### Liabilities

#### Liabilities - Other

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LO</td>
<td>G168</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents all noncurrent liabilities other than debt, deferred taxes, minority interest, untaxed reserves, or shareholders’ equity.

This item is a component of Liabilities - Total (LT).

This item is the sum of:

1. Accrued Expense and Deferred Income - Long-Term (AEDI)
2. Exchange Adjustments (Liabilities) (EXCADJ)
3. Government Grants (GOVGR)
4. Liabilities - Sundry (LS)
5. Provision - Pension Liabilities (PVPL)
6. Provisions - Other (PVO)
7. Taxes - Noncurrent (TXNC)
8. Unappropriated Net Profit (Liabilities) (UNNPL)

**Financial Services definition**

This item represents all liabilities not allocated to another liability component.

This item is a component of Liabilities - Total (LT).

This item is the sum of:

1. Accounts Payable/Creditors - Other (APOFS)
2. Accrued Expense and Deferred Income (AEDI)
3. Exchange Adjustments (Liabilities) (EXCADJ)
4. Government Grants (GOVGR)
5. Liabilities - Sundry (LS)
6. Proposed Dividends (PRODV)
7. Taxes Payable (TXP)
8. Unappropriated Net Profit (Liabilities) (UNNPL)

#### Liabilities - Other (Jointly Operated Money Trusts)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LOJMT</td>
<td>G462</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for Japanese trust banks only.

This item represents a Japanese trust bank’s liability (other than principal and reserves) for jointly operated money trusts.

This item is a component of Liabilities - Total (Jointly Operated Money Trusts) (LTJMT).
**Liabilities - Other (Loan Trusts)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LOLT</td>
<td>G472</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for Japanese trust banks only.

This item represents a Japanese trust bank’s liability (other than principal and reserves) for loan trusts.

This item is a component of Liabilities - Total (Loan Trusts) (LTLT).

**Liabilities - Other (Parent)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LOP</td>
<td>G483</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

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

This item represents liabilities of the parent bank holding company not allocated to another liability component.

This item is a component of Liabilities - Total (Parent) (LTP).

This item includes:

1. Accounts payable
2. Accrued liabilities
3. Dividends payable
4. Income taxes payable

This item excludes shareholders’ equity (included in Shareholders’ Equity (Parent) [SEQP]).

**Liabilities - Sundry**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LS</td>
<td>G167</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents liabilities not classified elsewhere on the Balance Sheet.

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

This item includes:

1. Advances received
2. Customers’ deposits on bottles, cases, and kegs
3. Deferred credit
4. Long-term accounts payable

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

**Germany** This item includes liabilities to fund welfare programs *(Verbindlichkeiten gegenüber Unterstützungsseinrichtungen).*
Japan  This item includes:
1. Long-term notes payable
2. Long-term notes payable for facilities
3. Long-term accounts payable
4. Long-term accounts payable for facilities
5. Consolidation goodwill (liabilities)
6. Insurance obligations
7. Other long-term liabilities

This item is provided by TOYO KEIZAI, Inc.

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

Financial Services definition
This item represents other liabilities not classified elsewhere on the Balance Sheet.
This item is a component of Liabilities - Other (LO).
This item includes:
1. Accrued expenses and deferred income (when no breakout from other liabilities is available)
2. Advance payments
3. Advances received
4. Billings in excess of cost
5. Deposits received to secure services (lease deposits)
6. Deferred credit
7. Discontinued operations reported in the Liabilities section
8. Interest in default
9. Loss and damage claims
10. Miscellaneous liabilities
11. Mortgagors’ escrow deposits
12. Other liabilities

Australia  (Insurance) This item includes statutory insurance funds reported in the Liabilities section and amounts due to trust accounts.

France  This item includes suspense accounts (comptes d'ordre).

Germany  This item includes:
1. Loans granted and shares held on a trust basis at third-party risk (Durchlaufende Kredite und Beteiligungen nur Treuhandgeschäfte)
2. Liabilities to Staff Welfare Fund (Verbindlichkeiten gegenüber Unterstützungseinrichtungen)

Ireland  This item includes:
1. Pay As You Earn (P.A.Y.E.) Income Tax
2. Pay-Related Social Insurance (P.R.S.I.)
3. Amounts due to trust accounts (Trust Banks only)
4. Employee savings deposits.

United Kingdom  This item includes:
1. Advance Corporation Tax paid and proposed
2. Group relief (payable in respect of financial activities)
3. Pay As You Earn (P.A.Y.E.) Income Tax
4. Pay-Related Social Insurance (P.R.S.I.)

United States  This item includes estimated claims and other liabilities under Chapter XI bankruptcy.
Liabilities - Total

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LT</td>
<td>G171</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

Industrial definition

This item represents the total value of all items reported in the Liabilities section.

This item is a component of Assets - Total/Liabilities and Shareholders’ Equity - Total (LSE).

This item is the sum of:

1. Current Liabilities - Total (LCT)
2. Deferred Taxes (Balance Sheet) (TXDB)
3. Liabilities - Other (LO)
4. Long-Term Debt (DLTT)
5. Minority Interest (Balance Sheet) (MIB)
6. Reserves - Untaxed (RVUTX)

Financial Services definition

This item represents the total value of all items reported in the Liabilities section.

This item is a component of Liabilities and Shareholders’ Equity - Total (LSE).

This item is the sum of:

1. Acceptances Outstanding (ACCO)
2. Accounts Payable (AP)
3. Deposits - Total - Banks (DPTB)
4. Deposits - Total - Customer (DPTC)
5. Foreign Exchange Liabilities (FEL)
6. Liabilities - Other - Total (LO)
7. Loans From Securities Finance Companies for Margin Transactions (MTL)
8. Long-Term Debt - Total (DLTT)
9. Provisions - Total (PVT)
10. Reinsurance Liabilities - Total (RLT)
11. Reserves - Total (Insurance) (RVTI)
12. Reserves - Untaxed (RVUTX)
13. Securities Borrowed and Deposited by Customers (SBDC)
14. Securities Sold Not Yet Purchased (SSNP)
15. Separate Account Liabilities (SAL)
16. Debt in Current Liabilities (DLC)

This item excludes:

1. Contingent liabilities reported supplementary to the Balance Sheet (included in Contingent Liabilities - Total [CLT])
2. Minority interest (included in Minority Interest [Balance Sheet] [MIB])
**Liabilities - Total - Interim**

**Mnemonic**  
LTIS

**Category**  
Industrial  
Financial Services

This item represents Liabilities - Total 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 the total value of all items reported in the Liabilities section.  
This item is a component of Assets - Total/Liabilities and Shareholders’ Equity - Total.  
This item is the **sum** of:

1. Current Liabilities - Total  
2. Deferred Taxes (Balance Sheet)  
3. Liabilities - Other  
4. Long-Term Debt  
5. Minority Interest (Balance Sheet)  
6. Reserves - Untaxed

**Financial Services definition**

This item represents the total value of all items reported in the Liabilities section.  
This item is a component of Liabilities and Shareholders’ Equity - Total.  
This item is the **sum** of:

1. Acceptances Outstanding  
2. Accounts Payable  
3. Deposits - Total - Banks  
4. Deposits - Total - Customer  
5. Foreign Exchange Liabilities  
6. Liabilities - Other - Total  
7. Loans From Securities Finance Companies for Margin Transactions  
8. Long-Term Debt - Total  
9. Provisions - Total  
10. Reinsurance Liabilities - Total  
11. Reserves - Total (Insurance)  
12. Reserves - Untaxed  
13. Securities Borrowed and Deposited by Customers  
14. Securities Sold Not Yet Purchased  
15. Separate Account Liabilities  
16. Debt in Current Liabilities
This item excludes:

1. Contingent liabilities reported supplementary to the Balance Sheet (included in Contingent Liabilities - Total)
2. Minority interest (included in Minority Interest [Balance Sheet])

**Liabilities - Total - Preliminary**

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

This item represents Liabilities - Total 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.

**Industrial definition**

This item represents the total value of all items reported in the Liabilities section.

This item is a component of Assets - Total/Liabilities and Shareholders’ Equity - Total.

This item is the *sum* of:

1. Current Liabilities - Total
2. Deferred Taxes (Balance Sheet)
3. Liabilities - Other
4. Long-Term Debt
5. Minority Interest (Balance Sheet)
6. Reserves - Untaxed

**Financial Services definition**

This item represents the total value of all items reported in the Liabilities section.

This item is a component of Liabilities and Shareholders’ Equity - Total.

This item is the *sum* of:

1. Acceptances Outstanding
2. Accounts Payable
3. Deposits - Total - Banks
4. Deposits - Total - Customer
5. Foreign Exchange Liabilities
6. Liabilities - Other - Total
7. Loans From Securities Finance Companies for Margin Transactions
8. Long-Term Debt - Total
9. Provisions - Total
10. Reinsurance Liabilities - Total
11. Reserves - Total (Insurance)
12. Reserves - Untaxed
13. Securities Borrowed and Deposited by Customers
14. Securities Sold Not Yet Purchased
15. Separate Account Liabilities
16. Debt in Current Liabilities
This item excludes:

1. Contingent liabilities reported supplementary to the Balance Sheet (included in Contingent Liabilities - Total)
2. Minority interest (included in Minority Interest [Balance Sheet])

**Liabilities - Total (Jointly Operated Money Trusts)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LTJMT</td>
<td>G463</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for Japanese trust banks only.

This item represents a Japanese trust bank’s total liability for jointly operated money trusts. The jointly operated money trust accounts include funds reinvested from other trusts that are excluded from the Statement of Trust Assets and Liabilities.

This item is the sum of:

1. Liabilities - Other (Jointly Operated Money Trusts) (LOJMT)
2. Principal (Jointly Operated Money Trusts) (PJMT)
3. Reserves for Credit Losses (Jointly Operated Money Trusts) (RCLJMT)

**Liabilities - Total (Loan Trusts)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LTLT</td>
<td>G473</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for Japanese trust banks only.

This item represents a Japanese trust bank’s total liability for loan trusts. These loan trust accounts include funds reinvested from other trusts that are excluded from the Statement of Trust Assets and Liabilities.

This item is the sum of:

1. Liabilities - Other (Loan Trusts) (LOLT)
2. Principal (Loan Trusts) (PLT)
3. Special Reserve Fund (Loan Trusts) (SRVFLT)

**Liabilities - Total (Parent)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LTP</td>
<td>G484</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

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

This item represents all liabilities attributed to the parent bank holding company.

This item is a component of Liabilities and Shareholders’ Equity - Total (Parent) (LSEQP).

This item is the sum of:

1. Liabilities - Other (Parent) (LOP)
2. Long-Term Debt (Parent) (LTDP)
3. Short-Term Debt (Parent) (STDP)
Liabilities - Total (Trust Account)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LTT</td>
<td>G453</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for Japanese trust banks only.

This item represents the value of all trusts included in the trust account of a Japanese trust bank. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is the sum of:

1. Equipment in Trust (Trust Account) (EITT)
2. Loan Trusts (Trust Account) (LNTT)
3. Money Claims in Trust (Trust Account) (MCTT)
4. Money in Trusts Other Than Money Trusts (Trust Account) (MITT)
5. Money Trusts (Trust Account) (MTT)
6. Pension Trusts (Trust Account) (PTT)
7. Property Formation Trusts (Trust Account) (PRTT)
8. Real Estate in Trust (Trust Account) (RETT)
9. Securities in Trust (Trust Account) (SCTT)
10. Securities Investment Trusts (Trust Account) (SITT)
11. Trusts - Other (Trust Account) (TOT)

Liabilities and Shareholders' Equity

Liabilities and Shareholders' Equity - Total

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LSE</td>
<td>G195</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

Industrial definition

Liabilities and Shareholders’ Equity - Total represents the total amount of liabilities and shareholders’ equity reported on the Balance Sheet.

Assets - Total represents the total value of assets reported in the Assets section.

Liabilities and Shareholders’ Equity - Total is the sum of:

1. Liabilities - Total (LT)
2. Shareholders’ Equity (SEQ)

Assets - Total is the sum of:

1. Assets - Other (AO)
2. Current Assets - Total (ACT)
3. Property, Plant, and Equipment (Net) - Total (PPENT)
4. Intangibles (INTAN)
5. Investments - Permanent - Total (IVPT)
6. Investments and Advances - Other (IVAO)
Financial Services definition

This item represents all liabilities and capital accounts.

This item is the sum of:

1. Liabilities- Total (LT)
2. Minority Interest (Balance Sheet) (MIB)
3. Shareholders’ Equity - Total (SEQ)

This item excludes contingent liabilities reported supplementary to the Balance Sheet (included in Contingent Liabilities - Total [CLT]).

Liabilities and Shareholders' Equity - Total (Parent)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LSEQP</td>
<td>G486</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

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

This item represents total liabilities and shareholders’ interest attributed to the parent bank holding company.

This item is the sum of:

1. Liabilities - Total (Parent) (LTP)
2. Shareholders’ Equity (Parent) (SEQP)

Life Insurance

Life Insurance in Force

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LIF</td>
<td>G577</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents the face value of all life insurance policies. It is the company’s potential liability for payment of outstanding benefits and claims. This item includes direct insurance and reinsurance assumed before deductions for reinsurance ceded.

This item includes:

1. Group life insurance in force
2. Individual life insurance in force

Life Insurance Surrenders and Terminations

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LST</td>
<td>G578</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents the face value of all life insurance policies terminated.
This item includes:

1. Conversions
2. Lapses
3. Other terminations
4. Surrenders
5. Termination of group life policies
6. Termination of individual life policies

Liquid Resources

Liquid Resources - Other Movements (FOF)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LIQRESO</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 changes in cash equivalents other than loans and deposits and short-term investments, reported on the Cash Flow Statement.

This item is a component of Management of Liquid Resources - Net Cash Flow (LIQRESN).

- Before adoption of FRS 1

This item contains a Not Available (@NA) data code.

Liquidity Index

Liquidity Index

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LIQIDX</td>
<td>(((\text{COLLECT} \times \text{RECT}) + (\text{SELLINV} \times \text{INVT})) / \text{ACT})</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents Average Collection Period multiplied by Receivables - Total plus the total of Days to Sell Inventory multiplied by Inventories - Total. This total is divided by Current Assets - Total.
Loan Increase/Additions

**Loan Increase/Additions (FOF)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LNINC</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
<tr>
<td>LNINCF</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 inflow of funds derived from additions to all long- and short-term debt except for finance leases, reported on the Cash Flow Statement.

This item is a component of Financing Increase (FININC).

**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>

Loan Interest to Total Revenue

**Loan Interest to Total Revenue**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>INTREV</td>
<td>((IDILB + IDILC)/REVT) * 100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This concept is the sum of Interest and Dividend Income - Loans/Claims/Advances - Banks plus Interest and Dividend Income - Loans/Claims/Advances - Customers divided by Revenue - Total. This result is then multiplied by 100.

Loan Loss Provision

**Loan Loss Provision**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LNLSPV</td>
<td>(PCL/IDIT) * 100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This concept is Provision - Credit Losses (Income Account) divided by Interest and Dividend Income - Total multiplied by 100.
Loan Loss Recoveries

Loan Loss Recoveries - Credited to Income

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LLRCI</td>
<td>G403</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the amount credited to income as a result of recoveries on loans previously written off as credit losses.

This item includes:

1. Collection of write-off claims reported on the Income Statement
2. Commercial credit recoveries reported on the Income Statement
3. Consumer credit recoveries reported on the Income Statement
4. Loan loss recoveries reported on the Income Statement

This item excludes loan loss recoveries credited to the reserves for credit losses.

Loan Loss Recoveries - Credited to Reserves

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LLRCR</td>
<td>G404</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents additions to the reserves for credit losses as a result of recoveries on loans previously written off as credit losses.

This item includes:

1. Collection of write-off claims credited to reserves for credit losses
2. Commercial credit recoveries credited to reserves for credit losses
3. Consumer credit recoveries credited to reserves for credit losses
4. Loan loss recoveries credited to reserves for credit losses

This item excludes loan loss recoveries credited to income.

Loan Loss Reserves to Nonperforming Loans

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LNLNPL</td>
<td>(RCL/NPANL) * 100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This concept is Reserves for Credit Losses (Assets) divided by Nonperforming Assets - Nonaccrual Loans multiplied by 100.
## Loan Loss Reserves to Total Loans

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LNLTL</td>
<td>This concept is Reserves for Credit Losses (Assets) divided by Loans/Claims/Advances -Total multiplied by 100.</td>
<td>(RCL/LCAT) * 100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

## Loan Losses Written Off

### Loan Losses Written Off - Charged to Income

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LLWOCI</td>
<td>G405</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the amount charged to income resulting from write-offs of actual loan losses.

This item is a component of Expense - Sundry (XS).

This item includes:

1. Commercial credit losses reported on the Income Statement
2. Consumer credit losses reported on the Income Statement
3. Loan loss write-offs reported on the Income Statement

This item excludes loan loss write-offs charged to reserves for credit losses.

### Loan Losses Written Off - Charged to Reserves

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LLWOCR</td>
<td>G406</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents total deductions from reserves for credit losses for write-offs of actual loan losses.

This item includes:

1. Commercial credit losses charged to reserves for credit losses
2. Consumer credit losses charged to reserves for credit losses
3. Loan loss write-offs charged to reserves for credit losses

This item excludes loan loss write-offs charged to income.
Loan Repayment/Reductions

Loan Repayments/Reductions (FOF)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LNREPF</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 outflow of funds used for the reduction of all long- and short-term debt except for finance leases, reported in the Financing section of the Cash Flow Statement.

This item is a component of Financing Repayments/Reductions (FINRE).

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>

Loan Trusts (Trust Account)

Loan Trusts (Trust Account)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LNTT</td>
<td>G445</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for Japanese trust banks only.

This item represents the value of loan trusts included in the trust account of a Japanese trust bank. A loan trust (kashitsuke shintaku) is a savings trust and represents a main source of funds for the trust bank. Trust certificates (usually with maturities of two to five years) are issued to obtain funds which are primarily used for long-term lending and investment in securities. The trust bank has discretionary control over use of the funds and guarantees repayment of the principal to the beneficiary. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Liabilities - Total (Trust Account) (LTT).
Loans (Made)/Repaid

**Loans (Made)/Repaid (FOF)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LNMD</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 net effect of loans made to and repaid by associated and subsidiary undertakings and others, reported in the Capital Expenditure and Financial Investment section of the U.K. (revised FRS 1) Cash Flow Statement.

This item is a component of Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI).

This item contains a Combined Figure (@CF) data code when movements in lending activities are not reported on the Statement of Cash Flows but are disclosed on the Balance Sheet.

Loans and Bills Discounted

**Loans and Bills Discounted (Jointly Operated Money Trusts)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LBDJMT</td>
<td>G455</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for Japanese trust banks only.

This item represents the amount of funds used for discounted loans and bills from jointly operated money trusts of a Japanese trust bank.

**Loans and Bills Discounted (Loan Trusts)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LBDLT</td>
<td>G465</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for Japanese trust banks only.

This item represents the amount of funds used for discounted loans and bills from loan trusts of a Japanese trust bank.

**Loans and Bills Discounted (Trust Account)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LBDT</td>
<td>G433</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for Japanese trust banks only.

This item represents discounted loans and bills attributed to the trust account assets of a Japanese trust bank. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.
This item includes:

1. Bills discounted
2. Commercial bills
3. Loans on bills
4. Loans on deeds
5. Loans on notes

**Loans and Deposits**

**Loans and Deposits - (Increase)/Decrease (FOF)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LNDEP</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 changes in the amount of the company’s short-term lending activities and non-demand deposits with credit institutions, reported in the Management of Liquid Resources section of the Cash Flow Statement.

This item is a component of Management of Liquid Resources - Net Cash Flow (LIQRESN).

- Before adoption of FRS 1
  - This item contains a Not Available (@NA) data code.

- After adoption of FRS 1
  - This item contains a Combined Figure (@CF) data code when:
    1. Changes in loans and deposits are combined with short-term deposits. The combined total is included in Liquid Resources - Other Movements (LIQRESO)
    2. Changes in short-term loans and deposits are not reported on the Statement of Cash Flows, but the Balance Sheet reports a change between the current and prior years

**Loans from Securities Finance Companies for Margin Transactions**

**Loans from Securities Finance Companies for Margin Transactions**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>MTL</td>
<td>G137</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for brokers/dealers only.

This item represents the total cash and/or securities borrowed from securities finance companies to finance loans to customers making purchases on margin. These borrowings are collateralized by guarantee deposits based on a percentage of the original value of the margin transaction.

This item is a component of Liabilities - Total (LT).
Loans to Total Investment Assets

Loans to Total Investment Assets

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LONAST</td>
<td>(IALTI/IATI) * 100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This concept is available for insurance companies only.

This concept is Investment Assets - Loans - Total divided by Investment Assets - Total multiplied by 100.

Loans/Claims/Advances

Loans/Claims/Advances - Banks and Government - Total

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LCABG</td>
<td>G11</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for banks only.

This item represents the monetary value of all outstanding loans, claims, and cash advances made to other banks, financial institutions, and governmental authorities.

This item is the sum of:

1. Loans/Claims/Advances - Government (LCAG)
2. Loans/Claims/Advances - Total (Banks) (LCAT)

Loans/Claims/Advances - Commercial

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LCACL</td>
<td>G44</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the monetary value of all outstanding loans, claims, and advances made to commercial and industrial borrowers. It is reported before deducting reserves for credit losses and unearned income (when a breakout is available).

This item is a component of Loans/Claims/Advances - Customers (LCACU).

This item includes:

1. Agricultural loans
2. Bills of exchange
3. Business installment loans
4. Commercial equity loans
5. Commercial loans
6. Commercial loans and bills discounted
7. Construction and development loans (unless secured by mortgage)
8. Factored accounts receivable
9. Industrial loans
10. Loans for manufacturing
11. Mining and extracting loans
12. Retail and wholesale sales loans
13. Service industry loans
14. Trade acceptances

This item excludes:
1. Commercial lease finance receivables (included in Loans/Claims Advances - Lease [LCAL])
2. Commercial mortgages (included in Loans/Claims/Advances - Mortgage [LCAM])
3. Commercial real estate loans (included in Loans/Claims/Advances - Mortgage [LCAM])
4. Loans classified as insurance investment assets (included in Investment Assets - Loans - Total [Insurance] [IALTI])

**Canada, United States** This item includes loans to governments and official institutions.

**Loans/Claims/Advances - Consumer**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LCACR</td>
<td>G43</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the monetary value of all outstanding loans, claims, and advances made to individuals for personal expenditures. It is reported before deducting reserves for credit losses and unearned income (when a breakout is available).

This item is a component of Loans/Claims/Advances - Customers (LCACU).

This item includes:
1. Automobile loans
2. Claims on individuals
3. Consumer finance receivables
4. Consumer overdrafts
5. Credit card loans
6. Home equity loans
7. Home improvement loans
8. Installment credit receivables
9. Installment loans
10. Loans to individuals
11. Other consumer loans
12. Promissory notes from individuals
13. Revolving credit loans
14. Shopping loan contracts

This item excludes:
1. Commercial and trade loans (included in Loans/Claims/Advances - Commercial [LCACL])
2. Consumer mortgage loans (included in Loans/Claims/Advances - Mortgage [LCAM])
3. Consumer real estate loans (included in Loans/Claims/Advances - Mortgage [LCAM])
4. Lease financing receivables (included in Loans/Claims/Advances - Lease [LCAL])
5. Loans classified as insurance investment assets (included in Investment Assets - Loans - Total [Insurance] [IALTI])
**Loans/Claims/Advances - Customers**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LCACU</td>
<td>G50</td>
<td>Financial Services</td>
</tr>
<tr>
<td>LCACUF</td>
<td>GF5</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item represents the monetary value of all outstanding loans, claims, and advances made to individual, commercial, and industrial borrowers, less reserves for possible credit losses and unearned income.

This item is the sum of:

1. Loans/Claims/Advances - Commercial (LCACL)
2. Loans/Claims/Advances - Consumer (LCACR)
3. Loans/Claims/Advances - Lease (LCAL)
4. Loans/Claims/Advances - Mortgage (LCAM)
5. Loans/Claims/Advances - Other (LCAO)

less:

1. Reserves for Credit Losses (Assets) (RCL)
2. Unearned Income (UI)

This item includes:

1. Claims on customers
2. Customer advances
3. Customer loans
4. Customer overdrafts
5. Finance receivables
6. Lease receivables

This item excludes:

1. Adjustments for loan loss provisions reported in the Liabilities section (included in Provision - Credit Losses (Balance Sheet) [PVCL])
2. Loans classified as insurance investment assets (included in Investment Assets - Loans - Total [Liabilities] [IALTI])

**Australia**

This item includes:

1. Bills discounted
2. Outstandings under hire-purchase
3. Redeemable preferred/preference stock financing

**Canada**

This item includes:

1. Lease financing
2. Mortgages

**France**

This item includes:

1. Bills of exchange (effets de crédits)
2. Customer overdrafts (comptes débiteurs de la clientèle)
3. Trade acceptances (créances commerciales).

**Germany**

This item includes:

1. Bills of exchange - own drawings (Wechsel - eigene Ziehungen)
2. Mortgage bank lending
3. Promissory notes
Hong Kong  This item includes advances to customers.

Italy  This item includes:
   1. Advances on marketable securities
   2. Bills and rediscounted bills
   3. Discounted bills of exchange
   4. Loans with mortgage guarantees

Japan  This item includes:
   1. Loans and bills discounted
   2. Monetary receivables bought

Netherlands  This item includes bills receivable (wissel).

Spain  This item includes:
   1. Bills and loans - private sector and nonresidents (inversiones crediticias - crédito al sector privado y no residente)
   2. Foreign currency loans (créditos en moneda extranjera)

United Kingdom  This item includes hire-purchase debtors.

United States  This item includes lease financing.

Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BK</td>
<td>Includes other expenses</td>
</tr>
<tr>
<td>EC</td>
<td>Reported gross (provision for credit losses reported in the Liabilities section)</td>
</tr>
<tr>
<td>QP</td>
<td>Components are reported net of reserve for credit losses</td>
</tr>
<tr>
<td>QU</td>
<td>Components are reported net of unearned income</td>
</tr>
<tr>
<td>RK</td>
<td>Combination BK and QP</td>
</tr>
<tr>
<td>RQ</td>
<td>Combination BK and QU</td>
</tr>
<tr>
<td>SM</td>
<td>Combination BK and EC</td>
</tr>
<tr>
<td>VQ</td>
<td>Combination BK and XP</td>
</tr>
<tr>
<td>XP</td>
<td>Combination QP and QU</td>
</tr>
</tbody>
</table>

Loans/Claims/Advances - Government

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LCAG</td>
<td>G10</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for banks only.

This item represents the monetary value of all outstanding loans, claims, or cash advances made to governmental authorities.

This item is a component of Loans/Claims/Advances - Banks and Government - Total (LCABG).
This item excludes:

1. Government investment securities (included in Investment Securities - Total [IST])
2. Regulatory deposits (included in Cash and Due From Banks [CH])
3. Treasury bills (included in Short-Term Investments - Total [IVST])

**Germany** This item includes recovery claims on federal and state authorities under the Currency Reform Acts (Ausgleichs und Deckungsforderungen gegen die öffentliche Hand).

**Spain** This item includes public sector bills and loans (inversiones crediticias - crédito al sector publico).

### Loans/Claims/Advances - Lease

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LCAL</td>
<td>G46</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the outstanding balances for leases on property acquired by the company for leasing to customers. It is reported before deducting reserves for credit losses and unearned income (when a breakout is available).

This item is a component of Loans/Claims/Advances - Customers (LCACU).

This item includes:

1. Direct lease financing
2. Finance leases
3. Hire-purchase debtors/receivables
4. Lease financing
5. Leasing receivables
6. Leveraged leases
7. Maintenance or service leases
8. Receivables on assets leased to customers
9. Service leases
10. Sublease contracts

This item excludes:

1. Commercial loans (included in Loans/Claims/Advances - Commercial [LCACL])
2. Consumer loans (included in Loans/Claims/Advances - Consumer [LCACR])
3. Loans classified as insurance investment assets (included in Investment Assets - Loans - Total [Insurance] [IALTI])
4. Mortgage loans (included in Loans/Claims/Advances - Mortgage [LCAM])

**Australia** This item includes:

1. Equity participation in leveraged leases and equity lease transactions
2. Outstandings under hire-purchase

**Sweden** This item includes equipment leased to customers.

### Loans/Claims/Advances - Long-Term (Banks)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LCALT</td>
<td>G8</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for banks only.

This item represents the monetary value of all outstanding long-term loans, claims, or cash advances made to other banks and financial institutions.

August 2, 2002
This item is a component of Loans/Claims/Advances - Total (Banks) (LCAT).

This item includes:

1. Long-term balances due from banks at interest
2. Long-term claims on banks
3. Long-term interbank lending
4. Long-term interest earning deposits
5. Long-term placings with banks

Germany This item includes:

1. Claims on banks with original period or periods of at least three months, but less than four years (Forderungen an Kreditinstitute mit vereinbarter Laufzeit oder Kündigungsfrist von mindestens drei Monaten, aberweniger als vier Jahren)
2. Claims on banks with original period or periods of four years or more (Forderungen an Kreditinstitute mit vereinbarter Laufzeit oder Kündigungsfrist von vier Jahren oder länger)

Spain This item includes:

1. Amounts due from banks and other financial entities - assets temporarily ceded (intermediarios financieros - cesión temporal de activos)
2. Amounts due from banks and other financial entities - mutual accounts and others (intermediarios financieros - cuentas mutuas y otras)

**Loans/Claims/Advances - Mortgage**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LCAM</td>
<td>G45</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the total value of all outstanding loans, claims, and advances secured by real estate. It is reported before deducting reserves for credit losses and unearned income (when a breakout is available).

This item is a component of Loans/Claims/Advances - Customers (LCACU).

This item includes:

1. Claims on customers secured by mortgages on real estate
2. Commercial mortgages
3. Commercial real estate loans
4. Consumer real estate loans
5. Loans on deeds
6. Mortgage bank lendings
7. Mortgage loans and mortgages
8. Mortgages held for sale
9. Real estate loans

This item excludes:

1. Commercial loans not secured by property (included in Loans/Claims/Advances - Commercial [LCACL])
2. Consumer loans not secured by property (included in Loans/Claims/Advances - Consumer [LCACR])
3. Lease financing (included in Loans/Claims/Advances - Lease [LCAL])
4. Loans classified as insurance investment assets (included in Investment Assets - Loans - Total [Insurance] [IALTI])
**Loans/Claims/Advances - Other**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LCAO</td>
<td>G47</td>
<td>Financial Services</td>
</tr>
<tr>
<td>LCAOF</td>
<td>GF13</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item represents the total value of all outstanding loans not classified as consumer, commercial, mortgage, or lease. It is reported before deducting reserves for credit losses and unearned income (when a breakout is available).

This item is a component of Loans/Claims/Advances - Customers (LCACU).

This item excludes:

1. Commercial loans (included in Loans/Claims/Advances - Commercial [LCACL])
2. Consumer loans (included in Loans/Claims/Advances - [LCACR])
3. Lease financing (included in Loans/Claims/Advances - Lease [LCAL])
4. Loans classified as insurance investment assets (included in Investment Assets - Loans - Total [Insurance] [IALTI])
5. Mortgage loans (included in Loans/Claims/Advances - Mortgage [LCAM])

**Footnote Code**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BN</td>
<td>Includes some or all foreign accounts</td>
</tr>
</tbody>
</table>

**Loans/Claims/Advances - Short-Term (Banks)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LCAST</td>
<td>G7</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for Banks only.

This item represents the monetary value of all outstanding short-term loans, claims, or cash advances made to other banks and financial institutions.

This item is a component of Loans/Claims/Advances - Total (Banks) (LCAT).

This item includes:

1. Short-term balances due from banks at interest
2. Short-term claims on banks
3. Short-term interbank lending
4. Short-term interest earning deposits
5. Short-term placings with banks

This item excludes:

1. Demand deposits (included in Cash and Due From Banks [CH])
2. Federal funds sold (included in Federal Funds Sold [FFS])
3. Securities purchased under resale agreements (included in Resale Agreements [RAGR])

**Germany** This item includes claims on banks, with original periods of notice of less than three months (*forderungen an Kreditinstitute, mit vereinbarter Laufzeit von weniger als drei Monaten*).
**Loans/Claims/Advances - Total (Banks)**

**Mnemonic** | **Item number** | **Category**
---|---|---
LCAT | G9 | Financial Services

This item is available for banks only.

This item represents the monetary value of all outstanding loans, claims, or cash advances made to other banks and financial institutions.

This item is a component of Loans/Claims/Advances - Banks and Government - Total (LCABG).

This item is the sum of:
1. Loans/Claims/Advances - Long-Term (Banks) (LCALT)
2. Loans/Claims/Advances - Short-Term (Banks) (LCAST)

This item includes:
1. Certificates of deposit
2. Claims on banks not payable on demand
3. Due from banks at interest
4. Interbank lending
5. Interest-bearing deposits
6. Short-term deposits
7. Time deposits

This item excludes:
1. Demand deposits (included in Cash and Due From Banks [CH])
2. Federal funds sold (included in Federal Funds Sold [FFS])
3. Securities purchased under resale agreements (included in Resale Agreements [RAGR])

---

**Local Market Index Indicator**

**Mnemonic** | **Category**
---|---
LMII | Issue

This multiple element item identifies an issue’s participation in a Local Market Index. Up to two different codes may be used. The Local Market Index is determined primarily by the exchange on which the issue’s shares are traded. In some instances, a Local Market Index may encompass more than one narrowly defined exchange, such as the S&P Industrial Index. Not all Local Market Index Indicators are currently available.

This item is updated on a monthly basis.

*For a complete listing of Local Market Index Indicator Codes, see the Local Market Index Indicator Codes section in Part III (Reference Codes) of this guide.*
Local Market Index Indicator - Current (Element 1)

**Mnemonic** | **Category**
---|---
LMIIS1 | Issue

The Local Market Index Indicator - Current item identifies an issue’s participation in a Local Market Index. LMIIS1 indicates the first local market index. The Local Market Index is determined primarily by the exchange on which the issue’s shares are traded. In some instances, a Local Market Index may encompass more than one narrowly defined exchange, such as the S&P Industrial Index. Not all Local Market Index Indicators are currently available.

This item is updated on a daily basis.

*For a complete listing of Local Market Index Indicator Codes, see the Local Market Index Indicator Codes section in Part III (Reference Codes) of this guide.*

Local Market Index Indicator - Current (Element 2)

**Mnemonic** | **Category**
---|---
LMIIS2 | Issue

The Local Market Index Indicator - Current item identifies an issue’s participation in a Local Market Index. LMIIS2 will indicate the second local market index if applicable. The Local Market Index is determined primarily by the exchange on which the issue’s shares are traded. In some instances, a Local Market Index may encompass more than one narrowly defined exchange, such as the S&P Industrial Index. Not all Local Market Index Indicators are currently available.

This item is updated on a daily basis.

*For a complete listing of Local Market Index Indicator Codes, see the Local Market Index Indicator Codes section in Part III (Reference Codes) of this guide.*

Long-Term Borrowings to Total Liabilities

**Long-Term Borrowings to Total Liabilities**

**Mnemonic** | **Concept Calculation** | **Category**
---|---|---
LTBLIA | (DLTT/LT) * 100 | Industrial

This concept is Long-Term Debt - Total divided by Liabilities - Total multiplied by 100.
**Long-Term Debt**

**Long-Term Debt - Change (FOF)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LTDCH</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 the net changes in long-term debt, reported in the Financing Activities section.

This item is a component of Financing Activities - Net Cash Flow (FINCF).

This item includes:

1. Proceeds from/increase in long-term debt
2. Repayment/redemption of long-term debt

**Long-Term Debt - Issuance**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number (for North America)</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>DLTIS</td>
<td>G672</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents the amount of funds generated from issuance of long-term debt.

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

This item is a component of Sources of Funds - Total (FSRCT) 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 Activity (Format Code = 6).

This item is a component of Financing Activities - Net Cash Flow (FINCF) on a Statement of Cash Flows (Format Code = 7).

This item includes:

1. Changes in debt not classified into current or long-term debt (for companies reporting statement formats other than a Working Capital Statement (Format Code = 1))
2. Long-term debt issued for or assumed in an acquisition
3. Proceeds from bonds, note obligations, capitalized lease obligations, etc. (funds generated from any long-term debt categories)
4. Reclassification of current debt to long-term debt

This item excludes:

1. Changes in current debt (for companies reporting statement formats other than a Working Capital Statement (Format Code = 1))
2. Current maturities of long-term debt (when a breakout is available) (for companies reporting statement formats other than a Working Capital Statement (Format Code = 1))
This item contains a Combined Figure data code (@CF) when:

1. Retired long-term debt is reported net of debt issued (included in Long-Term Debt -Reduction [DLTR])
2. Different types of long-term debt are combined (and no breakout is available) (included in Source of Funds - Other [FSRCO] or Financing Activities - Other [FIAO])

**Format code 11**

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

This item includes:

1. Increase in debt not classified as current or long-term
2. Long-term debt issued for or assumed in an acquisition
3. Proceeds from bonds, note obligations, capitalized lease obligations, or other funds generated from any long-term debt categories
4. Reclassification of current debt into long-term debt

**Long-Term Debt - Other**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>DLTO</td>
<td>G134</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents all senior debt obligations due after the current operating cycle.

This item is a component of Long-Term Debt - Total (DLTT).

This item includes:

1. Bonds
2. Bonds and warrants
3. Bonds to be delivered
4. Borrowings due after one year
5. Borrowed money (long-term)
6. Convertible bonds and notes
7. Creditors covered by collateral
8. Dated/undated loan capital
9. Debentures
10. Liabilities to banks and other financial institutions
11. Liabilities under mortgage loans and land charges
12. Loans taken up in mortgage bank business
13. Long-term notes
14. Mortgage notes payable
15. Noncurrent obligations under capital leases
16. Notes or debt (regardless of whether or not they are interest-bearing)
17. Obligations that require interest payments
18. Parallel borrowings
19. Savings certificates of banks
20. Senior debt

This item excludes subordinated long-term debt (included in Long-Term Debt - Subordinated [DLTSUB])

**Italy** This item includes obligation loans
**Long-Term Debt - Reduction**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number (for North America)</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>DLTR G678</td>
<td>Industrial</td>
<td></td>
</tr>
</tbody>
</table>

This item represents a reduction in long-term debt caused by the maturity of long-term debt, payments of long-term debt, and the conversion of debt to capital stock.

**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 Activity (Format Code = 6).

This item is a component of Financing Activities - Net Cash Flow (FINCF) on a Statement of Cash Flows (Format Code = 7).

