded.

This item is a component of Revenue - Total (REVT).

This item includes:

1. Earned premiums of a separate international division
2. Earned premiums of a separate reinsurance division
3. Life premiums earned
4. Nonlife premiums earned
5. Property and casualty premiums earned
6. Reinsurance premiums assumed
7. Unearned premium reserve adjustments

This item excludes:

1. Insurance commissions and fees received (included in Income - Other [Insurance] [IOI])
2. Other underwriting income (included in Income - Other [Insurance] [IOI])

Japan This item includes premium reserve adjustments:
1. Reserve for compulsory automobile liability insurance
2. Reserve for earthquake insurance
3. Reserve for extraordinary loss

This item excludes:
1. Adjustments to underwriting reserves for deposits by policyholders (included in Income - Other [Insurance] [IOI])
2. Deposit premiums by policyholders (included in Income - Other [Insurance] [IOI])

**Footnote Code**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IV</td>
<td>Includes adjustment for additional premium reserves</td>
</tr>
</tbody>
</table>

**Insurance Premiums to Total Revenue**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRMREV</td>
<td>(IPTI/REVT) * 100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This concept is Insurance Premiums - Total divided by Revenue - Total multiplied by 100.

**Insurance Reserves**

**Insurance Reserves to Total Liabilities**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INSLIA</td>
<td>(RVTI/LT) * 100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This concept is Reserves - Total divided by Liabilities - Total multiplied by 100.
Intangible Assets

Intangible Assets - Disposal (FOF)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INTAND</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
<tr>
<td>INTANDF</td>
<td>Not Applicable</td>
<td>Footnote</td>
</tr>
</tbody>
</table>

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).
This item represents the inflow of cash or funds derived from reductions in the company’s intangible assets.
This item is a component of Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI).
This item contains a Combined Figure data code (@CF) when:

1. Purchases of intangibles are reported net of sales. The combined total is included in Intangible Assets - Purchase (INTANP)
2. There is no detailed break-out between the sale of tangible fixed assets and intangibles. The combined total is included in Sale of Tangible Fixed Assets (STFIXA)
3. Disposals of intangibles are not reported on the Statement of Cash Flows but are disclosed elsewhere in the company’s report

Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>QO</td>
<td>Reported net</td>
</tr>
</tbody>
</table>

Intangible Assets - Other

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INTAO</td>
<td>G89</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

Industrial definition

This item represents the unamortized value of intangible assets.
This item is a component of Assets - Total/Liabilities and Shareholders’ Equity - Total (AT).
This item includes:

1. Blueprints or building designs
2. Client lists
3. Computer software patents
4. Contract rights
5. Copyrights
6. Covenants not to compete
7. Design costs
8. Distribution rights and agreements
9. Easements for gas rights, mineral rights, and water rights
10. Engineering drawings
11. Excess of cost or premium on acquisition (except for unconsolidated subsidiaries)
12. Excess of cost or premium upon consolidation of a subsidiary
13. Favorable lease, beneficial lease gifts, and leasehold interest advantages
14. Franchises and franchise fees
15. Goodwill (except on unconsolidated subsidiaries)
16. Import quotas
17. Leasehold expense (when company is the lessee)
18. Leases and lease acquisition costs (when company is the lessee)
19. Licenses
20. Operating rights
21. Organizational expense
22. Patents (except pending patents)
23. Publication rights
24. Subscription lists
25. Trademarks and trade names
26. Transportation companies’ route acquisition costs

This item excludes:

1. Contracts (included in Assets - Other - Excluding Deferred Charges [AOX])
2. Deferred financing costs (included in Deferred Charges [DC])
3. Extractive industries’ intangible exploration and development expenditures (included in Fixed Assets [Tangible] [Gross] [FXTT])
4. Film development cost (included in Property, Plant, and Equipment (Net) - Total [PPENT])
5. Goodwill on unconsolidated subsidiaries (included in Investments and Advances - Equity Method [IVAEQ])
6. Negative intangibles (included in Assets - Other - Excluding Deferred Charges [AOX])
7. Pending patents (included in Deferred Charges [DC])
8. Pre-opening expense (included in Deferred Charges [DC])
9. Prepaid expenses (included in Deferred Charges [DC])
10. Start-up costs (included in Deferred Charges [DC])
11. Unamortized debt discount and expense (included in Deferred Charges [DC])
12. Unamortized research and development expense (included in Deferred Charges [DC])

Austria, Belgium  This item includes debit consolidation differences.

Canada  This item excludes intangible assets reported on fixed asset schedules (included in Fixed Assets - Total [Gross] [FXTT]).

France  This item includes:

1. Company formation costs (frais d'établissement) (when no breakout from intangibles assets is available).
2. Debit consolidation differences.

Germany  This item includes debit consolidation differences.

Italy  This item includes amounts allocated to research and development (when no breakout is available).

United States  This item excludes intangible assets reported on fixed asset schedules (included in Fixed Assets - Total [Gross] [FXTT]).

Financial Services definition
This item represents the unamortized value of other intangible assets not classified as goodwill.
This item is a component of Intangibles (INTAN).
This item includes:

1. Blueprints or building designs
2. Client lists
3. Contract rights
4. Copyrights
5. Covenants not to compete
6. Design costs
7. Distribution rights and agreements
8. Easements for gas rights, mineral rights, and water rights
9. Engineering drawings
10. Franchises and franchise fees
11. Import quotas
12. Leasehold expense (when company is the lessee)
13. Leasehold rights
14. Leases and lease acquisition costs (when company is the lessee)
15. Licenses
16. Operating rights
17. Organizational expense
18. Patents cost (except those specific to pending patents)
19. Publication rights
20. Subscription lists
21. Trademarks and trade names

This item excludes:

1. Computer software or software costs (included in Assets - Other - Excluding Deferred Charges [AOX])
2. Contracts (included in Assets - Other - Excluding Deferred Charges [AOX])
3. Deferred charges (included in Deferred Charges - [DC])
4. Deferred financing costs (included in Deferred Charges - [DC])
5. Excess of cost or premium on acquisition of unconsolidated subsidiaries (included in Investments - Permanent - Total [IVPT])
6. Goodwill on unconsolidated subsidiaries (included in Investments - Permanent - Total [IVPT])
7. Negative intangibles (included in Assets - Other - Excluding Deferred Charges [AOX])
8. Pending patents (included in Deferred Charges [DC])
9. Prepaid expenses (included in Prepaid Expense [XPP])
10. Start-up costs (included in Deferred Charges [DC])
11. Unamortized debt discount and expense (included in Deferred Charges [DC])
12. Unamortized research and development expense (included in Deferred Charges [DC])

**Australia** Intangibles are usually amortized.

**Belgium** Intangibles cannot be revalued and are amortized over their useful economic lives, not to exceed five years.

**Canada** Intangibles are usually amortized.

**Finland** Intangibles can be reported on the Balance Sheet at cost, but must be amortized over their useful life, not to exceed 10 years.

**France** Intangibles (*immobilisations incorporelles*) are usually amortized.

**Germany** Intangibles are amortized over their useful economic lives.

**Italy** Intangibles (*immobilizzazioni immateriali*) are reported on the Balance Sheet at cost and amortized over their useful economic lives, not to exceed five years.

**Spain** Intangibles are reported at cost and are amortized over five years.

**Sweden** Intangibles (*immateriella tillgångar*) may be amortized over a maximum of five years.
United States  Intangibles must be capitalized and are amortized over their useful economic life, not to exceed 40 years.

This item includes:
1. Deposit base premium accounts
2. Purchased value of insurance in force

**Intangible Assets - Purchase (FOF)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INTANP</td>
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<td>Industrial</td>
</tr>
<tr>
<td>INTANPF</td>
<td>Not Applicable</td>
<td>Footnote</td>
</tr>
</tbody>
</table>

This item represents the outflow of cash or funds used for additions to the company’s intangible assets.

This item is a component of Investing Activities - Net Cash Flow (IVNCF) on a Rest of World Cash Flow Statement by Activity (Format Code 10).

This item is a component of Use of Funds - Total (FUSE) on a Rest of World Cash Flow Statement by Source and Use (Format Code 11).

This item is a component of Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI) on a U.K. (revised FRS 1) Cash Flow Statement (Format Code 12).

This item contains a Combined Figure data code (@CF) when:
1. Disposals of intangibles are reported net of acquisitions. The combined total is included in Intangible Assets - Disposal (INTAND)
2. Acquisitions of intangibles are combined with purchases of tangible fixed assets. The combined total is included in Capital Expenditures (CAPX)
3. Acquisitions of intangibles are not reported on the Statement of Cash Flows but are disclosed elsewhere in the company’s report

**Footnote Code**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>QO</td>
<td>Reported net</td>
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</tbody>
</table>

**Intangibles**

**Intangibles**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INTAN</td>
<td>G90</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the unamortized value of intangibles reported in the Assets section.

This item is the sum of:
1. Goodwill (GDWL)
2. Intangible Assets - Other (INTAO)

This item includes deferred charges when combined with intangibles and no breakout is available.
This item excludes:

1. Intangibles included in fixed assets by the company (when no breakout is available) (included in Property, Plant, and Equipment [Net] - Total [PPENT])
2. Intangibles included in fixed assets by the company (when no breakout of amortization is available) (included in Property, Plant, and Equipment (Net) - Total [PPENT])

**Italy** This item may include amounts of research and development expense that cannot be separated.

**Japan** This item includes:

1. Securities
2. Other short-term accounts receivable
3. Other liquid assets

This item is provided by TOYO KEIZAI, Inc.

### Interest and Dividend Adjustments

### Interest and Dividend Adjustments - Financing Activities (FOF)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INTFACT</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents adjustments made to operating activities to account for the payment or receipt of interest and/or dividends, as reported in the Financing Activities section.

This item is a component of Financing Activities - Net Cash Flow (FINCF).

### Interest and Dividend Adjustments - Investing Activities (FOF)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INTIACT</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents adjustments made to operating activities to account for payment and/or receipt of interest and/or dividends, as reported in the Investing Activities section of the Cash Flow Statement.

This item is a component of Investing Activities - Net Cash Flow (IVNCF).
Interest and Dividend Adjustments - Operating Activities (FOF)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INTOACT</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents adjustments made to operating activities to account for payment and/or receipt of interest and/or dividends, as reported in the Operating Activities section.

This item is a component of Operating Activities - Net Cash Flow (OANCF).

Interest and Dividend Income

Interest and Dividend Income - Investment Securities

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IDIIS</td>
<td>G310</td>
<td>Financial Services</td>
</tr>
<tr>
<td>IDIISF</td>
<td>GF31</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item represents interest and dividends received from securities held for investment purposes.

This item is a component of Interest and Dividend Income - Total (IDIT).

This item includes:
1. Interest and dividends from other investment securities
2. Interest from securities of local governments
3. Interest from securities of national governments

This item excludes:
1. Interest and dividends from trading/dealing securities (included in Interest and Dividend Income - Trading Securities [IDITS])
2. (Insurance) Interest and dividends from securities classified as insurance investment assets (included in Investment Income - Total [Insurance] [IVI])

Belgium  This item includes income from securities and participations.

Germany  This item includes:
1. Current income from other securities (Laufende Erträge aus anderen Wertpapieren)
2. Current income from fixed interest securities and government inscribed debt (Laufende Erträge aus festverzinslichen Wertpapieren und Schuldbuchforderungen)

Italy  This item includes revenue from bankers’ acceptances.

Spain  This item includes financial revenues from securities portfolios (productos de la actividad financiera de la cartera de títulos y participaciones)

Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IW</td>
<td>Includes noninterest income</td>
</tr>
</tbody>
</table>
 LI Combination IW and SB
 SB Investment assets, investment securities, or trading/dealing account securities are combined

**Interest and Dividend Income - Loans/Claims/Advances - Banks**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IDILB</td>
<td>G307</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents total revenue received from interbank and government lending activities of banks and banking-related companies or divisions.

This item is a component of Interest and Dividend Income - Total (IDIT).

This item includes:

1. Interest from certificates of deposit
2. Interest from government loans
3. Interest from interest- and noninterest-bearing deposits with banks
4. Interest from long-term loans to banks
5. Interest from short-term loans to banks
6. This item excludes:
7. Interest from loans made to customers other than banks (included in Interest and Dividend Income - Loans/Claims/Advances - Customers [(IDILC)])
8. (Insurance) Income from loans classified as insurance investment assets as insurance investment assets (included in Investment Income - Total [Insurance] [IVI])

**Germany** This item includes interest and similar income from claims and loans to banks.

**Spain** This item includes financial revenue from deposits with banks and other financial institutions (productos de la actividad financiera de intermediarios financieros).

**United States** This item excludes revenue from federal funds sold and securities purchased under resale agreements (included in Interest and Dividend Income - Short-Term Investments [IDIST]).

**Interest and Dividend Income - Loans/Claims/Advances - Customers**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IDILC</td>
<td>G308</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents total revenue received from the customer lending activities of banks and banking-related companies or divisions.

This item is a component of Interest and Dividend Income - Total (IDIT).

This item includes:

1. Income from lease receivables and lease financing
2. Interest from commercial loans
3. Interest from consumer loans
4. Interest from mortgage lending
This item excludes:

1. Interest from interbank lending (included in Interest and Dividend Income - Loans/Claims/Advance - Banks (IDILB))
2. (Insurance) Income from loans classified as insurance investment assets (included in Investment Income - Total [Insurance] [IVI])

**France** This item includes:

1. Income from customer advances
2. Income from customer overdrafts

**Germany** This item includes:

1. Interest and similar income from lending and money market transactions (Zinsen und zinsähnliche Erträge aus Kredit- und Geldmarktgeschäften)
2. Interest income in the mortgage bank business from communal loans (Zinsen im Hypothekenbankgeschäft aus Kommunaldarlehen)
3. Interest income in the mortgage bank business from mortgages (Zinsen im Hypothekenbankgeschäft aus Hypotheken)

**Japan** This item includes interest and discounts.

**Spain** This item includes financial revenues from bills and loans (productos de la actividad financiera de inversiones crediticias).

**United States** This item includes:

1. Income from direct lease financing
2. Interest and fees on loans
3. Interest on mortgages held for resale

### Interest and Dividend Income - Short-Term Investments

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IDIST</td>
<td>G306</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents revenue received from assets invested on a short-term basis.

This item is a component of Interest and Dividend Income - Total (IDIT).

This item includes:

1. Income from commercial paper classified as short-term investments
2. Income from treasury and other bills classified as short-term investments
3. Interest and dividends from other assets classified as short-term investments

This item excludes:

1. Interest from certificates of deposit (included in Interest and Dividend Income - Loans/Claims/Advances - Banks [IDILB])
2. Interest from interest- and noninterest-bearing deposits with banks (included in Interest and Dividend Income - Loans/Claims/Advances - Banks [IDILB])
3. Interest received from short-term loans/claims/advances to banks (included in Interest and Dividend Income - Loans/Claims/Advances - Banks [IDILB])
4. (Insurance) Income from short-term investments classified as insurance investment assets (included in Investment Income - Total [Insurance] [IVI])
France  This item includes:
   1. Bills purchased outright or under resale agreements
   2. Commercial paper
   3. Treasury bills

Japan  This item includes interest received from call loans.

Spain  This item includes financial revenue and monetary assets from the Bank of Spain (*productos de la actividad financiera y activos monetarios del Banco de España*).

United States  This item includes:
   1. Federal funds sold
   2. Securities purchased under resale agreements

**Interest and Dividend Income - Sundry**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IDIS</td>
<td>G311</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents interest and dividends received that are not classified in any other interest income component.

This item is a component of Interest and Dividend Income - Total (IDIT).

(Insurance)  This item excludes income from earning assets classified as insurance investment assets (included in Investment Income - Total [Insurance] [IVI]).

**Interest and Dividend Income - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IDIT</td>
<td>G312</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item is also referred to as Interest and Related Income.

This item represents revenue received from interest-bearing obligations, investments, and other financial assets held by the company.

This item is a component of Nonoperating Income (Expense) - Total (NOPI).

This item includes:
   1. Dividends
   2. Other financial income (when no breakout is available)

This item excludes capitalized interest (included in Interest Capitalized [INTC]).
This item contains a Combined Figure data code (@CF) when:

1. The company reports long- or short-term debt on the Balance Sheet but doesn’t report an amount for interest expense
2. Interest and related expense is net of Interest Income (included in Interest and Related Expense [XINT])
3. Interest and related income is combined with another item (included in Nonoperating Interest [Expense] [NOPIO])

This item includes interest received and dividends received for non-North American countries.

**Canada**  This item excludes dividends and other financial income (included in Nonoperating Income [Expense] - Other [NOPIO])

**France**  When reported as financial income, this item includes:

1. Profits on sale of financial assets (produits nets sur cessions de valeurs mobilières de placement)
2. Release of financial provisions (reprises sur provisions)

**Germany**  This item includes income from unconsolidated subsidiaries and associated companies (*Ertäge aus Beteiligungen*).

**United States**  This item excludes dividends and other financial income (included in Nonoperating Income [Expense] - Other [NOPIO]).

### Financial Services definition

This item represents the revenue received from all earning assets.

This item is a component of Net Interest Income (NIINT) and Revenue - Total (REVT).

This item is the sum of:

1. Interest and Dividend Income - Investment Securities (IDIIS)
2. Interest and Dividend Income - Loans/Claims/Advances - Banks (IDILB)
3. Interest and Dividend Income - Loans/Claims/Advances - Customers (IDILC)
4. Interest and Dividend Income - Short-Term Investments (IDIST)
5. Interest and Dividend Income - Sundry (IDIS)
6. Interest and Dividend Income - Trading Securities (IDITS)

This item includes:

1. Financial revenue (when no breakout is available)
2. Income from finance receivables
3. Income from lease receivables
4. (Bank)  Interest and dividend income derived from earning assets
5. (Broker/Dealer)  Income from customer margin transactions
6. (Broker/Dealer)  Income from resale agreements
7. (Broker/Dealer)  Interest and dividends from securities owned
8. (Broker/Dealer)  Interest from deposits
9. (Real Estate)  Interest and dividends received

This item excludes:

1. Dividends received from permanent investments (included in Revenue/Income - Sundry [RIS])
2. (Insurance)  Interest and dividends from assets classified as insurance investment assets (included in Investment Income - Total (Insurance) [IVI])

### Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>Reflects an accounting change</td>
</tr>
</tbody>
</table>
Interest and Dividend Income - Trading Securities

This item represents interest and dividends received from securities held in inventory for resale to others. This item is a component of Interest and Dividend Income - Total (IDIT).

This item includes:
1. Interest and dividends from dealing securities
2. Interest and dividends from trading account assets

This item excludes:
1. Gains (losses) on disposition of trading/dealing account securities (included in Principal Transactions [PTRAN] or Trading/Dealing Securities - Gain [Loss] [TDSG])
2. Interest and dividends received from investment securities (included in Interest and Dividend Income - Investment Securities [IDIIS])
3. (Insurance) Interest and dividends from securities classified as insurance investment assets (included in Investment Income - Total [Insurance] [IVI])

United Kingdom This item excludes income from trade investments (included in Revenue/Income - Sundry [RIS]).

Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Descriptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>IW</td>
<td>Includes noninterest income</td>
</tr>
<tr>
<td>LI</td>
<td>Combination IW and SB</td>
</tr>
<tr>
<td>SB</td>
<td>Investment assets, investment securities, or trading/dealing account securities are combined</td>
</tr>
</tbody>
</table>

Interest and Dividend Revenue

Interest and Dividend Revenue to Total Revenue

This concept is Interest and Dividend Income - Total divided by Revenue - Total multiplied by 100.
Interest and Related Income

Interest and Related Income - Life (Insurance)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IRLI</td>
<td>G409</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents investment income (net of expenses) derived from investment assets apportioned to the life division of an insurance company.

This item is a component of Interest and Related Income (Insurance) (IRII).

This item includes:
1. Interest and related income from group life, health, and employee benefits divisions
2. Interest and related income from individual life, health, and annuities divisions

Interest and Related Income - Nonlife (Insurance)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IRNLI</td>
<td>G410</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents investment income (net of expenses) derived from investment assets apportioned to the nonlife (property and casualty) division of an insurance company.

This item is a component of Interest and Related Income (Insurance) (IRII).

This item includes:
1. Interest and related income from commercial property and casualty divisions
2. Interest and related income from other nonlife divisions
3. Interest and related income from personal property and casualty divisions

Japan This item includes interest and dividend income less investment expenses.

This item excludes:
1. Investment income from compulsory automobile liability insurance (included in Interest and Related Income - Sundry [Insurance] [IRSI])
2. Investment income from earthquake insurance (included in Interest and Related Income - Sundry [Insurance] [IRSI])
3. Investment income on deposit premiums (included in Interest and Related Income - Sundry [Insurance] [IRSI])

Interest and Related Income - Reinsurance (Insurance)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IREI</td>
<td>G383</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.
This item represents investment income (net of expenses) derived from investment assets apportioned to the reinsurance division of an insurance company.

