Worldscope Database
Datatype Definitions Guide

Issue 6: April 2007
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Introduction to Worldscope

General Description

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

Objective

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

Information Content

The total universe of companies contained on the database has grown from about 4,000 in 1987, to over 51,100 at March 2007. This includes 33,300 currently active companies in developed and emerging markets, representing approximately 95% of global market capitalization. Worldscope contains extinct or inactive companies, i.e. those which have merged, liquidated or become privately held. History for these companies remains on the database.

Over 70 countries are represented, and include all countries in targeted global indices (FTSE All World, Dow Jones Global, MSCI World, MSCI EMF, S&P Global, S&P/Citigroup).

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

**Company Header Information and CV Profiles**

- Address
- Officers
- SIC Codes
- Product Segments
- Auditors Company Status
- Geographic Segments
- Investor Relations

**Financial Statements**

- Balance Sheet
- Income Statement
- Cash Flow Statement
Historical Growth Rates & Valuation Ratios

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Security and Market Data

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<tr>
<td>SEDOL/ISIN</td>
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Other

<table>
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<tr>
<th>Exchange Rates</th>
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More details on the types of data contained in a Worldscope company record can be seen in the Industry Specific Templates

Applications

Database applications include:

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

Existing Worldscope clients include:

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

Origins and Development

The Worldscope Database originated in the international investment management activities of Wright Investors' Service, a U.S. based global money management firm. In 1987, Worldscope established a second research centre in Shannon, Ireland, to maintain and develop the database. In 1990, Worldscope/Disclosure Partners was formed as a joint venture between Wright Investors' Service and Disclosure Inc., a division of Primark Corporation (NYSE: PMK). In 1995, Worldscope/Disclosure established a third major research and data collection centre in Bangalore, India. Primark acquired the remaining interest in Worldscope in 1999. A fourth major research and data collection centre in Manila, Philippines was added with Primark’s 1999 acquisition of the Extel company database. In 2000, Primark Corporation was acquired by Thomson Corporation. Today, the database operations group, which supports the Worldscope database, employs over 500 people mainly located in 3
collection centres located in Bangalore (India), Shannon (Ireland), and Manila (The Philippines).
Database Methodology

Available Format

Worldscope is available through a variety of Thomson Financial software products, including Thomson One products, Datastream, and MarketQA. Worldscope is also available via direct data feed, FTP. In addition to Thomson Financial software platforms, Worldscope is available on all the major equity applications serving the professional finance and investment communities. Please contact your local Thomson Financial sales office for specific information on Worldscope data delivery options and documentation.

Diversity in International Financial Reporting

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

Worldscope’s Treatment of Accounting Differences

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

1. **Valuation.** Companies and accounting systems differ in the cost basis used in financial statements; in the utilization of accruals and provisions; as well as in the accounting methods for business combinations, depreciation, research and development, foreign currency translation, leases, and so on.

2. **Disclosure or Presentation.** There can be extreme variations, even within supposedly 'standard' accounting systems, in the terminology used in financial statements, the definitions of individual accounting items, the format of accounts and the depth of detail contained in the statements themselves and in the notes to the accounts.
Worldscope does not attempt to standardize data for all valuation differences between companies. We do not believe this is a feasible or desirable aim, given the lack of detailed published information and the sheer size and diversity of the database.

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

Worldscope analysts use standard data definitions in the coding of financial accounts. By closely examining the nature and components of financial statements, footnotes and related disclosures, differences in accounting terminology, presentation, and language are minimized. These definitions form the last section of this book. Any variations from our standard definitions are footnoted where it is not possible to aggregate or disaggregate data accurately. Format variations are overcome by use of the standard industry templates contained in section four of this book.

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

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

Another example is fixed assets impairment charges. It can be treated by companies as a non recurring item. Yet other companies may consider it as an operating expense and include it within cost of goods sold. This is only apparent when one sifts through the notes as our analysts are required to do. Worldscope treats fixed assets impairments as non recurring and an adjustment is made to cost of sold and operating profit when it includes this item. Thus the utility and comparability of operating profit and ratios such as operating margin is enhanced. A separate field exists for impairment allowing the customer to add the data back into operating profit if he would prefer to treat impairment as non recurring.

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

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

Analyst Training

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

Automated Testing

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

1. **Balance tests** check that formulas which should theoretically add up actually do. e.g. Total Assets (Field 02999) = Total Liabilities & Shareholders' Equity (Field 03999), or Operating Income (Field 01250) = Net Sales or Revenues (Field 01001) - Operating Expenses (Field 01249).

2. **Magnitude tests** compare data items in the current fiscal period with the same items for prior periods, and query items which exceed predetermined variances, e.g. Net Sales or Revenues (Field 01001) in the current year should be within a range of 100% to 125% of the prior year's figure.

3. **Correlation tests** are similar, but examine the relationships between appropriate data items in the same period, e.g. profitability and leverage ratios, for apparent outliers.

4. **Alpha tests** check the validity of alphanumeric (textual) data, e.g. checks for correct date formats, valid industry codes and correct field lengths.

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

Supervision and Auditing

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

All quality is monitored and controlled by a team of auditors. This department is charged with the task of examining and rechecking in great detail a random sample of
Timeliness

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

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

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

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

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

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

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

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

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

Client Services
Email: TF-WorldscopeClientServices@thomson.com
Phone: +1 800.228.3220 (from USA only)
Phone: +353 61 771240
Fax: +353 61 771201

Sales/Vendor Support
For questions regarding data delivery and technical support, please contact
Theresa Doran, Database Administrator & Vendor Services
Phone: +1 203 551 7348
Email: theresa.doran@thomson.com

Worldscope Product Information
Please visit our website at http://www.thomson.com/financial or contact your local Thomson Financial office.

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

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

Client Visits
Worldscope representatives will be happy to meet with clients by arrangement, to discuss any issues related to their use of the data.
Frequently Asked Questions

Some Notes on this Section

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

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

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

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

Quick Reference List

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

ADRs: American Depository Receipts (See also ADR Frequently Asked Questions)
How can I tell if a company trades ADRs? (2)
Does Worldscope Coverage include ADRs? (39)

Brazil: Share Data
How does Worldscope present share data for Brazilian companies? (4)

Consolidation
How do I know if the company accounts are consolidated or unconsolidated in a particular year? (5)
Is parent company data available on Worldscope? (6)

Corporate Actions
Does Worldscope adjust data for corporate actions such as stock splits, stock dividends, etc.? (7)
Frequently Asked Questions

Coverage
What companies are included on Worldscope and what are the selection criteria? (8)
Does Worldscope have full Western European Coverage? (8(a))
Does Worldscope have full US coverage? (8(b))
What is a Limited Data Set Company? (38)
What data is available for IPOs, e.g. newly listed companies? (37)

Currency
What currency is used to update Worldscope data? (9)
If a country has a currency revaluation, what does Worldscope do? (10)

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

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

EURO
How has Worldscope handled the EURO? (41)

Fast Update
What is a Fast Update and what benefit does it have for Timeliness? (35)
How can I identify Full and Fast Updates On Worldscope? (36)

Fiscal versus Calendar
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Fiscal Year End
How does Worldscope treat different fiscal year ends? (13)
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Formats
In what formats is Worldscope available? (15)

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

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Does Worldscope provide information on inactive or dead companies and securities? (17)
How can I determine if a company is inactive? (18)
How can I determine if a security is inactive? (19)

Industry Changes
How can I determine whether a company has changed industry? (20)
Industry Classification
What industry classifications are available within the Worldscope database? (21)

Interim/Time Series data
Is interim financial statement data available on Worldscope? (34)

Limited Data Set
What is a Limited Data Set Company? (38)

Multiple Share Classes
How can I determine if a company currently has more than one type of share? (25)
What does Worldscope do if a company has more than one type of share? (22)
What is the difference in the data shown at the company level and data shown at the security level? (23)
If a company has more than one type of share, how does Worldscope select the share for the main company record? (24)

Name Changes
How does Worldscope handle company name changes? (26)

Non-traded Companies and Securities
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Preliminary Data (see also Fast Update)
How do I know if information on Worldscope is preliminary? (28)

Pro forma Data
Does Worldscope carry pro forma data? (29)

Restated Data
Does Worldscope carry restated data? (30)

Selection Criteria
What companies are included on Worldscope and what are the selection criteria? (8)

Sources
What are the sources of Worldscope data? (31)

Timeliness
How soon after the fiscal year end/fiscal period end of a company can I expect to see the annual data on Worldscope? (32)
What is a Fast Update and what benefit does it have for Timeliness? (35)
What data is available for IPOs, e.g. newly listed companies? (37)

Time series (See Interim Time Series)

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

Is a unique identifier available for each record on the Worldscope database? (33)
1. **IS INFORMATION ON ACQUISITIONS AVAILABLE ON WORLDSCOPE?**

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

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

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

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

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

4. **HOW DOES WORLDSCOPE PRESENT SHARE DATA FOR COUNTRIES WHERE STOCKS TRADE PER THOUSAND SHARES?**

For all Brazilian and Turkish companies on Worldscope all per share data (EPS, market prices, etc.) are shown per 1,000 shares. The actual number of shares, however, is not adjusted to reflect per 1,000 shares.

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

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

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

6. **IS UNCONSOLIDATED/PARENT COMPANY DATA AVAILABLE ON WORLDSCOPE?**

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

   - Field 18169 Unconsolidated/Parent Company Depreciation
   - Field 18170 Unconsolidated/Parent Company Sales
   - Field 18171 Unconsolidated/Parent Company Pre-tax Earnings
   - Field 18172 Unconsolidated/Parent Company Net Profit
   - Field 18173 Unconsolidated/Parent Company Earnings per Share
7. **DOES WORLDSCOPE ADJUST DATA FOR CORPORATE ACTIONS SUCH AS STOCK SPLITS, STOCK DIVIDENDS, ETC.?**

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

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

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

These adjustments are also made at a security level.

8. **WHAT COMPANIES ARE INCLUDED ON WORLDSCOPE AND WHAT ARE THE SELECTION CRITERIA?**

The Worldscope database targets coverage of publicly quoted companies. A few large private companies are also included for some industries. The Worldscope database also contains history for extinct or inactive companies that were listed but have since then merged, liquidated or become privately held. Over 70 countries are represented, and include all countries in targeted global indices (FTSE All World, Dow Jones Global, MSCI World, MSCI EMF, S&P Global, S&P Citigroup

Coverage criteria is as follows:

1.1. **Full Market coverage of all listed companies trading equity securities for developed markets and a selection of emerging markets (excludes mutual and closed end investment funds).**

At December 2006:

- **Developed markets**
  - Australia, Austria, Belgium, Canada (excludes Canadian Venture listings), Denmark, Finland, France, Germany, Greece, Hong Kong, Ireland, Italy, Japan, Luxembourg, Netherlands, Norway, Portugal, Singapore, Spain, Sweden, Switzerland, United Kingdom, United States
- **Advanced emerging**
  - Brazil, Mexico, Korea (excl KOSDAQ), South Africa
- **Emerging**
  - Indonesia, Malaysia, Philippines, Thailand, China, Taiwan
1.2. Coverage of listed companies for the other countries (developed, emerging and advanced emerging)

The targeted coverage comprises all markets included in global indices. The following countries are currently targeted: Argentina, Bermuda, Canadian Venture Market, Cayman Islands, Chile, Colombia, Czech Republic, Egypt, Hungary, Iceland, India, Israel, Jordan, Korean KOSDAQ market, Morocco, New Zealand, Pakistan, Peru, Poland, Russia, Saudi Arabia, Slovakia, Slovenia, Sri Lanka, Turkey, Venezuela Virgin Islands, and Zimbabwe.

Companies need to meet one or more of the following criteria to be included in our coverage:

- Broker estimates equal to or greater than 5
- Market capitalization equal to or greater than 100 million U.S. dollars
- Company belongs to the FTSE ALL World, Dow Jones Global, MSCI World, MSCI EMF, S&P Global, S&P/Citigroup
- Company has an ADR that is listed on the NYSE, ASE or NASDAQ or a sponsored ADR that trades over the counter (we need the non-US identifier and ADR identifier).
- Companies included in EASDAQ or EURO.NM
- Non US company which has a listing on the NYSE, ASE or NASDAQ

1.3. Non traded companies

A small number of non-traded companies are included in current coverage. These generally related to major industries (Banks, Utilities) not privatized.

1.4. ADRs

All ADRs listed on the NYSE, ASE or NASDAQ and sponsored ADRs which trade over the counter.

1.5 Content coverage.

A fully detailed analysis is required for all companies within the following countries: United Kingdom, and the U.S.

For all other countries fully detailed analysis is required if any of the following criteria is fulfilled:

- Company is a constituent of the, FTSE ALL World, Dow Jones Global, MSCI World, MSCI EMF, S&P Global, S&P/Citigroup or a selected local index
- Company has 5 or more broker estimates
- Company has a market capitalization of greater than 100 million dollar (exception Japan, China & Taiwan)
- Company is included in the legacy Extel population

Companies not meeting the above criteria will be under a ‘limited’ key data template.
8(a). Does Worldscope have full Western European coverage?

Yes. Worldscope has targeted full Western European Coverage since 1999. For this purpose, Western Europe is defined as the 15 countries in the European Union prior to the expansion in membership on 1 May 2004, together with Norway and Switzerland. There is also coverage of many other European countries and companies.

8(b). Does Worldscope have full US coverage?

Yes, Worldscope targets complete coverage of US companies filing with the Securities Exchange Commission (SEC), with the exception of closed end investment companies.

9. WHAT CURRENCY IS USED TO UPDATE WORLDSCOPE DATA?

Worldscope data is without exception expressed in the local currency of the country of domicile, as shown in Field 06026, Nation or Field 06027, Nation Code. Where the financial statements are reported in another currency, Worldscope converts them to local currency using the exchange rate(s) given in the statements, or where this is not available, using the relevant Worldscope exchange rate(s). WS field 18215 – Exchange rate used for the income statement/cash flow and WS field 18214 – Exchange rate used to translate the balance sheet are available. Security prices are also converted to local currency if expressed in another currency.

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

- Field 07210 Market Capitalization (U.S.$)
- Field 07211 Market Capitalization (U.S.$) - Current
- Field 07220 Common Equity (U.S.$)
- Field 07221 Common Equity (U.S.$) - Current
- Field 07230 Total Assets (U.S.$)
- Field 07240 Net Sales or Revenues (U.S.$)
- Field 07250 Net Income (U.S.$)

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

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

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

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

Worldscope shows the value of earnings per share as reported by the company, in Field 18193 Earnings Per Share - As Reported, generally available from 1992.
Frequently Asked Questions

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

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

13. HOW DOES WORLDSCOPE TREAT DIFFERENT FISCAL YEAR ENDS?

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

However, special rules apply when this occurs within a short period after the calendar year end. For non-U.S. companies, the fiscal year is determined by a cutoff date of 15 January. Data for a fiscal year ending on or before 15 January is classified as the previous year's result. For example, company data for a fiscal year ending 15 January 2005 is classified as 2004 data. Company data for a fiscal year ending 16 January 2005 is classified as 2005 data.

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

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

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

Where a company changes year-end date and publishes financial statements for more or less than the standard twelve months, Worldscope adjusts any income statement data to reflect twelve months of operations, in order to make the information more comparable to prior and subsequent years. This adjustment is indicated in a footnote (generally N) to Field 01001 Net Sales or Revenues, which reads: "year end changed from [month of old fiscal year end] in [year]. Income statement and related items adjusted to reflect 12 mos. of operations through [new fiscal year end]". Prior to 1988, such adjustments were not made and the changes in the length of the fiscal year for non-U.S. companies are noted with a footnote to Field 01001 Net Sales or Revenues.
Field 05350 Date of Fiscal Period End is available for each year, and contains the month, day and year on which the company's fiscal period ended. Field 05351 Length of Fiscal Period is also available. Field 05352 Month of Fiscal Period End contains the month of the most recent completed annual period.

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

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

15. IN WHAT FORMATS IS WORLDSCOPE AVAILABLE?

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

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

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

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

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

Companies targeted for a full detailed update normally have a minimum of four years of financial information, with the obvious exceptions of newly created companies or recent privatisations. Smaller market capitalization coverage for which a summary data set may be targeted is added with one to two years of data. See FAQ 8 related to coverage criteria.

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

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

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

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

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

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

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

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

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

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

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

Each company is also assigned a General Industry Classification (Field 06010), which reports whether a company is an industrial, utility, transportation, banking, insurance or other financial company.

Additionally, all companies are assigned an Industry Group (Field 06011), which is a four-digit code. There are twenty-seven major industry groups (reflected in the first two digits of the code), each of which is further broken down into sub-industry groups. Again, the major activity of the company determined by net sales or revenues, is the deciding factor in assigning the industry group. In instances where there is no dominating activity and/or the company is a holding company, the industry classification of Diversified is used. All companies that do not fall within one of the major industry classifications are reported under the group Miscellaneous.

Finally, Thomson Financial has adopted the FTSE/Dow Jones Industrial Classification Benchmark (ICB) as its standard classification tool across a number of its global databases and these ICB codes are available within Worldscope (Field 07040). Please note that a separate licence is required for the use of ICB data.

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

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

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

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

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

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

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

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

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

1. It is available for foreign investment*
2. It is more widely traded

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

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

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

An "X" in Field 11501 Indicator - Currently Multi-Share Company indicates that the company has more than one type of active common or ordinary share, regardless of whether they are trading or not.
26. **HOW DOES WORLDSCOPE HANDLE COMPANY NAME CHANGES?**

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

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

27. **HOW CAN I DETERMINE WHICH COMPANIES OR SECURITIES ARE NOT TRADED?**

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

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

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<thead>
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<th>Footnote</th>
<th>Text</th>
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<tr>
<td>F</td>
<td>Privately owned company</td>
</tr>
<tr>
<td>G</td>
<td>Cooperative company/consortium/partnership</td>
</tr>
<tr>
<td>J</td>
<td>Government owned company or majority owned by government</td>
</tr>
<tr>
<td>W</td>
<td>Company is a mutual insurance company</td>
</tr>
</tbody>
</table>

28. **HOW DO I KNOW IF INFORMATION ON WORLDSCOPE IS PRELIMINARY?**

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

29. **DOES WORLDSCOPE CARRY PROFORMA DATA?**

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

30. **DOES WORLDSCOPE CARRY RESTATED DATA?**

This data is provided in separate time series utilizing existing Worldscope fields. Original data is not overwritten.

Four indicator fields facilitate the use of restated content.

- 11556 - Indicator - Restated data exists
- 11557 - Indicator - Restatement type
- 11558 - Indicator - Early Release
- 11559 - Restatement Reason Code

Per share data in the restated annual series will be provided on a fiscal basis only. Per share fields for U.S. companies currently provided on a calendar basis in the annual series content will not be supported in the restated content series. All original and restated interim series per share data is on a fiscal basis.

Restated data is provided for one prior year accounting period (including interim periods).

Price and dividend data as well as related ratios are not included in the restated series content.

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

31. WHAT ARE THE SOURCES OF WORLDSCOPE DATA?

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

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

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

There are three considerations related to timeliness:

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

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

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

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

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

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

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

34. IS INTERIM FINANCIAL STATEMENT DATA AVAILABLE ON WORLDSCOPE?

Worldscope contains Interim time series financial statement data. The time series available may be quarterly, cumulative quarterly, semi-annual or trimester as determined by the individual company’s reporting pattern and is in addition to providing the key interim income statement fields on the annual times series. Interim time series data includes summary Balance Sheet, Income Statement and Cash Flow Information where this information is reported by the company concerned. (The Interim data items available on the annual time series are listed in the 4 main industry templates under the heading Annual Series Interim Data and date back to 1980. The full Interim data subset, including Financial Statement data, is available in time series. Items supported are listed under the Interim Time Series Template heading. This data is generally available from Quarter 1 1998 for US coverage and from 2001 for non-US coverage.

It should be noted that both the reporting and detail of Interim data can vary greatly by country and company.
35. WHAT IS A FAST UPDATE AND WHAT BENEFITS DO THESE UPDATES HAVE FOR TIMELINESS?

The Fast Update consists of a subset of 350 Financial Statement items and ratios, which are generally updated within 5-10 days of receipt of the annual filing or annual report. This follows the update of preliminary data from news sources which is targeted for 72 hours from report. The Fast Update was introduced by Worldscope to improve the timely provision of key data, especially at peak times when it is not possible to fully update all annual reports on the day of receipt.

Generally, companies will:

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

Worldscope captures and constantly refreshes Fast Update items as more detailed information becomes available. The pattern of Worldscope updates is as follows:

1. Press Release information is captured on Worldscope, targeted within 48 hours of publication.
2. Fast Update, sourced from the 10K or annual report, 10 days.
3. Worldscope full updates are completed from the audited Annual Report. Priority is given to companies which are index constituents, companies with indicators of market interest and/or with high market capitalization.

36. HOW CAN I IDENTIFY FULL AND FAST UPDATES ON WORLDSCOPE?

Worldscope field 07034 - Indicator – Data Update can be used to determine if the update for a given period is Preliminary, FAST or Final. This indicator is available on a historic basis.

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

Field 07013 Year of Fast Update contains the latest year for which Fast Update information is available e.g. “2006”.

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

Field 07035 Latest Interim Date

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

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

38. WHAT IS A LIMITED DATA SET COMPANY?

Companies that do not meet the criteria for fully detailed update on Worldscope, on the basis of Market Capitalization or other criteria (see Question 8 above) may be added with a Limited Data Set of information. This subset is similar to the Fast Update subset outlined in Frequently Asked Question 37 above and detailed in the
templates from page 154. In February 2007, Worldscope contained 7,673 active and 1,837 inactive Limited Data Set companies across countries.

The current field 11519 Indicator-Limited Data Set Company identifies these companies, which will have Limited Data updates going forward.

A small number of companies, which previously had main market listings and were subsequently transferred to OTC market, may have prior year Full Updates. Annual field 07033 Full/Limited Coverage Indicator will show, for each year, whether the company has a Full or Limited update.

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

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

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

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

All annual time series per share data for U.S. domiciled companies and securities and ratios derived from the per share data is presented on a calendar basis, with the exception of data fields that are specifically designated as fiscal. All US interim time series data is provided on a fiscal basis. Further details related to fiscal years and per share data can be found in the definitions section. U.S. companies/securities can be identified by checking for 840 in field 06027 Nation Code.

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

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

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

Taking the EPS data as an example:

A company has a fiscal period end date of 30-06-2001 and reports quarterly information.

Calendar year end basis:

For the year 2001, EPS Q1 (05221) is at 31-03-2001; EPS Q2 (05222) is at 30-06-2001; EPS Q3 (05223) is at 30-09-2001 and EPS Q4 (05224) is 31-12-2001. Annual EPS (05201) is at 31-12-2001.
Fiscal year end basis:

For the year 2001, EPS Q1 (05221) is at 30-09-2000; EPS Q2 (05222) is at 31-12-2000; EPS Q3 (05223) is at 31-03-2001 and EPS Q4 (05224) is at 30-06-2001. Annual EPS (05201) is at 30-06-2001.

Alternatively, Worldscope supplies the following data on a fiscal year end basis for all countries:

- 05202 Earnings per Share – Fiscal Period End
- 05491 Book Value – Outstanding Shares – Fiscal
- 05502 Cash Flow per Share – Fiscal
- 05110 Dividends per Share – Fiscal
- 05575 Stock Split/Dividend Ratio – Fiscal
- 10010 Earnings per Share basic – Fiscal Period End
- 10030 Earnings Per Share diluted – Fiscal Period End
- 18193 As reported EPS
- 18208 EPS continuing operations
- 18209 EPS including extraordinary items
- 18259 Includes extraordinary credit/charge per share
- 18260 Excludes extraordinary credit/charge per share
- 18261 Includes pre-tax extraordinary credit/charge per share
- 18205 Discontinued operations per share
- 05228 Discontinued operations per share (excl gains/losses)
- 18202 Cumulative effect of accounting changes
- 18210 Restructuring expense per share (after tax)
- 08816 Earnings Per Share Fiscal – 1 Yr Annual Growth
- 08821 Book Value Per Share Fiscal – 1 Yr Annual Growth
- 08302 Return on Equity Per share – Fiscal
- 08653 Reinvestment Rate Per Share - Fiscal

41. HOW HAS WORLDSCOPE HANDLED THE EURO?

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

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

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

2. HOW ARE ADRs CLASSIFIED ON WORLDSCOPE?

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

3. HOW CAN ADR COMPANY RECORDS BE IDENTIFIED?

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

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

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

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

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

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

   Unlike the Worldscope presentation of U.S. companies, all per share data on ADRs is shown on a fiscal year basis rather than a calendar year basis.
7. DOES WORLDSCOPE CARRY U.S. G.A.A.P. INFORMATION FOR ADRs?

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

Notes: #: Currently U.S. and Canadian companies only.

## General Information

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<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>06001</td>
<td>Company Name</td>
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<tr>
<td>06003</td>
<td>Company Name - Short</td>
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19586 Product Segment 9 - SIC Code
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19591 Product Segment 10 - Sales
19592 Product Segment 10 - Operating Income
19593 Product Segment 10 - Assets
19594 Product Segment 10 - Capital Expenditures
19595 Product Segment 10 - Depreciation
19596 Product Segment 10 - SIC Code

Major Shareholders

18370 Major Shareholders

Auditors

07800 Parent Auditor 1
07801 Parent Auditor 1 - Affiliate 1
07802 Parent Auditor 1 - Affiliate 2
07803 Parent Auditor 1 - Affiliate 3
07804 Parent Auditor 1 - Affiliate 4
07805 Parent Auditor 2
07806 Parent Auditor 2 - Affiliate 1
07807 Parent Auditor 2 - Affiliate 2
07808 Parent Auditor 2 - Affiliate 3
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07810 Parent Auditor 3
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07819 Parent Auditor 4 - Affiliate 4
01801 Auditor Fees

Key Items in US Dollars

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

Stock Data

Current Information
06005 Type of Share
05601 Ticker Symbol
06004 CUSIP
06006 SEDOL
06008 ISIN
06035 Worldscope Identifier
06105 Worldscope Permanent I.D.
06034 Disclosure Company Identifier
06038 I/B/E/S Ticker
06040 Dow Jones Company Symbol
11501 Indicator - Currently a Multiple Share Company
11519 Indicator – Limited Data Set Company
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### Sales per Share
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### Operating Profit per Share
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### Cumulative Effect of Accounting Change per Share
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### Capital Expenditure per Share
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### Enterprise Value
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### Common Shares Outstanding
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### Number of Shares Authorized
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### Treasury Shares
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### Par Value
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### Common Shares Used to Calculate EPS
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### Common Shares Used to Calculate Basic EPS
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### Common Shares Used to Calculate Fully Diluted EPS
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### Closely Held Shares
- 05475

### Closely Held Shares %
- 08021

### Stock Split/Dividend Ratio
- 05576

### Stock Split/Dividend Ratio – Fiscal
- 05575

### Weekly Time Series
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- 05080
- 05081
- 05082

### Balance Sheet

#### Assets
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- 02206

#### Supplementary Asset Fields
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- 02005
- 18165

### Issue 6
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**Liabilities & Shareholders' Equity**

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01266  Non-Operating Interest Income
01017  Trading Account Income
01019  Trusts & Fiduciary Income/Commission & Fees
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**Supplementary Income Statement Fields**

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**Funds Flow Statement - per FASB 95**

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**Funds Flow Statement - Cash**

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Funds Flow Statement - Total Sources/Total Uses

Sources of Funds
04201 Funds from Operations
04225 Extraordinary Items

Uses of Funds
04551 Cash Dividends Paid - Total
05376 Common Dividends (Cash)
05401 Preferred Dividends (Cash)
04601 Capital Expenditures (Additions to Fixed Assets)
04355 Net Assets from Acquisitions
04701 Reduction in Long Term Debt
04751 Com/Pfd Purchased, Retired, Converted, Redeemed
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04753 Increase in Loans
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04821 Increase/Decrease in Short Term Borrowings
04446 Other Sources - Financing
04796 Other Sources - Investing
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04551 Cash Dividends Paid - Total
05376 Common Dividends (Cash)
05401 Preferred Dividends (Cash)
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04760 Increase in Investments
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**Pension & Postretirement**

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#### Annual Statistics

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#### Three Year Averages

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#### Five Year Averages

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

Growth Rates

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

Three Year Averages
08581 Market Capitalization Growth
08604 Earnings per Share Growth

Five Year Averages
08670 Loan Growth
08635 Net Sales/Revenues Growth

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

Profitability

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

Issue 6
### Loan Loss Ratios

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

#### Five Year Averages
- 15022 Net Loan Losses % Total Loans
- 15082 Provision for Loan Losses % Total Loans
- 15076 Reserves for Loan Losses % Total Loans
- 15159 Reserves for Loan Losses % Total Assets
- 15088 Actual Loan Losses % Reserves for Loan Losses
- 15141 Loan Loss Coverage
- 15064 Non-Performing Loans % Total Loans
- 15004 Non-Performing Loans % Reserves for Loan Losses
- 15070 Non-Performing Loans % Equity

### Deposit Ratios

#### Annual Statistics
- 15179 Demand Deposits % Total Deposits
- 15184 Savings Deposits % Total Deposits
- 15573 Foreign Office Deposits % Total Deposits

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### Five Year Averages
- 15181 Demand Deposits % Total Deposits
- 15187 Savings Deposits % Total Deposits
- 15577 Foreign Office Deposits % Total Deposits

### Asset Utilization

#### Annual Statistics
- 08406 Assets per Employee
- 08401 Total Asset Turnover
- 15043 Total Loans % Total Assets
- 15091 Invested Assets % Total Assets
- 08416 Capital Expenditure % Total Assets

#### Five Year Averages
- 08410 Assets per Employee
- 08405 Total Asset Turnover
- 15046 Total Loans % Total Assets
- 15094 Invested Assets % Total Assets
- 08420 Capital Expenditure % Total Assets

### Leverage

#### Annual Statistics
- 08231 Total Debt % Common Equity
- 08226 Long Term Debt % Common Equity
- 08221 Total Debt % Total Capital
- 08216 Long Term Debt % Total Capital
- 08211 Minority Interest % Total Capital
- 08201 Equity % Total Capital
- 08206 Preferred Stock % Total Capital
- 08236 Total Debt % Total Assets
- 08241 Common Equity % Total Assets
- 08287 Total Assets / Common Equity Ratio
- 15121 Total Capital % Total Assets
- 08261 Operating Cash/Fixed Charges
- 08256 Dividend Payout (% Earnings)

#### Five Year Averages
- 08235 Total Debt % Common Equity
- 08230 Long Term Debt % Common Equity
- 08225 Total Debt % Total Capital
- 08220 Long Term Debt % Total Capital
- 08215 Minority Interest % Total Capital
- 08210 Preferred Stock % Total Capital
- 08240 Total Debt % Total Assets
- 08245 Common Equity % Total Assets
- 15124 Total Capital % Total Assets
- 08265 Operating Cash/Fixed Charges
- 08260 Dividend Payout (% Earnings)
- 08910 Cash Dividends % Cash Flow
- 08270 Fixed Assets % Common Equity
- 15170 Invested Assets & Loans % Total Deposits
- 15164 Invested Assets % Total Deposits
- 15010 Equity % Total Deposits
- 15028 Total Capital % Total Deposits
- 15040 Total Deposits % Total Assets
- 15176 Earning Assets % Total Available funds
- 15100 Invested Assets % Liabilities
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**Liquidity**

**Annual Statistics**

- Cash & Securities % Total Deposits
- Total Loans % Total Deposits
- Ratio of Total Loans to Total Capital

**Five Year Averages**

- Cash & Securities % Total Deposits
- Total Loans % Total Deposits
- Ratio of Total Loans to Total Capital

**Foreign Business**

**Annual Statistics**

- International Assets
- International Sales
- International Operating Income
- Foreign Return on Assets
- Foreign Asset Turnover
- Foreign Income Margin
- Foreign Assets Growth
- Foreign Sales Growth
- Foreign Income Growth
- Foreign Assets % Total Assets
- Foreign Sales % Total Sales
- Foreign Income % Total Income

**Five Year Averages**

- Foreign Return on Assets
- Foreign Asset Turnover
- Foreign Income Margin
- Foreign Assets Growth
- Foreign Sales Growth
- Foreign Income Growth
- Foreign Assets % Total Assets

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19651 Geographic Segment 6 - Sales
19652 Geographic Segment 6 - Operating Income
19653 Geographic Segment 6 - Assets
19654 Geographic Segment 6 - Capital Expenditures
19655 Geographic Segment 6 - Depreciation
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19661 Geographic Segment 7 - Sales
19662 Geographic Segment 7 - Operating Income
19663 Geographic Segment 7 - Assets
19664 Geographic Segment 7 - Capital Expenditures
19665 Geographic Segment 7 - Depreciation
19670 Geographic Segment 8 - Description
19671 Geographic Segment 8 - Sales
19672 Geographic Segment 8 - Operating Income
19673 Geographic Segment 8 - Assets
19674 Geographic Segment 8 - Capital Expenditures
19675 Geographic Segment 8 - Depreciation
19680 Geographic Segment 9 - Description
19681 Geographic Segment 9 - Sales
19682 Geographic Segment 9 - Operating Income
19683 Geographic Segment 9 - Assets
19684 Geographic Segment 9 - Capital Expenditures
19685 Geographic Segment 9 - Depreciation
19690 Geographic Segment 10 - Description
19691 Geographic Segment 10 - Sales
19692 Geographic Segment 10 - Operating Income
19693 Geographic Segment 10 - Assets
19694 Geographic Segment 10 - Capital Expenditures
19695 Geographic Segment 10 - Depreciation

**Company Specific Accounting Practices**

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

**Multiple Share Data**

- 20001 Type of Share - Mult Share 1
- 20003 Worldscope Identifier - Mult Share 1
- 20005 SEDOL - Mult Share 1
- 20006 CUSIP - Mult Share 1
- 20007 ISIN - Mult Share 1
- 20008 Ticker Symbol - Mult Share 1
- 20009 Stock Exchange(s) Listed - Mult Share 1
- 20011 Inactive Date - Mult Share 1
- 20020 Common Shares Outstanding - Current - Mult Share 1
- 20021 Market Price - Current - Mult Share 1
- 20022 Date of Current Price - Mult Share 1
- 20023 Market Capitalization - Current - Mult Share 1
- 20024 Earnings per Share - Last 12 Mos - Mult Share 1
- 20025 Dividends per Share - Last 12 Mos - Mult Share 1
- 20026 Price/Earnings Ratio - Current - Mult Share 1
- 20027 Price/Book Value Ratio - Current - Mult Share 1
- 20028 Dividend Yield - Current - Mult Share 1
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Industrial Companies Template

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06003 Company Name - Short
06014 Acronym
00000 Company Status
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06021 Building
06022 Street
06023 Address City
06024 Address State
06025 Post Code/Zip Code
06026 Nation
06027 Nation Code
06028 Region
06031 Phone Number
06032 TELEX Number
06033 FAX Number
06034 Internet Address
06041 Officer 1 - Name
  Officer 1 - Title
06051 Officer 2 - Name
  Officer 2 - Title
06061 Officer 3 - Name
  Officer 3 - Title
06071 Officer 4 - Name
  Officer 4 - Title
06081 Officer 5 - Name
  Officer 5 - Title
18357 Investor Relations - Name
18358 Investor Relations – Address
18356 Investor Relations – E-mail Address
18359 Investor Relations - Phone/Fax
18121 Registrar – Name
18122 Registrar – Address
18123 Registrar – Telephone Number
18124 Registrar – Fax Number
18125 Registrar – Website
18126 Registrar – Email Address
18272 Company Founded Date
18273 Date of Incorporation
11516 Date Added to Product
07033 Full/Limited Coverage Indicator
07034 Indicator – Data Update
07015 Inactive Date
06091 Business Description
06092 Business Description - Extended
07011 Employees
07001 Products
06100 Entity Type
06098 Currency of Analysis
06099 Currency of Document
05350 Date of Fiscal Period End
05352 Month of Fiscal Year End
05351 Length of Fiscal Period
11556 Indicator – Restated Data Exists
11557 Indicator – Restatement Type
11558 Indicator – Early Release
  (Restatement)
11559 Indicator – Restatement Reason Code

Industry
06011 Industry Group
06010 General Industry Classification
07040 ICB Code
07021 SIC Code 1
Product Segment Data

19500 | Product Segment 1 - Description
19501 | Product Segment 1 - Sales
19502 | Product Segment 1 - Operating Income
19503 | Product Segment 1 - Assets
19504 | Product Segment 1 - Capital Expenditures
19505 | Product Segment 1 - Depreciation
19506 | Product Segment 1 - SIC Code
19510 | Product Segment 2 - Description
19511 | Product Segment 2 - Sales
19512 | Product Segment 2 - Operating Income
19513 | Product Segment 2 - Assets
19514 | Product Segment 2 - Capital Expenditures
19515 | Product Segment 2 - Depreciation
19516 | Product Segment 2 - SIC Code
19520 | Product Segment 3 - Description
19521 | Product Segment 3 - Sales
19522 | Product Segment 3 - Operating Income
19523 | Product Segment 3 - Assets
19524 | Product Segment 3 - Capital Expenditures
19525 | Product Segment 3 - Depreciation
19526 | Product Segment 3 - SIC Code
19530 | Product Segment 4 - Description
19531 | Product Segment 4 - Sales
19532 | Product Segment 4 - Operating Income
19533 | Product Segment 4 - Assets
19534 | Product Segment 4 - Capital Expenditures
19535 | Product Segment 4 - Depreciation
19536 | Product Segment 4 - SIC Code
19540 | Product Segment 5 - Description
19541 | Product Segment 5 - Sales
19542 | Product Segment 5 - Operating Income
19543 | Product Segment 5 - Assets
19544 | Product Segment 5 - Capital Expenditures
19545 | Product Segment 5 - Depreciation
19546 | Product Segment 5 - SIC Code
19550 | Product Segment 6 - Description
19551 | Product Segment 6 - Sales
19552 | Product Segment 6 - Operating Income
19553 | Product Segment 6 - Assets
19554 | Product Segment 6 - Capital Expenditures
19555 | Product Segment 6 - Depreciation
19556 | Product Segment 6 - SIC Code
19560 | Product Segment 7 - Description
19561 | Product Segment 7 - Sales
19562 | Product Segment 7 - Operating Income
19563 | Product Segment 7 - Assets
19564 | Product Segment 7 - Capital Expenditures
19565 | Product Segment 7 - Depreciation
19566 | Product Segment 7 - SIC Code
19570 | Product Segment 8 - Description
19571 | Product Segment 8 - Sales
19572 | Product Segment 8 - Operating Income
19573 | Product Segment 8 - Assets
Major Shareholders