This item includes:

1. Changes in debt not classified as current and long-term debt (for companies reporting statement formats other than a Working Capital Statement [Format Code = 1])
2. Conversion of debt to common/ordinary stock
3. Current maturities of long-term debt on a Working Capital Statement (Format Code = 1)
4. Long-term creditors (when components are not reported separately on the Flow of Funds Statements or in the notes)
5. Transfers or reclassifications of long-term debt to current liabilities

This item excludes:

1. Changes in current debt (for companies reporting statement formats other than a Working Capital Statement [Format Code = 1])
2. Current maturities of long-term debt (when a breakout is available) (for companies reporting statement formats other than a Working Capital Statement [Format Code = 1])

This item contains a Combined Figure data code (@CF) when:

1. Long-term debt issued is reported net of debt retired (Long-Term Debt - Issuance [DLTIS])
2. Different types of long-term debt are combined (and no breakout is available) (included in Uses of Funds - [FUSEO] or Financing Activities - Other [FIAO])

**Format code 11**

This item is a component of Use of Funds - Total (FUSET).

This item includes:

1. Conversion of debt into common/ordinary stock
2. Reclassification of long-term debt to current liabilities
**Long-Term Debt - Subordinated**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>DLTSUB</td>
<td>G133</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents all long-term debt obligations having claims to interest and principal subordinate to that of ordinary debt.

This item is a component of Long-Term Debt - Total (DLTT).

This item includes:

1. Convertible subordinated debentures
2. Senior subordinated debentures
3. Subordinated bonds and notes
4. Subordinated capital notes
5. Subordinated debentures
6. Subordinated loans

**Long-Term Debt - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>DLTT</td>
<td>G135</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
<tr>
<td>DLTTF</td>
<td>GF18</td>
<td>footnote</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents interest-bearing obligations due after the current year.

This item is a component of Liabilities - Total (LT).

This item includes:

1. Advances to finance construction
2. All obligations that require interest payments
3. Bonds, mortgages, and similar debt
4. Extractive industries’
   - Advances for exploration and development
   - Production payments and advances for exploration and development
1. Finance lease obligations
2. Forestry and paper companies’ timber contracts
3. Indebtedness to affiliates
4. Industrial revenue bonds
5. Loans on insurance policies
6. Long-term lease obligations (capitalized lease obligations)
7. Notes payable due within one year and to be refunded by long-term debt (when reported as a noncurrent liability)
8. Publishing companies’ royalty contracts payable
9. Purchase obligations and payments to officers
This item excludes:

1. Accounts payable/creditors due after one year (included in Liabilities - Sundry [LS])
2. Accrued interest on long-term debt (when a breakout is available) (included in Liabilities - Sundry [LS])
3. Customers’ deposits on bottles, cases, and kegs (included in Liabilities - Sundry [LS])
4. Deferred compensation (included in Liabilities - Sundry [LS])

**Finland**  This item includes pension loans.

**France**  This item includes perpetual subordinated debt (*titres subordonnés à durée indéterminée [T.S.D.I.]*) which has no contractual maturity.

**Japan**  This item includes:

1. Long-term borrowings
2. Corporate bonds - Straight bonds
3. Corporate bonds - Convertible bonds
4. Corporate bonds - Warrant bonds

This item is provided by TOYO KEIZAI, Inc.

**Spain**  This item excludes medium-term debt (due in 18 months or less) (included in Notes Payable [NP]).

**United States**  This item includes industrial revenue bonds.

**Financial Services definition**

This item represents all financial obligations due after the current operating cycle. It includes the current portion of long-term borrowings (when no breakout is available).

This item is a component of Invested Capital (ICAPT) and Liabilities - Total (LT).

This item is the sum of:

1. Long-Term Debt - Other (DLTO)
2. Long-Term Debt - Subordinated (DLTSUB)

This item includes:

1. Advances to finance construction
2. All obligations that require interest payments
3. Bonds, mortgages, and similar debt
4. Convertible debt
5. Debentures
6. Finance lease obligations
7. Indebtedness to affiliates
8. Loans on insurance policies
9. Long-term lease obligations (capitalized lease obligations)
10. Long-term notes
11. Notes payable due within one year and to be refinanced by long-term debt
12. Production payments
13. Purchase obligations and payments to officers

This item excludes:

1. Accounts payable/creditors due after one year (included in Accounts Payable/Creditors - Other [APOFS])
2. Accrued interest on long-term debt (when a breakout is available) (included in Accrued Expense and Deferred Income [AEDI])

This item represents financial debt with an original term of four or more years (when the Balance Sheet Presentation Code is GM). When available, the debt due in less than four years is a component of Debt in Current Liabilities (DLC).
Finland  This item includes pension loans.

France  This item includes perpetual subordinated debt (*titres subordonnès à durée indéterminée [T.S.D.I.]*) which has no contractual maturity.

Spain  This item excludes medium-term debt (due in eighteen months or less) (included in Debt in Current Liabilities [DLC]).

United States  This item includes industrial revenue bonds.

Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ES</td>
<td>Includes current portion of long-term debt; when the Balance Sheet Presentation Code is GN, includes short-term borrowings</td>
</tr>
<tr>
<td>EY</td>
<td>Combination ES and IM</td>
</tr>
<tr>
<td>IM</td>
<td>Includes liabilities other than financial debt</td>
</tr>
</tbody>
</table>

*Long-Term Debt - Total - Interim*

Mnemonic  Category
DLTTIS      Industrial
            Financial Services

This item represents Long-Term Debt - Total 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 interest-bearing obligations due after the current year.

This item is a component of Liabilities - Total.

This item includes:

1. Advances to finance construction
2. All obligations that require interest payments
3. Bonds, mortgages, and similar debt
4. Extractive industries’
   - Advances for exploration and development
   - Production payments and advances for exploration and development
1. Finance lease obligations
2. Forestry and paper companies’ timber contracts
3. Indebtedness to affiliates
4. Industrial revenue bonds
5. Loans on insurance policies
6. Long-term lease obligations (capitalized lease obligations)
7. Notes payable due within one year and to be refunded by long-term debt (when reported as a noncurrent liability)
8. Publishing companies’ royalty contracts payable
9. Purchase obligations and payments to officers

This item excludes:
1. Accounts payable/creditors due after one year (included in Liabilities - Sundry)
2. Accrued interest on long-term debt (when a breakout is available) (included in Liabilities - Sundry)
3. Customers’ deposits on bottles, cases, and kegs (included in Liabilities - Sundry)
4. Deferred compensation (included in Liabilities - Sundry)

**Finland**  This item includes pension loans.

**France**  This item includes perpetual subordinated debt (*titres subordonnés à durée indéterminée* [*T.S.D.I.*]) which has no contractual maturity.

**Spain**  This item excludes medium-term debt (due in 18 months or less) (included in Notes Payable).

**United States**  This item includes industrial revenue bonds.

**Financial Services definition**

This item represents all financial obligations due after the current operating cycle. It includes the current portion of long-term borrowings (when no breakout is available).

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

This item is the *sum* of:
1. Long-Term Debt - Other
2. Long-Term Debt - Subordinated

This item includes:
1. Advances to finance construction
2. All obligations that require interest payments
3. Bonds, mortgages, and similar debt
4. Convertible debt
5. Debentures
6. Finance lease obligations
7. Indebtedness to affiliates
8. Loans on insurance policies
9. Long-term lease obligations (capitalized lease obligations)
10. Long-term notes
11. Notes payable due within one year and to be refinanced by long-term debt
12. Production payments
13. Purchase obligations and payments to officers

This item excludes:
1. Accounts payable/creditors due after one year (included in Accounts Payable/Creditors - Other)
2. Accrued interest on long-term debt (when a breakout is available) (included in Accrued Expense and Deferred Income)

This item represents financial debt with an original term of four or more years (when the Balance Sheet Presentation Code is *GM*). When available, the debt due in less than four years is a component of Debt in Current Liabilities.

**Finland**  This item includes pension loans.
**France**  This item includes perpetual subordinated debt (*titres subordonnés à durée indéterminée [T.S.D.I.]*) which has no contractual maturity.

**Spain**  This item excludes medium-term debt (due in eighteen months or less) (included in Debt in Current Liabilities).

**United States**  This item includes industrial revenue bonds.

**Long-Term Debt - Total - Preliminary**

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

This item represents Long-Term Debt - Total 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.

**Industrial definition**

This item represents interest-bearing obligations due after the current year.

This item is a component of Liabilities - Total.

This item includes:

1. Advances to finance construction
2. All obligations that require interest payments
3. Bonds, mortgages, and similar debt
4. Extractive industries’
   - Advances for exploration and development
   - Production payments and advances for exploration and development
5. Finance lease obligations
6. Forestry and paper companies’ timber contracts
7. Indebtedness to affiliates
8. Industrial revenue bonds
9. Loans on insurance policies
10. Long-term lease obligations (capitalized lease obligations)
11. Notes payable due within one year and to be refunded by long-term debt (when reported as a noncurrent liability)
12. Publishing companies’ royalty contracts payable
13. Purchase obligations and payments to officers

This item excludes:

1. Accounts payable/creditors due after one year (included in Liabilities - Sundry)
2. Accrued interest on long-term debt (when a breakout is available) (included in Liabilities - Sundry)
3. Customers’ deposits on bottles, cases, and kegs (included in Liabilities - Sundry)
4. Deferred compensation (included in Liabilities - Sundry)

**Finland**  This item includes pension loans.

**France**  This item includes perpetual subordinated debt (*titres subordonnés à durée indéterminée [T.S.D.I.]*) which has no contractual maturity.
Spain  This item excludes medium-term debt (due in 18 months or less) (included in Notes Payable).

United States  This item includes industrial revenue bonds.

Financial Services definition

This item represents all financial obligations due after the current operating cycle. It includes the current portion of long-term borrowings (when no breakout is available).

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

This item is the sum of:

1. Long-Term Debt - Other
2. Long-Term Debt - Subordinated

This item includes:

1. Advances to finance construction
2. All obligations that require interest payments
3. Bonds, mortgages, and similar debt
4. Convertible debt
5. Debentures
6. Finance lease obligations
7. Indebtedness to affiliates
8. Loans on insurance policies
9. Long-term lease obligations (capitalized lease obligations)
10. Long-term notes
11. Notes payable due within one year and to be refinanced by long-term debt
12. Production payments
13. Purchase obligations and payments to officers

This item excludes:

1. Accounts payable/creditors due after one year (included in Accounts Payable/Creditors - Other)
2. Accrued interest on long-term debt (when a breakout is available) (included in Accrued Expense and Deferred Income)

This item represents financial debt with an original term of four or more years (when the Balance Sheet Presentation Code is $GM$). When available, the debt due in less than four years is a component of Debt in Current Liabilities.

Finland  This item includes pension loans.

France  This item includes perpetual subordinated debt (titres subordonnés à durée indéterminée \(T.S.D.I.\)) which has no contractual maturity.

Spain  This item excludes medium-term debt (due in eighteen months or less) (included in Debt in Current Liabilities).

United States  This item includes industrial revenue bonds.

Long-Term Debt (Parent)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LTDP</td>
<td>G482</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

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

This item represents borrowings of the parent bank holding company maturing after one year or the current operating cycle.
This item is a component of Liabilities - Total (Parent) (LTP).

This item includes:
1. Capital notes
2. Intermediate-term debt
3. Subordinated debt

This item excludes short-term borrowings (included in Short-Term Debt (Parent) (STDP)).

**Long-Term Debt as a Percentage of Shareholders Equity**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>DSE</td>
<td>(DLTT/(CEQ+PSTK)) *100</td>
<td>Industrial, Financial Services</td>
</tr>
</tbody>
</table>

Long-Term Debt/Shareholders' Equity is Total Long-Term Debt, or debt obligations due more than one year from the company's balance sheet date, divided by the sum of Common Equity as Reported, or the common shareholders' interest in the company, plus Preferred Stock, or the net number of preferred shares at yearend multiplied by the par or stated value per share. The ratio is multiplied by 100.

**Long-Term Debt as a Percentage of Tangible Assets**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LTDTAT</td>
<td>DLTT/(AT-INTAN)*100</td>
<td>Industrial, Financial Services</td>
</tr>
</tbody>
</table>

This item represents Long-Term Debt - Total divided by the difference of Assets - Total minus Intangibles, and multiplied by 100.

**Long-Term Debt as a Percentage of Total Capital**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>LTDCAP</td>
<td>DLTT/ICAPT*100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents Long-Term Debt - Total divided by Invested Capital - Total, and multiplied by 100.

**Long-Term Debt Due in One Year**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>DD1</td>
<td>G127</td>
<td>Industrial, Financial Services</td>
</tr>
</tbody>
</table>

*Industrial definition*

This item represents the current portion of long-term debt.

This item is a component of Debt in Current Liabilities (DLC).
This item includes:

1. Current portion of all items classified as long-term debt
2. Finance lease obligations
3. Loan installments
4. Sinking fund payments

This item contains a Not Available data code (@NA) when the company uses an unclassified Balance Sheet and no breakout of long-term debt is available.

Japan  This item includes:

1. Current portion of long-term borrowings
2. Current portion of bonds

This item is provided by TOYO KEIZAI, Inc.

Financial Services definition

This item represents the current portion of long-term debt.

This item is a component of Debt in Current Liabilities (DLC).

This item includes:

1. Current portion of all items classified as long-term debt
2. Current portion of finance lease obligations
3. Loan installments
4. Minimum capital lease payments for current year
5. Sinking fund payments

This item represents the portion of long-term debt with an initial term of four years or more (when the Balance Sheet Presentation Code is GM).

Long-Term Debt to Common Equity

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>DCE</td>
<td>(DLTT/CEQ) * 100</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This concept is the sum of Long Term Debt - Total divided by Common/Ordinary Equity multiplied by 100.

Long-Term Debt/Liabilities - Change (FOF)

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

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use).

This item represents the total increase (decrease) in long-term debt and/or liabilities as reported in the Movement in Funds or Working Capital section.

This item is a component of Cash/Cash Equivalents/Net Funds - Increase (Decrease) (CHENFD).
Long-Term Financing Ratio

Mnemonic: LTFIN
Concept: @ PAVG (((DLTT + SEQ)/AT) * 100, -1, 0)
Category: Industrial Financial Services

This concept is the average of the most recent two years' of the sum of Long-Term Debt - Total plus Shareholders Equity - Total divided by Assets - Total multiplied by 100.

Long-Term Liabilities - Other - Increase/(Decrease)

Mnemonic: LTLO
Item number: Not Available
Category: Industrial

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use).
This item represents changes in long-term liabilities other than debt, not elsewhere classified.
This item is a component of Source of Funds - Total (FSRCT).

‘M’ Data Definitions

Management of Liquid Resources - Net Cash Flow

Mnemonic: LIQRESN
Item number: Not Applicable
Category: Industrial

This item is only available for Format Code 12 (U.K. [revised FRS 1] Cash Flow Statement).
This item represents the total cash inflow (outflow) from changes in liquid resources or cash equivalents, reported in the Management of Liquid Resources section of the Cash Flow Statement.
This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH).
• Before adoption of FRS 1
This item contains a Combined Figure (@CF) data code.
• After adoption of FRS 1
This item is equal to the sum of:
1. Loans and Deposits - (Increase)/Decrease (LNDEP)
2. Short-Term Investments - Increase)/Decrease (STINV)
3. Liquid Resources - Other Movements (LIQRESO)
Mandatory Securities Valuation Reserve

**Mandatory Securities Valuation Reserve (Statutory)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>MSVRV</td>
<td>G508</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for U.S. insurance companies only.

This item represents reserves maintained by insurance companies to record capital gains resulting from changes in the market value of stocks and bonds held as investment assets. These reserves are required under statutory accounting principles.

**Market Value**

**Market Value**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>MKVAL</td>
<td>@CSUM((PRCCM/@VALUE(QUOTEBLK,1))*(@VALUE(CSHO[@YR(-11M)],CSHO[@YR(-11M)-1]),@CHGCO(ISSUE)))</td>
<td>Millions of dollars</td>
</tr>
</tbody>
</table>

*Market Value* is the Monthly Close Price multiplied by Common Shares Outstanding. (If Common Shares Outstanding for the current year is not available, the value for the previous year will be used. This calculation will search up to 2 prior years. If a company’s CSHO is not available for any of these time periods, no market value will appear.

**Market Value - Ordinary**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>MKVALO</td>
<td>@CSUM((PRCCM/@VALUE(QUOTEBLK,1))*(@VALUE(CSHO[@YR(-11M)],CSHO[@YR(-11M)-1])</td>
<td>Millions of dollars</td>
</tr>
<tr>
<td></td>
<td>@set(@CHGCO(ISSUE),@or(@find(&quot;ORD&quot;,dsci),@find(&quot;COM &quot;,dsci),@find(&quot;COM &quot;,dsci))))))</td>
<td></td>
</tr>
</tbody>
</table>

*Market Value - Ordinary* is the Monthly Close Price multiplied by Common Shares Outstanding for Common or Ordinary stock issues. (If Common Shares Outstanding for the current year is not available, the value for the previous year will be used. This calculation will search up to 2 prior years. If a company’s CSHO is not available for any of these time periods, no market value will appear.
Minority Interest

Minority Interest (Balance Sheet)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>MIB</td>
<td>G173</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

Industrial definition

This item represents the par or stated value of the portion of a consolidated subsidiary’s share capital not owned by the parent company plus the minority interests’ equity in the surplus of the company.

This item is a component of Liabilities - Total (LT).

This item includes:

1. Dividends in arrears on subsidiary preferred/preference capital not owned by the parent company
2. Minority share of group income
3. Subsidiary preferred dividends

This item excludes minority interest reported in the Current Liabilities section (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX]).

This item contains a Combined Figure data code (@CF) when minority interest is included in Preferred Stock - Total (PSTK).

This item contains a zero when the Level of Consolidation contains an N.

Financial Services definition

This item represents the par or stated value of the portion of a consolidated subsidiary’s share capital not owned by the parent company plus the minority interests’ equity in the surplus of the company.

This item is a component of Invested Capital (ICAPT) and Liabilities and Shareholders’ Equity - Total (LSE).

This item includes:

1. The combined total is included in Subsidiary common/ordinary capital not owned by the parent company
2. Subsidiary preferred/preference capital not owned by the parent company
3. Participating policyholders’ interest in earnings for Insurance companies

France Historically, this item contains a Not Available data code (@NA) because minority interest was not reported.
Minority Interest (FOF)

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

**Format Code 10**

This item represents adjustments made to operating activities to account for minority interest, as reported in the Operating Activities section of the Cash Flow Statement.

This item is a component of Operating Activities - Net Cash Flow (OANCF) on a Rest of World Cash Flow Statement by Activity.

This item contains a Combined Figure data code (@CF) when changes in minority interest are reported outside the Operating Activities section or on the Income Statement.

**Format Code 11**

This item represents adjustments made to the inflow of funds to account for minority interest, as reported in the Source of Funds section of the Cash Flow Statement.

This item is a component of Source of Funds - Total (FSRCT) on a Rest of World Cash Flow Statement by Source and Use.

This item contains a Combined Figure data code (@CF) when changes in minority interest are reported outside the Source of Funds section or on the Income Statement.

Minority Interest (Income Account)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>MII</td>
<td>G372</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents the portion of a consolidated subsidiary’s income applicable to capital not owned by the parent company.

This item is a component of Income Before Extraordinary Items (IB).

This item includes:

1. Minority share of group income
2. Subsidiary preferred dividends

This item contains a Combined Figure data code (@CF) when minority interest is reported on the Balance Sheet but no breakout is available on the Income Statement.

**Financial Services definition**

This item represents the portion of a consolidated subsidiary’s income applicable to capital not owned by the parent company.

This item is a component of Income Before Extraordinary Items (IB).

This item includes:

1. Minority share of group income
2. Subsidiary preferred dividends

**France** Historically, this item contains a Not Available data code (@NA) because minority interest was not reported.
**Minority Interest in Shareholders’ Equity - Change (FOF)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>MISEQ</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 net changes in minority interest in liabilities or shareholders’ equity, as reported in the Financing Activities section.

This item is a component of Financing Activities - Net Cash Flow (FINCF).

This item contains a Combined Figure date code (@CF) when changes in minority interest are reported outside the Financing Activities section, or if the Balance Sheet discloses a change between the current and prior years.

---

**Money Claims in Trust (Trust Account)**

**Money Claims in Trust (Trust Account)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>MCTT</td>
<td>G449</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for Japanese trust banks only.

This item represents the value of money claims in trust included in the trust account of a Japanese trust bank. This custodial trust handles money claims placed in trust with the trust bank. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Liabilities - Total (Trust Account) (LTT).

---

**Money in Trusts Other than Money Trusts (Trust Account)**

**Money in Trusts Other than Money Trusts (Trust Account)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>MITT</td>
<td>G447</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for Japanese trust banks only.

This item represents the value of money in trust (other than money trusts) included in the trust account of a Japanese trust bank. This investment management trust exists for the management of cash funds. The trust bank has discretionary management control over funds and is responsible for distribution of payments. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Liabilities - Total (Trust Account) (LTT).
Money Trusts (Trust Account)

Money Trusts (Trust Account)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>MTT</td>
<td>G442</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for Japanese trust banks only.

This item represents the value of money trusts included in the trust account of a Japanese trust bank. Money trusts (kinsen shintaku) are savings-type trusts available in various forms to individuals and businesses. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

Jointly operated money trusts are savings trusts that represent a main source of funds for the trust bank. The trust bank has discretionary management control over the use of the funds primarily used for long-term lending and investment in securities. The principal of the trust is guaranteed for repayment by the trust bank.

Specified money trusts (tokkin) are custodial trusts managed according to customers’ instructions and primarily invested in securities. The trust bank has no discretionary management control over the funds.

Fund trusts are investment management trusts for which the trust bank has discretionary management control over the funds. Funds are primarily invested in securities.

This item is a component of Liabilities - Total (Trust Account) (LTT).

This item includes:
1. Jointly operated money trusts
2. Specified money trusts (tokkin)

Monthend Rate

Monthend Rate

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Currency</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XAUDME</td>
<td>Australian Dollars</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XBEFME</td>
<td>Belgian Francs</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XGBPME</td>
<td>British Pounds</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XCADME</td>
<td>Canadian Dollars</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XEURME</td>
<td>EMU Euro</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XXEUME</td>
<td>European Currency Units</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XFRFME</td>
<td>French Francs</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XDDEME</td>
<td>German Marks</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XHKDME</td>
<td>Hong Kong Dollars</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XITLME</td>
<td>Italian Lira</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XJPYME</td>
<td>Japanese Yen</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XNLGME</td>
<td>Netherlands Guilders</td>
<td>Currency Data Item</td>
</tr>
</tbody>
</table>

August 2, 2002
XZARME  So. African Rands  Currency Data Item
XESPME  Spanish Pesetas  Currency Data Item
XSEKME  Swedish Kroner  Currency Data Item
XCHFME  Swiss Francs  Currency Data Item
XUSDME  U.S. Dollars  Currency Data Item

This item represents the monthend exchange rate obtained from a United Kingdom clearing bank as of the close of business in the United Kingdom on the last working day of the month.

When the last working day of the month is a bank holiday in the United Kingdom, the New York branch of the clearing bank provides exchange rates as of the close of business in the United States.

Each Tier 1 currency has a monthend rate item.

### Monthly Rate

#### Monthly Rate - 12-Months Moving Average

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Currency</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XAUD12</td>
<td>Australian Dollars</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XBEF12</td>
<td>Belgian Francs</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XGBP12</td>
<td>British Pounds</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XCAD12</td>
<td>Canadian Dollars</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XEUR12</td>
<td>EMU Euro</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XXEU12</td>
<td>European Currency Units</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XFRF12</td>
<td>French Francs</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XDEM12</td>
<td>German Marks</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XHKD12</td>
<td>Hong Kong Dollars</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XITL12</td>
<td>Italian Lira</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XJPY12</td>
<td>Japanese Yen</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XNLG12</td>
<td>Netherlands Guilders</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XZAR12</td>
<td>So. African Rands</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XESP12</td>
<td>Spanish Pesetas</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XSEK12</td>
<td>Swedish Kroner</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XCHF12</td>
<td>Swiss Francs</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XUSD12</td>
<td>U.S. Dollars</td>
<td>Currency Data Item</td>
</tr>
</tbody>
</table>

This item represents a 12-months average of exchange rates that SPC calculates from the current and prior 11 months’ Average Monthly Rate.

Each Tier 1 currency has a 12-months moving average item.
### Monthly Rate - Average

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Currency</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XAUDAV</td>
<td>Australian Dollars</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XBEFAV</td>
<td>Belgian Francs</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XGBPNAV</td>
<td>British Pounds</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XCADAV</td>
<td>Canadian Dollars</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XEURAV</td>
<td>EMU Euro</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XXEUAV</td>
<td>European Currency Units</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XFRFAV</td>
<td>French Francs</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XDEMAV</td>
<td>German Marks</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XHKDAV</td>
<td>Hong Kong Dollars</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XITLAV</td>
<td>Italian Lira</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XJPYAV</td>
<td>Japanese Yen</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XNLGAV</td>
<td>Netherlands Guilders</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XZARAV</td>
<td>So. African Rands</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XESPAV</td>
<td>Spanish Pesetas</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XSEKAV</td>
<td>Swedish Kroner</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XCHFAV</td>
<td>Swiss Francs</td>
<td>Currency Data Item</td>
</tr>
<tr>
<td>XUSDAV</td>
<td>U.S. Dollars</td>
<td>Currency Data Item</td>
</tr>
</tbody>
</table>

This item represents a monthly average of daily rates of exchange reported by a United Kingdom clearing bank as of each day's close of business.

When there is a bank holiday in the United Kingdom, the New York branch of the clearing bank provides exchange rates as of the close of business in the United States.

Each Tier 1 currency has a monthly rate average item.

### Multiple Regression Calculations

#### Multiple Regression Alpha Calculation

\[ a = \bar{Y} - b_1 \bar{X}_1 - b_2 \bar{X}_2 \]

- \( X_1, X_2 \): Observed values of the two independent variables (for a multiple regression equation with two independent variables)
- \( \bar{Y} \): Observed value of the dependent variable
- \( B_1, B_2 \): Multiple Regression Beta Calculation
**Multiple Regression Beta Calculation**

\[
b_1 = \frac{\left(\sum X_1^2 - n\overline{X_1}^2\right)\left(\sum X_2Y - n\overline{X_1}\overline{Y}\right) - \left(\sum X_1X_2 - n\overline{X_1}\overline{X_2}\right)\left(\sum X_2Y - n\overline{X_2}\overline{Y}\right)}{\left[\sum X_1^2 - n\overline{X_1}^2\right]\left[\sum X_2^2 - n\overline{X_2}^2\right] - \left[\sum X_1X_2 - n\overline{X_1}\overline{X_2}\right]^2}
\]

\[
b_2 = \frac{\left(\sum X_1^2 - n\overline{X_1}^2\right)\left(\sum X_2Y - n\overline{X_2}\overline{Y}\right) - \left(\sum X_1X_2 - n\overline{X_1}\overline{X_2}\right)\left(\sum X_1Y - n\overline{X_1}\overline{Y}\right)}{\left[\sum X_1^2 - n\overline{X_1}^2\right]\left[\sum X_2^2 - n\overline{X_2}^2\right] - \left[\sum X_1X_2 - n\overline{X_1}\overline{X_2}\right]^2}
\]

- **X1, X2**: Observed values of the two independent variables (for a multiple regression equation with two independent variables)
- **Y**: Associated observed values of the dependent variable
- **\(\overline{Y}\)**: Average value of the dependent variable
- **n**: Number of observations

**Multiple Regression Standard Error Calculation**

\[
\text{standard error} = \sqrt{\frac{\sum (Y - \hat{Y})^2}{n - K'}}
\]

- **Y**: Observed value of the dependent variable
- **\(\hat{Y}\)**: Predicted value of the dependent variable
- **K**: Number of independent variables
- **N**: Number of observations
## Noninterest Revenue to Total Revenue

**Noninterest Revenue to Total Revenue**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NINREV</td>
<td>Income - Noninterest - Total (Bank) divided by Revenue - Total multiplied by 100.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(INITB/REV) * 100</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

This concept is Income - Noninterest - Total (Bank) divided by Revenue - Total multiplied by 100.

## Net Charge-Off Ratio

**Net Charge - Off Ratio**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>CHGOFF</td>
<td>Loan Losses Written Off - Charged to Reserves minus Loan Loss Recoveries - Credited to Reserves divided by Loans/Claims/Advances - Total multiplied by 100.</td>
<td>((LLWOCR - LLRCR)/LCAT) * 100</td>
<td></td>
</tr>
</tbody>
</table>

This concept is the difference between Loan Losses Written Off - Charged to Reserves minus Loan Loss Recoveries - Credited to Reserves divided by Loans/Claims/Advances - Total multiplied by 100.

## Net Income

**Net Income - Total (Statutory)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NITS</td>
<td>G516</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for U.S. insurance companies only.

This item represents total net income of a United States insurance company as reported under statutory accounting principles.

This item includes:

1. Life net income
2. Property and casualty net income
### Net Income (Parent)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NIP</td>
<td>G504</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

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

This item represents income of the parent bank holding company after deducting all expenses including income taxes, but before extraordinary items and provisions for dividends.

This item is the sum of:
1. Equity in Undistributed Income of Subsidiaries (Parent) (EQIP)
2. Income Before Income Taxes and Equity in Undistributed Income (Parent) (IBTP)

less:
1. Income Taxes (Parent) (TXIP)

### Net Interest Income

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NIINT</td>
<td>G385</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents total interest and dividends received from earning assets less total interest paid for use of debt and deposit accounts.

This item is Interest and Dividend Income - Total (IDIT) less Interest Expense - Total (XINT).

### Net Items

#### Net Items - Other

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NITO</td>
<td>G622</td>
<td>Industrial</td>
</tr>
<tr>
<td>NIO</td>
<td>G375</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

Industrial definition

This item represents after-tax items not classified elsewhere on the Income Statement.

This item is a component of Net Items - Total (NIT).

This item includes:
1. Amounts written off goodwill
2. Foreign exchange adjustments (when reported after taxes)

Canada, United States This item contains a zero.
Japan
This item includes:
1. Amortization of consolidation goodwill (after income taxes)
2. Foreign currency translation adjustments and other adjustments (after income taxes)

This item is provided by TOYO KEIZAI, Inc.

Financial Services definition
This item represents after-tax items not classified elsewhere on the Income Statement.
This item is a component of Net Items - Total (NIT).
This item includes:
1. Amounts written off goodwill
2. Foreign exchange adjustments (when reported after taxes)

This item excludes:
1. Capital gains reported after taxes (included in Capital Gains - After-tax [CGA])
2. Equity in earnings of permanent investments reported after taxes (included in Equity in Earnings - After-tax [EIEA])

Net Items - Other and Capital Gains After Tax

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NIOCG</td>
<td>G607</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is the sum of:
1. Net Items Other (NITO)
2. Income Before Extraordinary Items (IB)

Net Items - Total

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NIT</td>
<td>G376</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

Industrial definition
This item represents all accounts reported after taxes that are not extraordinary exceptional items, discontinued operations, or minority interest.
This item is a component of Income Before Extraordinary Items (IB).
This item is the sum of:
1. Equity in Earnings - After-tax (EIEA)
2. Net Items - Other (NITO)
3. Preacquisition Profits (PACQP)

This item excludes:
1. Extraordinary items (included in Extraordinary Items [XI])
2. Minority interest (included in Minority Interest (Income Account) [MII])

Canada, United States
This item contains an amount only when equity in earnings is reported after taxes.
Financial Services definition

This item represents all accounts reported after taxes that are not extraordinary or exceptional items, discontinued operations, or minority interest.

This item is a component of Income Before Extraordinary Items (IB).

This item is the sum of:

1. Capital Gains - After-tax (CGA)
2. Equity in Earnings - After-tax (EIEA)
3. Net Items - Other (NIO)

This item excludes:

1. Extraordinary items (included in Extraordinary Items [XI])
2. Minority interest (included in Minority Interest [Income Account] [MII])

Net Operating Assets

Net Operating Assets

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NOA</td>
<td>PPENT + ACT - LCT</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This concept is the sum of Property, Plant, and Equipment (Net) - Total plus Current Assets - Total less Current Liabilities - Total.

Net Loans as a Percentage of Total

Net Loans as a Percentage of Total Assets

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NLA</td>
<td>RECT/AT*100</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents Receivables - Total divided by Assets - Total multiplied by 100.

Net Loans as a Percentage of Total Deposits

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NLD</td>
<td>RECT/AP*100</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents Receivables - Total divided by Accounts Payable multiplied by 100.
Net Overdrafts Acquired with Subsidiaries

Net Overdrafts Acquired with Subsidiaries (FOF)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NOASUB</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 net amount of overdrafts acquired with new subsidiary undertakings, reported on the Cash Flow Statement.

This item is a component of Acquisitions and Disposals - Net Cash Flow (ACQDISN).

- Before adoption of FRS 1

This item contains a Combined Figure (@CF) data code.

- After adoption of FRS 1

This item contains a Combined Figure (@CF) data code when there is no detailed break-out between the acquisition of subsidiaries and net overdrafts. The combined total is included in Subsidiary Undertakings - Purchase [SUBPUR].

Net Profit Margin

Net Profit Margin

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

This concept is Income Before Extraordinary Items divided by Revenue - Total multiplied by 100.

Net Trade Cycle

Net Trade Cycle

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TRCYCLE</td>
<td>SELLINV+COLLECT-PAYAP</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents Days to Sell Inventory plus Average Collection Period minus Days to Accounts Payable.
Non-Equity and Minority Interest Dividends Paid

Non-Equity and Minority Interest Dividends Paid (FOF)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NEQMI</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).

- Before adoption of FRS 1

This item represents the amount of cash dividends paid by the parent company to its minority interests, reported in the Returns on Investments and Servicing of Finance section of the U.K. (revised FRS 1) Cash Flow Statement.

- After adoption of FRS 1

This item represents the total amount of cash dividends paid to non-equity shareholders and minority interests, reported in the Returns 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).

Nonadmitted Assets - Total

Nonadmitted Assets - Total (Statutory)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NAT</td>
<td>G507</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for U.S. insurance companies only.

This item represents assets of a United States insurance company excluded from the Balance Sheet under statutory accounting principles.

This item includes:

1. Life nonadmitted assets
2. Property and casualty assets

Nonfinancial Service

Nonfinancial Service Operating Expense

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XNF</td>
<td>G396</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents all expenses incurred for manufacturing, retailing, and other industrial or nonfinancial services operations of the company.
This item includes:

1. Cost of sales for nonfinancial services activities
2. Depreciation allocated to nonfinancial services activities
3. Manufacturing operating expense
4. Merchandising expense
5. Utilities expense

This item excludes expenses of financial services activities (including bank, insurance, broker/dealer, and real estate).

### Nonfinancial Service Revenue

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NFSR</td>
<td>G395</td>
<td>Financial Services</td>
</tr>
<tr>
<td>NFSRF</td>
<td>GF41</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item represents all revenue/income derived from manufacturing, retailing, and other industrial or nonfinancial services operations of the company.

This item is a component of Revenue/Income - Sundry (RIS).

This item includes:

1. Gross profit on manufacturing operations
2. Manufacturing revenue
3. Merchandising income
4. Utilities revenue

This item excludes revenue/income from financial services activities (including bank, insurance, broker/dealer, and real estate).

### Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BA</td>
<td>Includes excise tax</td>
</tr>
</tbody>
</table>

### Noninterest Expense to Total Revenue

### Noninterest Expense to Total Revenue

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NINEXP</td>
<td>((\text{XT} - \text{XINT})/\text{REVT}) * 100)</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This concept is the difference between Expense - Total minus Interest Expense divided by Revenue - Total. This result is multiplied by 100.
Net Cash Flow Before Mgmt of Liquid Resources and Financing

Net Cash Flow Before Mgmt of Liquid Resources and Financing (FOF)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NCFLIQ</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 cash inflow (outflow) from operating activities, returns on investments and servicing of finance, taxation, capital expenditure and financial investment, acquisitions and disposals, and equity dividends paid.

This item is a component of Cash and Cash Equivalents - Increase/(Decrease) (CHECH).

This item is the sum of:

1. Operating Activities - Net Cash Flow (OANCF)
2. Investments and Servicing of Finance - Net Cash Flow (INVSVC)
3. Taxation (TX)
4. Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI)
5. Acquisitions and Disposals - Net Cash Flow (ACQDISN)
6. Equity Dividends Paid (EQDIVP)

Nonoperating Income (Expense)

Nonoperating Income (Expense) - Other

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NOPIO</td>
<td>G619</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents nonoperating income (expense) not classified elsewhere on the Income Statement.

This item is a component of Income Before Extraordinary Items (IB).

This item includes:

1. Amortization and provisions on financial assets
2. Amortization of negative intangibles
3. Cash discounts classified as financial expense
4. Depreciation and amortization of unconsolidated subsidiaries (when reported as a separate item on the Income Statement)
5. Depreciation of tangible fixed assets not used in operations
6. Equity in earnings (when reported before taxes)
7. Exceptional or special items (when reported before taxes)
8. Foreign exchange gain (loss) (when reported before taxes)
9. Gain (loss) on sale of fixed assets and investments
10. Idle plant expense
11. Other incidental income (expense)
12. Provisions made against fixed asset investments
13. Rental income
14. Write-offs of intangible assets
Canada  This item includes:
1. Amortization of deferred credit
2. Discount of receivables sold (factoring)
3. Discount on debt reacquired
4. Dividend and other financial income
5. Franchise income (when corresponding expenses are not reported on the Income Statement)
6. Royalty income
7. Sales of leased departments (when a breakout of corresponding expenses is available)

Germany  This item includes:
1. Income from profit and loss transfer agreements (Erträge aus Gewinn Abführungsverträgen)
2. Losses absorbed under existing profit and loss transfer agreements (Aufwendungen aus Verlustübernahme)
3. This item excludes:
4. Income from reversal of accrued liabilities or provisions (Erträge aus der Auflösung von Rückstellungen) (included in Operating Expense - Other [XOPRO])
5. Income from unconsolidated subsidiaries and associated companies (Erträge aus Beteiligungen) (included in Interest and Related Income [IDIT])
6. Other expenses (sonstige Aufwendungen) (included in Operating Expense - Other [XOPRO])
7. Other income (sonstige Erträge) (included in Operating Revenues - Other [OPRO])
8. Other taxes (sonstige Steuern) (included in Expense - Other [XOPRO])

Japan  This item includes:
1. Gain on sale of securities
2. Gains on sale of investment securities
3. Loss on sale of securities
4. Loss on sale of investment securities
5. Equity in earnings of affiliated companies
6. Equity in losses of affiliated companies
7. Gain on sale and disposal of fixed assets
8. Gain on disposal of fixed assets
9. Loss on sale of fixed assets
10. Loss on disposal of fixed assets
11. Loss on valuation of securities
12. Loss on valuation of investment securities
13. Provisions expense (non-operating)
14. Reversal of allowances

This item is provided by TOYO KEIZAI, Inc.