This item is a component of Interest and Related Income (Insurance) (IRII).

This item includes interest and related income from a separate reinsurance division.

**Germany**  This item includes investment income allocated to life reinsurance business.

**Interest and Related Income - Sundry (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IRSI</td>
<td>G384</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents investment income (net of expenses) derived from investment assets apportioned to divisions (other than the life, nonlife, and reinsurance business segments of an insurance company).

This item is a component of Interest and Related Income (Insurance) (IRII).

This item includes:

1. Interest and related income attributed to a separate international division
2. Other investment income

**Japan**  This item includes:

1. Investment income from compulsory automobile liability insurance
2. Investment income from earthquake insurance
3. Investment income on deposit premium

**Germany**  This item includes investment income allocated to capital repayment type policies.

**United Kingdom**  This item includes investment income attributable to capital and reserves.

**United States**  This item includes investment income from separate accounts.

**Interest and Related Income (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IRII</td>
<td>G288</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for Insurance companies only.

This item represents the interest, dividends, and rental income derived from the investment assets held by an insurance company or division, before deducting investment expenses.

This item is a component of Investment Income - Total (Insurance) (IVI).

This item is the *sum* of:

1. Interest and Related Income - Life (Insurance) (IRLI)
2. Interest and Related Income - Nonlife (Insurance) (IRNLI)
3. Interest and Related Income - Reinsurance (Insurance) (IREI)
4. Interest and Related Income - Sundry (Insurance) (IRSI)
5. Investment Expense (Insurance) (XIVI)
This item includes:

1. Dividends from equity securities classified as insurance investment assets
2. Interest and related income from short-term investments and invested cash classified as insurance investment assets
3. Interest from fixed income securities classified as insurance investment assets
4. Interest from loans classified as insurance investment assets
5. Rental income from real estate investments classified as insurance investment assets

This item excludes:

1. Interest and dividend income derived from investment securities attributed to operations other than insurance (included in Interest and Dividend Income - Total [IDIT])
2. Interest and dividend income derived from operations other than insurance (included in Interest and Dividend Income - Total [IDIT])
3. Interest and related income derived from loans attributed to operations other than insurance (included in Interest and Dividend Income - Total [IDIT])
4. Rental income derived from investment property attributed to real estate operations (included in Investment Income (Real Estate [IIRE]))

**Interest Capitalized**

**Interest Capitalized**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INTC</td>
<td>G390</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents interest charges deferred to the company’s fixed and current assets amortized over the life of the related assets.

This item is a component of Nonoperating Income (Expense) - Total (NOPI).

This item excludes capitalized costs (included in Capitalized Costs [CAPCST]).

**Financial Services definition**

This item represents interest charges deferred to the company’s fixed and other assets amortized over the life of the related assets.

This item includes:

1. Interest capitalized in the current year
2. Interest charged to fixed assets or investments

This item excludes:

1. Amortization of interest capitalized in previous years
2. Capitalized costs other than interest
Interest Coverage

**Interest Coverage After Taxes**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IC</td>
<td>( (\text{XINT} + \text{PI} - \text{AUTXR} - \text{TXT})/\text{XINT} )</td>
<td>Industrial, Financial Services</td>
</tr>
</tbody>
</table>

Interest Coverage After Taxes is the *sum* of Interest Expense - total *plus* Pretax Income *less* Appropriations to Untaxed Reserves *less* Income Taxes Total. This is *divided* by Interest Expense - Total.

**Interest Coverage Before Taxes**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ICBT</td>
<td>( (\text{XINT} + \text{PI} - \text{AUTXR})/\text{XINT} )</td>
<td>Industrial, Financial Services</td>
</tr>
</tbody>
</table>

Interest Coverage Before Taxes is the *sum* of Interest Expense - total *plus* Pretax Income *less* Appropriations to Untaxed Reserves. This is *divided* by Interest Expense - Total.

**Interest Element of Finance Leases**

**Interest Element of Finance Leases (FOF)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INTFL</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the total amount of interest paid on finance leases during the year, reported in the Return on Investments and Servicing of Finance section of the U.K. (revised FRS 1) Cash Flow Statement. This item is a component of Investments and Servicing of Finance - Net Cash Flow (INVSVC).

This item contains a Combined Figure data code (@CF) when interest element of finance leases is not reported on the Statement of Cash Flows, but the Balance Sheet or Income Statement indicates that the company has finance leases.
Interest Expense

Interest Expense - Deposits - Banks

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XINDB</td>
<td>G344</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the total periodic expense for using interbank deposit accounts.

This item is a component of Interest Expense - Total (XINT).

This item excludes interest paid on customer deposits (included in Interest Expense - Deposits - Customer [XINDC]).

Spain  Financial costs of deposits from banks and other financial institutions (*costes financieros de intermediarios financieros*)

Interest Expense - Deposits - Customer

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XINDC</td>
<td>G343</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the total periodic expense for using deposit accounts of customers.

This item is a component of Interest Expense - Total (XINT).

This item includes:

1. Interest paid on certificates of deposit
2. Interest paid on savings certificates
3. Interest paid on savings deposits
4. Interest paid on time deposits

This item excludes interest paid on interbank deposits (included in Interest Expense - Deposits - Banks [XINDB]).

Interest Expense - Long-Term Debt (Parent)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XILTIP</td>
<td>G494</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for U.S. bank holding companies only.

This item represents the total periodic expense to the parent bank holding company for using long-term borrowings.

This item is a component of Interest Expense - Total (Parent) (XITP).

This item includes:

1. Interest on capital notes
2. Interest on intermediate-term debt
3. Interest on subordinated debt

This item excludes interest on short-term borrowings (included in Interest Expense - Short-Term Debt [Parent] [XISTP]).
**Interest Expense - Other (Parent)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XIOP</td>
<td>G495</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for U.S. bank holding companies only.

This item represents interest expense of the parent bank holding company not allocated to another interest expense component.

This item is a component of Interest Expense - Total (Parent) (XITP).

This item includes:

1. Interest paid to subsidiaries
2. Other interest expense

This item excludes:

1. Interest on long-term borrowings (included in Interest Expense - Long-Term Debt [Parent] [XILTP])
2. Interest on short-term borrowings (included in Interest Expense - Short-Term Debt [Parent] [XISTP])

**Interest Expense - Short-Term Borrowings**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XINST</td>
<td>G345</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the total periodic expense for using short-term borrowings.

This item is a component of Interest Expense - Total (XINT).

This item includes:

1. Interest paid on commercial paper
2. Interest paid on federal funds purchased
3. Interest paid on other short-term borrowings
4. Interest paid on repurchase agreements

This item excludes interest paid on long-term borrowings (included in Interest Expense on Long-Term Debt [XINTD]).

**Interest Expense - Short-Term Debt (Parent)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XISTP</td>
<td>G493</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for U.S. bank holding companies only.

This item represents the total periodic expense to the parent bank holding company for using short-term borrowings.

This item is a component of Interest Expense - Total (Parent) (XITP).
This item includes:
1. Interest on commercial paper (when reported as current)
2. Interest on other short-term borrowings
3. Interest on repurchase agreements

This item excludes interest on long-term borrowings (included in Interest Expense - Long-Term Debt [Parent] [XILTP]).

**Interest Expense - Sundry**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XINS</td>
<td>G347</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents interest expense not classified in any other interest expense component.

This item is a component of Interest Expense - Total (XINT).

**Interest Expense - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XINT</td>
<td>G348</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
<tr>
<td>XINTF</td>
<td>GF34</td>
<td>footnote</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents the company’s gross periodic expense in securing long- and short-term debt.

This item is a component of Pretax Income(PI).

This item includes:
1. Amortization of debt discount or premium
2. Debt issuance expense (such as, underwriting fees, brokerage costs, advertising costs)
3. Discount on the sale of receivables of a finance subsidiary
4. Factoring charges (unless included in operating expense)
5. Finance charges
6. Financing charges for finance leases
7. Interest expense on both long- and short-term debt
8. Interest on customer advances
9. Other financial expenses (when no breakout is available)
10. Retail companies’ interest expense (net of interest income of unconsolidated finance subsidiaries)

This item excludes:
1. Cash discounts reported by the company as financial expense (included in Nonoperating Income [Expense] - Other [NOPIO])
2. Interest and related income (included in Interest and Dividend Income - Total [IDIT])
3. Interest capitalized (included in Interest Capitalized [INTC])

This item includes expenses incurred in raising or managing funds for non-North American companies.

**France** When reported as financial expense, this item includes:
1. Changes to provisions against financial assets (dotations financières aux amortissements et provisions)
2. Losses on sale of financial assets (charges nettes sur cessions de valeurs mobilières de placement)
Japan  This item includes:
   1. Interest expenses and discounts
   2. Interest expenses on corporate bonds
   3. Interest expenses on commercial paper
   4. Amortization of bond issue expenses and bond discounts
   5. Sales discount

This item is provided by TOYO KEIZAI, Inc.

Financial Services definition

This item represents the total periodic expense for using deposit accounts and borrowed money.

This item is a component of Expense - Total (XT).

This item is the sum of:
   1. Interest Expense - Deposits - Banks (XINDB)
   2. Interest Expense - Deposits - Customer (XINDC)
   3. Interest Expense on Long-Term Debt (XINTD)
   4. Interest Expense - Short-Term Borrowings (XINST)
   5. Interest Expense - Sundry (XINS)

This item includes:
   1. Amortization of debt discount or premium
   2. Debt issuance expense (for example, underwriting fees, brokerage costs, advertising costs, etc.)
   3. Discount on the sale of receivables
   4. Factoring charges
   5. Finance charges relating to finance leases
   6. Financing charges
   7. Interest on customer advances
   8. Other financial expenses (when no breakdown is available)
   9. Total interest and related expense

This item excludes:
   1. Interest and related income (included in Interest and Dividend Income - Total [IDIT])
   2. Interest capitalized (included in Revenue/Income - Sundry [RIS])

France  When financial expense (charges financières ou frais financiers) is reported with no detailed breakout of the components, this item may include:

   1. Losses on sale of financial assets (charges nettes sur cessions de valeurs mobilières de placement)
   2. Provisions against financial assets (dotations financières aux amortissements et provisions)

Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>Reflects an accounting change</td>
</tr>
<tr>
<td>QA</td>
<td>Net of either interest income, interest capitalized, or both</td>
</tr>
<tr>
<td>WA</td>
<td>Combination AC and QA</td>
</tr>
</tbody>
</table>
**Interest Expense - Total - Interim**

**Mnemonic** | **Category**
---|---
XINTIS | Industrial
Financial Services

This item represents Income Before Extraordinary Items on an Interim basis. By definition, preliminary and interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

**Industrial definition**

This item represents the company’s gross periodic expense in securing long- and short-term debt.

This item is a component of Pretax Income.

This item includes:

1. Amortization of debt discount or premium
2. Debt issuance expense (such as, underwriting fees, brokerage costs, advertising costs)
3. Discount on the sale of receivables of a finance subsidiary
4. Factoring charges (unless included in operating expense)
5. Finance charges
6. Financing charges for finance leases
7. Interest expense on both long- and short-term debt
8. Interest on customer advances
9. Other financial expenses (when no breakout is available)
10. Retail companies’ interest expense (net of interest income of unconsolidated finance subsidiaries)

This item excludes:

1. Cash discounts reported by the company as financial expense (included in Nonoperating Income [Expense] - Other)
2. Interest and related income (included in Interest and Dividend Income - Total)
3. Interest capitalized (included in Interest Capitalized)

This item includes expenses incurred in raising or managing funds for non-North American companies.

**France** When reported as financial expense, this item includes:

1. Changes to provisions against financial assets (dotations financières aux amortissements et provisions)
2. Losses on sale of financial assets (charges nettes sur cessions de valeurs mobilières de placement)

**Financial Services definition**

This item represents the total periodic expense for using deposit accounts and borrowed money.

This item is a component of Expense - Total.

This item is the sum of:

1. Interest Expense - Deposits - Banks
2. Interest Expense - Deposits - Customer
3. Interest Expense on Long-Term Debt
4. Interest Expense - Short-Term Borrowings
5. Interest Expense - Sundry
This item includes:

1. Amortization of debt discount or premium
2. Debt issuance expense (for example, underwriting fees, brokerage costs, advertising costs, etc.)
3. Discount on the sale of receivables
4. Factoring charges
5. Finance charges relating to finance leases
6. Financing charges
7. Interest on customer advances
8. Other financial expenses (when no breakdown is available)
9. Total interest and related expense

This item excludes:

1. Interest and related income (included in Interest and Dividend Income - Total)
2. Interest capitalized (included in Revenue/Income - Sundry)

France When financial expense (charges financières ou frais financiers) is reported with no detailed breakout of the components, this item may include:

1. Losses on sale of financial assets (charges nettes sur cessions de valeurs mobilières de placement)
2. Provisions against financial assets (dotations financières aux amortissements et provisions)

**Interest Expense - Total - Preliminary**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XINTPS</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents Interest Expense - Total on a Preliminary basis. By definition, preliminary data are scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

**Industrial definition**

This item represents the company’s gross periodic expense in securing long- and short-term debt.

This item is a component of Pretax Income.

This item includes:

1. Amortization of debt discount or premium
2. Debt issuance expense (such as, underwriting fees, brokerage costs, advertising costs)
3. Discount on the sale of receivables of a finance subsidiary
4. Factoring charges (unless included in operating expense)
5. Finance charges
6. Financing charges for finance leases
7. Interest expense on both long- and short-term debt
8. Interest on customer advances
9. Other financial expenses (when no breakout is available)
10. Retail companies’ interest expense (net of interest income of unconsolidated finance subsidiaries)

This item excludes:

1. Cash discounts reported by the company as financial expense (included in Nonoperating Income [Expense] - Other)
2. Interest and related income (included in Interest and Dividend Income - Total)
3. Interest capitalized (included in Interest Capitalized)
This item includes expenses incurred in raising or managing funds for non-North American companies.

**France** When reported as financial expense, this item includes:

1. Changes to provisions against financial assets (dotations financières aux amortissements et provisions)
2. Losses on sale of financial assets (charges nettes sur cessions de valeurs mobilières de placement)

**Financial Services definition**

This item represents the total periodic expense for using deposit accounts and borrowed money.

This item is a component of Expense - Total.

This item is the sum of:

1. Interest Expense - Deposits - Banks
2. Interest Expense - Deposits - Customer
3. Interest Expense on Long-Term Debt
4. Interest Expense - Short-Term Borrowings
5. Interest Expense - Sundry

This item includes:

1. Amortization of debt discount or premium
2. Debt issuance expense (for example, underwriting fees, brokerage costs, advertising costs, etc.)
3. Discount on the sale of receivables
4. Factoring charges
5. Finance charges relating to finance leases
6. Financing charges
7. Interest on customer advances
8. Other financial expenses (when no breakdown is available)
9. Total interest and related expense

This item excludes:

1. Interest and related income (included in Interest and Dividend Income - Total)
2. Interest capitalized (included in Revenue/Income - Sundry)

**France** When financial expense (*charges financières ou frais financiers*) is reported with no detailed breakout of the components, this item may include:

1. Losses on sale of financial assets (charges nettes sur cessions de valeurs mobilières de placement)
2. Provisions against financial assets (dotations financières aux amortissements et provisions)

**Interest Expense - Total (Parent)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XITP</td>
<td>G496</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for U.S. bank holding companies only.

This item represents the total periodic expense to the parent bank holding company for using borrowed money.

This item is a component of Expense - Total (Parent) (XTP).

This item is the sum of:

1. Interest Expense - Long-Term Debt (Parent) (XILTP)
2. Interest Expense - Other (Parent) (XIOP)
3. Interest Expense - Short-Term Debt (Parent) (XISTP)
### Interest Expense on Long-Term Debt

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XINTD</td>
<td>G346</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the total periodic expense for using long-term borrowings.

This item is a component of Interest Expense - Total (XINT).

This item includes:
1. Interest paid on other debt classified as long-term
2. Interest paid on subordinated debt

This item excludes:
1. Capitalized interest (included in Revenue/Income - Sundry [RIS])
2. Interest paid on short-term borrowings (included in Interest Expense - Short-Term Borrowings [XINST])

**France**
- This item includes:
  1. Interest paid on participation certificates (titres participatifs)
  2. Premium on redemption of bonds (primes de remboursement des obligations)

**Italy**
- This item includes interest on debentures.

**Japan**
- This item includes interest on borrowings and rediscounts.

**United Kingdom**
- This item includes interest on dated and undated loan capital.

**United States**
- This item includes interest on capital debt.

### Interest Income (Parent)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IIP</td>
<td>G489</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for U.S. bank holding companies only.

This item represents revenue received from investments and earning assets held by the parent bank holding company.

This item is a component of Income - Total (Parent) (ITP).

This item includes:
1. Interest from investment securities
2. Interest from subsidiaries and affiliates
3. Interest on advances
4. Other interest income
This item excludes:

1. Dividends from bank subsidiaries (included in Dividends from Subsidiaries - Banks [Parent] [DVSBP])
2. Dividends from nonbank subsidiaries (included in Dividends from Subsidiaries - Other [Parent] [DVSOP])

### Interest Paid

**Interest Paid (FOF)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Industrial</td>
</tr>
<tr>
<td>INTPDF</td>
<td>Not Applicable</td>
<td>Footnote</td>
</tr>
</tbody>
</table>

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the total amount of interest paid in the year, reported in the Return on Investments and Servicing of Finance section of the Cash Flow Statement.

This item is a component of Investments and Servicing of Finance - Net Cash Flow (INVSVC).

This item contains a Combined Figure data code (@CF) when:

1. Interest paid is reported net of interest received. The combined total is included in Interest Received (INTRC)
2. Interest paid is not reported on the Statement of Cash Flows but is disclosed on the Income Statement

#### Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>QO</td>
<td>Reported net</td>
</tr>
</tbody>
</table>

**Interest Paid (Net)**

<table>
<thead>
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<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INTPN</td>
<td>G699</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format code 7 (Statement of Cash Flows) and Format code 10 (Rest of World Cash Flow Statement by Activity).

#### Format code 7

This item represents cash payments by the company to finance long- and short-term debt.

This item appears as a positive number if the figure represents a payment of cash. This item appears as a negative number if the figure is net of interest income and results in a net receipt of cash.

This item excludes:

1. Accrued interest
2. Capitalized interest

This item contains a Not Available data code (@NA) on a Statement of Cash Flows when:
1. The company uses the direct method for reporting the Statement of Cash Flows and income taxes cannot be separated from other payments or receipts
2. Income taxes paid are not reported on the statement or in the notes

**Format code 10**

This item represents the amount of interest paid or received, reported as a supplemental item on the Statement of Cash Flows.

This item excludes interest adjustments reported in the Operating Activities, Investing Activities, or Financing Activities section of the Cash Flow Statement.

---

**Interest Paid and Discounts**

**Interest Paid and Discounts (Japan Non-Consolidated)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INTPDJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents non-operating expenses in the form of interest paid and sales discounts given during the period, reported in the Cash Outflow section.

This item is a component of Expenses - Other (Japan Non-Consolidated) (XOTHJ).

---

**Interest Received**

**Interest Received (FOF)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
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<td>Industrial</td>
</tr>
<tr>
<td>INTRCF</td>
<td>Not Applicable</td>
<td>Footnote</td>
</tr>
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</table>

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the total amount of interest received during the year, reported in the Return on Investments and Servicing of Finance section of the Cash Flow Statement.

This item is a component of Investments and Servicing of Finance - Net Cash Flow (INVSVC).

This item contains a Combined Figure data code (@CF) when:

1. Interest received is reported net of interest paid. The combined total is included in Interest Paid (INTPD)
2. Interest received is not reported on the Statement of Cash Flows but is disclosed on the Income Statement
Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>QO</td>
<td>Reported net</td>
</tr>
</tbody>
</table>

International Quality Ranking

This item is an appraisal of past performance of a stock's earnings and dividends and the stock's relative standing as of a company's current fiscal year end. Growth and stability of earnings and dividends are key elements in establishing Standard & Poor's earnings and dividends rankings for common stocks.

Standard & Poor's uses a computerized scoring system to compute basic scores for earnings and dividends, then adjusts the scores by a set of predetermined modifiers for growth, stability within long-term trend, and cyclicality. Adjusted scores for earnings and dividends are combined to yield a final score. The final score for each stock is measured against a scoring matrix determined by analyzing the scores of a large representative sample of stocks.

This item is available from January 1998 through the current period.