07810  Parent Auditor 3
07811  Parent Auditor 3 - Affiliate 1
07812  Parent Auditor 3 - Affiliate 2
07813  Parent Auditor 3 - Affiliate 3
07814  Parent Auditor 3 - Affiliate 4
07815  Parent Auditor 4
07816  Parent Auditor 4 - Affiliate 1
07817  Parent Auditor 4 - Affiliate 2
07818  Parent Auditor 4 - Affiliate 3
07819  Parent Auditor 4 - Affiliate 4
01801  Auditor Fees

Key Items in US Dollars

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

Stock Data

Current Information

06005  Type of Share
05601  Ticker Symbol
06004  CUSIP
06006  SEDOL
06008  ISIN
06035  Worldscope Identifier
06105  Worldscope Permanent I.D.
06034  Disclosure Company Identifier
06038  I/B/E/S Ticker
06040  Dow Jones Company Symbol
11501  Indicator - Currently a Multiple Share Company
11519  Indicator – Limited Data Set Company
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<td>OVFA Earnings per Share (Austria)</td>
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**Annual Statistics**

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<td>Market Price - 5 yr avg - High</td>
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<td>Market Price - 5 yr avg - Low</td>
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<td>08004</td>
<td>Market Capitalization - Public</td>
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<td>Common Shares Traded - Annual #</td>
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05491 Book Value – Outstanding Shares - Fiscal
05501 Cash Flow per Share
05502 Cash Flow per Share - Fiscal
05507 Free Cash Flow per Share
05503 Long Term Liabilities per Share
05508 Sales per Share
05509 Operating Profit per Share
18210 Restructuring Expense per Share
18211 Restructuring Expense per Share - Pre-tax
05506 Working Capital per Share
05505 Capital Expenditure per Share
18100 Enterprise Value
05301 Common Shares Outstanding
05326 Number of Shares Authorized
05303 Treasury Shares
05309 Par Value
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS
05475 Closely Held Shares
08021 Closely Held Shares %
05576 Stock Split/Dividend Ratio
05575 Stock Split/Dividend Ratio – Fiscal
02003 Cash
02008 Short Term Investments
02051 Receivables (Net)
02101 Inventories -Total
02097 Raw Materials
02098 Work in Process
02099 Finished Goods
02100 Progress Payments & Other
02140 Prepaid Expenses
02149 Other Current Assets
02201 Current Assets - Total
02258 Long Term Receivables
02256 Investment in Associated Companies
02250 Other Investments
02501 Property Plant and Equipment – Net
02301 Property Plant and Equipment - Gross
18375 Land
18376 Buildings
18377 Machinery & Equipment
18378 Rental/Lease Property
18380 Transportation Equipment
18389 Property Plant & Equipment - Other
18381 Property Plant & Equipment under Capitalized Leases
02401 Accumulated Depreciation
18383 Accumulated Depreciation - Land
18384 Accumulated Depreciation - Buildings
18385 Accumulated Depreciation - Machinery & Equipment
18386 Accumulated Depreciation - Rental/Lease Property
18388 Accumulated Depreciation - Transportation Equipment
18387 Accumulated Depreciation – Other Property Plant & Equipment

Weekly Time Series

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

Balance Sheet

Assets

02001 Cash & Short Term Investments
### Supplementary Asset fields

- **18214**: Exchange Rate Used in Translating Balance Sheet
- **02005**: Cash & Equivalents - Generic
- **18297**: Trade Receivables - Net
- **18298**: Provision for Bad Debt
- **18165**: Deferred Tax Asset – Current
- **18382**: Computer Software and Equipment
- **18390**: Construction Work in Progress
- **18391**: Accumulated Depreciation – Computer Software and Equipment
- **18280**: Goodwill/Cost in Excess of Assets Purchased
- **02502**: Goodwill – Gross
- **02503**: Goodwill – Accumulated Amortization
- **02504**: Development Costs – Net
- **02505**: Development Costs - Gross
- **02506**: Development Costs – Accumulated Amortization
- **02507**: Brands, Patents – Net
- **02509**: Brands, Patents – Gross
- **02508**: Brands, Patents – Accumulated Amortization
- **02510**: Licenses. – Net
- **02511**: Licenses – Gross
- **02512**: Licenses – Accumulated Amortization
- **18299**: Computer Software – Net
- **02516**: Computer Software – Gross
- **02517**: Computer Software – Accumulated Amortization

### Liabilities & Shareholders' Equity

- **03040**: Accounts Payable
- **03051**: Short Term Debt & Current Portion of Long Term Debt
- **03054**: Accrued Payroll
- **03063**: Income Taxes Payable
- **03061**: Dividends Payable
- **03066**: Other Current Liabilities
- **03101**: Current Liabilities - Total
- **03251**: Long Term Debt
- **03245**: Long Term Debt Excluding Capitalized Leases
- **18281**: Non Convertible Debt
- **18282**: Convertible Debt
- **03249**: Capitalized Lease Obligations
- **03260**: Provision for Risks and Charges
- **03262**: Deferred Income
- **03263**: Deferred Taxes
- **18183**: Deferred Taxes - Credit
- **18184**: Deferred Taxes - Debit
- **03257**: Deferred Tax Liability in Untaxed Reserves
- **03273**: Other Liabilities
- **03351**: Total Liabilities
- **03401**: Non-Equity Reserves
- **03426**: Minority Interest
- **03451**: Preferred Stock
- **03448**: Preferred Stock Issued for ESOP
### Supplementary Liabilities & Shareholders' Equity Fields

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<td>Current Portion of Long Term Debt</td>
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<td>18289</td>
<td>Non-Redeemable Preferred Stock</td>
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<td>Pension/Postretirement Benefits</td>
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<td>18141</td>
<td>Lease Commitments – Year 1</td>
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<td>Lease Commitments – Year 2</td>
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<td>18143</td>
<td>Lease Commitments – Year 3</td>
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<td>Lease Commitments – Year 4</td>
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### Income Statement

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<td>01149</td>
<td>Amortization of Intangibles</td>
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<td>Amortization of Deferred Charges</td>
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### Supplementary Income Statement Fields

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### Funds Flow Statement - per FASB 95

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### Funds Flow Statement - Cash

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**Issue 6**
Funds Flow Statement – Total Sources/Total Uses

Sources of Funds

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Industrial Companies Template

04851 Increase/Decrease in Cash & Short Term Investments
04446 Other Sources - Financing
04796 Other Sources - Investing
04450 Other Sources
04501 Total Sources

Uses of Funds
04551 Cash Dividends Paid - Total
05376 Common Dividends (Cash)
05401 Preferred Dividends (Cash)
04601 Capital Expenditures (Additions to Fixed Assets)
04355 Net Assets from Acquisitions
04701 Reduction in Long Term Debt
04751 Com/Pfd Purchased, Retired, Converted, Redeemed
04651 Additions to Other Assets
04760 Increase in Investments
04795 Other Uses - Investing
04447 Other Uses - Financing
04799 Other Uses
04811 Total Uses

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

Pension & Postretirement
18842 Healthcare Data – Actual Return on Plan Assets
18834 Healthcare Data – Accumulated Benefit Obligation
18838 Healthcare Data – Amortization of Prior Service Costs
18832 Healthcare Data – Discount Rate
18831 Healthcare Data – Expected Long-Term Return Rate on Pension Assets
18843 Healthcare Data – Expected Return on Plan Assets for the Period
18833 Healthcare Data – Fair Value of Plan Assets
18840 Healthcare Data – Gains (Losses) from Settlements
18839 Healthcare Data – Interest Cost
18836 Healthcare Data – Net Periodic Pension (Income)/Expense
18841 Healthcare Data – Other Net Periodic Pension (Income)/Expense
18837 Healthcare Data – Pension Service Costs
18835 Healthcare Data – Projected Benefit Obligation (PBO)
18830 Healthcare Data – Unfunded Healthcare Defined Benefits
18844 Healthcare Data – Unrecognized Prior Service Cost
18845 Healthcare - Unrecognized Net Actuarial Gain/Loss
18846 Healthcare - Other Adjustments To Funded Status For Net Pension/Post Retirement Assets/Liabilities
18847 Healthcare Net Liability/(Asset) – Balance Sheet
18808 Pension Data – Accumulated Benefit Obligation
| 18816 | Pension Data – Actual Return on Plan Assets |
| 18802 | Pension Data – Asset Allocation - % Bonds |
| 18801 | Pension Data – Asset Allocation - % Equities |
| 18804 | Pension Data – Asset Allocation - % Other |
| 18803 | Pension Data – Asset Allocation - % Property |
| 18805 | Pension Data – Expected Long-Term Return Rate on Pension Assets |
| 18817 | Pension Data – Expected Return on Plan Assets for the Period |
| 18807 | Pension Data – Fair Value of Plan Assets |
| 18814 | Pension Data – Gains (Losses) from Settlements |
| 18810 | Pension Data – Net Periodic Pension (Income)/Expense |
| 18815 | Pension Data – Other Net Periodic Pension (Income)/Expense |
| 18806 | Pension Data – Pension Discount Rate |
| 18813 | Pension Data – Pension Interest Cost |
| 18811 | Pension Data – Pension Service Costs |
| 18812 | Pension Data – Prior Service Costs |
| 18809 | Pension Data – Projected Benefit Obligation (PBO) |
| 18818 | Pension Data – Unrecognized Prior Service Cost |
| 18819 | Pension Data -Unrecognized Net Actuarial Gain/Loss |
| 18820 | Pension Data -Other Adjustments To Funded Status for Net Pension/Post Retirement Assets/Liabilities |
| 18821 | Pension Data - Net Pension Liability/(Asset) – Balance Sheet |

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| 18223 | Order Backlog |
| 18231 | Weighted Cost of Debt |
| 03151 | Working Capital |
| 03998 | Total Capital |

| 18192 | Dividends Provided for or Paid - Common |
| 07161 | Exports |
| 18199 | Net Debt |
| 18322 | Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax |
| 18321 | Stock Option Compensation Expense, Net of Tax |
| 03995 | Total Shareholders’ Equity |
### 5 Year Summary Data

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DPS - Extra - Gross 05171 05172 05173 05174
DPS - Extra - Dec Date 05935 05936 05937 05938
DPS - Extra - Rec Date 05941 05942 05943 05944
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Stock Performance

Current Information

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

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### Growth Rates

#### Annual Statistics

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#### Three Year Averages

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#### Five Year Averages

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Three Year Averages
08581  Market Capitalization Growth
08604  Earnings per Share Growth

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

Profitability

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

Five Year Averages
08305  Return on Equity – Total (%)
08660  Reinvestment Rate - Total
08655  Reinvestment Rate - per Share
08375  Return on Equity - per Share
08330  Return on Assets
08380  Return on Invested Capital
08915  Retained Earnings % Equity
08385  Cash Earnings Return on Equity
08905  Accounts Payable % Sales
08315  Cash Flow/Sales
08335  Cost Goods Sold/Sales
08310  Gross Profit Margin
08340  Selling, General & Administrative Expense/Sales
08345  Research & Development/Sales
08320  Operating Profit Margin
08365  Operating Income/Total Capital
08325  Pre-tax Margin
08350  Tax Rate
08360  Interest Rate - Estimated Average
08370  Net Margin
08355  Sales per Employee

Asset Utilization

Annual Statistics
08406  Assets per Employee
08401  Total Asset Turnover
08136  Inventory Turnover
Industrial Companies Template

08431 Net Sales to Gross Fixed Asset
08141 Net Sales % Working Capital
08411 Capital Expenditure % Gross Fixed Assets
08416 Capital Expenditure % Total Assets
08421 Capital Expenditure % Sales
08426 Accumulated Depreciation % Gross Fixed Assets

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

Leverage

Annual Statistics
08231 Total Debt % Common Equity
08226 Long Term Debt % Common Equity
08211 Minority Interest % Total Capital
08221 Total Debt % Total Capital
08216 Long Term Debt % Total Capital
08201 Equity % Total Capital
08206 Preferred Stock % Total Capital
08236 Total Debt % Total Assets
08241 Common Equity % Total Assets
08287 Total Assets / Common Equity Ratio
15121 Total Capital % Assets
08251 Fixed Charge Coverage Ratio
08256 Dividend Payout (% Earnings) - Total Dollar
08906 Cash Dividends % Cash Flow
08246 Cash Dividend Coverage Ratio
08261 Operating Cash/Fixed Charges
08266 Fixed Assets % Common Equity
08291 EBIT / Total Interest Expense Ratio
08271 Working Capital % Total Capital

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

Liquidity

Annual Statistics
08101 Quick Ratio
08106 Current Ratio
08111 Cash & Equivalents % Total Current Assets
08121 Receivables % Total Current Assets
08116 Inventories % Total Current Assets
08131 Accounts Receivables Days
08126 Inventories - Days Held
### Five Year Averages

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#### Annual Statistics

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Company Specific Accounting Practices

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**Issue 6**

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# Insurance Companies Template

## Notes:

#: Currently U.S. and Canadian Cos. only

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**Annual Statistics**

| 05001 | Market Price - Year End             |
| 05002 | Market Price - High                 |
| 05003 | Market Price - Low                  |
| 05004 | Market Price - 5 yr avg - High      |
| 05005 | Market Price - 5 yr avg - Low       |
| 08001 | Market Capitalization               |
| 08004 | Market Capitalization - Public      |
05486 Tangible Book Value per Share
05491 Book Value – Outstanding Shares - Fiscal
05501 Cash Flow per Share
05502 Cash Flow per Share - Fiscal
05503 Long Term Liabilities per Share
05508 Sales per Share
05509 Operating Profit per Share
18210 Restructuring Expense per Share
18211 Restructuring Expense per Share - Pre-tax
05506 Working Capital per Share
05505 Capital Expenditure per Share
18100 Enterprise Value
05301 Common Shares Outstanding
05326 Number of Shares Authorized
05303 Treasury Shares
05309 Par Value
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS
05475 Closely Held Shares
08021 Closely Held Shares %
05576 Stock Split/Dividend Ratio
05575 Stock Split/Dividend Ratio – Fiscal

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

Balance Sheet

Assets
02003 Cash

Supplementary Asset Fields

18214 Exchange Rate Used in Translating Balance Sheet
02005 Cash & Equivalents - Generic
18165 Deferred Tax Asset - Current
02245 Policy Loans
02267 Real Estate Mortgage Loans
18280 Goodwill/Cost in Excess of Assets Purchased
02502 Goodwill – Gross
02503 Goodwill – Accumulated Amortization
02504 Development Costs – Net
02505 Development Costs - Gross
02506 Development Costs – Accumulated Amortization
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<td>02508</td>
<td>Brands, Patents – Accumulated Amortization</td>
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<td>Licenses – Accumulated Amortization</td>
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<td>Computer Software – Net</td>
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<td>Computer Software – Accumulated Amortization</td>
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<td>Other Intangibles – Net</td>
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<td>Other Intangible Assets - Gross</td>
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<td>Other Intangible Assets – Accumulated Amortization</td>
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<td>Total Intangible Other Assets - Gross</td>
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<td>Total Intangible Other Assets – Accumulated Amortization</td>
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<td>Pension Assets – Long Term</td>
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<td>Total Assets - As Reported</td>
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**Liabilities & Shareholders' Equity**

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<td>Total Debt</td>
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<td>Short Term Debt &amp; Current Portion of Long Term Debt</td>
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<td>Deferred Taxes - Debit</td>
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<td>Preferred Stock Issued for ESOP</td>
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<td>ESOP Guarantees – Preferred Issued</td>
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**Supplementary Liabilities & Shareholders' Equity Fields**

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18290 Redeemable Preferred Stock
03491 Goodwill Written Off
18065 Cumulative Goodwill Written Off
03498 Unrealized Gain/Loss on Marketable Securities
18352 Unfunded Pension Liabilities
03261 Pension/Postretirement Benefits
18141 Lease Commitments – Year 1
18142 Lease Commitments – Year 2
18143 Lease Commitments – Year 3
18144 Lease Commitments – Year 4
18145 Lease Commitments – Year 5
18146 Lease Commitments – Over 5 Years
18852 Comprehensive Income – Hedging Gain/Loss
18854 Comprehensive Income – Other
18851 Comprehensive Income – Pension Liability
18853 Comprehensive Income – Unearned Compensation
18168 Mandatorily Redeemable Trust Preferred Securities
18167 Other Mandatory Redeemable Instruments

**Income Statement**

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**Supplementary Income Statement Fields**

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### Funds Flow Statement - per FASB 95

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<td>Extraordinary Items</td>
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<tr>
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<td>Funds from/for Other Operating Activities</td>
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<td>Net Cash Flow - Operating Activities</td>
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<td>Capital Expenditures (Additions to Fixed Assets)</td>
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### Funds Flow Statement - Cash

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### Funds Flow Statement – Total Sources/Total Uses

#### Sources of Funds

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Confidential Information of Thomson Financial
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**5 Year Summary Data**

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### Stock Performance

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

#### Annual Statistics
- 09016 Price Trend - Previous Quarter
- 09021 Price Trend - Year to Date
- 09006 Price Trend - 13 Weeks
- 09007 Price Trend - 26 Weeks
- 09026 Price Trend - 52 Weeks
- 09802 Beta
- 09803 Alpha

#### Three Year Averages
- 08803 Total Investment Return

#### Five Year Averages
- 09121 Price/Earnings Ratio – Close
- 09111 Price/Earnings Ratio - High
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<td>Price/Earnings Ratio - Avg High-Low</td>
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<td>Price/Cash Flow Ratio</td>
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### Growth Rates

#### Annual Statistics

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#### Three Year Averages

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#### Five Year Averages

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### Profitability

#### Annual Statistics

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<td>Return on Equity – Per Share Fiscal</td>
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<td>Reinvestment Rate – Per Share Fiscal</td>
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<td>Reinvestment Rate - Total</td>
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<td>Reinvestment Rate - Per Share</td>
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<td>Return on Assets</td>
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<td>Return on Invested Capital</td>
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<td>Cash Flow/Sales</td>
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<td>Operating Profit Margin</td>
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Asset Utilization

Annual Statistics

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

Five Year Averages

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

Leverage

Annual Statistics

08231  Total Debt % Common Equity
08226  Long Term Debt % Common Equity
08221  Total Debt % Total Capital
08216  Long Term Debt % Total Capital
08211  Minority Interest % Total Capital
08201  Equity % Total Capital
08206  Preferred Stock % Total Capital
08256  Dividend Payout (% Earnings)
08906  Cash Dividends % Cash Flow
08261  Operating Cash/Fixed Charges
08236  Total Debt % Total Assets
08241  Common Equity % Total Assets
08287  Total Assets / Common Equity Ratio
15121  Total Capital % Total Assets
08266  Fixed Assets % Common Equity
### Five Year Averages

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<td>Minority Interest % Total Capital</td>
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<td>Operating Cash/Fixed Charges</td>
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<td>Fixed Assets % Common Equity</td>
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<td>Benefit &amp; Loss Reserve % of Total Capital</td>
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<td>Earnings Asset % Total Available Funds</td>
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<td>Invested Assets % Liabilities</td>
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### Foreign Business

#### Annual Statistics

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#### Five Year Averages

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### Geographic Segment Data

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Company Specific Accounting Practices

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

Multiple Share Data

20001 Type of Share - Mult Share 1
20003 Worldscope Identifier - Mult Share 1
20005 SEDOL - Mult Share 1
20006 CUSIP - Mult Share 1
20007 ISIN - Mult Share 1
20008 Ticker Symbol - Mult Share 1
20009 Stock Exchange(s) Listed - Mult Share 1
20011 Inactive Date - Mult Share 1
20020 Common Shares Outstanding - Current - Mult Share 1
20021 Market Price - Current - Mult Share 1
20022 Date of Current Price - Mult Share 1
20023 Market Capitalization - Current - Mult Share 1
20024 Earnings per Share - Last 12 Mos - Mult Share 1
20025 Dividends per Share - Last 12 Mos - Mult Share 1
20026 Price/Earnings Ratio - Current - Mult Share 1
20027 Price/Book Value Ratio - Current - Mult Share 1
20028 Dividend Yield - Current - Mult Share 1
20040 Common Shares Outstanding - Mult Share 1
20002 Par Value - Mult Share 1
20042 Market Price - Year End - Mult Share 1
20041 Market Capitalization - Mult Share 1
20043 Earnings per Share - Mult Share 1
20044 Dividends per Share - Mult Share 1
20045 Book Value per Share - Mult Share 1
20046 Price/Earnings Ratio - Close - Mult Share 1
20047 Price/Book Value Ratio - Close - Mult Share 1
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20105 SEDOL - Mult Share 2
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20145 Book Value per Share - Mult Share 2
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| 20147 | Price/Book Value Ratio - Close - Mult Share 2 |
| 20148 | Dividend Yield - Close - Mult Share 2 |
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| 20206 | CUSIP - Mult Share 3 |
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| 20221 | Market Price - Current - Mult Share 3 |
| 20222 | Date of Current Price - Mult Share 3 |
| 20223 | Market Capitalization - Current - Mult Share 3 |
| 20224 | Earnings per Share - Last 12 Mos - Mult Share 3 |
| 20225 | Dividends per Share - Last 12 Mos - Mult Share 3 |
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| 20227 | Price/Book Value Ratio - Current - Mult Share 3 |
| 20228 | Dividend Yield - Current - Mult Share 3 |
| 20240 | Common Shares Outstanding - Mult Share 3 |
| 20202 | Par Value - Mult Share 3 |
| 20242 | Market Price - Year End - Mult Share 3 |
| 20241 | Market Capitalization - Mult Share 3 |
| 20243 | Earnings per Share - Mult Share 3 |
| 20244 | Dividends per Share - Mult Share 3 |
| 20245 | Book Value per Share - Mult Share 3 |
| 20246 | Price/Earnings Ratio - Close - Mult Share 3 |
| 20247 | Price/Book Value Ratio - Close - Mult Share 3 |
| 20248 | Dividend Yield - Close - Mult Share 3 |

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| 20306 | CUSIP - Mult Share 4 |
| 20307 | ISIN - Mult Share 4 |
| 20308 | Ticker Symbol - Mult Share 4 |
| 20309 | Stock Exchange(s) Listed - Mult Share 4 |
| 20311 | Inactive Date - Mult Share 4 |
| 20320 | Common Shares Outstanding - Current - Mult Share 4 |
| 20321 | Market Price - Current - Mult Share 4 |
| 20322 | Date of Current Price - Mult Share 4 |
| 20323 | Market Capitalization - Current - Mult Share 4 |
| 20324 | Earnings per Share - Last 12 Mos - Mult Share 4 |
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| 20328 | Dividend Yield - Current - Mult Share 4 |
| 20340 | Common Shares Outstanding - Mult Share 4 |
| 20302 | Par Value - Mult Share 4 |
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| 20401 | Type of Share - Mult Share 5 |
| 20403 | Worldscope Identifier - Mult Share 5 |
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**Insurance Companies Template**

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# Other Financial Companies Template

**Notes:**
# Currently U.S. and Canadian companies only.

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19593  Product Segment 10 - Assets
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19595  Product Segment 10 - Depreciation
19596  Product Segment 10 - SIC Code

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07812  Parent Auditor 3 - Affiliate 2
07813  Parent Auditor 3 - Affiliate 3
07814  Parent Auditor 3 - Affiliate 4
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07817  Parent Auditor 4 - Affiliate 2
07818  Parent Auditor 4 - Affiliate 3
07819  Parent Auditor 4 - Affiliate 4
01801  Auditor Fees

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

Stock Data
Current Information
06005  Type of Share
05601  Ticker Symbol
06004  CUSIP
06006  SEDOL
06008  ISIN
06035  Worldscope Identifier
06105  Worldscope Permanent I.D.
06034  Disclosure Company Identifier
06038  I/B/E/S Ticker
06040  Dow Jones Company Symbol
11501  Indicator - Currently a Multiple Share Company
11519  Indicator – Limited Data Set Company

Major Shareholders
18370  Major Shareholders

Auditors
07800  Parent Auditor 1
07801  Parent Auditor 1 - Affiliate 1
07802  Parent Auditor 1 - Affiliate 2
07803  Parent Auditor 1 - Affiliate 3
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**Weekly Time Series**

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**Balance Sheet**

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105 Confidential Information of Thomson Financial
### Supplementary Asset Fields

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#### Liabilities & Shareholders' Equity

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**Supplementary Liabilities & Shareholders’ Equity Fields**

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**Income Statement**

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### Funds Flow Statement per FASB 95

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### Funds Flow Statement – Cash

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### Funds Flow Statement – Total Sources/Total Uses

#### Sources of Funds

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04851 Increase/Decrease in Cash & Short Term Investments
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04450 Other Sources
04501 Total Sources

**Uses of Funds**

04551 Cash Dividends Paid - Total
05376 Common Dividends (Cash)
05401 Preferred Dividends (Cash)
04601 Capital Expenditures (Additions to Fixed Assets)
04701 Reduction in Long Term Debt
04751 Com/Pfd Purchased, Retired, Converted, Redeemed
04355 Net Assets from Acquisitions
04651 Additions to Other Assets
04760 Increase in Investments
04795 Other Uses - Investing
04447 Other Uses - Financing
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04811 Total Uses

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04148 Interest Paid
04149 Interest Income
04150 Taxation
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04891 Net Cash from Continuing Operations
04892 Net Cash from Discontinued Operations
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18838 Healthcare Data – Amortization of Prior Service Costs
18832 Healthcare Data – Discount Rate
18831 Healthcare Data – Expected Long-Term Return Rate on Pension Assets
18843 Healthcare Data – Expected Return on Plan Assets for the Period
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18835 Healthcare Data – Projected Benefit Obligation (PBO)
18830 Healthcare Data – Unfunded Healthcare Defined Benefits
18844 Healthcare Data – Unrecognized Prior Service Cost
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18802 Pension Data – Asset Allocation - % Bonds
18801 Pension Data – Asset Allocation - % Equities
18804 Pension Data – Asset Allocation - % Other
18803 Pension Data – Asset Allocation - % Property
18805 Pension Data – Expected Long-Term Return Rate on Pension Assets
18817 Pension Data – Expected Return on Plan Assets for the Period
18807 Pension Data – Fair Value of Plan Assets
18814 Pension Data – Gains (Losses) from Settlements
18810 Pension Data – Net Periodic Pension (Income)/Expense
18815 Pension Data – Other Net Periodic Pension (Income)/Expense
18806 Pension Data – Pension Discount Rate
18813 Pension Data – Pension Interest Cost
18811 Pension Data – Pension Service Costs
18812 Pension Data – Prior Service Costs
18809 Pension Data – Projected Benefit Obligation (PBO)
18818 Pension Data – Unrecognized Prior Service Cost
18819 Pension Data-Unrecognized Net Actuarial Gain/Loss
18820 Pension Data - Other Adjustments To Funded Status for Net Pension/Post Retirement Assets/Liabilities
18821 Pension Data - Net Pension Liability/(Asset) – Balance Sheet

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03998 Total Capital
18192 Dividends Provided for or Paid - Common

08015 Net Capital Requirement
18199 Net Debt
18322 Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax
18321 Stock Option Compensation, Net of Tax
03995 Total Shareholders’ Equity

5 Year Summary Data
19760 Summary As Reported Year-Current Yr
19761 Summary As Reported Revenue – Cur. Yr.
19762 Summary As Reported Net Inc. – Cur Yr
19763 Summary As Reported EPS Basic – Cur Yr
19764 Summary As Reported EPS Dil. – Cur Yr
19765 Summary As Reported Equity – Cur Yr
19766 Summary As Reported Year- -1 Year
19767 Summary As Reported Revenue – -1 Yr
19768 Summary As Reported Net Inc. – -1 Yr
19769 Summary As Reported EPS Basic – -1 Yr
19770 Summary As Reported EPS Dil. – -1 Yr
19771 Summary As Reported Equity – -1 Yr
19772 Summary As Reported Year- -2 Year
19773 Summary As Reported Revenue – -2 Yr
19774 Summary As Reported Net Inc. – -2 Yr
19775 Summary As Reported EPS Basic – -2 Yr
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#### Current Information
- **09102** Price/Earnings Ratio - Current
- **09103** Price/Earnings Ratio - Current High
- **09105** Price/Earnings Ratio - Current Low

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- **09406** Dividend Yield - Avg High-Low
- **09304** Dividend Payout per Share
- **09024** Price/Book Value Ratio - Close
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**Three Year Averages**

**Five Year Averages**

**Growth Rates**

**Annual Statistics**

**Profitability**
Reinvestment Rate – Per Share Fiscal
Reinvestment Rate - Per Share
Reinvestment Rate - Total
Return on Assets
Return on Invested Capital
Retained Earnings % Equity
Cash Earnings Return on Equity
Cash Flow/Sales
Cost of Goods Sold/Sales
Gross Profit Margin
Selling, General & Administrative Expenses/Sales
Operating Profit Margin
Operating Income Return on Total Capital
Pre-tax Margin
Tax Rate
Interest Rate - Estimated Average
Efficiency of Earnings Assets
Earning Assets % Total Available Funds
Earning Assets % Total Assets
Sales per Employee

Loan Loss Ratios

Annual Statistics
Reserves for Loan Losses % Total Loans
Provision for Loan Losses % Total Loans
Reserves for Loan Losses % Total Assets

Five Year Averages
Reserves for Loan Losses % Total Loans
Provision for Loan Losses % Total Loans
Reserves for Loan Losses % Total Assets

Asset Utilization

Annual Statistics
Assets per Employee
Total Asset Turnover
Total Loans % Total Assets
Invested Assets % Total Assets
Capital Expenditures % Total Assets
### Other Financial Companies Template

**Five Year Averages**

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**Leverage**

**Annual Statistics**

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**Five Year Averages**

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**Other Ratios**

**Annual Statistics**

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### Five Year Averages

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### Foreign Business

#### Annual Statistics

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#### Five Year Averages

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### Company Specific Accounting Practices

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Security Level Information Template

Notes:
This data items, when historical and unless otherwise stated in the definition, are only available for 1987 and subsequent years
#: Currently U.S. and Canadian companies only.

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Stock Performance

Current Information

09102 Price/Earnings Ratio - Current
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09105 Price/Earnings Ratio - Current Low
09202 Earnings Yield - Current
09203 Earnings Yield - Current High
09205 Earnings Yield - Current Low
09602 Price/Cash Flow - Current
09302 Price/Book Value Ratio - Current
09402 Dividend Yield - Current
09502 Dividend Payout - Per Share - Current
09001 Price Trend - Last Week
09005 Price Trend - Four Week
09011 Price Trend - Quarter to Date
09016 Price Trend - Previous Quarter
09021 Price Trend - Year to Date
09006 Price Trend - 13 Weeks

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

Annual Statistics

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

Three Year Averages

08803 Total Investment Return

Five Year Averages

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

**Growth Rates**

**Annual Statistics:**
08601  Earnings Per Share Growth %
08611  Dividends Per Share Growth %
08606  Book Value Per Share Growth %
08579  Market Capitalization Growth %

**Three Year Averages**
08581  Market Capitalization Growth %

**Five Year Averages:**
08605  Earnings Per Share Growth %
08615  Dividends Per Share Growth %
08610  Book Value Per Share Growth %
**ADRs Template**

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

Three Year Averages
- 08618 Equity Growth
- 08633 Net Sales/Revenues Growth
- 08638 Net Income Growth
- 08604 Earnings per Share Growth
- 08614 Dividends per Share Growth
- 08609 Book Value per Share Growth
- 08590 Equity - GAAP - Growth
- 08586 Net Income - GAAP - Growth
- 08597 Earnings per ADR - GAAP - Growth
- 08593 Book Value per ADR - GAAP - Growth

Five Year Averages
- 08591 Equity - GAAP - Growth
- 08588 Net Income - GAAP - Growth
- 08599 Earnings per ADR - GAAP - Growth
- 08594 Book Value per ADR - GAAP - Growth

Profitability

Annual Statistic
- 08295 Return on Equity - GAAP

Three Year Statistic
- 08297 Return on Equity - GAAP

Five Year Statistic
- 08299 Return on Equity - GAAP

Leverage

Annual Statistics
- 08277 Long Term Debt - GAAP % Common Equity - GAAP

Three Year Averages
- 08279 Long Term Debt - GAAP % Common Equity - GAAP

Five Year Averages
- 08281 Long Term Debt - GAAP % Common Equity - GAAP

Company Specific Accounting
- 18221 U.S. GAAP Information Available

Monthly Exchange Rates
- 06103 Current Exchange Rate (U.S.$)
- 06102 Fiscal Year End Exchange Rate (U.S.$)
# Fast Update Template

## BANKS

Notes:

#: Currently U.S. and Canadian companies only.

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**Annual Statistics**

| 05001 | Market Price - Year End |
| 05002 | Market Price - High |
| 05003 | Market Price - Low |
| 05004 | Market Price - 5 yr avg - High |
| 05005 | Market Price - 5 yr avg - Low |
| 08001 | Market Capitalization |
| 05651 | Common Shares Traded - Annual # |
| 08006 | Trading Volume ($ Amount) # |
| 08010 | Trading Volume - Weekly Average # |
| 08011 | Turnover Rate # |
| 05201 | Earnings per Share |
| 05210 | Earnings per Share – Basic – Year |
| 10010 | Earnings per Share – Basic – Fiscal # |
| 05290 | Fully Diluted Earnings per Share |
| 10030 | Earnings per Share – Fully Diluted – Fiscal # |
| 05202 | Earnings per Share - Fiscal Year End |
| 05200 | Earnings Report Frequency |
| 18209 | Earnings per Share Including Extraordinary Items – Fiscal |
| 05225 | Includes Extraordinary Credit/Charge per Share |
| 05227 | Includes Pre-tax Extraordinary Credit/Charge per Share |
| 05240 | DVFA Earnings (Germany) |
| 05203 | OVFA Earnings per Share (Austria) |
| 05725 | Headline Earnings per Share (U.K.) |
| 05260 | Earnings per Share - 5 yr avg |
| 05101 | Dividends per Share |
| 05140 | Dividends per Share - 5 yr avg |
| 05102 | Dividends per Share - Gross |
| 05100 | Dividend Report Frequency |
| 05476 | Book Value per Share |
| 05486 | Tangible Book Value per Share |
| 05501 | Cash Flow per Share |
| 05508 | Sales per Share |
| 05509 | Operating Profit per Share |
| 05301 | Common Shares Outstanding |
| 05309 | Par Value |
| 05191 | Common Shares Used to Calculate EPS |
| 05192 | Common Shares Used to Calculate Basic EPS |
| 05194 | Common Shares Used to Calculate Fully Diluted EPS |
| 05576 | Stock Split/Dividend Ratio |

**Weekly Time Series**

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

**Balance Sheet**

**Assets**

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

**Liabilities & Shareholders’ Equity**

| 03019 | Deposits – Total |
| 03255 | Total Debt |
03051  Short Term Debt & Current Portion of Long Term Debt
03251  Long-Term Debt
03245  Long-Term Debt Excluding Capitalized Leases
03249  Capitalized Lease Obligations
03263  Deferred Taxes
03257  Deferred Tax Liability in Untaxed Reserves
03351  Total Liabilities
03401  Non-Equity Reserves
03426  Minority Interest
03451  Preferred Stock
03501  Common Equity
03493  Other Appropriated Reserves
03494  Unappropriated (Free) Reserves
03495  Retained Earnings
03999  Total Liabilities & Shareholders’ Equity

**Income Statement**

01016  Interest Income - Total
01075  Interest Expense - Total
01251  Interest Expense on Debt
01076  Net Interest Income
01271  Provision for Loan Losses
01250  Operating Income
01401  Pre-tax Income
01451  Income Taxes
01501  Minority Interest
01551  Net Income before Extraordinary Items/Preferred Dividends
01701  Preferred Dividend Requirements
01706  Net Income after Preferred Dividends (Basic EPS)

**Funds Flow Statement – per FASB 95**

04201  Funds from Operations
04551  Cash Dividends Paid - Total
05376  Common Dividends (Cash)
05401  Preferred Dividends (Cash)

**Supplementary Data**

**Asset Fields**

02654  Total Intangible Other Assets - Gross
02655  Total Intangible Other Assets – Accumulated Amortization
02300  Total Assets - As Reported

**Income Statement Fields**

01001  Net Sales or Revenues
18224  Amortization and Impairment of Goodwill
18225  Impairment of Goodwill
18226  Impairment of Other Intangibles
18274  Impairment of Property, Plant & Equipment
18275  Impairment of Financial Fixed Assets
18191  Earnings before Interest and Taxes (EBIT)
18198  Earnings before Interest, Taxes & Depreciation (EBITDA)
18175  Ordinary Profit (Japan)
01651  Net Income - Bottom Line
01751  Net Income Used to Calculate Earnings per Share
01705  Net Income Used to Calculate Fully Diluted Earnings per Share
18170  Unconsolidated/Parent Company Sales
18169  Unconsolidated/Parent Company Depreciation
18171  Unconsolidated/Parent Company Pre-tax Income
18172  Unconsolidated/Parent Company Net Profit
18173  Unconsolidated/Parent Company Earnings per Share
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<td>09205 Earnings Yield - Current Low</td>
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<td>09602 Price/Cash Flow - Current</td>
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<td>09111 Price/Earnings Ratio - High</td>
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<td>09126 Price/Earnings Ratio - Avg High-Low</td>
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<td>09226 Earnings Yield - Avg High-Low</td>
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<td>09200 Earnings Yield - High</td>
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08220  Long Term Debt % Total Capital
08215  Minority Interest % Total Capital
08205  Equity % Total Capital
08210  Preferred Stock % Total Capital
08240  Total Debt % Total Assets
08245  Common Equity % Total Assets
15124  Total Capital % Total Assets
08260  Dividend Payout (% Earnings)-Total Dollar
08910  Cash Dividends % Cash Flow
08270  Fixed Assets % Common Equity

**INDUSTRIALS**

Notes:
# Currently U.S. and Canadian companies only.