United States  This item includes:
1. Amortization of deferred credit
2. Discount of receivables sold (factoring)
3. Discount on debt reacquired
4. Dividend and other financial income
5. Franchise income (when corresponding expenses are not reported on the Income Statement)
6. Royalty income
7. Sales of leased departments (when a breakout of corresponding expenses is available)
**Nonoperating Income (Expense) - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NOPI</td>
<td>G618</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents any income (expense) resulting from secondary business-related activities excluding activities considered to be a normal part of operations.

This item is a component of Pretax Income (PI).

This item is the *sum* of:

1. Interest and Dividend Income - Total (IDIT)
2. Interest Capitalized (INTC)
3. Nonoperating Income (Expense) - Other (NOPIO)

**Financial Services definition**

This item includes income (expense) resulting from secondary business-related activities.

This item excludes income (expense) normally associated with ongoing business operations (included in Operating Expense [XOPR]).

**Nonoperating Income (Expense) as a Percentage of Net Interest Income**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NOPN</td>
<td>NOPI/NIINT*100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents Nonoperating Income (Expenses) *divided* Net Interest Income (Tax Equivalent) *multiplied by* 100.

**Nonperforming Assets**

**Nonperforming Assets - Nonaccrual Loans**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NPANL</td>
<td>G207</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents all domestic and international loans on which the accrual of interest is discontinued. Loans are placed on a nonaccrual basis if either the principal or interest is past due or collection of the principal or interest is doubtful.

This item is a component of Nonperforming Assets - Total (NPAT).

This item includes loans on a cash basis.
This item excludes:

1. Past due loans not yet placed on nonaccrual status (unless included in nonperforming assets by the company)
2. Restructured loans (included in Nonperforming Assets - Restructured Loans (NPARL))

**Nonperforming Assets - Other Real Estate Owned**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NPAORE</td>
<td>G209</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents assets acquired in partial or full satisfaction of loan obligations.

This item is a component of Nonperforming Assets - Total (NPAT).

This item includes:

1. Nonaccrual investment securities
2. Other real estate owned
3. Other repossessed assets
4. Repossessed property

**Nonperforming Assets - Restructured Loans**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NPARL</td>
<td>G208</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents all domestic and international loans renegotiated at concessionary terms, including reduction or deferral of interest or principal due to the borrower’s weakened financial condition.

This item is a component of Nonperforming Assets - Total (NPAT).

This item includes:

1. Reduced-rate loans
2. Renegotiated loans

This item excludes nonaccrual loans (included in Nonperforming Assets - Nonaccrual Loans (NPANL)).

**Nonperforming Assets - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NPAT</td>
<td>G210</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the total amount of nonperforming loans, real estate, and other assets repossessed or acquired on defaulted loans and lease financing receivables.

This item is the sum of:

1. Nonperforming Assets - Nonaccrual Loans (NPANL)
2. Nonperforming Assets - Other Real Estate Owned (NPAORE)
3. Nonperforming Assets - Restructured Loans (NPARL)
This item includes:

1. Loans and leases reported on a nonaccrual basis
2. Real estate acquired through foreclosure
3. Repossessed movable property
4. Troubled debt restructurings

This item excludes past due loans not yet placed on nonaccrual status (unless included in nonperforming assets by the company).

### Nonperforming Assets as a Percentage of Common Equity

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NPAE</td>
<td></td>
<td>NPAT/CEQ*100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents Nonperforming Assets - Total divided by Common Equity - Total multiplied by 100.

### Nonperforming Assets as a Percentage of Total Assets

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NPAA</td>
<td></td>
<td>NPAT/AT*100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents Nonperforming Assets - Total divided by Assets - Total multiplied by 100.

### Nonperforming Loans to Total Loans

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NONPER</td>
<td></td>
<td>(NPANL/LCAT) * 100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This concept is Nonperforming Assets - Nonaccrual Loans divided by Loans/Claims/Advances - Total (Banks) multiplied by 100.

### Notes Payable

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>NP</td>
<td>G645</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents the total amount of short-term notes and borrowings. This item is a component of Debt in Current Liabilities (DLC).
This item includes:

1. All long-term debt in default
2. Bank acceptances, overdrafts, and liabilities
3. Current bank loans
4. Demand notes
5. Drafts payable
6. Hire purchase agreements
7. Loans payable to officers of the company
8. Loans payable to parent companies, consolidated subsidiaries, and unconsolidated subsidiaries
9. Loans payable to shareholders
10. Notes payable to banks and others
11. Oil and gas companies’ production payables

This item excludes:

1. Amounts due to factoring companies (included in Current Liabilities - Other [LCO])
2. Current portion of long-term notes payable (included Long-Term Debt Due in One Year [DD1])
3. Oil and gas companies' production proceeds, royalties, distributions, or production receipts payable

This item represents liabilities with an initial term of less than four or five years when the Balance Sheet Presentation Code is GM.

**Australia**  This item includes financial bills payable.

**Finland**  This item usually contains a Not Available data code (@NA).

**Japan**  This item includes:

1. Short-term borrowings
2. Commercial paper
3. Short-term debt

This item is provided by TOYO KEIZAI, Inc.

**Spain**  This item includes medium-term debt (due in 18 months or less).
## ‘O’ Data Definitions

### Operating Activities

**Operating Activities - Net Cash**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number (for North America)</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OANCF</td>
<td>G692</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents the change in cash from all items reported in the Operating Activities section on the Statement of Cash Flows.

**Format codes 1-3, 5, and 6**

This item contains a Not Available data code (@NA) for companies reporting statement format codes 1-3, 5, and 6.

**Format code 7**

This item is a component of Cash and Cash Equivalents - Increase/(Decrease) (CHECH).

This item is the sum of:

1. Accounts Payable/Creditors and Accrued Liabilities - Increase (Decrease) (APALCH)
2. Accounts Receivable/Debtors - Decrease (Increase) (RECCH)
3. Assets and Liabilities - Other (Net Change) (AOLOCH)
4. Deferred Taxes (TXDC)
5. Depreciation and Amortization (DPC)
6. Extraordinary Items (XI)
7. Funds From Operations - Other (FOPO)
8. Income Before Extraordinary Items (IBC)
9. Income Taxes - Accrued - Increase (Decrease) (TXACH)
10. Inventories/Stocks - Decrease (Increase) (INVCH)
11. Sale of Property, Plant, and Equipment (SPPE) and Sale of Investments - Disposals - Gain (Loss) (SPPIV)

This item includes changes in operating assets and liabilities.

**Format code 10**

**Japan (Consolidated)**

This item is a component of Cash and Cash Equivalents - Increase/(Decrease) (CHECH).

This item is the sum of:

1. Net Income/(Loss) (IBC)
2. Depreciation and Amortization (DPC)
3. Provisions (PRV)
4. Funds from Operating Activities - Other (FOPO)
5. Sale of Fixed Assets and Sale of Inv - Disposals - (Gain)/Loss (SPPIV)
6. Deferred Taxes (TXDC)
7. Equity Interest in Earnings of Associated Companies (EIEAC)
8. Minority Interest (MIC)
9. Working Capital - Change (WCAPOPC)
Format code 12

This item is a component of Net Cash Flow Before Management of Liquid Resources and Financing (NCFLIQ).

This item is the sum of:

1. Operating Profit (OPPRFT)
2. Depreciation and Amortization (DPC)
3. Working Capital - Change (WCAPCHC)
4. Exchange Rate Effect (EXRE)
5. Sale of Fixed Assets - (Gain)/Loss (SPPCH)
6. Disposals - Other - (Gain)/Loss (DISPOCH)
7. Equity Interest in Earnings of Associated Companies (EIEAC)
8. Provisions (PRV)
9. Discontinued Operations (DOC)
10. Extraordinary Items (XIDOC)
11. Funds from Operating Activities - Other (FOPO)

Operating Activities - Net Cash Flow - Continuing Operations (FOF)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OANCFC</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 inflow (outflow) of funds from continuing operations, reported as supplementary information in the Operating Activities section of the Cash Flow Statement.

- Before adoption of FRS 1, this item contains a Not Available (@NA) data code.

Operating Activities - Net Cash Flow - Discontinued Operations (FOF)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OANCFD</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 inflow (outflow) of funds from discontinued operations, reported as supplementary information in the Operating Activities section of the Cash Flow Statement.

- Before adoption of FRS 1, this item contains a Not Available (@NA) data code.
Operating Cycle

Operating Cycle

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPCYCLE</td>
<td>SELLINV+COLLECT</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item identifies Days to Sell Inventory plus Average Collection Period.

Operating Expense

Operating Expense

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XOPR</td>
<td>G610</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents the sum of different components based on the format the company uses to report its income account. (Check the Income Statement Model Number to determine the format type.)

This item is a component of Operating Income (OPINC).

When the Income Statement Model Number is 01 (Cost of Sales Format), this item is the sum of:

1. Cost of Goods Sold (COGS)
2. Operating Expense - Other (XOPRO)
3. Selling, General, and Administrative Expense (XSGA)

When the Income Statement Model Number is 02 (Purchases Format), this item is the sum of:

1. Operating Expense - Other (XOPRO)
2. Raw Materials, Supplies, and Merchandise (RAWMSM)
3. Staff Expense - Total (XSTF)

less:

1. Capitalized Costs (CAPCST)
2. Change in Stocks (STKCH)

When the Income Statement Model Number is 03 or 04, this item is calculated from available information and components are not identified.

When the Income Statement Model Number is 05, all items in Income Statement Model Numbers 01 and 02 may be used.

Operating Expense - Other

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XOPRO</td>
<td>G616</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents operating expense not classified elsewhere.

This item is a component of Operating Expense (XOPR) on Income Statement Model Numbers 01, 02, and 05.
This item includes:

1. Government grants (when reported on the Income Statement as a straight transfer or deduction)
2. Operating provisions provided and written back
3. Other amounts (when reported as deductions from gross profit (loss) on sale of assets)
4. Research and development expense

This item contains a Not Available data code (@NA) on Income Statement Model Numbers 03 and 04.

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

**Germany** This item includes:

1. Income from reversal of accrued liabilities or provisions (Erträge aus der Auflösung von Rückstellungen)
2. Other expenses (sonstige Aufwendungen)
3. Other taxes (sonstige Steuern)

**Japan** This item includes:

1. Retirement expense
2. Provision for retirement benefits
3. Loss on bad debts
4. Provision for bad debts
5. Provisions expenses plus reconciliation items

This item is provided by TOYO KEIZAI, Inc.

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

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**Operating Income**

---

**Operating Income**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPINC</td>
<td>G617</td>
<td>Industrial</td>
</tr>
<tr>
<td>OPINCF</td>
<td>GF56</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item represents the total income from normal business operations.

This item is a component of Pretax Income (PI).

This item is the *sum* of:

1. Operating Revenues - Other (OPRO)
2. Sales/Turnover (Net) (SALE)

*less*:

1. Depreciation and Amortization - Total (DP)
2. Operating Expense (XOPR)
**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>

**Operating Income - Life (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPILI</td>
<td>G584</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents insurance underwriting pretax income (loss) from the life segment of an insurance company.

This item is a component of Operating Income - Total (Insurance) (OPITI).

This item includes:

1. Life insurance revenue earned less life underwriting expense
2. Operating income from group life, health, and employee benefits divisions
3. Operating income from individual life, health, and annuities divisions

This item excludes:

1. Operating income from nonlife divisions (included in Operating Income - Nonlife [Insurance] [OPINI])
2. Operating income from other divisions (included in Operating Income - Other [Insurance] [OPIOI])
3. Operating income from separate reinsurance divisions (included in Operating Income - Reinsurance [Insurance] [OPIRI])

**Operating Income - Nonlife (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPINI</td>
<td>G585</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents insurance underwriting pretax income (loss) from the nonlife (property and casualty) segment of an insurance company.

This item is a component of Operating Income - Total (Insurance) (OPITI).

This item includes:

1. Nonlife insurance revenue earned less nonlife underwriting expense incurred
2. Operating income from commercial property and casualty divisions
3. Operating income from other nonlife divisions
4. Operating income from personal property and casualty divisions
This item excludes:

1. Operating income from life divisions (included in Operating Income - Life [Insurance] [OPILI])
2. Operating income from other divisions (included in Operating Income - Other [Insurance] [OPIOI])
3. Operating income from separate reinsurance divisions (included in Operating Income - Reinsurance [Insurance] [OPIRI])

**Operating Income - Other (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPIOI</td>
<td>G587</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents insurance underwriting pretax income (loss) not attributed to the life, nonlife, or reinsurance divisions of the company.

This item is a component of Operating Income - Total (Insurance) (OPITI).

This item includes:

1. Operating income from a separate international division
2. Other insurance revenue earned less underwriting expense

This item excludes:

1. Operating income from life divisions (included in Operating Income - Life [Insurance] [OPILI])
2. Operating income from nonlife divisions (included in Operating Income - Nonlife [Insurance] [OPINI])
3. Operating income from separate reinsurance divisions (included in Operating Income - Reinsurance [Insurance] [OPIRI])

**Operating Income - Reinsurance (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPIRI</td>
<td>G586</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents insurance underwriting pretax income (loss) from the reinsurance division of an insurance company.

This item is a component of Operating Income - Total (Insurance) (OPITI).

This item includes:

1. Operating income from a separate reinsurance division
2. Reinsurance revenue earned less reinsurance underwriting expense incurred
This item excludes:

1. Operating income from life divisions (included in Operating Income - Life [Insurance] [OPILI])
2. Operating income from nonlife divisions (included in Operating Income - Nonlife [Insurance] [OPINI])
3. Operating income from other divisions (included in Operating Income - Other [Insurance] [OPIOI])

**Operating Income - Total (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPITI</td>
<td>G588</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents insurance underwriting pretax income (loss) from all lines of insurance policies. It includes total insurance revenue earned less total underwriting expenses incurred.

This item is the sum of:

1. Operating Income - Life (Insurance) (OPILI)
2. Operating Income - Nonlife (Insurance) (OPINI)
3. Operating Income - Other (Insurance) (OPIOI)
4. Operating Income - Reinsurance (Insurance) (OPIRI)

**Operating Income After Depreciation**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OIADP</td>
<td>PI + XINT - NOPI</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

This concept is the sum of Pretax Income plus Interest Expense - Total minus Nonoperating Income (Expense) - Total.

**Operating Margin After Depreciation**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OMAD</td>
<td>(OPINC/REVT) * 100</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This concept is Operating Income divided by Revenue - Total multiplied by 100.
Operating Profit

Operating Profit (FOF)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPPRFT</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
<tr>
<td>OPPRFTF</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 company’s income less all operating expenses, reported in the Operating Activities section of the Cash Flow Statement.

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

Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IY</td>
<td>Includes discontinued operations</td>
</tr>
</tbody>
</table>

Operating Revenues - Other

Operating Revenues - Other

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPRO</td>
<td>G609</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents operating revenues not classified as part of sales/turnover.

This item is a component of Operating Income (OPINC).

When revenues are reported and no breakout of components is available, this item includes:

1. Capitalized costs
2. Credit balances of change in inventories/stocks
3. Government grants
4. Operating costs not applicable to current year’s trading
5. Release of amortization, depreciation, and other provisions
6. Sundry operating revenues

Canada  This item contains a Combined Figure data code (@CF) (included in Sales/Turnover [Net] [SALE]).

Germany  This item includes other income (sonstige Erträge).

South Africa  This item includes working income from uranium production.

United States  This item contains a Combined Figure data code (@CF) (included in Sales/Turnover [Net] [SALE]).
### Other Net Balances

**Other Net Balances - Beginning of Year (FOF)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ONBALB</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 beginning balances other than cash and cash equivalents and debt as reported outside the Operating, Investing, or Financing Activities sections on the Cash Flow Statement.

**Other Net Balances - End of Year (FOF)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ONBALE</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 ending balances other than cash and cash equivalents and debt as reported outside the Operating, Investing, or Financing Activities sections on the Cash Flow Statement.
‘P’ Data Definitions

Participation Rights Certificates

**Participation Rights Certificates**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRC</td>
<td>G178</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents the stated value of all certificates entitling the holder to participate in the earnings of the company. Holders of these certificates are not usually granted voting rights or other full-ownership rights of shareholders.

This item is a component of Shareholders’ Equity (SEQ).

**Canada**  This item contains a zero.

**France**  This item includes participation shares-quoted securities issued to French investors in nationalized companies (*titre participatifs*). This item excludes investment certificates (*certificats d’investissement*).

**Germany**  This item includes:

1. Dividend rights certificates (Genußscheine)
2. Registered profit sharing certificates (Namengewinnscheine)

**Switzerland**  This item includes:

1. Bearer priority participation certificates (Participationsscheine - Kapital)
2. Dividend rights certificates (Genußscheine)

**United States**  This item contains a zero.

**Financial Services definition**

This item represents the stated value of all certificates entitling the holder to participate in the earnings of the company. Holders of these certificates are not usually granted voting rights or other full-ownership rights of shareholders.

This item is a component of Shareholders’ Equity - Total (SEQ).

**France**  This item excludes investment certificates (*certificats d’investissement*) (included in Common Stock [CSTK]).

**Germany**  This item includes:

1. Dividend rights certificates (Genußscheine)
2. Registered profit sharing certificates (Namengewinnscheine)

**Switzerland**  This item includes:

1. Bearer priority participation certificates (Participationsscheine - Kapital)
2. Dividend rights certificates (Genußscheine)
Pension and Retirement Expense

**Industrial definition**

This item represents pension, retirement, and severance expense reported on the Income Statement. This is a supplementary Income Statement item.

This item includes:

1. Amortization of past or prior services costs
2. Contributions to union and multi-employer plans
3. Defined benefit plans
4. Defined contribution plans
5. Early retirement benefits
6. Foreign plans
7. Pension and retirement cost of consolidated subsidiaries
8. Profit sharing retirement plans
9. Redundancy cost
10. Subsidiary pension plans
11. Termination benefits

This item excludes:

1. Employee benefit plans (not classified as retirement plans)
2. Expenses for discontinued operations
3. Post-retirement health care and insurance benefits
4. Social security costs
5. Straight profit sharing plans
6. Trust fund contributions (not classified as retirement contributions)

**Canada** For companies filing United States Securities and Exchange Commission 10-K reports, this item includes:

1. 401 (K) plans
2. Pensions to employees under Railroad Retirement Tax and Federal Contributions Act

This item excludes:

1. Plan termination/curtailment gain (loss) (under Financial Accounting Standards Board Pronouncement #88 [FASB #88])
2. Termination benefits

**United States** This item includes:

1. 401(K) plans
2. Pensions to employees under Railroad Retirement Tax and Federal Contributions Act

This item excludes:

1. Plan termination/curtailment gain (loss) (under Financial Accounting Standards Board Pronouncement #88 [FASB #88])
2. Termination benefits
Financial Services definition

This item represents pension, retirement, and severance expense included on the Income Statement.

This item includes:

1. Amortization of past or prior service costs
2. Contributions to union and multi-employer plans
3. Defined benefit plans
4. Defined contribution plans
5. Early retirement benefits
6. Foreign plans
7. Pension and retirement cost of consolidated subsidiaries
8. Profit sharing retirement plans
9. Redundancy cost
10. Subsidiary pension plans
11. Termination benefits

This item excludes:

1. Employee benefit plans (not classified as retirement plans)
2. Expense for discontinued operations
3. Post-retirement health care and insurance benefits
4. Social security costs
5. Straight profit sharing plans
6. Trust fund contributions (not classified as retirement contributions)

Australia  This item includes employee benefits (long service leave, sick pay, and holiday allowances).

Canada  This item excludes:

1. Plan termination/curtailment gain (loss) (under Financial Accounting Standards Board Pronouncement #88 [FASB #88])
2. Termination benefits

Italy  This item includes provisions to employment termination fund (accantonamento al fondo trattamento di fine rapporto del personale).

United States  This item includes salary reduction (401[K]) plans.

This item excludes Plan termination/curtailment gain (loss) (under Financial Accounting Standards Board Pronouncement #88 [FASB #88])

Pension Liabilities

Pension Liabilities - Change (FOF)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PLIACH</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 financing activities to account for changes in long-term pension liabilities, as reported in the Financing Activities section.

This item is a component of Financing Activities - Net Cash Flow (FINCF).
This item contains a Combined Figure data code (@CF) when changes in pension liabilities are reported outside the Financing Activities section, or if the Balance Sheet discloses a change in its long-term provision for pensions between the current and prior years.

**Pension Trusts (Trust Account)**

**Pension Trusts (Trust Account)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PTT</td>
<td>G443</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for Japanese trust banks only.

This item represents the value of pension trusts included in the trust account of a Japanese trust bank. This investment management trust includes tax-exempt pension funds of tax-qualified pension plans and employees’ pension plans. The trust bank has discretionary management control over fund investments and is responsible for actuarial valuations and payment of benefits to beneficiaries. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Liabilities - Total (Trust Account) (LTT).

**Period Duration**

**Period Duration - Months**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PDM</td>
<td>G722</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item identifies the number of months covered by the Income Statement in the company’s annual report. It consists of a two-character numeric code.

This item is not available for all companies.

**Period Duration - Months - Interim**

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

This item represents Period Duration - Months 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 item identifies the number of months covered by the Income Statement in the company’s annual report. It consists of a two-character numeric code.

This item is not available for all companies.

**Period Duration - Months - Preliminary**

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

This item represents Period Duration - Months 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 item identifies the number of months covered by the Income Statement in the company’s annual report. It consists of a two-character numeric code.

This item is not available for all companies.

**Period Duration - Weeks**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PDW</td>
<td>G723</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item identifies the number of weeks covered by the Income Statement in the company’s annual report. It consists of a two-character numeric code.

**Canada, United States** This item is blank. United States and Canadian companies report once a year on a traditional calendar basis (52 weeks).

**Personal Property and Casualty Claims (Business Line)**

**Personal Property and Casualty Claims (Business Line)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PPCBL</td>
<td>G54</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents claims incurred for automobile, homeowners, and other property and casualty contracts under which an individual’s personal risks are covered.

This item is a component of Premiums - Nonlife - Total (Business Line) (PNLBL).
This item includes:

1. Personal property and casualty claims (automobile)
2. Personal property and casualty claims (homeowners)
3. Personal property and casualty claims (other)
4. 

**Personal Property and Casualty Premiums**

**Personal Property and Casualty Premiums - Automobile (Business Line)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PPPABL</td>
<td>G529</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents total premiums earned from policies under which an individual’s risk for automobile damage, injury, or personal liability is covered.

This item is a component of Personal Property and Casualty Premiums - Total (Business Line) (PPPTBL).

This item excludes:

1. Homeowners premiums (included in Personal Property and Casualty Premiums - Homeowners [Business Line] [PPPHBL])
2. Other personal property and casualty premiums (included in Personal Property and Casualty Premiums - Other [PPPOBL])

**Personal Property and Casualty Premiums - Homeowners (Business Line)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PPPHBL</td>
<td>G530</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents total premiums earned from policies under which a homeowner’s risk for injury, damages, or personal liability are covered.

This item is a component of Personal Property and Casualty Premiums - Total (Business Line) (PPPTBL).

This item excludes:

1. Other personal property and casualty premiums (included in Personal Property and Casualty Premiums - Other [Business Line] [PPPOBL])
2. Personal automobile premiums (included in Personal Property and Casualty Premiums - Automobile [Business Line] [PPPABL])
**Personal Property and Casualty Premiums - Other (Business Line)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PPPOBL</td>
<td>G531</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents total premiums earned from policies covering individual risk not classified as automobile policies or homeowners policies.

This item is a component of Personal Property and Casualty Premiums - Total (Business Line) (PPPTBL).

This item excludes:

1. Homeowners premiums (included in Personal Property and Casualty Premiums - Homeowners [Business Line] [PPPHBL])
2. Personal automobile premiums (included in Personal Property and Casualty Premiums - Automobile [Business Line] [PPPABL])

**Personal Property and Casualty Premiums - Total (Business Line)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PPPTBL</td>
<td>G532</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents total premiums earned from automobile, homeowners, and other property and casualty contracts under which an individual’s personal risks are covered.

This item is the sum of:

1. Personal Property and Casualty Premiums - Automobile (Business Line) (PPPABL)
2. Personal Property and Casualty Premiums - Homeowners (Business Line) (PPPHBL)
3. Personal Property and Casualty Premiums - Other (Business Line) (PPPOBL)

**Phone Number**

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

This item is the area code and telephone number of the company’s corporate headquarters or home office.
Policy Reserves - Total

Policy Reserves - Total (Statutory)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRVT</td>
<td>G503</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents total insurance reserves required under statutory accounting principles for United States insurance companies. These reserves are maintained to cover unsettled claims and future benefits.

This item includes:

1. Life policy reserves
2. Property and casualty policy reserves

Preacquisition Profits

Preacquisition Profits

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PACQP</td>
<td>G621</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents the parent company’s after-tax profit (loss) attributable to an unconsolidated subsidiary prior to its acquisition as a consolidated subsidiary by the parent company.

This item is a component of Net Items - Total (NIT).

Canada, United States  This item contains a zero.

Preferred Dividend Coverage

Preferred Dividend Coverage

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PDC</td>
<td>IB/DVC</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This concept is the sum of Income Extraordinary Items divided by Dividends - Common.
### Preferred Stock

#### Preferred Stock - Nonredeemable

**Mnemonic** | **Item number** | **Category** |
--- | --- | --- |
PSTKN | G176 | Industrial  
Financial Services

**Industrial definition**

This item represents the carrying value of preferred/preference stock issues that are nonredeemable or redeemable solely at the option of the issuer. When stock issues are not carried at par or stated value, this item represents the cash value of consideration received for the stock.

This item is a component of Preferred Stock - Total (PSTK).

This item includes:

1. Carrying value of nonredeemable preferred/preference treasury shares (when included in preferred/preference capital on the Balance Sheet)
2. Non redeemable preferred/preference capital subscriptions at par value
3. Receivables on non redeemable preferred/preference capital

This item excludes:

1. Dividends in arrears (included in Retained Earnings (RE) or Equity Reserves - Other [ERO])
2. Issuable preferred/preference shares (included in Retained Earnings [RE])
3. Redeemable preferred/preference shares (included in Preferred Stock - Redeemable [PSTKR])
4. Subsidiary shares (included in Minority Interest [Balance Sheet] [MIB])
5. Unearned deferred compensation related to leveraged employee stock ownership plans (included in Retained Earnings [RE])

This item contains a Not Available data code (@NA) for countries other than Canada and the United States.

**Financial Services definition**

This item represents the carrying value of preferred/preference stock issues that are nonredeemable or redeemable solely at the option of the issuer. When stock issues aren't carried at par or stated value, this item represents the cash value of consideration received for the stock.

This item is a component of Preferred Stock - Total (PSTK) and Shareholders’ Equity - Total (SEQ).

This item includes:

1. Carrying value of nonredeemable preferred/preference treasury shares (when included in the Shareholders’ Equity section)
2. Nonredeemable preferred/preference capital subscriptions at par value
3. Receivables on non redeemable preferred/preference capital

This item excludes:

1. Dividends in arrears (included in Reserves - Distributable - Other [RVDO])
2. Issuable preferred/preference shares (included in Reserves - Distributable - Other [RVDO])
3. Redeemable preferred/preference capital (included in Preferred Stock - Redeemable [PSTKR])
4. Subsidiary shares (included in Minority Interest [Balance Sheet] [MIB])

**Italy** This item includes savings shares (azioni di risparmio)

**Netherlands** This item includes priority shares.
**Preferred Stock - Redeemable**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PSTKR</td>
<td>G175</td>
<td>Industrial, Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents the carrying value of preferred/preference stock issues that contain mandatory redemption clauses.

This item is a component of Preferred Stock - Total (PSTK).

This item includes:

1. Accredited dividends in arrears on redeemable preferred/preference capital
2. Common/ordinary shares subject to a put/call option
3. Deduction for issue expenses of redeemable capital
4. Deduction for receivable or unpaid subscriptions on redeemable capital
5. Excess of redemption value over stated value of redeemable capital
6. Redeemable common/ordinary capital

This item excludes:

1. Redeemable preferred/preference shares for subsidiary stock (when reported separately) (included in Minority Interest [Balance Sheet] [MIB])
2. Redeemable shares (when reported by the company as a current liability) (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX])

**Canada**

This item contains a zero.

**United States**

This item must be presented on the Balance Sheet separate from the Shareholders’ Equity section. SPC adjusts Shareholders’ Equity (SEQ) to include the effects of this item.

This item contains a Not Available data code (@NA) for countries other than Canada and the United States.

**Financial Services definition**

This item represents the carrying value of preferred/preference stock issues that contain mandatory redemption clauses.

This item is a component of Preferred Stock - Total (PSTK) and Shareholders’ Equity - Total (SEQ).

This item includes:

1. Accredited dividends in arrears on redeemable preferred/preference capital
2. Adjustments for redeemable preferred treasury stock
3. Common/ordinary stock subject to a put/call option
4. Deduction for issue expenses of redeemable capital
5. Deduction for receivable or unpaid subscriptions on redeemable capital
6. Excess of redemption value over stated value (capital surplus/share premium) of redeemable capital (this must be a positive value)
7. Redeemable common/ordinary capital

This item excludes redeemable preferred/preference shares for subsidiary stock (when reported separately) (included in Minority Interest [Balance Sheet] [MIB]).

**United States**

This item must be presented on the Balance Sheet separate from the Shareholders’ Equity section. SPC adjusts Shareholders’ Equity - Total (SEQ) to include the effects of this item.

This item contains a Not Available data code (@NA) for countries not listed above.
Preferred Stock - Total

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PSTK</td>
<td>G268</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

Industrial definition

This item represents the stated value of all redeemable and nonredeemable preferred/preference shares issued.

This item is a component of Shareholders’ Equity (SEQ).

This item is the sum of:

1. Preferred Stock - Nonredeemable (PSTKN)
2. Preferred Stock - Redeemable (PSTKR)

This item includes:

1. Carrying value of preferred/preference treasury shares (when included with the preferred/preference capital account on the Balance Sheets)
2. Preferred/preference capital subscription at par value
3. Receivables on preferred/preference capital

This item excludes:

4. Dividends in areas (included in Retained Earnings (RE) or Equity Reserves - Other [ERO])
5. Issuable preferred/preference shares (included in Retained Earnings [RE] or Equity Reserves - Other [ERO])
6. Subsidiary shares (included in Minority Interest (Income Account) [MII])

Italy  This item includes savings shares (azioni di risparmio).

Netherlands  This item includes priority shares.

Financial Services definition

This item represents the stated value of all redeemable and nonredeemable preferred/preference shares issued.

This item is the sum of:

1. Preferred Stock - Nonredeemable (PSTKN)
2. Preferred Stock - Redeemable (PSTKR)

Premiums

Premiums - Life - Total (Business Line)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PLTBL</td>
<td>G528</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents total premiums earned from all lines of life insurance.

This item is a component of Premiums - Total (Business Line) (PTBL).
This item is the sum of:

1. Group Premiums - Total (Business Line) (GPTBL)
2. Individual Premiums - Total (Business Line) (IPTBL)

This item includes:

1. Employee benefits
2. Group health premiums
3. Group life premiums
4. Individual annuities
5. Individual health premiums
6. Individual life premiums
7. Life reinsurance premiums assumed (when no breakout from reinsurance is available)
8. Premiums from life policies, health policies, and annuities

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

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PNLBL</td>
<td>G535</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents total premiums earned from all lines of nonlife insurance.

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

This item is the sum of:

1. Commercial Property and Casualty Premiums (Business Line) (CPPBL)
2. Personal Property and Casualty Premiums - Total (Business Line) (PPPTBL)

This item includes:

1. Accident premiums
2. Automobile premiums
3. Commercial property and casualty premiums
4. Fire premiums
5. General liability premiums
6. Homeowners premiums
7. Marine premiums
8. Nonlife reinsurance premiums assumed (when no breakout from reinsurance is available)
9. Personal property and casualty premiums
10. Premiums from property and casualty policies
11. Workers compensation premiums

**Premiums - Other (Business Line)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>POBL</td>
<td>G534</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents premiums earned not attributed to the life, nonlife, or reinsurance divisions of the company.

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

This item includes premiums earned from a separate international division.
**Premiums - Reinsurance (Business Line)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PREBL</td>
<td>G527</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents premiums earned from the reinsurance division of an insurance company.

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

This item includes premiums earned from a separate reinsurance division.

This item excludes reinsurance premiums assumed by the life or nonlife divisions of the company.

**Premiums - Total (Business Line)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PTBL</td>
<td>G536</td>
<td>Financial Services</td>
</tr>
<tr>
<td>PTBLF</td>
<td>GF51</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents the total premiums earned from all lines of insurance. This item includes reinsurance premiums assumed and is net of reinsurance premiums ceded.

This item is the sum of:

1. Premiums - Life - Total (Business Line) (PLTBL)
2. Premiums - Nonlife - Total (Business Line) (PNLBL)
3. Premiums - Other (Business Line) (POBL)
4. Premiums - Reinsurance (Business Line) (PREBL)

**Footnote Code**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IF</td>
<td>Includes reinsurance ceded</td>
</tr>
<tr>
<td>LY</td>
<td>Combination IF and XC</td>
</tr>
<tr>
<td>XC</td>
<td>Excludes reinsurance assumed</td>
</tr>
</tbody>
</table>

**Premiums Assumed**

**Premiums Assumed - Life (Reinsurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PALR</td>
<td>G547</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents life reinsurance premiums assumed from other insurance companies.
This item is a component of Insurance Premiums - Total (Insurance) (IPTI) and Premiums Assumed - Total (Reinsurance) (PATR).

This item includes:
1. Health and accident reinsurance premiums assumed
2. Life reinsurance premiums assumed

This item excludes:
1. Nonlife reinsurance premiums assumed (included in Premiums Assumed - Nonlife [Reinsurance] [PANLR])
2. Property and casualty reinsurance premiums assumed (included in Premiums Assumed - Nonlife [Reinsurance] [PANLR])
3. Reinsurance premiums ceded (included in Premiums Ceded - Total [Reinsurance] [PCTR])

**Premiums Assumed - Nonlife (Reinsurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PANLR</td>
<td>G548</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents nonlife reinsurance premiums assumed from other insurance companies.

This item is a component of Insurance Premiums - Total (Insurance) (IPTI) and Premiums Assumed - Total (Reinsurance) (PATR).

This item includes:
1. Nonlife reinsurance premiums assumed
2. Property and casualty reinsurance premiums assumed

This item excludes:
1. Health and accident reinsurance premiums assumed (included in Premiums Assumed - Life [Reinsurance] [PALR])
2. Life reinsurance premiums assumed (included in Premiums Assumed - Life [Reinsurance] [PALR])
3. Reinsurance premiums ceded (included in Premiums Ceded - Total [Reinsurance] [PCTR])

**Premiums Assumed - Total (Reinsurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PATR</td>
<td>G549</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents total reinsurance premiums assumed from other insurance companies.

This item is a component of Insurance Premiums - Total (Insurance) (IPTI).

This item is the sum of:
1. Premiums Assumed - Life (Reinsurance) (PALR)
2. Premiums Assumed - Nonlife (Reinsurance) (PANLR)
This item includes:

1. Health and accident reinsurance premiums assumed
2. Life reinsurance premiums assumed
3. Nonlife reinsurance premiums assumed
4. Property and casualty reinsurance premiums assumed

This item excludes reinsurance premiums ceded (included in Premiums Ceded - Total [Reinsurance] [PCTR]).

**Premises Ceded**

**Premises Ceded - Life (Reinsurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PCLR</td>
<td>G551</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents life reinsurance premiums ceded to other insurance companies.

This item is a component of Insurance Premiums - Total (Insurance) (IPTI) and Premiums Ceded - Total (Reinsurance) (PCTR).

This item includes:

1. Health and accident reinsurance premiums ceded
2. Life reinsurance premiums ceded

This item excludes:

1. Nonlife reinsurance premiums ceded (included in Premiums Ceded - Nonlife [Reinsurance] [PCNLR])
2. Property and casualty reinsurance premiums ceded (included in Premiums Ceded - Nonlife [Reinsurance] [PCNLR])
3. Reinsurance premiums assumed (included in Premiums Assumed - Total [Reinsurance] [PATR])

**Premises Ceded - Nonlife (Reinsurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PCNLR</td>
<td>G552</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents nonlife reinsurance premiums ceded to other insurance companies. Insurance Premiums - Total (Insurance) (IPTI) is net of nonlife reinsurance premiums ceded.

This item is a component of Premiums Ceded - Total (Reinsurance) (PCTR).

This item includes:

1. Nonlife reinsurance premiums ceded
2. Property and casualty reinsurance premiums ceded
This item excludes:

1. Health and accident reinsurance premiums ceded (included in Premiums Ceded - Life [Reinsurance] [PCLR])
2. Life reinsurance premiums ceded (included in Premiums Ceded - Life [Reinsurance] [PCLR])
3. Reinsurance premiums assumed (included in Premiums Assumed - Total [Reinsurance] [PATR])

**Premiums Ceded - Total (Reinsurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PCTR</td>
<td>G553</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents total reinsurance premiums ceded to other insurance companies. Insurance Premiums - Total (Insurance) (IPTI) is net of total reinsurance premiums ceded.

This item is the sum of:

1. Premiums Ceded - Life (Reinsurance) (PCLR)
2. Premiums Ceded - Nonlife (Reinsurance) (PCNLR)

This item includes:

1. Health and accident reinsurance premiums ceded
2. Life reinsurance premiums ceded
3. Nonlife reinsurance premiums ceded
4. Property and casualty reinsurance premiums ceded

This item excludes reinsurance premiums assumed (included in Premiums Assumed - Total [Reinsurance] [PATR]).

**Premiums Written**

**Premiums Written - Nonlife (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PNLI</td>
<td>G283</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for Insurance companies only.

This item represents total nonlife (such as, property and casualty) premiums. It is net of nonlife premiums ceded to other companies.

This item includes:

1. Commercial property and casualty premiums written
2. Other nonlife premiums written
3. Personal property and casualty premiums written
4. Unearned nonlife premiums
This item excludes:

1. Premiums from the life and health segment
2. Written premiums of a separate international division (included in Premiums Written - Other [Insurance] [PWOI])
3. Written premiums of a separate reinsurance division (included in Premiums Written - Reinsurance [Insurance] [PRI])

**United Kingdom**

This item includes premiums written from general insurance.

**Premiums Written - Other (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PWOI</td>
<td>G285</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents premiums not attributed to the life, nonlife, or reinsurance divisions of the company. It is net of premiums ceded to other companies.

This item includes:

1. Unearned premiums
2. Written premiums of a separate international division

This item excludes:

1. Nonlife premiums written (included in Premiums Written - Nonlife [Insurance] [PNLI])
2. Premiums from the life and health segment
3. Written premiums of a separate reinsurance division (included in Premiums Written - Reinsurance [Insurance] [PRI])

**Premiums Written - Reinsurance (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRI</td>
<td>G284</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents total premiums of the reinsurance division of an insurance company. It is net of premiums ceded to other companies.