<table>
<thead>
<tr>
<th>Code</th>
<th>S&amp;P Description</th>
<th>Ranking</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Highest</td>
<td>A+</td>
</tr>
<tr>
<td>8</td>
<td>High</td>
<td>A</td>
</tr>
<tr>
<td>9</td>
<td>Above Average</td>
<td>A-</td>
</tr>
<tr>
<td>16</td>
<td>Average</td>
<td>B+</td>
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<tr>
<td>17</td>
<td>Below Average</td>
<td>B</td>
</tr>
<tr>
<td>18</td>
<td>Lower</td>
<td>B-</td>
</tr>
<tr>
<td>21</td>
<td>Lowest</td>
<td>C</td>
</tr>
<tr>
<td>22</td>
<td>In Reorganization</td>
<td>D</td>
</tr>
<tr>
<td>99</td>
<td>Liquidation</td>
<td>LIQ</td>
</tr>
</tbody>
</table>

Standard & Poor's does not consider these rankings to be market recommendations.
### International Securities Identification Number

**Mnemonic**
ISIN

**Item number**
Not Available

**Category**
Industrial
Financial Services

The ISIN is an identification number, developed from an internationally accepted standard for uniquely identifying securities worldwide. The National Numbering Agency within a particular country is responsible for allocating ISIN codes.

The following represents the three parts of the twelve-digit code:

GB-000456201-0

The first two digits are a two-character alpha country code that denotes either the country where the issuer is legally registered or their legal domicile (Note: This does not apply to debt instruments)

The next nine digits represent the domestic number of the issuer. If the domestic number is less than nine digits, then zeros are inserted in front of the domestic number.

The last digit is a check digit.

### Internet Download Date

#### Internet Download Date - Annual

**Mnemonic**
UPDDTA

This item tells you the date that the annual company data was updated via Internet download. If this item is blank, the most recent company data available is on your GLOBAL Vantage CD-ROM.

Screening examples:

@DAY(UPDDTA)>5dec96

Use this formula to screen the database for annual items updated since 12/05/96.

UPDDTA=@DATE(96,12,5)

Use this formula to screen the database for annual items updated on 12/05/96.

#### Internet Download Date - Daily

**Mnemonic**
UPDDTD

This item tells you the date that the daily company data was updated via Internet download. If this item is blank, the most recent company data available is on your GLOBAL Vantage CD-ROM.

Screening examples:
@DAY(UPDDTD)>5dec99
Use this formula to screen the database for daily items updated since 12/05/99.
UPDDTD=@DATE(99,12,5)
Use this formula to screen the database for daily items updated on 12/05/99.

**Internet Download Date - Monthly**

**Mnemonic**

UPDDTM

This item tells you the date that the monthly company data was updated via Internet download. If this item is blank, the most recent company data available is on your GLOBAL Vantage CD-ROM.

Screening examples:
@DAY(UPDDTM)>5dec99
Use this formula to screen the database for monthly items updated since 12/05/99.
UPDDTM=@DATE(99,12,5)
Use this formula to screen the database for monthly items updated on 12/05/99.

**Internet Download Date - Scalar**

**Mnemonic**

UPDDTS

This item tells you the date that the scalar company data was updated via Internet download. If this item is blank, the most recent company data available is on your GLOBAL Vantage CD-ROM.

Screening examples:
@DAY(UPDDTS)>5dec96
Use this formula to screen the database for scalar items updated since 12/05/96.
UPDDTS=@DATE(96,12,5)
Use this formula to screen the database for scalar items updated on 12/05/96.

**Inventories/Stocks**

**Inventories/Stocks - Decrease (Increase)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INVCH</td>
<td>G688</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents decrease (increase) in inventories/stocks as reported on a Cash Flow Statement.

**Format codes 1-3, 5, and 6**
This item contains a Not Available data code (@NA).

**Format code 7**

This item is a component of Operating Activities - Net Cash (OANCF).

This item includes decrease (increase) in:

1. Current assets classified by Standard & Poor’s Compustat as inventories/stocks
2. Long-term inventories/stocks (when reported in the Operating Activities section)

This item excludes decrease (increase) in long-term inventories/stocks (when reported in the Investing Activities section).

This item contains a Combined Figure data code (@CF) when:

1. Changes in inventories/stocks are not reported on the Statement of Cash Flows, but the Balance Sheet reports a change between the current and prior year
2. Changes in inventories/stocks are reported outside the Operating Activities section
3. This item is combined with another asset or liability in the Operating Activities section (included in Assets and Liabilities - Other [Net Change] [AOLCH])

**Format codes 10-12**

This item is a component of Working Capital/Net Operating Assets - Change (WCAPOPC) on a Rest of World Cash Flow Statement by Activity (Format Code 10).

This item is a component of Cash/Cash Equivalents/Net Funds - Increase (Decrease) (CHENFD) on a Rest of World Cash Flow Statement by Source and Use (Format Code 11).

This item is a component of Working Capital - Change (WCAPCHC) on a U.K. (revised FRS 1) Cash Flow Statement (Format Code 12).

This item excludes decrease (increase) in inventories/stocks when reported in the Investing Activities section of the Cash Flow Statement.

This item contains a Combined Figure data code (@CF) when changes in inventories are not reported on the Statement of Cash Flows but are disclosed on the Balance Sheet.

**Inventories/Stocks - Finished Goods**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INVFG</td>
<td>G633</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents manufactured goods ready for sale.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:

1. Allowance for slow moving, obsolete, or surplus inventories/stocks
2. Finished goods and goods for resale (when no breakout is available)
3. Merchandise in transit to customers
4. Purchased goods and merchandise available for resale

This item contains a Not Available data code (@NA) when the company has no manufacturing operations or no breakout of component is available.

This item contains a Not Available data code (@NA) when the company reports an inventories/stocks component breakout that does not equal the total inventory figure.
Japan

This item includes:
1. Allowance for slow moving, obsolete, or surplus inventories/stocks
2. Finished goods and goods for resale (when no breakout is available)

This item is provided by TOYO KEIZAI, Inc.

Inventories/Stocks - Other

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INVO</td>
<td>G634</td>
<td>Industrial</td>
</tr>
<tr>
<td>INVOFS</td>
<td>G70</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

Industrial definition

This item represents accounts or adjustments to inventories/stocks not classified as raw materials, work in process, or finished goods.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:
1. Adjustments for LIFO reserve
2. Advances and progress payments to suppliers
3. Goods for resale (when reported separately)
4. Purchased parts held for resale

This item excludes:
1. Advances and/or deposits on material purchases (included in Inventories/Stocks - Raw Materials [INVRM])
2. Allowance for slow moving, obsolete, or surplus inventories/stocks (included in Inventories/Stocks - Finished Goods [INVF])
3. Progress payments (included in Inventories/Stocks - Work in Progress [INWIP])
4. Provision for devaluation of stocks
5. Purchase contract advances (included in Inventories/Stocks - Raw Material [INVRM])
6. Residuals due to rounding
7. Unbilled costs on contracts or costs in excess of related billings for companies using the fixed price accounting method (included in Inventories/Stocks - Work in Progress [INWIP])
8. Work in process and advances to subcontractors (when no breakout is available) (included in Inventories/Stocks - Work in Progress [INWIP])

This item contains a Not Available data code (@NA) when the company has no manufacturing operations or no breakout of components is available.

This item contains a Not Available data code (@NA) when the company reports an inventories/stocks component breakout that does not equal the total inventory figure.

Financial Services definition

This item represents merchandise bought for resale and materials and supplies purchased for use in the production of revenue less any allowances. It includes inventories/stocks of nonfinancial services operations.

This item is a component of Inventories/Stocks - Total (INVT).
This item includes:

1. Advance manufacturing costs
2. Advance payments from customers (when included in inventories/stocks by the company)
3. Building supplies and other inventory
4. Deposits (when included in inventories/stocks by the company)
5. Finished goods (other than real estate)
6. Inventory/stocks of nonfinancial services operations
7. Merchandise in transit to customers
8. Parts and supplies
9. Provisions for devaluation of stocks
10. Raw materials (other than real estate)
11. Work in process (other than real estate)

This item excludes:

1. Construction in progress (included in Inventories/Stocks - Real Estate Under Development [INVREI])
2. Contract billings and expense contracts (included Accounts Receivable/Debtors - Trade [RECTR])
3. Supplies (when reported separately from inventories/stocks unless no other inventories/stocks are reported) (included in Prepaid Expense [XPP])

**Inventories/Stocks - Raw Materials**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INVRM</td>
<td>G631</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents inventories/stocks used to manufacture finished goods and includes raw materials in a natural or unmanufactured state except for processing incidental to preparation, packaging, or transportation.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:

1. Advances and/or deposits on material purchase
2. Bottles, cases, pallets, and other packing materials
3. Consumable stores/supplies
4. Parts and supplies
5. Payments on account
6. Purchase contract advances
7. Supplies (when reported as a separate component of inventories/stocks)

This item excludes:

1. Purchased parts held for resale (included in Current Assets - Other - Excluding Prepaid Expense [ACOX])
2. Supplies (when no other components are reported for inventories/stocks)
3. Unspecified advances (included in Current Assets - Other - Excluding Prepaid Expense [ACOX]).

This item contains a Not Available data code (@NA) when the company has no manufacturing operations or no breakout of components is available.

This item contains a Not Available data code (@NA) when the company reports an inventories/stocks component breakout that does not equal the total inventory figure.
Japan  This item includes:
   1.  Raw Materials
   2.  Supplies

This item is provided by TOYO KEIZAI, Inc.

Inventories/Stocks - Real Estate Held for Development

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INVREH</td>
<td>G67</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for real estate companies only.

This item represents raw land held for future development. Raw land is property with no added improvements such as buildings, landscaping, streets, or utilities.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:
   1.  Land
   2.  Land under and held for development (when no breakout is available)
   3.  Property held for development
   4.  Raw land
   5.  Unimproved land

This item excludes:
   1.  Investment property attributed to real estate operations (included in Investment Property [IP])
   2.  Investment property classified as insurance investment assets (included in Investment Assets - Real Estate [Insurance] [IAREI])
   3.  Property held by the company for its own use (included in Property, Plant, and Equipment [Net] - Total [PPENT])

Inventories/Stocks - Real Estate Held for Sale

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INVRES</td>
<td>G69</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for real estate companies only.

A. This item represents developed real estate ready for sale.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:
   1.  Completed projects for sale
   2.  Completed properties
   3.  Finished land
   4.  Finished lots
   5.  Land and housing for sale
   6.  Property held for sale
This item excludes:

1. Investment property attributed to real estate operations (included in Investment Property [IP])
2. Investment property classified as insurance investment assets (included in Investment Assets - Real Estate [Insurance] [IAREI])
3. Property held by the company for its own use (included in Property, Plant, and Equipment [Net] - Total [PPENT])

**United Kingdom** This item includes dealing properties.

**Inventories/Stocks - Real Estate Held Under Development**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INVREI</td>
<td>G68</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for real estate companies only.

This item represents land in the process of being improved.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:

1. Development costs
2. Development operations
3. Land and housing projects in process
4. Land under development
5. Projects under construction
6. Projects under development for sale
7. Property under development

This item excludes:

1. Investment property attributed to real estate operations (included in Investment Property [IP])
2. Investment property classified as insurance investment assets (included in Investment Assets - Real Estate [Insurance] [IAREI])
3. Property held by the company for its own use (included in Property, Plant, and Equipment [Net] - Total [PPENT])

**Inventories/Stocks - Total**

<table>
<thead>
<tr>
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<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>INVTGF</td>
<td>GF8</td>
<td>Financial Services footnote</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents merchandise bought for resale and materials and supplies purchased for use in revenue production less any allowances.

This is a component of Current Assets - Total (ACT).
This item is the sum of:

1. Inventories/Stocks - Finished Goods (INVFG)
2. Inventories/Stocks - Other (INVO)
3. Inventories/Stocks - Raw Materials (INVRM)
4. Inventories/Stocks - Work in Progress (INVWIP)

While the total of these components usually equals Inventories/Stocks - Total (INVT), it may not be identical due to adjustments in inventory method or exclusion of nonmanufacturing inventories/stocks from the components.

This item includes:

1. Advance manufacturing costs
2. Advance payments from customers included in inventories/stocks
3. Agriculture companies’ growing crops (when reported as current)
4. Airline companies’ maintenance and operating supplies
5. Bottles, cases, kegs, and other reusable containers
6. Bullion and/or uranium in transit
7. Contracts in progress
8. Costs in excess of related billings on uncompleted contracts (when the company uses the fixed price method of accounting)
9. Deposits included in inventories/stocks
10. Distillers’ storage charges
11. Leased products
12. Lumber companies’ short-term timber leases
13. Materials and supplies included in inventories/stocks (when no other inventory figure is reported)
14. Merchandise in transit to customers
15. Motion picture companies’ film costs and film libraries
16. New and spare parts
17. Property and development companies’
18. Completed buildings
19. Construction in progress
20. Developed land for sale
21. Rental companies’ rental vehicles or equipment (when reported as current)
22. Revenue stamps
23. Tools (when reported as current)
24. Unbilled costs on contracts and costs in excess of related billings (when the company uses the fixed price method of accounting)
25. Work in process net of progress payments

This item excludes:

1. Contract billings and expensed contracts (included in Accounts Receivable/Debtors - Trade [RECTR])
2. Supplies (when reported separately from inventories/stocks, unless no other inventories/stocks are reported) (included in Prepaid Expense [XPP])
3. Unbilled shipments received by customers (included in Accounts Receivable/Debtors - Trade [RECTR])

**United States** This item includes trucking industries' tires (included in Prepaid Expense [XPP]).

**Financial Services definition**

This item represents real estate in various stages of development, merchandise bought for resale, and materials and supplies purchased for use in the production of revenue, less any allowances.
This item is the sum of:

1. Inventories/Stocks - Other (INVOFS)
2. Inventories/Stocks - Real Estate Held for Development (INVREH)
3. Inventories/Stocks - Real Estate Held for Sale (INVRES)
4. Inventories/Stocks - Real Estate Under Development (INVREI)

(Bank, Broker/Dealer) This item excludes securities inventory (included in Trading/Dealing Account Securities - Total [TDST]).

United Kingdom (Real Estate) This item includes:

1. Dealing properties
2. Trading properties

Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TK</td>
<td>Valued at cost</td>
</tr>
<tr>
<td>TM</td>
<td>Valued at market or net realizable value</td>
</tr>
</tbody>
</table>

**Inventories/Stocks - Work in Progress**

This item represents partially manufactured goods.

This item is a component of Inventories/Stocks - Total (INVT).

This item includes:

1. Advance manufacturing costs
2. Costs in excess of related billings on uncompleted contracts (unbilled costs on contracts) (when the company uses the fixed price method of accounting)
3. Distillers’ bulk whiskey
4. Labor manufacturing overhead applicable to the goods
5. Progress payments
6. Semi-finished products (when not for sale as finished goods)
7. Work in process and advances to subcontractors (when no breakout is available)

This item excludes costs in excess of related billings on uncompleted contracts (included in Accounts Receivable/Debtors - Trade [RECTR]).

This item contains a Not Available data code (@NA) when the company has no manufacturing operations or no breakout of components is available.

Japan This item includes:

1. Semi-finished goods
2. Work in process

This item is provided by TOYO KEIZAI, Inc.
Inventories/Stocks Valuation Method

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INVVAL</td>
<td>G733</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This multiple element item identifies a company’s method of valuing its inventories/stocks. It consists of a one-character numeric code.

The following lists the inventory valuation codes and methods:

<table>
<thead>
<tr>
<th>Code</th>
<th>Method of Inventory Valuation</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>No Inventories/Stocks</td>
</tr>
<tr>
<td>1</td>
<td>First In, First Out (FIFO)</td>
</tr>
<tr>
<td>2</td>
<td>Last In, First Out (LIFO)</td>
</tr>
<tr>
<td>3</td>
<td>Specific Identification</td>
</tr>
<tr>
<td>4</td>
<td>Average Cost</td>
</tr>
<tr>
<td>5</td>
<td>Retail Method</td>
</tr>
<tr>
<td>6</td>
<td>Standard Cost</td>
</tr>
<tr>
<td>7</td>
<td>Current or Replacement Cost</td>
</tr>
</tbody>
</table>

This item may contain up to five different codes. The relative position of one code to another indicates the amount of inventories/stocks valued under each method. The first code in the sequence represents the method used to value the greatest amount of inventories/stocks.

<table>
<thead>
<tr>
<th>Code</th>
<th>Percent</th>
<th>Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>60 percent</td>
<td>LIFO</td>
</tr>
<tr>
<td>1</td>
<td>30 percent</td>
<td>FIFO</td>
</tr>
<tr>
<td>4</td>
<td>10 percent</td>
<td>Average Cost</td>
</tr>
</tbody>
</table>

These countries permit LIFO valuation for consolidated foreign subsidiaries but not for domestic company reports:

- Australia
- France
- Hong Kong
- Japan
- Germany
Inventory Turnover

**Inventory Turnover**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INVX</td>
<td>COGS/PAVG(INVT, -1,0)</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

Inventory Turnover is Cost of Goods Sold divided by the average of the current year's Total Inventories and the prior year's Total Inventories.

Invested Capital

**Invested Capital**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ICAPT</td>
<td>G278</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents all sources for the long-term financing of a company.

This is a supplementary Balance Sheet item.

This item is the sum of:

1. Government Grants (GOVGR)
2. Long-Term Debt (DLTT)
3. Minority Interest (Balance Sheet) (MIB)
4. 50 percent of Reserves - Untaxed (RVUTX)
5. Shareholders’ Equity (SEQ)
6. Unappropriated Net Profit (Liabilities) (UNNPL)
   less:
   1. Treasury Stock (Current Assets) (TSCA)
   2. Treasury Stock (Long-Term Assets) (TSTLTA)
   3. Unappropriated Net Loss (UNL)

**Canada, United States**  This item includes accumulated tax deferrals of investment tax credits.

**Financial Services definition**

This item represents all sources of the company’s long-term financing less certain equity adjustments.

This item is the sum of:

1. Government Grants (GOVGR)
2. Long-Term Debt - Total (DLTT)
3. Minority Interest (Balance Sheet) (MIB)
4. Deferred Taxes (Balance Sheet) (TXDB)
5. 50 percent of Reserves - Untaxed (RVUTX)
6. Shareholders’ Equity - Total (SEQ)
7. Unappropriated Net Profit (Liabilities) (UNNPL)
   less:
1. Treasury Stock (Assets) (TSA)
2. Unappropriated Net Loss (UNL)

**Investing Activities**

**Investing Activities - Net Cash Flow**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number (for North America)</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IVNCF</td>
<td>G695</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format codes 7 and 10.

This item represents cash received or paid for all transactions reported in the Investing Activities section of the Cash Flow Statement.

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH).

**Format code 10**

This item is the sum of:

1. Investments - Increase (IVCH)
2. Investments - (Decrease) (SIV)
3. Short-Term Investments - Change (IVSTCH)
4. Assets - Other - Change (ATOCH)
5. Capital Expenditures (CAPX)
6. Proceeds from Sale of Fixed Assets (PSFIX)
7. Acquisitions (AQC)
8. Investing Activities - Other (IVACO)
9. Interest and Dividend Adjustments - Investing Activities (INTIACT)
10. Intangible Assets - Purchase (INTANP)

**Japan (Consolidated)**

This item is the sum of 1 through 8 above.

**Investing Activities - Other**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number (for North America)</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IVACO</td>
<td>G694</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

**Format codes 1-3, 5, and 6**

This item contains a Not Available data code (@NA).

**Format code 7**

This item represents miscellaneous funds reported in the Investing Activities section that are not elsewhere classified.

This item is a component of Investing Activities - Net Cash Flow (IVNCF).

This item includes:
1. Combined investing activities
2. Foreign currency exchange effects within the Investing Activities section
3. Proceeds from sale of assets (other than fixed assets or investments)

This item excludes:
1. Changes in investments
2. Changes in property, plant, and equipment
3. Changes in investing activities reported outside the Investing Activities section

**Format code 10**

This item represents miscellaneous funds reported in the Investing Activities section that are not elsewhere classified.

This item is a component of Investing Activities - Net Cash Flow (IVNCF).

This item includes foreign currency exchange effects reported in the Investing Activities section.

**Japan (Consolidated)**

This item includes:
1. Investment advances paid or collected
2. Realized gains/losses from the sale or disposal of shares in related companies
3. Long term loans made to or repaid by related companies and others during the year
4. Foreign currency exchange effects reported in the Investing Activities section

**Format code 12**

This item represents miscellaneous funds from investing activities reported in the Capital Expenditure and Financial Investment section that are not elsewhere classified.

This item is a component of Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI).

**Investment Assets**

**Investment Assets - Equity Securities (Cost) (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IAEQCI</td>
<td>G219</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents the cost valuation of all corporate equity investment securities included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Cost) (Insurance) (IATCI).