**General Information**

06001  Company Name
06014  Acronym
00000  Company Status
06094  Post Office Box
06021  Building
06022  Street
06023  Address City
06024  Address State
06025  Post Code/Zip Code
06031  Phone Number
06033  FAX Number
06030  Internet Address
06041  Officer 1 - Name
       Officer 1 - Title
06051  Officer 2 - Name
       Officer 2 - Title
06061  Officer 3 - Name
       Officer 3 - Title
06071  Officer 4 - Name
       Officer 4 - Title
06081  Officer 5 - Name
       Officer 5 - Title
18357  Investor Relations - Name
18358  Investor Relations - Address
18356  Investor Relations – E-Mail Address
18359  Investor Relations - Phone/Fax
06092  Business Description - Extended
07011  Employees
06099  Currency of Document
05350  Date of Fiscal Period End
11556  Indicator – Restated Data Exists

**Company Specific Accounting Practices**

07531  Accounting method for long term investment > 50%
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<td>Dividends per Share - 5 yr avg</td>
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05100 Dividend Report Frequency
05476 Book Value per Share
05486 Tangible Book Value per Share
05501 Cash Flow per Share
05507 Free Cash Flow per Share
05508 Sales per Share
05509 Operating Profit per Share
05506 Working Capital per Share
05301 Common Shares Outstanding
05309 Par Value
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS
05576 Stock Split/Dividend Ratio

**Weekly Time Series**

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

**Balance Sheet**

**Assets**

02001 Cash & Short Term Investments
02051 Receivables (Net)
02101 Inventories – Total
02201 Current Assets - Total
02501 Property Plant and Equipment - Net
02301 Property Plant and Equipment - Gross
02401 Accumulated Depreciation
02649 Total Intangible Other Assets - Net
02999 Total Assets

**Liabilities & Shareholders' Equity**

03040 Accounts Payable
03051 Short Term Debt & Current Portion of Long Term Debt
03101 Current Liabilities - Total
03251 Long Term Debt
03245 Long term Debt Excluding Capitalized Leases
03249 Capitalized Lease Obligations
03263 Deferred Taxes
03257 Deferred Tax Liability in Untaxed Reserves
03351 Total Liabilities
03401 Non-Equity Reserves
03426 Minority Interest
03451 Preferred Stock
03501 Common Equity
03493 Other Appropriated Reserves
03494 Unappropriated (Free) Reserves
03495 Retained Earnings
03999 Total Liabilities & Shareholders' Equity

**Income Statement**

01001 Net Sales or Revenues
01051 Costs of Goods Sold
01151 Depreciation, Depletion & Amortization
01101 Selling, General & Administrative Expenses
01250 Operating Income
01251 Interest Expense on Debt
01401 Pre-tax Income
01451 Income Taxes
01501 Minority Interest
01551 Net Income before Extraordinary Items/Preferred Dividends
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)
Funds Flow Statement – per FASB 95

04049  Depreciation and Depletion
04201  Funds from Operations
04551  Cash Dividends Paid - Total
05376  Common Dividends (Cash)
05401  Preferred Dividends (Cash)

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Liability Fields
03255  Total Debt

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03998  Total Capital
03151  Working Capital

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09302  Price/Book Value Ratio - Current
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08652  Reinvestment Rate - per Share - Current
09502  Dividend Payout - per Share - Current

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09304  Price/Book Value Ratio - Close
09604  Price/Cash Flow Ratio
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09404  Dividend Yield - Close
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09504  Dividend Payout per Share
08806  Price Volatility
09100  Price/Earnings Ratio - High
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**Growth Rates**

**Annual Statistics**

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**Five Year Averages**

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**Profitability**

**Annual Statistics**

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<td>Return on Equity - per Share</td>
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### Company Specific Accounting Practices

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### INSURANCE COMPANIES

**Notes:**

#: Currently U.S. and Canadian Cos. only

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### Industry

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### Stock Data

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### Annual Statistics

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### Fast Update Template

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05102 Dividends per Share – Gross
05100 Dividend Report Frequency
05476 Book Value per Share
05486 Tangible Book Value per Share
05501 Cash Flow per Share
05508 Sales per Share
05509 Operating Profit per Share
05301 Common Shares Outstanding
05309 Par Value
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS
05576 Stock Split/Dividend Ratio

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

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02003 Cash
02255 Investments – Total
02501 Property, Plant and Equipment - Net
02649 Total Intangible Other Assets - Net
02999 Total Assets

Liabilities & Shareholders' Equity
03005 Benefit and Loss Reserves
03010 Unearned Premiums
03020 Policy & Contract Claims
03023 Other Insurance Reserves
03255 Total Debt
03051 Short Term Debt & Current Portion of Long Term Debt
03251 Long Term Debt
03245 Long Term Debt Excluding Capitalized Leases
03249 Capitalized Lease Obligations
03263 Deferred Taxes
03257 Deferred Tax Liability in Untaxed Reserves
03351 Total Liabilities
03401 Non-Equity Reserves
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03494 Unappropriated (Free) Reserves
03495 Retained Earnings
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01001 Net Sales or Revenues
01080 Long Term Insurance Reserves
01101 Selling, General & Administrative Expenses
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01251 Interest Expense on Debt
01401 Pre-tax Income
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01706 Net Income after Preferred Dividends (Basic EPS)
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04201 Funds from Operations
04551 Cash Dividends Paid - Total
05376 Common Dividends (Cash)
05401 Preferred Dividends (Cash)

**Supplementary Data**

**Asset Fields**

02654 Total Intangible Other Assets - Gross
02655 Total Intangible Other Assets – Accumulated Amortization
02300 Total Assets - As Reported

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18224 Amortization and Impairment of Goodwill
18225 Impairment of Goodwill
18226 Impairment of Other Intangibles
18274 Impairment of Property, Plant & Equipment
18275 Impairment of Financial Fixed Assets
18191 Earnings before Interest and Taxes (EBIT)
18175 Ordinary Profit (Japan)
01651 Net Income – Bottom Line
01751 Net Income Used to Calculate Earnings per Share
01705 Net Income Used to Calculate Fully Diluted Earnings per Share
18170 Unconsolidated/Parent Company Sales
18169 Unconsolidated/Parent Company Depreciation
18171 Unconsolidated/Parent Company Pretax Income
18172 Unconsolidated/Parent Company Net Profit
18173 Unconsolidated/Parent Company Earnings per Share

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03998 Total Capital

**Stock Performance**

**Current Information**

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

**Annual Statistics**

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09504 Dividend Payout per Share
08806 Price Volatility
09100 Price/Earnings Ratio - High
09101 Price/Earnings Ratio - Low
09106 Price/Earnings Ratio - Low-High
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<td>Dividend Payout (% Earnings)</td>
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<td>Cash Dividends % Cash Flow</td>
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<td>Total Debt % Total Assets</td>
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**Asset Utilization**

**Annual Statistics**

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**Five Year Averages**

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OTHER FINANCIAL COMPANIES

Notes:
#: Currently U.S. and Canadian companies only.

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05255  Earnings per Share - Last 12 Months
05256  Date of Last 12 Months EPS
05145  Dividends per Share - Last 12 Months
05190  Indicated Dividend Rate
05480  Book Value per Share - Current
05510  Cash Flow per Share - Current

**Annual Statistics**

05001  Market Price - Year End
05002  Market Price - High
05003  Market Price - Low
05004  Market Price - 5 yr avg - High
05005  Market Price - 5 yr avg - Low
08001  Market Capitalization
05651  Common Shares Traded - Annual #
08006  Trading Volume ($ Amount) #
08010  Trading Volume - Weekly Average #
08011  Turnover Rate #
05201  Earnings per Share
05210  Earnings per Share – Basic – Year
10010  Earnings per Share – Basic – Fiscal #
05290  Fully Diluted Earnings per Share
10030  Earnings per Share – Fully Diluted – Fiscal #
05202  Earnings per Share - Fiscal Year End
05200  Earnings Report Frequency
18209  Earnings per Share Including Extraordinary Items – Fiscal
05225  Includes Extraordinary Credit/Charge per Share
05227  Includes Pre-tax Extraordinary Credit/Charge per Share
05240  DVFA Earnings (Germany)
05203  OVFA Earnings per Share (Austria)
05725  Headline Earnings per Share (U.K.)
05260  Earnings per Share - 5 yr avg
05101  Dividends per Share
05140  Dividends per Share - 5 yr avg

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

**Weekly Time Series**

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

**Balance Sheet**

**Assets**

02001  Cash & Short Term Investments
02051  Receivables (Net)
02255  Investments – Total
02501  Property, Plant & Equipment - Net
02301  Property Plant and Equipment - Gross
02401  Accumulated Depreciation
02649  Total Intangible Other Assets - Net
02101  Inventories – Total
02999  Total Assets

**Liabilities & Shareholders’ Equity**

03255  Total Debt
### Funds Flow Statement – per FASB 95

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### Supplementary Data

#### Asset Fields

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<td>Total Intangible Other Assets – Accumulated Amortization</td>
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#### Income Statement Fields

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<td>Earnings before Interest, Taxes &amp; Depreciation (EBITDA)</td>
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### Income Statement

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</table>
18171  Unconsolidated/Parent Company Pre-
tax Income
18172  Unconsolidated/Parent Company Net Profit
18173  Unconsolidated/Parent Company Earnings per Share

Other Fields
03998  Total Capital

Stock Performance

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

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

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

Annual Statistics
08631 Net Sales/Revenues Growth
08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08601 Earnings per Share Growth
08611 Dividends per Share Growth
08606 Book Value per Share Growth
08676 Net Margin Growth

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

Profitability

Annual Statistics
08301 Return on Equity - Total (%)
08371 Return on Equity - per Share
08376 Return on Invested Capital
08651 Reinvestment Rate - per Share
08656 Reinvestment Rate - Total
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08316 Operating Profit Margin
08361 Operating Income Return on Total Capital

Five Year Averages
08305 Return on Equity – Total (%)
08375 Return on Equity - per Share
08380 Return on Invested Capital
08655 Reinvestment Rate - per Share
08660 Reinvestment Rate - Total
08915 Retained Earnings % Equity
08385 Cash Earnings Return on Equity
08315 Cash Flow/Sales
08320 Operating Profit Margin
08365 Operating Income Return on Total Capital
08325 Pre-tax Margin
08360 Interest Rate - Estimated Average
08370 Net Margin

Asset Utilization

Annual Statistics
08401 Total Asset Turnover

Five Year Averages
08405 Total Asset Turnover

Leverage

Annual Statistics
08231 Total Debt % Common Equity
08226 Long Term Debt % Common Equity
08221 Total Debt % Total Capital
08216 Long Term Debt % Total Capital
08211 Minority Interest % Total Capital
08201 Equity % Total Capital
08206 Preferred Stock % Total Capital
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08250  Cash Dividend Coverage Ratio
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**Five Year Averages**

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08230  Long Term Debt % Common Equity
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08250  Cash Dividend Coverage Ratio
08270  Fixed Assets % Common Equity

**Company Specific Accounting Practices**

07531  Accounting method for long term investment > 50%
# Limited Data Set Companies Template

**BANKS**

Notes:

#: Only available since May 2003

## General Information

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| 06010 | General Industry Classification |
| 07040 | ICB Code              |
| 07021 | SIC Code 1            |
| 07022 | SIC Code 2            |
| 07023 | SIC Code 3            |

## Product Segment Data

| 19500 | Product Segment 1 - Description |
| 19501 | Product Segment 1 - Sales       |
| 19503 | Product Segment 1 - Assets      |
| 19506 | Product Segment 1 - SIC Code    |
| 19510 | Product Segment 2 - Description |
| 19511 | Product Segment 2 - Sales       |
| 19513 | Product Segment 2 - Assets      |
| 19516 | Product Segment 2 - SIC Code    |
| 19520 | Product Segment 3 - Description |
| 19521 | Product Segment 3 - Sales       |
| 19523 | Product Segment 3 - Assets      |
| 19526 | Product Segment 3 - SIC Code    |
| 19530 | Product Segment 4 - Description |
Limited Data Set Companies Template

19531 Product Segment 4 - Sales
19533 Product Segment 4 - Assets
19536 Product Segment 4 - SIC Code
19540 Product Segment 5 - Description
19541 Product Segment 5 - Sales
19543 Product Segment 5 - Assets
19546 Product Segment 5 - SIC Code
19550 Product Segment 6 - Description
19551 Product Segment 6 - Sales
19553 Product Segment 6 - Assets
19556 Product Segment 6 - SIC Code
19560 Product Segment 7 - Description
19561 Product Segment 7 - Sales
19563 Product Segment 7 - Assets
19566 Product Segment 7 - SIC Code
19570 Product Segment 8 - Description
19571 Product Segment 8 - Sales
19573 Product Segment 8 - Assets
19576 Product Segment 8 - SIC Code
19580 Product Segment 9 - Description
19581 Product Segment 9 - Sales
19583 Product Segment 9 - Assets
19586 Product Segment 9 - SIC Code
19590 Product Segment 10 - Description
19591 Product Segment 10 - Sales
19593 Product Segment 10 - Assets
19596 Product Segment 10 - SIC Code

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05001 Market Price - Year End
05002 Market Price - High
05003 Market Price - Low
08001 Market Capitalization
05201 Earnings per Share
05210 Earnings per Share – Basic – Year
05290 Fully Diluted Earnings per Share
05202 Earnings per Share - Fiscal Year End
05200 Earnings Report Frequency
18209 Earnings per Share Including Extraordinary Items – Fiscal #
05230 Earnings per Share after Extraordinary Items
05225 Includes Extraordinary Credit/Charge per Share
05226 Extraordinary Credit/Charge per Share
05227 Includes Pre-tax Extraordinary Credit/Charge per Share
05240 DVFA Earnings (Germany)
05203 OVFA Earnings per Share (Austria)
05725 Headline Earnings per Share (U.K.)
05101 Dividends per Share
05110 Dividends per Share - Fiscal
05102 Dividends per Share - Gross
05100 Dividend Report Frequency
05476 Book Value per Share
05486 Tangible Book Value per Share
05491 Book Value – Outstanding Shares - Fiscal
05501 Cash Flow per Share
05502 Cash Flow per Share - Fiscal
05507 Free Cash Flow per Share
05508 Sales per Share
05509 Operating Profit per Share
05505 Capital Expenditure per Share
05301 Common Shares Outstanding
05309 Par Value #

05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS
05576 Stock Split/Dividend Ratio
05575 Stock Split/Dividend Ratio - Fiscal

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

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Assets
02004 Cash & Due from Banks #
02255 Investments-Total
02276 Loans-Net
02055 Interbank Loans
02501 Property, Plant & Equipment-Net
02649 Total Intangible Other Assets - Net
02999 Total Assets

Liabilities & Shareholders’ Equity
03019 Deposits-Total
03255 Total Debt
03051 Short Term Debt & Current Portion of Long Term Debt
03251 Long-Term Debt
03245 Long-Term Debt Excluding Capitalized Leases
03249 Capitalized Lease Obligations
03263 Deferred Taxes
03257 Deferred Tax Liability in Untaxed Reserves
03351 Total Liabilities
03401 Non-Equity Reserves
Limited Data Set Companies Template

03426 Minority Interest
03451 Preferred Stock
03501 Common Equity
03493 Other Appropriated Reserves
03494 Unappropriated (Free) Reserves
03495 Retained Earnings
03999 Total Liabilities & Shareholders’ Equity

Income Statement

01016 Interest Income - Total
01075 Interest Expense - Total
01251 Interest Expense on Debt
01076 Net Interest Income
04049 Depreciation and Depletion
01271 Provision for Loan Losses
01250 Operating Income
01401 Pre-tax Income
01451 Income Taxes #
01501 Minority Interest #
01551 Net Income before Extraordinary Items/Preferred Dividends
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)

Funds Flow Statement – per FASB 95

04201 Funds from Operations
04860 Net Cash Flow - Operating Activities
04601 Capital Expenditures (Additions to Fixed Assets)
04870 Net Cash Flow - Investing
04551 Cash Dividends Paid - Total
05376 Common Dividends (Cash)
05401 Preferred Dividends (Cash)
04890 Net Cash Flow - Financing
04840 Effect of Exchange Rate on Cash

04851 Increase/Decrease in Cash & Short Term Investments

Supplementary Data

Asset Fields

18214 Exchange Rate Used in Translating Balance Sheet
02654 Total Intangible Other Assets - Gross
02655 Total Intangible Other Assets – Accumulated Amortization
02300 Total Assets - As Reported

Liability & Shareholders’ Equity Fields

18228 Tier 1 Capital

Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow
01001 Net Sales or Revenues
18224 Amortization and Impairment of Goodwill
18225 Impairment of Goodwill
18226 Impairment of Other Intangibles
18274 Impairment of Property, Plant & Equipment
18275 Impairment of Financial Fixed Assets
18191 Earnings before Interest and Taxes (EBIT)
01651 Net Income - Bottom Line
01751 Net Income Used to Calculate Earnings per Share
01705 Net Income Used to Calculate Fully Diluted Earnings per Share

Other Fields

03998 Total Capital
04500 External Financing
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### Stock Performance

**Current Information**

- **09102** Price/Earnings Ratio - Current
- **09103** Price/Earnings Ratio - Current High
- **09105** Price/Earnings Ratio - Current Low
- **09202** Earnings Yield - Current
- **09203** Earnings Yield - Current High

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### Asset Utilization

#### Annual Statistics

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#### Leverage

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INDUSTRIALS

Notes:
#: Only available since May 2003

General Information
06001  Company Name
06003  Company Name - Short
06014  Acronym
00000  Company Status
06094  Post Office Box
06021  Building
06022  Street
06023  Address City
06024  Address State
06025  Post Code/Zip Code
06026  Nation
06027  Nation Code
06028  Region
06031  Phone Number
06033  FAX Number
06030  Internet Address
06041  Officer 1 - Name
       Officer 1 - Title
06051  Officer 2 - Name
       Officer 2 - Title
18357  Investor Relations - Name
18358  Investor Relations - Address
18356  Investor Relations – E-Mail Address
18359  Investor Relations - Phone/Fax
11516  Date Added to Product
07033  Full/Limited Coverage Indicator
07015  Inactive Date
06092  Business Description - Extended
07011  Employees
06100  Entity Type
06099  Currency of Document
05350  Date of Fiscal Period End
05352  Month of Fiscal Year End
05351  Length of Fiscal Period
11556  Indicator – Restated Data Exists
11557  Indicator – Restatement Type
11558  Indicator – Early Release (Restatement)
11559  Indicator – Restatement Reason Code

Industry
06011  Industry Group
06010  General Industry Classification
07040  ICB Code
07021  SIC Code 1
07022  SIC Code 2
07023  SIC Code 3

Product Segment Data
19500  Product Segment 1 - Description
19501  Product Segment 1 - Sales
19503  Product Segment 1 - Assets
19506  Product Segment 1 - SIC Code
19510  Product Segment 2 - Description
19511  Product Segment 2 - Sales
19513  Product Segment 2 - Assets
19516  Product Segment 2 - SIC Code
19520  Product Segment 3 - Description
19521  Product Segment 3 - Sales
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19530  Product Segment 4 - Description
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19533  Product Segment 4 - Assets
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19540  Product Segment 5 - Description
19541  Product Segment 5 - Sales
Limited Data Set Companies Template

19543 Product Segment 5 - Assets
19546 Product Segment 5 - SIC Code
19550 Product Segment 6 - Description
19551 Product Segment 6 - Sales
19553 Product Segment 6 - Assets
19556 Product Segment 6 - SIC Code
19560 Product Segment 7 - Description
19561 Product Segment 7 - Sales
19563 Product Segment 7 - Assets
19566 Product Segment 7 - SIC Code
19570 Product Segment 8 - Description
19571 Product Segment 8 - Sales
19573 Product Segment 8 - Assets
19576 Product Segment 8 - SIC Code
19580 Product Segment 9 - Description
19581 Product Segment 9 - Sales
19583 Product Segment 9 - Assets
19586 Product Segment 9 - SIC Codes
19590 Product Segment 10 - Description
19591 Product Segment 10 - Sales
19593 Product Segment 10 - Assets
19596 Product Segment 10 - SIC Code

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

Stock Data
Current Information
06005 Type of Share

Annual Statistics
05001 Market Price - Year End
05002 Market Price - High
05003 Market Price - Low

162 Confidential Information of Thomson Financial
08001  Market Capitalization
05201  Earnings per Share
05210  Earnings per Share – Basic – Year
05290  Fully Diluted Earnings per Share
05220  Earnings per Share - Fiscal Year End
05200  Earnings Report Frequency
18209  Earnings per Share Including Extraordinary Items – Fiscal #
05230  Earnings per Share after Extraordinary Items
05225  Includes Extraordinary Credit/Charge per Share
05226  Extraordinary Credit/Charge per Share
05227  Includes Pre-tax Extraordinary Credit/Charge per Share
05240  DVFA Earnings (Germany)
05203  OVFA Earnings per Share (Austria)
05725  Headline Earnings per Share (U.K.)
05101  Dividends per Share
05110  Dividends per Share - Fiscal
05120  Dividends per Share - Gross
05100  Dividend Report Frequency
05476  Book Value per Share
05486  Tangible Book Value per Share
05491  Book Value – Outstanding Shares - Fiscal
05501  Cash Flow per Share
05502  Cash Flow per Share - Fiscal
05507  Free Cash Flow per Share
05503  Long Term Liabilities per Share
05508  Sales per Share
05509  Operating Profit per Share
05506  Working Capital per Share
05005  Capital Expenditure per Share
05301  Common Shares Outstanding
05309  Par Value
05191  Common Shares Used to Calculate EPS
05192  Common Shares Used to Calculate Basic EPS
05194  Common Shares Used to Calculate Fully Diluted EPS
05576  Stock Split/Dividend Ratio
05575  Stock Split/Dividend Ratio - Fiscal

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

Balance Sheet

Assets
02001  Cash & Short Term Investments
02051  Receivables (Net)
02101  Inventories -Total
02201  Current Assets - Total
02501  Property Plant and Equipment - Net
02301  Property Plant and Equipment – Gross #
02401  Accumulated Depreciation #
02649  Total Intangible Other Assets - Net
02999  Total Assets

Liabilities & Shareholders’ Equity
03040  Accounts Payable #
03051  Short Term Debt & Current Portion of Long Term Debt
03101  Current Liabilities - Total
03251  Long Term Debt
03245  Long term Debt Excluding Capitalized Leases
03249  Capitalized Lease Obligations
03263  Deferred Taxes
03257  Deferred Tax Liability in Untaxed Reserves
03273  Other Liabilities
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<td>Unappropriated (Free) Reserves</td>
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**Supplementary Data**

### Asset fields

- 18214 Exchange Rate Used in Translating Balance Sheet
- 02654 Total Intangible Other Assets - Gross
- 02655 Total Intangible Other Assets – Accumulated Amortization
- 02300 Total Assets - As Reported

### Liability Fields

- 03255 Total Debt

### Income Statement Fields

- 18215 Exchange Rate Used in Translating Income Statement/Cash Flow
- 01201 Research & Development Expense #
- 18224 Amortization and Impairment of Goodwill
- 18225 Impairment of Goodwill
- 18226 Impairment of Other Intangibles
- 18274 Impairment of Property, Plant & Equipment
- 18275 Impairment of Financial Fixed Assets
- 18191 Earnings before Interest and Taxes (EBIT)
- 18198 Earnings before Interest, Taxes & Depreciation (EBITDA)
- 01651 Net Income - Bottom Line
- 01751 Net Income Used to Calculate Earnings per Share
- 01705 Net Income Used to Calculate Fully Diluted Earnings per Share

**Funds Flow Statement per FASB 95**

- 04049 Depreciation & Depletion #
- 04201 Funds from Operations
- 04860 Net Cash Flow - Operating Activities
- 04601 Capital Expenditures (Additions to Fixed Assets)
- 04870 Net Cash Flow - Investing
- 04551 Cash Dividends Paid - Total
### Other Fields
- 04500  External Financing
- 03151  Working Capital
- 03998  Total Capital
- 04900  Increase/Decrease in Working Capital

### Interim Data

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### Stock Performance

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#### Growth Rates

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## Profitability

### Annual Statistics
- 08301 Return on Equity – Total (%)
- 08371 Return on Equity - per Share
- 08656 Reinvestment Rate - Total
- 08651 Reinvestment Rate - per Share
- 08326 Return on Assets
- 08376 Return on Invested Capital
- 08911 Retained Earnings % Equity
- 08381 Cash Earnings Return on Equity
- 08901 Accounts Payable % Sales #
- 08311 Cash Flow/Sales
- 008331 Cost of Goods Sold / Sales #
- 08306 Gross Profit Margin #
- 08336 Selling, General & Administrative Expenses / Sales #
- 08341 Research & Development Expense / Sales #
- 08316 Operating Profit Margin
- 08361 Operating Income/Total Capital
- 08321 Pre-tax Margin
- 08346 Tax Rate % #
- 08356 Interest Rate - Estimated Average
- 08366 Net Margin
- 08351 Sales per Employee

## Leverage

### Annual Statistics
- 08231 Total Debt % Common Equity
- 08226 Long Term Debt % Common Equity
- 08211 Minority Interest % Total Capital
- 08221 Total Debt % Total Capital
- 08216 Long Term Debt % Total Capital
- 08201 Equity % Total Capital
- 08206 Preferred Stock % Total Capital
- 08236 Total Debt % Total Assets
- 08241 Common Equity % Total Assets
- 08287 Total Assets / Common Equity Ratio
- 15121 Total Capital % Assets
- 08251 Fixed Charge Coverage Ratio
- 08256 Dividend Payout (% Earnings) - Total Dollar
- 08906 Cash Dividends % Cash Flow
- 08246 Cash Dividend Coverage Ratio
- 08261 Operating Cash/Fixed Charges
- 08266 Fixed Assets % Common Equity
- 08291 EBIT / Total Interest Expense Ratio
- 08271 Working Capital % Total Capital

## Asset utilization

### Annual Statistics
- 08406 Assets per Employee
- 08401 Total Asset Turnover
- 08136 Inventory Turnover
- 08141 Net Sales % Working Capital
- 08416 Capital Expenditure % Total Assets
- 08421 Capital Expenditure % Sales

## Liquidity

### Annual Statistics
- 08101 Quick Ratio
- 08106 Current Ratio
- 08111 Cash & Equivalents % Total Current Assets
- 08121 Receivables % Total Current Assets
- 08116 Inventories % Total Current Assets
- 08131 Accounts Receivables Days
- 08126 Inventories - Days Held
### Company Specific Accounting Practices

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### INSURANCE COMPANIES

**Notes:**

# Only available since May 2003

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Limited Data Set Companies Template

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05352  Month of Fiscal Year End
05351  Length of Fiscal Period
11556  Indicator – Restated Data Exists
11557  Indicator – Restatement Type
11558  Indicator – Early Release (Restatement)
11559  Indicator – Restatement Reason Code

Industry

06011  Industry Group
06010  General Industry Classification
07040  ICB Code
07021  SIC Code 1
07022  SIC Code 2
07023  SIC Code 3

Product Segment Data

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19501  Product Segment 1 - Sales
19503  Product Segment 1 - Assets
19506  Product Segment 1 - SIC Code
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19580  Product Segment 9 - Description
19581  Product Segment 9 - Sales
19583  Product Segment 9 - Assets
19586  Product Segment 9 - SIC Code
19590  Product Segment 10 - Description
19591  Product Segment 10 - Sales
19593  Product Segment 10 - Assets
19596  Product Segment 10 - SIC Code

Key Items in US Dollars

07211  Market Capitalization - Current
07210  Market Capitalization
07221  Common Equity - Current
07220  Common Equity
07230  Total Assets
07240  Net Sales or Revenues
07250  Net Income
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04601  Capital Expenditures (Additions to Fixed Assets)  
04870  Net Cash Flow - Investing  
04551  Cash Dividends Paid – Total  
05376  Common Dividends (Cash)  
05401  Preferred Dividends (Cash)  
04890  Net Cash Flow - Financing  
04840  Effect of Exchange Rate on Cash  
04851  Increase/Decrease in Cash & Short Term Investments

### Supplementary Data

#### Asset Fields

18214  Exchange Rate Used in Translating Balance Sheet  
02654  Total Intangible Other Assets - Gross  
02655  Total Intangible Other Assets – Accumulated Amortization  
02300  Total Assets - As Reported

#### Liability Fields

03498  Unrealized Gain/Loss on Marketable Securities #

#### Income Statement Fields

18215  Exchange Rate Used in Translating Income Statement/Cash Flow  
18224  Amortization and Impairment of Goodwill  
18225  Impairment of Goodwill  
18226  Impairment of Other Intangibles  
18274  Impairment of Property, Plant & Equipment  
18275  Impairment of Financial Fixed Assets  
18191  Earnings before Interest and Taxes (EBIT)  
01651  Net Income – Bottom Line  
01751  Net Income Used to Calculate Earnings per Share  
01705  Net Income Used To Calculate Fully Diluted Earnings per Share

### Other Fields

| 04500  | External Financing |
| 03998  | Total Capital |

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**Stock Performance**

**Current Information**

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

**Monthly Price Information**

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<td>October</td>
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**Annual Statistics**

- 09104 Price/Earnings Ratio - Close
- 09100 Price/Earnings Ratio - High
- 09101 Price/Earnings Ratio - Low
- 09106 Price/Earnings Ratio - Avg High-Low
- 09204 Earnings Yield - Close
- 09200 Earnings Yield - High
### Growth Rates

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

### Profitability

**Annual Statistics**
- 08301 Return on Equity – Total (%)
- 08371 Return on Equity - per Share
- 08656 Reinvestment Rate - Total
- 08651 Reinvestment Rate - per Share
- 08326 Return on Assets
- 08376 Return on Invested Capital
- 08911 Retained Earnings % Equity
- 08381 Cash Earnings Return on Equity
- 08311 Cash Flow/Sales
- 08316 Operating Profit Margin
- 08361 Operating Income Return on Total Capital
- 08321 Pre-tax Margin
- 08346 Tax Rate % #
- 08356 Interest Rate - Estimated Average
- 08366 Net Margin
- 15519 Operating Income % Premiums Earned
- 15549 Loss Ratio
- 08351 Sales per Employee

### Asset Utilization

**Annual Statistics**
- 08406 Assets per Employee
- 08401 Total Asset Turnover
- 15091 Invested Assets % Assets

### Leverage

**Annual Statistics**
- 08231 Total Debt % Common Equity
- 08226 Long Term Debt % Common Equity
- 08221 Total Debt % Total Capital
- 08216 Long Term Debt % Total Capital
Other Ratios

Annual Statistics
15133 Unearned Premium % Total Capital
15580 Total Investments % Total Capital

Company Specific Accounting Practices
07531 Accounting method for long term investment > 50%
07546 Auditor’s opinion

OTHER FINANCIAL COMPANIES
Notes:
#: Only available since May 2003

General Information

06001 Company Name
06003 Company Name - Short
06014 Acronym
00000 Company Status
06094 Post Office Box
06021 Building
06022 Street
06023 Address City
06024 Address State
06025 Post Code/Zip Code
06026 Nation
06027 Nation Code
06028 Region
06031 Phone Number
06033 FAX Number
06030 Internet Address
06041 Officer 1 - Name
06042 Officer 1 - Title
06051 Officer 2 - Name
06052 Officer 2 - Title
18357 Investor Relations - Name
18358 Investor Relations - Address
18356 Investor Relations – E-Mail Address
18359 Investor Relations - Phone/Fax
11516 Date Added to Product
07033 Full/Limited Coverage Indicator
07015 Inactive Date
06092 Business Description - Extended
07011 Employees
06100 Entity Type
06099 Currency of Document
05350 Date of Fiscal Period End
05352 Month of Fiscal Year End
05351 Length of Fiscal Period
11556 Indicator – Restated Data Exists
11557 Indicator – Restatement Type
11558 Indicator – Early Release (Restatement)
11559 Indicator – Restatement Reason Code

Industry
06011 Industry Group
06010 General Industry Classification
07040 ICB Code
07021 SIC Code 1
07022 SIC Code 2
07023 SIC Code 3

Product Segment Data
19500 Product Segment 1 - Description
19501 Product Segment 1 - Sales
19503 Product Segment 1 - Assets
19506 Product Segment 1 - SIC Code
19510 Product Segment 2 - Description
19511 Product Segment 2 - Sales
19513 Product Segment 2 - Assets
19516 Product Segment 2 - SIC Code
19520 Product Segment 3 - Description
19521 Product Segment 3 - Sales
19523 Product Segment 3 - Assets
19526 Product Segment 3 - SIC Code
19530 Product Segment 4 - Description
19531 Product Segment 4 - Sales
19533 Product Segment 4 - Assets
19536 Product Segment 4 - SIC Code
19540 Product Segment 5 - Description
19541 Product Segment 5 - Sales
19543 Product Segment 5 - Assets
19546 Product Segment 5 - SIC Code
19550 Product Segment 6 - Description
19551 Product Segment 6 - Sales
19553 Product Segment 6 - Assets
19556 Product Segment 6 - SIC Code
19560 Product Segment 7 - Description
19561 Product Segment 7 - Sales
19563 Product Segment 7 - Assets
19566 Product Segment 7 - SIC Code
19570 Product Segment 8 - Description
19571 Product Segment 8 - Sales
19573 Product Segment 8 - Assets
19576 Product Segment 8 - SIC Code
19580 Product Segment 9 - Description
19581 Product Segment 9 - Sales
19583 Product Segment 9 - Assets
19586 Product Segment 9 - SIC Code
19590 Product Segment 10 - Description
19591 Product Segment 10 - Sales
19593 Product Segment 10 - Assets
19596 Product Segment 10 - SIC Code

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

Stock Data
Current Information
06005 Type of Share
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<td>Headline Earnings per Share (U.K.)</td>
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<td>05661</td>
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**Annual Statistics**

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Limited Data Set Companies Template

05194 Common Shares Used to Calculate Fully Diluted EPS
05576 Stock Split/Dividend Ratio
05575 Stock Split/Dividend Ratio - Fiscal

**Weekly Time Series**

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

**Balance Sheet**

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<td>Receivables (Net)</td>
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<td>Property, Plant &amp; Equipment - Net</td>
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<td>Property Plant and Equipment – Gross #</td>
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<td>Accumulated Depreciation #</td>
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<td>Total Intangible Other Assets - Net</td>
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<td>Inventories - Total</td>
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<td>Unappropriated (Free) Reserves</td>
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<td>Retained Earnings</td>
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<td>Total Liabilities &amp; Shareholders' Equity</td>
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**Income Statement**

| 01001                | Net Sales or Revenues |
| 01051                | Cost of Goods Sold # |
| 01075                | Interest Expense – Total |
| 01151                | Depreciation, Depletion & Amortization |
| 01101                | Selling, General & Administrative Expenses # |
| 01249                | Operating Expenses - Total |
| 01250                | Operating Income |
| 01401                | Pre-tax Income |
| 01451                | Income Taxes # |
| 01501                | Minority Interest # |
| 01551                | Net Income before Extraordinary Items/Preferred Dividends |
| 01701                | Preferred Dividend Requirements |
| 01706                | Net Income after Preferred Dividends (Basic EPS) |

**Funds Flow Statement - per FASB 95**

| 04049                | Depreciation & Depletion # |
| 04201                | Funds from Operations |
| 04860                | Net Cash Flow - Operating Activities |
| 04601                | Capital Expenditures (Additions to Fixed Assets) |
| 04870                | Net Cash Flow - Investing |
| 04551                | Cash Dividends Paid - Total |
| 05376                | Common Dividends (Cash) |
| 05401                | Preferred Dividends (Cash) |
Limited Data Set Companies Template

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Confidential Information of Thomson Financial

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

Supplementary Data

Asset Fields
18214  Exchange Rate Used in Translating Balance Sheet
02654  Total Intangible Other Assets - Gross
02655  Total Intangible Other Assets – Accumulated Amortization
02300  Total Assets - As Reported

Income Statement Fields
18215  Exchange Rate Used in Translating Income Statement/Cash Flow
01251  Interest Expense on Debt
18224  Amortization and Impairment of Goodwill
18225  Impairment of Goodwill
18226  Impairment of Other Intangibles
18274  Impairment of Property, Plant & Equipment
18275  Impairment of Financial Fixed Assets
18191  Earnings before Interest and Taxes (EBIT)
18198  Earnings before Interest, Taxes & Depreciation (EBITDA)
01651  Net Income - Bottom Line
01751  Net Income Used to Calculate Earnings per Share
01705  Net Income Used to Calculate Fully Diluted Earnings per Share

Other Fields
04500  External Financing
03998  Total Capital

Interim Data

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Number of Months-EPS
05217  05218  05219  05220

Earnings per Share
05221  05222  05223  05224

Earnings per Share – Basic
05211  05212  05213  05214

Fully Diluted EPS
05291  05292  05293  05294

EPS - Report Date
05901  05902  05903  05904

EPS - 12 Months
05251  05252  05253  05254

Dividends per Share
05121  05122  05123  05124

DPS - Gross05125
05126  05127  05128

DPS - Declared Date
05910  05911  05912  05913

DPS - Record Date
05917  05918  05919  05920

DPS - Ex-Div Date
05923  05924  05925  05926

DPS - Payable Date
05929  05930  05931  05932

DPS – Extra
05151  05152  05153  05154

DPS - Extra – Gross
05171  05172  05173  05174

DPS - Extra - Dec Date
05935  05936  05937  05938

DPS - Extra - Rec Date
05941  05942  05943  05944

DPS - Extra - Ex-Div Date
05947  05948  05949  05950

DPS - Extra - Pay Date
05953  05954  05955  05956
Limited Data Set Companies Template

Issue 6

DPS - Special
Qtr 1 Qtr 2 Qtr 3 Qtr 4
05155 05156 05157 05158

DPS - Special – Gross
DPS - Special - Dec Date
DPS - Special - Rec Date
DPS - Special - Ex-Div Date
DPS - Special - Payable Date
DPS - 12 Months
05175 05176 05177 05178
05965 05966 05968 05969
05970 05971 05972 05973
05959 05960 05961 05962
05976 05977 05978 05979
05131 05132 05133 05134

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Stock Performance

Current Information
09102 Price/Earnings Ratio - Current
09103 Price/Earnings Ratio - Current High
09105 Price/Earnings Ratio - Current Low
09202 Earnings Yield - Current

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

Growth Rates

Annual Statistics
08631 Net Sales/Revenues Growth
08646 Operating Income Growth
08636 Net Income Growth
08621 Total Assets Growth
08616 Equity Growth
08626 Employees Growth
08606 Book Value per Share Growth
08676 Net Margin Growth
08579 Market Capitalization Growth