This item includes:

1. Unearned reinsurance premiums
2. Written premiums of a separate reinsurance division

This item excludes:

1. Nonlife premiums written (included in Premiums Written - Nonlife [Insurance] [PNLI])
2. Premiums from the life and health segment
3. Written premiums of a separate international division (included in Premiums Written - Other [Insurance] [PWOI])
Prepaid Expense

Prepaid Expense

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XPP</td>
<td>G99</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

Industrial definition

This item represents time period adjustments in the form of advance payments for services, benefits, and income accrued in the current period but reported as income during the next operating cycle.

This item is a component of Current Assets - Other (ACO).

This item includes:

1. Advance payments (when not reported as inventories/stocks)
2. Advances on purchase contracts
3. Advances to suppliers
4. Agricultural companies’ advances to planters
5. Construction companies’ advances to subcontractors
6. Prepaid expenses (such as, advertising, commissions, insurance, interest, and rent)
7. Prepaid royalties
8. Prepaid taxes (when a breakout from deferred taxes is available)
9. Royalty advances
10. Supplies (when a breakout from inventories/stocks is available)

This item excludes:

1. Advances (when not classified by type) (included in Current Assets - Other - Excluding Prepaid Expense [ACOX])
2. Deferred and prepaid taxes (when no breakout is available) (included in Current Assets - Other - Excluding Prepaid Expense [ACOX])
3. Deferred taxes (included in Current Assets - Other - Excluding Prepaid Expense [ACOX])
4. Deposits (included in Current Assets - Other - Excluding Prepaid Expense [ACOX])
5. Prepaid income taxes (included in Current Assets - Other - Excluding Prepaid Expense [ACOX])

Belgium  This item includes asset adjustment accounts (compte de regularisation - actif) or prepaid expenses (charges constantés d’avance).

Canada  This item includes motion picture companies’:

1. Advances to other producers
2. Exhibition rights
3. Feature film production
4. Film rights
5. Films owned or in production
6. Production costs and advances
7. Program rights
8. Television rights

France  This item includes asset adjustment accounts (compte de regularisation - actif) or prepaid expenses (charges constantés d’avance).

Germany  This item excludes prepaid expenses and deferred charges (Rechnungsabgrenzungsposten - Aktiva) (included in Deferred Charges [DC]).
**Japan**  This item includes:

1. Prepaid expenses
2. Accrued income

This item is provided by TOYO KEIZAI, Inc.

**United States**  This item includes motion picture companies’:

1. Advances to other producers
2. Exhibition rights
3. Feature film production
4. Film rights
5. Films owned or in production
6. Production costs and advances
7. Program rights
8. Television rights

**Financial Services definition**

This item represents time period adjustments in the form of advance payments for services, benefits, and income accrued in the current period but reported as income during the next operating cycle.

This item includes:

1. Advances on purchase contracts
2. Advances to subcontractors
3. Advances to suppliers
4. Prepaid expenses (such as advertising, commissions, insurance, interest, and rent)
5. Prepaid royalties
6. Prepaid taxes (when no breakout from deferred taxes is available)
7. Royalty advances
8. Supplies (when a breakout from inventories/stocks is available)

This item excludes:

1. Deferred and prepaid taxes (when no breakout is available) (included in Assets - Other - Excluding Deferred Charges [AOX])
2. Future tax benefits (included in Assets - Other - Excluding Deferred Charges [AOX])
3. Refundable income taxes (included in Accounts Receivable/Debtors - Other [AROFS])

**France**  This item includes equalization accounts (*comptes de régularisation*).

**Germany**  This item excludes prepaid expenses and deferred charges (*Rechnungsabgrenzungsposten - Aktiva*) (included in Deferred Charges (DC)).

**Spain**  This item includes income receivable (*productos devengados no vencidos*).

**United Kingdom**  This item excludes Advance Corporation Tax recoverable (included in Assets - Other - Excluding Deferred Charges [AOX]).
**Pretax Income**

**Pretax Income**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PI</td>
<td>G365</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents net operating and nonoperating income. It is reported before appropriations to untaxed reserves, income taxes, minority interest, net items, and extraordinary items.

This item is a component of Income Before Extraordinary Items (IB).

This item is the sum of:

1. Nonoperating Income (Expense) - Total (NOPI)
2. Operating Income (OPINC)

less:

1. Interest Expense - Total (XINT)

**Austria, France, Germany, Spain** SPC may calculate this item for companies using a production cycle Income Statement in which net income is the difference between net assets at the beginning and end of each year.

**Financial Services definition**

This item represents net operating and nonoperating income. It is reported before appropriations to untaxed reserves, income taxes, minority interest, net items, and extraordinary items.

This item is a component of Income Before Extraordinary Items (IB)

This item is the sum of:

1. Special Items (SPI)
2. Foreign Currency Adjustment (FCA)
3. Provisions - Other (Net) (PVON)
4. Revenue - Total (REVT)

less:

1. Expense - Total (XT)

**Pretax Income - Interim**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PIIS</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents Pretax Income 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 net operating and nonoperating income. It is reported before appropriations to untaxed reserves, income taxes, minority interest, net items, and extraordinary items.

This item is a component of Income Before Extraordinary Items.

This item is the sum of:

1. Nonoperating Income (Expense) - Total
2. Operating Income

less:

1. Interest Expense - Total

**Austria, France, Germany, Spain** Standard & Poor’s may calculate this item for companies using a production cycle Income Statement in which net income is the difference between net assets at the beginning and end of each year.

**Financial Services definition**

This item represents net operating and nonoperating income. It is reported before appropriations to untaxed reserves, income taxes, minority interest, net items, and extraordinary items.

This item is a component of Income Before Extraordinary Items

This item is the *sum* of:

1. Special Items
2. Foreign Currency Adjustment
3. Provisions - Other (Net)
4. Revenue - Total

less:

1. Expense - Total

**Pretax Income - Preliminary**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PIPS</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents Pretax Income 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.

**Industrial definition**

This item represents net operating and nonoperating income. It is reported before appropriations to untaxed reserves, income taxes, minority interest, net items, and extraordinary items.

This item is a component of Income Before Extraordinary Items.
This item is the sum of:

1. Nonoperating Income (Expense) - Total
2. Operating Income

less:

1. Interest Expense - Total

**Austria, France, Germany, Spain** Standard & Poor’s may calculate this item for companies using a production cycle Income Statement in which net income is the difference between net assets at the beginning and end of each year.

**Financial Services definition**

This item represents net operating and nonoperating income. It is reported before appropriations to untaxed reserves, income taxes, minority interest, net items, and extraordinary items.

This item is a component of Income Before Extraordinary Items

This item is the sum of:

1. Special Items
2. Foreign Currency Adjustment (FCA)
3. Provisions - Other (Net) (PVON)
4. Revenue - Total (REVT)

less:

1. Expense - Total (XT)

---

**Pretax Profit Margin**

**Pretax Profit Margin**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PM</td>
<td>( \frac{\text{PI}}{\text{SALE + OPRO}} ) \times 100</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

This concept is the sum of Pretax Income. This is divided by Sales/Turnover (Net) plus Operating Revenues - Other. This total is multiplied by 100.

---

**Pretax Return**

**Pretax Return on Assets**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROA</td>
<td>( \frac{\text{PI}}{\text{AT}} \times 100 )</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents Pretax Income divided by Assets - Total and multiplied by 100.
**Pretax Return on Average Assets**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROAA</td>
<td></td>
<td>PI/@PAVG(AT,-1,0)*100</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents Pretax Income *divided by* the average of the most recent two years' of Assets - Total - Quarterly, *multiplied by* 100.

**Pretax Return on Average Equity**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROAE</td>
<td></td>
<td>PI/@PAVG(CEQ,-1,0)*100</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents Pretax Income *divided by* the average of the most recent two years' of Common Equity - Total, *multiplied by* 100.

**Pretax Return on Average Fixed Assets**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROAAF</td>
<td></td>
<td>PI/@PAVG(PPENT,-1,0)*100</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents Pretax Income *divided by* the average of the most recent two years' of Property, Plant, and Equipment (Net) - Total, *multiplied by* 100.

**Pretax Return on Average Investment**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROAI</td>
<td></td>
<td>PI/@PAVG(ICAPT,-1,0)*100</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents Pretax Income *divided by* the average of the most recent two years of Invested Capital - Total, *multiplied by* 100.

**Pretax Return on Equity**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROE</td>
<td></td>
<td>PI/CEQ*100</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents Pretax Income *divided by* Common Equity - Total, *multiplied by* 100.
**Pretax Return on Fixed Assets**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROAF</td>
<td>PI/PPENT*100</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents Pretax Income divided by Property, Plant, and Equipment (Net) - Total, multiplied by 100.

**Pretax Return on Investment**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROI</td>
<td>PI/ICAPT*100</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents Pretax Income divided by Invested Capital - Total, multiplied by 100.

**Price - Monthly**

**Price - Monthly**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRCHM</td>
<td>Issue</td>
</tr>
<tr>
<td>PRCLM</td>
<td>Issue</td>
</tr>
<tr>
<td>PRCCM</td>
<td>Issue</td>
</tr>
</tbody>
</table>

Price - High and Price - Low contain the highest and lowest close prices. In some instances, the bid price may be used to determine the high or low price. Price - Close contains either the last traded close price or the official close price. The official close price is usually an average of the bid and asked prices.

SPC presents prices in the currency in which they are reported and these items are not scaled. SPC does not scale prices.

SPC converts prices that are originally quoted as percentages of nominal values to the appropriate currency. The ISO Currency Code - Issue identifies the currency used for the price quotes.

These items contain Not Available data codes (@NA) for months in which issues are not traded.

**Canada** These items contain the absolute high, low, and close market prices for each calendar month. Bid prices are reported for over-the-counter issues not traded on the NASDAQ National Market System.

**United Kingdom** SPC may present the market maker price. When the market maker price is not available, SPC presents an average of the bid and asked prices.

**United States** These items contain the absolute high, low, and close market prices for each calendar month. Bid prices are reported for over-the-counter issues not traded on the NASDAQ National Market System.

**Indexes** Please note that this item represents the high, low, or closing value for the month, rather than a price. Because there is no direct correlation between an index value and a currency code, if a currency translation is applied to an index value, it will create a misleading result.
### Price Close Percentage Change - 1 Year

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PCCHG1</td>
<td></td>
<td>((PRCCM/PRCCM[-12])-1)*100</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

This item represents Price - Monthly - Close divided by the previous year value of Price - Monthly - Close. One (1) is subtracted from this quantity, and the result is multiplied by 100.

### Price Close Percentage Change - 10 Years

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PCCHG10</td>
<td></td>
<td>((PRCCM/PRCCM[-120])-1)*100</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

This item represents Price - Monthly - Close divided by the value 10 years ago of Price - Monthly - Close. One (1) is subtracted from this quantity, and the result is multiplied by 100.

### Price Close Percentage Change - 3 Years

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PCCHG3</td>
<td></td>
<td>((PRCCM/PRCCM[-36])-1)*100</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

This item represents Price - Monthly - Close divided by the value three years ago of Price - Monthly - Close. One (1) is subtracted from this quantity, and the result is multiplied by 100.

### Price Close Percentage Change - 5 Years

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PCCHG5</td>
<td></td>
<td>((PRCCM/PRCCM[-60])-1)*100</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

This item represents Price - Monthly - Close divided by the value five years ago of Price - Monthly - Close. One (1) is subtracted from this quantity, and the result is multiplied by 100.
### Price High

#### Price High - 10 Year Average

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRCH10</td>
<td>@PAVG(PRCHM, -119,0)</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is the average of Price - Monthly - High for the last 10 years.

#### Price High - 12 Months Moving

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRCHM12</td>
<td>@PMAX(PRCHM, -11,0)</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item identifies the largest value of Price - Monthly - High in the last year.

#### Price High - 3 Year Average

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRCH3</td>
<td>@PAVG(PRCHM, -35,0)</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is the average of Price - Monthly - High in the last three years.

#### Price High - 5 Year Average

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRCH5</td>
<td>@PAVG(PRCHM, -59,0)</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is the average of Price - Monthly - High in the last five years.

### Price High Percentage Change

#### Price High Percentage Change - 1 Year

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PHCHG1</td>
<td>((PRCHM/PRCHM [-12])-1)*100</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item calculates the percentage change of Price High over the last year.
This item represents Price - Monthly - High divided by the previous year value of Price - Monthly - High. One (1) is subtracted from this quantity, and the result is multiplied by 100.

**Price High Percentage Change - 10 Years**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PHCHG10</td>
<td>Industrial</td>
<td>($(PRCHM/PRCHM([-120]))-1)*100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents Price - Monthly - High divided by the value 10 years ago of Price - Monthly - High. One (1) is subtracted from this quantity, and the result is multiplied by 100.

**Price High Percentage Change - 3 Years**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
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<tr>
<td>PHCHG3</td>
<td>Industrial</td>
<td>($(PRCHM/PRCHM([-36]))-1)*100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents Price - Monthly - High divided by the value three years ago of Price - Monthly - High. One (1) is subtracted from this quantity, and the result is multiplied by 100.

**Price High Percentage Change - 5 Years**

<table>
<thead>
<tr>
<th>Mnemonic</th>
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<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PHCHG5</td>
<td>Industrial</td>
<td>($(PRCHM/PRCHM([-60]))-1)*100</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents Price - Monthly - High divided by the value five years ago of Price - Monthly - High. One (1) is subtracted from this quantity, and the result is multiplied by 100.

**Price Low**

**Price Low - 10 Year Average**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRCL10</td>
<td>Industrial</td>
<td>@PAVG(PRCLM, -119,0)</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is the average of Price - Monthly - Low in the last 10 years.
**Price Low - 12 Months Moving**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRCLM12</td>
<td></td>
<td>@PMIN(PRCLM,-11,0)</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

This item identifies the lowest value of Price - Monthly - Low in the last year.

**Price Low - 3 Year Average**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRCL3</td>
<td></td>
<td>@PAVG(PRCLM,-35,0)</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

This item is the average of Price - Monthly - Low in the last three years.

**Price Low - 5 Year Average**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRCL5</td>
<td></td>
<td>@PAVG(PRCLM,-59,0)</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

This item is the average of Price - Monthly - Low in the last five years.

**Price Low Percentage Change**

**Price Low Percentage Change - 1 Year**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PLCHG1</td>
<td></td>
<td>((PRCLM/PRCLM[-12])-1)*100</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

This item represents Price - Monthly - Low divided by the previous year value of Price - Monthly - Low. One (1) is subtracted from this quantity, and the result is multiplied by 100.

**Price Low Percentage Change - 10 Years**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
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<tbody>
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<td></td>
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</tr>
</tbody>
</table>

This item represents Price - Monthly - Low divided by the value 10 years ago of Price - Monthly - Low. One (1) is subtracted from this quantity, and the result is multiplied by 100.
**Price Low Percentage Change - 3 Years**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PLCHG3</td>
<td></td>
<td>((PRCLM/PRCLM[-36])-1)*100</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents Price - Monthly - Low divided by the value three years ago of Price - Monthly - Low. One (1) is subtracted from this quantity, and the result is multiplied by 100.

**Price Low Percentage Change - 5 Years**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
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<tbody>
<tr>
<td>PLCHG5</td>
<td></td>
<td>((PRCLM/PRCLM[-60])-1)*100</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents Price - Monthly - Low divided by the value five years ago of Price - Monthly - Low. One (1) is subtracted from this quantity, and the result is multiplied by 100.

**Primary Index**

**Primary Index**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Periodicity</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>PINDEX</td>
<td>Scalar</td>
<td>Company</td>
</tr>
</tbody>
</table>

This item links a company to the main index in a country. The main index for each country has been designated by Standard & Poor’s Compustat.

The following table lists each index selected for each company:

<table>
<thead>
<tr>
<th>Country</th>
<th>ISO</th>
<th>Index</th>
<th>GVKEY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Argentina</td>
<td>ARG</td>
<td>Buenos Aires S.E. General Index</td>
<td>150080</td>
</tr>
<tr>
<td>Australia</td>
<td>AUS</td>
<td>Australian S.E. All-Ordinaries Index</td>
<td>150061</td>
</tr>
<tr>
<td>Austria</td>
<td>AUT</td>
<td>Vienna S.E. Index (WBI)</td>
<td>150014</td>
</tr>
<tr>
<td>Belgium</td>
<td>BEL</td>
<td>Belgian General Return Index</td>
<td>150084</td>
</tr>
<tr>
<td>Brazil</td>
<td>BRA</td>
<td>Sao Paulo S.E. Index (BOVESPA)</td>
<td>150086</td>
</tr>
<tr>
<td>Canada</td>
<td>CAN</td>
<td>S&amp;P/TSX Composite Index (formerly TSE 300)</td>
<td>10</td>
</tr>
<tr>
<td>Chile</td>
<td>CHL</td>
<td>HSBC Securities - Chile</td>
<td>150038</td>
</tr>
<tr>
<td>Colombia</td>
<td>COL</td>
<td>HSBC Securities - Colombia</td>
<td>150054</td>
</tr>
<tr>
<td>Denmark</td>
<td>DNK</td>
<td>Copenhagen S.E. All-Share Index</td>
<td>150020</td>
</tr>
<tr>
<td>Finland</td>
<td>FIN</td>
<td>Helsinki S.E. General Index (HEX)</td>
<td>150022</td>
</tr>
<tr>
<td>France</td>
<td>FRA</td>
<td>SBF 250 Index</td>
<td>150021</td>
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<tr>
<td>Germany</td>
<td>DEU</td>
<td>DAX Composite Index (DAX 300)</td>
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<tr>
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<td>Code</td>
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<tr>
<td>Greece</td>
<td>GRC</td>
<td>Athens S.E. General Index</td>
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<tr>
<td>Hong Kong</td>
<td>HKG</td>
<td>Hang Seng Index</td>
<td>150051</td>
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<tr>
<td>India</td>
<td>IND</td>
<td>Bombay S.E. National Index</td>
<td>150012</td>
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<tr>
<td>Indonesia</td>
<td>IDN</td>
<td>Jakarta S.E. Composite Index</td>
<td>150029</td>
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<tr>
<td>Ireland</td>
<td>IRL</td>
<td>Irish S.E. General Index</td>
<td>150017</td>
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<td>ISR</td>
<td>Tel Aviv S.E. Mishtanim Index</td>
<td>150031</td>
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<tr>
<td>Italy</td>
<td>ITA</td>
<td>BCI All Share Index (COMIT)</td>
<td>150003</td>
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<tr>
<td>Japan</td>
<td>JPN</td>
<td>Nikkei 225 Index</td>
<td>150069</td>
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<td>Luxembourg</td>
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<td>Luxembourg S.E. Index</td>
<td>150028</td>
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<tr>
<td>Malaysia</td>
<td>MYS</td>
<td>Kuala Lumpur S.E. Composite Index</td>
<td>150033</td>
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<tr>
<td>Mexico</td>
<td>MEX</td>
<td>Mexican S.E. IPC Index</td>
<td>150039</td>
</tr>
<tr>
<td>Netherlands</td>
<td>NLD</td>
<td>CBS All Share Index</td>
<td>150005</td>
</tr>
<tr>
<td>New Zealand</td>
<td>NZL</td>
<td>New Zealand S.E. 40 Index</td>
<td>150062</td>
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<tr>
<td>Norway</td>
<td>NOR</td>
<td>Oslo S.E. General Index</td>
<td>150023</td>
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<td>Pakistan</td>
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<td>Karachi S.E. 100 Index</td>
<td>150032</td>
</tr>
<tr>
<td>Peru</td>
<td>PER</td>
<td>HSBC Securities - Peru</td>
<td>150078</td>
</tr>
<tr>
<td>Philippines</td>
<td>PHL</td>
<td>Philippines S.E. Composite Index</td>
<td>150037</td>
</tr>
<tr>
<td>Portugal</td>
<td>PRT</td>
<td>Banco Totta &amp; Acores Index</td>
<td>150002</td>
</tr>
<tr>
<td>Singapore</td>
<td>SGP</td>
<td>Stock Exchange of Singapore (SES) All Share Index</td>
<td>150053</td>
</tr>
<tr>
<td>South Africa</td>
<td>ZAF</td>
<td>Johannesburg S.E. All Share Index</td>
<td>150030</td>
</tr>
<tr>
<td>South Korea</td>
<td>KOR</td>
<td>Korean S.E. Composite Index (KOPSI)</td>
<td>150035</td>
</tr>
<tr>
<td>Spain</td>
<td>ESP</td>
<td>Madrid S.E. General Index</td>
<td>150034</td>
</tr>
<tr>
<td>Sweden</td>
<td>SWE</td>
<td>Affarsvarlden General Index</td>
<td>150001</td>
</tr>
<tr>
<td>Switzerland</td>
<td>CHE</td>
<td>SBC 100</td>
<td>150041</td>
</tr>
<tr>
<td>Taiwan</td>
<td>TWN</td>
<td>Taiwan S.E. Weighted Index</td>
<td>150072</td>
</tr>
<tr>
<td>Thailand</td>
<td>THA</td>
<td>Security Exchange of Thailand (SET) Index</td>
<td>150068</td>
</tr>
<tr>
<td>Turkey</td>
<td>TUR</td>
<td>Istanbul S.E. Composite Index</td>
<td>150018</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>GBR</td>
<td>FTSE All-Share Index</td>
<td>150011</td>
</tr>
<tr>
<td>United States</td>
<td>USA</td>
<td>S&amp;P 500 Composite Index</td>
<td>3</td>
</tr>
<tr>
<td>Venezuela</td>
<td>VEN</td>
<td>HSBC Securities - Venezuela</td>
<td>150079</td>
</tr>
</tbody>
</table>

**Principal**

**Principal (Jointly Operated Money Trusts)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PJMT</td>
<td>G460</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for Japanese trust banks only.
This item represents a Japanese trust bank’s liability for the principal of jointly operated money trusts. Japanese Trust Law requires the trust bank to guarantee the principal of jointly operated money trusts.

This item is a component of Liabilities - Total (Jointly Operated Money Trusts) (LTJMT).

**Principal (Loan Trusts)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PLT</td>
<td>G470</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for Japanese trust banks only.

This item represents a Japanese trust bank’s liability for the principal of loan trusts. Japanese Trust Law requires the trust bank to guarantee the principal of loan trusts.

This item is a component of Liabilities - Total (Loan Trusts) (LTLT).

**Principal Transactions**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PTRAN</td>
<td>G301</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for brokers/dealers only.

This item represents net realized and unrealized gain (loss) on the disposition of securities held for sale by a security broker/dealer. This is revenue derived from trading securities included in the firm’s own inventory.

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

This Item excludes:

1. Gain (loss) from insurance investment assets (included in Capital Gains - Total [Insurance] [CGTI])
2. Gain (loss) from investment securities held by banks or banking-related companies or divisions (included in Investment Securities - Gain [Loss] - Total [ISGT])
3. Gain (loss) from trading securities held by banks or banking-related companies or divisions (included in Trading/Dealing Securities - Gain [Loss] [TDSG])
4. Interest and dividends earned on securities (included in Interest and Dividend Income - Total [IDIT])

**Proceeds**

**Proceeds From Sale of Fixed Assets (FOF)**

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

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).
This item represents the inflow of cash or funds derived from reductions in the company’s tangible fixed and intangible assets, reported in the Investing Activities section.

This item is a component of Investing Activities - Net Cash Flow (IVNCF).

This item includes:
1. Sale of tangible fixed assets
2. Disposal of intangible assets

This item contains a Combined Figure data code (@CF) when:
1. Purchases or acquisitions of fixed assets are reported net of proceeds from sales
2. Proceeds from the sale of fixed assets are reported outside the Investing Activities section, or if the Balance Sheet or Fixed Asset Table reports disposals of tangible fixed and intangible assets within the year

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>

**Proceeds from Sale of Fixed Assets and Sale of Investments (FOF)**

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

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use.)

This item represents the total realized gains or losses from the sale or disposal of tangible fixed assets, intangibles and/or long-term investments.

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

**Property Formation Trusts (Trust Account)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRTT</td>
<td>G444</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for Japanese trust banks only.

This item represents the value of property formation trusts included in the trust account of a Japanese trust bank. This savings trust allows customers to accumulate funds over a period of time. This type of trust is intended to encourage individual savings. The funds are used primarily for long-term lending and investment in securities. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Liabilities - Total (Trust Account) (LTT).
## Property, Plant, and Equipment

### Property, Plant, and Equipment (Gross) - Total

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PPEGT</td>
<td>G639</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the cost and/or valuation of tangible fixed assets used in the production of revenue.

This item is a component of Property, Plant, and Equipment (Net) - Total (PPENT).

This item includes:

1. Advances to vendors
2. Airline companies’ deposits and advances on flight equipment
3. Beverage producers’ bottles, kegs, and cases
4. Broadcasting companies’ broadcast rights
5. Capitalized leases
6. Computer software (when included in fixed assets on the Balance Sheet)
7. Construction in progress and funds for construction (including funds held by trustees)
8. Equipment leased to others
9. Extractive industries’
   - Exploration and development expenditures
   - Investment in oil and gas properties at cost
   - Mining concessions and undeveloped leases
   - Patents and franchises on foreign property
   - Prepaid mine development and stripping
   - Seismic libraries
10. Forestry and paper companies’ timberlands and timber rights
11. Improvements to leased or rental properties
12. Leaseholds and leasehold improvements (when not reported as an intangible asset)
13. Motion picture production companies’
   - Broadcast licenses
   - Noncurrent film costs
   - Noncurrent inventory
14. Patterns
15. Pollution abatements
16. Property held for future use
17. Real estate companies’ and land developers’ land held for development and sale
18. Shipping companies’ statutory reserve funds and allowances for Maritime Administration for vessels traded in (to support vessels under construction)
19. Tools, dies, and patterns

This item excludes:

1. Broadcasting companies’
   - Film productions (included in Deferred Charges [DC])
   - Film rights (included in Deferred Charges [DC])
   - Program rights (included in Deferred Charges [DC])
2. Computer software (when not included in fixed assets on the Balance Sheet) (included in Assets - Other [AO])
3. Excess cost over value of property (included in Intangibles [INTAN])
4. Goodwill, patents, and other intangibles
5. Idle land (included in Assets - Other [AO])
6. Long-term inventory (included in Assets - Other [AO])
7. Motion picture production companies’ distribution rights (included in Assets - Other [AO])
8. Non-real estate companies’
   • Land held for resale (included in Investment and Advances - Other [IVAO])
   • Property purchased and held for investment (included in Investments and Advances - Other [IVAO])
9. Property not used in operations (included in Assets - Other [AO])
10. Property of discontinued operations (included in Assets - Other [AO])

Canada  This item includes:
1. Intangible assets (when included on 10-K report)
2. Shipping companies’ statutory reserve funds and allowances from the Maritime Administration for vessels traded in (to support vessels under construction)

Germany  This item contains a Not Available data code (@NA) prior to 1987.

United States  This item includes:
1. Intangible assets (when included on 10-K report)
2. Shipping companies’ statutory reserve funds and allowances from the Maritime Administration for vessels traded in (to support vessels under construction)
3. Unexpended proceeds of industrial revenue bonds

**Property, Plant, and Equipment (Net) - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PPENT</td>
<td>G85</td>
<td>Industrial</td>
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<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
<tr>
<td>PPENTF</td>
<td>GF12</td>
<td>footnote</td>
</tr>
</tbody>
</table>

**Industrial definition**
This item represents the net cost or valuation of tangible fixed property used in the production of revenue.
This item is a component of Assets - Total/Liabilities and Shareholders’ Equity - Total (AT).
This item is the sum of:
1. Fixed Assets - Total (Gross) (FXTT)

less:
1. Depreciation, Depletion, and Amortization (Accumulated) (DPACT)
2. Investment Grants and Other Deductions (IVGOD)

**Japan**  This item includes:
1. Depreciable assets - Buildings and structures
2. Depreciable assets - Machinery and equipment
3. Depreciable assets - Vessels, vehicles and conveyors
4. Depreciable assets - Tools, furniture and fixtures
5. Depreciable assets - Other
6. Non-Depreciable assets - Land
7. Non-Depreciable assets - Construction in Progress
8. Non-Depreciable assets - Other

This item is provided by TOYO KEIZAI, Inc.
Financial Services definition

This item represents the net cost or valuation of tangible fixed assets used in the regular business operations of the company, less accumulated depreciation and amortization, investment grants, and other deductions.

This item is the sum of:

1. Fixed Assets (Tangible) - Assets for Lease (FATL)
2. Fixed Assets (Tangible) - Buildings (FATB)
3. Fixed Assets (Tangible) - Equipment and Other (FATE)
4. Fixed Assets (Tangible) - Property (FATP)

less:

1. Depreciation and Amortization (Accumulated) (DPACT)
2. Investment Grants and Other Deductions (IVGOD)

This item includes:

1. Capitalized leases
2. Fixed assets held for future use
3. Fixed assets used in operations
4. Leaseholds and leasehold improvements

This item excludes:

1. Assets of discontinued operations (included Assets - Other - Excluding Deferred Charges [AOX])
2. Excess cost over value of property (included in Intangibles [INTAN])
3. Land held for investment purposes (included in Investments - Permanent - Other [IVPO])
4. Land held for resale (included in Inventories/Stocks - Total [INVT])
5. Property held for investment purposes for Real Estate companies (included in Investment Property [IP])

Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>QF</td>
<td>Components are reported net of accumulated depreciation</td>
</tr>
</tbody>
</table>

Proposed Dividends

Proposed Dividends

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRODV</td>
<td>G163</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

Industrial definition

This item represents dividends proposed, declared, or payable by the company but not yet approved by shareholders.
This item is a component of Current Liabilities - Other (LCO).

**Canada**  This item contains a zero.

**Japan**  This item includes only those amounts reported on the Balance Sheet.

**United States**  This item contains a zero.

### Financial Services definition

This item represents dividends proposed, declared, or payable by the company but not yet approved by shareholders.

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

**Japan**  This item includes only those amounts reported on the Balance Sheet.

### Provision - Credit Losses

#### Provision - Credit Losses (Balance Sheet)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PVCL</td>
<td>G148</td>
<td>Financial Services</td>
</tr>
<tr>
<td>PVCLF</td>
<td>GF20</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item represents provisions to absorb potential future losses in the loan portfolio. Provision for credit losses reported in the Liabilities section is not deducted from the total loan balance.

This item is a component of Provisions - Total (PVT).

This item includes reserves for credit losses reported in the Liabilities section.

This item excludes reserves for credit losses reported as a contra asset (included in Reserves for Credit Losses [Assets] [RCL]).

### Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IO</td>
<td>Includes other losses</td>
</tr>
</tbody>
</table>

#### Provision - Credit Losses (Income Account)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
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<td>G349</td>
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</tr>
<tr>
<td>PCLF</td>
<td>GF35</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item represents the net amount charged against income in order to maintain adequate reserves for the absorption of future loan losses.

This item is a component of Expense - Noninterest - Total (Bank) (XNITB) and Expense - Total (XT).

This item includes reversed reserves for credit losses (appears as a negative number).
This item excludes:

1. Other provisions for losses (included in Provisions - Other [Net] [PVON])
2. Provision for doubtful accounts unless attributed to loans (included in Provisions - Other [Net] [PVON])
3. Provisions for security losses (included in Provisions - Other [Net] [PVON])

**France**  
This item includes:

1. Doubtful loans (appropriations for the year)
2. Doubtful loans (recovery of provisions no longer needed)

**Japan**  
This item includes:

1. Additional transfer to reserves for loans to less developed countries
2. Transfer to reserve for possible loan losses

**Spain**  
This item includes a provision for loan losses less the reversal of special reserves for loan losses (dotación a fondos de insolvencias menos fondos especiales que han quedado disponibles de insolvencias).

**United Kingdom**  
This item includes:

1. Exceptional provisions for country risks
2. General provision for bad and doubtful accounts
3. Specific provision for bad and doubtful accounts

**United States**  
This item includes provision for lease losses.

**Footnote Code**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IO</td>
<td>Includes other losses</td>
</tr>
</tbody>
</table>

**Provision - Pensions Liabilities**

**Provision - Pension Liabilities**

**Mnemonic**  
PVPL

**Item number**  
G147

**Category**  
Industrial  
Financial Services

**Industrial definition**

This item represents all provisions for future pension liabilities and similar obligations.  
This item is a component of Liabilities - Other (LO).

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

**Italy**  
This item includes reserve for employee severance indemnities or termination benefits (fondo trattamento di fine rapporto di lavoro).
Japan  This item includes:
   1. Retirement benefits
   2. Directors' retirement benefits
   3. Retirement pension obligations
This item is provided by TOYO KEIZAI, Inc.

Netherlands  This item includes obligatory severance payments.

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

Financial Services definition
This item represents all provisions for future pension liabilities and similar obligations.
This item is a component of Provisions - Total (PVT).

Australia  This item includes employee benefits (long service leave, sick pay, and holiday allowance).

Italy  This item includes reserve for employee severance indemnities or termination benefits (fondo trattamento di fine rapporto di lavoro).

Japan  This item includes:
   1. Accrued severance indemnities
   2. Employees’ retirement and termination allowances

Netherlands  This item includes obligatory severance payments.

Spain  This item includes special reserves for retirees and pensioners (fondo especial de provision para compromisos con jubilados y pensionistas).

Provisions

Provisions - Other

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PVO</td>
<td>G149</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

Industrial definition
This item represents all provisions or allowances not classified as deferred taxes, future pension liabilities, or credit losses.
This item is a component of Liabilities - Other (LO).

This item includes:
   1. Contingencies
   2. Provision for bad debts and losses
   3. Provision for employee profit sharing
   4. Provision for fluctuation and valuation of investments
   5. Provision for foreign exchange loss
   6. Provision for taxes

This item excludes provision for deferred taxes (included in Deferred Taxes [Balance Sheet] [TXDB]).

Canada, United States  This item contains a Not Available data code (@NA).
Germany  This item includes:
  1. Other accrued liabilities or other provisions (sonstige Rückstellungen)
  2. Provision for doubtful accounts (Pauschalwertberichtigung zu Forderungen)

Japan  This item includes:
  1. Other reserves (long-term liabilities)
  2. Special reserve (long-term liabilities)

This item is provided by TOYO KEIZAI, Inc.

Financial Services definition
This item represents all provisions or allowances not classified as deferred taxes, future pension liabilities, or credit losses.

This item is a component of Provision - Total (PVT).

This item includes:
  1. Contingencies
  2. Provision for bad debts and losses
  3. Provision for employee profit sharing
  4. Provision for fluctuation and valuation of investments
  5. Provision for foreign exchange loss
  6. Provision for taxes

This item excludes:
  1. Provision for deferred taxes (included in Deferred Taxes [Balance Sheet] [TXDB])
  2. Provision for loan losses (included in Provision - Credit Losses [Balance Sheet] [PVCL])
  3. Provision for pension liabilities (included in Provision - Retirement Expense [PVPL])

Germany  This item includes:
  1. Other accrued liabilities or other provisions (sonstige Rückstellungen)
  2. Provision for doubtful accounts (Pauschalwertberichtigung zu Forderungen)

Japan  This item includes:
  1. Reserve for losses on buying and selling bonds
  2. Reserve for losses on buying and selling stocks
  3. Reserve for securities transaction liabilities

United Kingdom  This item includes investment reserves for insurance companies (when reported in the Liabilities section).

**Provisions - Other (Net)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PVON</td>
<td>G363</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents net charges to income to cover expenses of probable events that cannot yet be allocated to other items. Charges to income for provisions are reported net of provisions written-back.

This item is a component Pretax Income (PI).
This item includes:

1. Pension fund provisions
2. Provision for doubtful accounts
3. Provision for losses on securities
4. Provision for risks and expenses

This item excludes:

1. Allocations to untaxed reserves (included in Appropriations to Untaxed Reserves (AUTXR))
2. Provision for future insurance claims and policy benefits (included in Benefits and Claims - Total (Insurance) (BCT))
3. Provision for loan losses (included in Provision - Credit Losses (Income Account) (PCL))

Germany This item includes income from write-offs of provisions for banks (*Erträge aus der Auflösung von Rückstellungen*) (unless specifically reported as other income).

Japan This item includes provision for reserves under Article 86 of the Insurance Business Law.

Spain This item includes:

1. Allocations to deposit guarantee funds (*conribuciónal fondo de garantia de depósitos*)
2. Provisions for special reserves less the reversal of other special reserves (*dotaciones a otros especiales menos fondos especiales que han quedado dispensibles*)

**Provisions - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PVT</td>
<td>G150</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents all funds set aside as provisions in the Liabilities section to cover possible future events.

This item is a component of Liabilities - Total (LT).

This item is the sum of:

1. Provision - Credit Losses (Balance Sheet) (PVCL)
2. Deferred Taxes (Balance Sheet) (TXDB)
3. Provision - Pension Liabilities (PVPL)
4. Provisions - Other (PVO)

This item excludes:

1. Provisions/reserves for insurance liabilities (included in Reserves - Total [Insurance] [RVTI])
2. Reserves reported in the Shareholders’ Equity section
3. Untaxed reserves (included in Reserves - Untaxed [RVUTX])

**Provisions (Flow of Funds)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRV</td>
<td>G665</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents the transfer of funds to and from accounts for provisions on the Balance Sheet.

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

In Format Codes 1-3, 5, and 6, this item is a component of Funds From Operations - Total (FOPT) on the Flow of Funds Statement.

August 2, 2002
In Format Code 7, this item is a component of Operating Activities - Net Cash Flow (OANCF) on a Statement of Cash Flows.

This item includes amortization of inventories.

**Canada, United States** This item contains a zero.

**Format codes 10 and 11**

This item is a component of Operating Activities - Net Cash Flow (OANCF) on the Rest of World Cash Flow Statement by Activity (Format code 10).

This item is a component of Source of Funds - Total (FSRCT) on the Rest of World Cash Flow Statement by Source and Use (Format code 11).

This item contains a Combined Figure (@CF) data code when:

1. Depreciation and amortization are combined with provisions, expenses, or reversals. The combined total is included in Depreciation and Amortization (DPC)
2. Provisions, expenses, or reversals are reported outside the Operating Activities or Source of Funds section or on the Income Statement

**Japan (Consolidated)**

This item includes:

1. Pension and employee benefit provisions
2. Provisions for doubtful accounts

**Format code 12**

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

This item includes:

1. Direct expenses or the provision expense associated with reorganization
2. Pension and benefit provisions

This item contains a Combined Figure (@CF) data code when costs or provisions are not reported on the Statement of Cash Flows but are disclosed on the Income Statement

**Purchase of Common and Preferred Stock**

**Purchase of Common and Preferred Stock**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number (for North America)</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRSTKC</td>
<td>G679</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents any use of funds decreasing common/ordinary, preferred/preference, participation rights certificates, or other share capital.

**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 ), a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code 5 ), or a Rest of World Cash Flow Statement by Source and Use (Format Code 11).

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 Financing Activities - Net Cash Flow (FINCF) on a Statement of Cash Flows (Format Code 7), a Rest of World Cash Flow Statement by Activity (Format Code 10), or a U.K. (revised FRS 1) Cash Flow Statement (Format Code 12).