This item includes:
1. Common/ordinary stock at cost
2. Equity maturities at cost
3. Non redeemable preferred/preference shares at cost
4. Shares and convertible debentures at cost (when no breakout is available)
5. Shares at cost
6. Stocks at cost
This item excludes:

1. Cost valuation of redeemable preferred stock in the insurance investment portfolio (included in Investment Assets - Fixed Income Securities [Cost] [Insurance] [IAFICI])
2. Fixed income securities at market value
3. Investment securities attributed to operations other than insurance

**Investment Assets - Equity Securities (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IAEQI</td>
<td>G14</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents all funds invested in corporate equity securities included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Insurance) (IASTI).

This item includes:

1. Common/ordinary stock
2. Equity maturities
3. Nonredeemable preferred/preference shares
4. Shares
5. Shares and convertible debentures (when no breakout is available)
6. Stocks

This item excludes:

1. Investment securities attributed to operations other than insurance (included in Investment Securities - Total [IST])
2. Redeemable preferred stock (included in Investment Assets - Fixed Income Securities [Insurance] [IAFXI])
3. Trading account securities (included in Trading/Dealing Account Securities - Total [TDST])

**Investment Assets - Equity Securities (Market) (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IAEQMI</td>
<td>G224</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents the market valuation of all corporate equity investment securities included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Market) (Insurance) (IATMI).

This item includes:

1. Common/ordinary stock at market value
2. Equity maturities at market value
3. Nonredeemable preferred/preference shares at market value
4. Shares and convertible debentures at market value (when no breakout is available)
5. Shares at market value
6. Stocks at market value
This item excludes:

1. Fixed income securities at cost
2. Investment securities attributed to operations other than insurance
3. Market valuation of redeemable preferred/preference stock in the insurance investment portfolio (included in Investment Assets - Fixed Income Securities [Market] [Insurance] [IAFXMI])

**Investment Assets - Fixed Income Securities (Cost) (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IAFICI</td>
<td>G218</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents the cost valuation of all government, corporate, and other debt investment securities paying a fixed rate of return that are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Cost) (Insurance) (IATCI).

This item includes:

1. Bonds, loans, and debentures at cost
2. Corporate debt at cost
3. Debentures at cost
4. Fixed maturities at cost
5. Fixed-interest securities at cost
6. Fixed-yield securities at cost
7. Government registered bonds at cost
8. Government securities and obligations at cost
9. Local authority securities and obligations at cost
10. Local government securities at cost
11. National government securities at cost
12. Redeemable preferred capital at cost
13. Registered debts at cost

This item excludes:

1. Cost valuation of nonredeemable preferred stock in the insurance investment portfolio (included in Investment Assets - Equity Securities [Cost] [Insurance] [IAEQCI])
2. Fixed income securities at market value
3. Investment securities attributed to operations other than insurance

**Investment Assets - Fixed Income Securities (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IAFXI</td>
<td>G13</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents all funds invested in government, corporate, and other debt securities paying a fixed rate of return that are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Insurance) (IASTI).
This item includes:

1. Bonds, loans, and debentures
2. Corporate debt
3. Debentures
4. Fixed maturities
5. Fixed-interest securities
6. Fixed-yield securities
7. Government registered bonds
8. Government securities and obligations
9. Local authority securities and obligations
10. Local government securities
11. National government securities
12. Redeemable preferred capital
13. Registered debts

This item excludes:

1. Investment securities attributed to operations other than insurance (included in Investment Securities - Total [IST])
2. Nonredeemable preferred/preference stock (included in Investment Assets - Equity Securities [Insurance] [IAEQI])
3. Trading account securities (included in Trading/Dealing Account Securities - Total [TDST])

**Germany** This item includes federal and state guaranteed claims (*Schuldbuchforderungen gegen den Bund und die Länder*).

**Sweden** This item includes money market loans.

**Investment Assets - Fixed Income Securities (Market) (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IAFXMI</td>
<td>G223</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents the market valuation of all government, corporate, and other debt investment securities paying a fixed rate of return that are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Market) (Insurance) (IATMI).

This item includes:

1. Bonds, loans, and debentures at market value
2. Corporate debt at market value
3. Debentures at market value
4. Fixed maturities at market value
5. Fixed-interest securities at market value
6. Fixed-yield securities at market value
7. Government registered bonds at market value
8. Government securities and obligations at market value
9. Local authority securities and obligations at market value
10. Local government securities at market value
11. National government securities at market value
12. Redeemable preferred capital at market value
13. Registered debts at market value
This item excludes:

1. Fixed income securities at cost
2. Investment securities attributed to operations other than insurance
3. Market valuation of nonredeemable preferred/preference stock in the insurance investment portfolio (included in Investment Assets - Equity Securities [Market] [Insurance] [IAEQMI])

**Investment Assets - Listed Securities - Total (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IALI</td>
<td>G248</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for Insurance companies only.

This item represents all investment securities accepted for trading on an organized and registered security exchange (e.g., the New York, American, or International Stock Exchange in London). These investment securities are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Insurance) (IASTI).

This item includes:

1. Listed securities included in the insurance investment portfolio
2. Quoted securities included in the insurance investment portfolio

This item excludes:

1. Investment securities attributed to operations other than insurance
2. Unlisted securities attributed to insurance operations (included in Investment Assets - Unlisted Securities - Total [Insurance] [IAUI])

**Investment Assets - Loans - Other (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IALOI</td>
<td>G19</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents funds lent by an insurance company or division that are not classified as mortgage loans or policy loans.

This item is a component of Investment Assets - Loans - Total (Insurance) (IALTI).

This item includes:

1. Bonds and loans
2. Capital market promissory notes
3. Convertible loans
4. Loans, notes, and debentures
5. Loans to individuals
6. Municipal loans
7. Private loans
8. Secured loans

This item excludes:

1. Lending activity attributed to operations other than insurance (included in Loans/Claims/Advances - Customers [LCACU])
2. Mortgage loans (included in Investment Assets - Mortgage Loans [Insurance] [IAMLII])
3. Policy loans (included in Investment Assets - Policy Loans [Insurance] [IAPLII])
**Investment Assets - Loans - Total (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IALTi</td>
<td>G20</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for Insurance companies only.

This item represents all loans held by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Total (Insurance) (IATI).

This item is the **sum** of:

1. Investment Assets - Loans - Other (Insurance) (IALOI)
2. Investment Assets - Mortgage Loans (Insurance) (IAMLI)
3. Investment Assets - Policy Loans (Insurance) (IAPLI)

This item excludes lending activity attributed to operations other than insurance (included in Loans/Claims/Advances - Customers [LCACU]).

**Investment Assets - Mortgage Loans (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IAMLI</td>
<td>G17</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for Insurance companies only.

This item represents loans secured by property and held by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Loans - Total (Insurance) (IALTI).

This item includes:

1. Land charges
2. Mortgage loans
3. Mortgages

This item excludes mortgage lending activity attributed to operations other than insurance (included in Loans/Claims/Advances - Customers [LCACU]).

**Investment Assets - Other (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IAOI</td>
<td>G22</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for Insurance companies only.

This item represents all funds included by an insurance company or division in its investment portfolio not classified as investment securities, loans, or real estate.

This item is a component of Investment Assets - Total (Insurance) (IATI).
This item includes:
1. Cash deposited with insurance companies
2. Cash deposits included in investment assets
3. Invested cash included in investment assets
4. Other investments
5. Short-term investments included by the company in investment assets

This item excludes:
1. Cash deposits not included by the company in its investment portfolio (included in Short-Term Investments - Total [IVST])
2. Short-term investments not included by the company in its investment portfolio (included in Short-Term Investments - Total [IVST])

**Finland**  This item includes the accumulated difference between actual and planned depreciation (when included with investments/securities).

**Germany**  This item includes fixed deposits, time deposits, and savings accounts at banks (Festgelder, Termingelder, und Sparguthaben bei Kreditinstituten).

### Investment Assets - Policy Loans (Insurance)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IAPLI</td>
<td>G18</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for Insurance companies only.

This item represents funds lent to policyholders by an insurance company or division. These loans are secured by the cash surrender value of the life insurance policy.

This item is a component of Investment Assets - Loans - Total (Insurance) (IALTI).

This item includes:
1. Loans and advance payments on policies
2. Loans on policies

This item excludes lending activity attributed to operations other than insurance (included in Loans/Claims/Advances - Customers [LCACU]).

### Investment Assets - Real Estate (Insurance)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IAREI</td>
<td>G21</td>
<td></td>
<td>Financial Services</td>
</tr>
<tr>
<td>IAREIF</td>
<td>GF1</td>
<td>footnote</td>
<td></td>
</tr>
</tbody>
</table>

This item is for Insurance companies only.

This item represents all funds invested in real estate properties that are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Total (Insurance) (IATI).

This item includes:
1. Freehold and leasehold property
2. Investment property included in the insurance investment portfolio
3. Land and properties
4. Land and titles to land with offices and other buildings, residential buildings, buildings under construction, and without buildings
5. Property
6. Real estate (rural and urban)

This item excludes:
1. Investment property attributed to real estate operations (included in Investment Property [IP])
2. Land and properties held by the company for its own use (included in Property, Plant, and Equipment [Net] - Total [PPENT])

Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IU</td>
<td>Includes property for company use</td>
</tr>
</tbody>
</table>

**Investment Assets - Real Estate to Total Investment Assets**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RESAST</td>
<td>(IAREI/IATI) * 100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This concept is Investment Assets - Real Estate divided by Investment Assets - Total multiplied by 100.

**Investment Assets - Securities - Sundry (Cost) (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IASCI</td>
<td>G220</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents the cost valuation of all investment securities not classified as fixed income or equity that are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Cost) (Insurance) (IATCI).

This item includes other insurance investment securities at cost.

This item excludes:
1. Investment securities attributed to operations other than insurance
2. Other insurance investment securities at market value

**Investment Assets - Securities - Sundry (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IASSI</td>
<td>G15</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents all funds invested in securities not classified as fixed income or equity that are included by an insurance company or division in its investment portfolio.
This item is a component of Investment Assets - Securities - Total (Insurance) (IASTI).
This item includes other securities.
This item excludes:

1. Investment securities attributed to operations other than insurance (included in Investment Securities - Total [IST])
2. Trading account securities (included in Trading/Dealing Account Securities - Total [TDST])

**United Kingdom**  This item includes unit trusts.

**Investment Assets - Securities - Sundry (Market) (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IASMI</td>
<td>G225</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.
This item represents the market valuation of all investment securities not classified as fixed income or equity that are included by an insurance company or division in its investment portfolio.
This item is a component of Investment Assets - Securities - Total (Market) (Insurance) (IATMI).
This item includes other insurance investment securities at market value.
This item excludes:

1. Investment securities attributed to operations other than insurance
2. Other insurance investment securities at cost

**Investment Assets - Securities - Total (Cost) (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IATCI</td>
<td>G221</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.
This item represents the cost valuation of all investment securities that are included by an insurance company or division in its investment portfolio.
This item is the sum of:

1. Investment Assets - Equity Securities (Cost) (Insurance) (IAEQCI)
2. Investment Assets - Fixed Income Securities (Cost) (Insurance) (IAFICI)
3. Investment Assets - Securities - Sundry (Cost) (Insurance) (IASCICI)

This item excludes:

1. Insurance investment securities at market value
2. Investment securities attributed to operations other than insurance
Investment Assets - Securities - Total (Insurance)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IASTI</td>
<td>G16</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents total funds invested in securities that are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Total (Insurance) (IATI).

This item is the sum of:
1. Balance Sheet Components
2. Investment Assets - Equity Securities (Insurance) (IAEQI)
3. Investment Assets - Fixed Income Securities (Insurance) (IAFXI)
4. Investment Assets - Securities - Sundry (Insurance) (IASSI)
5. Supplemental Components
6. Investment Assets - Listed Securities - Total (Insurance) (IALI)
7. Investment Assets - Unlisted Securities - Total (Insurance) (IAUI)

This item excludes:
1. Investment securities attributed to operations other than insurance (included in Investment Securities - Total (IST))
2. Trading account securities (included in Trading/Dealing Account Securities - Total (TDST))

Investment Assets - Securities - Total (Market) (Insurance)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IATMI</td>
<td>G226</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents the market valuation of all investment securities that are included by an insurance company or division in its investment portfolio.

This item is the sum of:
1. Investment Assets - Equity Securities (Market) (Insurance) (IAEQMI)
2. Investment Assets - Fixed Income Securities (Market) (Insurance) (IAFXMI)
3. Investment Assets - Securities - Sundry (Market) (Insurance) (IASMI)

This item excludes:
1. Insurance investment securities at cost
2. Investment securities attributed to operations other than insurance
### Investment Assets - Securities - Total to Investment Assets - Total

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SECAST</td>
<td>(IASTI/IATI) * 100</td>
<td>Financial Services</td>
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</tbody>
</table>

This item is for insurance companies only.

This concept is Investment Assets - Securities - Total divided by Investment Assets - Total multiplied by 100.

### Investment Assets - Total (Insurance)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IATI</td>
<td>G23</td>
<td>Financial Services</td>
</tr>
<tr>
<td>IATIF</td>
<td>GF25</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents all assets included in the investment portfolio of an insurance company or division.

This item is the sum of:

1. Investment Assets - Loans - Total (Insurance) (IALTI)
2. Investment Assets - Other (Insurance) (IAOI)
3. Investment Assets - Real Estate (Insurance) (IAREI)
4. Investment Assets - Securities - Total (Insurance) (IASTI)

This item excludes:

1. Investment property attributed to real estate operations (included in Investment Property [IP])
2. Investment securities attributed to operations other than insurance (included in Investment Securities - Total [IST])
3. Lending activity attributed to operations other than insurance (included in Loans/Claims/Advances - Customers [LCACU])

### Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>SB</td>
<td>Investment assets, investment securities, or trading/dealing account securities are combined</td>
</tr>
</tbody>
</table>
**Investment Assets - Unlisted Securities - Total (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IAUI</td>
<td>G249</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents all investment securities not listed on an organized and registered security exchange (for example, the New York, American, or International Stock Exchange in London). These securities are included by an insurance company or division in its investment portfolio.

This item is a component of Investment Assets - Securities - Total (Insurance) (IASTI).

This item includes:

1. Unlisted securities included in the insurance investment portfolio
2. Unquoted securities included in the insurance investment portfolio

This item excludes:

1. Investment securities attributed to operations other than insurance
2. Listed securities attributed to insurance operations (included in Investment Assets - Listed Securities - Total [Insurance] [IALI])

**Investment Banking Income**

**Investment Banking Income**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IBKI</td>
<td>G302</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for brokers/dealers only.

This item represents revenue received by a securities broker/dealer for acting as underwriter or agent for an issue of securities. It is the difference between purchase price and public offering price of securities.

This item is a component of Revenue - Total (REVT).

This item includes:

1. Advisory fees
2. Commissions from securities marketed
3. Merchant banking fees
4. Underwriting and distribution commissions

This item excludes:

1. Asset management and custodial fees (included in Income - Other [Broker/Dealer] [IOBD] or Commissions and Fees - Other [CFO])
2. Brokerage commissions and fees (included in Commissions and Fees [Broker/Dealer] [CFBD])
Investment Expense

**Investment Expense (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XIVI</td>
<td>G333</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents costs and expenses associated with investment assets held by an insurance company or division.

This item is a component of Expense - Total (XT) and Interest and Related Income (Insurance) (IRII).

This item includes:

1. Depreciation on real estate classified as insurance investment assets
2. General and administrative expense from handling investment assets
3. Investment taxes, licenses, and fees
4. Policy loan servicing costs

This item excludes:

1. Depreciation of investment securities and other insurance investment assets (included in Capital Gains - Unrealized [Insurance] [CGUI])
2. Depreciation of tangible fixed assets (included in Administrative and General Expense - Total [XAGT])
3. Income taxes on investment income (included in Income Taxes - Total [TXT])
4. Interest expense on debt (included in Interest Expense - Total [XINT])

**Investment Expense to Investment Income - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IXPREV</td>
<td>(XIVI/IVI) * 100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for Insurance companies only.

This concept is Investment Expense divided by Investment Income multiplied by 100.

**Investment Grants and Other Deductions**

**Investment Grants and Other Deductions**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IVGOD</td>
<td>G84</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents all amounts not classified as accumulated depreciation, depletion, and amortization that have been deducted from tangible fixed assets.
This item is a component of Property, Plant, and Equipment (Net) - Total (PPENT).

This item includes:

1. Accumulated unamortized investment grants
2. Loans related to fixed assets
3. Net book value of fixed assets transferred to current assets as being realizable in the next operating period

Canada, United States  This item contains a zero.

Financial Services definition

This item represents all amounts not classified as accumulated depreciation and amortization that have been deducted from tangible fixed assets.

This item is a component of Property, Plant, and Equipment (Net) - Total (PPENT).

This item includes:

1. Accumulated unamortized investment grants
2. Loans related to fixed assets (when included in tangible fixed assets by the company)
3. Net book value of fixed assets transferred to current assets as being realizable in the next operating period
4. Provisions included as a contra account to tangible fixed assets

This item excludes fixed asset deductions allocated to the components of tangible fixed assets.

---

### Investment Income

**Investment Income - Total (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IVI</td>
<td>G292</td>
<td>Financial Services</td>
</tr>
<tr>
<td>IVIF</td>
<td>GF27</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents the interest, dividends, and rental income derived from the investment assets held by an insurance company or division and includes realized and unrealized gain (loss) on disposition of assets.

This item is a component of Revenue - Total (REVT).

This item is the sum of:

1. Capital Gains - Total (Insurance) (CGTI)
2. Interest and Related Income (Insurance) (IRII)

This item includes:

1. Investment income allocated to life business
2. Investment income allocated to nonlife business
3. Other investment income derived from insurance investment assets

Germany  This item includes interest income allocated to capital repayment-type policies and life reinsurance business.
Japan  This item includes:
   1. Investment income from compulsory automobile liability insurance
   2. Investment income from compulsory earthquake insurance
   3. Investment income on deposited premiums

United Kingdom  This item includes investment income allocated to general insurance, long-term insurance, and profit and loss accounts.

Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>KI</td>
<td>Combination QE and SB</td>
</tr>
<tr>
<td>QE</td>
<td>Reported net of expenses</td>
</tr>
<tr>
<td>SB</td>
<td>Investment assets, investment securities, or trading/dealing account securities are combined</td>
</tr>
</tbody>
</table>

Investment Income (Real Estate)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IIRE</td>
<td>G295</td>
<td>Financial Services</td>
</tr>
<tr>
<td>IIREF</td>
<td>GF28</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item is for real estate companies only.

This item represents rental and related income derived from investment property held by a real estate company or division.

This item is a component of Revenue - Total (REVT).

This item includes:
   1. Property investment income (gross)
   2. Rental income from investment property
   3. Revenue from operating properties

This item excludes:
   1. Commissions and fees received from property management (included in Commissions and Fees [Real Estate] [CFERE])
   2. Commissions and fees received from real estate brokerage (included in Commissions and Fees [Real Estate] [CFERE])
   3. Interest income (included in Interest and Dividend Income - Total [IDIT])
   4. Property development revenue (included in Development Revenue [Real Estate] [DVRRE])
   5. Rental income from real estate investments classified as insurance investment assets (included in Investment Income - Total [Insurance] [IVI])
   6. Revenue from property sales (included in Development Revenue [Real Estate] [DVRRE])

Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>QE</td>
<td>Reported net of expenses</td>
</tr>
</tbody>
</table>
**Investment Income to Revenue - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INVREV</td>
<td>(IVI/REVT) *100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This concept is Investment Income - Total divided by Revenue - Total multiplied by 100.

**Investment Property**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IP</td>
<td>G52</td>
<td>Financial Services</td>
</tr>
<tr>
<td>IPF</td>
<td>GF6</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item represents income-producing real estate (net of accumulated depreciation) reported as a long-term investment.

This item includes:
1. Apartment complexes
2. Income producing properties
3. Industrial properties held as investments
4. Investment in operating properties
5. Investment properties completed or under development
6. Investment properties on long lease
7. Office buildings held as investments
8. Recreational properties
9. Rental properties
10. Shopping centers

This item excludes:
1. Development properties (included in Inventories/Stocks - Total [INVT])
2. Investment properties classified as insurance investment assets (included in Investment Assets - Real Estate [Insurance] [IAREI])
3. Land and properties held by the company for its own use (included in Property, Plant, and Equipment [Net] - Total [PPENT])
4. Trading properties (included in Inventories/Stocks - Total [INVT])

**Footnote Code**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IU</td>
<td>Includes property for company use</td>
</tr>
</tbody>
</table>
**Investment Property (Cost)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IPC</td>
<td>G243</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the cost valuation of income-producing real estate (net of accumulated depreciation) reported as a long-term investment.