Profitability

Annual Statistics
08301 Return on Equity - Total (%) 
08371 Return on Equity - per Share
08651 Reinvestment Rate - per Share
08656 Reinvestment Rate - Total
08326 Return on Assets
08376 Return on Invested Capital
08911 Retained Earnings % Equity
08381 Cash Earnings Return on Equity
08311 Cash Flow/Sales
08331 Cost of Goods Sold / Sales #
08336 Selling, General & Administrative Expense / Sales #

Asset Utilization

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

Leverage

Annual Statistics
08231 Total Debt % Common Equity
08226 Long Term Debt % Common Equity
08221 Total Debt % Total Capital
08216 Long Term Debt % Total Capital
08211 Minority Interest % Total Capital
08201 Equity % Total Capital
08206 Preferred Stock % Total Capital
08236 Total Debt % Total Assets
08241 Common Equity % Total Assets
08287 Total Assets / Common Equity Ratio
15121 Total Capital % Total Assets
15097 Invested Assets % Liabilities
08256 Dividend Payout (% Earnings)
08906 Cash Dividends % Cash Flow
08251 Fixed Charge Coverage Ratio
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<td>Operating Cash/Fixed Charges</td>
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<td>Fixed Assets % Common Equity</td>
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<td>EBIT / Total Interest Expense Ratio</td>
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**Company Specific Accounting Practices**

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<td>Accounting method for long term investment &gt; 50%</td>
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<tr>
<td>07546</td>
<td>Auditor’s opinion</td>
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Interim Time Series Template

BANKS

General Information
06099 Currency of Document
07034 Indicator – Data Update
05350 Date of Fiscal Period End
05351 Length of Fiscal Period
11556 Indicator – Restated Data Exists
11557 Indicator – Restatement Type
11558 Indicator – Early Release (Restatement)
11559 Indicator – Restatement Reason Code

Stock Data
08001 Market Capitalization
07210 Market Capitalization (US$)
05202 Earnings per Share – Fiscal Period Generic
18209 EPS Fiscal Period Generic after Extra Items
18208 Earnings per Share – Continuing Operations
18205 Discontinued Operations – Total – per Share
18264 Trailing Twelve Months Earnings per Share
18420 Earnings per Share – Fiscal Period – Basic
18469 Earnings per Share – Fiscal Period – Basic – Revised
18440 Earnings per Share – Fiscal Period – Fully Diluted
18470 Earnings per Share – Fiscal Period – Fully Diluted – Revised
18426 Earnings per Share – Included Extra Cr/Chg After Tax – Basic
18453 Earnings per Share – Included Extra Cr/Chg After Tax – Basic - Revised
18446 Earnings per Share – Included Extra Cr/Chg After Tax – Fully Diluted
18454 Earnings per Share – Included Extra Cr/Chg After Tax – Fully Diluted - Revised
18428 Earnings per Share – Included Extra Pre-tax Cr/Chg – Basic
18457 Earnings per Share – Included Extra Pre-tax Cr/Chg – Basic – Revised
18448 Earnings per Share – Included Extra Pre-tax Cr/Chg – Fully Diluted
18458 Earnings per Share – Included Extra Pre-tax Cr/Chg – Fully Diluted - Revised
05116 Dividends per Share (Interim)
05112 Dividends Per Share – Extra (Interim)
05114 Dividends per share – Special (Interim)
18266 Trailing Twelve Months Dividends
05486 Tangible Book Value per Share
05491 Book Value – Outstanding Shares
05502 Cash Flow per Share – Fiscal Period
18265 Trailing Twelve Months Cash Flow per Share
18100 Enterprise Value
05301 Common Shares Outstanding
05191 Common Shares Used to Calculate EPS
05192 Common Shares Used to Calculate Basic EPS
05194 Common Shares Used to Calculate Fully Diluted EPS

Balance Sheet

Assets
02004 Cash & Due from Banks
Balanced Scorecard

**Balanced Scorecard**

**Financial Perspective**

**Profitability**
- 01401 Pre-tax Income
- 01451 Income Taxes
- 01501 Minority Interest
- 01503 Equity in Earnings
- 01505 Discontinued Operations
- 01551 Net Income before Extraordinary Items/Pfd Dividends
- 01601 Extraordinary Items & Gain/Loss Sale of Assets
- 01651 Net Income before Preferred Dividends
- 01701 Preferred Dividend Requirements
- 01706 Net Income used to calculate Basic EPS
- 01705 Net Income used to calculate Diluted EPS
- 01751 Net Income available to common

**Liquidity**

**Working Capital**
- 02255 Investments – Total
- 02276 Loans - Net
- 02055 Interbank Loans
- 02501 Property, Plant & Equipment - Net
- 02652 Other Assets
- 02649 Total Intangible Other Assets - Net
- 02999 Total Assets

**Liabilities & Shareholders' Equity**
- 03019 Deposits - Total
- 03255 Total Debt
- 03051 Short Term Debt & Current Portion of Long Term Debt
- 03251 Long-Term Debt
- 03245 Long-Term Debt Excluding Capitalized Leases
- 03249 Capitalized Lease Obligations
- 03263 Deferred Taxes
- 03273 Other Liabilities
- 03351 Total Liabilities
- 03426 Minority Interest
- 03451 Preferred Stock
- 03501 Common Equity
- 03999 Total Liabilities & Shareholders’ Equity

**Profit & Loss**

**Income Statement**
- 01016 Interest Income - Total
- 01075 Interest Expense – Total
- 01251 Interest Expense on Debt
- 01076 Net Interest Income
- 01021 Non-Interest Income - total
- 01245 Non-Interest Expense - total
- 04049 Depreciation and Depletion
- 01271 Provision for Loan Losses
- 01250 Operating Income
- 01262 Other Income/Expense - Net
- 01267 Pre-tax Equity in Earnings

**Capital Expenditures**

**Funds Flow Statement**
- 04201 Funds from Operations
- 04831 Funds from/for Other Operating Activities
- 04860 Net Cash Flow - Operating Activities
- 04601 Capital Expenditures
- 04870 Net Cash Flow – Investing
- 04251 Net Proceeds from Sale/Issuance of Common & Preferred
- 04890 Net Cash Flow - Financing
- 04840 Effect of Exchange Rate on Cash
- 04851 Increase/Decrease in Cash & Short Term Investments

**Balance Sheet**

**Supplementary Data**
- 18214 Exchange Rate Used in Translating Balance Sheet
- 02005 Cash & Equivalents – Generic
- 03055 Federal Funds (Liability)
03056  Securities Sold under Repurchase Agreements
18852  Comprehensive Income – Hedging Gain/Loss
18854  Comprehensive Income – Other
18851  Comprehensive Income – Pension Liability
18853  Comprehensive Income – Unearned Compensation
18168  Mandatorily Redeemable Trust Preferred Securities
18167  Other Mandatory Redeemable Instruments
02654  Total Intangible Other Assets - Gross
02655  Total Intangible Other Assets – Accumulated Amortization
02300  Total Assets - As Reported

**Income Statement Fields**

18215  Exchange Rate Used in Translating Income Statement/Cash Flow
01001  Net Sales or Revenues
18224  Amortization and Impairment of Goodwill
18225  Impairment of Goodwill
18226  Impairment of Other Intangibles
18274  Impairment of Property, Plant & Equipment
18275  Impairment of Financial Fixed Assets
18191  Earnings before Interest and Taxes (EBIT)
18198  Earnings before Interest, Taxes & Depreciation (EBITDA)
18262  Trailing Twelve Months Net Sales/Revenues
18269  Trailing Twelve Months Interest Expense
18271  Trailing Twelve Months Pre Tax Income
18270  Trailing Twelve Months Income Taxes
18263  Trailing Twelve Months Net Profit

08346  Tax Rate

**Other Fields**

03998  Total Capital
18228  Tier 1 Capital
18229  Tier 2 Capital
18157  Capital Adequacy Ratio – Tier 1
18158  Capital Adequacy Ratio – Total Capital
18199  Net Debt
18156  Risk Weighted Assets
03995  Total Shareholders’ Equity

**Stock Performance**

**Annual Statistics**

09104  Price/Earnings Ratio – Close
09604  Price/Cash Flow Ratio
09404  Dividend Yield - Close
09304  Price/Book Value Ratio - Close
09905  Market Capitalization to Trailing Twelve Months Revenue Ratio
09704  Market Capitalization to Common Equity
08801  Total Investment Return – year ago

**Growth Rates**

**Annual Statistics**

08698  Net Sales/Revenue Growth (period vs. year ago)
08631  Net Sales/Revenues Growth
08636  Net Income Growth
08676  Net Margin Growth
08621  Total Assets Growth (year ago)
08616  Equity Growth (year ago)
08601  Earnings per Share Growth
08699  Earnings per Share Growth (Period vs. Year Ago)
08611  Dividends per Share Growth
INDUSTRIALS

General Information
06099  Currency of Document
07034  Indicator – Data Update
05350  Date of Fiscal Period End
05351  Length of Fiscal Period
11556  Indicator – Restated Data Exists
11557  Indicator – Restatement Type
11558  Indicator – Early Release (Restatement)
11559  Indicator – Restatement Reason Code

Stock Data
08001  Market Capitalization
07210  Market Capitalization (US$)
05202  Earnings per Share – Fiscal Period Generic
18209  EPS Fiscal Period Generic after Extra Items
18208  Earnings per Share – Continuing Operations
18205  Discontinued Operations – Total – per Share
18264  Trailing Twelve Months Earnings per Share
05116  Dividends per Share (Interim)
05112  Dividends Per Share – Extra (Interim)
05114  Dividends per share – Special (Interim)
18266  Trailing Twelve Months Dividends
05486  Tangible Book Value per Share
05491  Book Value – Outstanding Shares
05502  Cash Flow per Share – Fiscal Period
18265  Trailing Twelve Months Cash Flow per Share
18100  Enterprise Value
05301  Common Shares Outstanding

Profitability

Annual Statistics
08301  Return on Equity – Total (%)
08371  Return on Equity - per Share
08651  Reinvestment Rate - per Share
08326  Return on Assets
08381  Cash Earnings Return on Equity
08311  Cash Flow/Sales
08316  Operating Profit Margin
18306  Trailing Twelve Months Operating Margin
18305  Trailing Twelve Months Operating Profit
08321  Pre-tax Margin
18304  Trailing Twelve Months Pre-tax Margin
08366  Net Margin
18268  Trailing Twelve Months Net Margin

Asset Utilization

Annual Statistics
08401  Total Asset Turnover

Leverage

Annual Statistics
08231  Total Debt % Common Equity
08226  Long Term Debt % Common Equity
08236  Total Debt % Total Assets
08241  Common Equity % Total Assets
08287  Total Assets / Common Equity Ratio
08261  Operating Cash/Fixed Charges
08266  Fixed Assets % Common Equity
### Income Statement

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<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<td>Net Sales or Revenues</td>
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<td>Cost of Goods Sold</td>
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<td>01100</td>
<td>Gross Income</td>
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<td>01151</td>
<td>Depreciation, Depletion &amp; Amortization</td>
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<td>01230</td>
<td>Other Operating Expenses</td>
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<td>01250</td>
<td>Operating Income</td>
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<td>Interest Expense on Debt</td>
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<td>01267</td>
<td>Pre-tax Equity in Earnings</td>
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<tr>
<td>01262</td>
<td>Other Income/Expense - Net</td>
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<td>01401</td>
<td>Pre-tax Income</td>
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<td>01451</td>
<td>Income Taxes</td>
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<td>Equity in Earnings</td>
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<td>Discontinued Operations</td>
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<td>01551</td>
<td>Net Income before Extraordinary Items/Preferred Dividends</td>
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<td>01701</td>
<td>Preferred Dividend Requirements</td>
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<td>01706</td>
<td>Net Income after Preferred Dividends (Basic EPS)</td>
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<td>01601</td>
<td>Extraordinary Items &amp; Gain/Loss Sale of Assets</td>
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### Balance Sheet

#### Assets

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<thead>
<tr>
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<tr>
<td>02001</td>
<td>Cash &amp; Short Term Investments</td>
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<td>Receivables (Net)</td>
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<td>Current Assets - Total</td>
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<td>Property Plant and Equipment - Net</td>
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<td>Other Assets</td>
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<td>02649</td>
<td>Total Intangible Other Assets - Net</td>
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<td>Total Assets</td>
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#### Liabilities & Shareholders' Equity

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<td>Current Liabilities - Total</td>
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<td>03245</td>
<td>Long Term Debt Excluding Capitalized Leases</td>
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<td>Capitalized Lease Obligations</td>
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### Funds Flow Statement

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<td>Depreciation, Depletion &amp; Amortization</td>
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<td>Funds from/for Other Operating Activities</td>
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<td>Capital Expenditures</td>
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<td>Net Cash Flow – Investing</td>
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<td>Net Proceeds from Sale/Issuance of Common &amp; Preferred</td>
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<td>Net Cash Flow - Financing</td>
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<td>Effect of Exchange Rate on Cash</td>
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04851 Increase/Decrease in Cash & Short Term Investments

Supplementary Data

Asset fields
18214 Exchange Rate Used in Translating Balance Sheet
02005 Cash & Equivalents - Generic
18299 Computer Software
18390 Construction Work in Progress
18392 Accumulated Depreciation – Construction Work in Progress
02654 Total Intangible Other Assets - Gross
02655 Total Intangible Other Assets – Accumulated Amortization
02300 Total Assets - As Reported

Liability Fields
03255 Total Debt
18852 Comprehensive Income – Hedging Gain/Loss
18854 Comprehensive Income – Other
18851 Comprehensive Income – Pension Liability
18853 Comprehensive Income – Unearned Compensation
18168 Mandatorily Redeemable Trust Preferred Securities
18167 Other Mandatory Redeemable Instruments

Income Statement Fields
18215 Exchange Rate Used in Translating Income Statement/Cash Flow
18155 Operating Income before Depreciation/Amortization
18224 Amortization and Impairment of Goodwill
18225 Impairment of Goodwill
18226 Impairment of Other Intangibles
18274 Impairment of Property, Plant & Equipment
18275 Impairment of Financial Fixed Assets
18191 Earnings before Interest and Taxes (EBIT)
18198 Earnings before Interest, Taxes & Depreciation (EBITDA)
01651 Net Income - Bottom Line
01751 Net Income Used to Calculate Earnings per Share
01705 Net Income Used to Calculate Fully Diluted Earnings per Share
18262 Trailing Twelve Months Net Sales/Revenues
18269 Trailing Twelve Months Interest Expense
18271 Trailing Twelve Months Pre Tax Income
18270 Trailing Twelve Months Income Taxes
18263 Trailing Twelve Months Net Profit
08346 Tax Rate
18263 Trailing Twelve Months Net Profit

Other Fields
03151 Working Capital
03998 Total Capital
18199 Net Debt
03995 Total Shareholders’ Equity

Stock Performance
09104 Price/Earnings Ratio – Close
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09304 Price/Book Value Ratio - Close
09905 Market Capitalization to Trailing Twelve Months Revenue Ratio
09704 Market Capitalization to Common Equity
08801 Total Investment Return – year ago
### Growth Rates

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<td>Net Sales/Revenues Growth</td>
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<td>08636</td>
<td>Net Income Growth</td>
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<td>08676</td>
<td>Net Margin Growth</td>
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<td>Total Assets Growth (year ago)</td>
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<td>08616</td>
<td>Equity Growth (year ago)</td>
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<td>08601</td>
<td>Earnings per Share Growth</td>
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<td>08699</td>
<td>Earnings per Share Growth (Period vs. Year Ago)</td>
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<td>Dividends per Share Growth</td>
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<td>08606</td>
<td>Book Value per Share Growth (year ago)</td>
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<td>Market Capitalisation Growth (year ago)</td>
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### Profitability

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<td>Return on Equity – Total (%)</td>
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<td>Return on Equity - per Share</td>
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<td>Reinvestment Rate - per Share</td>
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<td>Return on Assets</td>
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<td>08381</td>
<td>Cash Earnings Return on Equity</td>
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<td>08311</td>
<td>Cash Flow/Sales</td>
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<td>Gross Profit Margin</td>
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<td>18267</td>
<td>Trailing Twelve Months Gross Margin</td>
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<td>Operating Profit Margin</td>
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<td>Trailing Twelve Months Operating Profit</td>
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<td>08321</td>
<td>Pre-tax Margin</td>
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<td>Trailing Twelve Months Pre-tax Margin</td>
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<td>Net Margin</td>
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<td>Trailing Twelve Months Net Margin</td>
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### Asset Utilization

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<td>Total Asset Turnover</td>
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### Leverage

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<tr>
<td>08231</td>
<td>Total Debt % Common Equity</td>
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<td>08226</td>
<td>Long Term Debt % Common Equity</td>
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<tr>
<td>08236</td>
<td>Total Debt % Total Assets</td>
</tr>
<tr>
<td>08241</td>
<td>Common Equity % Total Assets</td>
</tr>
<tr>
<td>08287</td>
<td>Total Assets / Common Equity Ratio</td>
</tr>
<tr>
<td>08251</td>
<td>Fixed Charge Coverage Ratio</td>
</tr>
<tr>
<td>08261</td>
<td>Operating Cash/Fixed Charges</td>
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<td>08266</td>
<td>Fixed Assets % Common Equity</td>
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### Liquidity

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<tr>
<td>08106</td>
<td>Current Ratio</td>
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<tr>
<td>08111</td>
<td>Cash &amp; Equivalents % Total Current Assets</td>
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### INSURANCE

#### General Information
- 06099 Currency of Document
- 07034 Indicator – Data Update
- 05350 Date of Fiscal Period End
- 05351 Length of Fiscal Period
- 11556 Indicator – Restated Data Exists
- 11557 Indicator – Restatement Type
- 11558 Indicator – Early Release (Restatement)
- 11559 Indicator – Restatement Reason Code

#### Stock Data
- 08001 Market Capitalization
- 07210 Market Capitalization (US$)
- 05202 Earnings per Share – Fiscal Period Generic
- 18209 EPS Fiscal Period Generic after Extra Items
- 18208 Earnings per Share – Continuing Operations
- 18205 Discontinued Operations – Total – per Share
- 18264 Trailing Twelve Months Earnings per Share
- 05116 Dividends per Share (Interim)
- 05112 Dividends Per Share – Extra (Interim)
- 05114 Dividends per share – Special (Interim)
- 18266 Trailing Twelve Months Dividends
- 05486 Tangible Book Value per Share
- 05491 Book Value – Outstanding Shares
- 05502 Cash Flow per Share – Fiscal Period
- 18265 Trailing Twelve Months Cash Flow per Share
- 18100 Enterprise Value
- 05301 Common Shares Outstanding
- 05191 Common Shares Used to Calculate EPS
- 05192 Common Shares Used to Calculate Basic EPS
- 05194 Common Shares Used to Calculate Fully Diluted

#### Balance Sheet

##### Assets
- 02255 Investments – Total
- 02501 Property, Plant and Equipment – Net
- 02652 Other Assets
- 02649 Total Intangible Other Assets - Net
- 02999 Total Assets

##### Liabilities & Shareholders' Equity
- 03030 Insurance Reserves – Total
- 03005 Benefit & Loss Reserves
- 03010 Unearned Premiums
- 03020 Policy & Contract Claims
- 03023 Other Insurance Reserves
- 03255 Total Debt
- 03051 Short Term Debt & Current Portion of Long Term Debt
- 03251 Long Term Debt
- 03245 Long Term Debt Excluding Capitalized Leases
- 03249 Capitalized Lease Obligations
- 03263 Deferred Taxes
- 03273 Other Liabilities
- 03351 Total Liabilities
- 03426 Minority Interest
- 03451 Preferred Stock
- 03501 Common Equity
- 03480 Common Stock
- 03440 Policyholders' Equity
- 03999 Total Liabilities & Shareholders' Equity
Income Statement

01001  Net Sales or Revenues
01002  Premiums Earned
01020  Other Operating Income
01249  Operating Expenses - Total
01250  Operating Income
01251  Interest Expense on Debt
01262  Other Income/Expense - Net
01401  Pre-tax Income
01551  Net Income before Extraordinary Items/Preferred Dividends
01701  Preferred Dividend Requirements
01706  Net Income after Preferred Dividends (Basic EPS)
01601  Extraordinary Items & Gain/Loss Sale of Assets

Funds Flow Statement

04201  Funds from Operations
04831  Funds from/for Other Operating Activities
04860  Net Cash Flow - Operating Activities
04601  Capital Expenditures
04870  Net Cash Flow - Investing
04251  Net Proceeds from Sale/Issuance of Common & Preferred
04890  Net Cash Flow - Financing
04840  Effect of Exchange Rate on Cash
04851  Increase/Decrease in Cash & Short Term Investments

Supplementary Data

Asset Fields

18214  Exchange Rate Used in Translating Balance Sheet
02005  Cash & Equivalents – Generic
02654  Total Intangible Other Assets - Gross

02655  Total Intangible Other Assets – Accumulated Amortization
02300  Total Assets - As Reported

Liability & Shareholders' Equity Fields

03498  Unrealized Gain/Loss on Marketable Securities
18852  Comprehensive Income – Hedging Gain/Loss
18854  Comprehensive Income – Other
18851  Comprehensive Income – Pension Liability
18853  Comprehensive Income – Unearned Compensation
18168  Mandatorily Redeemable Trust Preferred Securities
18167  Other Mandatory Redeemable Instruments

Income Statement Fields

18215  Exchange Rate Used in Translating Income Statement/Cash Flow
01071  Current Insurance Benefits
01078  Loss Adjustment Expense
18224  Amortization and Impairment of Goodwill
18225  Impairment of Goodwill
18226  Impairment of Other Intangibles
18274  Impairment of Property, Plant & Equipment
18275  Impairment of Financial Fixed Assets
18191  Earnings before Interest and Taxes (EBIT)
01651  Net Income – Bottom Line
01751  Net Income Used to Calculate Earnings per Share
01705  Net Income Used to Calculate Fully Diluted Earnings per Share
18262  Trailing Twelve Months Net Sales/Revenues
18269  Trailing Twelve Months Interest Expense
<table>
<thead>
<tr>
<th>Field ID</th>
<th>Field Name</th>
</tr>
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<tbody>
<tr>
<td>18271</td>
<td>Trailing Twelve Months Pre Tax Income</td>
</tr>
<tr>
<td>18270</td>
<td>Trailing Twelve Months Income Taxes</td>
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<tr>
<td>18263</td>
<td>Trailing Twelve Months Net Profit</td>
</tr>
<tr>
<td>18263</td>
<td>Trailing Twelve Months Net Profit</td>
</tr>
<tr>
<td>08346</td>
<td>Tax Rate</td>
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<tr>
<td>03998</td>
<td>Total Capital</td>
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<td>Net Debt</td>
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<tr>
<td>03995</td>
<td>Total Shareholders’ Equity</td>
</tr>
<tr>
<td>09104</td>
<td>Price/Earnings Ratio – Close</td>
</tr>
<tr>
<td>09604</td>
<td>Price/Cash Flow Ratio</td>
</tr>
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<td>Dividend Yield - Close</td>
</tr>
<tr>
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<td>Price/Book Value Ratio - Close</td>
</tr>
<tr>
<td>09905</td>
<td>Market Capitalization to Trailing Twelve Months Revenue Ratio</td>
</tr>
<tr>
<td>09704</td>
<td>Market Capitalization to Common Equity</td>
</tr>
<tr>
<td>08801</td>
<td>Total Investment Return – year ago</td>
</tr>
<tr>
<td>08301</td>
<td>Return on Equity – Total (%)</td>
</tr>
<tr>
<td>08371</td>
<td>Return on Equity - per Share</td>
</tr>
<tr>
<td>08651</td>
<td>Reinvestment Rate - per Share</td>
</tr>
<tr>
<td>08326</td>
<td>Return on Assets</td>
</tr>
<tr>
<td>08381</td>
<td>Cash Earnings Return on Equity</td>
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<tr>
<td>18306</td>
<td>Trailing Twelve Months Operating Margin</td>
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<td>18305</td>
<td>Trailing Twelve Months Operating Profit</td>
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<td>Cash Flow/Sales</td>
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<tr>
<td>08321</td>
<td>Pre-tax Margin</td>
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<td>Trailing Twelve Months Pre-tax Margin</td>
</tr>
<tr>
<td>08366</td>
<td>Net Margin</td>
</tr>
<tr>
<td>18268</td>
<td>Trailing Twelve Months Net Margin</td>
</tr>
<tr>
<td>08401</td>
<td>Total Asset Turnover</td>
</tr>
<tr>
<td>08231</td>
<td>Total Debt % Common Equity</td>
</tr>
<tr>
<td>08226</td>
<td>Long Term Debt % Common Equity</td>
</tr>
<tr>
<td>08236</td>
<td>Total Debt % Total Assets</td>
</tr>
<tr>
<td>08241</td>
<td>Common Equity % Total Assets</td>
</tr>
<tr>
<td>08287</td>
<td>Total Assets / Common Equity Ratio</td>
</tr>
<tr>
<td>08251</td>
<td>Fixed Charge Coverage Ratio</td>
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<tr>
<td>08261</td>
<td>Operating Cash/Fixed Charges</td>
</tr>
<tr>
<td>08266</td>
<td>Fixed Assets % Common Equity</td>
</tr>
</tbody>
</table>

**Profitability**

<table>
<thead>
<tr>
<th>Field ID</th>
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<tr>
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<td>Cash Earnings Return on Equity</td>
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<td>08316</td>
<td>Operating Profit Margin</td>
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<td>Trailing Twelve Months Operating Margin</td>
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<td>Net Margin</td>
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<tr>
<td>18268</td>
<td>Trailing Twelve Months Net Margin</td>
</tr>
</tbody>
</table>

**Stock Performance**

<table>
<thead>
<tr>
<th>Field ID</th>
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</tr>
</thead>
<tbody>
<tr>
<td>09104</td>
<td>Price/Earnings Ratio – Close</td>
</tr>
<tr>
<td>09604</td>
<td>Price/Cash Flow Ratio</td>
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<tr>
<td>09404</td>
<td>Dividend Yield - Close</td>
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<tr>
<td>09304</td>
<td>Price/Book Value Ratio - Close</td>
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<td>09905</td>
<td>Market Capitalization to Trailing Twelve Months Revenue Ratio</td>
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<td>09704</td>
<td>Market Capitalization to Common Equity</td>
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<td>08801</td>
<td>Total Investment Return – year ago</td>
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<tr>
<td>08698</td>
<td>Net Sales/Revenue Growth (period vs. year ago)</td>
</tr>
<tr>
<td>08631</td>
<td>Net Sales/Revenues Growth</td>
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<td>08636</td>
<td>Net Income Growth</td>
</tr>
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<td>08676</td>
<td>Net Margin Growth</td>
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<td>08621</td>
<td>Total Assets Growth (year ago)</td>
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<td>08616</td>
<td>Equity Growth (year ago)</td>
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<td>08601</td>
<td>Earnings per Share Growth</td>
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<td>Earnings per Share Growth (Period vs. Year Ago)</td>
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<td>08611</td>
<td>Dividends per Share Growth</td>
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<tr>
<td>08606</td>
<td>Book Value per Share Growth (year ago)</td>
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<tr>
<td>08579</td>
<td>Market Capitalisation Growth (year ago)</td>
</tr>
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**Asset Utilization**

<table>
<thead>
<tr>
<th>Field ID</th>
<th>Field Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>08401</td>
<td>Total Asset Turnover</td>
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</table>

**Leverage**

<table>
<thead>
<tr>
<th>Field ID</th>
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</tr>
</thead>
<tbody>
<tr>
<td>08231</td>
<td>Total Debt % Common Equity</td>
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<tr>
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<td>Long Term Debt % Common Equity</td>
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<td>Operating Cash/Fixed Charges</td>
</tr>
<tr>
<td>08266</td>
<td>Fixed Assets % Common Equity</td>
</tr>
</tbody>
</table>
### OTHER FINANCIALS

#### General Information

- **06099** Currency of Document
- **07034** Indicator – Data Update
- **05350** Date of Fiscal Period End
- **05351** Length of Fiscal Period
- **11556** Indicator – Restated Data Exists
- **11557** Indicator – Restatement Type
- **11558** Indicator – Early Release (Restatement)
- **11559** Indicator – Restatement Reason Code

#### Stock Data

- **08001** Market Capitalization
- **07210** Market Capitalization (US$)
- **05202** Earnings per Share – Fiscal Period Generic
- **18209** EPS Fiscal Period Generic after Extra Items
- **18208** Earnings per Share – Continuing Operations
- **18205** Discontinued Operations – Total – per Share
- **18264** Trailing Twelve Months Earnings per Share
- **05116** Dividends per Share (Interim)
- **05112** Dividends Per Share – Extra (Interim)
- **05114** Dividends per share – Special (Interim)
- **18266** Trailing Twelve Months Dividends
- **05486** Tangible Book Value per Share
- **05491** Book Value – Outstanding Shares
- **05502** Cash Flow per Share – Fiscal Period
- **18265** Trailing Twelve Months Cash Flow per Share
- **18100** Enterprise Value
- **05301** Common Shares Outstanding

#### Balance Sheet

- **05191** Common Shares Used to Calculate EPS
- **05192** Common Shares Used to Calculate Basic EPS
- **05194** Common Shares Used to Calculate Fully Diluted

#### Assets

- **02001** Cash & Short Term Investments
- **02255** Investments - Total
- **02501** Property, Plant & Equipment - Net
- **02652** Other Assets
- **02649** Total Intangible Other Assets - Net
- **02999** Total Assets

#### Liabilities & Shareholders' Equity

- **03255** Total Debt
- **03051** Short Term Debt & Current Portion of Long Term Debt
- **03251** Long Term Debt
- **03245** Long Term Debt Excluding Capitalized Leases
- **03249** Capitalized Lease Obligations
- **03263** Deferred Taxes
- **03273** Other Liabilities
- **03351** Total Liabilities
- **03426** Minority Interest
- **03451** Preferred Stock
- **03501** Common Equity
- **03999** Total Liabilities & Shareholders' Equity

#### Income Statement

- **01001** Net Sales or Revenues
- **01249** Operating Expenses - Total
- **01250** Operating Income
- **01262** Other Income/Expense - Net
- **01401** Pre-tax Income
01551 Net Income before Extraordinary Items/Preferred Dividends
01701 Preferred Dividend Requirements
01706 Net Income after Preferred Dividends (Basic EPS)
01601 Extraordinary Items & Gain/Loss Sale of Assets

**Funds Flow Statement**

04051 Depreciation, Depletion & Amortization
04201 Funds from Operations
04831 Funds from/for Other Operating Activities
04860 Net Cash Flow - Operating Activities
04601 Capital Expenditures
04870 Net Cash Flow – Investing
04890 Net Proceeds from Sale/Issuance of Common & Preferred
04840 Effect of Exchange Rate on Cash
04851 Increase/Decrease in Cash & Short Term Investments

**Supplementary Data**

**Asset Fields**

18214 Exchange Rate Used in Translating Balance Sheet
02005 Cash & Equivalents – Generic
18390 Construction Work in Progress
18392 Accumulated Depreciation – Construction Work in Progress
02654 Total Intangible Other Assets - Gross
02655 Total Intangible Other Assets – Accumulated Amortization
02300 Total Assets - As Reported

**Liability Fields**

18852 Comprehensive Income – Hedging Gain/Loss
18854 Comprehensive Income – Other
18851 Comprehensive Income – Pension Liability
18853 Comprehensive Income – Unearned Compensation
18168 Mandatorily Redeemable Trust Preferred Securities
18167 Other Mandatory Redeemable Instruments

**Income Statement Fields**

18215 Exchange Rate Used in Translating Income Statement/Cash Flow
01251 Interest Expense on Debt
18224 Amortization and Impairment of Goodwill
18225 Impairment of Goodwill
18226 Impairment of Other Intangibles
18274 Impairment of Property, Plant & Equipment
18275 Impairment of Financial Fixed Assets
18276 Depreciation, Depletion & Amortization
18191 Earnings before Interest and Taxes (EBIT)
18198 Earnings before Interest, Taxes & Depreciation (EBITDA)
01651 Net Income - Bottom Line
01751 Net Income Used to Calculate Earnings per Share
01705 Net Income Used to Calculate Fully Diluted Earnings per Share
18262 Trailing Twelve Months Net Sales/Revenues
18269 Trailing Twelve Months Interest Expense
18271 Trailing Twelve Months Pre Tax Income
18263 Trailing Twelve Months Net Profit
18263 Trailing Twelve Months Net Profit

Other Fields
03998 Total Capital
18199 Net Debt
03995 Total Shareholders’ Equity

Stock Performance
09104 Price/Earnings Ratio – Close
09604 Price/Cash Flow Ratio
09404 Dividend Yield - Close
09304 Price/Book Value Ratio - Close
09905 Market Capitalization to Trailing Twelve Months Revenue Ratio
09704 Market Capitalization to Common Equity
08801 Total Investment Return – year ago

Growth Rates
08698 Net Sales/Revenue Growth (period vs. year ago)
08631 Net Sales/Revenues Growth
08636 Net Income Growth
08676 Net Margin Growth
08621 Total Assets Growth (year ago)
08616 Equity Assets Growth (year ago)
08601 Earnings per Share Growth
08699 Earnings per Share Growth (Period vs. Year Ago)
08611 Dividends per Share Growth
08606 Book Value per Share Growth (year ago)
08579 Market Capitalisation Growth (year ago)

Profitability
08301 Return on Equity – Total (%)
08371 Return on Equity - per Share
08651 Reinvestment Rate - per Share
08326 Return on Assets
08381 Cash Earnings Return on Equity
08316 Operating Profit Margin
18306 Trailing Twelve Months Operating Margin
18305 Trailing Twelve Months Operating Profit
08311 Cash Flow/Sales
08321 Pre-tax Margin
18304 Trailing Twelve Months Pre-tax Margin
08366 Net Margin
18268 Trailing Twelve Months Net Margin

Asset Utilization
08401 Total Asset Turnover

Leverage
08231 Total Debt % Common Equity
08226 Long Term Debt % Common Equity
08236 Total Debt % Total Assets
08241 Common Equity % Total Assets
08287 Total Assets / Common Equity Ratio
08251 Fixed Charge Coverage Ratio
08261 Operating Cash/Fixed Charges
08266 Fixed Assets % Common Equity
Field Definitions - Explanation of Format

Standardized definitions are listed alphabetically. The format for these sections is as follows:

Field Name
Type of Data, Availability, Field Number
Applicable Industries:
Definition
Footnotes

1. Type of Data: Indicates the type of fundamental data or ratio.
   - Accounting Standard
   - Geographic Data
   - Product Data
   - Profitability Ratio
   - Liquidity Ratio
   - Leverage Ratio
   - Asset Utilization Ratio
   - Growth Rate
   - Stock Performance Ratio
   - Other Ratio
   - Descriptive Data
   - Income Data
   - Expense Data
   - Asset Data
   - Liability Data
   - Shareholders' Equity Data
   - Cash Flow Data
   - Supplementary Data
   - Stock Data

2. Availability: Indicates whether a field reflects the current period - Current - or is available historically - Annual.

3. Field Number: Identifies the Worldscope field number. Worldscope fields are five bytes. Whenever a four digit field number is given you can assume a "0" precedes the first digit.

4. Applicable Industries: Lists the general industry classifications for which a field may be available. These are Industrials (includes Utility and Transportation Companies), Banks, Insurance and Other Financial Companies.

5. Definition: Descriptive summary of field. In some cases a list of specific items which are included or excluded will be given. In cases where the definition may differ depending on the industry type they are listed separately.

6. Footnotes: These are an integral part of the database as it allows the analyst to provide additional information. They may be standardized or free in form.
Accounting Standards

Accounting Method for Long Term Investment Greater than 50%

*Accounting Standard, Annual Item; Field 07531*

All Industries:

- 01 All subsidiaries are consolidated
- 02 Domestic subsidiaries consolidated, others on cost basis
- 06 No consolidation, cost basis (parent company only)
- 07 No consolidation, equity basis (parent company only)
- 08 Consolidation for significant subsidiaries, others are on an equity basis
- 09 Not disclosed
- 10 Consolidation for significant subsidiaries, others are on cost basis
- 12 Not applicable
- 15 Consolidated except for financial services subsidiaries which are on equity basis
- 17 Consolidation for significant subsidiaries others on equity or proportional consolidation

Accounting Standards Followed

*Accounting Standard, Annual Item; Field 07536*

All Industries:

- 01 Local standards
- 02 International standards
- 03 U.S. standards (GAAP)
- 04 Commonwealth countries standards
- 05 EU standards
- 06 International standards and some EU guidelines
- 07 Specific standards set by the group
- 08 Local standards with EU and IASC guidelines
- 09 Not disclosed
- 10 Local standards with some EU guidelines
- 11 Local standards – inconsistency problems
- 12 International standards – inconsistency problems
- 13 US standards – inconsistency problems
- 14 Commonwealth standards – inconsistency problems
- 15 EEC standards – inconsistency problems
- 16 International standards and some EU guidelines – inconsistency problems
- 17 Local standards with some OECD guidelines
- 18 Local standards with some IASC guidelines
- 19 Local standards with OECD and IASC guidelines
- 20 US GAAP reclassified from local standards
- 21 Local standards with a certain reclassification for foreign companies
- 22 Other
- 23 IFRS
Auditor's Opinion

Accounting Standard, Annual Item; Field 07546

All Industries:

01  Not audited
02  No audit report in abbreviated version
03  Partial audit (not all statements audited)
04  Consolidated statements appear not to be audited, but parent company statements audited
05  Qualified
06  Unqualified

U.S. GAAP Information Available

Accounting Standard, Annual Item, Field 18221

All Industries:

01  Limited
02  Full Statement
03  None

This item is currently only available for ADRs.
Alphabetical List of Field Definitions

A

Accounts Payable

*Liability Data, Annual Item; Field 03040

Industrials:

ACCOUNTS PAYABLE represents the claims of trade creditors for unpaid goods or services that are due within the normal operating cycle of the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

- Due to factor
- Bills of Exchange

Footnotes:

A. Includes

Accounts Payable % Sales

*Profitability Ratio, Annual Item; Field 08901

Industrials:

Accounts Payable / Sales * 100

Accounts Payable % Sales – 5 Yr Avg

*Profitability Ratio, Annual Item; Field 08905

Industrials:

Arithmetic average of the last five years of Accounts Payable % Sales.