This item includes:
1. Conversion of Class A, Class B, and special stock into common/ordinary capital
2. Conversion of preferred/preference stock and/or debt into common/ordinary capital
3. Purchase of treasury capital (in Format Codes 1-3, 5-7, and 12)
4. Retirement or redemption of common/ordinary and preferred/preference capital

This item excludes:
1. Purchase of warrants
2. Reduction in capital of subsidiary company
3. Purchase of treasury shares (Format Codes 10 and 11)

This item contains a Combined Figure data code (@CF) when:
1. Purchase of common/ordinary and preferred/preference capital is reported net of sale
2. Sale of common/ordinary and preferred/preference capital is reported outside the Financing Activities section, or if the Balance Sheet reports reductions during the year

Japan This item includes:
1. Stock transactions (net)
2. Treasury stock transactions (net)

This item is provided by TOYO KEIZAI, Inc.

## Purchase of Treasury Shares

**Purchase of Treasury Shares (FOF)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>PURTSHR</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 funds used for the purchase of treasury shares, reported in the Financing Activities section.

This item is a component of Financing Activities - Net Cash Flow (FINCF).

This item contains a Combined Figure data code (@CF) when purchase of treasury shares is reported outside the Financing Activities section, or if the Balance Sheet reports an increase in treasury stock.
Q

Quick Ratio

Quick Ratio

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>QR</td>
<td>(CHSTI + RECT)/LCT</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This concept is the sum of Cash and Short-Term Investments plus Accounts Receivable/Debtors - Total. This is divided by Current Liabilities - Total.

Quick Tips

Quick Tips Overview

This section provides you with quick tips on how you can work faster and more efficiently. It also provides you with information for organizing and locating your set, report, screen or spreadsheet files, depending on your particular task.
R

R2 Coefficient of Multiple Determination Calculation

\[ R^2 = \frac{\sum (\hat{Y} - \bar{Y})^2}{\sum (Y - \bar{Y})^2} \]

\( Y \)  Observed value of the dependent variable

\( \hat{Y} \)  Predicted value of the dependent variable

\( \bar{Y} \)  Average value of the dependent variable

R2 Correlation Coefficient

\[ r = \frac{n(\sum XY) - (\sum X)(\sum Y)}{\sqrt{n \sum X^2 - (\sum X)^2} \sqrt{n \sum Y^2 - (\sum Y)^2}} \]

\( x \)  1st variable

\( y \)  2nd variable

\( n \)  number of observations

\( \Sigma \)  Sum
Raw Materials, Supplies, and Merchandise

This item represents the costs associated with the purchase or depletion of inventories/stocks.

This item is a component of Operating Expense (XOPR) on Income Statement Model Numbers 02 and 05.

This item contains a Not Available data code (@NA) on Income Statement Model Numbers 01, 03, and 04.

France This item excludes other purchases and external charges (autres achats et charge externes) (included in Operating Expense - Other [XOPRO]).

Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>EI</td>
<td>Includes other purchases and/or other external charges</td>
</tr>
</tbody>
</table>

Real Estate in Trust (Trust Account)

This item is available for Japanese trust banks only.

This item represents the value of real estate in trust included in the trust account of a Japanese trust bank. This investment management trust is designed for developing and managing property. The trust bank is responsible for development of the property and distribution of income to the property owner. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Liabilities - Total (Trust Account) (LTT).

This item includes land and fixtures trusts.
## Receivables - Estimated Doubtful

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RECD</td>
<td>G203</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the monetary amount of accounts receivable/debtors estimated to be uncollectible based on historical or industry averages. This account allows for practical presentation of the realizable value of customer receivables.

This item includes:

1. Allowance for cancellation
2. Allowance for cash discounts
3. Allowance for refunds on returnable containers
4. Allowances (with no other explanation)
5. Allowances/reserves for loan losses
6. Other loss reserves (such as a securities loss reserve)

## Receivables Turnover Rate

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RECX</td>
<td>Receivables Turnover Rate</td>
<td>(REVT/@PAVG(RECT, -1, 0))</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This concept is Revenue - Total divided by the average of the most recent two years of Accounts Receivable/Debtors - Total.

## Regulatory Deposits

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RDP</td>
<td>G201</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for banks only.

This item represents financial assets (usually a percentage of deposits) retained by a bank in accordance with national law. These assets are in the form of cash or other liquid assets and are kept on deposit with the national bank. They are included in Cash and Due From Banks (CH).

This item includes:

1. Balances or deposits with foreign central banks
2. Balances or deposits with central banks

### Sweden

This item includes:
1. Cash requirement funds
2. Compulsory cash reserves deposited with the Swedish Central Bank (Riksbank)
3. Liquidity account with the Swedish Central Bank (Riksbank)

This item excludes:
1. Blocked investment accounts with the Swedish Central Bank (Riksbank)
2. Blocked renewal accounts with the Swedish Central Bank (Riksbank)

### Reinsurance Assets

**Reinsurance Assets - Deposits and Other (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RADM</td>
<td>G63</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for Insurance companies only.

This item represents deposits made with reinsurers in connection with insurance business ceded and other reinsurance assets. These deposits are not classified as receivables/debtors or reinsurers’ liability for reserves.

This item is a component of Reinsurance Assets - Total (Insurance) (RATI).

This item includes:
1. Ceded reinsurance deposits
2. Deposits from reinsurance accepted
3. Deposits held by ceding reinsurers
4. Funds held by reinsurance companies

This item excludes:
1. Reinsurance receivables (included in Reinsurance Assets - Receivables/Debtors (Insurance) [RARI])
2. Reinsurers’ share of reserves (included in Reinsurers’ Liability for Reserves (Insurance) [RLRRI])

**Germany**

This item includes deposits held by ceding reinsurers (*Depotforderungen aus dem in Rückdeckung übernommener Versicherungsgeschäft*).

**Reinsurance Assets - Receivables/Debtors (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RARI</td>
<td>G61</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents amounts recoverable for claims and benefits paid on insurance policies ceded to other insurance companies.

This item is a component of Reinsurance Assets - Total (Insurance) (RATI).

This item includes:
1. Reinsurance receivables
2. Reinsurance recoverable on paid losses

This item excludes:
1. Ceded reinsurance deposits (included in Reinsurance Assets - Deposits and Other [Insurance] [RADP])
2. Funds held by reinsurance companies (included in Reinsurance Assets - Deposits and Other [Insurance] [RADP])
3. Reinsurers’ share of reserves (included in Reinsurers’ Liability for Reserves [Insurance] [RLRI])

**Reinsurance Assets - Total (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RATI</td>
<td>G64</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents all assets resulting from the ceding of insurance liabilities to other insurance companies.

This item is the sum of:

1. Reinsurance Assets - Deposits and Other (Insurance) (RADP)
2. Reinsurance Assets - Receivables/Debtors (Insurance) (RARI)
3. Reinsurers’ Liability for Reserves (Insurance) (RLRI)

This item includes amounts due from coinsurance companies.

This item excludes:

1. Insurance receivables from agents and policyholders (included in Accounts Receivable/Debtors - Total [ARTFS])
2. Insurance receivables from customers (included in Accounts Receivable/Debtors - Total [ARTFS])

**Reinsurance Liabilities**

**Reinsurance Liabilities - Other**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RLO</td>
<td>G143</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents reinsurance liabilities not classified as payables/creditors.

This item is a component of Reinsurance Liabilities - Total (RLT).

This item includes:

1. Deposits from reinsurance ceded
2. Deposits retained on reinsurance business ceded
3. Reinsurance deposits

This item excludes reinsurance payables (included in Reinsurance Liabilities - Payables/Creditors [RLP]).

**Germany** This item includes deposits retained or reinsurance ceded (*Depotverbindlichkeiten aus dem in Rückdeckung gegebenen Versicherungsgeschäft*).

**Spain** This item includes deposits received for reinsurance ceded and retroceded.

**Reinsurance Liabilities - Payables/Creditors**
Mnemonic | Item number | Category |
--- | --- | --- |
RLP | G142 | Financial Services |

This item is available for insurance companies only.

This item represents obligations of the company for liabilities ceded to other insurance companies.

This item includes:

1. Accounts payable on reinsurance business
2. Reinsurance balances payable
3. Reinsurance payables on losses
4. Reinsurance premiums payable

This item excludes reinsurance deposits (included in Reinsurance Liabilities - Other [RLO]).

**Reinsurance Liabilities - Total**

Mnemonic | Item number | Category |
--- | --- | --- |
RLT | G144 | Financial Services |

This item is available for insurance companies only.

This item represents all liabilities that result from the ceding of insurance liabilities to other insurance companies.

This item is a component of Liabilities - Total (LT).

This item is the sum of:

1. Reinsurance Liabilities - Other (RLO)
2. Reinsurance Liabilities - Payables/Creditors (RLP)

This item includes amounts due to coinsurance companies.

This item excludes payables on direct business to policyholders, agents, and others (included in Accounts Payable [AP]).

**Reinsurers' Liability for Reserves**

**Reinsurers' Liability for Reserves (Insurance)**

Mnemonic | Item number | Category |
--- | --- | --- |
RLRI | G642 | Financial Services |

This item is available for insurance companies only.

This item represents the portion of reserves for claims, benefits, and unearned premiums that has been ceded to other insurance companies.

This item is a component of Reinsurance Assets - Total (Insurance) (RATI).
This item excludes:

1. Ceded reinsurance deposits (included in Reinsurance Assets - Deposits and Other [Insurance [RADP])
2. Funds held by reinsurance companies (included in Reinsurance Assets - Deposits and Other [Insurance [RADP])
3. Reinsurance receivables (included in Reinsurance Assets - Receivables/Debtors [Insurance [RARI])

Belgium  This item includes reinsurers' share of technical reserves.
Spain  This item includes technical provision for ceded and retroceded insurance (provisiones tecnicas del reaseguro cedido y retrocedido).
Sweden  This item includes the reinsurers’ share of technical reserves.

### Reinvestment Rate

**Mnemonic** | **Concept** | **Calculation** | **Category**
---|---|---|---
RVSTR | Industrial | (IB-DV)/SEQ*100 |

This item represents Income Before Extraordinary Items minus Cash Dividends, and divided by Stockholders' Equity. This quantity is multiplied by 100.

### Reinvestment Rate - 10 Year Average

**Mnemonic** | **Concept** | **Calculation** | **Category**
---|---|---|---
RVSTR10 | Industrial | @PAVG((IB-DV)/SEQ,-9,0)*100 |

This item is the average of the most recent 10 years of Income Before Extraordinary Items minus Cash Dividends divided by Stockholders' Equity. This quantity is multiplied by 100.

### Reinvestment Rate - 3 Year Average

**Mnemonic** | **Concept** | **Calculation** | **Category**
---|---|---|---
RVSTR3 | Industrial | @PAVG((IB-DV)/SEQ,-2,0)*100 |

This item is the average of the most recent three years of Income Before Extraordinary Items minus Cash Dividends divided by Stockholders' Equity. This quantity is multiplied by 100.
**Reinvestment Rate - 5 Year Average**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RVSTR5</td>
<td></td>
<td>@PAVG((IB-DV)/SEQ,-4,0)*100</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is the average of the most recent five years of Income Before Extraordinary Items minus Cash Dividends divided by Stockholders’ Equity. This quantity is multiplied by 100.

**Rental Expense**

**Rental Expense**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XRENT</td>
<td>G626</td>
<td>Industrial</td>
</tr>
<tr>
<td>XRENTF</td>
<td>GF58</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item represents all costs charged to operations for rental, lease, or hire of space and/or equipment.

This is a supplementary Income Statement item.

This item includes:

1. Airlines’ landing fees
2. Contingent rentals associated with capitalized leases
3. Lease charges and plant hire

This item excludes:

1. Extractive industries' delay rentals
2. Principal lease or rental payments under capitalized lease obligations or capitalized hire purchase obligations

**United Kingdom** This item includes television production and transmission companies’ rentals payable to the Independent Broadcasting Authority.

**Footnote Code**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BR</td>
<td>Includes royalties</td>
</tr>
<tr>
<td>QH</td>
<td>Net of rental income</td>
</tr>
<tr>
<td>RH</td>
<td>Combination BR and QH</td>
</tr>
</tbody>
</table>
Rental Income

*Rental Income*

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IRENT</td>
<td>G627</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents the amount of income generated from rentals and subleases of tangible fixed assets. This is a supplementary Income Statement item. This item excludes rental income classified as sales (included in Sales/Turnover [Net] [(SALE)]).

Repurchase Agreements

*Repurchase Agreements*

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RPAG</td>
<td>G129</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for brokers/dealers only. This item represents short-term borrowing arrangements whereby the company sells securities under an agreement to repurchase these same securities at a later date. This item is a component of Debt in Current Liabilities (DLC). This item includes:

1. Investments sold subject to repurchase.
2. Securities repurchase agreements

This item excludes federal funds purchased (included in Federal Funds Purchased [FDFR]).

Resale Agreements

*Resale Agreements*

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RAGR</td>
<td>G4</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents short-term financial arrangements whereby the company buys securities from an investor who agrees to repurchase these same securities at a later date. This item is a component of Short-Term Investments - Total (IVST). This item includes:

1. Reverse repurchase agreements
2. Securities purchased under resale agreements

This item excludes federal funds sold (included in Federal Funds Sold [FFS]).
# Research and Development Expense

*Research and Development Expense*

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XRD</td>
<td>G625</td>
<td>Industrial</td>
</tr>
<tr>
<td>XRDF</td>
<td>GF57</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item represents all costs incurred relating to development of new products or services.

This is a supplementary Income Statement item.

This item includes:

1. Amortization of software costs
2. Company-sponsored research and development
3. Software expenses

This item excludes:

1. Customer- or government-sponsored research and development expense including reimbursable indirect costs (included in Cost of Goods Sold [COGS] or Selling, General, and Administrative Expense [XSGA])
2. Engineering expense (included in Cost of Goods Sold [COGS] or Selling, General, and Administrative Expense [XSGA])
3. Extractive industries’ activities (for example, prospecting, acquisition of mineral rights, drilling, and mining) (included in Cost of Goods Sold [COGS] or Selling, General, and Administrative Expense [XSGA])
4. Inventor royalties (included in Cost of Goods Sold [COGS] or Selling, General, and Administrative Expense [XSGA])
5. Market research and testing (included in Cost of Goods Sold [COGS] or Selling, General, and Administrative Expense [XSGA])
6. Support expense

**Japan** This item reflects the amount included in SGA unless otherwise footnoted.

## Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BF</td>
<td>Includes customer- or government-sponsored research and development</td>
</tr>
<tr>
<td>BG</td>
<td>Includes engineering expense</td>
</tr>
<tr>
<td>BX</td>
<td>Includes R&amp;D expenses reported in Cost of Goods Sold and Selling, General and Administrative Expense</td>
</tr>
</tbody>
</table>
### Reserves

#### Reserves

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RV</td>
<td>G666</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents all pre-tax funds transferred to or from reserves, reported on the Cash Flow Statement.

**Format codes 10 and 11**

This item is a component of Operating Activities - Net Cash Flow (OANCF) on the Rest of World Cash Flow Statement by Activity (Format Code 10).

This item is a component of Source of Funds - Total (FSRCT) on the Rest of World Cash Flow Statement by Source and Use (Format Code 11).

This item contains a Combined Figure data code (@CF) when transfers to or from reserves are reported outside the Operating Activities or Source of Funds section, or on the Income Statement.

#### Reserves - Distributable - Other

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RVDO</td>
<td>G183</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents those equity reserves available for distribution to shareholders not classified as retained earnings.

This item is a component of Reserves - Distributable - Total (RVDT).

1. Due from employees for the exercise of stock options
2. Issuable capital stock
3. Other distributable reserves
4. Reserves for shares to be issued
5. Stock options, warrants, and rights
6. Unappropriated net profit

This item excludes:

1. Consolidation reserves (included in Reserves - Nondistributable - Other [RVNO])
2. Government grants (included in Reserves - Nondistributable - Other [RVNO])
3. Legal reserves (included in Reserves - Nondistributable - Other [RVNO])
4. Tax-regulated reserves (included in Reserves - Nondistributable - Other [RVNO])

This item includes adjustments for:

1. Notes receivable under capital stock purchase plans
2. Notes receivable under restricted capital stock plans
3. Other notes receivable reported in the Shareholders’ Equity section (other than from subscription capital and employee stock ownership plans)

This item excludes adjustments for notes receivable from subscription capital and employee stock ownership plans (included in Capital Surplus/Share Premium Reserve [CAPS])

**Ireland** This item includes investment suspense accounts (when included in profit reserve).
**Reserves - Distributable - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RVDT</td>
<td>G184</td>
<td>Financial Services</td>
</tr>
<tr>
<td>RVDTF</td>
<td>GF24</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item represents all equity reserves available for distribution to shareholders. This item is a component of Equity Reserves - Total (RVEQT).

This item is the sum of:

1. Reserves - Distributable - Other (RVDO)
2. Retained Earnings (RE)

**Footnote Code**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>JD</td>
<td>Reflects adjustment for stock split or dividend</td>
</tr>
</tbody>
</table>

**Reserves - Nondistributable - Other**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RVNO</td>
<td>G189</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents those equity reserves not available for distribution to shareholders and not classified as revaluation reserves or unrealized securities gains (losses). This item is a component of Reserves - Nondistributable - Total (RVNT).

This item includes:

1. Consolidation reserves
2. Deferred compensation (when reported in the Shareholders’ Equity section)
3. Employee stock ownership plan shares held in trust
4. Government grants
5. Legal reserves
6. Other nondistributable reserves
7. Reserves for self-insurance (when reported in the Shareholders’ Equity section)
8. Tax-regulated reserves

This item excludes:

9. Distributable equity reserves (included in Reserves - Distributable - Total [RVDT])
10. Unappropriated net profit (included in Reserves - Distributable - Other [RVDO])

**United Kingdom** This item includes reserves (when reported in the Shareholders' Equity section).
Reserves - Nondistributable - Total

Mnemonic | Item number | Category    
--- | --- | --- 
RVNT | G190 | Financial Services 

This item represents all equity reserves not available for distribution to shareholders.

This item is a component of Equity Reserves - Total (RVEQT).

This item is the sum of:

1. Reserves - Nondistributable - Other (RVNO)
2. Revaluation Reserve (REVRV)
3. Securities Gains (Losses) - Unrealized (SECU)

Reserves - Reinsurance (Insurance)

Mnemonic | Item number | Category    
--- | --- | --- 
RVRI | G125 | Financial Services 

This item is available for Insurance companies only.

This item represents the actuarial reserve maintained by the reinsurance division of an insurance company to cover future benefits and unsettled claims.

This item is a component of Reserves - Total (Insurance) (RVTI)

This item includes reserves attributed to a separate reinsurance division.

This item excludes:

1. Life benefits reserve (included in Reserves for Benefits - Life - Total [Insurance] [RVBTI])
2. Nonlife claims reserve (included in Reserves for Claims (Losses) - Nonlife [Insurance] [CRVNLI])
3. Sundry insurance reserves (included in Reserves - Sundry [Insurance] [RVSI])
4. Unearned premium reserve (included in Reserves for Unearned Premiums [Insurance] [RVUPI])

Reserves - Sundry (Insurance)

Mnemonic | Item number | Category    
--- | --- | --- 
RVSI | G126 | Financial Services 

This item is available for Insurance companies only.

This item represents all insurance reserves not classified as life benefits reserves, nonlife claims reserves, unearned premium reserves, or reinsurance reserves.

This item is a component of Reserves - Total (Insurance) (RVTI).

This item includes:

1. Deposits by policyholders
2. Dividends left on deposit
3. Other underwriting funds and provisions
4. Participation fund for the insurers
5. Policyholders’ funds left with the company
6. Reserve for dividends to policyholders
7. Reserves attributed to a separate international division
8. Reserves for business reported on a no-profit/no-loss basis
9. Technical provisions (investment pools)

This item excludes:
1. Life benefits reserve (included in Reserves for Benefits - Life - Total [Insurance] [RVBTI])
2. Nonlife claims reserve (included in Reserves for Claims [Losses] - Nonlife [Insurance] [CRVNL])
3. Reserves attributed to a separate reinsurance division (included in Reserves - Reinsurance [Insurance] [RVRI])
4. Unearned premium reserve (included in Reserves for Unearned Premiums [Insurance] [RVUPI])

**Japan** This item includes:
1. Underwriting reserve for compulsory automobile liability insurance
2. Underwriting reserve for earthquake insurance

**Reserves - Tax - Regulated**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RVTXR</td>
<td>G270</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**
This item represents reserves established for special purposes containing tax-deferred or tax privileged status.

This is a supplementary Balance Sheet item.

(This item contains a zero for countries not listed below.)

**Australia** This item includes accumulated allocations to tax-influenced reserves.

**Belgium** This item includes tax-exempt reserves (réserves immunisées).

**Finland** This item contains either a figure or a Not Available data code (@NA).

**France** For parent-only statements after 1987, this item includes:
1. Long-term capital gains (plus-values à long terme)
2. Reserves consequent upon fiscal legislation or tax-free provisions (provisions règlementées)
3. Reserves from long-term capital gains (réserves règlementées)

**Germany** This item includes:
1. Gains on sale of equipment
2. Overseas investment losses
3. Reserves for price fluctuation
4. Special depreciation

**Italy** This item contains either a figure or a Not Available data code (@NA).

**Japan** This item includes the effects of tax-regulated reserves on the Income Statement.

This item contains either a figure or a Not Available data code (@NA) for the following countries:

- Luxembourg
- Spain
- Norway
- Sweden
Financial Services definition
This item represents reserves established for special purposes containing tax-deferred or tax privileged status.

Austria  This item includes accumulated allocations to tax-influenced reserves.
Belgium  This item includes tax-exempt reserves (réserves immunisées).
France  For parent-only statements after 1987, this item includes:
   1. Long-term capital gains (plus-values à long terme)
   2. Reserves consequent upon fiscal legislation or tax-free provisions (provisions réglementées)
   3. Reserves from long-term capital gains (réserves réglementées)
Germany  This item includes:
   1. Gains on sale of equipment
   2. Overseas investment losses
   3. Reserves for price fluctuation
   4. Special depreciation
Japan  This item includes the effects of tax-regulated reserves on the Income Statement.

Reserves - Total (Insurance)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RVTI</td>
<td>G115</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.
This item represents all reserves maintained by an insurance company to cover life and nonlife policies.
This item is a component of Liabilities - Total (LT).
This item is the sum of:
   1. Reserves for Benefits - Life - Total (Insurance) (RVBTI)
   2. Reserves for Claims (Losses) - Nonlife (Insurance) (CRVNLI)
   3. Reserves for Unearned Premiums (Insurance) (RVUPI)
   4. Reserves - Reinsurance (Insurance) (RVRI)
   5. Reserves - Sundry (Insurance) (RVSI)

This item includes:
   1. Insurance provisions
   2. Insurance reserves
   3. Technical provisions/reserves

Reserves - Untaxed

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RVUTX</td>
<td>G145</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

Industrial definition
This item represents cumulative allocations from income to untaxed reserves reported as long-term liabilities on the Balance Sheet.
This item is a component of Liabilities - Total (LT).
This item excludes any reserves reported in the Shareholders’ Equity section.

This item contains a zero for countries not listed below.

**Austria**  This item excludes tax-influenced reserves (included in Tax-Regulated Reserves [RVTXR]).

**Finland**  This item includes:
1. Inventory reserve
2. Investment reserve
3. Operating reserve
4. Other untaxed reserves
5. Pension funding reserve

**Germany**  As companies adopt the Accounting Directives Law (*Bilanzrichtlinien-Gesetz*) from 1987 to 1990, these special reserves are eliminated from consolidated accounts and proportionately transferred to revenue reserves in the Shareholders’ Equity section (*Gewinnrücklagen*) and provision for deferred taxation (*Rückstellungen für latent Steuern*). This practice is not applied to parent company statements.

This item includes special items with reserve elements or (*continued*)tax-favored reserves (*Sonderposten mit Rücklageanteil*):
1. Reserves according to Article 35 of the Income Tax Guidelines (Rücklagen gemäß Abschnitt 35 Einkommensteuer-Richtlinien [EStR])
2. Reserves according to Section 1 of the Developing Countries Tax Law (Rücklagen gemäß § 1 Entwicklungsländer-Steuergesetz)
3. Reserves according to Section 3 of the Foreign Investment Law (Rücklagen gemäß § 3 Auslandsinvestitions gesetz)
4. Reserves according to Sections 6b and 7c of the Income Tax Law (Rücklagen gemäß § 6b und § 7c Einkommensteuergesetz [EStG])
5. Reserves according to Section 52, Article 5 of the Income Tax Law (Rücklagen gemäß § 52 Abschnitt 5 Einkommensteuergesetz [EStG])
6. Reserves according to Sections 74 and 80 of the Income Tax Regulations (Rücklagen gemäß § 74 und 80 Einkommensteuer-Durchführungs-Verordnung [EStDV])

**Japan**  This item excludes the effect of accumulated tax-allowed reserves on the Income Statement. From 1984 forward, this item and Appropriations to Untaxed Reserves (AUTXR) contain zeros. In prior years, these items may contain either numbers or zeros.

Some companies presenting parent company accounts continue to report untaxed reserves and the related effects on the Income Statement. For these companies, the relevant items may contain either numbers or zeros.

When reported, this Item includes:
1. Excess depreciation
2. Overseas investment loss
3. Overseas market development

**Norway**  This item includes:
1. Capital reserve
2. Classification reserve
3. Conditional tax-exempt allocations (betinget skattefrie avsetninger)
4. Consolidation fund (konsolideringsfond)
5. Extraordinary depreciation
6. Inventory tax reserve
7. Investment reserves (anleggsreserver)
8. Other tax-related reserves
9. Profits on conditional sales
10. Regional development fund (distriktstutbyggingsfond)
11. Reserve for environmental protection
Sweden This item includes:

1. Consolidation reserves
2. Depreciation in excess of plan (avskrivningar utöver plan)
3. Development reserves (förmyleselfonder)
4. Exchange risk reserves (valutakursreserver)
5. General/statutory and special investment reserves
6. Internal profit reserve
7. Inventory reserves (lagerreserver)
8. Renewal reserves
9. Reserves for contingencies
10. Statutory renewal reserves

Financial Services definition

This item represents cumulative allocations from income to untaxed reserves reported as long-term liabilities on the Balance Sheet.

This item is a component of Invested Capital (ICAPT) and Liabilities - Total (LT).

This item excludes any reserves reported in the Shareholders’ Equity section.

This item contains a zero for countries not listed below.

Austria This item excludes tax-influenced reserves (included in Tax-Regulated Reserves (RVTXR)

Finland This item includes:

1. Accumulated difference between fiscal and financial depreciation
2. Inventory reserve
3. Investment reserve
4. Operating reserve
5. Other untaxed reserves
6. Pension funding reserve

Germany As companies adopt the Accounting Directives Law (Bilanzrichtlinien-Gesetz) from 1987 to 1990, these special reserves are eliminated from consolidated accounts and proportionately transferred to revenue reserves in the Shareholders’ Equity section (Gewinnrücklagen) and provision for deferred taxation (Rückstellungen für latent Steuern). This practice is not applied to parent company statements.

This item includes special items with reserve elements or tax-favored reserves (Sonderposten mit Rücklageanteil):

1. Reserves according to Article 35 of the Income Tax Guidelines (Rücklagen gemäß Abschnitt 35 Einkommensteuer-Richtlinien [EStR])
2. Reserves according to Section 1 of the Developing Countries Tax Law (Rücklagen gemäß § 1 Entwicklungsländer-Steuergesetz)
3. Reserves according to Section 3 of the Foreign Investment Law (Rücklagen gemäß § 3 Auslandsinvestitionsgesetz)
4. Reserves according to Sections 6b and 7c of the Income Tax Law (Rücklagen gemäß § 6b und § 7c Einkommensteuergesetz [EStG])
5. Reserves according to Section 52, Article 5 of the Income Tax Law (Rücklagen gemäß § 52 Abschnitt 5 Einkommensteuergesetz [EStG])
6. Reserves according to Sections 74 and 80 of the Income Tax Regulations (Rücklagen gemäß § 74 und 80 Einkommensteuer-Durchführungs-Verordnung [EStDV])

Japan This item excludes the effect of accumulated tax-allowed reserves on the Income Statement. From 1984 forward, this item and Appropriations to Untaxed Reserves (AUTXR) contain zeros. In prior years, these Items may contain either numbers or zeros.
Some companies presenting parent company accounts (continued) continue to report untaxed reserves and the related effects on the Income Statement. For these companies, the relevant items may contain either numbers or zeros.

This item includes:
1. Excess depreciation
2. Overseas investment loss
3. Overseas market development

**Norway**

This item includes:
1. Capital reserve
2. Classification reserve
3. Conditional tax-exempt allocations (betinget skattefrie avsetninger)
4. Consolidation fund (konsolideringsfond)
5. Extraordinary depreciation
6. Inventory tax reserve
7. Investment reserves (anleggsreserver)
8. Other tax-related reserves
9. Profits on conditional sales
10. Regional development fund (distriksutbyggingsfond)
11. Reserve for environmental protection

**Sweden**

This item includes:
1. Consolidation reserves
2. Depreciation in excess of plan (avskrivningar utöver plan)
3. Development reserves (fömyelsefonder)
4. Exchange reserves (valutakursreserver)
5. General/statutory and special investment reserves
6. Internal profit reserve
7. Inventory reserves (lagerreserver)
8. Renewal reserves
9. Reserves for contingencies
10. Statutory renewal reserves

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**Reserves for Benefits**

**Reserves for Benefits - Life - Claims (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RVBCI</td>
<td>G110</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents the actuarial reserves maintained by the life segment of an insurance company to cover unsettled life insurance claims.

This item is a component of Reserves for Benefits - Life - Total (Insurance) (RVBTI).

This item includes:
1. Reserves for outstanding claims
2. Reserves for outstanding insurance benefits
3. Unpaid claims and claim expenses (life insurance)
This item excludes:

1. Dividend reserve (included in Reserves - Sundry [Insurance] (RVSI))
2. Life policy reserve (included in Reserves for Benefits - Life - Policy [Insurance] [RVBPI])
3. Nonlife claims reserve (included in Reserves for Claims [Losses] - Nonlife [Insurance] [CRVNLI])
4. Unearned premium reserve (included in Reserves for Unearned Premiums [Insurance] [RVUPI])

Reserves for Benefits - Life - Policy (Insurance)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RVBPI</td>
<td>G109</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents the actuarial reserves maintained by the life segment of an insurance company to cover future life insurance benefits.

This item is a component of Reserves for Benefits - Life - Total (Insurance) (RVBTI).

This item includes:

1. Future claims for life insurance
2. Future policy benefits
3. Life policy reserve
4. Reserve for future policy benefit

This item excludes:

1. Dividend reserve (included in Reserves - Sundry [Insurance] [RVSI])
2. Life claims reserve (included in Reserves for Benefits - Life - Claims [Insurance] [RVBCI])
3. Nonlife claims reserve (included in Reserves for Claims [Losses] - Nonlife [Insurance] [CRVNLI])
4. Unearned premium reserve (included in Reserves for Unearned Premiums [Insurance] [RVUPI])

Netherlands  This item includes capitalized interest rate rebates (when reported in the Liabilities section).

This item excludes capitalized interest rate rebates (when reported in the Assets section) (included in Deferred Charges [DC]).

Reserves for Benefits - Life - Total (Insurance)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RVBTI</td>
<td>G111</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents the actuarial reserves maintained by the life segment of an insurance company to cover unsettled life insurance claims and future life insurance benefits.

This item is a component of Reserves - Total (Insurance) (RVTI).

This item is the sum of:

1. Reserves for Benefits - Life - Claims (Insurance) (RVBCI)
2. Reserves for Benefits - Life - Policy (Insurance) (RVBPI)
This item includes:

1. Actuarial reserve (life insurance)
2. Insurance reserve (life insurance)
3. Life insurance funds (outstanding claims and provisions)
4. Long-term insurance funds
5. Policy and contract claims
6. Policy provisions/reserves
7. Provision for life insurance policy liabilities
8. Technical reserve (life insurance)

This item excludes:

1. Nonlife claims reserve (included in Reserves for Claims [Losses] - Nonlife [Insurance] [CRVNLI])
2. Other insurance reserves (included in Reserves - Sundry [Insurance] [RVSI])
3. Unearned premium reserve (included in Reserves for Unearned Premiums [Insurance] [RVUPI])

## Reserves for Claims

### Reserves for Claims (Losses) - Nonlife (Insurance)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>CRVNLI</td>
<td>G112</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for insurance companies only.

This item represents the reserves maintained by the nonlife segment of an insurance company to cover unsettled claims and losses incurred but not reported.

This item is a component of Reserves - Total (Insurance) (RVTI).

This item includes:

1. Benefit and loss reserves for nonlife insurance
2. Claims admitted or intimated but not paid
3. Claims equalization reserve
4. Claims reserve for nonlife insurance
5. Reserve for outstanding claims losses surrenders and refunds
6. Reserve premium for nonlife annuities
7. Unpaid claims and claim expenses for nonlife insurance

This item excludes:

1. Life benefits reserve (included in Reserves for Benefits - Life - Total [Insurance] [RVBTI])
2. Other insurance reserves (included in Reserves - Sundry [Insurance] [RVSI])
3. Unearned premium reserve (included in Reserves for Unearned Premiums [Insurance] [RVUPI])
Reserves for Credit Losses

Reserves for Credit Losses (Assets)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RCL</td>
<td>G48</td>
<td>Financial Services</td>
</tr>
<tr>
<td>RCLF</td>
<td>GF4</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item represents reserves set aside to absorb potential future losses in the loan portfolio. Determination of reserve amounts is based on loan experience, economic conditions, portfolio makeup, and management’s judgment.

This item is a component of Loans/Claims/Advances - Customers (LCACU).

This item includes:

1. Allowance for possible credit losses
2. Reserve for bad and doubtful debts attributed to loans
3. Reserve for credit losses attributed to less developed countries
4. Reserve for possible loan losses

This item excludes:

1. Allowance for bad and doubtful debts attributed to accounts receivable (netted against Accounts Receivable/Debtors - Total [ARTFS])
2. Reserve for credit losses reported in the Liabilities section (included in Provision - Credit Losses [Balance Sheet] [PVCL])

**Germany**  This item includes claims equalization funds (*Schwankungsruckstellung*).

**Spain**  This item includes technical provisions outstanding claims on direct insurance (*provisiones tecnicas para presetaciones - seguro directo*).

**Footnote Code**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IO</td>
<td>Includes other losses</td>
</tr>
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</table>

Reserves for Credit Losses (Jointly Operated Money Trusts)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RCLJMT</td>
<td>G461</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for Japanese trust banks only.

This item represents reserves set aside by a Japanese trust bank to counteract possible impairment of the principal of jointly operated money trusts.

This item is a component of Liabilities - Total (Jointly Operated Money Trusts) (LTJMT).
This item includes:

1. Reserve for possible impairment of principal
2. Reserve for possible loan losses

**Reserves for Unearned Premiums**

**Reserves for Unearned Premiums (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RVUPI</td>
<td>G113</td>
<td>Financial Services</td>
</tr>
<tr>
<td>RVUPIF</td>
<td>GF15</td>
<td>footnote</td>
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</tbody>
</table>

This item is available for insurance companies only.

This item represents the reserves maintained by an insurance company for recording premiums paid but not yet earned at yearend.

This item is a component of Reserves - Total (Insurance) (RVTI).

This item includes:

1. Premium reserves
2. Provision for premium refunds
3. Provision for unearned premiums
4. Reserve for unearned premiums
5. Reserve for unexpired insurance risk

This item excludes:

1. Life benefits reserve (included in Reserves for Benefits - Life - Total [Insurance] [RVBTI])
2. Nonlife claims reserve (included in Reserves for Claims [Losses] - Nonlife [Insurance] [CRVNLI])
3. Other insurance reserves (included in Reserves - Sundry [Insurance] [RVSI])

**Italy** This item may include non-life insurance for current risks (*assicurazioni contro i danni per rischi in corso*).

**Japan** Premium reserves may include the following (in addition to unearned premiums):

1. Reserve for compulsory automobile liability insurance
2. Reserve for earthquake insurance
3. Reserve for extraordinary loss

**Spain** This item includes technical provisions for current risks on direct insurance (*provisiones tecnicas para riesgos en curso-seguro directo*).

**Footnote Code**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>IV</td>
<td>Includes adjustment for additional premium reserves</td>
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</table>
Retained Earnings

**Retained Earnings**

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

**Industrial definition**

This item represents cumulative earnings of the company less total dividend distributions to shareholders and amounts allocated to other reserves. Due to the variety of accounting methods throughout the world, this item is often not reported as a pure figure. When possible, SPC estimates a retained earnings/earned surplus figure from the available information.

This item is a component of Shareholders’ Equity (SEQ).

This item includes the effects of, and is adjusted for:

1. Accumulated earnings/deficit
2. Appropriated retained earnings (including appropriation from retained earnings of mandatory redemption of liquidating over preferred at par)
3. Earned surplus/deficit
4. Partially appropriated net profit
5. Unrealized gain (loss) on investments
6. Value of common/ordinary treasury shares netted against retained earnings by the company

**Australia**

This item includes:

1. Associated companies’ reserves
2. General reserve
3. Revenue reserve

**Belgium**

This item usually contains a Combined Figure data code (@CF) for companies that do not report an international style of accounts.

**Canada**

This item includes:

1. Amounts due from employees for the exercise of stock options
2. Deferred compensation (when reported in the Shareholders’ Equity section)
3. Employee stock ownership plan shares held in trust
4. Issuable stock
5. Miscellaneous notes receivable (other than subscription stock receivables)
6. Noncorporate proprietorship
7. Notes receivable under restricted stock plan
8. Notes receivable under stock purchase plan
9. Notes receivable/unearned deferred compensation from leveraged employee stock ownership plans
10. Reacquired capital stock
11. Reserves for self-insurance (when reported in the Shareholders’ Equity section)
12. Reserves for shares to be issued (when reported in the Shareholders’ Equity section)
13. Residual of excess cost over carrying value for both preferred/preference and common/ordinary treasury stock (when it exceeds that of the capital surplus/share premium reserve account)
14. Stock options, warrants, and rights
15. Unappropriated retained earnings

This item excludes:
1. Reserve account for shares to be repurchased (included in Capital Surplus/Share Premium Reserve [CAPS])
2. Subscription stock receivables (included in Capital Surplus/Share Premium Reserve [CAPS])

**Finland**  This item includes unrestricted/free reserves.
This item excludes the current year’s unappropriated net profit from unrestricted/free reserves (included in Unappropriated Net Profit (Liabilities) [UNNPL]).

**France**  This item usually contains a Combined Figure data code (@CF) for companies that do not report an international style of accounts.