This item includes:

1. Cost valuation of all assets (included in Investment Property [IP])
2. Income producing properties at cost
3. Investment in operating properties at cost
4. Investment properties completed or under development at cost
5. Investment properties on long lease at cost

This item excludes market valuation of investment properties.

**Investment Property (Valuation)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IPV</td>
<td>G244</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the open market value of income-producing real estate (net of accumulated depreciation) reported as a long-term investment.

This item includes:

1. Income producing properties at open market valuation
2. Investment in operating properties at open market valuation
3. Investment properties completed or under development at open market valuation
4. Investment properties on long lease at open market valuation
5. Market valuation of all assets (included in Investment Property [IP])

This item excludes cost valuation of investment properties.

**Investment Securities**

**Investment Securities - Equity**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISEQ</td>
<td>G37</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents all funds invested in corporate equity securities.

This item is a component of Investment Securities - Other (ISOTH).

This item includes:

1. Common/ordinary stock
2. Corporate shares
3. Non redeemable preferred/preference stock
4. Shares and convertible debentures (when no breakout is available)
5. Stocks
This item excludes:

1. Fixed income securities held for investment (included in Investment Securities - Fixed Income [ISFI])
2. Investment securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
3. Securities held for trading (included in Trading/Dealing Account Securities - Total [TDST])

**Japan**

This item includes:

1. Foreign stock
2. Share stocks

**United States**

This item includes:

1. Federal Home Loan Bank stock
2. Federal Reserve Bank stock
3. Nonredeemable preferred/preference stock
4. Stock investments

This item excludes redeemable preferred/preference stock (included in Investment Securities - Fixed Income [ISFI]).

**Investment Securities - Equity (Cost)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISEQC</td>
<td>G231</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the cost valuation of all corporate equity investment securities.

This item is a component of Investment Securities - Other (Cost) (ISOTC).

This item includes:

1. Common/ordinary stock at cost
2. Corporate shares at cost
3. Nonredeemable preferred/preference shares at cost
4. Shares and convertible debentures at cost (when no breakout is available)
5. Stocks at cost

This item excludes:

1. Fixed income securities held for investment at cost (included in Investment Securities - Fixed Income [Cost] [ISFXC])
2. Investment securities at market value
3. Investment securities classified as insurance investment assets

**Investment Securities - Equity (Market)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISEQM</td>
<td>G238</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the market valuation of all corporate equity investment securities (other than those classified as insurance investment assets). Companies may report the director's valuation in place of the market valuation when the securities are not listed on an organized and registered securities exchange.
This item includes:

1. Common/ordinary stock at market value
2. Corporate shares at market value
3. Nonredeemable preferred/preference shares at market value
4. Shares and convertible debentures at market value (when no breakout is available)
5. Stocks at market value

This item excludes:

1. Fixed income securities held for investment at market value (included in Investment Securities - Fixed Income [Market] [ISFXM])
2. Investment securities at cost
3. Investment securities classified as insurance investment assets

**Investment Securities - Fixed Income**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISF1</td>
<td>G36</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents all funds invested in corporate and other debt securities paying a fixed rate of return.

This item is a component of Investment Securities - Other (ISOTH).

This item includes:

1. Bonds, mortgages, notes, and debentures
2. Corporate bonds and financial debentures
3. Corporate debt securities
4. Fixed-yield securities

This item excludes:

1. Debt securities issued by local governments (included in Investment Securities - Local Governments [ISLG])
2. Debt securities issued by national governments (included in Investment Securities - National Governments [ISNG])
3. Equity securities held for investment (included in Investment Securities - Equity [ISEQ])
4. Investment securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
5. Securities held for trading (included in Trading/Dealing Account Securities - Total [TDST])

**Germany** This item includes:

1. Bonds and notes of other issuers (Anleihen und Schuldverschreibungen sonstige)
2. Bonds and notes of banks (Anleihen und Schuldverschreibungen von Kreditinstituten)
3. Bonds and notes issued by consolidated companies (Konzerneigene Schuldverschreibungen)

**Japan** This item includes bonds issued by special credit institutions and sections.

**Sweden** This item includes:

1. Foreign bonds
2. Housing bonds
3. Industrial bonds

**United States** This item includes redeemable preferred stock.
Investment Securities - Fixed Income (Cost)

**Mnemonic** | **Item number** | **Category**
--- | --- | ---
ISFXC | G230 | Financial Services

This item represents the cost valuation of all corporate and other debt investment securities paying a fixed rate of return.

This item is a component of Investment Securities - Other (Cost) (ISOTC).

This item includes:

1. Bonds, mortgages, notes, and debentures at cost
2. Corporate bonds and financial debentures at cost
3. Fixed-yield securities at cost
4. Redeemable preferred/preference stock at cost
5. Secured long-term debt at cost

This item excludes:

1. Debt securities issued by local governments at cost (included in Investment Securities - Local Governments [Cost] (ISLGC))
2. Debt securities issued by national governments at cost (included in Investment Securities - National Governments [Cost] (ISNGC))
3. Equity securities held for investment at cost (included in Investment Securities - Equity [Cost] (ISSEQC))
4. Investment securities at market value
5. Investment securities classified as insurance investment assets

**Investment Securities - Fixed Income (Market)**

**Mnemonic** | **Item number** | **Category**
--- | --- | ---
ISFXM | G237 | Financial Services

This item represents the market valuation of all corporate and other debt investment securities paying a fixed rate of return, other than those classified as insurance investment assets. Companies may report the directors' valuation in place of market valuations when these securities are not listed on an organized and registered securities exchange.

This item is a component of Investment Securities - Other (Market) (ISOTM).

This item includes:

1. Bonds, mortgages, notes, and debentures at market value
2. Corporate bonds and financial debentures at market value
3. Fixed-yield securities at market value
4. Redeemable preferred stock at market value
5. Secured long-term debt at market value
This item excludes:

1. Debt securities issued by local governments at market value (included in Investment Securities - Local Governments [Market] [ISLGM])
2. Debt securities issued by national governments at market value (included in Investment Securities - National Governments [Market] [ISNGM])
3. Equity securities held for investment at market (included in Investment Securities - Equity [Market] [ISEQM])
4. Investment securities at cost
5. Investment securities classified as insurance investment assets

**Investment Securities - Gain (Loss) - Realized**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISGR</td>
<td>G315</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the net gain (loss) realized from the sale, maturity, or disposal of investment securities. It represents the excess of the sale price over the book value of the investment securities.

This item is a component of Investment Securities - Gain (Loss) - Total (ISGT).

This item includes:

1. Gain (loss) from other investment securities
2. Gain (loss) from securities of local governments
3. Gain (loss) from securities of national governments

This item excludes:

1. Gain (loss) from securities reported after taxes (included in Capital Gains - After-tax [CGA])
2. Gain (loss) realized from the sale of investment property attributed to real estate operations (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
3. Gain (loss) realized from the sale of permanent investments (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
4. Gain (loss) realized from the sale of tangible fixed assets (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
5. Other unrealized gains (losses) on disposition of investment securities (included in Investment Securities - Gain [Loss] - Unrealized [ISGU])

(Broker/Dealer) Net profit from sale of securities owned (included in Principal Transactions [PTRAN])

(Insurance) Gain (loss) from investment securities classified as insurance investment assets (included in Capital Gains - Realized [Insurance] [CGRI])

**France** This item includes capital gain (loss) from sale of marketable securities.

**Japan** This item includes:

1. Gain (loss) on redemption of securities
2. Gain (loss) on sales of securities

**Spain** This item includes gain (loss) on sales of investment securities.

**United States** This item includes investment securities transactions.
### Investment Securities - Gain (Loss) - Total

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISGT</td>
<td>G317</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the net realized and unrealized gains and losses from the disposition of investment securities.

This item is a component of Income - Noninterest - Total (Bank) (INITB) and Revenue - Total (REVLT).

This item is the sum of:
1. Investment Securities - Gain (Loss) - Realized (ISGR)
2. Investment Securities - Gain (Loss) - Unrealized (ISGU)

This item excludes:
1. Gain (loss) from investment securities reported after taxes (included in Capital Gains - After-tax [CGA])
2. Gain (loss) from investment securities reported in the Shareholders’ Equity section
3. (Broker/Dealer) Net gains on dispositions of securities owned (included in Principal Transactions [PTRAN])
4. (Insurance) Gain (loss) from investment securities classified as insurance investment (included in Capital Gains -Total [Insurance] [CGTI])

### Investment Securities - Gain (Loss) - Unrealized

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISGU</td>
<td>G316</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the net unrealized gains and losses from the disposition of investment securities. This is the valuation difference resulting from the revaluation of investment securities. This item includes only unrealized gains and losses credited to or charged against income.

This item is a component of Investment Securities - Gain (Loss) - Total (ISGT).

This item includes:
1. Gain (loss) from the revaluation of investment securities
2. Write-up or write-down of investment securities

This item excludes:
1. Realized gain (loss) from the sale of investment securities (included in Investment Securities - Gain [Loss] - Realized [ISGR])
2. Revaluation of investment property attributed to real estate operations (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
3. Revaluation of permanent investments (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
4. Revaluation of tangible fixed assets (included in Revenue/Income - Sundry [RIS] or Special Items [SPI])
5. Unrealized gain (loss) reported in the Shareholders’ Equity section
6. Unrealized gain (loss) reported after taxes (included in Capital Gains - After-tax [CGA])
7. (Broker/Dealer) Unrealized gain (loss) on disposition of securities owned (included in Principal Transactions [PTRAN])
8. (Insurance) Unrealized gain (loss) from investment securities classified as insurance investment assets (included in Capital Gains - Unrealized [Insurance] [CGUI])
**Investment Securities - Listed - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISLT</td>
<td>G251</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents investment securities that have been accepted for trading on an organized and registered security exchange (e.g., the New York, American, or International Stock Exchange in London).

This item is a component of Investment Securities - Total (IST).

This item includes:
1. Listed investment securities
2. Quoted investment securities

This item excludes:
1. Investment securities classified as insurance investment assets
2. Unlisted investment securities (included in Investment Securities - Unlisted - Total [ISUT])

**Investment Securities - Local Governments**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISLG</td>
<td>G35</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents all funds invested in securities issued by local governments.

This item is a component of Investment Securities - Total (IST).

This item includes:
1. Local government bonds
2. Securities of states and political subdivisions
3. Semi-government securities
4. State and municipal securities (bonds, notes, bills, paper, etc.)

This item excludes:
1. Investment securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
2. National government securities (included in Investment Securities - National Governments [ISNG])
3. Securities held for trading (included in Trading/Dealing Account Securities - Total [TDST])
4. Treasury bills, notes, bonds, and debt certificates (included in Investment Securities - National Governments [ISNG])

**United States** This item includes securities classified as tax-exempt.

**Investment Securities - Local Governments (Cost)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISLGC</td>
<td>G229</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the cost valuation of all investment securities issued by local governments.

This item is a component of Investment Securities - Total (Cost) (ISTC).
This item includes:

1. Local government bonds at cost
2. Securities of state and political subdivisions at cost
3. Semi-governmental securities at cost
4. State and municipal securities (bonds, notes, bills, paper, etc.) at cost

This item excludes:

1. Investment securities at market value
2. Investment securities classified as insurance investment assets
3. National government securities at cost (included in Investment Securities - National Governments [Cost] [ISNGC])

**Investment Securities - Local Governments (Market)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISLGM</td>
<td>G236</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the market valuation of all investment securities issued by local governments, other than those classified as insurance investment assets. Companies may report the director's valuation in place of market valuation when these securities are not listed on an organized and registered securities exchange.

This item is a component of Investment Securities - Total (Market) (ISTM).

This item includes:

1. Local government bonds at market value
2. Securities of state and political subdivisions at market value
3. Semi-governmental securities at market value
4. State and municipal securities (bonds, notes, bills, paper, etc.) at market value

This item excludes:

1. Investment securities at cost
2. Investment securities classified as insurance investment assets
3. National government securities at market value (included in Investment Securities - National Governments [Market] [ISNGM])

**Investment Securities - National Governments**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISNG</td>
<td>G34</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents all funds invested in securities issued by national governments (both domestic and foreign).

This item is a component of Investment Securities - Total (IST).

This item includes:

1. Domestic and foreign government securities (Treasury bills, notes, bonds, debt certificates)
2. Federal agency securities
3. Federal government securities
4. Local government securities (when no breakout from national government securities is available)
5. National certificates of indebtedness
6. National government securities and paper
This item excludes:
1. Investment securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
2. Local government securities (included in Investment Securities - Local Governments [ISLG])
3. Securities held for trading (included in Trading/Dealing Account Securities - Total [TDST])
4. Securities of states and municipalities (included in Investment Securities - Local Governments [ISLG])

**Investment Securities - National Governments (Cost)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISNGC</td>
<td>G228</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the cost valuation of all investment securities issued by national governments (both domestic and foreign).

This item is a component of Investment Securities - Total (Cost) (ISTC).

This item includes:
1. Domestic and foreign government securities (Treasury bills, notes, bonds, debt certificates) at cost
2. Federal agency securities at cost
3. Federal government securities at cost
4. Local government securities at cost (when no breakout from national government securities is available)
5. National certificates of indebtedness at cost
6. National government securities and paper at cost

This item excludes:
1. Investment securities at market value
2. Investment securities classified as insurance investment assets
3. Local government securities at cost (included in Investment Securities - Local Governments [Cost] [ISLGC])

**Investment Securities - National Governments (Market)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISNGM</td>
<td>G235</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the market valuation of all investment securities issued by national governments (both domestic and foreign) other than those classified as insurance investment assets. Companies may report the director's valuation in place of market valuation when these securities are not listed on an organized and registered securities exchange.

This item is a component of Investment Securities - Total (Market) (ISTM).
This item includes:

1. Domestic and foreign government securities (Treasury bills, notes, bonds, debt certificates) at
   market value
2. Federal agency securities at market value
3. Federal government securities at market value
4. Local government securities at market value (when no breakout from national government
   securities is available)
5. National certificates of indebtedness at market value
6. National government securities and paper at market value

This item excludes:

1. Investment securities at cost
2. Investment securities classified as insurance investment assets
3. Local government securities at market value (included in Investment Securities - Local
   Governments (Market) (ISLGM)

**Investment Securities - Other**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISOTHT</td>
<td>G39</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents all funds invested in securities not classified as government investment securities or
insurance investment assets.

This item is a component of Investment Securities - Total (IST).

This item is the sum of:

1. Investment Securities - Equity (ISEQ)
2. Investment Securities - Fixed Income (ISFI)
3. Investment Securities - Sundry (ISSU)

This item excludes:

1. Investment securities classified as insurance investment assets (included in Investment Assets -
   Securities - Total [Insurance] [IASTI])
2. Local government securities held for investment (included in Investment Securities - Local
   Governments [ISLGM])
3. National government securities held for investment (included in Investment Securities - National
   Governments [ISNG])
4. Securities held for trading (included in Trading/Dealing Account Securities - Total [TDST])

**Investment Securities - Other (Cost)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISOTHTC</td>
<td>G233</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the cost valuation of all investment securities not classified as government securities or
insurance investment assets.

This item is a component of Investment Securities - Total (Cost) (ISTC).

This item is the sum of:

1. Investment Securities - Equity (Cost) (ISEQC)
2. Investment Securities - Fixed Income (Cost) (ISFXC)
3. Investment Securities - Sundry (Cost) (ISSC)
This item excludes:

1. Investment securities at market value
2. Investment securities classified as insurance investment assets
3. Local government securities held for investment at cost (included in Investment Securities - Local Governments [Cost] [ISLGC])
4. National government securities held for investment at cost (included in Investment Securities - National Governments [Cost] [ISNGC])

**Investment Securities - Other (Market)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISOTM</td>
<td>G240</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the market valuation of all investment securities not classified as government securities or insurance investment assets. Companies may report the director's valuation in place of market valuation when these securities are not listed on an organized and registered securities exchange.

This item is a component of Investment Securities - Total (Market) (ISTM).

This item is the **sum** of:

1. Investment Securities - Equity (Market) (ISEQM)
2. Investment Securities - Fixed Income (Market) (ISFXM)
3. Investment Securities - Sundry (Market) (ISSM)

This item excludes:

1. Investment securities at cost
2. Investment securities classified as insurance investment assets
3. Local government securities held for investment at market value (included in Investment Securities - Local Governments [Market] [ISLGM])
4. National government securities held for investment at market (included in Investment Securities - National Governments [Market] [ISNGM])

**Investment Securities - Sundry**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISSU</td>
<td>G38</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents all funds invested in securities that are not classified as government, fixed income, equity investment securities, or insurance investment assets.

This item is a component of Investment Securities - Other (ISOTH).

This item excludes:

1. Equity securities held for investment (included in Investment Securities - Equity [ISEQ])
2. Fixed income securities held for investment (included in Investment Securities - Fixed Income [ISFI])
3. Investment securities classified as insurance investment assets (included in Investment Assets - Securities - Total [IASTI])
4. Securities held for trading (included in Trading/Dealing Account Securities - Total [TDST])

**Japan**  This item includes funds in trust.
United Kingdom This item includes:
1. Securities held for hedging purposes
2. Unit trusts

**Investment Securities - Sundry (Cost)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISSC</td>
<td>G232</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the cost valuation of all other investment securities not classified as fixed income securities, equity investment securities, or insurance investment assets.

This item is a component of Investment Securities - Other (Cost) (ISOTC).

This item includes securities at cost not classified elsewhere.

This item excludes:
1. Equity securities held for investment at cost (included in Investment Securities - Equity [Cost] [ISEQC])
2. Fixed income securities held for investment at cost (included in Investment Securities - Fixed Income [Cost] [ISFXC])
3. Investment securities at market value
4. Investment securities classified as insurance investment assets

**Investment Securities - Sundry (Market)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISSM</td>
<td>G239</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the market valuation of all other investment securities not classified as fixed income securities, equity investment securities, or insurance investment assets, or those classified as insurance investment assets. Companies may report the director's valuation in place of market valuation when these securities are not listed on an organized and registered securities exchange.

This item is a component of Investment Securities - Other (Market) (ISOTM).

This item includes securities at market not classified elsewhere.

This item excludes:
1. Equity securities held for investment at market (included in Investment Securities - Equity [Market] [ISEQM])
2. Fixed income securities held for investment at market (included in Investment Securities - Fixed Income [Market] [ISFXM])
3. Investment securities at cost
4. Investment securities classified as insurance investment assets
**Investment Securities - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IST</td>
<td>G40</td>
<td>Financial Services</td>
</tr>
<tr>
<td>ISTF</td>
<td>GF3</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item represents all funds invested in securities.

This item is the *sum* of:

1. Balance Sheet Components
2. Investment Securities - Listed - Total (ISLT)
3. Investment Securities - Local Governments (ISLG)
4. Investment Securities - National Governments (ISNG)
5. Investment Securities - Other (ISOTH)
6. Supplemental Components
7. Investment Securities - Unlisted - Total [ISUT]

This item includes:

1. Trading securities of a bank (when no breakout from investment securities is available)
2. Bank/Dealer/Broker items:
3. Investments (other than trade or permanent investments)
4. Securities portfolio
5. Investment securities

This item excludes:

1. Investment securities classified as insurance investment assets (included in Investment Asset - Securities - Total [Insurance] [IASTI])
2. Permanent investments in subsidiaries, related companies, associates, and other companies (included in Investments - Permanent - Total [IVPT])
3. Securities held for trading (included in Trading/Dealing Account Securities - Total [TDST])

**United Kingdom**  This item includes investment holdings portfolios.

**Footnote Code**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>SB</td>
<td>Investment assets, investment securities, or trading/dealing account securities are combined</td>
</tr>
</tbody>
</table>

**Investment Securities - Total (Cost)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISTC</td>
<td>G234</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the cost valuation of all investment securities.
This item is the sum of:
1. Investment Securities - Local Governments (Cost) (ISLGC)
2. Investment Securities - National Governments (Cost) (ISNGC)
3. Investment Securities - Other (Cost) (ISOTC)

This item includes:
1. (Bank) Investment securities at cost
2. (Bank) Trading securities (when combined with investment securities and no breakout is available)
3. (Broker/Dealer) Investment securities at cost

This item excludes:
1. Investment securities at market value
2. Investment securities classified as insurance investment assets

United Kingdom  This item includes investment holdings portfolios at cost.

**Investment Securities - Total (Market)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISTM</td>
<td>G241</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the market valuation of all investment securities other than those classified as insurance investment assets. Companies may report the director's valuation in place of market valuation when these securities are not listed on an organized and registered securities exchange.

This item is the sum of:
1. Investment Securities - Local Governments (Market) (ISLGM)
2. Investment Securities - National Governments (Market) (ISNGM)
3. Investment Securities - Other (Market) (ISOTM)

This item includes:
1. (Bank) Investment securities at cost
2. (Bank) Trading securities (when combined with investment securities and no breakout is available)
3. (Broker/Dealer) Investment securities at cost

This item excludes:
1. Investment securities at market value
2. Investment securities classified as insurance investment assets

United Kingdom  This item includes investment holdings portfolios at market value.