Accounts Receivable Days

*Liquidity Ratio, Annual Item; Field 08131

Industrials:

365 / (Net Sales or Revenues / Average of Last Year’s and Current Year’s Receivables-Net

This calculation uses restated data for last years values where available

Accounts Receivable Days 5 Yr Avg

*Liquidity Ratio, Annual Item; Field 08135

Industrials:

Arithmetic average of the last five years of Accounts Receivable Days

Accrued Payroll

*Liability Data, Annual Item; Field 03054

Industrials, Insurance Companies:

ACCRUED PAYROLL represents payroll expenses, which are incurred within the normal operating cycle of the company but are not paid.

Data for this field is generally not available prior to 1989.
It includes but is not restricted to:
  - Commissions
  - Vacation Pay
  - Profit sharing
  - Incentive bonuses
  - Pensions

It excludes:
  - Payroll taxes

Accrued Taxes

*Supplementary (Liability) Data, Annual Item; Field 03060*

**Banks:**

ACCURRED TAXES represent the amount of income taxes accrued but not yet paid to the federal, state, foreign or local government.

Accumulated Depreciation

*Asset Data, Annual Item; Field 02401*

**Industrials, Other Financial Companies:**

ACCUMULATED DEPRECIATION represents the expense related to the fixed assets still carried on the books of the company. Sometimes the term "reserve for depreciation" is used.

It includes but is not restricted to:
  - Accumulated depreciation
  - Accumulated depletion
  - Accumulated amortization
  - Depreciation on leasehold improvements
  - Amortization of Property, Plant & Equipment leased under capitalized lease obligations
  - Excess depreciation (for Non-U.S. corporations)

It excludes:
  - Flexible depreciation used for tax purposes (if shown on the balance sheet)

Footnotes:
  - A. Includes amortization of intangibles
  - B. Includes accumulated excess depreciation/write-downs
  - H. Excessive revaluation of fixed assets
  - J. Includes appropriations for net expenditures on mining assets

Accumulated Depreciation - Buildings

*Asset Data, Annual Item; Field 18384*

**Industrials, Other Financial Companies:**

ACCUMULATED DEPRECIATION - BUILDINGS represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of the plant, office complex or warehouse from the wear and tear on those buildings.

Data for this field is generally not available prior to 1992.

Footnotes:
  - A. No standard text
  - D. Includes other
**Accumulated Depreciation - Land**

*Asset Data, Annual Item; Field 18383*

**Industrials, Other Financial Companies:**

ACCUMULATED DEPRECIATION - LAND represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of land.

Data for this field is generally not available prior to 1992.

**Footnotes:**

A. No standard text  
D. Includes other

---

**Accounts Payable**

*Liability Data, Annual Item; Field 03040*

**All Industries:**

ACCOUNTS PAYABLE represents the claims of trade creditors for unpaid goods or services which are due within the normal operating cycle of the company.

Data for this field is generally not available prior to 1989.

- It includes but is not restricted to:
  - Due to factor
  - Bills of Exchange

**Footnotes:**

A. Includes other current liabilities

---

**Accounts Payable % Sales**

*Profitability Ratio, Annual Item; Field 08901*

**All Industries:**

Accounts Payable / Sales * 100

---

**Accounts Payable % Sales - 5 Yr Avg**

*Profitability Ratio, Annual Item; Field 08905*

**All Industries:**

Arithmetic average of the last five years of Accounts Payable % Sales.

---

**Accounts Receivable Days**

*Liquidity Ratio, Annual Item; Field 08131*

**All Industries:**

365 / (Net Sales or Revenues / Average of Last Year’s and Current Year’s Receivables-Net)

This calculation uses restated data for last years values where available.

---

**Accounts Receivable Days - 5 Yr Avg**

*Liquidity Ratio, Annual Item; Field 08135*

**All Industries:**

Arithmetic average of the last five years of Accounts Receivable Days
Accrued Payroll

*Liability Data, Annual Item; Field 03054*

All Industries:

ACCRUED PAYROLL represents payroll expenses that are incurred within the normal operating cycle of the company but are not paid.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

- Commissions
- Vacation Pay
- Profit sharing
- Incentive bonuses
- Pensions

It excludes:

- Payroll taxes

Accrued Taxes

*Supplementary (Liability) Data, Annual Item; Field 03060*

Banks:

ACCRUED TAXES represent the amount of income taxes accrued but not yet paid to the federal, state, foreign or local government.

Accumulated Depreciation

*Asset Data, Annual Item; Field 02401*

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION represents the expense related to the fixed assets still carried on the books of the company. Sometimes the term "reserve for depreciation" is used.

It includes but is not restricted to:

- Accumulated depreciation
- Accumulated depletion
- Accumulated amortization
- Depreciation on leasehold improvements
- Amortization of Property, Plant & Equipment leased under capitalized lease obligations
- Excess depreciation (for Non-U.S. corporations)

It excludes:

- Flexible depreciation used for tax purposes (if shown on the balance sheet)

Footnotes:

A. Includes amortization of intangibles
B. Includes accumulated excess depreciation/write-downs
H. Excessive revaluation of fixed assets
J. Includes appropriations for net expenditures on mining assets

Accumulated Depreciation - Buildings

*Asset Data, Annual Item; Field 18384*

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION - BUILDINGS represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of the plant, office complex or warehouse from the wear and tear on those buildings.
Data for this field is generally not available prior to 1992.

Footnotes:
A. No standard text
D. Includes other

**Accumulated Depreciation – Computer Software And Equipment**

*Supplementary (Asset) Data, Annual Item; Field 18391*

Industrials:

ACCUMULATED DEPRECIATION – COMPUTER SOFTWARE AND EQUIPMENT represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of computer equipment and software.

This item is updated when Computer Software and Equipment is included in Property, Plant & Equipment. This item is only available in the annual time series at the company level.

**Accumulated Depreciation – Construction Work In Progress**

*Supplementary (Asset) Data, Annual & Interim Item; Field 18392*

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION – CONSTRUCTION WORK IN PROGRESS represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of construction work in progress.

This item is available in the annual time series. It is also available in the quarterly, semi-annual and trimester interim time series for US companies. It is only available at the company level.

**Accumulated Depreciation - Land**

*Asset Data, Annual Item; Field 18383*

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION - LAND represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of land.

Data for this field is generally not available prior to 1992.

Footnotes:
A. No standard text
D. Includes other

**Accumulated Depreciation - Machinery And Equipment**

*Asset Data, Annual Item; Field 18385*

Industrials, Other Financial Companies:

ACCUMULATED DEPRECIATION - MACHINERY AND EQUIPMENT represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of machinery and equipment.

Data for this field is generally not available prior to 1992.

Footnotes:
A. No standard text
D. Includes other
Accumulated Depreciation - Other Property, Plant and Equipment

*Asset Data, Annual Item; Field 18387*

**Industrials, Other Financial Companies:**

ACCUMULATED DEPRECIATION - OTHER PROPERTY, PLANT AND EQUIPMENT represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of any item not included in land, buildings, machinery and equipment, rental/leased equipment, and transportation equipment.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Accumulated Amortization - Property, Plant and Equipment Under Capitalized Leases

*Asset Data, Annual Item; Field 18389*

**Industrials, Other Financial Companies:**

ACCUMULATED AMORTIZATION - PROPERTY, PLANT AND EQUIPMENT UNDER CAPITALIZED LEASES represents the portion of accumulated amortization that relates to the reduction in the useful economic life of property, plant and equipment under capitalized leases.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

D. Includes other

Accumulated Depreciation - Rental/Leased Equipment

*Asset Data, Annual Item; Field 18386*

**Industrials, Other Financial Companies:**

ACCUMULATED DEPRECIATION - RENTAL/LEASED EQUIPMENT represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of rental/leased property.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

D. Includes other

Accumulated Depreciation - Transportation Equipment

*Asset Data, Annual Item; Field 18388*

**Industrials, Other Financial Companies:**

ACCUMULATED DEPRECIATION - TRANSPORTATION EQUIPMENT represents the portion of accumulated depreciation that relates to the reduction in the useful economic life of transportation equipment.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

D. Includes other
Accumulated Depreciation % Gross Fixed Assets
Asset Utilization Ratio, Annual Item; Field 08426
    All Industries:
        Accumulated Depreciation / Property, Plant & Equipment-Gross * 100

Accumulated Depreciation % Gross Fixed Assets - 5 Yr Avg
Asset Utilization Ratio, Annual Item; Field 08430
    All Industries:
        Arithmetic average of the last five years of Accumulated Depreciation % Gross Fixed Assets

Acid-Test Ratio
See QUICK RATIO

Acronym
Descriptive Data, Current Item; Field 06014
    All Industries:
        ACRONYM represents an abbreviated version of a company's registered name often formed by using the first letter of the words in the name. It could also be a commonly used name for a company.

Actual Loan Losses
Supplementary (Asset) Data, Annual Item; Field 01273
    Banks:
        ACTUAL LOAN LOSSES represent the amount of loans that the bank decides are uncollectable and writes off in a given year.
Footnotes:
    A. Net of recoveries
    B. Taken from parent company

Actual Loan Losses % Reserve For Loan Losses
Other Ratio, Annual Item; Field 15085
    Banks:
        Net Loan Losses / Reserve for Loan Losses * 100

Actual Loan Losses % Reserve For Loan Losses - 5 Yr Avg
Other Ratio, Annual Item; Field 15088
    Banks:
        Arithmetic average of the last five years of Actual Loan Losses % Reserve for Loan Losses

Actual Recoveries
Supplementary (Asset) Data, Annual Item; Field 01274
    Banks:
        ACTUAL RECOVERIES represent the amount of the loans previously charged off by the bank that were repaid within a given year.
Additions To Other Assets
Cash Flow Data, Annual Item; Field 04651
All Industries:
ADDITIONS TO OTHER ASSETS represent the amount used to increase all other assets except fixed assets and net assets from acquisitions.
It includes but is not restricted to:
Increase in deferred charges
Increase in goodwill/cost in excess of net assets purchased
Increase in intangible assets
Increase in investments (prior to 1989)
Increase in net assets
Increase in other assets

Address
Descriptive Data, Current Items; Fields 06021, 06022, 06023, 06024, 06025, 06026
All Industries:
ADDRESS represents the location of the corporate offices of a company. The fields are defined as follows:
Field 06021: Building
Field 06022: Street Address
Field 06023: City
Field 06024: State, Province, County or District
Field 06025: Post Code/Zip Code
Field 06026: Nation

Adjustment Factor For Capital Changes
See STOCK/SPLIT DIVIDEND RATIO

ADR/U.S. Foreign Filer CUSIP 1, 2, 3
Supplementary Data, Current Items; Fields 06110, 06111, 06112
All Industries:
ADR CUSIP 1, 2, 3 represents the CUSIP of the ADR security which is represented on Worldscope. These items are provided on the Worldscope Identifier of the non-U.S. company/security represented by the ADR.

ADR/U.S. Foreign Filer Exchange Factor
Supplementary Data, Current Item; Field 05577
All Industries:
ADR EXCHANGE FACTOR represents the multiplier used to adjust the shares of the underlying non-U.S. company to arrive at the ADR equivalent shares. It is the reciprocal of the ADR exchange ratio.

ADR Exchange Ratio
Supplementary Data, Current Item; Field 06096
All Industries:
ADR EXCHANGE RATIO represents the relationship between the American Depositary Receipt and the common share represented by the ADR. For example, an ADR ratio of 1:5 represents that 1 ADR is equivalent to 5 outstanding shares.
This item is only available for ADRs.

**ADR/U.S. Foreign Filer Non-U.S. Company Identifier**

*Descriptive Data, Current Item; Field 06115*

All Industries:

ADR NON-U.S. COMPANY IDENTIFIER represents the Worldscope Identifier of the underlying company that is represented by the ADR.

**ADR/U.S. Foreign Filer Non-U.S. Security Identifier**

*Descriptive Data, Current Item; Field 06116*

All Industries:

ADR NON-U.S. SECURITY IDENTIFIER represents the Worldscope Identifier of the underlying security that is represented by the ADR.

**After Tax Other Income/Expense**

*Income Data, Annual Item; Field 01504*

All Industries:

AFTER TAX OTHER INCOME/EXPENSE represents miscellaneous items reported net of tax which are included in the company's net income.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

- Tax benefit for common stock ESOP dividends.

It excludes:

- Tax benefit for preferred stock ESOP dividends

Footnotes:

A. No standard text
B. Includes ESOP common stock tax benefit
C. Includes amortization of consolidation adjustments

**Alpha**

*Stock Market Performance Ratio, Current Item; Field 09803*

All Industries:

A measure of the amount of return produced by a stock's inherent factors rather than market sensitivity factors. This coefficient is based on between 23 and 35 consecutive month end percent changes of the company and a local market index.

This item is also available at the security level.

The following indices are used in the calculation of alpha:

<table>
<thead>
<tr>
<th>Country</th>
<th>Index</th>
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<tbody>
<tr>
<td>Country</td>
<td>Stock Index</td>
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<tr>
<td>Argentina</td>
<td>MERVAL</td>
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<td>Australia</td>
<td>All Ordinaries</td>
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<td>BEL 20 Index</td>
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<td>Brazil</td>
<td>Bovespa</td>
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<tr>
<td>Canada</td>
<td>TSE300</td>
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<tr>
<td>Chile</td>
<td>IGPA General</td>
</tr>
<tr>
<td>Colombia</td>
<td>IBB Index</td>
</tr>
</tbody>
</table>
Amortization and Impairment Of Goodwill

Supplementary (Expense) Data, Historic Item, Annual Time Series; Field 18224

All Industries:

AMORTIZATION AND IMPAIRMENT OF GOODWILL represents the total change in positive goodwill, including the amortization change and losses due to impairment of goodwill.

This item is populated for the annual, quarterly, semi-annual, trimester, quarterly-cumulative and trimester-cumulative time series.

Data for this field is generally not available prior to 2001.

It includes but is not restricted to:

All amortisation/impairment/write-offs/write-downs of goodwill (including any amount described as exceptional/extraordinary)

Amortization/impairment of goodwill arising on the acquisition of an equity accounted or associated company

Amortization of negative goodwill

Denmark Copenhagen Stock Exchange
Finland HEX General
France SBF 250
Germany Faz Aktien
Greece Athens Stock Exchange
Hong Kong Hang Seng Index
India BSE Sensitive Index
Indonesia Jakarta Composite Index
Ireland ISEQ Overall
Italy Banca Commerciale Italy Index (B.C.I.)
Japan Nikkei 225
Malaysia KLSE Composite Index
Mexico IPC Index
Japan Nikkei 225
New Zealand NZSE40 Index
Norway Oslo Stock Exchange
Philippines Philippines S.E. Composite Index
Portugal BT&A Index
Singapore Straits Times Industrial
South Africa JSE Industrials
South Korea South Korea Composite Index
Spain Madrid Stock Exchange
Sweden Affarsvarlden
Switzerland Swiss Bank Industrial
Taiwan Weighted Price Index
Thailand Bangkok Stock Exchange Index
Turkey Istanbul Composite Index
United Kingdom FT All Share
United States S&P 500
Venezuela MERINVEST
It excludes:
Impairment losses for goodwill arising from the initial application of SFAS 142, and resulting from a transitional impairment test, which are reported as a change in accounting principles.
Unamortized negative goodwill written off under the provisions of SFAS 142.

**Amortization of Brands**

*Supplementary (Expense) Data, Annual Item; Field 01152*

All Industries (Supplementary to Amortization of Intangibles):

AMORTIZATION OF BRANDS represents amortization of brands, patents and trademarks for the period. This item is available in the annual original and annual restated time series for detailed companies, full update.

**Amortization of Computer Software**

*Supplementary (Expense) Data, Annual Item; Field 01157*

All Industries (Supplementary to Amortization of Intangibles):

AMORTIZATION OF COMPUTER SOFTWARE represents the amortization value of the information a computer uses to perform tasks; this can be either developed by a company or obtained by a company to perform its business. This item is available in the annual original and annual restated time series for detailed companies, full update.

**Amortization Of Deferred Charges**

*Expense Data, Annual Item; Field 01150*

Industrials, Other Financial Companies:

AMORTIZATION OF DEFERRED CHARGES represents the cost allocation of expenditure not yet recognized as an expense.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:
Amortization of start-up costs

Footnotes:
A. No standard text

**Amortization of Goodwill**

*Supplementary (Expense) Data, Annual and U.S. Interim Item; Field 01156*

All Industries:

AMORTIZATION OF GOODWILL represents amortization of goodwill for the period. Note that this item is supplementary to Amortization of Intangibles. This item is available in the annual original and annual restated time series for detailed and limited companies and for all update types (fast, full and preliminary). For U.S. companies, it is also available in the interim original and interim restated time series.

**Amortization Of Intangibles**

*Expense Data, Annual Item; Field 01149*

All Industries:

AMORTIZATION OF INTANGIBLES represents the cost allocation for intangible assets such as patents, leasehold improvements, trademarks, bookplates, tools and film costs.
Data for this field is generally not available prior to 1992.

It includes but is not restricted to:
- Amortization of goodwill/cost in excess of net assets purchased
- Amortization of intangible assets

Footnotes:
A. No standard text
B. Includes amortization of deferred charges

### Amortization Of Intangible Assets

**Cash Flow Data, Annual Item; Field 04050**

Industrials, Other Financial Companies:

AMORTIZATION OF INTANGIBLE ASSETS represents the cost allocation for intangible assets such as patents and leasehold improvements, trademarks, book plates, tools and film costs. It is a non-cash charge.

It includes but is not restricted to:
- Amortization of goodwill/cost in excess of net assets purchased
- Amortization of intangible assets

It excludes:

- Amortization of discounts or premiums on financial instruments owed or outstanding

### Amortization of Licenses

**Supplementary (Expense) Data, Annual Item; Field 01154**

All Industries (Supplementary to Amortization of Intangibles):

AMORTIZATION OF LICENSES represents amortization of licenses including franchises and production rights for the period.

This item is available in the annual original and annual restated time series for detailed companies, full update.

### Amortization of Other Intangibles

**Supplementary (Expense) Data, Annual Item; Field 01155**

All Industries (Supplementary to Amortization of Intangibles):

AMORTIZATION OF OTHER INTANGIBLES represents amortization of intangible assets for the period that is either not specified as relating to goodwill, brands, research and development, or licenses.

This item is available in the annual original and annual restated time series for detailed companies, full update.

### Amortization of Research and Development

**Supplementary (Expense) Data, Annual Item; Field 01153**

All Industries (Supplementary to Amortization of Intangibles):

AMORTIZATION OF RESEARCH AND DEVELOPMENT represents amortization of research and development expenditure for the period.

This item is available in the annual original and annual restated time series for detailed companies, full update.
**Asset Disposal**

Supplementary (Cash Flow) Data, Annual and U.S. Interim Item; Field 04053

All Industries:

ASSET DISPOSAL represents profit or loss on the disposal of fixed assets. This data is a component of Total Other Cash Flow (field 04151).

This item is available in the annual original and annual restated time series for detailed companies, full update. For U.S. companies, it is also available in the interim original and interim restated time series.

**Assets Per Employee**

Asset Utilization Ratio, Annual Item; Field 08406

All Industries:

- Total Assets / Employees

Banks:

- \( \frac{(\text{Total Assets} - \text{Customer Liabilities on Acceptances})}{\text{Employees}} \) 

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

- \( \frac{\text{Total Assets} - \text{Custody Securities}}{\text{Employees}} \)

**Assets Per Employee - 5 Yr Avg**

Asset Utilization Ratio, Annual Item; Field 08410

All Industries:

Arithmetic average of the last five years of Assets Per Employee.

**Associated Companies (Balance Sheet)**

See INVESTMENTS IN UNCONSOLIDATED SUBSIDIARIES

**Associated Companies (Income Statement)**

See PRE-TAX EQUITY IN EARNINGS and/or EQUITY IN EARNINGS

**Auditor Fees**

Supplementary Data, Annual Item; Field 01801

All Industries:

AUDITOR FEES represent the amount paid by the company for the professional examination and verification of the financial statements for the purpose of rendering an opinion as to their consistency, fairness and conformation to accepted accounting principles.

It includes but is not restricted to:

- Audit Fees for consultancy

Footnotes:

A. Parent company
Benefit & Loss Reserves

Liability Data, Annual Item; Field 03005

Insurance Companies:

BENEFIT AND LOSS RESERVES represent the present value of future benefits to be paid on behalf of or to policyholders.

Footnotes:
A. Premium reserve is included
B. Other reserves are included
C. Life policy benefit reserves are included
D. Includes policy and contract claims

Benefit & Loss Reserves % Total Capital

Liquidity Ratio, Annual Item; Field 15190

Insurance Companies:

Benefit & Loss Reserves / Total Capital * 100

Benefit & Loss Reserves % Total Capital - 5 Yr Avg

Liquidity Ratio, Annual Item; Field 15193

Insurance Companies:

Arithmetic average of the last five years of Benefit & Loss Reserves % Total Capital

Benefits, Claims Losses & Settlement Expense

See CURRENT INSURANCE BENEFITS

Benefits And Claims

See CURRENT INSURANCE BENEFITS

Beta

Stock Market Performance Ratio, Current Item; Field 09802

All Industries:

A measure of market risk which shows the relationship between the volatility of the stock and the volatility of the market. This coefficient is based on between 23 and 35 consecutive month end price percent changes and their relativity to a local market index.

This item is also available at the security level.

The following indices are used in the calculation of beta:

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<thead>
<tr>
<th>Country</th>
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<tr>
<td>Argentina</td>
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<td>Germany</td>
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<td>Thailand</td>
<td>Bangkok Stock Exchange SET Index</td>
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Bonds
*Asset Data, Annual Item; Field 02212*

Insurance Companies:

BONDS represent the insurance company’s investment in certificates of debt issued by a corporation, municipality or a government and its agencies. It bears a stated interest rate and matures at a stated future date.

It includes but is not restricted to:
- Long term bond investments
- Treasury Notes
- Convertible bonds of a corporation
- Non-convertible bonds of a corporation
- Government bonds
- State, county & municipal bonds
- Subordinated debentures of a company
- Bonds below investment grade (field 18701)

Bonds Below Investment Grade
*Supplementary (Asset) Data, Annual Item; Field 18701*

Insurance Companies:

BONDS BELOW INVESTMENT GRADE represent those bonds with an investment rating of BB or lower. This type of bond usually pays higher yields but it is extremely volatile. Also referred to as junk bonds or high-yield bonds.

Data for this field is generally not available prior to 1991.

Book Value – Outstanding Shares – Fiscal
*Stock Data, Annual Item; Field 05491*

All Industries:

BOOK VALUE – OUTSTANDING SHARES – FISCAL represents the book value (proportioned common equity divided by outstanding shares) at the company’s fiscal year end.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Book Value Per ADR – GAAP
*Stock Data, Annual Item; Field 05490*

All Industries:

BOOK VALUE PER ADR – GAAP represents the book value per share of a non-U.S. company adapted to conform to U.S. Generally Accepted Accounting Principles. It is calculated by dividing Common Equity – GAAP (converted to U.S. dollars at the fiscal year end exchange rate) by shares outstanding adjusted by the ADR ratio.

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.
Book Value Per ADR – GAAP – Current

*Stock Data, Current Item; Field 05478*

All Industries:

BOOK VALUE PER ADR – GAAP – CURRENT represents the most recent Book Value per ADR – GAAP available in our database. It is based on retained earnings and reflects the most recent Earnings Per ADR – GAAP and dividends (for the same time period as the earnings) reported by the company. When interim data is not available it is the most recent Book Value Per ADR – GAAP reported in the last two years.

Book Value Per ADR - GAAP – 1 Yr Annual Growth

*Growth Rate, Annual Item; Field 08592*

All Industries:

(Current Year's Book Value Per ADR-GAAP / Last Year's Book Value Per ADR-GAAP – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1995.

Book Value Per ADR - GAAP – 3 Yr Annual Growth

*Growth Rate, Annual Item; Field 08593*

All Industries:

((Current Year's Book Value Per ADR-GAAP / Book Value Per ADR-GAAP four years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1997.

Book Value Per ADR - GAAP – 5 Yr Annual Growth

*Growth Rate, Annual Item; Field 08594*

All Industries:

((Current Year's Book Value Per ADR-GAAP / Book Value Per ADR-GAAP six years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and will not be available until 1999.

Book Value Per Share

*Stock Data, Annual Item; Field 05476*

All Industries:

BOOK VALUE PER SHARE represents the book value (proportioned common equity divided by outstanding shares) at the company's fiscal year end for non-U.S. corporations and at the end of the last calendar quarter for U.S. corporations.

Preference stock has been included in equity and the calculation of book value per share where it participates with common/ordinary shares in the profits of the company. It is excluded in all other cases, deducted at liquidation value for U.S. companies and at par value for all others. In Germany, special (tax-allowed) reserves have been excluded. In Finland, 100% of untaxed reserves are included prior to 1994 and are being phased out over subsequent years. Norway includes 100% of untaxed reserves prior to 1992. In Sweden, untaxed reserves adjusted by the reciprocal of the standard tax rate are included in the calculation of book value prior to 1991.

For U.S. corporations, common and common equivalent and fully diluted book values are shown, when available.

For companies with more than one type of common/ordinary share, the book value is based on combined shares adjusted for the par value of the share type identified in field 06005 -Type of Share.
This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Footnotes:
A. Based on combined multiple shares
B. No standard text
C. No standard text
D. No standard text
E. No standard text
F. No standard text
G. No standard text
H. Restated, to include acquisition or change in accounting policies
I. Increase/decrease due to revaluation of assets
J. Increase or decrease due to issuance of stock, redemption of debt/preferred stock or purchase of treasury stock
K. Based on common & common equivalent shares
L. Based on fully diluted shares

Book Value Per Share - Current
Stock Data, Current Item, Field 05480
All Industries:
BOOK VALUE PER SHARE - CURRENT represents the most recent book value available in our database. It is based on retained earnings and reflects the most recent earnings and dividends (for the same time period as the earnings) reported by the company. When interim data is not available it is the most recent book value reported in the last two years.

For companies with more than one type of common/ordinary share, the book value is based on combined shares adjusted for the par value of the share type identified in field 6005 -Type of Share.

This item is also available at the security level and is shown per 1,000 shares for Brazilian companies.

Book Value - Mult Share 1, 2, 3, 4, 5, 6, 7
Stock Data, Annual Item; Fields 20045, 20145, 20245, 20345, 20445, 20545, 20645, respectively
All Industries:
BOOK VALUE PER SHARE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the book value (proportioned common equity divided by outstanding shares) for each class of common/ordinary share.

These items are shown per 1,000 shares for Brazilian companies.

Refer to the definition for BOOK VALUE PER SHARE for specific information regarding the calculation of this item and applicable footnotes.

Book Value Per Share - 1 Yr Annual Growth
Growth Rate, Annual Item; Field 08606
All Industries:
(Current Year's Book Value Per Share / Last Year's Book Value Per Share - 1) * 100
This calculation uses restated data for last years values where available This item is also available at the security level for 1987 and subsequent years.

Book Value Per Share Fiscal – 1 Yr Annual Growth
Growth Rate, Annual Item; Field 08821
All Industries:
((Current Year's Book Value Per Share Fiscal / Last Year's Book Value Per Share Fiscal) - 1) * 100
This calculation is based on Worldscope field 05491 Book Value Per Share-Fiscal. When a restated time series exists for a prior year, last year’s book value per share is the restated rather than the original disclosed value. This item is also available at the security level and is only available in the annual original time series.
**Book Value Per Share – 3 Yr Annual Growth**  
*Growth Rate, Annual Item; Field 08609*  
**All Industries:**  
\[ \frac{\text{Current Year's Book Value Per Share}}{\text{Book Value Per Share four years ago}} \times (1 + \text{Annual Growth Rate})^4 - 1 \times 100 \]  
This item is only available for ADRs and is generally not available prior to 1994.

**Book Value Per Share - 5 Yr Annual Growth**  
*Growth Rate, Annual Item; Field 08610*  
**All Industries:**  
\[ \frac{\text{Book Value Per Share}}{\text{Book Value Per Share six years ago}} \times (1 + \text{Annual Growth Rate})^6 - 1 \times 100 \]  
This item is also available at the security level for 1987 and subsequent years.

**Brands, Patents – Accumulated Amortization**  
*Supplementary (Asset) Data, Annual Item; Field 02508*  
**All Industries:**  
BRANDS, PATENTS - ACCUMULATED AMORTIZATION represents the total accumulated amortization of brand names, trademarks and patents.  
This item is available in the annual original and annual restated time series for detailed companies, full update.

**Brands, Patents - Gross**  
*Supplementary (Asset) Data, Annual Item; Field 02509*  
**All Industries:**  
BRANDS, PATENTS - GROSS represents the gross value of brands, patents and trademarks.  
This item is available in the annual original and annual restated time series for detailed companies, full update.

**Brands, Patents - Net**  
*Supplementary (Asset) Data, Annual Item; Field 02507*  
**All Industries:**  
BRANDS, PATENTS - NET represents the net book value of brands, patents and trademarks.  
This item is available in the annual original and annual restated time series for detailed companies, full update.

**Broker & Financial Institution Loans**  
*Asset Data, Annual Item; Field 02269*  
**Banks:**  
BROKER & FINANCIAL INSTITUTION LOANS represent loans made to brokers and financial institutions.
Buildings

Asset Data, Annual Item; Field 18376
Industrials, Other Financials:
BUILDINGS represent the architectural structure used in a business such as a factory, office complex or warehouse.
It includes but is not restricted to:
- Oil/drilling rigs
- Houses
- Revaluation of buildings

Footnotes:
A. No standard text
B. Includes land
C. Net of Depreciation
D. Includes Other

Business Description

Descriptive Data, Current Item; Field 06091
All Industries:
BUSINESS DESCRIPTION represents a short and concise description of a company's operations.

Business Description - Extended

Descriptive Data, Current Item; Field 06092
All Industries:
BUSINESS DESCRIPTION - EXTENDED represents a detailed description of a company's operations. It may include any or all of the following items:
1. A general comment concerning the company's type of business
2. The size of the company, if relevant
4. Number of offices, stores, restaurants, etc.
5. For a multi-bank holding company, the banks held
6. For a manufacturer, products and brands
7. For a retailer, store names
8. Sales breakdown, if available
Capital Adequacy Ratio – Tier 1  
*Supplementary Data, Annual & Interim Item; Field 18157*

**Banks:**

CAPITAL ADEQUACY RATIO – TIER 1 represents the ratio of Tier 1 Capital to total risk-weighted assets, calculated in accordance with banking regulations and expressed as a percentage. Tier 1 Capital includes common shareholders’ equity and qualifying preferred stock, less goodwill and other adjustments.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Capital Adequacy Ratio – Total Capital  
*Supplementary Data, Annual & Interim Item; Field 18158*

**Banks:**

CAPITAL ADEQUACY RATIO – TOTAL CAPITAL represents the ratio of Total Capital to total risk-weighted assets, calculated in accordance with banking regulations and expressed as a percentage.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Capital Changes  

See STOCK SPLIT/DIVIDEND RATIO

Capital Expenditures (Additions To Fixed Assets)  
*Cash Flow Data, Annual Item; Field 04601*

**All Industries:**

CAPITAL EXPENDITURES represent the funds used to acquire fixed assets other than those associated with acquisitions.

It includes but is not restricted to:

- Additions to property, plant and equipment
- Investments in machinery and equipment

Footnotes:

A. Worldwide
B. Domestic companies
C. Parent Company
D. Worldwide (net)
F. Parent Company (net)
G. Domestic companies (net)
H. Includes investment in shares
I. Includes financial investments
J. Intangibles/ Other Assets cannot be separated
K. Extracted from the Statement of Changes in Financial Position
L. Taken from the Statement of Changes in Financial Position and includes investments
M. Net figure (worldwide) taken from the Statement of Changes in Financial Position.
N. Includes acquisitions
P. Net of disposal
**Capital Expenditures Per Share**  
*Stock Data, Annual Item; Field 05505*  
All Industries:  
CAPITAL EXPENDITURES PER SHARE represent capital expenditures divided by the shares used to calculate earnings.  
This item is shown per 1,000 shares for Brazilian companies.

**Capital Expenditures % Gross Fixed Assets**  
*Asset Utilization Ratio, Annual item; Field 08411*  
All Industries:  
Capital Expenditures / Last Year’s Property, Plant and Equipment-Gross * 100  
This calculation uses restated data for last year’s values where available

**Capital Expenditures % Gross Fixed Assets - 5 Yr Avg**  
*Asset Utilization Ratio, Annual Item; Field 08415*  
All Industries:  
Arithmetic average of the last five years of Capital Expenditures % Gross Fixed Assets

**Capital Expenditures % Sales**  
*Asset Utilization, Annual Item; Field 08421*  
Industrials, Other Financial Companies:  
Capital Expenditures / Net Sales or Revenues * 100

**Capital Expenditures % Sales - 5 Yr Avg**  
*Asset Utilization, Annual Item; Field 08425*  
Industrials, Other Financial Companies:  
Arithmetic average of the last five years of Capital Expenditures % Sales

**Capital Expenditures % Total Assets**  
*Asset Utilization Ratio, Annual Item; Field 08416*  
Banks:  
Capital Expenditures / Last Year’s (Total Assets - Customer Liabilities on Acceptances) * 100  
Customer Liabilities on Acceptances only subtracted when included in Total Assets.  
All Industries:  
Capital Expenditures / Last Year’s Total Assets * 100  
Other Financial Companies:  
Capital Expenditures / Last Year’s (Total Assets - Custody Securities) * 100  
This calculation uses restated data for last year’s values where available

**Capital Expenditures % Total Assets - 5 Yr Avg**  
*Asset Utilization Ratio, Annual Item; Field 08420*  
Banks, Industrials, Other Financial Companies:  
Arithmetic average of the last five years of Capital Expenditures % Total Assets
Capital Surplus
Shareholders' Equity Data, Annual Item; Field 03481

All Industries:
CAPITAL SURPLUS represents the amount received in excess of par value from the sale of common stock. Along with common stock it is the equity capital received from parties outside the company.
For data updated subsequent to 11/15/91 excess of involuntary liquidation value over stated value of preferred stock is deducted. If there is not sufficient funds in the capital surplus account the remaining excess liquidation value is deducted from retained earnings. Prior to 11/15/91 excess of involuntary liquidation value over stated value of preferred stock was deducted from retained earnings.

Data for this field is generally not available prior to 1989.
It includes but is not restricted to:
 Monetary correction due to the revaluation of currencies for hyperinflation

Footnotes:
C. Net of excess liquidation value of preferred stock

Capitalized Costs
Supplementary (Income) Data, Annual Item; Field 18197

All Industries:
CAPITALIZED COSTS represent expenses that are deferred and capitalized.

Data for this field is generally not available prior to 1992.
It includes but is not restricted to:
 Production capitalized
 Own work capitalized

Footnotes:
A. No standard text

Capitalized Lease Obligations
Liability Data, Annual Item; Field 03249

All Industries:
CAPITALIZED LEASE OBLIGATIONS imply ownership. The leaseholder acquires essentially all the economic benefits as well as the risks of the leased property. In order to qualify as a capital lease it must meet the following criteria:
1. The lease transfers ownership to the lessee at the end of the lease term.
2. A bargain price option should exist.
3. The lease term is for 75% or more of the life of the property.
4. The present value equals or exceeds the fair market value of the property by 90%.

Industrial Revenue Bonds are included in capitalized lease obligations when it is clear that they are backed by a specific piece of property. If this is not clear then they are included in Long Term Debt Excluding Leases.

Footnotes:
A. Includes current portion

Cash
Asset Data, Annual Item; Field 02003

Industrials, Insurance, Other Financial Companies:
CASH represents money available for use in the normal operations of the company. It is the most liquid of all of the company's assets.
It includes but is not restricted to:
   Cash on hand
   Undeposited checks
   Cash in banks
   Checks in transit
   Cash in escrow
   Restricted cash
   Money orders
   Letters of credit
   Demand deposits (non-interest bearing)
   Mortgage bond proceeds held in escrow
   Drafts
   Post office checking/GIRO accounts
   Post office savings accounts
   Central bank deposits
   Bullion, bullion in transit
   Cashiers checks
   Credit card sales

Footnotes:
   A. Marketable securities are included
   B. Includes cash equivalents

**Cash & Due From Banks**

*Asset Data, Annual Item; Field 02004*

Banks:

CASH AND DUE FROM BANKS represents amounts due to the bank from other banks.

It includes but is not restricted to:
   Deposits (non-interest bearing) made by the bank in other banks for services rendered.
   Checks not yet cleared by the Federal Reserve Board
   Promissory notes
   Deposits in the Federal Reserve Bank

It includes for non-U.S. corporations:
   Vault cash
   Collections and exchanges
   Checks on matured bonds
   Postal Checking accounts
   Bills for Collection
   Reserves maintained with the central bank
   Recovery claims of federal and state authorities under the Currency Reform Act (Germany)
   Items in the course of collection
   Bills discounted

Footnotes:
   A. Includes assets due from banks

**Cash & Equivalents**

See CASH & SHORT TERM INVESTMENTS
Cash & Equivalents - Generic
Supplementary (Asset) Data, Annual & Interim Item; Field 02005

All Industries:

CASH & EQUIVALENTS – GENERIC represents Cash & Due from Banks for Banks, Cash for Insurance companies and Cash & Short Term Investments for all other industries.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Cash & Securities % Total Deposits
Liquidity Ratio, Annual Item; Field 15013
Banks:

(Cash and Due from Banks + Investments-Total) / Deposits-Total * 100

Cash & Securities % Total Deposits- 5 Yr Avg
Liquidity Ratio, Annual Item; Field 15016
Banks:

Arithmetic average of the last five years of Cash & Securities % Deposits-Total

Cash & Short Term Investments
Asset Data, Annual Item; Field 02001
Industrials, Other Financial Companies:

CASH AND SHORT TERM INVESTMENTS represents the sum of cash and short term investments.