**Germany**  This item includes:
1. Free reserves (freie Rücklagen)
2. Reserves for special purposes (equipment reserves, foreign business reserves, etc.)
This item contains a Combined Figure data code (@CF) for companies that have not adopted the Accounting Directives Law (*Bilanzrichtlinien-Gesetz*) and do not report an international style of accounts.

**Japan**  This item may include or be equal to:
1. Legal reserves
2. Reserve surplus
3. Special depreciation reserve
4. Unappropriated retained earnings (not unappropriated net profit)
5. Voluntary reserve

**Malaysia**  This item includes:
1. Associated companies’ reserves
2. Revenue reserve

**Netherlands**  This item includes legal reserves.

**Norway**  This item includes unrestricted/free reserves.

**Sweden**  This item excludes the current year’s unappropriated net profit from unrestricted/free reserves (included in Unappropriated Net Profit [Liabilities] [UNNPL]).

**United Kingdom**  This item includes:
1. Profit and loss account
2. Related companies’ reserves

**United States**  This item includes:
1. Amounts due from employees for the exercise of stock options
2. Deferred compensation (when reported in the Shareholders’ Equity section)
3. Employee stock ownership plan shares held in trust
4. Issuable stock
5. Miscellaneous notes receivable (other than subscription stock receivables)
6. Noncorporate proprietorship
7. Notes receivable under restricted stock plan
8. Notes receivable under stock purchase plan
9. Notes receivable/unearned deferred compensation from leverage employee stock ownership plans
10. Reacquired capital stock
11. Reserves for self-insurance (when reported in the Shareholders’ Equity section)
12. Reserves for shares to be issued (when reported in Shareholders’ Equity section)
13. Residual of excess cost over carrying value for both preferred/preference and common/ordinary treasury stock (when it exceeds that of the capital surplus/share premium reserve account)
14. Stock options, warrants, and rights
15. Unappropriated retained earnings

This item excludes:

1. Reserve account for shares to be repurchased (included in Capital Surplus/Share Premium Reserve [CAPS])
2. Subscription stock receivables (included in Capital Surplus/Share Premium Reserve [CAPS])

**Financial Services definition**

This item represents the cumulative earnings of the company *less* total dividend distributions to shareholders and amounts allocated to other reserves. Due to the variety of accounting methods throughout the world, this item is often not reported as a pure figure. When possible, SPC estimates a retained earnings/earned surplus figure from the available information.

This item is a component of Reserves - Distributable - Total (RVDT).

This item includes the effects, and is adjusted for:

1. Accumulated earnings/deficit
2. Appropriated retained earnings
3. Distributable profit
4. Earned surplus/deficit
5. Partially appropriated net profit
6. Undistributed profits

This item excludes unappropriated net profit (included in Reserves Distributable - Other [RVDO]).

- **Australia** This item includes:
  1. Associated companies’ reserves
  2. General reserve
  3. Revenue reserve

- **Belgium** This item contains a Not Available data code (@NA) for companies that do not report an international style of accounts.

- **Denmark** This item contains a Not Available data code (@NA) for companies that do not report an international style of accounts.

- **Finland** This item includes unrestricted/free reserves.

- **France** This item usually contains a Not Available data code (@NA) for companies that do not report an international style of accounts.

- **Germany** This item usually contains a Not Available data code (@NA) for companies that do not report an international style of accounts.

This item includes free reserves (*freie Rücklagen*).

This item contains a Not Available data code (@NA) for companies that have not adopted the Accounting Directives Law (*Bilanzrichtlinien-Gesetz*) and do not report an international style of accounts.
Japan  This item may include or be equal to:
   1. Legal reserves
   2. Reserve surplus
   3. Special depreciation reserve
   4. Unappropriated retained earnings (not unappropriated net profit)
   5. Voluntary reserve

Malaysia  This item includes:
   1. Associated companies’ reserves
   2. Revenue reserve

Netherlands  This item includes legal reserves.

Norway, Sweden  This item usually contains a Not Available data code (@NA) for companies that do not report an international style of accounts.

United Kingdom  This item includes:
   1. Profit and loss account
   2. Related companies’ reserves

United States  This item includes retained earnings restricted by debt agreements.

Return on Assets

Return on Assets

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
</tr>
</thead>
<tbody>
<tr>
<td>ROA</td>
<td>(IB/@PAVG (AT, -1, 0)) * 100</td>
</tr>
</tbody>
</table>

Category: Industrial

Financial Services

This concept is Income Before Extraordinary Items divided by the average of the most recent two years of Assets - Total. This result is multiplied by 100.

Return on Assets - Bank/Insurance

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
</tr>
</thead>
<tbody>
<tr>
<td>BIROA</td>
<td>((IB + (((1 - (TXT/PI)) * XINT))/@PAVG (AT, -1, 0)))</td>
</tr>
</tbody>
</table>

This concept is an alternate Return on Assets definition for banks and insurance companies. This is the sum of Income Before Extraordinary Items plus the result of 1 minus Income Taxes - Total divided Pretax Income multiplied by Interest Expense - Total. This result is then divided by the average of the most recent two years of Assets - Total multiplied by 100.
## Return on Average Investment

### Return on Average Investment

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ROAI</td>
<td></td>
<td>(IB/@PAVG(ICAPT, -1,0)) * 100</td>
<td>Industrial, Financial Services</td>
</tr>
</tbody>
</table>

Return on Average Investment is Income Before Extraordinary Items, *divided by* the average of the most current year's Total Invested Capital and the prior year's Total Invested Capital. This is then *multiplied by* 100.

## Return on Commodity

### Return on Common Equity

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ROE</td>
<td></td>
<td>((IB - DVP - DVSCO)/@PAVG(CEQ, -1, 0)) * 100</td>
<td>Industrial, Financial Services</td>
</tr>
</tbody>
</table>

This concept is the *sum of* Income Before Extraordinary Items *minus* Dividends - Preferred minus Dividends - Share Capital - Other. This result is *divided by* the average of the most recent two years of Common/Ordinary Equity. The total is *multiplied by* 100.

## Return on Return on Invested Capital

### Return on Invested Capital

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ROI</td>
<td></td>
<td>(IB/ICAPT) * 100</td>
<td>Industrial, Financial Services</td>
</tr>
</tbody>
</table>

This concept is Income Before Extraordinary Items *divided by* Invested Capital *multiplied by* 100.
**Return on Total Equity**

Return on Total Equity

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ROET</td>
<td>IB/@ PAVG (SEQ, -1, 0)) *100</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This concept is Income Before Extraordinary Items divided by the average of the most recent two years of Shareholders’ Equity - Total multiplied by 100.

**Revaluation Reserve**

Revaluation Reserve

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RVLRV</td>
<td>G652</td>
<td>Industrial</td>
</tr>
<tr>
<td>REVRV</td>
<td>G187</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents the accumulated surplus from asset revaluations reported in the Shareholders’ Equity section.

This item is a component of Shareholders’ Equity (SEQ).

This item excludes unrealized gain (loss) on investments not reported in retained earnings.

**Canada** This item contains a zero.

**Denmark** This item includes:
1. Currency adjustments (kursregulering)
2. Write-ups (opskrivning)

**France** This item includes special revaluation provisions (provisions spéciales de réévaluation).

This item contains a zero for the following countries:

**Germany**

**Japan**

**United States**

**Financial Services definition**

This item represents the accumulated surplus from asset revaluations reported in the Shareholders’ Equity section.

This item is a component of Reserves - Nondistributable - Total (RVNT).

This item excludes unrealized security gain (loss) (included in Securities Gains [Losses] - Unrealized [SECU]).

**Canada** This item contains a zero.

**Denmark** This item includes extra reserve (ekstra reservefond).

**France** This item includes special revaluation provisions (provisions spéciales de réévaluation).
Spain This item includes restatement reserves (*reserva de regularización y actualización de balance*).

This item contains a zero for the following countries:

Germany | Japan | United States
---|---|---

**Revenue - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>REVT</td>
<td>G321</td>
<td>Industrial</td>
</tr>
<tr>
<td>REVTF</td>
<td>GF33</td>
<td>footnote</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item is the *equal* of Sales/Turnover (Net) (SALE).

**Financial Services definition**

This item represents the gross income received from all divisions of the company.

This item is a component of Pretax Income (PI).

This item is the sum of:

1. Commissions and Fees (Broker/Dealer) (CFBD)
2. Commissions and Fees (Real Estate) (CFERE)
3. Commissions and Fees - Other (CFO)
4. Development Revenue (Real Estate) (DVRRE)
5. Income - Other (Broker/Dealer) (IOBD)
6. Income - Other (Insurance) (IOI)
7. Income - Other (Real Estate) (IORE)
8. Insurance Premiums - Total (Insurance) (IPTI)
9. Interest and Dividend Income - Total (IDIT)
10. Investment Banking Income (IBKI)
11. Investment Income (Real Estate) (IIRE)
12. Investment Income - Total (Insurance) (IVI)
13. Investment Securities - Gain (Loss) - Total (ISGT)
14. Principal Transactions (PTRAN)
15. Revenue/Income - Sundry (RIS)
16. Trading/Dealing Securities - Gain (Loss) (TDSG)

This item includes:

1. Revenue from banking operations
2. Revenue from broker/dealer operations
3. Revenue from insurance operations
4. Revenue from nonfinancial services operations
5. Revenue from other financial services operations
6. Revenue/income from real estate operations
7. Sundry revenue
This item excludes:

1. Exceptional income (included Special Items [SPI])
2. Foreign exchange income (included in Foreign Currency Adjustment [FCA])
3. Provisions transferred from reserves (included in Provisions - Other [Net] [PVON])

**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>AG</td>
<td>Reflects adoption of Fresh-Start Accounting (applies to U.S. and Canadian companies only)</td>
</tr>
<tr>
<td>BA</td>
<td>Includes excise tax</td>
</tr>
<tr>
<td>BB</td>
<td>Includes other income or excludes some operating revenues</td>
</tr>
<tr>
<td>BC</td>
<td>Includes sales of leased departments</td>
</tr>
<tr>
<td>BS</td>
<td>Combination BA and BB</td>
</tr>
<tr>
<td>BT</td>
<td>Combination BB and BC</td>
</tr>
<tr>
<td>FG</td>
<td>Combination AC and BA</td>
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<tr>
<td>FH</td>
<td>Combination AC and BB</td>
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<tr>
<td>FJ</td>
<td>Combination AC and BC</td>
</tr>
<tr>
<td>FK</td>
<td>Combination AC and BS</td>
</tr>
</tbody>
</table>

**Revenue - Total - Interim**

- **Mnemonic**: REV TIS
- **Category**: Industrial

This item represents Revenue - Total 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 is the equal of Sales/Turnover (Net).

**Financial Services definition**

This item represents the gross income received from all divisions of the company.

This item is a component of Pretax Income.
This item is the sum of:

1. Commissions and Fees (Broker/Dealer)
2. Commissions and Fees (Real Estate)
3. Commissions and Fees - Other
4. Development Revenue (Real Estate)
5. Income - Other (Broker/Dealer)
6. Income - Other (Insurance)
7. Income - Other (Real Estate)
8. Insurance Premiums - Total (Insurance)
9. Interest and Dividend Income - Total
10. Investment Banking Income
11. Investment Income (Real Estate)
12. Investment Income - Total (Insurance)
13. Investment Securities - Gain (Loss) - Total
14. Principal Transactions
15. Revenue/Income - Sundry
16. Trading/Dealing Securities - Gain (Loss)

This item includes:

1. Revenue from banking operations
2. Revenue from broker/dealer operations
3. Revenue from insurance operations
4. Revenue from nonfinancial services operations
5. Revenue from other financial services operations
6. Revenue/income from real estate operations
7. Sundry revenue

This item excludes:

1. Exceptional income (included Special Items)
2. Foreign exchange income (included in Foreign Currency Adjustment)
3. Provisions transferred from reserves (included in Provisions - Other [Net])

**Revenue - Total - Preliminary**

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

This item represents Revenue - Total 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.

**Industrial definition**

This item is the *equal* of Sales/Turnover (Net).

**Financial Services definition**

This item represents the gross income received from all divisions of the company.

This item is a component of Pretax Income.
This item is the sum of:

1. Commissions and Fees (Broker/Dealer)
2. Commissions and Fees (Real Estate)
3. Commissions and Fees - Other
4. Development Revenue (Real Estate)
5. Income - Other (Broker/Dealer)
6. Income - Other (Insurance)
7. Income - Other (Real Estate)
8. Insurance Premiums - Total (Insurance)
9. Interest and Dividend Income - Total
10. Investment Banking Income
11. Investment Income (Real Estate)
12. Investment Income - Total (Insurance)
13. Investment Securities - Gain (Loss) - Total
14. Principal Transactions
15. Revenue/Income - Sundry
16. Trading/Dealing Securities - Gain (Loss)

This item includes:

1. Revenue from banking operations
2. Revenue from broker/dealer operations
3. Revenue from insurance operations
4. Revenue from nonfinancial services operations
5. Revenue from other financial services operations
6. Revenue/income from real estate operations
7. Sundry revenue

This item excludes:

1. Exceptional income (included Special Items)
2. Foreign exchange income (included in Foreign Currency Adjustment)
3. Provisions transferred from reserves (included in Provisions - Other [Net])

**Revenue/Income - Sundry**

**Revenue/Income - Sundry**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>RIS</td>
<td>G318</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents other revenue/income not classified elsewhere and not allocated to insurance, broker/dealer, or real estate operations.

This item is a component of Income - Noninterest - Total (Bank) (INITB) and Revenue - Total (REVT).
This item includes:

1. Capitalized interest
2. Dividends received from permanent investments
3. Equity in earnings of permanent investments
4. Gains (losses) on disposition of tangible fixed assets (unless classified as exceptional income)
5. Income from operating leases
6. Nonfinancial service revenue
7. Bank and banking related revenue/income not allocated to another bank revenue component
8. Gain (loss) on disposition of investment properties for Real Estate companies (unless classified as exceptional income)

This item excludes:

1. Exceptional income (included Special Items [SPI])
2. Foreign exchange income (included in Foreign Currency Adjustment [FCA])
3. Other income from broker/dealer activities (included in Income - Other [Broker/Dealer] [IOBD])
4. Other income from insurance activities (included in Income - Other [Insurance] [IOI])
5. Other income from real estate activities (included in Income - Other [Real Estate] [IORE])
6. Provisions transferred from reserves (included in Provisions - Other [Net] [PVON])

Risk-Adjusted Capital Ratio

Risk-Adjusted Capital Ratio: Combined Tier 1 and Qualifying Tier 2

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>CAPR3</td>
<td>G743</td>
<td>Financial Services</td>
</tr>
<tr>
<td>CAPRF</td>
<td>GF50</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item is available for banks only.

This item represents the combined core and supplementary capital ratio calculation established for banks by the 1988 Basle Accord for reporting risk-adjusted capital adequacy. These guidelines assign risk to bank assets and supplementary Balance Sheet items for the purpose of calculating capital ratios. Interim calculation guidelines have been established effective for 1990 that are less stringent than the final guidelines effective for 1992. The ratio based on 1992 criteria is collected in this item when reported. This item represents unscaled data collected as an actual percentage, as reported by the company, carried to three decimal places. It is not reported prior to the 1989 reporting period.

Tier 1 Capital Calculation

Common shareholders’ equity plus noncumulative preferred stock plus minority interest minus goodwill minus 50 percent investment in certain subsidiaries

This item may include supplementary Tier 2 capital (up to 25 percent of Tier 1 capital prior to 1990 and up to 10 percent of Tier 1 capital prior to 1992).

Tier 2 Capital Calculation

Cumulative preferred stock plus qualifying debt plus qualifying allowance for credit losses minus 50 percent investment in certain subsidiaries

The allowance for credit losses cannot exceed 1.50 percent of risk-adjusted assets for 1990 and 1.25 percent for 1992.
Minimum Interim and Final Ratio Targets

<table>
<thead>
<tr>
<th>Tier</th>
<th>1990</th>
<th>1992</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tier 1</td>
<td>3.625%</td>
<td>4.000%</td>
</tr>
<tr>
<td>Tier 1 &amp; Tier 2</td>
<td>7.250%</td>
<td>8.000%</td>
</tr>
</tbody>
</table>

The Tier 2 ratio cannot exceed the Tier 1 ratio in meeting the minimum combined ratio requirement.

Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TJ</td>
<td>Reported using 1990 calculation standards</td>
</tr>
</tbody>
</table>

Risk-Adjusted Capital Ratio: Tier 1

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>CAPR1</td>
<td>G741</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for banks only.

This item represents the core capital ratio calculation established for banks by the 1988 Basle Accord for reporting risk-adjusted capital adequacy. Interim calculation guidelines have been established effective for 1990 that are less stringent than the final guidelines effective for 1992. The ratio based on 1992 criteria is collected in this item when reported. This item represents unscaled data collected as an actual percentage, as reported by the company, carried to three decimal places. It is not reported prior to the 1989 reporting period.

Tier 1 Capital Calculation

Common shareholders’ equity plus noncumulative preferred stock plus minority interest minus goodwill minus 50 percent investment in certain subsidiaries

This item may include supplementary Tier 2 capital (up to 25 percent of Tier 1 capital prior to 1990 and up to 10 percent of Tier 1 capital prior to 1992).

Minimum Interim and Final Ratio Targets

<table>
<thead>
<tr>
<th>Tier</th>
<th>1990</th>
<th>1992</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tier 1</td>
<td>3.625%</td>
<td>4.000%</td>
</tr>
</tbody>
</table>

Risk-Adjusted Capital Ratio: Tier 2

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>CAPR2</td>
<td>G742</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is available for banks only.

This item represents the supplementary capital ratio calculation established for banks by the 1988 Basle Accord for reporting risk-adjusted capital adequacy. Interim calculation guidelines have been established effective for 1990 that are less stringent than the final guidelines effective for 1992. The ratio based on 1992 criteria is collected in this item when reported. This item represents unscaled data collected as an
actual percentage, as reported by the company, carried to three decimal places. It is not reported prior to the 1989 reporting period.

**Tier 2 Capital Calculation**

Cumulative preferred stock *plus* qualifying debt *plus* qualifying allowance for credit losses *minus* 50 percent investment in certain subsidiaries

The allowance for credit losses cannot exceed 1.50 percent of risk-adjusted assets for 1990 and 1.25 percent for 1992.

**Minimum Interim and Final Ratio Targets**

<table>
<thead>
<tr>
<th>Tier</th>
<th>1990</th>
<th>1992</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tier 1</td>
<td>3.625%</td>
<td>4.000%</td>
</tr>
<tr>
<td>Tier 1 &amp; Tier 2</td>
<td>7.250%</td>
<td>8.000%</td>
</tr>
</tbody>
</table>

The Tier 2 ratio cannot exceed the Tier 1 ratio in meeting the minimum combined ratio requirement.
‘S’ Data Definitions

Sale of Fixed Assets

Sale of Fixed Assets - (Gain)/Loss (FOF)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SPPCH</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 (gain) loss resulting from the sale or disposal of tangible fixed assets, reported on the Cash Flow Statement.

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

This item excludes:

1. Unrealized (gains) losses on the sale of property, plant and equipment
2. Write-down, write-offs, or impairment in value of tangible fixed assets

This item contains a Combined Figure (@CF) data code when gains or losses on the sale of tangible fixed assets are not reported on the Statement of Cash Flows but are disclosed on the Income Statement.

Sale of Fixed Assets (Tangible) and Sale of Investments - Disposals - Gain (Loss)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number (for North America)</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SPPIV</td>
<td>G664</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents the gain (loss) resulting from the sale or disposal of assets.

Format codes 1-3, 5-7

This item is a component of Funds From Operations - Total (FOPT) on all but one type of Flow of Funds Statement. On a Statement of Cash Flows (Format Code = 7), this item is a component of Operating Activities - Net Cash Flow (OANCF).

When presented in a Funds From Operations or an Operating Activities section, this item includes:

1. Gain (loss) on sale of all other assets
2. Gain (loss) on sale of long- and short-term investments
3. Gain (loss) on sale of minority interest
4. Gain (loss) on sale or disposal of businesses’ subsidiaries or divisions (when not classified as discontinued operations)
5. Realized gain (loss) on sale of tangible fixed assets

This item excludes:

1. Gain (loss) of unconsolidated subsidiaries
2. Gain (loss) resulting from extraordinary items or discontinued operations
3. Gain (loss) allocated to minority interest
4. Items other than a gain (loss)
5. Provision for loss on accounts receivable
6. Provision to reduce the carrying value of assets
7. Unrealized gain (loss) on sale of property, plant, and equipment
8. Write-downs, write-offs, or impairments in value of assets

This item contains a Combined Figure data code (@CF) when:

1. Gain (loss) on sale of assets is combined with other items reported in the Operating Activities or Operations section
2. Gain (loss) on sale of assets is not reported in the Operating Activities or Operations section, but is reported in another section
3. Gain (loss) on sale of assets relating to continuing operations is combined with gain (loss) applying to discontinued operations

Canada, United States

This item contains a Not Available data code (@NA) prior to 1987.

**Format codes 10 and 11**

This item is a component of Operating Activities - Net Cash Flow (OANCF) on the Rest of World Cash Flow Statement by Activity (Format Code 10).

This item is a component of Source of Funds - Total (FSRCT) on the Rest of World Cash Flow Statement by Source and Use (Format Code 11).

This item includes:

1. Profit (loss) on the sale of tangible fixed assets
2. Gain (loss) on the sale of intangible assets
3. Gain (loss) on the sale of investment securities
4. Gain (loss) on the sale of shares in related companies

This item contains a Combined Figure data code (@CF) when gains or losses on sales of fixed assets and investments are reported outside of the Operating Activities section or on the Income Statement.

**Sale of Investments**

**Sale of Investments**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SIV</td>
<td>G671</td>
<td>Industrial</td>
</tr>
<tr>
<td>SIVF</td>
<td></td>
<td>Footnote</td>
</tr>
</tbody>
</table>

This item represents a source of funds from the sale of investments.

This item includes:

1. Decrease in long-term receivables
2. Reclassification of long-term investments to current assets
3. Sale of investments in unconsolidated subsidiaries

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

This item is a component of Sources of Funds - Total (FSRCT) 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 Activity (Format Code = 6).
This item is a component of Financing Activities - Net Cash (FINCF) 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 excludes:

1. Additional investment in the company (when the company is already consolidated)
2. Changes in notes receivable relating to shareholders’ equity

This item contains a Combined Figure data code (@CF) when:

1. Increase in investments is reported net of decrease in investments
2. Sale of Investments is combined with another item within or outside the Investing Activities section on a Statement of Cash Flows (Format Code = 7)
3. Sale of Investments is combined with another item in a Sources of Funds section on 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)

Format code 10

This item is a component of Investing Activities - Net Cash Flow (IVNCF).

This item contains a Combined Figure data code (@CF) when:

1. Increases in investments are reported net of decreases. The combined total is included in Investments - Increase (IVCH)
2. Changes in long-term investments are reported outside the Investing Activities section, or the Balance Sheet reports a change between the current and prior years

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>

Sale of Property, Plant, and Equipment

Sale of Property, Plant, and Equipment

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SPPE</td>
<td>G669</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents funds received from the sale of property, plant, and equipment.

This item is a component of Funds From Operations - Total (FOPT) on all but one type of Flow of Funds Statement. On a Statement of Cash Flows (Format Code = 7), this item is a component of Operating Activities - Net Cash Flow (OANCF).
When presented outside a Funds From Operations or an Operating Activities section, this item includes:

1. Book value of fixed assets sold
2. Decrease in funds for construction
3. Disposal of fixed assets from discontinued operations (when reported after total funds from operations)
4. Gain (loss) on disposition of property, plant, and equipment (when reported after total funds from operations)
5. Sale and/or retirement of fixed assets
6. Transfer of tangible fixed assets to inventory accounts

This item contains a Combined Figure data code (@CF) when:

1. Capital expenditures are reported net of the sale of tangible fixed assets and/or the figure for tangible fixed assets is presented in the Uses of Funds or Operations sections
2. Sale of assets is reported but no breakout is available for sale of tangible fixed assets
3. Sale of consolidated subsidiary is reported but no breakout is available for sale of tangible fixed assets
4. Sale of tangible fixed assets 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), or a Cash Statement Classified by Activity (Format Code = 3)
5. Sale of tangible fixed assets is combined with another item within or outside the Investing Activities section on the Statement of Cash Flows (Format Code = 7)

### Sale of Tangible Fixed Assets

**Sale of Tangible Fixed Assets (FOF)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>STFIXA</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
<tr>
<td>STFIXAF</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 tangible fixed assets, reported on the Cash Flow Statement.

This item is a component of Capital Expenditure and Financial Investment - Net Cash Flow (CAPXFI).

This item contains a Combined Figure (@CF) data code when:

1. Purchases of fixed assets are reported net of sales. The combined total is included in Capital Expenditures (CAPX)
2. Disposals of tangible fixed assets 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>

### Sales Percentage Change
### Sales Percentage Change - 1 Year

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SALECHG1</td>
<td></td>
<td>((REV/REV[-1]) -1)*100</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

This item represents Revenue - Total divided by the previous year value of Revenue - Total minus one (1). This total is multiplied by 100.

### Sales Percentage Change - 10 Years

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SALECHG10</td>
<td></td>
<td>((REV/REV[-10]) -1)*100</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

This item represents Revenue - Total divided by the value from 10 years ago of Revenue - Total minus one (1). This total is multiplied by 100.

### Sales Percentage Change - 3 Years

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SALECHG3</td>
<td></td>
<td>((REV/REV[-3]) -1)*100</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

This item represents Revenue - Total divided by the value from three years ago of Revenue - Total minus one (1). This total is multiplied by 100.

### Sales Percentage Change - 5 Years

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SALECHG5</td>
<td></td>
<td>((REV/REV[-5]) -1)*100</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

This item represents Revenue - Total divided by the value from five years ago of Revenue - Total minus one (1). This total is multiplied by 100.
Sales/Turnover

Sales/Turnover (Net)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SALE</td>
<td>G608</td>
<td>Industrial</td>
</tr>
<tr>
<td>SALEF</td>
<td>GF53</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item represents gross sales reduced by cash discounts, trade discounts, returned sales, excise taxes, and value-added taxes and allowances for which credit is given to customers.

This item is a component of Operating Income (OPINC).

This item includes:

1. Advertising companies’ net sales or commissions earned
2. Airline companies’ net mutual aid assistance and federal subsidies
3. Any external operating revenue source expected to continue for the life of the company
4. Equipment rental income
5. Franchise fees
6. Hospitals’ sales net of provision for contractual allowances
7. Leasing companies’ rental or leased income
8. License fees
9. Management fees
10. Retail companies’ sales of leased departments (when corresponding expenses are reported in the Income Statement and no breakout is available)
11. Royalty income (when included in operating revenues)
12. Shipping companies’ operating differential subsidies and income on reserve fund securities (when a breakout is available)

This item excludes:

1. Capitalized costs (included in Capitalized Costs [CAPCST] for companies using Income Statement Model Number 02 [Purchases Format])
2. Effects of excise taxes and value-added taxes (when not reported on the Income Statement) (included in Cost of Goods Sold [COGS] or Operating Expense - Other [XOPRO])
3. Equity in earnings of unconsolidated subsidiaries (included in Nonoperating Income [Expense] - Other [NOPIO])
4. Interest income (included in Interest and Related Income [IDIT])
5. Nonoperating income (included in Nonoperating Income [Expense]- Other [NOPIO])
6. Other operating income (included in Nonoperating Income [Expense] - Other [NOPIO])
7. Rental income (included in Nonoperating Income [Expense] - Other [NOPIO])

Japan This item includes sales less sales discounts and sales returns.

This item is provided by TOYO KEIZAI, Inc.

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>AG</td>
<td>Reflects adoption of Fresh-Start Accounting (applies to U.S. and Canadian companies only)</td>
</tr>
<tr>
<td>BA</td>
<td>Includes excise tax</td>
</tr>
</tbody>
</table>
Savings Due to Common/Ordinary Stock Equivalents

Savings Due to Common/Ordinary Stock Equivalents

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSTKE</td>
<td>G387</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

Industrial definition

This item represents expense associated with securities classified as common/ordinary stock equivalents that would not have been paid when the securities had been converted into common/ordinary stock.

Common/ordinary stock equivalents include securities such as stock options and warrants, convertible debt, and convertible stock. These securities are designated as common stock equivalents at the time of their issuance.

This is a supplementary Income Statement item.

This item contains a Not Available data code (@NA) for countries not listed below.

Canada, United States

This item includes:

1. After-tax interest expense on convertible debt
2. After-tax interest from convertible debt retirement
3. After-tax interest from investments made with proceeds from conversion of options and warrants
4. Preferred/preference dividends on convertible preferred/preference stock listed as common/ordinary stock equivalents

Financial Services definition

This item represents expense associated with securities classified as common/ordinary stock equivalents that would not have been paid when the securities had been converted into common/ordinary stock.

Common/ordinary stock equivalents include securities such as stock options and warrants, convertible debt, and convertible stock. These securities are designated as common stock equivalents at the time of their issuance.
This item includes:

1. After-tax interest earned from investments made with proceeds from conversion of options and warrants
2. After-tax interest expense on convertible debt classified as common/ordinary stock equivalents
3. After-tax interest saved from retirement of debt with proceeds from the conversion of options and warrants
4. Preferred/preference dividends on convertible preferred/preference stock classified as common/ordinary stock equivalents

**United States** A company is required to include common/ordinary stock equivalents in the calculation of earnings per share when their inclusion negatively impacts the per share future by three percent or more.

### Securities

**Securities (Jointly Operated Money Trusts)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SJMT</td>
<td>G456</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for Japanese trust banks only.

This item represents the amount of funds from jointly operated money trusts of a Japanese trust bank invested in securities.

**Securities (Loan Trusts)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SLT</td>
<td>G466</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for Japanese trust banks only.

This item represents the amount of funds from loan trusts of a Japanese trust bank invested in securities.

**Securities (Trust Account)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>ST</td>
<td>G434</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for Japanese trust banks only.

This item represents investment securities attributed to the trust account assets of a Japanese trust bank. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.
This item includes:
1. Corporate bonds
2. Corporate stocks
3. Foreign securities
4. Local government bonds (municipals)
5. National government bonds
6. Other securities
7. Securities held in custody accounts

**Securities as a Percentage of Total Assets**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SA</td>
<td>IVAO/AT*100</td>
<td></td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents Investments and Assets - Other divided by Assets - Total multiplied by 100.

**Securities Borrowed and Deposited by Customers**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SBDC</td>
<td>G158</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for brokers/dealers only.

This item represents the company’s liability for the securities borrowed to secure temporary loans for margin transactions and the securities deposited by customers as collateral for margin and futures transactions.

This item is a component of Liabilities - Total (LT).

**Securities Gains (Losses) - Unrealized**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SECU</td>
<td>G188</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents equity reserves for accumulated net unrealized securities gains and losses.

This item is a component of Reserves - Nondistributable - Total (RVNT).

This item includes unrealized capital gains (losses) on investments.

This item excludes revaluation reserves (included in Revaluation Reserve [REVRV]).

**France** This item includes:
1. Legal reserve for long-term capital gains (réserve légale des plus values à long terme)
2. Special reserve for long-term capital gains (réserve légale des plus values à long terme)

**Securities Held for Trust Accounts (Trust Account)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SHTAT</td>
<td>G435</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for Japanese trust banks only.
This item represents investment securities managed for trust accounts of a Japanese trust bank. Japanese Trust Law requires that the trust accounts be segregated and administered separately from commercial banking accounts.

**Securities in Custody**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SC</td>
<td>G97</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for brokers/dealers only.

This item represents the securities borrowed from finance companies for use as temporary collateral for loans and the securities deposited by customers as collateral for margin and futures transactions. Temporary collateral is available for a term of less than one year.

This item excludes:

1. Investment securities (included in Investment Securities - Total [IST])
2. Securities inventory (included in Trading/Dealing Account Securities - Total [TDST])
3. Securities owned (included in Trading/Dealing Account Securities - Total [TDST])
4. Trading securities (included in Trading/Dealing Account Securities - Total [TDST])

**Securities in Trust (Trust Account)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SCTT</td>
<td>G448</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for Japanese trust banks only.

This item represents the value of securities in trust included in the trust account of a Japanese trust bank. This custodial trust manages marketable securities placed in trust with the trust bank. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Liabilities - Total (Trust Account) (LTT).

**Securities Investment Trusts (Trust Account)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SITT</td>
<td>G446</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for Japanese trust banks only.

This item represents the value of securities investment trusts included in the trust account of a Japanese trust bank. This custodial trust is managed under the direction of investment trust management companies (usually subsidiaries of Japanese securities companies). Funds received for the trust are invested in securities and the trust bank has no discretionary management control over the funds. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Liabilities - Total (Trust Account) (LTT).
Securities Lent (Trust Account)

Mnemonic  Item Number  Category
SCLT    G436  Financial Services

This item is for Japanese trust banks only.
This item represents loaned investment securities attributed to the trust account assets of a Japanese trust bank. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.
This item includes securities pledged.

Securities Sold Not Yet Purchased

Mnemonic  Item Number  Category
SSNP  G157  Financial Services

This item is for brokers/dealers only.
This item represents liabilities for securities sold to customers for which payment has been received. The seller must deliver the purchased securities within one week of the purchase date.
This item is a component of Liabilities - Total (LT).

SE دول Code

The Stock Exchange Daily Official List (SE دول) identifies issues. This code is established by the International Stock Exchange in London and is used primarily for issues listed outside of North America. Due to its visibility in international markets and its usefulness in serving as a link to other databases, we present this code as a separate item.

When the issue trades on more than one exchange, the SEDOL Code is the same as the corresponding SEDOL Code on the exchange. Changes in the code may reflect a change in a company’s fundamental line of business. When a change in par value results in a new SEDOL Code assignment, the SEDOL reflects both the issue's inactivation and a new issue with a cross-reference back to its predecessor issue. Not all issues are assigned a SEDOL Code.

The SEDOL Code contains seven digits. The first digit of the code contains a geographical component as defined below:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Security quoted in the United Kingdom or Ireland</td>
</tr>
<tr>
<td>2</td>
<td>Security quoted in North or South America</td>
</tr>
<tr>
<td>4</td>
<td>Security quoted in Europe</td>
</tr>
<tr>
<td>6</td>
<td>Security quoted elsewhere (Rest of World)</td>
</tr>
</tbody>
</table>

We retain inactive issues on the database where appropriate but they are not updated.
Selling, General, and Administrative Expense

Selling, General, and Administrative Expense

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XSGA</td>
<td>G612</td>
<td>Industrial</td>
</tr>
<tr>
<td>XSGAF</td>
<td>GF55</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item represents the aggregate amount of all indirect operating costs incurred to secure operating income.

This item is a component of Operating Expense (XOPR) on Income Statement Model Numbers 01 and 05.

This item excludes depreciation allocated to Selling, General, and Administrative Expense (included in Depreciation of Fixed Assets (Tangible) (DFXA)).

This item contains a Not Available data code (@NA) on Income Statement Model Numbers 02, 03, and 04.

Canada

When reported separately, this item includes:

1. Advertising expense
2. Amortization of research and development costs (including software costs)
3. Bad debt expense (provision for doubtful account)
4. Commissions
5. Directors’ fees and remuneration
6. Distribution expense
7. Engineering expense
8. Extractive industries’ carrying charges on nonproducing properties, delay rentals, drilling program marketing expense, lease rentals or expense, exploration expense, research and development expense, and geological and geophysical expense
9. Foreign currency adjustments
10. Freight-out expense
11. Indirect costs
12. Lease expense
13. Marketing expense
14. Operating expense (when there is no selling, general, and administrative expense)
15. Parent company charges for administrative services
16. Pension, retirement, profit sharing, provision of bonus and stock options, employee insurance, and other employee benefit expenses (for nonmanufacturing companies)
17. Research and development expense
18. Software expense
19. Strike expense

Japan

This item includes selling, general and administrative expenses less depreciation, amortization and research and development expense allocated to SGA.

This item is provided by TOYO KEIZAI, Inc.

United Kingdom

This item includes finance lease charges (when a breakout from interest expense is available) on an Income Statement Model Number 01.
United States When reported separately, this item includes:

1. Advertising expense
2. Amortization of research and development costs (including software costs)
3. Bad debt expense (provision for doubtful accounts)
4. Commissions
5. Directors’ fees and remuneration
6. Distribution expense
7. Engineering expense
8. Extractive industries’ carrying charges on nonproducing properties, delay rentals, drilling program marketing expense, lease rentals or expense, exploration expense, research and development expense, and geological and geophysical expense
9. Foreign currency adjustments
10. Freight-out expense
11. Indirect costs
12. Lease expense
13. Marketing expense
14. Operating expense (when there is no selling, general, and administrative expense)
15. Parent company charges for administrative services
16. Pension, retirement, profit sharing, provision of bonus and stock options, employee insurance, and other employee benefit expenses (for nonmanufacturing companies)
17. Research and development expense
18. Software expense
19. Strike expense

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>

Separate Account Assets

This item is for insurance companies only.

This item represents the assets associated with special funds maintained to meet specific investment objectives. Benefits from these funds accrue directly to the policyholders and all investment risk lies solely with them. These assets are segregated and are not subject to claims from any other business of the company.
Separate Account Liabilities

This item is for insurance companies only.

This item represents the policyholders’ equity in special funds maintained to meet specific investment objectives. Benefits from these funds accrue directly to the policyholders and all investment risk lies solely with them. The company has no investment risk with these funds and the liabilities are segregated on the Balance Sheet.

This item is a component of Liabilities - Total (LT).

Share Capital

Share Capital - Other

Industrial definition

This item represents the stated value of capital not classified as common/ordinary capital, preferred/preference capital, or participation rights certificates.

This item is a component of Shareholders’ Equity (SEQ).

This item includes:
1. Founders’ shares
2. Government investment funds paid (when reported in the Shareholders’ Equity section)
3. Shares designed for capital appreciation rather than a share of earnings (accumulation shares)
4. Special stock not convertible into common/ordinary stock

This item is not available for fiscal periods ending prior to June 1994.

Canada, United States This item contains a zero.

Japan This item includes capital in excess of par value as stated under Commercial Code 293-3-2

This item is provided by TOYO KEIZAI, Inc.

Financial Services definition

This item represents the stated value of capital not classified as common/ordinary capital, preferred/preference capital, or participation rights certificates.

This item is a component of Shareholders’ Equity - Total (SEQ).
This item includes:

1. Founders’ shares
2. Government investment funds paid (when reported in the Shareholders’ Equity section)
3. Shares designed for capital appreciation rather than a share of earnings (accumulation shares)
4. Special stock not convertible into common/ordinary stock

**Share Capital Transactions - Other (FOF)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SHRCAP</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 (outflow) inflow of cash or funds resulting from share capital transactions other than equity stock, reported on the Cash Flow Statement.

This item is a component of Financing Activities - Net Cash Flow (FINCF).

**Shareholder’s Equity**

**Shareholders’ Equity - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SEQ</td>
<td>G193</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents common/ordinary and preferred/preference shareholders’ interest in the company and any reserves reported in the Shareholders’ Equity section.