**Investment Securities - Unlisted - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISUT</td>
<td>G252</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents investment securities not listed on an organized and registered security exchange such as the New York, American, or International Stock Exchange in London.

This item is a component of Investment Securities - Total (IST).
This item includes:

1. Unlisted investment securities
2. Unquoted investment securities

This item excludes:

1. Investment securities classified as insurance investment assets
2. Listed investment securities (included in Investment Securities - Listed - Total [ISLT])

**Investments**

*Investments - Disposal (FOF)*

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INVDSP</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the inflow of cash or funds derived from reductions in the company’s investment portfolio.

This item is a component of Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI).

- Before adoption of FRS 1 this item includes:
  1. Disposal of fixed asset investments, other than subsidiaries and associated undertakings
  2. Disposal of short-term investments

This item contains a Combined Figure data code (@CF) when:

1. Purchases of investments are reported net of sales. The combined total is included in Investments - Increase (IVCH)
2. Reductions in investments are not reported on the Statement of Cash Flows but are disclosed on the Income Statement or Balance Sheet

*Investments - Permanent - Other*

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IVPO</td>
<td>G75</td>
<td>Financial Services</td>
</tr>
<tr>
<td>IVPOF</td>
<td>GF10</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item represents other investments and advances (including investments in unconsolidated holdings) in which the company has less than a 20 percent interest. The cost method of accounting is predominantly used for holdings in which the company has less than a 20 percent interest.

This item is a component of Investments - Permanent - Total (IVPT).

This item includes:

1. Investment advances
2. Investments and advances to former subsidiaries
3. Investments and advances to subsidiaries to be sold
4. Joint ventures
5. Land held for resale (for companies whose primary business is not land development)
6. Other financial assets not classified elsewhere
7. Participations in which the company has less than a 20 percent interest
8. Partnerships in which there is no significant control
9. Securities (other than those classified as investment securities or trading/dealing account securities)
10. Sundry investments
11. Tax benefit leases
12. (Broker/Dealer) Membership in exchanges

This item excludes:
1. Investment assets attributed to an insurance company (included in Investment Assets - Total [Insurance] [IATI])
2. Investment property attributed to a real estate company (included in Investment Property [IP])
3. Investment securities attributed to a bank or broker/dealer (included in Investment Securities - Total [IST])
4. Investments in a company’s own shares (included in Treasury Stock [Assets] [TSA])
5. Investments in companies in which the parent has a 20 to 50 percent interest (included in Investments - Permanent [Associated Companies] [IVPAC])
6. Investments in companies in which the parent has more than a 50 percent interest (included in Investments and Advances - Equity Method [IVAEQ])
7. Loans to customers (included in Loans/Claims/Advances - Customers [LCACU])
8. Long-term housing loans to employees (included in Accounts Receivable/Debtors - Other [AROFS])
9. Long-term receivables (included in Accounts Receivable/Debtors - Total [ARTFS])
10. Trading securities attributed to a bank or broker/dealer (included in Trading/Dealing Account Securities - Total [TDST])

Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>PN</td>
<td>Includes investments carried at equity</td>
</tr>
</tbody>
</table>

**Investments - Permanent - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IVPT</td>
<td>G76</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents all assets held by the company for long-term investment purposes that are not classified as investment securities, insurance investment assets, or investment property.

This item is the sum of:
1. Investments - Permanent (Associated Companies) (IVPAC)
2. Investments and Advances - Equity Method (IVAEQ)
3. Investments - Permanent - Other (IVPO)
This item excludes:

1. Investment assets attributed to an insurance company (included in Investment Assets - Total [Insurance] (IATI))
2. Investment property attributed to a real estate company (included in Investment Property [IP])
3. Investment securities attributed to a bank or broker/dealer (included in Investment Securities - Total [IST])
4. Loans to customers (included in Loans/Claims/Advances - Customers [LCACU])
5. Long-term receivables (included in Accounts Receivable/Debtors - Total [ARTFS])
6. Trading securities attributed to a bank or broker/dealer (included in Trading/Dealing Account Securities - Total [TDST])

**Japan** Companies may provide an allowance for doubtful accounts related to investments and other assets. This special purpose reserve allows companies to smooth earnings and defer taxes. This item and the components are net of the reserve.

**Investments - Permanent (Associated Companies)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IVPAC</td>
<td>G74</td>
<td>Financial Services</td>
</tr>
<tr>
<td>IVPACF</td>
<td>GF9</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item represents all investments in and advances to affiliated companies in which the parent company has at least a 20 percent interest but no more than a 50 percent interest. The equity method of accounting is predominantly used for associated companies in which the parent company has 20 to 50 percent interest.

This item is a component of Investments - Permanent - Total (IVPT).

This item includes:

1. Advances to associated companies
2. Equity investments in associated companies
3. Goodwill related to investments in unconsolidated associated companies
4. Investments in affiliates in which the parent has a 20 to 50 percent interest
5. Investments in unconsolidated associated companies
6. Participations in which the parent has a 20 to 50 percent interest
7. Receivables due from unconsolidated associated companies

This item excludes:

1. Investments in companies in which the parent has less than a 20 percent interest (included in Investments - Permanent - Other [IVPO])
2. Investments in companies in which the parent has more than a 50 percent interest (included in Investments and Advances - Equity Method [IVAEQ])
3. Joint ventures (included in Investments - Permanent - Other [IVPO])

**Australia** This item includes:

1. Premium or discount paid on acquisition of the associated companies
2. The company’s share of associate’s goodwill
3. The company’s share of associate’s net assets

**Belgium** Accounting practice allows for either the cost or equity methods of accounting for associated companies. Implementation of the 7th Directive of the European Economic Community (EEC) requires the equity method for all associates.

**Finland** The equity method of accounting is not required for associated companies.

**France** The equity method of accounting is generally used for investments in associated companies.
Germany  The equity method of accounting for investments in associated companies was not widely applied prior to adoption of the Accounting Directives Law (*Bilanzrichtlinien-Gesetz*).

Japan    The equity method of accounting is generally used for investments in associated companies.

Sweden   Beginning in 1986-1987, the equity method of accounting may be applied to associated companies.

Switzerland Investments in associated companies cannot be valued in excess of cost.

United Kingdom This item includes premium or discount paid on acquisition of the associate.

United States The equity method of accounting is generally used for investments in associated companies.

Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI</td>
<td>Includes investments carried at cost</td>
</tr>
</tbody>
</table>

**Investments - Purchase (Japan Non-Consolidated)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INVPJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents funds used to increase the company’s investments in marketable and long-term securities, reported in the Cash Outflow section.

This item is a component of Purchase of Tangible Fixed Assets/Investments (Japan Non-Consolidated) (PTANJ).

**Investments and Advances**

**Investments and Advances - Equity Method**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IVAEQ</td>
<td>G73</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item is also referred to as Investments and Advances - Equity. It represents long-term investments in and advances to unconsolidated/associated subsidiaries and affiliated/related companies in which the parent company has significant control.

This item is a component of Assets - Total/Liabilities and Shareholders’ Equity - Total (AT).
This item includes:

1. All investments at equity
2. Goodwill related to investments at equity
3. Receivables from investments at equity

This item excludes:

1. All investments at cost (included in Investments and Advances - Other [IVAO])
2. Joint ventures (when there is no indication the investment is at equity) (included in Investments and Advances - Other [IVAO])
3. Joint ventures not yet operating (included in Investments and Advances - Other [IVAO])

**Canada** This item includes operating joint ventures at equity.

**Finland** This item usually contains a zero.

**Japan** This item is included with Investments and Advances - Other (IVAO) because it is not disclosed separately.

This item is provided by TOYO KEIZAI, Inc.

**United States** This item includes operating joint ventures at equity.

**Financial Services definition**

This item represents all investments in and advances to unconsolidated subsidiaries in which the parent company has more than a 50 percent interest. The full consolidation method of accounting is predominantly used for subsidiaries in which the parent company has more than a 50 percent interest. Investments in subsidiaries are included in this item when the predominant practice is not followed.

This item is a component of Investments - Permanent - Total (IVPT).

This item includes:

1. Advances to unconsolidated subsidiaries
2. Equity investments in unconsolidated subsidiaries
3. Goodwill related to unconsolidated subsidiaries
4. Investments in unconsolidated subsidiaries
5. Participations in which the parent has more than a 50 percent interest
6. Receivables due from unconsolidated subsidiaries

This item excludes:

1. Investments in companies in which the parent has a 20 to 50 percent interest (included in Investments - Permanent [Associated Companies] [IVPAC])
2. Investments in companies in which the parent has less than a 20 percent interest (included in Investments - Permanent - Other [IVPO])
3. Joint ventures (included in Investments - Permanent - Other [IVPO])

**United Kingdom** Consolidated group accounts are mandatory for companies with subsidiaries. Subsidiaries whose business is dissimilar from that of the group may be carried at equity.

**United States** Financial Accounting Standards Board Pronouncement #94 (FASB #94) requires consolidation of all majority-owned subsidiaries where control rests with the parent. Prior to adoption of FASB #94, subsidiaries whose business is dissimilar from that of the parent and foreign subsidiaries may be carried at equity.
# Investments and Advances - Other

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IVAO</td>
<td>G640</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents long-term receivables and other investments and advances including investments in unconsolidated companies in which there is no control.

This item is a component of Assets - Total/Liabilities and Shareholders’ Equity - Total (AT).

This item includes:

1. All investments at cost
2. Direct financing leases (when the company is the lessor)
3. Extractive industries’ oil and gas royalties
4. Investments and advances to former subsidiaries
5. Investments and advances to subsidiaries to be sold
6. Joint ventures not yet operating
7. Land held for resale (for companies whose primary business is not land development)
8. Leveraged leases (when the company is the lessor)
9. Marketable securities (unless restricted or held for collateral)
10. Other financial assets
11. Partnerships in which there is no significant control
12. Sales-type leases (when the company is the lessor)
13. Subleases (when the company is the lessor)
14. Sundry investments
15. Tax benefit leases

This item excludes:

1. Amounts due from directors, officers, employees, and principal holders of equity securities (other than unconsolidated subsidiaries) (included in Assets - Other - Excluding Deferred Charges [AOX])
2. Equity in consolidated joint ventures (when held as loan collateral) (included in Assets - Other - Excluding Deferred Charges [AOX])
3. Film production companies’ film costs (included in Fixed Assets - Total [Gross] [FXTT])
4. Investments in the company’s own securities (included in Treasury Stock [Long-Term Assets] [TSTLTA])
5. Land development companies’ land held for development and sale (included in Fixed Assets - Total [Gross] [FXTT])
6. Long-term housing loans to employees (included in Assets - Other - Excluding Deferred Charges [AOX])
7. Publishing companies’ royalty advances to authors (included in Deferred Charges [DC])

**Australia** This item excludes:

1. Guarantee deposits (included in Assets - Other - Excluding Deferred Charges [AOX])
2. Loans to directors (included in Assets - Other - Excluding Deferred Charges [AOX])

**Belgium** This item excludes guarantee deposits (*le depot de garantie*) (included in Assets - Other - Excluding Deferred Charges [AOX]).

**Canada** This item includes receivables (including receivables from parent companies).

This item excludes operating joint ventures at equity (included in Investments and Advances - Equity Method [IVAEO]).

**Italy** This item excludes guarantee deposits (*depositi cauzionale*) (included in Assets - Other - Excluding Deferred Charges [AOX]).
Japan  This item includes:
   1. Investments in securities
   2. Investments in capital
   3. Investments in bonds
   4. Long-term loans
   5. Investments in real estate
   6. Long-term deposits

This item is provided by TOYO KEIZAI, Inc.

Sweden  This item excludes blocked or restricted accounts with the Central Bank of Sweden (Riksbank) (included in Assets - Other - Excluding Deferred Charges [AOX]).

United States  This item excludes:
   1. Long-term receivables (including long-term receivables from parent companies)
   2. Operating joint ventures at equity (included in Investments and Advances - Equity Method [IVAEQ])

**Investments and Advances to Subsidiaries - Banks (Parent)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IASBP</td>
<td>G476</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for U.S. bank holding companies only.

This item represents the parent bank holding company’s long-term investment in and advances to subsidiary banks.

This item includes:
   1. Advances to subsidiary banks
   2. Investment in subsidiary banks
   3. Loans to subsidiary banks

This item excludes:
   1. Deposits with subsidiary banks (included in Cash and Short-Term Investments [Parent] [CSTIP])
   2. Investments and advances to nonbank subsidiaries (included in Investments and Advances to Subsidiaries - Other [Parent] [IASOP])

**Investments and Advances to Subsidiaries - Other (Parent)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IASOP</td>
<td>G477</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for U.S. bank holding companies only.

This item represents the parent bank holding company’s long-term investment in and advances to subsidiaries.

This item includes:
   1. Advances to nonbank subsidiaries
   2. Investment in nonbank subsidiaries
   3. Loans to nonbank subsidiaries

This item excludes investment and advances to subsidiary banks (included in Investment and Advances to Subsidiaries - Banks [Parent] [IASBP])
## Investments and Servicing of Finance

### Investments and Servicing of Finance - Net Cash Flow (FOF)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INVSVC</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format code 12 (U.K. [revised FRS 1] Cash Flow Statement).

This item represents the change in cash and all items reported in the Investment Return and Finance Servicing section of the Cash Flow Statement.

This item is a component of Net Cash Flow before Management of Liquid Resources and Financing (NCFLIQ).

This item is the sum of:

1. Interest Received (INTRC)
2. Interest Paid (INTPD)
3. Interest Element of Finance Leases (INTFL)
4. Non-Equity and Minority Interest Dividends Paid (NEQMI)
5. Dividends Received (DVREC)
6. Funds from Investment/Finance Activities - Other (FINVAO)

### ISO Currency Code

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISOCUR</td>
<td>Currency</td>
</tr>
</tbody>
</table>

This item represents names of countries and their respective currencies reflected in Tier 1 and Tier 2. These three-character codes are obtained from the International Organization for Standardization (ISO).

For a complete listing of ISO Currency Codes, see the ISO Currency Codes section in Part III (Reference Codes) of this guide.
ISO Currency Code - Company

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Periodicity</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISOF</td>
<td>Annual</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
<tr>
<td>ISOQF</td>
<td>Quarterly</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
<tr>
<td>ISOMF</td>
<td>Monthly</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
<tr>
<td>ISOWF</td>
<td>Weekly</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
<tr>
<td>ISODF</td>
<td>Daily</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
<tr>
<td>ISOSF</td>
<td>Scalar</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This identifies the currency in which a company reported its financial data for the period and the currency in which data was collected and presented. It consists of a three-character alpha code established by the International Standards Organization (ISO) for the unit of currency and other alpha codes to represent the periodicity.

ISO Currency Code - Financial - Interim

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISOFIS</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents ISO Currency Code - Financial on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This identifies the currency in which a company reported its financial data for the period and the currency in which data was collected and presented. It consists of a three-character alpha code established by the International Standards Organization (ISO) for the unit of currency and other alpha codes to represent the periodicity.
ISO Currency Code - Financial - Preliminary

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISOFPS</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents ISO Currency Code - Financial on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This identifies the currency in which a company reported its financial data for the period and the currency in which data was collected and presented. It consists of a three-character alpha code established by the International Standards Organization (ISO) for the unit of currency and other alpha codes to represent the periodicity.

ISO Currency Code - Issue

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Type of code</th>
<th>Periodicity</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISOFI</td>
<td>financial</td>
<td>Annual</td>
<td>Issue</td>
</tr>
<tr>
<td>ISOQFI</td>
<td>financial</td>
<td>Quarterly</td>
<td>Issue</td>
</tr>
<tr>
<td>ISOMFI*</td>
<td>financial</td>
<td>Monthly</td>
<td>Issue</td>
</tr>
<tr>
<td>ISOWFI</td>
<td>financial</td>
<td>Weekly</td>
<td>Issue</td>
</tr>
<tr>
<td>ISODFI</td>
<td>financial</td>
<td>Daily</td>
<td>Issue</td>
</tr>
<tr>
<td>ISOSFI*</td>
<td>financial</td>
<td>Scalar</td>
<td>Issue</td>
</tr>
<tr>
<td>ISOMI</td>
<td>market</td>
<td>Annual</td>
<td>Issue</td>
</tr>
<tr>
<td>ISOQMI</td>
<td>market</td>
<td>Quarterly</td>
<td>Issue</td>
</tr>
<tr>
<td>ISOMMI</td>
<td>market</td>
<td>Monthly</td>
<td>Issue</td>
</tr>
<tr>
<td>ISOWMI</td>
<td>market</td>
<td>Weekly</td>
<td>Issue</td>
</tr>
<tr>
<td>ISODMI</td>
<td>market</td>
<td>Daily</td>
<td>Issue</td>
</tr>
<tr>
<td>ISOSMI</td>
<td>market</td>
<td>Scalar</td>
<td>Issue</td>
</tr>
</tbody>
</table>

This identifies the currency in which data is presented. It consists of a three-character alpha code established by the International Standards Organization (ISO) for the unit of currency and other codes to represent the item type and periodicity. The Financial codes are used for financial data. The market codes are used for price and dividend data.

Indexes Please note that since we report high, low, and closing values, rather than prices, there is no direct correlation between index values and currency codes. If a currency translation is applied to an index value, it will create a misleading result.

*These currency codes apply to I/B/E/S data.
**Issue Dividend Yield**

**Issue Dividend Yield**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>DVYLDI</td>
<td>(@PSUM(DVPSXM, -11, 0)/PRCCM) *100</td>
<td>Issue</td>
<td>Percentage</td>
</tr>
</tbody>
</table>

This concept is the sum of 12 month’s of Dividends per Share by Ex-Date divided by Price - Monthly - Close multiplied by 100.

**Issue Description**

**Issue Description**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>DSCI</td>
<td>Issue</td>
</tr>
</tbody>
</table>

This identifies the issue and its par value. It may contain special characters and punctuation. Each issue has an Issue Description.