It includes but is not restricted to:

Cash on hand
Undeposited checks
Cash in banks
Checks in transit
Cashier's checks
Credit card sales
Drafts
Cash in escrow
Restricted cash
Money orders
Letters of credit
Demand deposits (non-interest bearing)
Mortgage bond proceeds held in escrow
Bullion, bullion in transit
Short-term obligations of the U.S. Government
Stocks, bonds, or other marketable securities listed as Short-Term Investments
Time Certificates of Deposit
Time deposits
Eurodollar bank time deposits
U.S. Government treasury bills
Corporate Securities - stocks, bonds
Municipal securities
Commercial Paper
Money market mutual fund shares
Post Office checking/GIRO accounts (non-U.S. corporations only)
Post Office savings accounts (non-U.S. corporations only)
Post Office time deposits (non-U.S. corporations only)
Central Bank Deposits
Temporary Investments

It excludes:
Commercial Paper issued by unconsolidated subsidiaries to Parent company (included in receivables)
Amount due from sale of debentures (included in receivables)
Checks written by the company but not yet deposited and charged to the company’s bank account
Promissory Notes

Footnotes:
A. Includes non-liquid current assets
D. Includes cash and securities held for regulatory purposes

**Cash & Short Term Investments % Total Current Assets**

*Liquidity Ratio, Annual Item; Field 08111*

All Industries:

\[
\frac{\text{Cash & Equivalents}}{\text{Current Assets-Total}} \times 100
\]

**Cash & Short Term Investments % Total Current Assets - 5 Yr Avg**

*Liquidity Ratio, Annual Item; Field 08115*

All Industries:

Arithmetic average of the last five years of Cash & Equivalents % Current Assets-Total

**Cash Dividend Coverage Ratio**

*Leverage Ratio, Annual Item; Field 08246*

Industrials, Other Financials:

\[
\frac{\text{Funds from Operations}}{\text{Common Dividends (Cash)}}
\]

**Cash Dividend Coverage Ratio - 5 Yr Avg**

*Leverage Ratio, Annual Item; Field 08250*

Industrials, Other Financials:

Arithmetic average of the last five years of Cash Dividend Coverage Ratios

**Cash Dividends Paid - Total**

*Cash Flow Data, Annual Item; Field 04551*

All Industries:

CASH DIVIDENDS PAID - TOTAL represent the total common and preferred dividends paid to shareholders of the company.

It excludes:

Dividends paid to minority shareholders

Footnotes:

A. Included in other sources or uses
B. Includes bonuses to directors
C. Prior year's proposed dividend
Cash Dividends % Cash Flow

**Leverage Ratio, Annual Item; Field 08906**

**All Industries:**

Cash Dividends Paid / Funds from Operations * 100

Cash Dividends % Cash Flow - 5 Yr Avg

**Leverage Ratio, Annual Item; Field 08910**

**All Industries:**

Arithmetic average of the last five years Cash Dividends % Cash Flow

Cash Earnings Return On Equity

**Profitability Ratio, Annual/Interim Item; Field 08381**

**Annual Time Series:**

**All Industries:**

Funds from Operations /Average of Last Year’s and Current Year’s Common Equity * 100

**Insurance Companies:**

If Common Equity is not available, Policyholders Equity is substituted

**Exceptions:**

**Finland (95 and prior years) and Norway (93 and prior years):**

**All Industries:**

Funds from Operations /Average of Last Year’s and Current Year’s (Common Equity + Non-Equity Reserves) * 100

**Sweden (88 and prior years):**

**All Industries:**

Funds from Operations / Average of Last Year’s and Current Year’s (Common Equity + Non-Equity Reserves * .5) * 100

**Sweden (89):**

**All Industries:**

Funds from Operations / (Average of Last Year’s and Current Year’s Common Equity + Average of (Last Year’s Non Equity Reserve * .5 and Current Year’s Non-Equity Reserves * .7)) * 100

**Sweden (90-92):**

**All Industries:**

Funds from Operations / Average of Last Year’s and Current Year’s (Common Equity + Non-Equity Reserves * .7) * 100

**Sweden (93):**

**All Industries:**

Funds from Operations / Average of Last Year’s and Current Year’s Common Equity + Average of (Last Year’s Non-Equity Reserves * .7 and Current Year’s Non Equity Reserve) * 100

**Sweden (94 and subsequent years):**

**All Industries:**

Funds from Operations / Average of Last Year’s and Current Year’s Common Equity * 100

**Interim Time Series:**

**All Industries:**

Funds from Operations / Average of Last Year’s and Current Year’s Common Equity * 100
Cash Earnings Return On Equity - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 08385*
All Industries:
Arithmetic average of the last five years of Cash Earnings Return on Equity

**Cash Flow**

See FUNDS FROM OPERATIONS

**Cash Flow – Financing Activities – GAAP**
*Supplementary (Cash Flow) Data, Annual Item; Field 06930*
All Industries:
CASH FLOW – FINANCING ACTIVITIES – GAAP represents the net cash receipts and disbursements resulting from reduction and/or increase in financing activities of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for NET CASH FLOW – FINANCING for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

**Cash Flow – Investing Activities – GAAP**
*Supplementary (Cash Flow) Data, Annual Item; Field 06940*
All Industries:
CASH FLOW – INVESTING ACTIVITIES – GAAP represents the net cash receipts and disbursements resulting from the investment activities of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for NET CASH FLOW – INVESTING for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

**Cash Flow – Operating Activities – GAAP**
*Supplementary (Cash Flow) Data, Annual Item; Field 06920*
All Industries:
CASH FLOW – OPERATING ACTIVITIES – GAAP represents the net cash receipts and disbursements resulting from the operations of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for NET CASH FLOW – OPERATING ACTIVITIES for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

**Cash Flow From Operations – GAAP**
*Supplementary (Cash Flow) Data, Annual Item; Field 06915*
All Industries:
CASH FLOW FROM OPERATIONS – GAAP represents the sum of net income and all non-cash charges or credits of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for FUNDS FROM OPERATIONS for additional information.
This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

**Cash Flow Per Share**

*Stock Data, Annual Item; Field 05501*

**All Industries:**

CASH FLOW PER SHARE represents the cash earnings per share of the company. The numerator used for this calculation is Funds from Operations (Field 04201).

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

**Cash Flow Per Share – Fiscal**

*Stock Data, Annual Item; Field 05502*

**All Industries:**

CASH FLOW PER SHARE – FISCAL represents the cash earnings per share of the company at the end of the fiscal period. The numerator used in this calculation is Funds from Operations (Field 04201).

This item is populated for the quarterly, semi-annual, trimester, quarterly cumulative and trimester cumulative time series (for 1998 and subsequent years) and annual time series based on the availability of underlying data. It is shown per 1,000 shares for Brazilian companies.

**Cash Flow Per Share - Current**

*Stock Data, Current Item; Field 05510*

**All Industries:**

CASH FLOW PER SHARE - CURRENT represents the current cash earnings per share of the company. When interim earnings are available beyond the latest fiscal year Cash Flow Per Share-Current is estimated.

This item is also available at the security level and is shown per 1,000 shares for Brazilian companies.

**Cash Flow/Sales (%)**

*Profitability Ratio, Annual Item; Field 08311*

**All Industries:**

Funds from Operations / Net Sales or Revenues * 100

**Cash Flow/Sales (%) - 5 Yr Avg**

*Profitability Ratio, Annual Item; Field 08315*

**All Industries:**

Arithmetic average of the last five years of Cash Flow/Sales

**Change In Inventory**

*Supplementary (Expense) Data, Annual Item; Field 18196*

**All Industries:**

CHANGE IN INVENTORY represents the changes between the beginning and ending inventories that is charged to the cost of goods sold account.

Data for this field is generally not available prior to 1992

It includes but is not restricted to:
Changes In Cash and/or Liquid Items
Cash Flow Data, Annual Item; Field 04452
All Industries:

CHANGES IN CASH AND/OR LIQUID ITEMS represents the change in cash and liquid assets from one year to the next. It is updated for foreign companies whose cash flow information is collected on the basis of Total Sources equal Total Uses. This item is always a component of Total Sources.

Data for this field is generally not available prior to 1989.

Claim & Loss Expense - Total
Expense Data, Annual Item; Field 01079
Insurance Companies:

CLAIM AND LOSS EXPENSE - TOTAL represents all expenses relating to the payment of policy benefits, including adjusters' fees, investigating expenses and other costs associated with settling claims.

Footnotes:
A. Includes underwriting, policy acquisition costs and netted by claims recovered from reinsurers.
B. Changes in long term insurance funds are included
C. Includes some other reserve movement
D. Maturity refund & dividend to policyholders reduced premium income and claims & loss expense

Claims & Claim Expense % Net Premiums Written
Profitability Ratio, Annual Item; Field 15537
Insurance Companies:

Claims & Loss Expense / Total Premiums Written * 100

Claims & Claims Expense % Net Premiums Written - 5 Yr Avg
Profitability Ratio, Annual Item; Field 15540
Insurance Companies:

Arithmetic average of the last five years of Claims & Claim Expense % Net Premiums Written

Claims Expense
See CURRENT INSURANCE BENEFITS

Closely Held Shares
Stock Data, Annual Item, Field 05475
All Industries:

CLOSELY HELD SHARES represents shares held by insiders. For Japanese companies closely held represents the holdings of the ten largest shareholders. For companies with more than one class of common stock, closely held shares for each class is added together.

It includes but is not restricted to:
- Shares held by officers, directors and their immediate families
- Shares held in trust
Shares of the company held by any other corporation (except shares held in a fiduciary capacity by banks or other financial institutions)
Shares held by pension/benefit plans
Shares held by individuals who hold 5% or more of the outstanding shares
It excludes:
Shares under option exercisable within sixty days
Shares held in a fiduciary capacity
Preferred stock or debentures that are convertible into common shares

Footnotes:
A. Includes options exercisable within 60 days
B. Minimum number of closely held shares
C. Maximum number of closely held shares
D. Estimate based on listing of major shareholders
F. No standard text

Closely Held Shares - Current
Stock Data, Current Item; Field 05474
All Industries:
CLOSELY HELD SHARES - CURRENT represents shares held by insiders. For Japanese companies closely held represents the holdings of the ten largest shareholders. For companies with more than one class of common stock, closely held shares for each class is added together.
It includes but is not restricted to:
Shares held by officers, directors and their immediate families
Shares held in trust
Shares of the company held by any other corporation (besides shares held in a fiduciary capacity by banks or other financial institutions)
Shares held by pension/benefit plans
Shares held by individuals who hold more than 5% or more of the outstanding shares
It excludes:
Shares under option exercisable within sixty days
Shares held in a fiduciary capacity
Shares held by insurance companies
Preferred stock or debentures that are convertible into common shares

Footnotes:
A. Includes options exercisable within 60 days
B. Minimum number of closely held shares
C. Maximum number of closely held shares
D. Estimate based on listing of major shareholders
F. No standard text

Closely Held Shares (%)
Marketability Ratio, Annual Item; Field 08021
All Industries:
(Number of Closely Held Shares / Common Shares Outstanding) * 100
Combined Ratio

Profitability Ratio, Annual Item; Field 15561

Insurance Companies:
Loss Ratio + Expense Ratio

Combined Ratio - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15564

Insurance Companies:
Arithmetic average of the last five years of Combined Ratios

Footnotes:
A. Three year average
B. Four year average

Commercial & Industrial Loans

Asset Data, Annual Item; Field 02265

Banks:
COMMERCIAL & INDUSTRIAL LOANS represent loans made to business and industry.
It includes but is not restricted to:
Loan bills discounted (Japan)
Commercial bills (Spain)

Footnotes:
A. Includes consumer and instalment loans
B. Includes financial and institutional loans

Commission and Fees

Income Data, Annual Item; Field 01015

Banks, Other Financial Companies:
COMMISSION AND FEES represent income generated from service charges to maintain a client's account.
It includes but is not restricted to:
Checking account fees
Service charges on deposit accounts
Business service fees
Processing service fees
Credit card fees
Loan servicing other fees
Fees on guarantees and other securities (Spain)
Commission/Fees for banking and related services

Footnotes:
A. Net of provisions
B. Other operating income is not delineated
C. Includes commission from foreign exchange
D. Net of expenses
F. Net of expenses including tax
Common/Ordinary Shareholders

Stock Data, Current Item; Field 05450

All Industries:

COMMON SHAREHOLDERS represent the number of common shareholders of the company at the date specified in field 05449 Date of Common Shareholders.

This field replaces the historic field 05451 Shareholders – Common.

Common Dividends (Cash)

Cash Flow Data, Annual Item; Field 05376

All Industries:

COMMON DIVIDENDS (CASH) represent the total cash common dividends paid on the company’s common stock during the fiscal year, including extra and special dividends.

If the company has ESOP preferred stock, the dividends paid will be the full amount shown on the cash flow.

It excludes:

Dividends paid to minority shareholders

Footnotes:

C. Includes dividend on treasury stock
D. Cash preferred dividend may be included
F. Dividend not paid on all shares
G. Includes tax credit on common dividend

Common Equity

Shareholders' Equity Data, Annual Item; Field 03501

All Industries:

COMMON EQUITY represents common shareholders’ investment in a company.

It includes but is not restricted to:

Common stock value
Retained earnings
Capital surplus
Capital stock premium
Cumulative gain or loss of foreign currency translation, if included in equity per FASB 52 treatment
Goodwill written off (field 03491)
For Non-U.S. Corporations preference stock which participates with the common/ordinary shares in the profits of the company
For Non-U.S. Corporations, if shareholders equity section is not delineated then the following additional accounts are included:
Appropriated and unappropriated retained earnings
Net income for the year, if not included in retained earnings (majority share of income is only included)
Compulsory statutory/legal reserves without specific purpose
Discretionary Reserves if other companies in that country include in their delineated shareholders’ equity
Negative Goodwill

It excludes:

Common treasury stocks
ESOP Guarantees
Accumulated unpaid preferred dividends
For U.S. Corporations, excess of involuntary liquidating value for outstanding preferred stock over stated value is deducted
Redeemable common stock (treated as preferred)
For Insurance companies, Unrealized gain/loss on marketable securities (field 03498)

Footnotes:
A. Common shareholders' equity is not delineated
B. Preferred stock cannot be separated
C. Treasury stock appears on asset side and cannot be separated
D. Minority interest in current year's income and/or the entire minority interest cannot be separated
F. A small amount of special reserves cannot be separated (Germany)
G. Common shareholders' equity is not delineated and is not comparable
H. Policyholders equity cannot be separated
I. Includes non-equity reserves and/or other provisions which cannot be separated
J. Before appropriation on net income for the year
K. Increase/Decrease due to revaluation of assets
L. No standard text
N. Adjusted to include foreign currency translation gains/losses
O. Adjusted to exclude treasury stock
P. Adjusted to include unappropriated net loss
Q. Adjusted to include unrealized gain/loss on marketable securities
R. Includes equity portion of untaxed reserves
T. Includes consolidation adjustments

**Common Equity (U.S.$)**
*Supplementary Data, Annual Item; Field 07220*

All Industries:
COMMON EQUITY (U.S.$) represents the common equity of the company expressed in U.S. dollars. It is calculated by multiplying common equity by the fiscal year end exchange rate of the country the company is domiciled in.
Refer to the definition of COMMON EQUITY for details regarding the equity used in this calculation.

**Common Equity (U.S.$) - Current**
*Supplementary Data, Annual Item; Field 07221*

All Industries:
COMMON EQUITY (U.S.$) - CURRENT represents the common equity of the company expressed in U.S. dollars. It is calculated by multiplying common equity by the most recent month end exchange rate of the country the company is domiciled in.
Refer to the definition of COMMON EQUITY for details regarding the equity used in this calculation.

**Common Equity – Fully Diluted**
*Supplementary (Liability) Data, Annual Item; Field 03506*

All Industries:
COMMON EQUITY – FULLY DILUTED represents common shareholders investment in a company assuming all common stock equivalent values have been converted or exercised.
This item is generally available for 1997 and subsequent years.
Common Equity – GAAP
Supplementary (Liability) Data, Annual Item; Field 06795
All Industries:
COMMON EQUITY – GAAP represents the common equity of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for COMMON EQUITY for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Common Equity % Total Assets
Leverage Ratio, Annual Item; Field 08241
All Industries:
Common Equity / Total Assets * 100
Banks:
Common Equity / (Total Assets - Customer Liabilities on Acceptances) * 100
Customer Liabilities on Acceptances only subtracted when included in Total Assets.
Insurance Companies:
(Common Equity + Policyholders' Equity) / Total Assets * 100
Other Financial Companies:
Common Equity / (Total Assets - Custody Securities) * 100

Exceptions:
Finland (95 and prior years) and Norway (93 and prior years):
All Industries:
(Common Equity + Non-Equity Reserves) / Total Assets * 100
Banks:
(Common Equity + Non-Equity Reserves) / (Total Assets - Customer Liabilities on Acceptances) * 100
Customer Liabilities on Acceptances only subtracted when included in Total Assets.
Insurance:
(Common Equity + Policyholders' Equity + Non-Equity Reserves) / Total Assets * 100
Other Financial Companies:
(Common Equity + Non-Equity Reserves) / (Total Assets - Custody Securities) * 100

Sweden (88 and prior years):
All Industries:
(Common Equity + Non-Equity Reserves * .5) / Total Assets *100
Banks:
(Common Equity + Non-Equity Reserves * .5) / (Total Assets - Customer Liabilities on Acceptances) * 100
Customer Liabilities on Acceptances only subtracted when included in Total Assets.
Insurance:
(Common Equity + Policyholders' Equity + Non-Equity Re-serves * .5) / Total Assets * 100
Other Financial Companies:
(Common Equity + Non-Equity Reserves * .5) / (Total Assets - Custody Securities) * 100

Sweden (89 to 93):
All Industries:
(Common Equity + Non-Equity Reserves * .7) / Total Assets *100
Banks:
\[
\frac{(\text{Common Equity} + \text{Non-Equity Reserves} \times .7)}{(\text{Total Assets} - \text{Customer Liabilities on Acceptances})} \times 100
\]

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

Insurance:
\[
\frac{(\text{Common Equity} + \text{Policyholders' Equity} + \text{Non-Equity Reserves} \times .7)}{\text{Total Assets}} \times 100
\]

Other Financial Companies:
\[
\frac{(\text{Common Equity} + \text{Non-Equity Reserves} \times .7)}{(\text{Total Assets} - \text{Custody Securities})} \times 100
\]

Sweden (94 and subsequent years):

All Industries:
\[
\text{Common Equity} / \text{Assets} \times 100
\]

Banks:
\[
\text{Common Equity} / (\text{Total Assets} - \text{Customer Liabilities on Acceptances}) \times 100
\]

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

Insurance:
\[
\frac{(\text{Common Equity} + \text{Policyholders' Equity})}{\text{Total Assets}} \times 100
\]

Other Financial Companies:
\[
\frac{\text{Common Equity}}{(\text{Total Assets} - \text{Custody Securities})} \times 100
\]

**Common Equity % Total Assets - 5 Yr Avg**

*Leverage Ratio, Annual Item; Field 08245*

All Industries:

Arithmetic average of the last five years of Common Equity % Total Assets

**Common Shares Outstanding**

*Stock Data, Annual Item; Field 05301*

All Industries:

COMMON SHARES OUTSTANDING represent the number of shares outstanding at the company's year end. It is the difference between issued shares and treasury shares.

For companies with more than one type of common/ordinary share, common shares outstanding represents the combined shares adjusted to reflect the par value of the share type identified in field 6005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years.

Footnotes:

A. Average number of shares outstanding in year
AA. No standard text
B. Equivalent number of shares based on par value
C. Breakdown not available
D. A small amount of treasury stock could not be separated
F. Privately owned company
G. Cooperative company/consortium/partnership
H. ADS equivalent shares
I. Stock data not specified in annual report
J. Government owned company or majority owned by government
K. Shares owned by government/institutions are not included
L. Preferred shares may be included
M. Increase/decrease due to reorganization of share capital
N. Increase in shares is partially or totally due to new issues
O. Equivalent number of shares based on par value and increase in shares is due to new issue
P. Estimated based on uniform par value
Q. Share capital has been changed not increasing/decreasing the number of shares
R. Change of incorporation without affecting number of shares or share capital
S. Number of shares represents parent company share capital which is different than group equity
T. Trading units are at present 100 for all common shares and 1000 for all preferred shares
V. Share capital has been changed not increasing/decreasing the number of shares and new issue
W. Company is a mutual insurance company
X. Registered and bearer shares cannot be separated
Z. Combined multiple shares based on equivalent par value

Common Shares Outstanding - Current
*Stock Data, Current Item; Field 05302*

All Industries:

COMMON SHARES OUTSTANDING - CURRENT represents the most recent common shares outstanding available in the database. It is the difference between issued shares and treasury shares.

For companies with more than one type of common/ordinary share, common shares represents the combined shares adjusted to reflect the par value of the share type identified in field 06005 -Type of Share.

This item is also available at the security level.

Refer to the definition of COMMON SHARES OUTSTANDING for applicable footnotes.

Common Shares Outstanding - Current - Mult Share 1, 2, 3, 4, 5, 6, 7
*Stock Data, Current Items; Fields 20020, 20120, 20220, 20320, 20420, 20520, 20620, respectively*

All Industries:

COMMON SHARES OUTSTANDING - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represent the most recent common shares available in the database for each type of common/ordinary share of a company. It is the difference between issued shares and treasury shares.

Refer to the definition of COMMON SHARES OUTSTANDING for applicable footnotes.

Common Shares Outstanding - Mult Share 1, 2, 3, 4, 5, 6, 7
*Stock Data, Current Items; Fields 20040, 20140, 20240, 20340, 20440, 20540, 20640, respectively*

All Industries:

COMMON SHARES OUTSTANDING - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the number of shares outstanding for each type of common/ordinary share at the company's fiscal year end. It is the difference between issued shares and treasury shares.

Data for these fields are generally not available prior to 1987.

Refer to the definition of COMMON SHARES OUTSTANDING for applicable footnotes.

Common Shares Traded - Annual
*Stock Data, Annual Item; Field 05651*

All Industries:

COMMON SHARES TRADED - ANNUAL represents the number of shares of the company traded during the year. For the most recent year it is an annualized number of shares traded to date. This data is only available for U.S. and Canadian companies.

This item is also available at the security level for 1987 and subsequent years.
Common Shares Traded – Weekly
Stock Data, Annual Item; Weekly Time Series, Field 05652
All Industries:
    COMMON SHARES TRATED – WEEKLY represents the number of shares traded during the week represented by the weekly time series code/frequency on the record. Week 1 (W001 time series code/frequency) represents the first week of the calendar year that ends on a Friday (for example, W024 time series code/frequency in the year 2000 represents the week ending on Friday 06/16/2000.

This item is available at the security level and is available for 1999 and subsequent years.

Common Shares Used To Calculate Basic Earnings Per Share
Stock Data, Annual Item; Field 05192
All Industries:
    COMMON SHARES USED TO CALCULATE BASIC EARNINGS PER SHARE represent the number of shares used by the company in computing its basic earnings per share, if reported by the company.

Common Shares Used To Calculate Earnings Per Share
Stock Data, Annual Item; Field 05191
All Industries:
    COMMON SHARES USED TO CALCULATE EARNINGS PER SHARE represent the number of shares used by the company in computing its primary earnings per share, if reported by the company.

Common Shares Used To Calculate Fully Diluted Earnings Per Share
Stock Data, Annual Item; Field 05194
All Industries:
    COMMON SHARES USED TO CALCULATE FULLY DILUTED EARNINGS PER SHARE represent the number of shares used by the company in computing its fully diluted earnings per share, if reported by the company.

Footnotes:
    A. No standard Text

Common Stock
Shareholders' Equity Data, Annual Item; Field 03480
All Industries:
    COMMON STOCK represents the par or stated value of the issued common shares of the company. It includes the value of all multiple shares. Along with capital surplus it is the equity capital received from parties outside the company.
    It excludes excess involuntary liquidation value of preferred stock over stated value when common stock value and capital surplus are reported combined.

Data for this field is generally not available prior to 1989.

Footnotes:
    A. Includes capital surplus
    B. Includes monetarily correct capital
    C. Net of excess liquidation value of preferred stock
Common Stocks
*Asset Data, Annual Item; Field 02228*

Insurance Companies:
COMMON STOCKS represent the insurance company's investment in common or ordinary shares of other corporations.

Common/Preferred Redeemed, Retired, Converted, Etc.
*Cash Flow Data, Annual Item; Field 04751*

All Industries:
COMMON & PREFERRED REDEEMED, RETIRED, CONVERTED, ETC. represents funds used to decrease the outstanding shares of common and/or preferred stock.

It includes but is not restricted to:
- Purchase of treasury shares
- Repurchase of stock
- Conversion of preferred stock into common stock
- Retirement of preferred stock
- Exchange of common stock for debentures

Company Founded Date
*Descriptive Date, Current Item; Field 18272*

All Industries:
COMPANY FOUNDED DATE represents the date the company was founded.

Company Name
*Descriptive Data, Current Item; Field 06001*

All Industries:
COMPANY NAME represents the legal name of the company as reported in the 10-K for U.S. companies and the annual report for non-U.S. companies.

This item is also available at the security level.

Company Name - Short
*Descriptive Data, Current Item; Field 06003*

All Industries:
COMPANY NAME - SHORT represents an abbreviated company name no longer than twenty characters.

This item is also available at the security level.

Company Status
*Descriptive Data, Current Item; Field 00000*

All Industries:
COMPANY STATUS provides the new CUSIP in the case of a CUSIP change for U.S. companies.

Footnotes associated with this field may be available for any company, not just companies that have had CUSIP change.

Specific information regarding the reason for inactive status, old company name for name changes, the date when the company became publicly held, treatment of multiple shares or other relevant information related to a company’s status is available as note link attached to this field.
Footnotes:
A. No standard text
B. No standard text
C. Name changed to
D. No standard text
N. Company Inactive

Comprehensive Income – Hedging Gain/Loss
Supplementary (Equity) Data, Annual & Interim Item; Field 18852
All Industries:
COMPREHENSIVE INCOME – HEDGING GAIN/LOSS represents accumulated gains/losses from hedges disclosed as comprehensive income.
This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Comprehensive Income – Other
Supplementary (Equity) Data, Annual & Interim Item; Field 18854
All Industries:
COMPREHENSIVE INCOME – OTHER represents the cumulative amount of all the other comprehensive income accounts not otherwise defined.
This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Comprehensive Income – Pension Liability
Supplementary (Equity) Data, Annual & Interim Item; Field 18851
All Industries:
COMPREHENSIVE INCOME – PENSION LIABILITY represents accumulated pension liabilities disclosed as comprehensive income.
This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Comprehensive Income – Unearned Compensation
Supplementary (Equity) Data, Annual & Interim Item; Field 18853
All Industries:
COMPREHENSIVE INCOME – UNEARNED COMPENSATION represents accumulated unearned deferred compensation disclosed as comprehensive income.
This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Computer Software
Supplementary (Asset) Data, Annual & Interim Item; Field 18299
All Industries:
COMPUTER SOFTWARE represents the capitalized costs of computer software under development.
This item is updated when Computer Software is included within Other intangible assets, not within Property, plant & equipment.
This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.
Computer Software - Accumulated Amortization
Supplementary (Asset) Data, Annual Item; Field 02517
All Industries:
COMPUTER SOFTWARE - ACCUMULATED AMORTIZATION represents the total accumulated amortization of software.
This item is available in the annual original and annual restated time series for detailed companies, full update.

Computer Software - Gross
Supplementary (Asset) Data, Annual Item; Field 02516
All Industries:
COMPUTER SOFTWARE - GROSS represents the gross value of software.
This item is available in the annual original and annual restated time series for detailed companies, full update.

Computer Software And Equipment, Net
Supplementary (Asset) Data, Annual Item; Field 18382
Industrials:
COMPUTER SOFTWARE AND EQUIPMENT represents computer equipment and the information a computer uses to perform tasks; this can be either developed by a company or obtained by a company to perform its business.
This item is updated when Computer Software and Equipment is included in Property, Plant & Equipment.
This item is only available in the annual time series at the company level.

Construction Work In Progress
Supplementary (Asset) Data, Annual & Interim Item; Field 18390
Industrials, Other Financial Companies:
CONSTRUCTION WORK IN PROGRESS represents the gross amount carried forward of capital work in progress and other tangible fixed assets under construction.
This item is updated when Computer Software is included within Other intangible assets, not within Property, plant & equipment.
It includes but is not restricted to:
- Fixed assets installation in progress and in transit
- Prepayments and advances made for purchase of fixed assets
This item is available in the annual time series. It is also available in the quarterly, semi-annual and trimester interim time series for US companies. It is only available at the company level.

Consumer & Instalment Loans
Asset Data, Annual Item; Field 02266
Banks:
CONSUMER & INSTALLMENT LOANS represent loans made to consumers.
It includes but is not restricted to:
- Auto loans
- Home improvement loans
- Credit cards
- Home equity loans
Personal Loans  
Debt consolidation loans  
Education loans  
Collateral loans (passbook and secured stock loans)  
Time sharing loans  
Public Sector notes (Spain)

**Convertible Debt**  
*Liability Data, Annual Item; Field 18282*  
All Industries:  
CONVERTIBLE DEBT represents the total amount of a company’s long term debt which can be converted into common or preferred stock at a set rate and at a set date.  
Data for this field is generally not available prior to 1991.

**Corporate Action**  
See STOCK SPLIT/DIVIDEND RATIO

**Corporate Stock Available For Sale**  
*Supplementary (Asset) Data, Annual Item; Field 18091*  
Banks:  
CORPORATE STOCK AVAILABLE FOR SALE represents the amount of common and preferred securities that cannot be classified as marketable equity securities.  
Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.  
Footnotes:  
A. No standard text

**Cost Of Goods Sold**  
*Expense Data, Annual Item; Field 01051*  
Industrials, Other Financial Companies:  
For manufacturing companies, cost of goods sold represents specific or direct manufacturing cost of material and labor entering in the production of finished goods. Excise taxes and windfall profits taxes are not included. Most non-U.S. corporations do not disclose cost of goods sold.  
For merchandise companies, cost of goods sold represents the purchase price of items sold, as well as indirect overhead such as freight, inspecting, and warehouse costs. If a breakdown of total operating cost of non-manufacturing companies is not available then it is treated as cost of goods sold.  
For Utilities and Service Organizations, if there is no clear breakdown between cost of goods sold and Selling, General and Administrative Expenses, the total amount is updated to Cost of Goods Sold and noted that Selling General and Administrative Expenses are included. Service Organizations may refer to this as Cost of Services.  
It includes but is not restricted to:  
Exploration expenses for extractive companies.  
Dry hole costs and impairment of unproved properties, when they cannot be included in depreciation.  
Employee benefits and other labor expenses such as salaries, pension expense, profit-sharing expense, insurance, etc. (If a company does not buy or make goods to sell, this expense is included in selling, general and administrative expense.) (field 01084)  
Engineering expense, if the company engages in engineering operations  
Cost of department lease income  
Cost of franchise sales
Cost of rent & royalty income included in revenues

For non-U.S. corporations, materials expense (field 18195), changes in inventory (field 18196), capitalized costs (field 18197) and that portion of salaries and benefits expense which are direct production costs

It excludes:
Depreciation and amortization of intangibles charged to cost of goods sold. (If this amount is not available, then the total amount of depreciation and amortization is deducted)
Directors' fees and remuneration
Idle plant expense
Moving expense
Purchase discounts
Value-added taxes
General and service taxes
For restaurants and fast food companies, other operating expenses like franchise, direct personnel and restaurant operating costs
Excise taxes
Windfall profit taxes

Footnotes:
A. Includes depreciation (for U.S. corporations)
B. Includes excise, windfall profit or value added tax
C. Includes selling, general and administrative expense
D. No standard text

Cost Of Goods Sold/Sales (%)
Profitability Ratio, Annual Item; Field 08331

Industrials, Other Financial Companies:
Cost of Goods Sold (excl Depreciation) / Net Sales or Revenues * 100

Cost Of Goods Sold/Sales (%) - 5 Yr Avg
Profitability Ratio, Annual Item; Field 08335

Industrials, Other Financial Companies:
Arithmetic average of the last five years of Cost of Goods Sold/Sales

Creditors (Trade)
See ACCOUNTS PAYABLE

Cumulative Effect Of Accounting Change
Supplementary (Income) Data, Annual Item; Field 18218

All Industries:
CUMULATIVE EFFECT OF ACCOUNTING CHANGE represents the income statement account which shows the net of tax effect of changing from one accounting principle to another. It is the difference between the actual retained earnings using the old method at the beginning of the year and the retained earnings that would have been reported at the beginning of the year if the new method had been used in prior years.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies and is shown per 1,000 shares for Brazilian companies.

Footnotes:
A. No standard text
Cumulative Effect Of Accounting Change Per Share
Stock Data, Annual Item; Field 18202
All Industries:
CUMULATIVE EFFECT OF ACCOUNTING CHANGE PER SHARE represents the per share amount of the cumulative effect of an accounting change reported on the income statement.
Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies and is shown per 1,000 shares for Brazilian companies.
Footnotes:
No standard text

Cumulative Goodwill Written Off
Supplementary (Liability) Data; Annual Item; Field 18065
All Industries:
CUMULATIVE GOODWILL WRITTEN OFF represents the total amount of goodwill written off against equity over a number of years.
Data for this field is generally not available prior to 1997.
It includes but is not restricted to:
Negative goodwill
Goodwill written back

Currency Of Analysis
Supplementary Data; Annual Item; Field 06098
All Industries:
CURRENCY OF ANALYSIS represents the ISO currency code of the Worldscope data of the company. This currency will always correspond to the currency of the country in which the company is followed on Worldscope (as indicated by Field 06027 Nation Code).

Currency Of Document
Supplementary Data, Annual Item; Field 06099
All Industries:
CURRENCY OF DOCUMENT represents the ISO currency code which corresponds to the currency in which the company's financial statements are presented. Currency of Document will usually coincide with the Currency of Analysis of the update. Currency of Analysis on Worldscope will always reflect the currency of country under which the company is followed on Worldscope as indicated by Field 06027 Nation Code.

Current Assets – GAAP
Supplementary (Asset) Data, Annual Item; Field 06615
All Industrials:
CURRENT ASSETS – GAAP represents the Current Assets of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for CURRENT ASSETS – TOTAL for additional information.
This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.
Current Assets - Total

*Asset Data, Annual Item; Field 02201*

**Industrials:**

CURRENT ASSETS - TOTAL represents cash and other assets that are reasonably expected to be realized in cash, sold or consumed within one year or one operating cycle.

Generally, it is the sum of cash and equivalents, receivables, inventories, prepaid expenses and other current assets.

For non-U.S. corporations, long term receivables are excluded from current assets even though included in net receivables.

**Footnotes:**
A. Company does not report current assets; calculated
C. Includes long term receivables
D. Adjusted to exclude provision for bad debt
F. Adjusted to excluded long term receivables
G. Adjusted to exculded treasury stock
J. Adjusted to exclude foreign currency translation gains/losses, deferred charges and/or debenture redemption premiums
K. Increased by prepayments on work in progress that has been treated as a current liability
M. Adjusted to exclude deferred taxes
N. Adjusted to include accrued income

Current Domestic Income Tax

*Expense Data, Annual Item; Field 18186*

**All Industries:**

CURRENT DOMESTIC INCOME TAX represents the total amount of tax liability due to the government where the company is domiciled. For U.K. companies relief for overseas taxation is netted against the tax expense.

Data for this field is generally not available prior to 1991.

**Footnotes:**
A. May include foreign taxes

Current Exchange Rate (U.S. $)

*Supplementary Data, Current Item; Field 06103*

**All Industries:**

CURRENT EXCHANGE RATE (U.S. $) represents the exchange rate used to convert applicable current items into U.S. dollars.

This item is only available for ADRs.

Current Foreign Income Tax

*Expense Data, Annual Item; Field 18187*

**All Industries:**

CURRENT FOREIGN INCOME TAX represents the total amount of tax liability due to the governments of other countries where the company generates income but is not domiciled.

Data for this field is generally not available prior to 1991.
Current Insurance Benefits
Supplementary (Expense) Data, Annual & Interim Item; Field 01071

Insurance Companies:

CURRENT INSURANCE BENEFITS represents the claims made by policyholders in settlement of losses incurred. For example, policy claims related to accident, health, property and casualty policies. This item is also referred to as Benefits and Claims, Benefits, Claims Losses & Settlement Expense or Claims Expense.

This item available in the annual time series and the quarterly, cumulative quarterly, semi-annual, trimester and cumulative trimester interim time series. It is only available at the company level.

Current Liabilities – GAAP
Supplementary (Liability) Data, Annual Item; Field 06715

Industrials:

CURRENT LIABILITIES – GAAP represents the Current Liabilities of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for CURRENT LIABILITIES – TOTAL for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Current Liabilities - Total
Liability Data, Annual Item; Field 03101

Industrials:

CURRENT LIABILITIES - TOTAL represent debt or other obligations that the company expects to satisfy within one year.

It includes but is not restricted to:
- Accounts payable
- Short term debt
- Notes payable
- Current portion of long term debt
- All accrued expenses
- Other current liabilities
- Income taxes payable
- Dividends payable
- State franchise taxes
- Deferred credits
- Negative inventories (non-U.S. corporations)
- Obligations expected to be satisfied within four years (Germany)

Footnotes:
A. Includes liabilities due in four years or less for Germany
B. Company does not report current liabilities; calculated
C. May include some long term debt
F. Includes liabilities due in four years or less, may also include some long term debt
G. No standard text
O. Adjusted to include accrued expenses
Current Portion Of Long Term Debt
Supplementary (Liability) Data, Annual Item; Field 18232

All Industries:
CURRENT PORTION OF LONG TERM DEBT represents the amount of long term debt due within the next twelve months.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

It includes but is not restricted to:
- Current portion of capitalized leases

It excludes:
- Notes payable, arising from short term borrowings
- Current maturities of participation and entertainment obligation
- Contracts payable for broadcast rights
- Current portion of advances and production payments Bank overdrafts
- Advances from subsidiaries/associated companies (if the term of the loan is not known it is assumed that it is long term and is treated accordingly)
- Current portion of preferred stock of a subsidiary

Footnotes:
A. No standard text
C. Includes interest on capitalized leases

Current Ratio
Liquidity Ratio, Annual Item; Field 08106

Industrials:
Current Assets-Total / Current Liabilities-Total

Current Ratio - 5 Yr Avg
Liquidity Ratio, Annual Item; Field 08110

All Industrials:
Arithmetic average of the last five years of Current Ratios

CUSIP
Descriptive Data, Current Item; Field 06004

All Industries:
CUSIP represents the national security identification number for U.S. and Canadian companies. The first six digits of this number represent the company. The next two digits represent the security and the last digit is a check digit. CUSIPs are assigned by Standard and Poor's Corporation.

For companies with more than one type of common/ordinary shares the CUSIP shown is for the share identified in field 06005 - Type of Share.

This item is also available at the security level.