This item is a component of Assets - Total/Liabilities and Shareholders’ Equity - Total (AT).

This item is the *sum* of:

1. Capital Surplus/Share Premium Reserve (CAPS)
2. Common Stock (CSTK)
3. Cumulative Translation Adjustment (TRANSA)
4. Equity Reserves - Other (ERO)
5. Participation Rights Certificates (PRC)
6. Preferred Stock - Total (PSTK)
7. Retained Earnings (RE)
8. Revaluation Reserve (RVLRV)
9. Share Capital - Other (SCO)
10. Unappropriated Net Profit (Shareholders’ Equity) (UNNP)

*less:*

1. Treasury Stock - All Capital - Total (TSTK)

This item excludes minority interest (included in Minority Interest (Balance Sheet) [MIB]).
Financial Services definition

This item represents common/ordinary and preferred/preference shareholders’ interest in the company and any reserves reported in the Shareholders’ Equity section.

This item is a component of Invested Capital (ICAPT) and Liabilities and Shareholders’ Equity - Total (LSE).

This item is the sum of:

1. Capital Surplus/Share Premium Reserve (CAPS)
2. Common Stock (CSTK)
3. Cumulative Translation Adjustment (TRANSA)
4. Equity Reserves - Total (RVEQT)
5. Participation Rights Certificates (PRC)
6. Preferred Stock - Total (PSTK)
7. Share Capital - Other (SCO)

less:

1. Treasury Stock - All Capital - Total (TSTK)

This item excludes minority interest (included in Minority Interest (MIB)).

Shareholders’ Equity - Total - Interim

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SEQIS</td>
<td>G193</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

This item represents Shareholders’ Equity 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 common/ordinary and preferred/preference shareholders’ interest in the company and any reserves reported in the Shareholders’ Equity section.

This item is a component of Assets - Total/Liabilities and Shareholders’ Equity - Total (AT).

This item is the sum of:

1. Capital Surplus/Share Premium Reserve (CAPS)
2. Common Stock (CSTK)
3. Cumulative Translation Adjustment (TRANSA)
4. Equity Reserves - Other (ERO)
5. Participation Rights Certificates (PRC)
6. Preferred Stock - Total (PSTK)
7. Retained Earnings (RE)
8. Revaluation Reserve (RVLRV)
9. Share Capital - Other (SCO)
10. Unappropriated Net Profit (Shareholders’ Equity) (UNNP)

less:

1. Treasury Stock - All Capital - Total (TSTK)
This item excludes minority interest (included in Minority Interest (Balance Sheet) [MIB]).

**Financial Services definition**

This item represents common/ordinary and preferred/preference shareholders’ interest in the company and any reserves reported in the Shareholders’ Equity section.

This item is a component of Invested Capital (ICAPT) and Liabilities and Shareholders’ Equity - Total (LSE).

This item is the sum of:

1. Capital Surplus/Share Premium Reserve (CAPS)
2. Common Stock (CSTK)
3. Cumulative Translation Adjustment (TRANSA)
4. Equity Reserves - Total (RVEQT)
5. Participation Rights Certificates (PRC)
6. Preferred Stock - Total (PSTK)
7. Share Capital - Other (SCO)

less:

1. Treasury Stock - All Capital - Total (TSTK)

This item excludes minority interest (included in Minority Interest (MIB)).

**Shareholders’ Equity - Total - Preliminary**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
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</thead>
<tbody>
<tr>
<td>SEQPS</td>
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<td>Industrial</td>
</tr>
<tr>
<td></td>
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<td>Financial Services</td>
</tr>
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</table>

This item represents Shareholders’ Equity 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 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 common/ordinary and preferred/preference shareholders’ interest in the company and any reserves reported in the Shareholders’ Equity section.

This item is a component of Assets - Total/Liabilities and Shareholders’ Equity - Total (AT).

This item is the sum of:

1. Capital Surplus/Share Premium Reserve (CAPS)
2. Common Stock (CSTK)
3. Cumulative Translation Adjustment (TRANSA)
4. Equity Reserves - Other (ERO)
5. Participation Rights Certificates (PRC)
6. Preferred Stock - Total (PSTK)
7. Retained Earnings (RE)
8. Revaluation Reserve (RVLRV)
9. Share Capital - Other (SCO)
10. Unappropriated Net Profit (Shareholders’ Equity) (UNNP)

less:

1. Treasury Stock - All Capital - Total (TSTK)
This item excludes minority interest (included in Minority Interest (Balance Sheet) [MIB]).

**Financial Services definition**

This item represents common/ordinary and preferred/preference shareholders’ interest in the company and any reserves reported in the Shareholders’ Equity section.

This item is a component of Invested Capital (ICAPT) and Liabilities and Shareholders’ Equity - Total (LSE).

This item is the *sum* of:

1. Capital Surplus/Share Premium Reserve (CAPS)
2. Common Stock (CSTK)
3. Cumulative Translation Adjustment (TRANSA)
4. Equity Reserves - Total (RVEQT)
5. Participation Rights Certificates (PRC)
6. Preferred Stock - Total (PSTK)
7. Share Capital - Other (SCO)

*less:*

1. Treasury Stock - All Capital - Total (TSTK)

This item excludes minority interest (included in Minority Interest (MIB)).

**Shareholders’ Equity (Parent)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
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<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SEQP</td>
<td>G485</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

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

This item represents common/ordinary and preferred/preference shareholders’ interest in the parent bank holding company.

This item is a component of Liabilities and Shareholders’ Equity - Total (Parent) (LSEQP).

This item includes:

1. Capital surplus
2. Common/ordinary stock
3. Equity reserves
4. Preferred/preference stock
5. Retained earnings
6. Treasury stock
7. Unrealized gain (loss) on securities
**Shares Priced in Blocks**

**Shares Priced in Blocks**

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

For companies whose issues are priced on a basis other than per-share, this item represents the size of the block in which the shares are quoted. A value of 1 in this item indicates that the information is already provided on a per-share basis. This is a monthly data item.

Example: In Brazil, pricing information for many company issues is quoted on the local exchange in blocks of 1000 shares. Consequently, for these equity securities, QUOTEBLK will have a value of 1000 in the appropriate month(s).

This item is used in the calculation of market value (at both an issue level (MKVALI) and company level (MKVAL)) and various issue ratios that include price as a component (i.e., the Issue Price/Earnings ratio (PEI), the Issue Market/Book ratio (MKBKI), etc.).

This item can also be used to change pricing information (PRCCM, PRCHM, PRCLM) from representing a block of shares, to being on a per-share basis. The dividends per share items (DVPSPM, DVPSXM) can also be adjusted using this item.

This item can be accessed through a user database on the CD-ROM.

**Short-Term Borrowings**

**Short-Term Borrowings - Other**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>STBO</td>
<td>G131</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents the total amount of short-term notes and borrowings not classified as the current portion of long-term borrowings, federal funds purchased, repurchase agreements, or commercial paper.

This item is a component of Debt in Current Liabilities (DLC).

This item includes:

1. Bank advances
2. Bank liabilities
3. Bank overdrafts
4. Call money
5. Current bank loans
6. Discount notes
7. Drafts payable
8. Drafts payable
9. Hire-purchase agreements
10. Loans payable to officers of the company
11. Loans payable to stockholders
12. Notes payable (banks and others)
13. Other borrowed funds reported as part of short-term borrowings
14. Term loans

This item excludes current portion of long-term borrowings (included in Long-Term Debt Due in One Year [DD1]).

This item represents liabilities with an initial term of less than four or five years when the Balance Sheet Presentation Code is GM.

Australia  This item includes financial bills payable.

Germany  This item includes communal bonds due in four years.

Italy  This item includes:
   1. Accounts with branches
   2. Cheques in circulation
   3. Rediscounted bills.

Spain  This item includes medium-term debt (due in 18 months or less).

**Short-Term Borrowings to Total Liabilities**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>STBLIA</td>
<td>Concept</td>
<td>(DLC/LT) * 100</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td>Calculation</td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This concept is Debt in Current Liabilities divided by Liabilities - Total multiplied by 100.

**Short-Term Debt**

**Short-Term Debt (Parent)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
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</thead>
<tbody>
<tr>
<td>STDP</td>
<td>G481</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

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

This item represents borrowings of the parent bank holding company maturing within one year.

This item is a component of Liabilities - Total (Parent) (LTP).

This item includes:
   1. Commercial paper (when reported as current)
   2. Other short-term borrowings
   3. Repurchase agreements

This item excludes long-term borrowings (included in Long-Term Debt (Parent) (LTDP)).
Short-Term Debt as a Percentage of Total Debt

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>STDLTD</td>
<td></td>
<td>DLC/DT*100</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents Debt in Current Liabilities divided by Debt - Total, and multiplied by 100.

Short-Term Investments

Short-Term Investments - Change (Statement of Cash Flows)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IVSTCH</td>
<td>G693</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents changes in marketable securities and cash equivalents reported in the Investing Activities section of the Cash Flow Statement.

This item is a component of Investing Activities - Net Cash Flow (IVNCF).

**Format code 7**

This item includes:

1. Cash equivalents (when not reported in cash and cash equivalents)
2. Short-term marketable securities

This item excludes current receivables on the Balance Sheet.

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 (@CF) when:

1. Short-term investments are reported only in the Financing or Indirect Operating Activities section
2. Some or all short-term investments are combined with another item in the Investing Activities section

**Format code 10**

This item contains a Combined Figure data code (@CF) when short-term investments are reported outside the Investing Activities section, or if the Balance Sheet reports a change between the current and prior years.

Japan (Consolidated)

This item includes changes in the company’s interest-bearing time deposits with banks or other credit institutions, reported in the Investing Activities section.
Short-Term Investments - Other

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>STIO</td>
<td>G5</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents liquid assets not immediately negotiable and not classified as federal funds sold or resale agreements.

This item is a component of Short-Term Investments - Total (IVST).

This item includes:

1. Accrued interest (when reported in short-term investments)
2. Cash in escrow
3. Certificates of deposit (unless classified as interbank lending)
4. Commercial paper classified as short-term
5. Deposits for bank guarantees and similar items
6. Discounted and other bills classified as short-term
7. Floating-rate short-term securities
8. Government and other marketable securities classified as short-term
9. Interest-earning deposits (unless classified as interbank lending)
10. Marketable securities classified as short-term
11. Money at call
12. Money market funds classified as short-term
13. Money trusts (when included in short-term investments by the company)
14. Short-term Treasury bills
15. The following items are for financial service industries other than banks:
   16. Certificates of deposit
   17. Interest-bearing deposits
   18. Short-term deposits
   19. Time deposits

This item excludes:

1. Accrued interest not included in short-term investments by the company (included in Accounts Receivable/Debtors - Other [AROFS])
2. Cash (included in Cash and Due from Banks [CH])
3. Certificates of deposit included in cash by the company (included in Cash and Due from Banks [CH])
4. Demand deposits (included in Cash and Due from Banks [CH])
5. Interbank loans, claims, and advances (included in Loans/Claims/Advances - Total [Banks] [LCAT])
6. Short-term investments at equity (included in Investments - Permanent - Total [LCAT])
7. Bank items:
   8. Certificates of deposit (included in Loans/Claims/Advances - Total [Banks] [LCAT])
   9. Due from banks at interest (included in Loans/Claims/Advances - Total [Banks] [LCAT])
   10. Interest-bearing deposits (included in Loans/Claims/Advances - Total [Banks] [LCAT])
   11. Noninterest-bearing deposits (included in Loans/Claims/Advances - Total [Banks] [LCAT])
   12. Short-term deposits (included in Loans/Claims/Advances - Total [Banks] [LCAT])
6. Broker/Dealer) Cash segregated under federal or similar regulations (included in Cash and Deposits - Segregated [CHS])

France (Bank) This item includes Treasury bills and bills purchased firm or under resale agreements (bons du Trésor, valeurs reçues en pension ou achetées ferme).

Germany (Bank) This item includes bills of exchange that are rediscountable at the German Central Bank (Wechsel - bundesbankfähig).
Japan  This item includes:
   1. Call loans
   2. Money trusts

Spain  This item includes monetary assets (*activos monetarios*).

**Short-Term Investments - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>IVST</td>
<td>G6</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents liquid assets not immediately negotiable. Such assets may be converted to cash within a relatively short period of time and generally yield a short-term return.

This item is a component of Cash and Short-Term Investments (CHSTI).

This item includes:
   1. Accrued interest (when reported in short-term investments)
   2. Cash in escrow
   3. Certificates of deposit (when reported in short-term investments)
   4. Certificates of deposit (when a breakout in the Current Assets section is available)
   5. Commercial paper
   6. Deposits for bank guarantees and similar items
   7. Deposits with other corporations
   8. Government and other marketable securities (including stocks and bonds classified as short-term)
   9. Margin deposits on commodity futures contracts
   10. Marketable securities
   11. Money market funds
   12. Repurchase agreements (when reported as a current asset)
   13. Restricted cash (when reported as a current asset)
   14. Short-term deposits
   15. Time deposits and time certificates of deposit
   16. Treasury bills (when reported as short-term)

This item excludes:
   1. Accrued interest (when not reported in short-term investments)
   2. Bullion, bullion in transit, uranium in transit, etc. (included in Inventories/Stocks - Raw Materials [INVRM])
   3. Cash and demand deposits (included in Cash and Due From Banks [CH])
   4. Certificates of deposit (when reported in cash) (included in Cash and Due From Banks [CH])
   5. Commercial paper issued by unconsolidated subsidiaries to parent company (included in Accounts Receivable/Debtors - Other [RECCO])
   6. Demand certificates of deposit (included in Cash and Due From Banks [CH])
   7. Money due from sale of debentures (included in Accounts Receivable/Debtors - Other [RECCO])
   8. Short-term deposits
   9. Short-term equity investments (included Current Assets - Other - Excluding Prepaid Expense [ACOX])

This item includes Own Shares (if the company includes them as part of marketable securities) for companies outside of Canada and the United States.
Canada  This item includes cash segregated under government regulations.

France  This item includes:
1. Investment in own shares (treasury stock) (placements de trésorie)
2. Investment in stocks and bonds or marketable securities (valeurs mobilières de placement)

Japan  This item includes:
1. Securities
2. Other short-term accounts receivables
3. Other liquid assets

This item is provided by TOYO KEIZAI, Inc.

United States  This Item includes cash segregated under government regulations.

Financial Services definition
This item represents liquid assets not immediately negotiable. Such funds may be converted to cash within a relatively short period of time and generally yield a short-term return.

This item is the sum of:
1. Federal Funds Sold (FFS)
2. Resale Agreements (RAGR)
3. Short-Term Investments - Other (STIO)

Short Term Investments -(Increase)/Decrease (FOF)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>STINV</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 changes in the amount of the company’s short-term investments, reported in the Management of Liquid Resources section of the U.K. (revised FRS 1) Cash Flow Statement.

This item is a component of Management of Liquid Resources - Net Cash Flow (LIQRESN).

- Before adoption of FRS 1
  This item contains a Not Available (@NA) data code.
- After adoption of FRS 1
  This item contains a Combined Figure (@CF) data code when:
  1. Changes in loans and deposits are combined with short-term deposits. The combined total is included in Liquid Resources - Other Movements (LIQRESO)
  2. Changes in short-term investments are not reported on the Statement of Cash Flows, but the Balance Sheet reports a change between the current and prior years
SIC Code

SIC Code - Current

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
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</thead>
<tbody>
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<td>Financial Services</td>
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</tbody>
</table>

This identifies the line of business best representative of the company as a whole. It consists of a four-character numeric code. Standard Industrial Classification codes are published by the United States’ Office of Management and Budget in their 1987 edition of the Standard Industrial Classification Manual.

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

SIC Code - Historical

<table>
<thead>
<tr>
<th>Mnemonic</th>
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<td>Financial Services</td>
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</table>

This identifies a company’s SIC code in prior years. For example, to display the historical standard industrial classification as it appeared in 1988, type SICH [Y88].

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

Source Document Code

Source Document Code

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This identifies the source document from which data is collected. It consists of a two-character numeric code.

The following lists Source Document Codes and their descriptions:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
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<td>Annual Report in native language</td>
</tr>
<tr>
<td>05</td>
<td>Government Filing (such as United States Securities and Exchange Commission 10-K Report or the Japanese Ministry of Finance Marketable Securities Report)</td>
</tr>
<tr>
<td>16</td>
<td>Annual Report translated into English + Statistical Supplement</td>
</tr>
<tr>
<td>23</td>
<td>Annual Report translated into English</td>
</tr>
<tr>
<td>26</td>
<td>Annual Report in native language + Annual Report translated into English</td>
</tr>
<tr>
<td>37</td>
<td>Prospectus</td>
</tr>
</tbody>
</table>
57 Annual Report translated into English + Government Filing (for example, the United States Securities and Exchange Commission 10-K Report or the Japanese Ministry of Finance Marketable Securities Report)

58 Annual Report in native language + Annual Report translated into English + Government Filing (for example, the United States Securities and Exchange Commission 10-K Report or the Japanese Ministry of Finance Marketable Securities Report)

63 Annual Report + Statutory Report on U.S. insurance companies

65 United States Securities and Exchange Commission 10-K Report + Statutory Reports on U.S. insurance companies


88 Subsequent period source

99 No source document

### Source Document Code - Interim

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<td>Industrial</td>
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<td>Financial Services</td>
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</tbody>
</table>

This item represents Source Document Code 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 source document from which data is collected. It consists of a two-character numeric code.

The following lists Source Document Codes and their descriptions:

<table>
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<td>Periodical</td>
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<td>03</td>
<td>Interim Report</td>
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<tr>
<td>05</td>
<td>Government Filing</td>
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<td>Newswire</td>
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<tr>
<td>30</td>
<td>News Release</td>
</tr>
<tr>
<td>33</td>
<td>Interim Report + News Release</td>
</tr>
<tr>
<td>35</td>
<td>Government Filing + News Release</td>
</tr>
<tr>
<td>38</td>
<td>Interim Report + Government Filing + News Release</td>
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53  Interim Report + Government Filing
88  Data updated from subsequent period source

Source Document Code - Preliminary

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<td>Financial Services</td>
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</table>

This item represents Source Document Code 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 the source document from which data is collected. It consists of a two-character numeric code.

The following lists Source Document Codes and their descriptions:

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<td>26</td>
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<td>30</td>
<td>News Release</td>
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<tr>
<td>37</td>
<td>Prospectus</td>
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<tr>
<td>53</td>
<td>Annual Report + Government Filing</td>
</tr>
<tr>
<td>57</td>
<td>Annual Report translated into English + Government Filing (for example, the United States Securities and Exchange Commission 10-K Report or the Japanese Ministry of Finance Marketable Securities Report)</td>
</tr>
<tr>
<td>58</td>
<td>Annual Report in native language + Annual Report translated into English + Government Filing (for example, the United States Securities and Exchange Commission 10-K Report or the Japanese Ministry of Finance Marketable Securities Report)</td>
</tr>
<tr>
<td>88</td>
<td>Data updated from subsequent period source</td>
</tr>
<tr>
<td>99</td>
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</table>
Sources of Funds

Sources of Funds - Other

<table>
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<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
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</thead>
<tbody>
<tr>
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<td>Industrial</td>
</tr>
</tbody>
</table>

**Format Code 7**

This item contains a Not Available data code (@NA).

Format Codes 1-3, 5, 6, and 11

This item represents all sources of funds not classified elsewhere for companies reporting statement formats other than a Statement of Cash Flows (Format Code 7).

This item is a component of Sources of Funds - Total (FSRCT) 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 Activity (Format Code 6).

This item is a component of Source of Funds - Total (FSRCT) on a Rest of World Cash Flow Statement by Source and Use (Format Code 11).

This item includes:

1. Changes due to foreign currency exchange adjustments (when reported as a use of funds) in Statement Format Codes 1-3, 5, and 6
2. Working capital changes increasing cash for the company reporting a Cash Statement Classified by Activity (Format Code 3) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code 6)
3. Working capital changes not reported as one total and/or not distinctly grouped together in sources for companies reporting 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 Codes 6)

This item excludes working capital changes reported as one total and/or distinctly grouped together in sources for the company reporting 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).

Sources of Funds - Total

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>FSRCT</td>
<td>G674</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

**Format Code 3, 6, and 7**

This item contains a Not Available data code (@NA).
**Format Codes 1, 2, and 5**

This item represents the total sources of funds for companies reporting 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 the sum of:

1. Equity Stock - Addition (SSTK)
2. Sale of Investments (SIV)
3. Funds From Operations - Total (FOPT)
4. Long-Term Debt - Issuance (DLTIS)
5. Sale of Property, Plant, and Equipment (SPPE)
6. Source of Funds - Other (FSRCO)

This item excludes increase (decrease) in working capital for companies reporting a Working Capital Statement (Format Code = 1).

**Format Code 11**

This item represents total operating and other income as reported in the Source of Funds section on the Rest of World Cash Flow Statement by Source and Use.

1. This item is equal to the sum of:
2. Source of Funds from Operations - Total (FSRCOPT)
3. Equity Stock - Addition (SSTK)
4. Current Debt - Source of Funds (DCSFD)
5. Long-Term Debt - Issuance (DLTIS)
6. Long-Term Liabilities - Other - Increase (Decrease) (LTLO)
7. Proceeds from Sale of Fixed Assets and Sale of Investments (PROSAI)
8. Working Capital Change - Source of Funds (WCAPS)
9. Sources of Funds - Other (FSRCO)

**Special Items**

**Special Items**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SPI</td>
<td>G362</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents net unusual or nonrecurring gain (loss) considered exceptional by the company, reported before taxes. Exceptional income/gains appear as positive figures. Exceptional expense/losses appear as negative figures.

This is a supplementary Income Statement item.

**Canada, United States** When reported before taxes, this item includes:

1. Adjustments applicable to prior years
2. After-tax adjustments to net income for the purchase portion of partly pooled companies (when the adjustments are carried over to retained earnings and reported below taxes)
3. Any significant nonrecurring items
4. Current year’s results of discontinued operations and operations to be discontinued
5. Losses from flood, fire, and other natural disasters
6. Nonrecurring profit (loss) on the sale of assets, investments, and securities
7. Profit (loss) on repurchase of debentures
8. Relocation/moving expense
9. Transfers from reserves provided for in prior years
10. Write-downs or write-offs of receivables, intangibles, etc.

This item excludes:
1. Any item considered exceptional or special appearing (continued) eight out of ten years or every year for the last five years
2. Foreign exchange (currency) adjustments
3. Idle plant expense

**Financial Services definition**

This item represents net unusual or nonrecurring gain (loss) considered exceptional by the company, reported before taxes.

This item is a component of Pretax Income (PI).

*When reported before taxes*, this item includes:
1. Adjustments applicable to prior years
2. Any significant nonrecurring items
3. Current year’s results of discontinued operations and operations to be discontinued
4. Losses from flood, fire, and other natural disasters
5. Nonrecurring profit (loss) on the sale of assets, investments, and securities
6. Profit (loss) on the repurchases of debt
7. Write-downs or write-offs of receivables, and intangibles

This item excludes:
1. Any of the items listed above, when reported after taxes (included in Extraordinary Items [XI])
2. Foreign exchange (currency) adjustments (included in Foreign Currency Adjustment [FCA])
3. Gains (losses) on the disposition of assets and securities resulting from transactions that are a normal part of the company’s business
4. Loss provisions for receivables (included in Provisions - Other [Net] [PVON])

**Canada, United States** This item excludes any item considered exceptional or special appearing eight out of 10 years or every year for the last five years.

---

**Special Reserve Fund (Loan Trusts)**

**Special Reserve Fund (Loan Trusts)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SRVFLT</td>
<td>G471</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for Japanese trust banks only.

This item represents reserves set aside by a Japanese trust bank to guarantee repayment of the principal of loan trusts.

This item is a component of Liabilities - Total (Loan Trusts) (LTLT).

This Item includes reserves to counteract possible impairment of principal.
**Special Reserves**

**Special Reserves - Possible Trading Losses (Japan)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SRVPL</td>
<td>G266</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for Japanese companies only.

This item represents reserves for potential trading losses from securities transactions on the company’s own account. These reserves can be included in income only to offset actual losses, or with the approval of the Minister of Finance.

This item is a component of Special Reserves - Total (Japan) (SRVT).

1. This item includes:
   1. Reserves for possible losses from buying and selling stocks and bonds
   2. Reserves for possible losses from corporate share and bond transactions

This item excludes reserve for securities transaction liabilities (included in Special Reserves - Securities Transaction Liabilities [Japan] [SRVTL]).

**Special Reserves - Securities Transaction Liabilities (Japan)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SRVTL</td>
<td>G265</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for Japanese brokers/dealers only.

This item represents reserves set aside by securities brokers or dealers to protect customers from losses incurred by defaults on securities transactions by the company. These reserves can be withdrawn only for payment of loss, or with the approval of the Minister of Finance.

This item is a component of Special Reserves - Total (Japan) (SRVT).

This item excludes:

1. Reserve for possible losses from bond transactions (included in Special Reserves - Possible Trading Losses [Japan] [SRVPL])
2. Reserve for possible losses from corporate share transactions (included in Special Reserves - Possible Trading Losses [Japan] [SRVPL])

**Special Reserves - Total (Japan)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SRVT</td>
<td>G267</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for Japanese companies only.

This item represents special reserves for potential customer losses and trading losses.

This item is a component of Provisions - Other (PVO) or Reserves - Nondistributable - Other (RVNO), depending on the company’s presentation.
This item is the sum of:

1. Special Reserves - Possible Trading Losses (Japan) (SRVPL)
2. Special Reserves - Securities Transaction Liabilities (Japan) (SRVTL)

This item includes:

1. Special reserves reported in either the Liabilities section or in the Shareholders’ Equity section
2. Statutory reserves reported in either the Liabilities section or in the Shareholders’ Equity section

### Staff Expense

#### Staff Expense - Other

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XSTFO</td>
<td>G416</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents all indirect remunerations to employees.

This is a supplementary Income Statement item.

This item includes:

1. Employee benefit plans
2. Other social expenditures
3. Pension and retirement expense
4. Social security contributions

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

**Financial Services definition**

This item represents all indirect remunerations to employees.

This item is a component of Labor and Related Expense (XLR).

This item includes:

1. Amounts paid on behalf of employees to central authorities (for example, income taxes deducted and paid to revenue)
2. Employee benefit plans
3. Other social expenditures
4. Pension and retirement expense
5. Social security contributions

**Sweden**  This item includes bonuses and social costs.
Staff Expense - Total

### Mnemonic | Item Number | Category
---|---|---
XSTF | G350 | Industrial
XSTFF | GF36 | footnote

#### Industrial definition
This item represents direct payments to, and indirect payments on behalf of all employees.

This item includes:
1. Employee benefit plans
2. Other social expenditures
3. Pension and retirement expense
4. Social security contributions
5. Staff expense not allocated to another operating expense component
6. Wages and salaries

This item excludes:
1. Insurance agents commissions (included in Commissions Expense [Insurance] [XCOMI])
2. Staff expense allocated to another operating expense component
3. Staff expense of employees devoted to property operations (included in Equipment and Occupancy Expense [XEQO])

#### Financial Services definition
This item represents direct payments to, and indirect payments on behalf of, all employees. A figure in this item indicates staff expense is reported separately by the company on the financial statements for use in a balancing model. Companies using Income Statement Model Numbers 02 and 05 usually report this item separately.

This item is a component of Operating Expense (XOPR) on Income Statement Model Numbers 02 and 05.

This item includes:
1. Employee benefit plans
2. Other social expenditures
3. Pension and retirement expense
4. Profit sharing (when included in staff expense by the company)
5. Social security contributions

This item excludes commissions (when a breakout is available) (included in Selling, General, and Administrative Expense [XSGA] or Operating Expense - Other [XOPR]).

This item contains a Not Available data code (@NA) on Income Statement Model Numbers 01, 03, and 04.

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

#### 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>

Staff Expense - Wages and Salaries

August 2, 2002
**Mnemonic** | **Item Number** | **Category**
--- | --- | ---
XSTFWS | G415 | Industrial Financial Services

**Industrial definition**
This item represents all direct remunerations to employees.
This is a supplementary Income Statement item.
This item includes profit sharing (when included in staff expense by the company).
This item excludes commissions (when a breakout is available) (included in Selling, General, and Administrative Expense [XSGA] or Operating Expense - Other [XOPRO]).

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

**Financial Services definition**
This item represents all direct remunerations to employees.
This item is a component of Labor and Related Expense (XLR).
This item includes profit sharing (when included in staff expense by the company).
This item excludes commissions (when a breakout is available).

**Japan**  Bonus payments made to directors are reported as appropriations from unappropriated reserves and are voted on at the Annual General Shareholders’ Meeting. These are, in effect, salary expenses; however, they are not included in the item.

**Sweden**  This item excludes:
1. Bonuses (included in Staff Expense - Other [XSTFO])
2. Social costs (included in Staff Expense - Other [XSTFO])

**Standard Deviation Calculation**

\[
\sqrt{\frac{\sum X^2}{N} - \left(\frac{\sum X}{N}\right)^2}
\]

X = 1st variable
N = number of observations
\Sigma = Sum

**Statutory Insurance Funds (Assets)**
Statutory Insurance Funds (Assets)

Mnemonic    Item Number    Category
SIF          G205            Financial Services

This item is for Australian insurance companies only.

This item represents the statutory funds of insurance subsidiaries reported separately from the consolidated accounts.

This item is a component of Assets - Other - Excluding Deferred Charges (AOX) and Liabilities - Sundry (LS) when reported on the consolidated Balance Sheet.

This item includes:

1. Net assets of life insurance statutory funds reported on the consolidated Balance Sheet
2. Workers compensation statutory fund reported on the consolidated Balance Sheet

This item excludes assets of statutory funds excluded from the consolidated Balance Sheet.

Subsidiary Undertakings

Subsidiary Undertakings - Disposal (FOF)

Mnemonic    Item Number    Category
SUBDIS       Not Applicable Industrial
SUBDISF      Not Applicable Footnote

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 the disposal of subsidiary undertakings, reported on the Cash Flow Statement.

This item is a component of Acquisitions and Disposals - Net Cash Flow (ACQDISN).

This item contains a Combined Figure (@CF) data code when:

1. Purchases of subsidiaries are reported net of disposals. The combined total is included in Subsidiary Undertakings - Purchase (SUBPUR)
2. Disposals of subsidiary undertakings during the year 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>
**Subsidiary Undertakings - Purchase (FOF)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SUBPUR</td>
<td>Not Applicable</td>
<td>Industrial</td>
</tr>
<tr>
<td>SUBPURF</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 outflow of cash or funds used for the acquisition of subsidiary undertakings, reported on the Cash Flow Statement.

This item is a component of Acquisitions and Disposals - Net Cash Flow (ACQDISN).

This item contains a Combined Figure (@CF) data code when:

1. Disposals of subsidiaries are reported net of purchases. The combined total is included in Subsidiary Undertakings - Disposal (SUBDIS)
2. Acquisitions of subsidiary undertakings during the year 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>

**Surplus**

**Surplus - Total (Statutory)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>SRT</td>
<td>G513</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for U.S. insurance companies only.

This item represents total share capital and surplus of a United States insurance company as reported under statutory accounting principles.

This item includes:

1. Life surplus
2. Property and casualty surplus
‘T’ Data Definitions

Tax-Equivalent

Tax-Equivalent Adjustment

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TXEQA</td>
<td>G575</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for U.S. and Canadian banks only.

This item represents the adjustment made to a bank’s tax-exempt interest income to put it on a taxable equivalent basis. Adjustments are made at the applicable statutory tax rate.

This item includes:

1. Tax-equivalent adjustment to investment securities
2. Tax-equivalent adjustment to loans
3. Tax-equivalent adjustment to trading account securities

Tax-Equivalent Interest Income (Gross)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TXEQII</td>
<td>G574</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for U.S. and Canadian banks only.

This item represents all income from a bank’s interest-earning assets, including tax-exempt income adjusted to a taxable equivalent basis. Adjustments are made at the applicable statutory tax rate.

This item includes:

1. Income from lease financing
2. Interest and dividends from investment securities
3. Interest and dividends from short-term investments
4. Interest and dividends from trading account securities
5. Interest from deposits with banks
6. Interest from federal funds sold and resale agreements
7. Interest from loans
## Tax Rate

### Concept

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TR</td>
<td>TR (TXT/(PI - AUTXR]) * 100</td>
<td>Industrial, Financial Services</td>
</tr>
</tbody>
</table>

This concept is the *sum* of Income Taxes - Total. This is *divided* by the Pretax Income *less* Appropriations to Untaxed Reserves. This total is *multiplied* by 100.

## Taxation

### Item Number

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number (for North America)</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TX</td>
<td>G680</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents funds used for payment of income taxes and other taxes during the current year.

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

This 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 Activity (Format Code = 6).

This item is a component of Investing Activities - Net Cash (IVNCF) for Statement of Cash Flows (Format Code = 7).

**Canada, United States** This item contains a zero.

### Format code 10

This item represents adjustments made to financing activities to account for accrued, long-term income taxes payable.

This item is a component of Financing Activities - Net Cash Flow (FINCF) on the Rest of World Cash Flow Statement by Activity.

This item contains a Combined Figure (@CF) data code when changes in taxation are reported outside the Financing Activities section, or if the Balance Sheet discloses a change in its long-term provision for taxes between the current and prior years.

### Format code 11

This item represents the outflow of funds used for the payment of taxes.

This item is a component of Use of Funds - Total (FUSET) on the Rest of World Cash Flow Statement by Source and Use.
This item contains a Combined Figure (@CF) data code when, if taxes are not reported on the Source and Use Statement but the Income Statement indicates that taxes were paid.

**Format code 12**

This item represents the total domestic and foreign taxes paid during the year.

This item is a component of Net Cash Flow Before Management of Liquid Resources and Financing (NCFLIQ) on the U.K. (revised FRS 1) Cash Flow Statement.

This item includes:
1. Corporation taxes
2. Overseas taxes

**Taxation - Operating Activities (FOF)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TXOP</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 income taxes paid, as reported in the Operating Activities section of the Cash Flow Statement.

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

This item contains a Combined Figure data code (@CF) when income taxes are reported outside the Operating Activities section or on the Income Statement.

**Taxes**

**Taxes - Noncurrent**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TXNC</td>
<td>G651</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
<tr>
<td>TXNCF</td>
<td>GF59</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item represents income taxes not payable in the current operating cycle.

This item is a component of Liabilities - Other (LO)

For countries other than Canada and the United States, this item contains a zero.

**Canada, United States**

This item contains a Not Available data code (@NA).

**Footnote Code**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BH</td>
<td>Includes other taxes</td>
</tr>
</tbody>
</table>

**Taxes - Payable**
**Mnemonic** | **Item Number** | **Category**
---|---|---
TXP | G161 | Industrial
| | | Financial Services
TXPF | GF21 | footnote

**Industrial definition**

This item is also referred to as Income Taxes Payable.

It represents accrued tax liability on income due within the current operating cycle.

This item is a component of Current Liabilities - Other (LCO).

This item includes:

1. Accrued taxes
2. Local taxes (when not classified by type)

This item excludes:

1. Deferred taxes (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX])
2. Other taxes (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX])

**Belgium, France**

This item includes:

1. Aggregated liabilities due to central authorities
2. Social liabilities (when combined with taxes and no breakout is available)

**United Kingdom**

This item includes:

1. Aggregated liabilities due to central authorities
2. Social liabilities (when combined with taxes and no breakout is available)
3. United Kingdom corporation tax

This item excludes:

Advance Corporation Tax paid and proposed (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX])

Group relief payable (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX])

**Financial Services definition**

This item represents the company’s accrued tax liability on income.

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

This item includes:

1. Accrued income taxes
2. Accrued taxes (when no breakout of taxes is available)
3. Local taxes (not classified by type)

This item excludes:

1. Accrued taxes other than income (included in Accrued Expense and Deferred Income [AEDI])
2. Deferred taxes (included in Deferred Taxes [Balance Sheet] [TXDB])
3. Provisions for taxation (included in Provisions - Other [PVO])

**Belgium, France**

This item includes:

1. Aggregated liabilities to central authorities
2. Social liabilities (when combined with taxes and no breakout is available)

**Italy** This item excludes provision for taxation (*fondo imposte e tasse*) (included in Provisions - Other [PVO]).

**United Kingdom** This item includes:

1. Aggregated liabilities to central authorities
2. Social liabilities (when combined with taxes and no breakout is available)
3. United Kingdom corporation tax

This item excludes:

1. Advance Corporation Tax paid and proposed (included in Liabilities - Sundry (LS))
2. Group relief payable relating to financial activities (included in Liabilities - Sundry (LS))

**Germany** This item excludes tax provision (*Steuerrückstellungen*) (included in Provisions - Other [PVO]).

**Footnote Code**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BH</td>
<td>Include other taxes</td>
</tr>
</tbody>
</table>

### Tax Retention Rate

**Tax Retention Rate**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TRR</td>
<td>IB/PI*100</td>
<td></td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents Income Before Extraordinary Items divided by Pretax Income, and multiplied by 100.

**Tax Retention Rate - 10 Year Average**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TRR10</td>
<td>@PAVG(IB/PI,-9,0)*100</td>
<td></td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is the average of the most recent 10 years of Income Before Extraordinary Items divided by Pretax Income. This quantity is multiplied by 100.
Tax Retention Rate - 3 Year Average

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TRR3</td>
<td></td>
<td>@PAVG(IB/PI,-2,0) *100</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is the average of the most recent three years of Income Before Extraordinary Items divided by Pretax Income. This quantity is multiplied by 100.

Tax Retention Rate - 5 Year Average

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TRR5</td>
<td></td>
<td>@PAVG(IB/PI,-4,0) *100</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item is the average of the most recent five years of Income Before Extraordinary Items divided by Pretax Income. This quantity is multiplied by 100.

Trading Symbol

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIC</td>
<td>G702</td>
<td>Industrial Financial Services</td>
</tr>
<tr>
<td>TICI</td>
<td></td>
<td>Issue</td>
</tr>
</tbody>
</table>

This identifies the symbol associated with trading of a particular issue on an exchange. This field is blank for issues trading on exchanges where this concept is not applicable. Not all issues have a Trading Symbol.

Canada Trading Symbols are assigned by the Toronto Stock Exchange.

United States Trading Symbols are assigned by the exchange on which the company trades common stock.

Trading Volume

Trading Volume - 10 Year Average

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept</th>
<th>Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSHTR10</td>
<td></td>
<td>@PAVG(CSHTRM, -119,0)</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

This item is the average of the Common Shares Traded - Monthly (Company) for the last 10 years.

Trading Volume - 3 Year Average
This item is the average of the Common Shares Traded - Monthly (Company) for the last three years.

**Trading Volume - 5 Year Average**

This item is the average of the Common Shares Traded - Monthly (Company) for the last five years.

**Trading/Dealing Account Securities**

**Trading/Dealing Account Securities - Corporate Debt**

This item represents corporate debt instruments held in dealer trading accounts for resale to other institutions and/or the public.