The following lists the Issue Description codes and terms used to describe an issue:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCUM</td>
<td>Accumulated</td>
<td>Accumulated dividends are due but not paid to holders of cumulative preferred stock.</td>
</tr>
<tr>
<td>AFV</td>
<td>Action Fiscal Vantage</td>
<td>These Belgian shares are usually the result of a rights offering and appear in bearer form. To encourage shareholders to exercise their rights, these shares are accorded a higher dividend payment than common/ordinary shares and are taxed at a lower rate. Most AFV's were exchanged into VVPR effective 1/1/94. AFV shares are liable for 20% government tax.</td>
</tr>
<tr>
<td>AKV</td>
<td>German depository</td>
<td>Shares.</td>
</tr>
<tr>
<td>ALIEN MKT</td>
<td>Alien Market</td>
<td>Singapore shares used to distinguish that portion of a Singapore company’s shares available for purchase by foreigners. These shares are traded separately for quotation purposes.</td>
</tr>
<tr>
<td>ALOTS</td>
<td>A Lots</td>
<td>By lots which, during reimbursement, the holder is entitled to participate in a lottery to receive a complementary amount.</td>
</tr>
<tr>
<td>BA</td>
<td>Bons d’acquisition</td>
<td>Warrant entitling holder to buy a certain security from someone other than the company.</td>
</tr>
<tr>
<td>BDS</td>
<td>Bonds</td>
<td>These interest bearing or discounted government or corporate securities obligate the issuer to pay the bondholder a specified sum of</td>
</tr>
<tr>
<td>Abbreviation</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>--------------</td>
<td>-------------</td>
<td></td>
</tr>
<tr>
<td>BE</td>
<td>Bon d’exchange Warrant entitling holder to exchange bonds for other bonds.</td>
<td></td>
</tr>
<tr>
<td>BON DE PART</td>
<td>Bon de part These participating rights certificates are generally issued by Swiss companies. They comprise part of a company’s equity and appear in bearer form.</td>
<td></td>
</tr>
<tr>
<td>BONUS</td>
<td>Bonus Interest payments on these securities are payable to whoever possesses the stock certificate or coupon.</td>
<td></td>
</tr>
<tr>
<td>BR</td>
<td>Bearer Interest payments on these securities are payable to whoever possesses the stock certificate or coupon.</td>
<td></td>
</tr>
<tr>
<td>BS</td>
<td>Bon d’souscription Warrant entitling holder to buy a certain security from a company.</td>
<td></td>
</tr>
<tr>
<td>BUNDA</td>
<td>Bunda Shares that can be acquired only by Swedish nationals and other individuals or corporations of comparable status are called non-free or &quot;bunda&quot;.</td>
<td></td>
</tr>
<tr>
<td>CAP</td>
<td>Capital These securities are authorized by a company’s charter and have a par value, stated value, or no par value.</td>
<td></td>
</tr>
<tr>
<td>CERT D’INVEST</td>
<td>Certificats d’investissement These securities, introduced by the French government in 1982, attract public investment in wholly owned government industries. Although these securities entitle the holder to dividends, no voting rights attached.</td>
<td></td>
</tr>
<tr>
<td>CL</td>
<td>Class Stock may be classified into more than one type of common, usually designated as class A and class B. The distinguishing features, set forth in the corporation charter and bylaws, usually give an advantage to one class in terms of voting power, dividend payment or liquidation privileges.</td>
<td></td>
</tr>
<tr>
<td>CLOB</td>
<td>CLOB Shares used to distinguish that portion of a company’s shares available for purchase by foreigners. These shares are traded separately for quotation purposes.</td>
<td></td>
</tr>
<tr>
<td>CNV</td>
<td>Convertible These corporate securities (usually preferred shares or bonds) are exchangeable for a set number of another form of securities.</td>
<td></td>
</tr>
<tr>
<td>COM</td>
<td>Common Shares represent units of ownership in a public corporation, usually U.S. and Canadian.</td>
<td></td>
</tr>
<tr>
<td>CUM</td>
<td>Cumulative Preferred Preferred stock whose dividend if omitted because of insufficient earnings, or any other reason, accumulates until it is paid out.</td>
<td></td>
</tr>
<tr>
<td>CVA</td>
<td>Certificaat Van Aandelen These Netherlands shares are used to distinguish the portion of a Netherlands company’s shares available for purchase by foreigners. Citizens of the Netherlands may purchase either CVA or common/ordinary shares, however, CVA shares carry no voting rights.</td>
<td></td>
</tr>
<tr>
<td>CVTG</td>
<td>Cumulative Voting These shares help improve the minority shareholders’ representation.</td>
<td></td>
</tr>
<tr>
<td>Abbreviation</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>--------------</td>
<td>-------------</td>
<td></td>
</tr>
<tr>
<td>DEBT STK</td>
<td>Debt Stock</td>
<td></td>
</tr>
<tr>
<td>DEP UNTS</td>
<td>Depository Units</td>
<td></td>
</tr>
<tr>
<td>DFD</td>
<td>Deferred</td>
<td></td>
</tr>
<tr>
<td>DI RISP</td>
<td>Azioni di Risparmio</td>
<td></td>
</tr>
<tr>
<td>EXCH</td>
<td>Exchangeable</td>
<td></td>
</tr>
<tr>
<td>FB</td>
<td>Foreign Board</td>
<td></td>
</tr>
<tr>
<td>FDR SHS</td>
<td>Founders Shares</td>
<td></td>
</tr>
<tr>
<td>FREE</td>
<td>Free</td>
<td></td>
</tr>
<tr>
<td>FRIA</td>
<td>Fria</td>
<td></td>
</tr>
<tr>
<td>GDR</td>
<td>Global Depository Receipts</td>
<td></td>
</tr>
<tr>
<td>GDS</td>
<td>Global Depository Shares</td>
<td></td>
</tr>
<tr>
<td>GENUBSCHEINE</td>
<td>Genußscheine</td>
<td></td>
</tr>
<tr>
<td>GOVT</td>
<td>Government Subscribed</td>
<td></td>
</tr>
</tbody>
</table>

Shareholders chances of naming representatives to the board of directors. Cumulative voting allows shareholders to cast all their votes for one candidate.

- **Debt Stock (DEBT STK)**: Securities representing money borrowed that must be repaid.
- **Depository Units (DEP UNTS)**: Interest payments on these shares are deferred to a later date. Shares issued to founders of a company as compensation for previously unpaid services granting certain preferential rights.
- **Deferred (DFD)**: Italian savings shares that are nonvoting cumulative preference shares with rights to dividends that are at least 2% of par value higher than common/ordinary shares. These shares cannot constitute more than 50% of a company’s equity capital and must be listed by a company quoting common/ordinary shares. Also referred to as savings shares.
- **Azioni di Risparmio (DI RISP)**: These securities can be exchanged for another form of security.
- **Foreign Board (FB)**: Shares used to distinguish that portion of a company’s shares available for purchase by foreigners. These shares are traded separately for quotation purposes.
- **Founders Shares (FDR SHS)**: Shares issued to founders of a company as compensation for previously unpaid services granting certain preferential rights (in UK known as deferred shares.)
- **Free (FREE)**: These Scandinavian (Finnish, Norwegian, and Swedish) shares are used to distinguish the portion of a Scandinavian company’s stock that is available for purchase by foreigners. The voting rights of these shares differ among countries.
- **Fria (FRIA)**: Swedish shares which may be acquired by foreigners are called "fria" (free) and those that can be acquired only by Swedish nationals and other individuals or corporations of comparable status are called non-free or "bunda".
- **Global Depository Receipts (GDR)**: These German participating shares entitle the holder to dividends or to a share of profits from a specified project or product. These shares do not carry full ownership rights.
- **Global Depository Shares (GDS)**: Subscribed capital of the government insurance office of New South Wales as described under section 7b(2) of the government insurance act 1927. Companies, pursuant to the Government Insurance Office (privatisation) Act of 1991 are required to issue these shares to privatize. Upon issuance of these shares the subscribed capital of the government insurance office of August 2, 2002 460
New South Wales is cancelled.

<table>
<thead>
<tr>
<th>Term</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>INC SHS</td>
<td>Income Shares</td>
</tr>
<tr>
<td>INDEX SHS</td>
<td>Index Shares</td>
</tr>
<tr>
<td>INT BR SHS</td>
<td>Interest Bearer Shares</td>
</tr>
<tr>
<td>LP</td>
<td>Limited Partnership</td>
</tr>
<tr>
<td>LVTG</td>
<td>Limited Voting</td>
</tr>
<tr>
<td>MVTG</td>
<td>Multiple Voting</td>
</tr>
<tr>
<td>NCVN</td>
<td>Nonconvertible</td>
</tr>
<tr>
<td>NEXCH</td>
<td>Nonexchangeable</td>
</tr>
<tr>
<td>NPTG</td>
<td>Non-Participating Certificates</td>
</tr>
<tr>
<td>NPV</td>
<td>No Par Value</td>
</tr>
<tr>
<td>NVTG</td>
<td>Nonvoting</td>
</tr>
<tr>
<td>ORD</td>
<td>Ordinary</td>
</tr>
<tr>
<td>PAID</td>
<td>Paid</td>
</tr>
<tr>
<td>PAIRED CERTS</td>
<td>Paired Certificates</td>
</tr>
</tbody>
</table>

Shares that follow the Consumer Price Index and pay dividends to shareholders.

These common/ordinary shares entitle the holder to full dividends but restrict voting rights. Each share may carry a 1/10th voting right (10 shares is 1 vote).

Common/ordinary shares that entitle the shareholder to more than one voting right.

These securities cannot be converted into another form of security.

These securities cannot be exchanged for another form of security.

Reserves existing prior to the establishment of the bank are held in trust for the group’s account holders, ordinary shareholders and such persons as directed by the government. The use of these reserves is limited. The trustee cannot dispose of the reserves except if all the trust beneficiaries agree or the bank is acquired in certain circumstances. Non-participating shares can (and must) vote these shares against any resolution which would alter the 10% voting or shareholding limitations on ordinary shareholders, or which will impair the bank’s capacity to act as an independent commercial entity. If non-participating shares have not been cancelled by the year 2065 they shall be converted into ordinary shares and distributed pro-rata amongst the ordinary shareholders at that date.

These shares carry no assigned par value or face value.

These shares entitle the holder to full dividends (unless noted) but no voting rights. These shares are sometimes known as A shares.

These shares represent units of ownership in a public corporation.

This term identifies the amount of the subscription price paid or called. The balance outstanding, or uncalled liability, is the shareholder’s potential liability in the event the company goes out of business.

This method of payment installment is popular in the United Kingdom in conjunction with large privatization or rights issues. Partly and fully paid certificates are temporary documents of ownership and are ultimately combined with permanent equity capital.

These shares entitle the holder to one common/ordinary share in each of two or more....
<table>
<thead>
<tr>
<th>Term</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>PARTS DE RESERVE</td>
<td>These shares were issued in the last century to indicate investment in blue chip stocks.</td>
</tr>
<tr>
<td>PFD</td>
<td>This class of stock pays dividends at a specified rate and has preference over common stock in the payment of dividends and the liquidation of assets.</td>
</tr>
<tr>
<td>PPD</td>
<td>These shares constitute securities on which only part of the nominal value is paid. They are permanently tradable in this form as there is no schedule for future payments.</td>
</tr>
<tr>
<td>PREMIEAKT</td>
<td>These Swedish shares carry the same voting and dividend rights as common/ordinary shares but they also entitle the holder to an additional payment calculated as a fixed percentage of the nominal value.</td>
</tr>
<tr>
<td>PRIV</td>
<td>Italian preferred/preference shares.</td>
</tr>
<tr>
<td>PTG CERTS</td>
<td>These shares entitle the holder to dividends and rights to a share of company profits in the form of a fluctuating dividend.</td>
</tr>
<tr>
<td>PTG RED PFD</td>
<td>Preferred stock that gives the holder the right to participate with the common stockholder in additional distributions of earnings under specified conditions. These are used to attract investors when special measures are needed.</td>
</tr>
<tr>
<td>RED</td>
<td>These debt securities or preferred stock issues may be redeemed at or before maturity.</td>
</tr>
<tr>
<td>RED MTG SHS</td>
<td>These securities are registered with the Securities and Exchange Commission as a new issue or secondary offering. Securities are also considered registered when the owner’s name is recorded with the issuer or issuer’s agent. This type of registered security is transferable only by endorsement.</td>
</tr>
<tr>
<td>RESTQUOTE SER</td>
<td>Stock may be classified into more than one type of common; usually designated as series A or series B. The distinguishing features, set forth in the corporation charter and bylaws, usually give an advantage to one series in terms of voting power, dividend payment or liquidation privileges.</td>
</tr>
<tr>
<td>RNKG DIV</td>
<td>Shares entitle the holder to 50% of the declared dividend.</td>
</tr>
<tr>
<td>SHS BEN INT</td>
<td>Special common stock has rights which are generally identical to the rights of common stock.</td>
</tr>
</tbody>
</table>
except that the holder of special common stock is entitled to 1/10th of a vote per share. Special stock usually exist in connection with a warrant conversion.

<table>
<thead>
<tr>
<th>SVTG</th>
<th>Subordinate Voting</th>
<th>These shares, in regards to claims on assets or other debt, are repayable only after other debts with a higher claim have been satisfied.</th>
</tr>
</thead>
<tbody>
<tr>
<td>TR SHS</td>
<td>Trust Shares</td>
<td>Stock reacquired by the issuing company and available for retirement or resale. They are nonvoting and pay no dividend.</td>
</tr>
<tr>
<td>TREAS SHS</td>
<td>Treasury Shares</td>
<td>Shares distributed as units represent more than one class of security traded together.</td>
</tr>
<tr>
<td>UNTS</td>
<td>Units</td>
<td>Shares whose par value is likely to par value fluctuate or vary.</td>
</tr>
<tr>
<td>VAR</td>
<td>Variable Par Value</td>
<td>These German registered shares can change ownership only with the company’s prior consent.</td>
</tr>
<tr>
<td>VINK</td>
<td>Vinkulierte</td>
<td>These shares in a corporation entitle the shareholder to voting and proxy rights.</td>
</tr>
<tr>
<td>VTG</td>
<td>Voting</td>
<td>From January 1, 1994, Belgium companies have been able to convert their lines of AFV shares into VVPR shares, usually on a 1 for 1 basis. The change is purely for tax benefits with Belgium. AFV shares were liable for 20% government tax, whereas, VVPR shares have a reduced tax rate of 13.39%.</td>
</tr>
</tbody>
</table>

---

**Issue Market Return**

**Issue Market Return - 1 Year**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>MKRTN</td>
<td>((((PRCCM+ @PSUM(DVPSXM, -11, 0))/PRCCM[-12])-1) *100</td>
<td>Issue</td>
<td>Percentage</td>
</tr>
</tbody>
</table>

This concept is the Price - Monthly - Close plus the sum of 12 month's of Dividends per Share by Ex-Date. This result is divided by Price - Monthly - Close from one year ago. One (1) is subtracted from this quantity and this result is then multiplied by 100.
## Issue Market to Book Ratio

### Issue Market to Book Ratio

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
</table>
| MKBKI    | \[
|          | \[PRCCM/@VALUE(QUOTEBLK,1)]/(@VALUE((@SCALE(CEQ)/CSHO)[-1],(@SCALE(CEQ)/CSHO)[-2])\]  | Issue    |
|          | \[@YR(0M)]\]                                                                      |          |

This concept is the Price - Monthly - Close divided by the result of Common/Ordinary Equity divided by Common Shares Outstanding (converted to the corresponding month). If the most recent Common Shares Outstanding is not available, the prior year's value is used.

## Issue Market Value

### Issue Market Value

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
</table>
| MKVALI   | \[
|          | \[PRCCM/@VALUE(QUOTEBLK,1)*@VALUE(CSHO[-1],CSHO[-2])\] \[@YR(0M)]\]                | Issue    |

This concept is the Price - Monthly - Close multiplied by Common Shares Outstanding. If the most recent Common Shares Outstanding (converted to the corresponding month) is not available, the prior year's value is used.

## Issue Price to Earnings Ratio

### Issue Price to Earnings Ratio

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
</table>
| PEI      | \[
|          | \[PRCCM/@VALUE(QUOTEBLK,1)]/(@VALUE(EPSPX[-1], EPSPX[-2])[@YR(0M)]\]              | Issue    |

This concept is Price - Monthly - Close divided by Earnings per Share (Primary) - Excluding Extraordinary Items (converted to the corresponding month). If the most recent earnings per share is not available, the prior year's value is used.
Issue Status Alert

**Issue Status Alert - Note**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISALRT</td>
<td>Issue</td>
</tr>
</tbody>
</table>

This two-character code identifies conditions affecting an issue of which a user should be aware before using data in analysis. For example, suspended trading may result in less than a full month's prices being used to identify the high, low, and close price of the issue.

<table>
<thead>
<tr>
<th>Code</th>
<th>Issue Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>TT</td>
<td>Trading has been suspended</td>
</tr>
</tbody>
</table>

Issued Capital

**Issued Capital**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ICAPI</td>
<td>Issue</td>
</tr>
</tbody>
</table>

This item represents the par, carrying, or stated value of the individual issue.

This item includes:

1. Common/ordinary stock subscriptions at their carrying value
2. Escrow shares treated as treasury shares (when excluded from the earnings per share calculation)

This item excludes:

1. Issuable shares
2. Special shares

The Currency Code - Financial Data identifies the currency used for this item.

This item is available in the month corresponding to the company's fiscal yearend.

SPC applies the Scaling Factor - Financial Data to this item.
‘J’ Data Definitions

Japan Non-Consolidated

Note: Standard & Poor’s collection of Japan Non-Consolidated data ended in February 2002

Loans Made (Japan Non-Consolidated)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LNMJ</td>
<td>Not Available</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).
This item represents the outflow of funds for the concession of short- and long-term loans by the company to third parties, reported in the Cash Outflow section.
This item is a component of Purchase of Tangible Fixed Assets/Investments (Japan Non-Consolidated) (PTANJ).
This item is no longer collected as of March 2002.

Long-Term Debt - Payment (Japan Non-Consolidated)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LTDPJ</td>
<td>Not Available</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).
This item represents a decrease in funds available due to the repayment of current maturities of long-term debt, reported in the Financing Activities section.
This item is a component of Total Payments (Japan Non-Consolidated) (TPAYJ).
This item is no longer collected as of March 2002.

Marketable Securities At End of Year (Japan Non-Consolidated)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>MKTSEJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).
This item represents the year-end balance of cash equivalents in the form of marketable securities.
This item is a component of Cash and Cash Equivalents at End of Year (Japan Non-Consolidated) (CHEEJ).
This item is no longer collected as of March 2002.
**Net Income (Loss) (Japan Non-Consolidated)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NINCJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the total ordinary inflows of funds during the period, including operating and non-operating, but not unusual or exceptional income or gains, reported in the Cash Inflow section.

This item is a component of Operating Activities - Cash Inflow (Japan Non-Consolidated) (OPACTIJ).

This item is the sum of:
1. Operating Income (Japan Non-Consolidated) (OPINCJ)
2. Income - Other (Japan Non-Consolidated) (INCOJ)

This item is no longer collected as of March 2002.

**Operating Activities - Cash Inflow (Japan Non-Consolidated)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPACTIJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the total inflow of funds from ordinary operating and non-operating activities and unusual or exceptional gains or proceeds, reported in the Cash Inflow section.

This item is a component of Operating Activities - Net Cash Flow (Japan Non-Consolidated) (OPACTNJ).

This item is the sum of:
1. Net Income (Loss) (Japan Non-Consolidated) (NINCJ)
2. Proceeds from Sale of Fixed Assets/Investments (Japan Non-Consolidated) (PFATIJ)

This item is no longer collected as of March 2002.

**Operating Activities - Cash Outflow (Japan Non-Consolidated)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPACTOJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the total outflow of funds from ordinary operating and non-operating activities and unusual or exceptional outlays or losses, reported in the Cash Outflow section.

This item is a component of Operating Activities - Net Cash Flow (Japan Non-Consolidated) (OPACTNJ).

This item is the sum of:
1. Total Operating and Other Expenses (Japan Non-Consolidated) (TOPXJ)
2. Purchase of Tangible Fixed Assets/Investments (Japan Non-Consolidated) (PTANJ)
3. End-of-Year Expenses (Japan Non-Consolidated) (XENDYRJ)

This item is no longer collected as of March 2002.
Operating Activities - Net Cash Flow (Japan Non-Consolidated)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPACTNJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents total funds remaining after the deduction of total cash outflow from total cash inflow during the period.

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (Japan Non-Consolidated) (CHECHJ).

This item is the sum of:

1. Operating Activities - Cash Inflow (Japan Non-Consolidated) (OPACTIJ)
2. Operating Activities - Cash Outflow (Japan Non-Consolidated) (OPACTOJ)

This item is no longer collected as of March 2002.

Operating Expenses - Other (Japan Non-Consolidated)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPXOJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the outflow of funds associated with operating expenses during the period, other than purchase of inventories and personnel costs, reported in the Cash Outflow section.

This item is a component of Operating Expenses (Japan Non-Consolidated) (OPXJ).

This item is no longer collected as of March 2002.

Operating Expenses (Japan Non-Consolidated)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPXJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the total operating expenses incurred by the company during the period, reported in the Cash Outflow section.

This item is a component of Total Operating and Other Expenses (Japan Non-Consolidated) (TOPXJ).

This item is the sum of:

1. Raw Materials/Inventories - Purchase (Japan Non-Consolidated) (RAWMATJ)
2. Personnel Expenses (Japan Non-Consolidated) (PRSLXJ)
3. Operating Expenses - Other (Japan Non-Consolidated) (OPXOJ)

This item is no longer collected as of March 2002.
### Operating Income (Japan Non-Consolidated)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPINCJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the company's total income from operations during the period, consisting of gross sales and other operating income, reported in the Cash Inflow section.

This item is a component of Net Income (Loss) (Japan Non-Consolidated) (NINCJ).

This item is no longer collected as of March 2002.

### Operating Proceeds - Other (Japan Non-Consolidated)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPPOTHJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents any unusual or exceptional gains other than gains from the sale or disposal of tangible fixed assets and/or investments or the collection of loans reported in the Cash Inflow section.

This item is a component of Proceeds from Sale of Fixed Assets/Investments (Japan Non-Consolidated) (PFATIJ).

This item is no longer collected as of March 2002.

### Payments - Other (Japan Non-Consolidated)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PAYOTJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents a decrease in funds available due to the reduction of liabilities other than short- and long-term debt and bonds issued, reported in the Financing Activities section.

This item is a component of Total Payments (Japan Non-Consolidated) (TPAYJ).

This item is no longer collected as of March 2002.

### Personnel Expenses (Japan Non-Consolidated)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRSLXJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the outflow of funds associated with personnel expenses during the period, reported in the Cash Outflow section.

This item is a component of Operating Expenses (Japan Non-Consolidated) (OPXJ).

This item is no longer collected as of March 2002.
### Proceeds From Bonds Payable (Japan Non-Consolidated)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PBDPJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement). This item represents an increase in funds available, generated from the issuance of bonds, reported in the Financing Activities section. This item is a component of Total Proceeds (Japan Non-Consolidated) (TPROJ). This item is no longer collected as of March 2002.