CUSIP - Mult Share 1, 2, 3, 4, 5, 6, 7
Descriptive Data, Current Items; Fields 20006, 20106, 20206, 20306, 20406, 20506, 20606, respectively.

All Industries:
CUSIP represents the national security identification number for U.S. and Canadian companies. The first six digits of this number represent the company. The next two digits represent the security and the last digit is a check digit. CUSIPs are assigned by Standard and Poor's Corporation.
Custody Securities

*Asset Data, Annual Item; Field 02132*

Other Financial Companies:

CUSTODY SECURITIES represents securities borrowed from other financial institutions to be used as temporary collateral for loans. It is also securities deposited by the customers as collateral for margin transactions.

Footnotes:
A. Includes acceptances and/or guarantees

Customer Liabilities On Acceptances (Assets)

*Asset Data, Annual Item; Field 02018*

Banks:

CUSTOMER LIABILITIES ON ACCEPTANCES, represents funds from customers (usually borrowed from the bank), which by agreement are deposited in the bank. The agreement is supported by a letter of credit, which allows the funds to be used only for a specific purpose.

Upon accepting the letter of credit for payment the bank becomes liable for payment under the terms negotiated, while expecting the customer to supply funds for payment. This amount appears both on the asset & liability side of the balance sheet.

It includes but is not restricted to:
- Banker acceptances
- Letters of credit
- Bills of exchange
- Undrawn balances in third party credit accounts (Spain)
- Guarantees, acceptances, endorsements and other items serving as direct client substitutes
- Documentary credits and other short term trade related contingent obligations

Footnotes:
A. Includes other guarantees
B. Only a fraction of the customers liabilities for acceptances is disclosed

Customer Liabilities On Acceptances (Liabilities)

*Supplementary (Liability) Data, Annual Item; Field 03058*

Banks:

CUSTOMER LIABILITIES ON ACCEPTANCES represent the money the bank is expected to pay out under terms negotiated in its bills of exchange and unmatured debt.
**Date Added To Product**  
*Supplementary Data, Annual Item; Field 11516*  
**All Industries:**  
DATE ADDED TO PRODUCT represents the date the company or security was added to the database. This field is in YYYYMMDD format. Companies added to the product prior to 6/10/92 have 19920609 in this field.

**Date Of Common/Ordinary Shareholders**  
*Stock Data, Current Item; Field 05449*  
**All Industries:**  
DATE OF COMMON SHAREHOLDERS represents the date of the Common Shareholders.

**Date Of Closely Held Shares**  
*Stock Data, Current Item; Field 05473*  
**All Industries:**  
DATE OF CLOSELY HELD SHARES represents the date of the Closely Held Shares - Current. This field is in YYYYMMDD format.

**Date Of Common Shares**  
*Stock Data, Current Item; Field 05306*  
**All Industries:**  
DATE OF COMMON SHARES represents the date of the most recent Common Shares Outstanding - Current. This field is in YYYYMMDD format.

**Date Of Current Price**  
*Stock Data, Current Item; Field 05009*  
**All Industries:**  
DATE OF CURRENT PRICE represents the date on which Market Price-Current was reported. This field is in YYYYMMDD format. This item is also available at the security level.

**Date Of Current Price - Mult Share 1, 2, 3, 4, 5, 6, 7**  
*Stock Data, Current Items; Fields 20022, 20122, 20222, 20322, 20422, 20522, 20622, respectively*  
**All Industries:**  
DATE OF CURRENT PRICE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the date on which the current price was reported for each type of common/ordinary share of the company. This field is in YYYYMMDD format.
**Date Of Fiscal Period End (Formerly Date Of Fiscal Year End)**

*Descriptive Data, Annual Item; Field 05350*

All Industries:

DATE OF FISCAL PERIOD END represents the year, month and day the company closes its books at the end of its fiscal period. E.G. On the annual time series this is the Fiscal year end date while on the quarterly time series this represents the Quarter period end date and similarly for other Time Series. This field is in YYYYMMDD format.

This item is also available at the security level for 1987 and subsequent years.

**Date Of Incorporation**

*Descriptive Date, Current Item; Field 18273*

All Industries:

DATE OF INCORPORATION represents the date the company was incorporated.

**Date Of Last 12 Months Earnings Per Share**

*Stock Data, Current Item; Field 05256*

All Industries:

DATE OF LAST TWELVE MONTHS EARNINGS represents the data date through which the last twelve months earnings is reflected. This field is in YYYYMMDD format.

**Debt**

See TOTAL DEBT and/or SHORT TERM DEBT & CURRENT PORTION OF LONG TERM DEBT and/or LONG TERM DEBT

**Decrease In Deposits**

*Cash Flow Data, Annual Item; Field 04752*

Banks:

DECREASE IN DEPOSITS represents the decrease in deposits from one year to the next.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:
- Net changes in deposits if a decrease
- Payments for maturing certificates of deposits
- Payments for maturing public fund deposits

Footnotes:

A. Net of increase
B. No standard text

**Decrease In Investments**

*Cash Flow Data, Annual Item; Field 04440*

All Industries:

DECREASE IN INVESTMENTS represents the investments sold during the accounting period of the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:
- Proceeds from sale of portfolio investments
- Decrease in short term investments
Decrease in marketable securities (if using FASB 95)
Proceeds from maturities of investment securities

Footnotes:
A. Decrease in investments, net of increases
B. No standard text

Decrease In Loans
Cash Flow Data, Annual Item; Field 04442
Banks:
DECREASE IN LOANS represent the decrease in loans from one year to the next.
Data for this field is generally not available prior to 1991.
It includes but is not restricted to:
Principal collected on loans and leases
Proceeds from loan sales
Net increase in customer loans if a decrease

Decrease/Increase In Inventories
Cash Flow Data, Annual Item; Field 04826
Industrials, Other Financial Companies:
DECREASE/INCREASE IN INVENTORIES represents the change in the amount of inventories from one year to the next as reported in the cash flow statement.
Data for this field is generally not available prior to 1992.
Footnotes:
A. No standard text

Decrease/Increase In Other Assets/Liabilities
Cash Flow Data, Annual Item; Field 04830
Industrials, Other Financial Companies:
DECREASE/INCREASE IN OTHER ASSETS/LIABILITIES represents the change from one year to the next in balance sheet items related to operations besides decrease/increase in receivables, decrease/increase in inventories, increase/decrease in accounts payable, increase/decrease in income taxes payable and increase/decrease in accruals as reported in the cash flow statement.
Data for this field is generally not available prior to 1992.
Footnotes:
A. No standard text

Decrease/Increase In Receivables
Cash Flow Data, Annual Item; Field 04825
Industrials, Other Financial Companies:
DECREASE/INCREASE IN RECEIVABLES represents the change in the amount of receivables net of allowances from one year to the next as reported in the cash flow statements.
Data for this field is generally not available prior to 1992.
Footnotes:
A. No standard text
Deferred Charges

Asset Data, Annual Item; Field 02647

All Industries:

DEFERRED CHARGES represent expenditures not recognized as a cost of doing business in the period in which it is incurred, but is carried forward to be written off in subsequent periods. This charge has been deferred because of an anticipated future benefit or it is an appropriated allocation of costs to future operations. A deferred charge has no physical substance and is a non-current asset because its life extends beyond one year.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

- Start-up costs of putting into operation new, improved, or more efficient facilities
- Plant rearrangement and reinstallation costs
- Moving Costs
- Prepaid pension expense - long term
- Expenses for loans received
- Reorganization costs
- Other deferred charges
- Debt/Bond issuance costs
- Prepaid expenses - long term

It excludes:

- Tax loss carry forward
- Long term deferred or future tax benefits

Deferred Domestic Income Tax

Expense Data, Annual Item; Field 18188

All Industries:

DEFERRED DOMESTIC INCOME TAX represents the portion of deferred taxes due to the government of the country where the company is domiciled that have been expensed during the year.

Data for this field is generally not available prior to 1991.

Footnotes:

A. May include foreign taxes

Deferred Foreign Income Tax

Expense Data, Annual Item; Field 18189

All Industries:

DEFERRED FOREIGN INCOME TAX represents the portion of deferred taxes that are due to the government of the country where the company generates income but is not domiciled that have been expensed during the year.

Data for this field is generally not available prior to 1991.

Deferred Income

Liability Data, Annual Item; Field 03262

All Industries:

DEFERRED INCOME represents income received but not yet reported as income. As the income is earned the deferred income is debited and the revenue is credited. Deferred income may also be referred to as deferred credit or deferred revenue.

Data for this field is generally not available prior to 1991.
It includes but is not restricted to:
Fees received but not yet earned (e.g. advertising fees)
Revenue normally included in income but deferred until earned and matched with expenses (e.g. long term magazine subscriptions)
Prepaid income

**Deferred Income Taxes (Cash Flow)**
*Cash Flow Data, Annual Item; Field 04199*
Industrials, Other Financial Companies:
Deferred Income Taxes represent the increase or decrease in the deferred tax liability from one year to the next resulting from timing differences in recognition of revenue and expenses for tax and financial reporting purposes. It is a non-cash charge.

**Deferred Income Taxes & Investment Tax Credit**
*Cash Flow Data, Annual Item; Field 04101*
Industrials, Other Financial Companies:
Deferred Income Taxes & Investment Tax Credit represent the increase or decrease in the deferred tax liability from one year to the next resulting from timing differences in recognition of revenues and expenses for tax and financial reporting purposes. Deferred taxes are shown net of investment tax credits.

**Deferred Tax Asset - Current**
*Supplementary (Asset) Data, Annual Item; Field 18165*
All Industries:
Deferred Tax Asset – Current represents all deferred tax disclosed as a current asset. This item is only available in the annual time series at the company level.

**Deferred Tax Liability - Current**
*Supplementary (Liability) Data, Annual Item; Field 18166*
All Industries:
Deferred Tax Liability – Current represents all deferred tax disclosed as a current liability. This item is only available in the annual time series at the company level.

**Deferred Tax Liability in Untaxed Reserves**
*Liability Data, Annual Item; Field 03257*
All Industries:
Deferred Tax Liability in Untaxed Reserves represents the portion of untaxed reserves that is allocable to deferred taxation. It is only applicable to Finnish, Norwegian and Swedish consolidated results for comparison purposes with other countries.
Data for this field is generally not available prior to 1990.

**Deferred Taxes**
*Liability Data, Annual Item; Field 03263*
All Industries:
Deferred Taxes represent the accumulation of taxes which are deferred as a result of timing differences between reporting sales and expenses for tax and financial reporting purposes.
Data for this field is generally not available prior to 1989.
   It includes but is not restricted to:
       Investment tax credits
   It excludes:
       Ad Valero taxes
       Taxes other than income taxes
       Tax loss carry forward reported as an asset
       General and service taxes

Footnotes:
   A. No standard text
   B. Adjusted to include deferred tax debits.

**Deferred Taxes - Credit**

* Liability Data, Annual Item; Field 18183
  All Industries:
  DEFERRED TAXES - CREDIT represent the credit balance of the deferred tax account. It is the amount of tax charge that has been deferred to some future period.

Data for this field is generally not available prior to 1993.

Footnotes:
   A. No standard text

**Deferred Taxes - DEBIT**

* Asset Data, Annual Item; Field 18184
  All Industries:
  DEFERRED TAXES - DEBIT represent the debit balance of the deferred tax account. It is the amount of tax benefit that has been deferred to some future period.

Data for this field is generally not available prior to 1993.

Footnotes:
   A. No standard text

**Deferred Taxes – GAAP**

* Supplementary (Liability) Data, Annual Item; Field 06773
  All Industries:
  DEFERRED TAXES – GAAP represents the Deferred Taxes of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for DEFERRED TAXES for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

**Demand Deposits**

* Liability Data, Annual Item; Field 03011
  Banks:
  DEMAND DEPOSITS represent non-interest bearing deposits in the bank that can be withdrawn without notice.
   It includes but is not restricted to:
       Checking accounts
       Non-interest bearing deposits
Negotiable Orders of Withdrawal (NOW accounts)
Non-interest bearing negotiable orders of withdrawal (NINOW accts)
    Super NOW accounts
Current and demand accounts - interest bearing (U.K.)
Current and demand accounts - interest free (U.K.)

Footnotes:
A. Includes some interbank deposits
B. Includes time deposits

Demand Deposits % Total Deposits
Other Ratio, Annual Item; Field 15179
Banks:
    Demand Deposits / Total Deposits * 100

Demand Deposits % Total Deposits - 5 Yr Avg
Other Ratio, Annual Item; Field 15181
Banks:
    Arithmetic average of the last five years Demand Deposits % Total Deposits

Depositary Bank
Supplementary Data, Current Item; Field 06095
All Industries:
    DEPOSITORIAL BANK represents the bank or other financial institution that keeps custody of the stock
    certificates represented by the ADR. This variable is alphanumeric. Each byte from left to right
    corresponds to an index in this list from the top down. An "X" in a given byte indicates that the bank is a
    depositary for the ADR.

    BYTE   BANK
    1       BankAmerica International Trust
    2       Bank of New York
    3       Bankers Trust
    4       Chase Manhattan Bank
    5       Citibank
    6       J.P. Morgan
    7       Morgan Stanley Trust
    8       Other

This item is only available for ADRs

Footnotes:
A. No standard text

Deposits – GAAP
Supplementary (Liability) Data, Annual Item; Field 06730
Banks, Other Financial Companies:
    DEPOSITS – GAAP represent total deposits of a non-U.S. company adjusted to conform to U.S.
    Generally Accepted Accounting Policies. See definition for DEPOSITS – TOTAL for additional
    information.
This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

**Deposits - Total**

*Liability Data, Annual Item; Field 03019*

- **Banks, Other Financial Companies:**
  - DEPOSITS - TOTAL represent the value of money held by the bank or financial company on behalf of its customers.
  - For Banks:
    - It includes but is not restricted to:
      - Securities sold under resale agreement (field 03056)

**Footnotes:**

- A. Other short term liabilities included
- B. May include borrowings
- C. Includes due to banks

**Depreciation**

*Expense Data, Annual Item; Field 01148*

- **Industrials, Other Financial Companies:**
  - DEPRECIATION represents the process of allocating the cost of a depreciable asset to the accounting periods covered during its expected useful life to a business. It is a non-cash charge for use and obsolescence of an asset.
  - Data for this field is generally not available prior to 1992.
    - It includes but is not restricted to:
      - Depletion
    - It excludes:
      - Amortization of intangible assets
      - Amortization of deferred charges
      - Write down of financial fixed assets or investments

**Footnotes:**

- A. No standard text

**Depreciation (Balance Sheet)**

See ACCUMULATED DEPRECIATION

**Depreciation and Depletion (Cash Flow)**

*Cash Flow Data, Annual Item; Field 04049*

- **All Industries:**
  - DEPRECIATION represents the process of allocating the cost of a depreciable asset to the accounting periods covered during its expected useful life to a business. It is a non-cash charge.
  - DEPLETION represents the cost allocation for natural resources such as oil and mineral deposits. It includes dry-hole expense, abandonments and oil and gas property valuation provision for extractive companies. It is a non-cash charge.
  - It excludes:
    - Depreciation on discontinued operations

**Footnotes:**

- A. Includes other items not requiring movement of funds
- B. Includes allocations to reserves/provisions
C. Disposal of fixed assets may be included
D. Amortization of discounts or premiums on financial instruments which cannot be separated
F. Taken from the income statement
G. Includes deferred taxes
H. Includes depreciation on leased vehicles

**Depreciation, Depletion and Amortization**

*Expense Data, Annual Item; Field 01151*

**All Industries:**

DEPRECIATION represents the process of allocating the cost of a depreciable asset to the accounting periods covered during its expected useful life to a business. It is a non-cash charge for use and obsolescence of an asset.

DEPLETION refers to cost allocation for natural resources such as oil and mineral deposits.

AMORTIZATION relates to cost allocation for intangible assets such as patents and leasehold improvements, trademarks, bookplates, tools and film cost.

Dry-hole Expense and Abandonments for extractive companies are included in Depreciation, Depletion & Amortization. If exploration expenses include dry-hole costs and impairment of unproved properties then it is included in Cost of Goods Sold.

It excludes depreciation of discontinued operation

It includes oil & gas property valuation provision

If depreciation is not available from the income statement it is taken from the Statement in Changes in Financial Position.

**Footnotes:**

A. Includes other items not requiring movement of funds.
B. Includes allocation to reserves/provisions
C. Disposal of fixed assets may be included
D. Amortization of discounts or premiums on financial instruments cannot be separated
G. Includes deferred taxes
H. Includes depreciation on leased vehicles
I. Excludes depreciation included in Cost of Goods Sold
J. May include similar items

**Depreciation, Depletion and Amortization (Cash Flow)**

*Cash Flow Data, Annual Item; Field 04051*

**Industrials, Other Financial Companies:**

DEPRECIATION represents the process of allocating the cost of a depreciable asset to the accounting periods covered during its expected useful life to a business.

DEPLETION refers to cost allocation for natural resources such as oil and mineral deposits.

AMORTIZATION relates to cost allocation for intangible assets such as patents and leasehold improvements, trademarks, bookplates, tools & film costs.

This item includes dry-hole expense, abandonments and oil and gas property valuation provision for extractive companies.

This item excludes amortization of discounts or premiums on financial instruments owned or outstanding and depreciation on discontinued operations.

This item is available in the annual time series and the quarterly, cumulative quarterly, semi-annual, trimester and cumulative trimester interim time series. It is only available at the company level.

**Footnotes:**

A. Includes other items not requiring movement of funds
B. Includes allocations to reserves
C. Disposal of fixed assets may be included

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D. Amortization of discounts or premiums on financial instruments cannot be separated
F. Taken from the income statement
G. Includes deferred taxes
H. Includes depreciation on leased vehicles

Development Costs – Accumulated Amortization
Supplementary (Asset) Data, Annual Item; Field 02506
All Industries:

DEVELOPMENT COSTS – ACCUMULATED AMORTIZATION represent total accumulated amortization of development costs.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Development Costs - Gross
Supplementary (Asset) Data, Annual Item; Field 02505
All Industries:

DEVELOPMENT COSTS - GROSS represent the gross value of capitalized expenditure relating to development, including the development of new products. It includes capitalized research and development expenditures.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Development Costs - Net
Supplementary (Asset) Data, Annual Item; Field 02504
All Industries:

DEVELOPMENT COSTS - NET represent the net book value of expenses related to the development of new products, for example, research and development expenditure.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Disclosure Company Identifier
Descriptive Data, Current Item; Field 06034
All Industries:

DISCLOSURE COMPANY IDENTIFIER represents the identifier used by Disclosure to identify companies on their database. This item provides a link between Worldscope and Disclosure databases.

Discontinued Operations
Income Data, Annual Item; Field 01505
All Industries:

DISCONTINUED OPERATIONS represent the earnings of an division or segment of business that the company wants to discontinue or dispose of in the near future. Discontinued operations is treated as an extraordinary charge or credit when the per share amount includes disposal.

Footnotes:
A. Includes disposal, treated as an extraordinary item
B. Company reported only one per share figure for discontinued operations and disposal, therefore treated as an extraordinary charge or credit
**Discontinued Operations**

*Supplementary (Cash Flow) Data, Annual and U.S. Interim Item; Field 04054*

All Industries:

DISCONTINUED OPERATIONS represent cash flows from discontinued operations shown after tax outflows. This data is a component of Total Other Cash Flow (field 04151) in Operating Activities.

This item is available in the annual original and annual restated time series for detailed companies, full update. For U.S. companies, it is also available in the interim original and interim restated time series.

**Discontinued Operations - Total**

*Supplementary (Income) Data, Annual Item; Field 18200*

All Industries:

DISCONTINUED OPERATIONS - TOTAL represents the after tax gain or loss resulting from a company discontinuing a segment of its business.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

It includes but is not restricted to:

- After tax gain/loss from disposal of discontinued operations

Footnotes:

A. No standard text

**Discontinued Operations Per Share**

*Stock Data, Annual Item; Field 05228*

All Industries:

DISCONTINUED OPERATIONS PER SHARE represents the after tax per share amount of the gain or loss from the portion of a company's operations that have been discontinued.

This item is shown per 1,000 shares for Brazilian companies.

Data for this field is generally not available prior to 1992.

It excludes:

- Gain/Loss on disposal

Footnotes:

A. No standard text

**Discontinued Operations - Pre-tax**

*Supplementary (Income) Data, Annual Item; Field 01269*

All Industries:

DISCONTINUED OPERATIONS - PRE-TAX represents the pre-tax gain or loss from a company's operations that have been discontinued.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

B. Includes disposal

**Discontinued Operations - Total (Per Share)**

*Stock Data, Annual Item; Field 18205*

All Industries:

DISCONTINUED OPERATIONS - TOTAL (PER SHARE) represents the total after tax per share gain or loss resulting from a company discontinuing a segment of its business.
Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies and is shown per 1,000 shares for Brazilian companies.

   It includes but is not restricted to:
   After tax per share gain/loss from disposal of discontinued operations

Footnotes:
   A.  No standard text

Disposal Of Fixed Assets
Cash Flow Data, Annual Item; Field 04351

All Industries:

DISPOSAL OF FIXED ASSETS represent the amount a company received from the sale of property, plant and equipment.

   It includes but is not restricted to:
   Net long term assets from discontinued operations
   Book value of property disposals
   Sale of property
   Proceeds from businesses sold
   Proceeds from significant asset dispositions
   Sale/leaseback of property, plant or equipment
   Liquidation of net assets of discontinued operations
   Retirements of property, plant and equipment

Footnotes:
   A.  Includes sale of investments
   B.  Net of additions

Dividend Income - Non-Operating
Supplementary (Income) Item, Annual Item; Field 01268

All Industries:

DIVIDEND INCOME represents the earnings received by the company from its investments.

Data for this field is generally not available prior to 1992.

   It includes but is not restricted to:
   Dividends from associates if shown on the income statement (i.e. subsidiaries on cost basis)

Footnotes:
   A.  No standard text

Dividend Payout (% Earnings) – Total Dollar
Leverage Ratio, Annual Item; Field 08256

All Industries:

   Common Dividends (Cash) / (Net Income before Preferred Dividends - Preferred Dividend Requirement) * 100

Footnotes:
   T.  Dividends in excess of earnings
**Dividend Payout (% Earnings) – Total Dollar - 5 Yr Avg**

*Leverage Ratio, Annual Item; Field 08260*

All Industries:

\[
\text{Sum of Common Dividends (Cash) for the last 5 years / (Sum of Net Income before Preferred Dividends - Preferred Dividend Requirement for the last five years)} \times 100
\]

Footnotes:
T. Dividends in excess of earnings

**Dividend Payout Per Share (%)**

*Stock Performance Ratio, Annual Item; Field 09504*

All Industries:

\[
\text{Dividends Per Share / Earnings Per Share} \times 100
\]

This item is also available at the security level for 1987 and subsequent years.

**Dividend Payout Per Share (%) - Current**

*Stock Performance Ratio, Current Item; Field 09502*

All Industries:

\[
\text{Dividends Per Share-Last 12 months / Earnings Per Share-Last 12 months} \times 100
\]

This item is also available at the security level.

**Dividend Payout Per Share (%) - 5 Yr Avg**

*Stock Performance Ratio, Annual Item; Field 09521*

All Industries:

\[
\text{Arithmetic average of the last five years of Dividends Per Share / Arithmetic average of the last five years of Earnings Per Share}
\]

This item is also available at the security level for 1987 and subsequent years.

**Dividend Report Frequency**

*Stock Data, Annual Item; Field 05100*

All Industries:

DIVIDEND REPORT FREQUENCY represents how often interim dividends are reported by the company during its fiscal year. This field contains the following codes, each representing a different reporting frequency:

<table>
<thead>
<tr>
<th>Code</th>
<th>Reporting Frequency</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Irregular</td>
</tr>
<tr>
<td>1</td>
<td>Quarterly</td>
</tr>
<tr>
<td>2</td>
<td>Semi-Annual</td>
</tr>
<tr>
<td>4</td>
<td>Annual</td>
</tr>
</tbody>
</table>

Note: If there is no data in this field, a quarterly reporting frequency can be assumed.

This item is also available at the security level for 1987 and subsequent years.

**Dividend Yield - Avg High-Low**

*Stock Performance Ratio, Annual Item; Field 09406*

All Industries:

\[
\text{Dividends Per Share / (Market Price-High + Market Price-Low / 2)} \times 100
\]
This item is also available at the security level for 1987 and subsequent years.

**Dividend Yield - Close**

*Stock Performance Ratio, Annual Item; Field 09404*

All Industries:
- Dividends Per Share / Market Price-Year End * 100

This item is also available at the security level for 1987 and subsequent years.

**Dividend Yield - Close - Mult Share 1, 2, 3, 4, 5, 6, 7**

*Stock Performance Ratio, Annual Items; Fields 20048, 20148, 20248, 20348, 20448, 20548, 20648, respectively*

All Industries:
- Dividends Per Share / Market Price-Year End * 100; for each type of common/ordinary share

Data for these fields is generally not available prior to 1987.

**Dividend Yield - Current**

*Stock Performance Ratio, Current Item; Field 09402*

All Industries:
- Dividends Per Share-Last 12 Months / Market Price-Current * 100

Exceptions:
- U.S. and Canadian Companies:
  - Indicated Dividend Rate / Market Price-Current * 100

This item is also available at the security level.

**Dividend Yield - Current - Mult Share 1, 2, 3, 4, 5, 6, 7**

*Stock Performance Ratio, Current Items; Fields 20028, 20128, 20228, 20328, 20428, 20528, 20628, respectively*

All Industries:
- Dividends Per Share-Last 12 Months / Market Price-Current * 100; for each type of common/ordinary share

Exceptions:
- U.S./Canadian Companies:
  - Indicated Dividend Rate / Market Price-Current * 100; for each type of common/ordinary share

**Dividend Yield - High**

*Stock Performance Ratio, Annual Item; Field 09400*

All Industries:
- Dividends Per Share / Market Price-High * 100

This item is also available at the security level for 1987 and subsequent years.

**Dividend Yield - Low**

*Stock Performance Ratio, Annual Item; Field 09401*

All Industries:
- Dividends Per Share / Market Price-Low * 100

This item is also available at the security level for 1987 and subsequent years.
Dividend Yield – 3 Yr Avg – Close
Stock Performance Ratio, Annual Item; Field 09432
All Industries:
- Sum of the last three years of Dividends Per Share / Sum of the last three years of Market Price-Year End * 100
This item is only available for ADRs and is generally not available prior to 1994.

Dividend Yield – 3 Yr Avg – Avg High - Low
Stock Performance Ratio, Annual Item; Field 09433
All Industries:
- Sum of the last three years of Dividends Per Share / ((Sum of the last three years of Market Price-High + Sum of the last three years of Market Price-Low) /2) * 100
This item is only available for ADRs and is generally not available prior to 1994.

Dividend Yield – 3 Yr Avg – High
Stock Performance Ratio, Annual Item; Field 09430
All Industries:
- Sum of the last three years of Dividends Per Share / Sum of the last three years of Market Price-High * 100
This item is only available for ADRs and is generally not available prior to 1994.

Dividend Yield – 3 Yr Avg – Low
Stock Performance Ratio, Annual Item; Field 09431
All Industries:
- Sum of the last three years of Dividends Per Share / Sum of the last three years of Market Price-Low * 100
This item is only available for ADRs and is generally not available prior to 1994.

Dividend Yield - 5 Yr Avg - Close
Stock Performance Ratio, Annual Item; Field 09421
All Industries:
- Dividends Per Share-Five Year Average / Market Price-Five Year Average Close * 100
This item is also available at the security level for 1987 and subsequent years.

Dividend Yield - 5 Yr Avg - High
Stock Performance Ratio, Annual Item; Field 09411
All Industries:
- Dividends Per Share-Five Year Average / Market Price-Five Year Average High * 100
This item is also available at the security level for 1987 and subsequent years.

Dividend Yield - 5 Yr Avg - High-Low
Stock Performance Ratio, Annual Item; Field 09426
All Industries:
- Dividends Per Share - Five Year / (Market Price-High 5 Year Average + Market Price-Low 5 Yr Average / 2) * 100
This item is also available at the security level for 1987 and subsequent years.

**Dividend Yield - 5 Yr Avg - Low**

*Stock Performance Ratio, Annual Item; Field 09416*

All Industries:

\[
\frac{\text{Dividends Per Share-Five Year Average}}{\text{Market Price-Five Year Average Low}} \times 100
\]

This item is also available at the security level for 1987 and subsequent years.

**Dividends**

*Supplementary (Cash Flow) Data, Annual and U.S. Interim Item; Field 04052*

All Industries:

DIVIDENDS represent dividends received from investments, including those received by the company from equity accounted investments. This data is a component of Total Other Cash Flow (field 04151) in Operating Activities.

This item is available in the annual original and annual restated time series for detailed companies, full update. For U.S. companies, it is also available in the interim original and interim restated time series.

**Dividends (Cash)**

See CASH DIVIDENDS PAID - TOTAL and/or COMMON DIVIDENDS (CASH) and/or PREFERRED DIVIDENDS (CASH)

**Dividends Payable**

*Liability Data, Annual Item; Field 03061*

All Industries:

DIVIDENDS PAYABLE represents a dividend that has been declared but not yet paid.

Data for this field is generally not available prior to 1989.

It excludes:

Dividends to minority shareholders of subsidiaries

**Dividends Per Share**

*Stock Data, Annual Item; Field 05101*

All Industries:

DIVIDENDS PER SHARE represents the total dividends per share declared during the calendar year for U.S. corporations and fiscal year for Non-U.S. corporations. It includes extra dividends declared during the year.

Dividends Per Share is based on the "gross" dividend of a security, before normal withholding tax is deducted at a country's basic rate, but excluding the special tax credit available in some countries. This tax credit is due to the imputation system of corporate income tax under which shareholders are entitled to credit a certain proportion of the corporate income tax on distributed profits against the income tax imposed on the dividends received.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 6005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Footnotes:

A. All items adjusted for stock splits or dividends

B. Calculation based on average number of shares
C. Derived per share figure from block figure
D. Includes tax credit on common dividend
F. Parent company data
H. Cash preferred dividend may be included
I. Alternate numbers given for gross dividend per share
J. Gross dividend
K. Includes extra cash dividends
L. No standard text
M. No standard text
N. No standard text
P. No standard text
Q. No standard text
R. Company does not disclose dividends per share, estimated based on company's definition
S. Dividends not paid on all shares
T. Twelve month dividends reflects revaluation of interim dividends to year end rate
Y. Multiple shares exist - see type of shares
Z. Dividends per share estimated using the total cash dividend divided by the number of shares outstanding at year end

Dividends Per Share - Declaration Date - First, Second, Third and Fourth Quarter
Stock Data, Annual Items; Fields 05910, 05911, 05912, 05913, respectively
All Industries:
DIVIDENDS PER SHARE - DECLARATION DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER
represent the updating source and source date for the dividend.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Dividends Per Share - Ex-Dividend Date - First, Second, Third and Fourth Quarter
Stock Data, Annual Items; Fields 05923, 05924, 05925, 05926, respectively
All Industries:
DIVIDENDS PER SHARE - EX-DIVIDEND DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER
represent the date on or after which a buyer will no longer be entitled to the dividend declared on a share.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Dividends Per Share - Extra - First, Second, Third and Fourth Quarter
Stock Data, Annual Items; Fields 05151, 05152, 05153, 05154, respectively
All Industries:
DIVIDENDS PER SHARE - EXTRA - FIRST, SECOND, THIRD AND FOURTH QUARTER represents any extra dividends declared in each of the respective quarters. When a company declares five dividends in one year, the fourth quarter dividend is shown as an extra dividend - fourth quarter and the fifth dividend is shown as dividends per share - fourth quarter.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 6005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.
Dividends Per Share - Extra - Declaration Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05935, 05936, 05937, 05938, respectively*

All Industries:

DIVIDENDS PER SHARE - EXTRA - DECLARATION DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the updating source and source date for extra dividends declared by the company.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Refer to the definition of DIVIDENDS PER SHARE - DECLARATION DATE - FIRST SECOND, THIRD AND FOURTH QUARTER for a list of source codes and sources.

Dividends Per Share - Extra - Ex-Dividend Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05947, 05948, 05949, 05950, respectively*

All Industries:

DIVIDENDS PER SHARE - EXTRA - EX-DIVIDEND DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on or after which a buyer will no longer be entitled to the extra dividend declared on a share.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Dividends Per Share - Extra - Payable Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05953, 05954, 05955, 05956, respectively*

All Industries:

DIVIDENDS PER SHARE - EXTRA - PAYABLE DATE - FIRST, SECOND THIRD AND FOURTH QUARTER represent the date the declared extra dividend is scheduled to be paid.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Dividends Per Share - Extra - Record Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05941, 05942, 05943, 05944, respectively*

All Industries:

DIVIDENDS PER SHARE - EXTRA - RECORD DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on which a stockholder must officially own the shares in order to be entitled to the extra dividend.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Dividends Per Share - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05121, 05122, 05123, 05124, respectively*

All Industries:

DIVIDENDS PER SHARE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent dividends per share declared in each of the respective four quarters during the year.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 6005 - Type of Share.
These items are also available at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.

Footnotes:
L. No standard text  
M. No standard text  
N. No standard text  
P. No standard text  
Q. No standard text  
R. Indicated Rate  
T. Revalued to year end rates

**Dividends Per Share – Fiscal**  
*Stock Data, Annual Item; Field 05110*  
All Industries:  
DIVIDENDS PER SHARE – FISCAL represents the total dividends per share declared during a company’s fiscal year. It includes extra dividends declared during the fiscal year but excludes special dividends.

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

This item is also available at the security level for 1987 and subsequent years.

**Dividends Per Share - Gross**  
*Stock Data, Annual Item; Field 05102*  
All Industries:  
DIVIDENDS PER SHARE - GROSS represent the total dividend, before normal withholding tax is deducted at a county’s basic tax rate and including the special tax credit available in some countries. This tax credit is due to the imputation system of corporate income tax under which shareholders are entitled to credit a certain proportion of the corporate income tax on distributed profits against the income tax imposed on the dividends declared.

This data is on a calendar year basis for U.S. corporations and a fiscal year basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 06005 - Type of Share.

Data for this field is generally not available prior to 1993. This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

**Dividends Per Share - Gross - First, Second, Third and Fourth Quarter**  
*Stock Data, Annual Items; Fields 05125, 05126, 05127, 05128, respectively*  
All Industries:  
DIVIDENDS PER SHARE - GROSS - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the gross dividends declared in each of the respective interim periods during the year.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

Data for these fields are generally not available prior to 1993.

These items are also available at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.
Dividends Per Share - Gross - Extra - First, Second, Third and Fourth Quarter
Stock Data, Annual Items; Fields 05171, 05172, 05173, 05174, respectively
All Industries:
DIVIDENDS PER SHARE - GROSS - EXTRA - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the extra gross dividends declared in each of the respective interim periods during the year. Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.
For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 06005 - Type of Share.
Data for these fields are generally not available prior to 1993.
These items are also available at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.

Dividends Per Share - Gross - Special - First, Second, Third and Fourth Quarter
Stock Data, Annual Items; Fields 05175, 05176, 05177, 05178, respectively
All Industries:
DIVIDENDS PER SHARE - SPECIAL - EXTRA - FIRST, SECOND, THIRD AND FOURTH QUARTER represents the special gross dividends declared in each of the respective interim periods during the year. Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.
For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 06005 - Type of Share.
Data for these fields are generally not available prior to 1993.
These items are also available at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.

Dividends Per Share - Interim
Stock Data; Annual Item; Field 05116
All Industries:
DIVIDENDS PER SHARE (INTERIM) represents the regular dividends declared during a specific fiscal interim time period. It is based on the “gross” dividend of a security, before withholding tax is deducted at a country’s basic rate, but excluding the special tax credit available in some countries. This tax credit is due to the imputation system of corporate income tax under which shareholders are entitled to credit a certain proportion of the corporate income tax on distributed profits against the income tax imposed on the dividends received.
For companies with more than one type of common ordinary share, dividends per share are shown for the share type identified in field 06005 Type of Share.
This item is populated for the quarterly, semi-annual and trimester time series. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level for 1998 and subsequent years.

Dividends Per Share - Interim – Extra
Stock Data; Annual Item; Field 05112
All Industries:
DIVIDENDS PER SHARE (INTERIM) – EXTRA represents any extra dividend declared during a specific fiscal interim time period.
For companies with more than one type of common ordinary share, dividends per share are shown for the share type identified in field 06005 Type of Share.
This item is populated for the quarterly, semi-annual and trimester time series. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level for 1998 and subsequent years.

**Dividends Per Share - Interim – Special**

*Stock Data; Annual Item; Field 05114*

All Industries:

DIVIDENDS PER SHARE (INTERIM) – SPECIAL represents unusual and infrequent distributions to shareholders that were declared during a specific fiscal interim time period.

For companies with more than one type of common ordinary share, dividends per share are shown for the share type identified in field 06005 Type of Share.

This item is populated for the quarterly, semi-annual and trimester time series. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level for 1998 and subsequent years.

**Dividends Per Share - Last 12 Months**

*Stock Data, Current Item; Field 05145*

All Industries:

DIVIDENDS PER SHARE - LAST 12 MONTHS represents the sum of the interim dividends per share, including extras, declared by the company in the last twelve months. If interim data is not available it is the most recent dividends per share reported by the company in the last two years.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 06005 - Type of Share.

This item is also available at the security level and is shown per 1,000 shares for Brazilian companies.

**Dividends Per Share - Last 12 Months - Mult Share 1, 2, 3, 4, 5, 6, 7**

*Stock Data, Current Items; Fields 20025, 20125, 20225, 20325, 20425, 20525, 20625, respectively*

All Industries:

DIVIDENDS PER SHARE - LAST 12 MONTHS - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the sum of the interim dividends per share, including extras, declared by the company for each type of common/ordinary share in the last twelve months. If interim data is not available it is the most recent dividends per share reported by the company in the last two years.

This item is shown per 1,000 shares for Brazilian companies.

**Dividends Per Share - Mult Share 1, 2, 3, 4, 5, 6, 7**

*Stock Data, Annual Items; Fields 20044, 20144, 20244, 20344, 20444, 20544, 20644, respectively*

All Industries:

DIVIDENDS PER SHARE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the total dividends per share declared for each type of common/ordinary share during the calendar year for U.S. corporations and fiscal year for non-U.S. corporations. It includes extra dividends declared during the year.