This item is a component of Trading/Dealing Account Securities - Other (TDSO).

This item includes:

1. Corporate and other bonds
2. Corporate bonds
3. Other bonds and debt instruments
4. Public corporation bonds

This item excludes:

1. Corporate equity securities held for trading (included in Trading/Dealing Account Securities - Corporate Equity [TDSCE])
2. Debt securities issued by local governments (included in Trading/Dealing Account Securities - Local Governments [TDSLG])
3. Debt securities issued by national governments (included in Trading/Dealing Account Securities - National Governments [TDSNG])
4. Money market securities held for trading (included in Trading/Dealing Account Securities - Money Market [TDSMM])
5. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
6. Securities held as investments (included in Investment Securities - Total [IST])
Trading/Dealing Account Securities - Corporate Equity

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TDSCE</td>
<td>G28</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents corporate equity securities held in dealer trading accounts for resale to other institutions and/or the public.

This item is a component of Trading/Dealing Account Securities - Other (TDSO).

This item includes:

1. Common/ordinary capital or stock
2. Corporate shares
3. Preferred/preference capital or stock
4. Stocks

This item excludes:

1. Corporate debt securities held for trading (included in Trading/Dealing Account Securities - Corporate Debt [TDSCD])
2. Money market securities held for trading (included in Trading/Dealing Account Securities - Money Market [TDSMM])
3. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
4. Securities held as investments (included in Investment Securities - Total [IST])

Trading/Dealing Account Securities - Local Governments

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TDSLG</td>
<td>G26</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents all securities of local governments held in dealer trading accounts for resale to other institutions and/or the public.

This item is a component of Trading/Dealing Account Securities - Total (TDST).

This item includes:

1. Local government securities
2. State and municipal securities

This item excludes:

1. Federal agency securities (included in Trading/Dealing Account Securities - National Governments [TDSNG])
2. Federal government securities (included in Trading/Dealing Account Securities - National Governments [TDSNG])
3. Other securities held for trading (included in Trading/Dealing Account Securities - Other [TDSO])
4. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
5. Securities held as investments (included in Investment Securities - Total [IST])
Trading/Dealing Account Securities - Money Market

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TDSMM</td>
<td>G29</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents short-term debt instruments held in dealer trading accounts for resale to other institutions and/or the public.

This item is a component of Trading/Dealing Account Securities - Other (TDSO).

This item includes:

1. Bankers’ acceptances held for trading
2. Certificates of deposit held for trading
3. Commercial paper held for trading
4. Other money market instruments held for trading

This item excludes:

1. Corporate debt securities held for trading (included in Trading/Dealing Account Securities - Corporate Debt [TDSCD])
2. Corporate equity securities held for trading (included in Trading/Dealing Account Securities - Corporate Equity [TDSCE])
3. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
4. Securities held as investments (included in Investment Securities - Total [IST])

Trading/Dealing Account Securities - National Governments

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TDSNG</td>
<td>G25</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents all securities of national governments (both domestic and foreign) held in dealer trading accounts for resale to other institutions and/or the public.

This item is a component of Trading/Dealing Account Securities - Total (TDST).

This item includes:

1. Federal agency securities
2. Federal government securities
3. Local government securities (when no breakout from national government securities is available)
4. Securities of both domestic and foreign governments

This item excludes:

1. Local government securities (included in Trading/Dealing Account Securities - Local Governments [TDSLG])
2. Other securities held for trading (included in Trading/Dealing Account Securities - Other [TDSO])
3. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
4. Securities held as investments (included in Investment Securities - Total [IST])
Trading/Dealing Account Securities - Other

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TDSO</td>
<td>G31</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents all securities held in dealer trading accounts for resale to other institutions and/or the public that are not classified as government securities.

This item is a component of Trading/Dealing Account Securities - Total (TDST).

This item is the sum of:

1. Trading/Dealing Account Securities - Corporate Debt (TDSCD)
2. Trading/Dealing Account Securities - Corporate Equity (TDSCE)
3. Trading/Dealing Account Securities - Money Market (TDSMM)
4. Trading/Dealing Account Securities - Sundry (TDSS)

This item excludes:

1. Local government securities held for trading (included in Trading/Dealing Account Securities - Local Governments [TDSLG])
2. National government securities held for trading (included in Trading/Dealing Account Securities - National Governments [TDSNG])
3. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
4. Securities held as investments (included in Investment Securities - Total [IST])

Trading/Dealing Account Securities - Sundry

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TDSS</td>
<td>G30</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

A. This item represents all securities held in dealer trading accounts for resale to other institutions and/or the public. These securities cannot be classified as government securities, corporate debt, corporate equity, or money market securities.

This item is a component of Trading/Dealing Account Securities - Other (TDSO).

This item excludes:

1. Corporate debt securities held for trading (included in Trading/Dealing Account Securities - Corporate Debt [TDSCD])
2. Corporate equity securities held for trading (included in Trading/Dealing Account Securities - Corporate Equity [TDSCE])
3. Money market securities held for trading (included in Trading/Dealing Account Securities - Money Market [TDSMM])
4. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total (Insurance) [IASTI])
5. Securities held as investments (included in Investment Securities - Total [IST])

Japan This item includes:

1. Beneficiary certificates
2. Share of investment trusts
**Trading/Dealing Account Securities - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TDST</td>
<td>G32</td>
<td>Financial Services</td>
</tr>
<tr>
<td>TDSTF</td>
<td>GF2</td>
<td>footnote</td>
</tr>
</tbody>
</table>

This item represents all securities held in dealer trading accounts for resale to other institutions and/or the public.

This item is the sum of:

1. Trading/Dealing Account Securities - Local Governments (TDSLG)
2. Trading/Dealing Account Securities - National Governments (TDSNG)
3. Trading/Dealing Account Securities - Other (TDSO)

This item includes:

1. Investment securities of a broker/dealer (when no breakout from trading is available
2. (Bank) Trading account assets
3. Broker/Dealer items:
4. Securities inventory
5. Securities owned
6. Trading account assets
7. Trading securities owned

This item excludes:

1. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
2. Securities held as investments (included in Investment Securities - Total [IST])

**United Kingdom** This item includes:

1. Dealing assets
2. Dealing stocks
3. Investment dealing securities

This item excludes trade investments (included in Investments - Permanent - Total [IVPT]).

**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>

**Trading/Dealing Securities - Gain (Loss)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TDSG</td>
<td>G314</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents net realized and unrealized gain (loss) on the disposition of securities held for resale.

This item is a component of Income - Noninterest - Total (Bank) (INITB) and Revenue - Total (REVT)

This item includes:
1. Gain (loss) from dealing securities
2. Gain (loss) from trading account securities

This item excludes:

1. Gain (loss) on disposition of investment securities (included in Investment Securities - Gain [Loss] - Total [ISGT])
2. Interest and dividends from trading/dealing securities (included in Interest and Dividend Income - Trading Securities [IDITS])
3. (Broker/Dealer) Gain (loss) on disposition of securities held by security brokers/dealers (included in Principal Transactions [PTRAN])
4. (Insurance) Gain (loss) on disposition of securities classified as insurance investment assets (included in Capital Gains - Total [Insurance] [CGTI])

**United States** This item includes income from trading account assets.

### Treasury Stock

**Treasury Stock - All Capital - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
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<td>G180</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents the cost of all share capital held in treasury.

This item is a component of Shareholders’ Equity (SEQ).

This item includes:

1. Cost of escrow shares reported in the Shareholders’ Equity section but excluded from the calculation of earnings per share
2. Reciprocal share holdings

This item contains a number when the company uses the cost method of accounting for treasury stock.

**Canada** This item contains a zero when:

1. The company has no treasury stock
2. The company presents treasury stock in the Assets section
3. The company uses the retirement method of accounting for treasury stock

This item excludes redeemable preferred/preference treasury stock netted against Preferred Stock - Nonredeemable (PSTKN).

**Germany** This item excludes reserve for own shares (Rücklage für eigene Aktien). This reserve is a component of Reserves - Nondistributable - Other (RVNO). Own shares (eigene Aktien) is reported in the Assets section.

**Italy** This item excludes reserve for own shares (riserva acquisto azioni proprie). This reserve is a component of Reserves - Nondistributable - Other (RVNO).
United States  This item contains a zero when:
1. The company has no treasury stock
2. The company presents treasury stock in the Assets section
3. The company uses the retirement method of accounting for treasury

This item excludes redeemable preferred/preference treasury stock (netted against Preferred Stock - Nonredeemable [PSTKN]).

Financial Services definition
This item represents the cost of all share capital held in treasury.
This item is a component of Shareholders’ Equity - Total (SEQ).
When treasury stock is reported as a deduction in the Shareholders’ Equity section, this item is the sum of:
1. Treasury Stock - Dollar Amount - Common (TSTKC)
2. Treasury Stock - Dollar Amount - Preferred (TSTKP)
3. Treasury Stock - Share Capital - Other (TSO)

This item includes:
1. Common/ordinary capital held in treasury and reported as a deduction in the Shareholders’ Equity section
2. Cost of escrow shares reported in the Shareholders’ Equity section but excluded from the calculation of earnings per share
3. Other share capital held in treasury and reported as a deduction in the Shareholders’ Equity section
4. Preferred/preference capital held in treasury and reported as a deduction in the Shareholders’ Equity section
5. Reciprocal share holdings

This item excludes treasury stock reported in the Assets section (included in Treasury Stock [Assets] [TSA]).

Canada  This item excludes redeemable preferred treasury stock (netted against Preferred Stock - Redeemable [PSTKR]).

Germany  This item excludes reserve for own shares (Rücklage für eigene Aktien). This reserve is a component of Reserves - Nondistributable - Other (RVNO). Own shares (eigene Aktien) is reported in the Assets section.

Italy  This item excludes reserve for own shares (riserva acquisto azioni proprie). This reserve is a component of Reserves - Nondistributable - Other (RVNO). Own shares (azioni proprie) is reported in the Assets section.

United States  This item excludes redeemable preferred treasury stock (netted against Preferred Stock - Redeemable [PSTKR]).

Treasury Stock - Dollar Amount - Common

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TSTKC</td>
<td>G274</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

Industrial definition
This item represents the cost of all common/ordinary capital held in treasury.
This is a supplementary Balance Sheet item.
This item contains a number when the company uses the cost method of accounting for treasury stock.

**Canada, United States** This item contains a zero when:

1. The company has no treasury stock or when it is reported in the Assets section (included in Current Assets - Other - Excluding Prepaid Expense [ACOX])
2. The company uses the retirement method of accounting for treasury stock

**Financial Services definition**

This item represents the cost of all common/ordinary capital held in treasury.

This item is a component of Treasury Stock (Assets) (TSA) or Treasury Stock - All Capital - Total (TSTK).

This item includes:

1. Common/ordinary treasury stock reported in the Assets section
2. Common/ordinary treasury stock reported separately as a deduction in the Shareholders’ Equity section

This item excludes:

1. Other share capital held in treasury (included in Treasury Stock - Share Capital - Other [TSO])
2. Preferred/preference capital held in treasury (included in Treasury Stock - Dollar Amount - Preferred [TSTKP])

**Treasury Stock - Dollar Amount - Preferred**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TSTKP</td>
<td>G275</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents the cost of all preferred/preference capital held in treasury.

This is a supplementary Balance Sheet item.

This item contains a number when the company uses the cost method of accounting for treasury stock.

**Canada** This item excludes redeemable preferred/preference treasury stock (netted against Preferred Stock - Nonredeemable [PSTKN]).

This item contains a zero when:

1. The company has no treasury stock
2. The company uses the retirement method of accounting for treasury stock
3. Treasury stock is presented in the Assets section

**Italy** This item includes own savings shares (*di risparmio*).

**Netherlands** This item includes own priority shares.

**United States** This item excludes redeemable preferred/preference treasury stock (netted against Preferred Stock - Nonredeemable [PSTKN]).

This item contains a zero when:

1. The company has no treasury stock
2. The company uses the retirement method of accounting for treasury stock
3. Treasury stock is presented in the Assets section
Financial Services definition
This item represents the cost of all preferred/preference capital held in treasury.
This item is a component of Treasury Stock (Assets) (TSA) or Treasury Stock - All Capital - Total (TSTK).
This item includes:
1. Preferred/Preferred treasury stock reported in the Assets section
2. Preferred/Preference treasury stock reported separately as a deduction in the Shareholders’ Equity section
This item excludes:
1. Common/ordinary capital held in treasury (included in Treasury Stock - Dollar Amount - Common [TSTKC])
2. Other share capital held in treasury (included in Treasury Stock - Share Capital - Other [TSO])

Canada This item excludes redeemable preferred/preference treasury stock (netted against Preferred Stock - Redeemable[ PSTKR]).

Italy This item includes own savings shares (di risparmio).

Netherlands This item includes own priority shares.

United States This item excludes redeemable preferred/preference treasury stock (netted against Preferred Stock - Redeemable (PSTKR)).

Treasury Stock - Share Capital Other

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TSO</td>
<td>G276</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

Industrial definition
This item represents the cost of all other share capital held in treasury.
This is a supplementary Balance Sheet item.
This item contains a number when the company uses the cost method of accounting for treasury stock.

Canada, United States This item contains a zero.

Financial Services definition
This item represents the cost of all other share capital held in treasury when it is reported separately as an asset or a deduction in the Stockholders’ Equity section. Equity components are not adjusted for the cost of treasury stock.
This item is a component of Treasury Stock (Assets) (TSA) or Treasury Stock - All Capital - Total (TSTK).
This item includes:
1. Other share capital treasury stock reported in the Assets section
2. Other share capital treasury stock reported separately as a deduction in the Shareholders’ Equity section
3. Own participation rights certificates
This item excludes:

1. Common/ordinary capital held in treasury (included in Treasury Stock - Dollar Amount - Common [TSTKC])
2. Preferred/preference capital held in treasury (included in Treasury Stock - Dollar Amount - Preferred [TSTKP])

**Treasury Stock (Assets)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TSA</td>
<td>G100</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is the sum of:

1. Treasury Stock (Current Assets) (TSCA)
2. Treasury Stock (Long-Term Assets) (TSTLTA)

This item represents the cost of all preferred/preference capital, common/ordinary capital, and other share capital held in treasury (when reported as an asset).

This item is a component of Invested Capital (ICAPT).

When reported as an asset, this item is the sum of:

1. Treasury Stock - Dollar Amount - Common (TSTKC)
2. Treasury Stock - Dollar Amount - Preferred (TSTKP)
3. Treasury Stock - Share Capital - Other (TSO)

This item excludes treasury stock reported as a contra asset in the Shareholders’ Equity section (included in Treasury Stock - All Capital - Total [TSTK]).

**Australia** Companies usually include treasury stock in long-term investments. This item contains a figure (when a breakout from long-term investments is available).

**Canada** Companies usually report treasury stock as a contra asset in the Shareholders’ Equity section.

**Germany** Companies usually include treasury stock in short-term investments. This item contains a figure (when a breakout from short-term investments is available).

**Spain** This item includes shareholders’ and own shares held (accionistas y acciones en cartera).

**United Kingdom** Companies usually include treasury stock in long-term investments. This item contains a figure (when a breakout from long-term investments is available).

**United States** Companies usually report treasury stock as a contra asset in the Shareholders’ Equity section.

**Treasury Stock (Current Assets)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TSCA</td>
<td>G636</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents the cost of all preferred/preference capital, common/ordinary capital, and other share capital held in treasury (when reported as a current asset).

This item is a component of Current Assets - Other (ACO).

**Canada, United States** This item contains a zero.

**Japan** This item includes Treasury Stock for Nonconsolidated companies only.
This item is provided by TOYO KEIZAI, Inc.

**Treasury Stock (Long-Term Assets)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TSTLTA</td>
<td>G641</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents the cost of all preferred/preference capital, common/ordinary capital, and other share capital held in treasury (when reported as a long-term asset).

This item is a component of Assets - Other (AO).

This item is not available for fiscal periods ending prior to June 1994.

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

---

**Trust Fees**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TF</td>
<td>G392</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents revenue received from services performed by the company in any authorized fiduciary capacity.

This item includes:

1. Agency fees
2. Asset management income
3. Custodial fees
4. Income from fiduciary activities
5. Trust department income
6. Trust fees

---

**Trusts - Other**

**Trusts - Other (Trust Account)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOT</td>
<td>G452</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for Japanese trust banks only.

This item represents the value of all trusts included in the trust account of a Japanese trust bank not classified to another trust. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item is a component of Liabilities - Total (Trust Account) (LTT).
This item includes:

1. Charitable trusts
2. Composite trusts
3. General trusts
4. Land lease trusts
5. Other liabilities
‘U’ Data Definitions

Unappropriated Net Loss

**Unappropriated Net Loss**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNL</td>
<td>G101</td>
<td>Industrial, Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents a net loss transferred to assets. A figure in this item indicates that the Balance Sheet was prepared before appropriations of the current year’s net results (that is, before declaration of dividends, directors’ bonuses, and appropriations to various equity reserves). Unappropriated net loss is carried forward to the new account after proposed distributions have been approved by the shareholders. Unappropriated net profit is reported in the Liabilities section.

This item is a component of Assets - Other (AO).

This item may include the balance of undistributed net profit (loss) from previous periods.

This item includes unappropriated amounts owed to minority interest.

This item contains a zero:

- Australia
- Denmark
- Hong Kong
- Japan
- Malaysia
- Netherlands
- New Zealand
- Singapore
- South Africa
- United Kingdom

**Canada, United States** This item contains a Not Available data code (@NA). Net profit (loss) for the year is included in Retained Earnings (RE).

**Italy** This item excludes nondistributable treasury stock investment reserve (*riserva acquisto azioni proprie*). This item contains Not Available data code (@NA). Net profit (loss) for the year is included in Retained Earnings (RE).

**Financial Services definition**

This item represents a net loss transferred to assets. A figure in this item indicates that the Balance Sheet was prepared before appropriations of the current year’s net results (that is, before declaration of dividends, directors’ bonuses, appropriations to various equity reserves). Unappropriated net loss is carried forward to the new account after proposed distributions have been approved by the shareholders. Unappropriated net profit is reported in the Liabilities section.

This item is a component of Invested Capital (ICAPT).

This item may include the balance of undistributed net profit (loss) from previous periods.

This item includes unappropriated amounts owed to minority interest.
This item contains a zero. Net profit (loss) for the year is reported after appropriations and is included in Retained Earnings (RE):

<table>
<thead>
<tr>
<th>Country</th>
<th>Country</th>
<th>Country</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>Canada</td>
<td>Denmark</td>
</tr>
<tr>
<td>Hong Kong</td>
<td>Ireland</td>
<td>Japan</td>
</tr>
<tr>
<td>Malaysia</td>
<td>Netherlands</td>
<td>New Zealand</td>
</tr>
<tr>
<td>Singapore</td>
<td>South Africa</td>
<td>United Kingdom</td>
</tr>
<tr>
<td>United States</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Unappropriated Net Profit

#### Unappropriated Net Profit (Liabilities)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNNPL</td>
<td>G165</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents a net profit transferred to liabilities (reported outside of the Shareholders’ Equity section). A figure in this item indicates the Balance Sheet was prepared before appropriations of the current year’s net results (that is, before declaration of dividends, directors’ bonuses, appropriations to various equity reserves). Unappropriated net profit is carried forward to the new account after proposed distributions have been approved by the shareholders. Unappropriated net loss is reported in the Assets section.

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

This item may include the balance of undistributed net profit (loss) from previous periods.

This item excludes unappropriated amounts owed to minority interest (included in Minority Interest [Balance Sheet] [MIB]).

This item is not available for fiscal periods ending prior to June 1994.

**Australia**  This item contains a zero.

**Austria**  This item is reported before appropriations for proposed dividends, but after appropriations for taxed and untaxed reserves.
This item contains a zero. Net profit (loss) for the year is reported after appropriations and is reported in Retained Earnings (RE):

<table>
<thead>
<tr>
<th>Denmark</th>
<th>Hong Kong</th>
<th>Japan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Malaysia</td>
<td>Netherlands</td>
<td>New Zealand</td>
</tr>
<tr>
<td>Singapore</td>
<td>South Africa</td>
<td>United Kingdom</td>
</tr>
</tbody>
</table>

**United States**

**Canada, United States** This item contains a Not Available data code (@NA). Net profit (loss) for the year is included in Retained Earnings (RE).

**Financial Services definition**

This item represents a net profit transferred to liabilities (reported outside of the Shareholders’ Equity section). A figure in this item indicates the Balance Sheet was prepared before appropriations of the current year’s net results (that is, before declaration of dividends, directors’ bonuses, appropriations to various equity reserves). Unappropriated net profit is carried forward to the new account after proposed distributions have been approved by the shareholders. Unappropriated net loss is reported in the Assets section.

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

This item may include the balance of undistributed net profit (loss) from previous periods.

This item excludes:

1. Amounts owed to minority interest (included in Minority Interest [Balance Sheet] [MIB])
2. Unappropriated net profit reported in the Shareholders’ Equity section (included in Reserves - Distributable - Total [RVDT])

**Austria** This item is reported before appropriations for proposed dividends, but after appropriations for taxed and untaxed reserves.

This item contains a zero. Net profit (loss) for the year is reported after appropriations and is reported in Retained Earnings (RE):

<table>
<thead>
<tr>
<th>Australia</th>
<th>Canada</th>
<th>Denmark</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hong Kong</td>
<td>Ireland</td>
<td>Japan</td>
</tr>
<tr>
<td>Malaysia</td>
<td>Netherlands</td>
<td>New Zealand</td>
</tr>
<tr>
<td>Singapore</td>
<td>South Africa</td>
<td>United Kingdom</td>
</tr>
</tbody>
</table>

**United States**
Unappropriated Net Profit (Shareholders’ Equity)

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNNP</td>
<td>G273</td>
<td>Industrial, Financial Services</td>
</tr>
</tbody>
</table>

**Industrial definition**

This item represents a net profit transferred to the Shareholders’ Equity section. A figure in this item indicates the Balance Sheet was prepared before appropriations of the current year’s net results (that is, before declaration of dividends, directors’ bonuses, and appropriations to various equity reserves). Unappropriated net profit is carried forward to the new account after proposed distributions have been approved by the shareholders.

This item is a component of Shareholders’ Equity (SEQ).

This item may include the balance of undistributed profit (loss) from previous periods.

This item excludes amounts owed to minority interest (included in Minority Interest [Balance Sheet] [MIB]).

This item contains a zero:

- Australia
- Canada
- Denmark
- Hong Kong
- Japan
- Malaysia
- Netherlands
- New Zealand
- Singapore
- South Africa
- United Kingdom
- United States

**Financial Services definition**

This item represents a net profit transferred to the Shareholders’ Equity section. A figure in this item indicates the Balance Sheet was prepared before appropriations of the current year’s net results (that is, before declaration of dividends, directors’ bonuses, appropriations to various equity reserves). Unappropriated net profit is carried forward to the new account after proposed distributions have been approved by the shareholders.

This item may include the balance of undistributed profit (loss) from previous periods.

This item excludes:

1. Amounts owed to minority interest (included in Minority Interest [Balance Sheet] [MIB])
2. Unappropriated net profit reported outside of the Shareholders’ Equity section (included in Unappropriated Net Profit (Liabilities) [UNNPL])
This item contains a zero. Net profit (loss) for the year is reported after appropriations and is included in Retained Earnings (RE):

Australia       Austria       Canada
Denmark         Hong Kong     Ireland
Japan           Malaysia      Netherlands
New Zealand     Singapore     South Africa
United Kingdom  United States

**Underwriting Expense**

**Underwriting Expense - Life (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XUWLI</td>
<td>G323</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents underwriting expense (other than benefits and claims) incurred by the life division of an insurance company.

This item is a component of Underwriting Expense - Total (Insurance) (XUWTI).

This item includes:

1. Administrative expense
2. Amortization of policy acquisition costs
3. Commissions
4. Fees
5. Licenses
6. Other operating expenses
7. Taxes (other than income taxes)
8. Underwriting expense of group life, health, and employee benefits divisions
9. Underwriting expense of individual life, health, and annuities divisions

This item excludes:

1. Underwriting expense of nonlife divisions (included in Underwriting Expense - Nonlife [Insurance] [XUWNLI])
2. Underwriting expense of other divisions (included in Underwriting Expense - Other [Insurance] [XUWOI])
3. Underwriting expense of separate reinsurance divisions (included in Underwriting Expense - Reinsurance [Insurance] [XUWREI])
**Underwriting Expense - Nonlife (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XUWNLI</td>
<td>G324</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents underwriting expense (other than benefits and claims) incurred by the nonlife (property and casualty) division of an insurance company.

This item is a component of Underwriting Expense - Total (Insurance) (XUWTI).

This item includes:

1. Administrative expense
2. Amortization of policy acquisition costs
3. Commissions
4. Fees
5. Licenses
6. Other operating expenses
7. Taxes (other than income taxes)
8. Underwriting expense of commercial property and casualty divisions
9. Underwriting expense of other nonlife divisions
10. Underwriting expense of personal property and casualty divisions

This item excludes:

1. Underwriting expense of life divisions (included in Underwriting Expense - Life [Insurance] [XUWLI])
2. Underwriting expense of other divisions (included in Underwriting Expense - Other [Insurance] [XUWOI])
3. Underwriting expense of separate reinsurance divisions (included in Underwriting Expense - Reinsurance [Insurance] [XUWREI])

**Japan**

This item includes:

1. Other underwriting expenses
2. Policy acquisition costs

**Underwriting Expense - Other (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XUWOI</td>
<td>G326</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents underwriting expense (other than benefits and claims) incurred that are not attributed to the life, nonlife, or reinsurance divisions of the company.

This item is a component of Underwriting Expense - Total (Insurance) (XUWTI).

This item includes:

1. Administrative expense
2. Amortization of policy acquisition costs
3. Commissions
4. Fees
5. Licenses
6. Other operating expenses
7. Taxes (other than income taxes)
8. Underwriting expense of a separate international division

This item excludes:

1. Underwriting expense of life divisions (included in Underwriting Expense - Life [Insurance] [XUWL1])
2. Underwriting expense of nonlife divisions (included in Underwriting Expense - Nonlife [Insurance] [XUWNLI])
3. Underwriting expense of separate reinsurance divisions (included in Underwriting Expense - Reinsurance [Insurance] [XUWREI])

**Underwriting Expense - Reinsurance (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XUWREI</td>
<td>G325</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents underwriting expense (other than benefits and claims) incurred by the reinsurance division of an insurance company.

This item is a component of Underwriting Expense - Total (Insurance) (XUWTI).

This item includes:

1. Administrative expense
2. Amortization of policy acquisition costs
3. Commissions
4. Fees
5. Licenses
6. Other operating expenses
7. Taxes (other than income taxes)
8. Underwriting expense of a separate reinsurance division

This item excludes:

1. Underwriting expense of life divisions (included in Underwriting Expense - Life [Insurance] [XUWL1])
2. Underwriting expense of nonlife divisions (included in Underwriting Expense - Nonlife [Insurance] [XUWNLI])
3. Underwriting expense of other divisions (included in Underwriting Expense - Other [Insurance] [XUWOI])

**Underwriting Expense - Total (Insurance)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>XUWTI</td>
<td>G327</td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item is for insurance companies only.

This item represents underwriting expense (other than benefits and claims) incurred for all lines of insurance policies.
This item is the sum of:

1. Underwriting Expense - Life (Insurance) (XUWLI)
2. Underwriting Expense - Nonlife (Insurance) (XUWNLI)
3. Underwriting Expense - Other (Insurance) (XUWOI)
4. Underwriting Expense - Reinsurance (Insurance) (XUWREI)

This item includes:

1. Administrative expense
2. Amortization of policy acquisition costs
3. Commissions
4. Fees
5. Licenses
6. Other operating expenses
7. Taxes (other than income taxes)

**Unearned Income**

**Unearned Income**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>UI</td>
<td>G49</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

This item represents advance interest income deducted from loan portfolios and taken into income as earned over the life of the loan.

This item is a component of Loans/Claims/Advances - Customers (LCACU).

This item includes:

1. Deferred income reported as a reduction of loans
2. Deferred revenue
3. Reserves for unearned charges on commercial installment and equipment lease receivables (when reported as a contra asset)
4. Unearned discount
5. Unearned lease income

**Units of Representation**

**Units of Representation - Company**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>UREPCO</td>
<td>@IF(@CMAX(UREP,@SET($N,ISOCUR=@CHGCO(COMPANY):@VALUE(ISOF,ISOF[-1])-1000,&quot;BILLIONS&quot;,&quot;MILLIONS&quot;)))=1000,&quot;BILLIONS&quot;,&quot;MILLIONS&quot;)</td>
<td>Company</td>
</tr>
</tbody>
</table>

This item represents whether the financial data for the company displays in units of millions or billions.
Update Code

Update Code

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>UPD</td>
<td>G725</td>
<td>Industrial Financial Services</td>
</tr>
</tbody>
</table>

This identifies the updated status of data for the period. It consists of a one-character numeric code.

The following lists Update Codes and their descriptions:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Company has not been updated</td>
</tr>
<tr>
<td>1</td>
<td>Data is preliminary</td>
</tr>
<tr>
<td>2</td>
<td>Data is not final</td>
</tr>
<tr>
<td>3</td>
<td>Data is final</td>
</tr>
</tbody>
</table>

Update Code - Interim

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

This item represents Update Code 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 updated status of data for the period. It consists of a one-character numeric code.

The following lists Update Codes and their descriptions:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Company has not been updated</td>
</tr>
<tr>
<td>1</td>
<td>Data is preliminary</td>
</tr>
<tr>
<td>2</td>
<td>Data is not final</td>
</tr>
<tr>
<td>3</td>
<td>Data is final</td>
</tr>
</tbody>
</table>
**Update Code - Preliminary**

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

This item represents Update Code 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 the updated status of data for the period. It consists of a one-character numeric code.

The following lists Update Codes and their descriptions:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Company has not been updated</td>
</tr>
<tr>
<td>1</td>
<td>Data is preliminary</td>
</tr>
<tr>
<td>2</td>
<td>Data is not final</td>
</tr>
<tr>
<td>3</td>
<td>Data is final</td>
</tr>
</tbody>
</table>

**Uses of Funds**

**Uses of Funds - Other**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number (for North America)</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>FUSEO</td>
<td>G682</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

Format Code 7

This item contains a Not Available data code (@NA).

Format Codes 1-3, 5, 6, and 11

This item represents uses of funds not classified elsewhere.

This item is a component of Uses of Funds - Total (FUSET) in statement format models 1,2,5, and 11.

This item includes:

1. Changes due to foreign currency exchange adjustments (when a breakout is available)
2. Working capital changes not reported as one total and/or not distinctly grouped together in the Uses section for 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 excludes working capital changes reported as one total and/or distinctly grouped together in the Uses section for 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 Codes 6).

**Uses of Funds - Total**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item Number (for North America)</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>FUSET</td>
<td>G683</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item contains a Not Available data code (@NA) for companies reporting a Cash Statement Classified by Activity (Format Code = 3), a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = 6), or a Statement of Cash Flows (Format Code = 7).

**Format Codes 1, 2, and 5**

This item represents total uses of funds for companies reporting 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 the sum of:

1. Acquisitions (AQC)
2. Capital Expenditures (CAPX)
3. Cash Dividends (DV)
4. Purchase of Common and Preferred Stock (PRSTKC)
5. Increase in Investments (IVCH)
6. Long-Term Debt - Reduction (DLTR)
7. Taxation (TX)
8. Uses of Funds - Other (FUSEO)

This item includes:

1. Changes due to foreign currency exchange adjustments (when a breakout is available)
2. Working capital changes reported in the Uses section on 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 excludes working capital changes reported as one total and/or distinctly grouped together in the Uses section on 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).

**Format Code 11**

This item represents total operating and other expenses as reported in the Use of Funds section of the Source and Use Statement.

This item is the sum of:

1. Capital Expenditures (CAPX)
2. Intangible Assets - Purchase (INTANP)
3. Investments - Increase (IVCH)
4. Current Debt - Use of Funds (DCUFD)
5. Long-Term Debt - Reduction (DLTR)
6. Equity Stock - Reduction (PRSTKC)
7. Cash Dividends (DV)
8. Taxation (TX)
9. Acquisitions (AQC)
10. Exchange Rate Effect - Use of Funds (EXREU)
11. Working Capital Change - Use of Funds (WCAPU)
12. Uses of Funds - Other (FUSEO)
‘V’ Data Definitions

**Value-Added Taxes**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>TXVA</td>
<td>G623</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents a tax levied on the value that is added to a product at each stage of its production. This tax is collected in the sales price by the company and remitted to the government.

This is a supplementary Income Statement item.

**Canada, United States**  This item contains a Not Available data code (@NA).
‘W’ Data Definitions

Weighted Average Calculation

Weighted Average Calculation

\[
\frac{\sum XY}{\sum Y}
\]

X = 1st variable

Y = 2nd variable

Σ = sum

Working Capital

Working Capital

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>WCAP</td>
<td>ACT - LCT</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

Working Capital is the sum of Current Assets - Total less Current Liabilities - Total.

Working Capital Adjustments - Source & Use of Funds - Other (FOF)

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

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use).

This item represents sundry adjustments to cash, or cash and equivalents, or net funds, presented after the Source of Funds and Use of Funds sections.

This item is a component of Working Capital/Cash/Net Funds Change - Total (WCAPT).
**Working Capital Change**

**Working Capital - Change (FOF)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>WCAPCHC</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 changes in Balance Sheet accounts reported on the Cash Flow Statement.

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

This item is the sum of:

1. Inventories/Stocks - Decrease (Increase) (INVCH)
2. Accounts Receivable/Debtors - Decrease (Increase) (RECCH)
3. Accounts Payable/Creditors - Increase (Decrease) (APCH)
4. Working Capital Changes - Other (AOLOCH)

**Working Capital Change - Other - Increase (Decrease)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Item number</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>WCAPCH</td>
<td>G686</td>
<td>Industrial</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Financial Services</td>
</tr>
</tbody>
</table>

**Format Code 7**

This item contains a Not Available data code (@NA).

**Format Codes 1-3, 5, and 6**

This item represents working capital changes other than changes in cash and cash equivalents and changes in current debt.

Changes in working capital which provide a source of funds or serve to increase working capital are presented as positive numbers. Changes in working capital which use funds or decrease working capital are presented as negative numbers.

**Format Code 11**

This item represents the amount of miscellaneous changes not classified elsewhere in the Movement in Funds/Working Capital section of the Rest of World Cash Flow Statement by Source and Use.

This item is a component of Cash/Cash Equivalents/Net Funds - Increase (Decrease) (CHENFD).
Working Capital Change - Source of Funds (FOF)

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

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use.)

This item represents other changes in working capital as adjustments to income from operations as reported in the Source of Funds section.

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

Working Capital Change - Use of Funds (FOF)

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

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use.)

This item represents other changes in working capital as adjustments to income from operations.

This item is a component of Use of Funds - Total (FUSET).

Working Capital Change (Separate Account) (FOF)

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

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use.)

This item represents total changes to working capital presented as an adjustment to cash, or cash and equivalents, or net funds on the Source and Use Statement.

This item is a component of Working Capital/Cash/Net Funds Change - Total (WCAPT).

Working Capital Turnover

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Concept Calculation</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>WCAPTO</td>
<td>REV/T (@PAVG) (ACT - LCT -1,0)</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This concept is Revenue - Total divided by the average of the most recent two years of Current Assets - Total minus Current Liabilities - Total.
Working Capital/Cash/Net Funds Change

Working Capital/Cash/Net Funds Change - Total (FOF)

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

This item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use).

This item represents the net change in working capital, cash, and/or other funds reported on the Source and Use Statement.

This item is a component of Cash/Cash Equivalents/Net Funds - Increase (Decrease) (CHENFD).

This item is the sum of:

1. Source of Funds - Total (FSRCT)
2. Use of Funds - Total (FUSET)
3. Working Capital Change (Separate Account) (WCAPSA)
4. Exchange Rate Effect (EXRE)
5. Working Capital Adjustments - Source and Use of Funds - Other (WCAPSU)

Footnote Code

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>QD</td>
<td>Figure equals change in net liquid funds</td>
</tr>
<tr>
<td>SN</td>
<td>Figure equals change in net funds</td>
</tr>
<tr>
<td>SY</td>
<td>Figure equals change in working capital</td>
</tr>
</tbody>
</table>

Working Capital/Cash/Net Funds Change - Total (FOF) - Interim

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>WCAPTIS</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents Working Capital/Cash/Net Funds Change - Total (FOF) 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 item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use).

This item represents the net change in working capital, cash, and/or other funds reported on the Source and Use Statement.

This item is a component of Cash/Cash Equivalents/Net Funds - Increase (Decrease).

This item is the sum of:
1. Source of Funds - Total
2. Use of Funds - Total
3. Working Capital Change (Separate Account)
4. Exchange Rate Effect
5. Working Capital Adjustments - Source and Use of Funds - Other

**Working Capital/Cash/Net Funds Change - Total (FOF)**

*Preliminary*

<table>
<thead>
<tr>
<th>Mnemonic</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>WCAPTPS</td>
<td>Industrial</td>
</tr>
</tbody>
</table>

This item represents Working Capital/Cash/Net Funds Change - Total (FOF) collected on a *Preliminary* basis. By definition, preliminary and interim 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 item is only available for Format Code 11 (Rest of World Cash Flow Statement by Source and Use).

This item represents the net change in working capital, cash, and/or other funds reported on the Source and Use Statement.

This item is a component of Cash/Cash Equivalents/Net Funds - Increase (Decrease).

This item is the sum of:

1. Source of Funds - Total
2. Use of Funds - Total
3. Working Capital Change (Separate Account)
4. Exchange Rate Effect
5. Working Capital Adjustments - Source and Use of Funds - Other

**Working Capital/Net Operating Assets**

**Working Capital/Net Operating Assets - Change (FOF)**

<table>
<thead>
<tr>
<th>Mnemonic</th>
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</tr>
</thead>
<tbody>
<tr>
<td>WCAPOPC</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 the total amount of changes in Balance Sheet accounts reported in the Operating Activities section of Cash Flow Statement.

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

1. Accounts Receivable/Debtors - Decrease (Increase) (RECCH)
2. Inventories/Stocks - Decrease (Increase) (INVCH)
3. Accounts Payable/Creditors - Increase (Decrease) (APCH)
4. Accrued Liabilities - Increase (Decrease) (ACCLI)
5. Customer Advances (CUSTADV)
6. Working Capital Changes - Other (AOLOCH)

**Japan (Consolidated)**

This item is the sum of:

1. Accounts Receivable/Debtors - Decrease (Increase) (RECCH)
2. Inventories/Stocks - Decrease (Increase) (INVCH)
3. Accounts Payable/Creditors - Increase (Decrease) (APCH)
4. Accrued Liabilities - Increase (Decrease) (ACCLI)
5. Working Capital Changes - Other (AOLOCH)