### Proceeds From Long-Term Loans (Japan Non-Consolidated)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PLTLNJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement). This item represents an increase in funds available, generated from new long-term borrowings, reported in the Financing Activities section. This item is a component of Total Proceeds (Japan Non-Consolidated) (TPROJ). This item is no longer collected as of March 2002.

### Proceeds From Notes Payable (Japan Non-Consolidated)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PNTPPJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement). This item represents an increase in funds available, generated from discounted notes payable, reported in the Financing Activities section. This item is a component of Total Proceeds (Japan Non-Consolidated) (TPROJ). This item is no longer collected as of March 2002.

### Proceeds From Sale of Fixed Assets/Investments (Japan Non-Consolidated)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PFATIJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement). This item represents the total inflow of funds from the disposal of tangible fixed assets and investments, the collection of loans, and other unusual or exceptional gains or proceeds, reported in the Cash Inflow section. This item is a component of Operating Activities - Cash Inflow (Japan Non-Consolidated) (OPACTIJ).
This item is the sum of:

1. Proceeds From Sale of Tangible Fixed Assets (Japan Non-Consolidated) (PTFATJ)
2. Proceeds from Sale of Investments (Japan Non-Consolidated) (PINVJ)
3. Collection on Loans (Japan Non-Consolidated) (COLLECTJ)
4. Operating Proceeds - Other (Japan Non-Consolidated) (OPPOTHJ)

This item is no longer collected as of March 2002.

**Proceeds From Sale of Investments (Japan Non-Consolidated)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PINVJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents gains resulting from the sale or disposal of marketable and long-term investment securities during the period, reported in the Cash Inflow section.

This item is a component of Proceeds from Sale of Fixed Assets/Investments (Japan Non-Consolidated) (PFATIJ).

This item is no longer collected as of March 2002.

**Proceeds From Sale of Tangible Fixed Assets (Japan Non-Consolidated)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PTFATJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents gains resulting from the sale or disposal of tangible fixed assets during the period, reported in the Cash Inflow section.

This item is a component of Proceeds from Sale of Fixed Assets/Investments (Japan Non-Consolidated) (PFATIJ).

This item is no longer collected as of March 2002.

**Proceeds From Short-Term Loans (Japan Non-Consolidated)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PSTLNJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents an increase in funds available, generated from new short-term borrowings, reported in the Financing Activities section.

This item is a component of Total Proceeds (Japan Non-Consolidated) (TPROJ).

This item is no longer collected as of March 2002.
**Purchase of Tangible Fixed Assets/Invest (Japan Non-Consolidated)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PTANJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the total outflow of funds for the purchase of tangible fixed assets and investments, the concession of loans, and other unusual or exceptional outlays or losses, reported in the Cash Outflow section.

This item is a component of Operating Activities - Cash Outflow (Japan Non-Consolidated) (OPACTOJ).

This item is the sum of:

1. Tangible Fixed Assets - Purchase (Japan Non-Consolidated) (TANGJ)
2. Investments - Purchase (Japan Non-Consolidated) (INVPJ)
3. Loans Made (Japan Non-Consolidated) (LNMJ)
4. Purchases/Investments - Other (Japan Non-Consolidated) (PINVDJ)

This item is no longer collected as of March 2002.

**Purchases/Investments - Other (Japan Non-Consolidated)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PINVOJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is no longer collected as of March 2002.

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents any unusual or exceptional outlays or losses other than from the purchase of tangible fixed assets and/or investments or the concession of loans, reported in the Cash Outflow section.

This item is a component of Purchase of Tangible Fixed Assets/Investments (Japan Non-Consolidated) (PTANJ).

This item is no longer collected as of March 2002.

**Raw Materials/Inventories - Purchase (Japan Non-Consolidated)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RAWMATJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents funds expended during the period for the purchase of raw materials and/or goods held for resale, reported in the Cash Outflow section.

This item is a component of Operating Expenses (Japan Non-Consolidated) (OPXJ).

This item is no longer collected as of March 2002.
Redemption of Bonds (Japan Non-Consolidated)

**Mnemonic** | **Item number** | **Category**
--- | --- | ---
REDBJ | Not Applicable | Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents a decrease in funds available due to the redemption of bonds issued by the company, reported in the Financing Activities section.

This item is a component of Total Payments (Japan Non-Consolidated) (TPAYJ).

This item is no longer collected as of March 2002.

Share Capital Increase (Japan Non-Consolidated)

**Mnemonic** | **Item number** | **Category**
--- | --- | ---
SHRCJ | Not Applicable | Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents an increase in funds available, generated from the issuance of share capital, reported in the Financing Activities section.

This item is a component of Total Proceeds (Japan Non-Consolidated) (TPROJ).

This item is no longer collected as of March 2002.

Short-Term Debt - Payment (Japan Non-Consolidated)

**Mnemonic** | **Item number** | **Category**
--- | --- | ---
STDPJ | Not Applicable | Industrial

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents a decrease in funds available due to the repayment of short-term debt, reported in the Financing Activities section.

This item is a component of Total Payments (Japan Non-Consolidated) (TPAYJ).

This item is no longer collected as of March 2002.

Tangible Fixed Assets - Purchase (Japan Non-Consolidated)

**Mnemonic** | **Item number** | **Category**
--- | --- | ---
TANGJ | Not Applicable | Industrial
TANGJF | Not Applicable | Footnote

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents funds used for additions to the company’s tangible fixed assets, reported in the Cash Outflow section.

This item is a component of Purchase of Tangible Fixed Assets/Investments (Japan Non-Consolidated) (PTANJ).
Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>QB</td>
<td>Net of current year’s sales, retirements, and/or disposals</td>
</tr>
</tbody>
</table>

This item is no longer collected as of March 2002.

**Total Operating and Other Expenses (Japan Non-Consolidated)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOPXJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the total ordinary outflow of funds during the period from operating and non-operating but not unusual or exceptional expenses or losses, reported in the Cash Outflow section.

This item is a component of Operating Activities - Cash Outflow (Japan Non-Consolidated) (OPACTOJ).

This item is the sum of:

1. Operating Expenses (Japan Non-Consolidated) (OPXJ)
2. Expenses - Other (Japan Non-Consolidated) (XOTHJ)

This item is no longer collected as of March 2002.

**Treasury Stock at End of Year (Japan Non-Consolidated)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TSTKJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the year-end balance of cash equivalents in the form of treasury stock.

This item is a component of Cash and Cash Equivalents at End of Year (Japan Non-Consolidated) (CHEEJ).

This item is no longer collected as of March 2002.

**Unrealized Loss (Japan Non-Consolidated)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNRLJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents adjustments in the form of write-ups or write-downs of inventories, tangible fixed assets, and investments.

This item is a component of Cash and Cash Equivalents at End of Year (Japan Non-Consolidated) (CHEEJ).

This item is no longer collected as of March 2002.
Year-End Expenses - Other (Japan Non-Consolidated)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XENDOJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents all year-end expenses or adjustments to income other than dividends and income taxes, reported in the Cash Outflow section.

This item is a component of End-of-Year Expenses (Japan Non-Consolidated) (XENDYRJ).

This item is no longer collected as of March 2002.

Total Payments (Japan Non-Consolidated)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TPAYJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the total decrease in funds available due to the payment of short- and long-term debt, bonds issued, and other liabilities, reported in the Financing Activities section.

This item is a component of Financing Activities - Net Cash Flow (Japan Non-Consolidated) (FACTJ).

This item is the sum of:

1. Short-Term Debt - Payment (Japan Non-Consolidated) (STDPJ)
2. Long-Term Debt - Payment (Japan Non-Consolidated) (LTDPJ)
3. Redemption of Bonds (Japan Non-Consolidated) (REDBJ)
4. Payments - Other (Japan Non-Consolidated) (PAYOTJ)

This item is no longer collected as of March 2002.

Total Proceeds (Japan Non-Consolidated)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TPROJ</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is only available for Format Code 13 (Japanese Non-Consolidated Cash Flow Statement).

This item represents the total increase in funds available generated from borrowings, the issuance of bonds and share capital, and other means, reported in the Financing Activities section.

This item is a component of Financing Activities - Net Cash Flow (Japan Non-Consolidated) (FACTJ).
This item is the sum of:

1. Proceeds From Short-Term Loans (Japan Non-Consolidated) (PSTLNJ)
2. Proceeds From Notes Payable (Japan Non-Consolidated) (PNTPJ)
3. Proceeds from Long-Term Loans (Japan Non-Consolidated) (PLTLNJ)
4. Proceeds From Bonds Payable (Japan Non-Consolidated) (PBDPJ)
5. Share Capital Increase (Japan Non-Consolidated) (SHRCJ)
6. Financing Proceeds - Other (Japan Non-Consolidated) (FPOTHJ)

This item is no longer collected as of March 2002.
‘K’ Data Definitions

Keyboard Shortcuts

Keyboard Shortcuts

Keyboard shortcuts give you an alternative to using your mouse to access Research Insight operations from the Toolbar and the Menu Bar. Quick Keys and their Menu Bar equivalents are shown below.

<table>
<thead>
<tr>
<th>Keyboard Shortcuts</th>
<th>Menu Bar</th>
</tr>
</thead>
<tbody>
<tr>
<td>CTRL + N</td>
<td>File/New</td>
</tr>
<tr>
<td>CTRL + O</td>
<td>File/Open</td>
</tr>
<tr>
<td>CTRL + S</td>
<td>File/Save</td>
</tr>
<tr>
<td>ALT + F4</td>
<td>File/Exit</td>
</tr>
<tr>
<td>CTRL + X</td>
<td>Edit/Cut</td>
</tr>
<tr>
<td>CTRL + C</td>
<td>Edit/Copy</td>
</tr>
<tr>
<td>CTRL + V</td>
<td>Edit/Paste</td>
</tr>
<tr>
<td>DEL</td>
<td>Edit/Delete</td>
</tr>
<tr>
<td>CTRL + F</td>
<td>Edit/Find</td>
</tr>
<tr>
<td>F4</td>
<td>Edit/Find Next</td>
</tr>
<tr>
<td>SHIFT + F4</td>
<td>Edit/Find Previous</td>
</tr>
<tr>
<td>CTRL + R</td>
<td>Edit/Replace</td>
</tr>
<tr>
<td>CTRL + A</td>
<td>Edit/Select All</td>
</tr>
<tr>
<td>F9</td>
<td>Report/Run</td>
</tr>
<tr>
<td>F1</td>
<td>Help for Research Insight</td>
</tr>
<tr>
<td>CTRL + L</td>
<td>Open Blank Classic Screen</td>
</tr>
<tr>
<td>CTRL + B</td>
<td>Open Blank Report</td>
</tr>
</tbody>
</table>

In addition, most Windows applications have keyboard equivalents. For example, to select Open from the File menu, press ALT + F to display the File drop-down menu, and then the letter O to choose Open. The F in File and the O in Open are underlined to indicate the keyboard interface.
‘L’ Data Definitions

Labor & Related Expense

Labor and Related Expense

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XLR</td>
<td>G417</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
<tr>
<td>XLRF</td>
<td>GF44</td>
<td>footnote</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents direct payments to, and indirect payments on behalf of, all employees. A figure in this item indicates staff expense is not reported separately by the company for use in a balancing model but is reported in a note to the financial statements. Companies using Income Statement Model Numbers 01, 03, and 04 usually report this item in a note to the statements but the effects are included in Operating Expense (XOPR).

This is a supplementary Income Statement item.

**Canada, United States** This item includes:

1. Incentive compensation
2. Other benefit plans
3. Payroll taxes
4. Pension costs
5. Profit sharing (when included in staff expense by the company)
6. Salaries and wages

All other countries This item includes profit sharing when included in staff expense by the company. Otherwise, it is included in Nonoperating Income (Expense) - Other (NOPIO).

**Financial Services definition**

This item represents direct payments to, and indirect payments on behalf of, all employees. Staff Expense - Total (XSTF) may not represent total staff expense when the company has multiple business segments.

This item is the *sum* of:

1. Staff Expense - Other (XSTFO)
2. Staff Expense - Wages and Salaries (XSTFWS)

This item includes:

1. Incentive compensation
2. Other benefit plans
3. Payroll taxes
4. Pension costs
5. Profit sharing (when included in staff expense by the company)
6. Salaries and wages

This is a supplementary Income Statement item.
Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>XB</td>
<td>Excludes employee benefits (only salaries and wages reported)</td>
</tr>
</tbody>
</table>

LDC Loans Outstanding

LDC Loans Outstanding - Medium and Long-Term

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LLOML</td>
<td>G212</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for banks only.

This item represents medium and long-term loans made to less developed countries that have undergone or are negotiating debt restructurings.

This item is a component of LDC Loans Outstanding - Total (LLOT).

This item includes:

1. Credit outstanding to less developed countries
2. Loans to refinancing countries
3. Medium and long-term loans, claims, and advances
4. Medium and long-term public and private obligations
5. Outstandings to refinancing countries

LDC Loans Outstanding - Other

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LLOO</td>
<td>G213</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for banks only.

This item represents all credit extended to less developed countries not classified as medium or long-term loans.

This item is a component of LDC Loans Outstanding - Total (LLOT).

This item includes:

1. Cash collateralized/insured credits
2. Equity investments obtained in debt-for-equity swaps
3. Money market assets
4. Short-term loans, claims, and advances
5. Short-term public and private sector trade and money market facilities
6. Trade-related credits
**LDC Loans Outstanding - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LLOT</td>
<td>G214</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for banks only.

This item represents all credit extended and loans made to less developed countries that have undergone or are negotiating debt restructurings.

This item is the sum of:

1. LDC Loans Outstanding - Medium and Long-Term (LLOML)
2. LDC Loans Outstanding - Other (LLOO)

This item includes:

1. Less developed country direct exposure
2. Total credit exposure to less developed or refinancing countries

**LDC Loss Reserve to LDC Loans**

**LDC Loss Reserve to LDC Loans**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LNLLDC</td>
<td>(CLRLL/LLOT) * 100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for banks only.

This concept is Credit Loss Reserve allocated for LDC Loans divided by LDC Loans Outstanding - Total multiplied by 100.

**Leasing Income**

**Leasing Income**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LI</td>
<td>G393</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents revenue received from leasing assets held by the company.

This item includes:

1. Income from leasing business
2. Income from leasing transactions or contracts

This item excludes income from lease receivables and lease financing.
Least Square Growth Rate

**Least Squares Growth Rate Calculation**

\[
B = \frac{\Sigma(T \cdot \log(X)) - \left(\frac{\Sigma T \cdot \Sigma \log(X)}{N}\right)}{\Sigma T^2 - \left(\frac{\Sigma T}{N}\right)^2}
\]

\[
\text{GROWTH RATE} = \left(\frac{\text{ANTilog}_{10} \left(\frac{B \cdot P}{\lambda}\right) - 1}{100}\right)
\]

- \(X\) = 1st variable
- \(N\) = number of observations
- \(\Sigma\) = Sum
- \(P\) = periodicity (12 for monthly, 4 for quarterly, and 1 for annual)
- \(B\) = Beta (slope)
- \(T\) = time counter

**Note:** The antilog of a number, using base 10 logs, is \(10^{\text{number}}\)

**Least Squares Growth Rate of Cash Flow - 3 Years & 5 Years**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>GCFL3</td>
<td>@PLSG (CFL, -3, 0)</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
<tr>
<td>GCFL5</td>
<td>@PLSG (CFL, -5, 0)</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

**A Least Squares Growth Rate** is an average annual growth rate that takes into consideration each observation over a three- or five-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a **Least Squares Growth Rate** is calculated:

1. At least 60 percent of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met.
Least Squares Growth Rate of Issue Dividends per Share - 3 Years & 5 Years

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>GDIV3</td>
<td>@PLSG ( @PSUM (DVPSXM, -11, 0) @[MNT (0Y)], -3,0)</td>
<td>Issue</td>
<td></td>
</tr>
<tr>
<td>GDIV5</td>
<td>@PLSG ( @PSUM (DVPSXM, -11, 0) @[MNT (0Y)], -5,0)</td>
<td>Issue</td>
<td></td>
</tr>
</tbody>
</table>

A Least Squares Growth Rate is an average annual growth rate that takes into consideration each observation over a three- or five-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a Least Squares Growth Rate is calculated:

1. At least 60 percent of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met

Least Squares Growth Rate of Issue Earnings per Share - 3 Years & 5 Years

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>GEPS3</td>
<td>@PLSG (EPSPX, -3, 0)</td>
<td>Issue</td>
<td></td>
</tr>
<tr>
<td>GEPS5</td>
<td>@PLSG (EPSPX, -5, 0)</td>
<td>Issue</td>
<td></td>
</tr>
</tbody>
</table>

A Least Squares Growth Rate is an average annual growth rate that takes into consideration each observation over a 3 or 5-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a Least Squares Growth Rate is calculated:

1. At least 60 percent of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met
Least Squares Growth Rate of Net Income - 3 Years & 5 Years

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>GNI3</td>
<td>@PLSG (IB, -3, 0)</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
<tr>
<td>GNI5</td>
<td>@PLSG (IB, -5, 0)</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

A Least Squares Growth Rate is an average annual growth rate that takes into consideration each observation over a 3 or 5-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

The following conditions must be met before a Least Squares Growth Rate is calculated:

1. At least 60 percent of the observations must be available and positive
2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met

Least Squares Growth Rate of Revenue - 3 Years & 5 Years

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>GREVT3</td>
<td>@PLSG (REVT, -3, 0)</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
<tr>
<td>GREVT5</td>
<td>@PLSG (REVT, -5, 0)</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

A Least Squares Growth Rate is an average annual growth rate that takes into consideration each observation over a three- or five-year period. This growth rate calculates a line of best fit for all observations. This is a log linear growth rate.

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2. The most recent observation must be positive. If any other observation is negative or a data code, then the supporting variables for that observation become zero, providing the prior condition is met

Legal Reserves

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LRV</td>
<td>G269</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

Industrial definition

This item represents mandatory reserves required by national accounting regulations or internal company statutes.
This is a supplementary Balance Sheet item.
This item includes share premium reserves (when no breakout is available).
This item usually contains a zero for the following countries:

<table>
<thead>
<tr>
<th>Australia</th>
<th>Malaysia</th>
<th>United Kingdom</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canada</td>
<td>New Zealand</td>
<td>United States</td>
</tr>
<tr>
<td>Hong Kong</td>
<td>Singapore</td>
<td></td>
</tr>
<tr>
<td>Ireland</td>
<td>South Africa</td>
<td></td>
</tr>
</tbody>
</table>

**Japan**  
This item includes the legal earned reserve set forth in Article 288 of the Commercial Code in Japan.

This item is provided by TOYO KEIZAI, Inc.

**Financial Services definition**

This item represents mandatory reserves required by national accounting regulations or internal company statutes.

This item includes share premium reserve (when no breakout is available).
This item usually contains a zero for the following countries:

<table>
<thead>
<tr>
<th>Australia</th>
<th>Canada</th>
<th>Denmark</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Hong Kong</td>
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<tr>
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<td>Norway</td>
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<td>United States</td>
<td></td>
</tr>
</tbody>
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**Level of Consolidation**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>CONSOL</td>
<td>G720</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This identifies whether a company’s financial statements represent consolidated or nonconsolidated information. It consists of a 1-character alpha code.

The following lists applicable codes and levels of consolidation:

**Code**

<table>
<thead>
<tr>
<th>Code</th>
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</tr>
</thead>
<tbody>
<tr>
<td>D</td>
<td>Only domestic subsidiaries are consolidated</td>
</tr>
<tr>
<td>F</td>
<td>Fully consolidated (parent company and subsidiaries)</td>
</tr>
<tr>
<td>H</td>
<td>Nonconsolidated holding company</td>
</tr>
<tr>
<td>N</td>
<td>Nonconsolidated (parent company only)</td>
</tr>
</tbody>
</table>
Level of Consolidation - Interim

Mnemonic | Category
---|---
CONSOLIS | Industrial

This item represents Level of Consolidation on an Interim basis. By definition, interim data is scalar, while data collected from the final source is retained for historical purposes. Interim data is collected for non-North American companies that do not necessarily report on a quarterly basis, but rather at a time period(s) in between annual reports: quarterly; semi-annually; at 4 and 8 months only; at 6 and 9 months only.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This identifies whether a company’s financial statements represent consolidated or nonconsolidated information. It consists of a 1-character alpha code.

The following lists applicable codes and levels of consolidation:

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</tr>
</tbody>
</table>

Level of Consolidation - Preliminary

Mnemonic | Category
---|---
CONSOLPS | Industrial

This item represents Level of Consolidation collected on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

This data item is available through the Research Insight Internet download. Use the Task Scheduler to automatically download the data from the Internet.

This identifies whether a company’s financial statements represent consolidated or nonconsolidated information. It consists of a 1-character alpha code.

The following lists applicable codes and levels of consolidation:

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