These items are shown per 1,000 shares for Brazilian companies.

Data for these fields are generally not available prior to 1987.

Refer to the definition of DIVIDENDS PER SHARE for more details and applicable footnotes.
Dividends Per Share - Payable Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05929, 05930, 05931, 05932, respectively*

All Industries:

DIVIDENDS PER SHARE - PAYABLE DATE - FIRST, SECOND THIRD AND FOURTH QUARTER represent the date the declared dividend is scheduled to be paid.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Dividends Per Share - Record Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items, Fields 05917, 05918, 05919, 05920, respectively*

All Industries:

DIVIDENDS PER SHARE - RECORD DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on which a stockholder must officially own the shares in order to be entitled to the dividend.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Dividends Per Share - Special - Declaration Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05965, 05966, 05967, 05968, respectively*

All Industries:

DIVIDENDS PER SHARE - SPECIAL - DECLARATION DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the updating source and source date for special dividends declared by the company.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Refer to the definition of DIVIDENDS PER SHARE - DECLARATION DATE - FIRST SECOND, THIRD AND FOURTH QUARTER for a list of source codes and sources.

Dividends Per Share - Special - Ex-Dividend Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05959, 05960, 05961, 05962, respectively*

All Industries:

DIVIDENDS PER SHARE - SPECIAL - EX-DIVIDEND DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on or after which a buyer will no longer be entitled to the special dividend declared on a share.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

Dividends Per Share - Special - Payable Date - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05976, 05977, 05978, 05979, respectively*

All Industries:

DIVIDENDS PER SHARE - SPECIAL - PAYABLE DATE - FIRST, SECOND THIRD AND FOURTH QUARTER represent the date the declared special dividend is scheduled to be paid.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.
DIVIDENDS PER SHARE - SPECIAL - RECORD DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on which a stockholder must officially own the shares in order to be entitled to the special dividend.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

DIVIDENDS PER SHARE - SPECIAL - FIRST, SECOND, THIRD AND FOURTH QUARTER represents unusual and infrequent distributions to shareholders declared in each of the respective quarters. Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 06005 - Type of Share.

These items are also available at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.

It includes but is not restricted to:
- Cash equivalent of a stock or debenture distribution
- Extra dividend payment if not the usual policy of the company
- Unusually high cash distributions
- Spin-off dividends
- Liquidating dividends

Footnotes:
A. Special cash distribution
B. Cash equivalent of spin-off
C. Cash equivalent of right distribution, debentures or other

DIVIDENDS PER SHARE - 1 YR ANNUAL GROWTH

Growth Rate, Annual/Interim Item; Field 08611

All Industries:

Annual Time Series:

(Current Year's Dividends Per Share / Last Year's Dividends Per Share - 1) * 100

This item is also available at the security level for 1987 and subsequent years.

Interim Time Series:

(Current Year's Trailing 12 Months Dividends Per Share / Last Year's Trailing 12 Months Dividends Per Share - 1) * 100

This item is available in the Interim time series at the company and security level for 1998 and subsequent years.
Dividends Per Share – 3 Yr Annual Growth

*Growth Rate, Annual Item; Field 08614*

All Industries:

\[((Current Year's Dividends Per Share / Dividends Per Share four years ago, reduced to a compound annual rate) – 1) * 100\]

This item is only available for ADRs and is generally not available prior to 1994.

Dividends Per Share - 5 Yr Annual Growth

*Growth Rate, Annual Item; Field 08615*

All Industries:

\[((Current Year's Dividends Per Share/Dividends Per Share six years ago, reduced to a compound annual rate) -1) *100\]

This item is also available at the security level for 1987 and subsequent years.

Dividends Per Share - 5 Yr Avg

*Stock Data, Annual Item; Field 05140*

All Industries:

DIVIDENDS PER SHARE - FIVE YEAR AVERAGE represents the average of the dividends declared in each of the last five years, including extras, if any.

For U.S. corporations, five year average dividends are shown on a calendar basis. For non-U.S. corporations it is shown on a fiscal basis.

This item are also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Dividends Per Share - 5 Yr Average - First, Second, Third and Fourth Quarters

*Stock Data, Annual Item; Fields 05141, 05142, 05143, 05144, respectively*

All Industries:

DIVIDENDS PER SHARE - 5 YR AVERAGE - FIRST, SECOND, THIRD AND FOURTH QUARTERS represent the average of the dividends declared in each respective quarter for the last five years including extras if any.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

These items are also available at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.

Dividends Per Share - 12 Months - First, Second, Third and Fourth Quarter

*Stock Data, Annual Items; Fields 05131,05132,05133,05134, respectively*

All Industries:

DIVIDENDS PER SHARE - 12 MONTHS - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the sum of the dividends declared in the last four quarters ending the respective quarter.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

These items are also shown at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.
Dividends Provided For Or Paid - Common
Supplementary Data, Annual Item; Field 18192

All Industries:
DIVIDENDS PROVIDED FOR OR PAID - COMMON represents the total value of the common dividends declared for the year. For most countries outside of the U.S. and Canada it includes the interim paid, if any, plus the proposed final dividend declared after the year end. If not reported separately, it is the dividend charged to retained earnings.

Data for this field is generally not available prior to 1992.

Footnotes:
A. No standard text

Dow Jones Company Symbol
Descriptive Data, Current Item; Field 06040

All Industries:
DOW JONES COMPANY SYMBOL represents a unique symbol used to retrieve company profile and financial information within the Dow Jones News Retrieval informational databases.

DVFA Earnings Per Share
Stock Data, Annual Item; Field 05240

All Industries:
DVFA EARNINGS PER SHARE represent earnings per share as calculated in accordance with the formula laid down by the German Society of Investment Analysts. These earnings are calculated under the "DVFA method" which makes uniform adjustments to the published net profit of the company, allowing for better company comparisons.

Data for this field is only available for German companies.
Earning Assets % Total Assets

*Profitability Ratio, Annual Item; Field 15587*

**Banks:**

\[
\frac{(\text{Total Investments} + \text{Loans-Net})}{(\text{Total Assets} - \text{Customer Liabilities on Acceptances})} \times 100
\]

Customer Liabilities on Acceptances only subtracted when included in Total Assets

**Other Financial Companies:**

\[
\frac{(\text{Total Investments} + \text{Loans-Net})}{(\text{Total Assets} - \text{Custody Securities})} \times 100
\]

Earning Assets % Total Assets - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 15590*

**Banks, Other Financial Companies:**

Arithmetic Average of the last five years Earnings Assets % Total Assets

Earning Assets % Total Available Funds

*Leverage Ratio, Annual Item; Field 15173*

**Banks:**

\[
\frac{(\text{Total Investments} + \text{Loans-Net})}{(\text{Total Capital} + \text{Deposits-Total})} \times 100
\]

**Insurance Companies:**

\[
\frac{\text{Total Investments}}{\text{Total Capital}} \times 100
\]

**Other Financial Companies:**

\[
\frac{(\text{Total Investments} + \text{Loans-Net} + \text{Receivables-Net})}{(\text{Deposits-Total} + \text{Total Capital})} \times 100
\]

Earning Assets % Total Available Funds - 5 Yr Avg

*Leverage Ratio, Annual Item; Field 15176*

**Banks, Insurance, Other Financial Companies:**

Arithmetic average of the last five years Earning Assets % Total Available Funds

Earnings

See NET INCOME

Earnings Before Interest and Taxes (EBIT)

*Supplementary (Income) Data, Annual Item; Field 18191*

**All Industries:**

EARNINGS BEFORE INTEREST AND TAXES (EBIT) represent the earnings of a company before interest expense and income taxes. It is calculated by taking the pre-tax income and adding back interest expense on debt and subtracting interest capitalized.
Earnings Before Interest, Taxes and Depreciation (EBITDA)
Supplementary (Income) Data, Annual Item; Field 18198

Banks, Industrials & Other Financial Companies:

EARNINGS BEFORE INTEREST, TAXES AND DEPRECIATION (EBITDA) represent the earnings of a company before interest expense, income taxes and depreciation. It is calculated by taking the pre-tax income and adding back interest expense on debt and depreciation, depletion and amortization and subtracting interest capitalized.

Earnings Per ADR – GAAP
Share Data, Annual Item; Field 05204

All Industries:

EARNINGS PER ADR – GAAP represents the Earnings Per American Depositary Share of a non-U.S. company adapted to conform to U.S. Generally Accepted Accounting Principles. It is calculated by dividing Net Income – GAAP (converted to U.S. dollars at the fiscal year average exchange rate) by the shares used to calculate the company's earnings per share adjusted by the ADR ratio.

This item is presented in U.S. dollars (converted at the company's fiscal year average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Earnings Per ADR – GAAP – Last 12 Months
Stock Data, Current Item; Field 05257

All Industries:

EARNINGS PER ADR – GAAP – LAST 12 MONTHS represents the sum of the interim Earnings Per Share – GAAP reported in the latest twelve months by the company. If interim data is not available it is the most recent Earnings Per Share - GAAP reported by the company in the last two years.

Earnings Per ADR – GAAP – 5 Yr Avg
Stock Data, Annual Item; Field 05265

All Industries:

EARNINGS PER ADR – GAAP – 5 YR AVG represent the average of the Earnings Per ADR – GAAP in each of the last five years. This item will not be available until 1998.

Earnings Per ADR – GAAP – 1 Yr Annual Growth
Growth Rate, Annual Item; Field 08595

All Industries:

(Current Year's Earnings Per ADR-GAAP / Last Year's Earnings Per ADR-GAAP – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1995.

Earnings Per ADR – GAAP – 3 Yr Annual Growth
Growth Rate, Annual Item; Field 08597

All Industries:

((Current Year's Earnings Per ADR-GAAP / Earnings Per ADR-GAAP four years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1997.
Earnings Per ADR – GAAP – 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08599

All Industries:

\[ \left( \frac{\text{Current Year's Earnings Per ADR-GAAP}}{\text{Earnings Per ADR-GAAP six years ago, reduced to a compound annual rate}} - 1 \right) \times 100 \]

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and will not be available until 1999.

Earnings Per Share

Stock Data, Annual Item; Field 05201

All Industries:

EARNINGS PER SHARE represents the earnings for the 12 months ended the last calendar quarter of the year for U.S. corporations and the fiscal year for non-U.S. corporations.

It is as reported by the company except for Sweden where the Standard Tax Method has been used where not reported by the company. Where earnings per share is reported for Swedish companies it may be after standard or actual tax. If earnings per share is not reported by the company, an estimate based on the respective country's generic definition has been computed.

Preference stock has been included in the share base where it participates with the common/ordinary shares in the profits of the company. The following indicates the net earnings base used for earnings per share in each country.

In Austria, earnings per share are based on profit after tax and minority interest but before transfers to equity reserves. Per share earnings for Belgium, Denmark, France, Germany, Italy, Japan, Netherlands, Switzerland and the United Kingdom reflect profit after tax, minority interest, and preferred dividends (except where preferred is included in share base), generally including pre-tax extraordinary items. United Kingdom earnings per share exclude extraordinary items prior to 1993. However with the adoption of FRS3 they are now included.

Finland and Norway are based on profit before allocations to untaxed reserves (Finland all years; Norway prior to 1992 only) and before extraordinary items, after actual taxes, minority interest and preferred dividends. In Sweden profit before special adjustments and allocations to untaxed reserves but after an assumed 28% tax rate, (30% prior to 1994 and 50% in 1988 and previous years) and after minority interest and preferred dividends is used. Per share earnings in Spain are based on profit after Corporation tax and are generally after extraordinary items.

Where Corporation tax is not reported it has been estimated. All other countries base earnings per share on profit after tax, minority interest and preferred dividends but before extraordinary items. For companies with more than one type of common/ordinary share, earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Footnotes:

AA. Earnings per share after full tax
B. Includes or excludes extraordinary charge or credit
D. No standard text
F. Period includes strike
G. Includes the effects of a change in accounting policies or tax laws
M. Calculation based on year end outstanding shares
O. No standard text
P. Based on common and common equivalent shares
Q. Based on fully diluted shares
S. No standard text
U. Based on average shares outstanding
V. No standard text
W. No standard text
X. Estimated based on standard tax basis
Y. Based on combined multiple shares
Z. Earnings per share estimated using net income after preferred dividends divided by year end shares or latest shares available

Earnings Per Share After Extraordinary Items
Stock Data, Annual Item; Field 05230
All Industries:

EARNINGS PER SHARE AFTER EXTRAORDINARY ITEMS represent earnings per share including extraordinary charges and credits. See definition for Earnings Per Share (field 05201) in the Worldscope Data Definition Guide for additional information.

Data for this field is available for 1992 and subsequent years and is per 1,000 shares for Brazilian companies.

Earnings Per Share - As Reported
Stock Data, Annual Item; Field 18193
All Industries:

EARNINGS PER SHARE - AS REPORTED represents the per share earnings amount reported by the company at the end of the fiscal period prior to any adjustments or recalculations.

This item is shown per 1,000 shares for Brazilian companies.
Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Earnings Per Share – Basic – Year
Stock Data, Annual Item; Field 05210
All Industries:

EARNINGS PER SHARE - BASIC - YEAR represents earnings based on average common shares for the 12 months ended the last calendar quarter for U.S. corporations and the fiscal year for non-U.S. corporations.

For companies with more than one type of common/ordinary share, earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 Type of share.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.
Refer to the definition of EARNINGS PER SHARE for additional information and applicable footnotes.

Earnings Per Share – Basic – First, Second, Third, and Fourth Quarter
Stock Data, Annual Items; Fields 05211, 05212, 05213, 05214, respectively
All Industries:

EARNINGS PER SHARE - BASIC - FIRST, SECOND, THIRD, AND FOURTH QUARTER represent earnings per share based on average shares reported by the company in each of the respective interim periods.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, basic earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 Type of share.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.
Refer to the definition of EARNINGS PER SHARE - FIRST, SECOND, THIRD AND FOURTH QUARTER for applicable footnotes.

**Earnings Per Share – Basic – Fiscal**

*Stock Data, Annual Item; Field 10010*

All Industries:

EARNINGS PER SHARE - BASIC - FISCAL represents earnings based on average common shares for the 12 months ended the fiscal year end of a company.

For companies with more than one type of common/ordinary share, earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 Type of share.

This item is only available for U.S. companies and securities. For securities, the history is back to 1987. For non-U.S. companies and securities please continue to use 05210.

**Earnings Per Share – Continuing Operations – Fiscal**

*Stock Data, Annual Item; Field 18208*

All Industries:

EARNINGS PER SHARE - CONTINUING OPERATIONS – FISCAL represents the per share amount earned by a company before any gain/loss adjustment for discontinued operations and extraordinary items but after preferred dividends are deducted.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies and is shown per 1,000 shares for Brazilian companies.

Footnotes:

A. No standard text

**Earnings Per Share – First, Second, Third and Fourth Quarter**

*Stock Data, Annual Items; Fields 05221, 05222, 05223, 05224, respectively*

All Industries:

EARNINGS PER SHARE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the earnings reported by the company in each of the respective interim periods.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Footnotes:

A. Estimate based on net profit before minority interest divided by latest shares available

AA. Earnings per share after full tax

B. Includes or Excludes extraordinary charge or credit

C. Estimate based on pre-tax profit before minority interest adjusted for standard tax rate divided by latest shares available

D. No standard text

F. Period includes strike

G. Includes the effects of a change in accounting policies or tax laws

O. No standard text

S. No standard text

T. Based on profits after transfer to reserves

V. No standard text
Earnings Per Share – Fiscal Period End
Stock Data, Annual Item; Field 05202
All Industries:
EARNINGS PER SHARE - FISCAL PERIOD END represent the earnings for the 12 months ending the fiscal year of the company.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Refer to the definition of EARNINGS PER SHARE for more details.

Earnings Per Share (EPS) – Fiscal Period – Basic
Stock Data, Annual Item; Field 18420
All Industries:
EARNINGS PER SHARE (EPS) - FISCAL PERIOD - BASIC represents net income after preferred dividends divided by average common shares outstanding for the period. Net income is stated before extraordinary items disclosed by the company after tax. Exceptional/extraordinary items reported pre-tax are included. The equivalent annual time series item is 05210- Earnings Per Share (EPS) – Basic. Please note, for US companies, field 05210 is presented on a calendar basis.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

Earnings Per Share (EPS) – Fiscal Period – Basic – Revised
Stock Data, Annual Item; Field 18469
All Industries:
EARNINGS PER SHARE (EPS) - FISCAL PERIOD - BASIC – REVISED represents revised net income after preferred dividends divided by average common shares outstanding for the period or revised shares where applicable. Net income is stated before extraordinary items disclosed by the company after tax. Exceptional/extraordinary items reported pre-tax are included. Revised fields are used to account for the restatement of values due to changes that occur during the year or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months value. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

Earnings Per Share (EPS) – Fiscal Period – Fully Diluted
Stock Data, Historic Item, Interim Time Series; Field 18440
All Industries:
EARNINGS PER SHARE (EPS) - FISCAL PERIOD - FULLY DILUTED represents net income after preferred dividends adjusted to reflect conversion of common stock equivalents divided by average common shares and common share equivalents for the period. Net income is stated before extraordinary items disclosed by the company after tax. Exceptional/extraordinary items reported pre-tax are included. The equivalent annual time series item is 05290- Earnings Per Share (EPS) – Fully Diluted Year. Please note, for US companies, field 05290 is presented on a calendar basis.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.
Earnings Per Share (EPS) – Fiscal Period – Fully Diluted – Revised
Stock Data, Annual Item; Field 18470
All Industries:

EARNINGS PER SHARE (EPS) - FISCAL PERIOD - FULLY DILUTED – REVISED represents revised net income after preferred dividends adjusted to reflect conversion of common stock equivalents divided by revised average common shares and common share equivalents shares outstanding for the period or revised shares where applicable. Net income is stated before extraordinary items disclosed by the company after tax. Exceptional/extraordinary items reported pre-tax are included. Revised fields are use to account for the restatement of values due to changes that occur during the year or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months value. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

Earnings Per Share – Fully Diluted – Fiscal
Stock Data, Annual Item; Field 10030
All Industries:

EARNINGS PER SHARE – FULLY DILUTED - FISCAL represents earnings based on average common shares for the 12 months ended the fiscal year end of a company.

For companies with more than one type of common/ordinary share, earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 Type of share.

This item is only available for U.S. companies and securities. For securities, the history is back to 1987. For non-U.S. companies and securities please continue to use 05290.

Earnings Per Share Growth (Period Vs. Year Ago)
Growth Rate, Annual Item; Field 08699
All Industries:

(Earnings Per Share for the fiscal period / Last Year's Earnings Per Share for the same time period – 1) * 100.

This item is populated for the quarterly, semi-annual, trimester, quarterly cumulative and trimester cumulative time series based on the availability of underlying data. It is not available prior to 1998.

Earnings Per Share (EPS) – Included Extra Cr/Chg After Tax – Basic
Stock Data, Annual Item; Field 18426
All Industries:

EARNINGS PER SHARE (EPS) - INCLUDED EXTRA CR/CHG AFTER TAX – BASIC represents the after tax per share amount of an as reported pre-tax non-recurring gain/loss included in EPS-Fiscal-Basic (field 18420). If not reported, it is calculated based on average basic shares for the period.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

Earnings Per Share (EPS) Included Extra Cr/Chg After Tax – Basic - Revised
Stock Data, Annual Item; Field 18453
All Industries:

EARNINGS PER SHARE (EPS) INCLUDED EXTRA CR/CHG AFTER TAX - BASIC – REVISED represents the after tax per share amount of an as reported non-recurring gain/loss net of taxes included...
in EPS- Fiscal-Basic (18469). If not reported, it is calculated based on average basic shares for the period or revised shares where applicable. Revised fields are use to account for the restatement of values due to changes that occur during the year or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months value. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

Earnings Per Share (EPS) – Included Extra Cr/Chg After Tax – Fully Diluted

Stock Data, Annual Item; Field 18446

All Industries:

EARNINGS PER SHARE (EPS) - INCLUDED EXTRA CR/CHG AFTER TAX - FULLY DILUTED represents the fully diluted after tax per share amount of an as reported pre-tax non-recurring gain/loss net of taxes included in EPS- Fiscal-Fully Diluted (field 18440). If not reported, it is calculated based on average fully diluted shares for the period.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

Earnings Per Share (EPS) Included Extra Cr/Chg After Tax – Fully Diluted - Revised

Stock Data, Annual Item; Field 18454

All Industries:

EARNINGS PER SHARE (EPS) INCLUDED EXTRA CR/CHG AFTER TAX - FULLY DILUTED – REVISED represents the fully diluted after tax per share amount of an as reported pre-tax non-recurring gain/loss net of taxes included in EPS- Fiscal-Fully Diluted-Revised (item 18470). If not reported, it is calculated based on average fully diluted shares for the period or revised shares where applicable. Revised fields are used to account for the restatement of values due to changes that occur during the year or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months value. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

Earnings per share (EPS) – included extra pre-tax cr/chg – basic

Stock Data, Annual Item; Field 18428

All Industries:

EARNINGS PER SHARE (EPS) - INCLUDED EXTRA PRE-TAX CR/CHG – BASIC represents the pre-tax per share amount of non-recurring gain/loss included in EPS- Fiscal- Basic (field 18420). If not reported, it is calculated based on average basic shares for the period. This field is only updated if the company has not disclosed the associated tax amount of exceptional gain/loss and as such field 18426 could not be populated.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

Earnings Per Share (EPS) Included Extra Pre-tax Cr/Chg – Basic - Revised

Stock Data, Annual Item; Field 18457

All Industries:

EARNINGS PER SHARE (EPS) INCLUDED EXTRA PRE-TAX CR/CHG - BASIC – REVISED represents the pre-tax per share amount of an as reported pre-tax non-recurring gain/loss included in EPS- Fiscal-Basic (18469). If not reported, it is calculated based on average basic shares or revised shares where
applicable for the period. Only updated if the associated tax amount of an exceptional profit/loss has not been disclosed. Revised fields are used to account for the restatement of values due to changes that occur during the year or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months values. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

**Earnings Per Share (EPS) Included Extra Pre-tax Cr/Chg – Fully Diluted**

*Stock Data, Annual Item; Field 18448*

All Industries:

EARNINGS PER SHARE (EPS) INCLUDED EXTRA PRE-TAX CR/CHG - FULLY DILUTED represents the pre-tax fully diluted per share amount of nonrecurring gain/loss included in EPS- Fiscal- Fully Diluted (field 18440). If not reported, it is calculated based on average diluted shares for the period. This field is only updated if the company has not disclosed the associated tax amount of exceptional gain/loss and as such field 18446 could not be populated.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

**Earnings Per Share (EPS) Included Extra Pre-tax Cr/Chg – Fully Diluted - Revised**

*Stock Data, Annual Item; Field 18458*

All Industries:

EARNINGS PER SHARE (EPS) INCLUDED EXTRA PRE-TAX CR/CHG - FULLY DILUTED – REVISED represents the pre-tax per share amount of non-recurring gain/loss included in EPS- Fiscal- Fully Diluted revised (18470). If not reported, it is calculated based on average diluted shares for the period or revised shares where applicable. Only updated if the associated tax amount of an exceptional profit/loss has not been disclosed. Revised fields are use to account for the restatement figures or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level.

**Earnings Per Share Including Extraordinary Items - Fiscal**

*Stock Data, Annual Item; Field 18209*

All Industries:

EARNINGS PER SHARE INCLUDING EXTRAORDINARY ITEMS - FISCAL represents the per share amount of net income earned by a company including any gain or loss from extraordinary items.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies and is shown per 1,000 shares for Brazilian companies.

It includes but is not restricted to:

- Gain/Loss from cumulative effect of accounting change
- Gain/Loss from early extinguishment of debt
- Gain/Loss from discontinued operations when it is treated as an extraordinary item

**Earnings Per Share - Last 12 Months**

*Stock Data, Current Item; Field 05255*

All Industries:

EARNINGS PER SHARE - LAST 12 MONTHS represents the sum of the interim earnings reported in the latest twelve months by the company. If interim data in not available it is the most recent earnings per share reported by the company in the last two years.
For companies with more than one type of common/ordinary share, earnings per share is adjusted to reflect the par value of the share type identified in field 06005 - Type of Share. This item is also available at the security level and is shown per 1,000 shares for Brazilian companies.

**Earnings Per Share - Last 12 Months - Multi Share 1, 2, 3, 4, 5, 6, 7**

*Stock Data, Current Items; Fields 20024, 20124, 20224, 20324, 20424, 20524, 20624, respectively*

All Industries:

EARNINGS PER SHARE - LAST 12 MONTHS - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the sum of the interim earnings reported for each type of common/ordinary share in the latest twelve months. If interim data is not available it is the most recent earnings per share reported in the last two years. This item is shown per 1,000 shares for Brazilian companies.

**Earnings Per Share - Multi Share 1, 2, 3, 4, 5, 6, 7**

*Stock Data, Annual Items; Fields 20043, 20143, 20243, 20343, 20443, 20543, 20643, respectively*

All Industries:

EARNINGS PER SHARE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represent the earnings for each type of common/ordinary share for the 12 months ended the last calendar quarter of the year for U.S. corporations and the fiscal year for non-U.S. corporations.

Data for these fields are generally not available prior to 1987 and are shown per 1,000 shares for Brazilian companies.

Refer to the definition of EARNINGS PER SHARE for more details and applicable footnotes.

**Earnings Per Share - Report Date - First, Second, Third and Fourth Quarter**

*Stock Data, Annual Items; Fields 05901, 05902, 05903, 05904, respectively*

All Industries:

EARNINGS PER SHARE - REPORT DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represents the source date for the earnings reported by the company.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

**Earnings Per Share - 12 Months - First, Second, Third and Fourth Quarter**

*Stock Data, Annual Items; Fields 05251, 05252, 05253, 05254, respectively*

All Industries:

EARNINGS PER SHARE - 12 MONTHS - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the sum of the earnings reported for the last four quarters, ending the respective quarter. Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

**Earnings Per Share - 1 Yr Annual Growth**

*Growth Rate, Annual/Interim Item; Field 08601*

All Industries:

Annual Time Series:

(Current Earnings Per Share / Last Year's Earnings Per Share - 1) * 100
This calculation uses restated data for last years values where available. It is available at the security level for 1987 and subsequent years.

**Interim Time Series:**

\[
\text{Current Trailing 12 Months Earnings Per Share} \div \text{Last Year's Trailing 12 Months Earnings Per Share} - 1 \times 100
\]

This calculation uses restated data for last years values where available. It is available in the Interim time series at the company and security level for 1998 and subsequent years.

**Earnings Per Share Fiscal – 1 Yr Annual Growth**

*Growth Rate, Annual Item; Field 08816*

All Industries:

\[
\left( \frac{\text{Current Year's EPS fiscal}}{\text{Last Year's EPS fiscal}} \right) - 1 \times 100
\]

This calculation is based on Worldscope field 05202 Earnings per Share – Fiscal and uses restated data for last years values where available. This item is also available at the security level and is only available in the annual original time series.

**Earnings Per Share – 3 Yr Annual Growth**

*Growth Rate, Annual Item; Field 08604*

All Industries:

\[
\left( \frac{\text{Current Year's Earnings Per Share}}{\text{Earnings Per Share four years ago, reduced to a compound annual rate}} \right) - 1 \times 100
\]

**Earnings Per Share - 5 Yr Annual Growth**

*Growth Rate, Annual Item; Field 08605*

All Industries:

\[
\left( \frac{\text{Current Year's Earnings Per Share}}{\text{Earnings Per Share six years ago, reduced to a compound annual rate}} \right) - 1 \times 100
\]

This item is also available at the security level for 1987 and subsequent years.

**Earnings Per Share - 5 Yr Avg**

*Stock Data, Annual Item; Field 05260*

All Industries:

- **EARNINGS PER SHARE - 5 YR AVG** represents the average of the earnings per share reported by the company in each of the last five years.
- For U.S. corporations five year average earnings are shown on a calendar basis. For non-U.S. corporations they are shown on a fiscal basis.

This item is available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

**Earnings Per Share - 5 Yr Avg - First, Second, Third and Fourth Quarter**

*Stock Data, Annual Items; Fields 05261, 05262, 05263, 05264, respectively*

All Industries:

- **EARNINGS PER SHARE - 5 YR AVG - FIRST, SECOND, THIRD AND FOURTH QUARTER** represent the average of the earnings per share reported for each respective quarter for the last five years.
- Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.
These items are also available at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.

**Earnings Report Frequency**

*Stock Data, Annual Item; Field 05200*

All Industries:

EARNINGS REPORT FREQUENCY represents how often interim earnings are reported by the company during its fiscal year. This field contains the following codes, each representing a different reporting frequency:

- Code 1: Quarterly
- Code 2: Semi-Annual
- Code 3: Three fixed interims
- Code 4: Annual
- Code 0: Missing Quarter/Quarters

Note: If there is no data in this field, a quarterly reporting frequency can be assumed. If the reporting frequency is 3 or 0 refer to NUMBER OF MONTHS for the number of months that the earnings are reported for.

This item is also available at the security level for 1987 and subsequent years.

**Earnings Yield - Avg High-Low**

*Stock Performance Ratio, Annual Item; Field 09206*

All Industries:

Earnings Per Share / (Market Price-High + Market Price-Low / 2) * 100

This item is also available at the security level for 1987 and subsequent years.

**Earnings Yield - Close**

*Stock Performance Ratio, Annual Item; Field 09204*

All Industries:

Earnings Per Share / Market Price-Year End * 100

This item is also available at the security level for 1987 and subsequent years.

**Earnings Yield - Current**

*Stock Performance Ratio, Current Item; Field 09202*

All Industries:

Earnings Per Share-Last 12 Months / Market Price-Current * 100

This item is also available at the security level.

**Earnings Yield - Current High**

*Stock Performance Ratio, Current Item; Field 09203*

All Industries:

Earnings Per Share-Last 12 Months / Market Price-Year to Date High *100

This item is also available at the security level.
**Earnings Yield - Current Low**
*Stock Performance Ratio, Current Item; Field 09205*

All Industries:

Earnings Per Share-Last 12 Months / Market Price-Year to Date Low *100

This item is also available at the security level for 1987 and subsequent years.

**Earnings Yield – GAAP – Avg High-Low**
*Stock Performance Ratio, Annual Item; Field 09246*

All Industries:

Earnings Per ADR-GAAP / ((Market Price–High + Market Price-Low) / 2) * 100

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

**Earnings Yield – GAAP - Close**
*Stock Performance Ratio; Annual Item, Field 09244*

All Industries:

Earnings Per ADR-GAAP / Market Price-Year End * 100

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

**Earnings Yield – GAAP – Current**
*Stock Performance Ratio, Current Item; Field 09242*

All Industries:

Earnings Per ADR-GAAP-Last 12 Months / Market Price-Current * 100

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ.

**Earnings Yield – GAAP – Current High**
*Stock Performance Ratio, Current Item; Field 09243*

All Industries:

Earnings Per ADR-GAAP-Last 12 Months / Market Price-Year to Date High * 100

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ.

**Earnings Yield – GAAP – Current Low**
*Stock Performance Ratio, Current Item; Field 09245*

All Industries:

Earnings Per ADR-GAAP-Last 12 Months / Market Price-Year to Date Low * 100

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ.

**Earnings Yield – GAAP – High**
*Stock Performance Ratio, Annual Item; Field 09240*

All Industries:

Earnings Per ADR-GAAP / Market Price–High * 100

This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.
Earnings Yield – GAAP – Low
Stock Performance Ratio, Annual Item; Field 09241
All Industries:
Earnings Per ADR-GAAP / Market Price–Year Low * 100
This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

Earnings Yield – GAAP - 3 Yr Avg – Avg High-Low
Stock Performance Ratio, Annual Item; Field 09250
All Industries:
Sum of the last 3 years Earnings Per ADR-GAAP / ((Sum of the last 3 years Market Price-High + Sum of the last 3 years Market Price-Low) / 2)* 100
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Earnings Yield - GAAP – 3 Yr Avg – Close
Stock Performance Ratio, Annual Item; Field 09249
All Industries:
Sum of the last 3 years Earnings Per ADR-GAAP / Sum of the last 3 years Market Price-Year End * 100
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Earnings Yield – GAAP - 3 Yr Avg – High
Stock Performance Ratio, Annual Item; Field 09247
All Industries:
Sum of the last 3 years Earnings Per ADR-GAAP / Sum of the last 3 years Market Price–High * 100
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Earnings Yield - GAAP – 3 Yr Avg – Low
Stock Performance Ratio, Annual Item; Field 09248
All Industries:
Sum of the last 3 years Earnings Per ADR / Sum of the last 3 years Market Price-Low * 100
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Earnings Yield – GAAP - 5 Yr Avg – Avg High-Low
Stock Performance Ratio, Annual Item; Field 09254
All Industries:
Earnings Per ADR-GAAP-5 Yr Avg / ((Market Price-5 Yr Avg High + Market Price-5 Yr Avg Low) / 2)* 100
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.
Earnings Yield - GAAP – 5 Yr Avg – Close
Stock Performance Ratio, Annual Item; Field 09253
All Industries:
   Earnings Per ADR-GAAP–5 Yr Avg / Market Price–Year End-5 Yr Avg * 100
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

Earnings Yield – GAAP - 5 Yr Avg – High
Stock Performance Ratio, Annual Item; Field 09251
All Industries:
   Earnings Per ADR-GAAP–5 Yr Avg / Market Price–5 Yr Avg High * 100
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

Earnings Yield – GAAP - 5 Yr Avg – Low
Stock Performance Ratio, Annual Item; Field 09252
All Industries:
   Earnings Per ADR-GAAP–5 Yr Avg / Market Price-5 Yr Avg Low * 100
This item is only available for ADRs and will not be available until 1998.

Earnings Yield - High
Stock Performance Ratio, Annual Item; Field 09200
All Industries:
   Earnings Per Share / Market Price-High * 100
This item is also available at the security level for 1987 and subsequent years.

Earnings Yield - Low
Stock Performance Ratio, Annual Item; Field 09201
All Industries:
   Earnings Per Share / Market Price-Low * 100
This item is also available at the security level for 1987 and subsequent years.

Earnings Yield – 3 Yr Avg – Avg High-Low
Stock Performance Ratio, Annual Item; Field 09233
All Industries:
   Sum of the last 3 years Earnings Per Share / ((Sum of the last 3 years Market Price-High + Sum of the last 3 years Market Price-Low) / 2)* 100
This item is only available for ADRs is generally not available prior to 1994.

Earnings Yield – 3 Yr Avg – Close
Stock Performance Ratio; Annual Item; Field 09232
All Industries:
   Sum of the last 3 years of Earnings Per Share / Sum of the last three years of Market Price-Year End * 100
This item is only available for ADRs and is generally not available prior to 1994.
Earnings Yield – 3 Yr Avg – High
Stock Performance Ratio, Annual Item; Field 09230
All Industries:
Sum of the last 3 years Earnings Per Share / Sum of the last 3 years Market Price-High * 100
This item is only available for ADRs and is generally not available prior to 1994.

Earnings Yield – 3 Yr Avg – Low
Stock Performance Ratio, Annual Item; Field 09231
All Industries:
Sum of the last 3 years Earnings Per Share / Sum of the last 3 years Market Price-Low * 100
This item is only available for ADRs and is generally not available prior to 1994.

Earnings Yield - 5 Yr Avg - Close
Stock Performance Ratio, Annual Item; Field 09221
All Industries:
Arithmetic average of the last 5 years of Earnings Per Share / Market Price-Five Year Average Close * 100
This item is also available at the security level for 1987 and subsequent years.

Earnings Yield - 5 Yr Avg - High
Stock Performance Ratio, Annual Item; Field 09211
All Industries:
Arithmetic average of the last 5 years of Earnings Per Share / Market Price-Five Year Average High * 100
This item is also available at the security level for 1987 and subsequent years.

Earnings Yield - 5 Yr Avg - High-Low
Stock Performance Ratio, Annual Item; Field 09226
All Industries:
Arithmetic average of the last 5 years of Earnings Per Share / (Market Price - 5-Yr Avg-High + Market Price - Five Yr Avg-Low/2)*100
This item is also available at the security level for 1987 and subsequent years.

Earnings Yield - 5 Yr Avg - Low
Stock Performance Ratio, Annual Item; Field 09216
All Industries:
Arithmetic average of the last 5 years of Earnings Per Share/ Market Price-Five Year Average Low * 100
This item is also available at the security level for 1987 and subsequent years.

EBIT
See EARNINGS BEFORE INTEREST AND TAXES (EBIT)
EBIT/Total Interest Expense Ratio
Leverage Ratio, Annual Item; Field 08291
All Industries:
Earnings Before Interest and Taxes / Interest Expense
Data for this field is only available for 1989 and subsequent years.

EBITDA
See EARNINGS BEFORE INTEREST, TAXES & DEPRECIATION (EBITDA)

Effect Of Exchange Rate On Cash
Cash Flow Data, Annual Item; Field 04840
All Industries:
EFFECT OF EXCHANGE RATE ON CASH represents the effect of translating from one currency to another on the cash flow of the company.
Data for this field is generally not available prior to 1989.

Efficiency Of Earning Assets
Profitability Ratio, Annual Item; Field 15611
Banks, Other Financial Companies:
(Interest Income-Total + Trading Account Income + Foreign Exchange Income + Investment Income + Gain/Loss on Sale of Securities-Pre-tax)/ Average of Last Year’s and Current Year’s (Investments-Total + Loans-Net) * 100
This calculation uses restated data for last years values where available.

Efficiency Of Earning Assets - 5 Yr Avg
Profitability Ratio, Annual Item; Field 15614
Banks, Other Financial Companies:
Arithmetic average of the last five years of Efficiency of Earning Assets

Employees
Descriptive Data, Annual Item; Field 07011
All Industries:
EMPLOYEES represent the number of both full and part time employees of the company.
It excludes:
Seasonal employees
Emergency employees

Footnotes:
A. Worldwide
B. Domestic companies
C. Parent company
D. Average employees
G. As of March of the following year
H. Company leases the employees
J. Includes full time equivalent for part time employees
K. Decrease due to redundancies/layoffs
L. As of June the following year
O. Includes employees of associated companies
Employees - 1 Yr Annual Growth
Growth Rate, Annual Item; Field 08626
All Industries:
(Current Year's Total Employees / Last Year's Total Employees - 1) * 100

Employees - 5 Yr Annual Growth
Growth Rate, Annual Item; Field 08630
All Industries:
((Current Year's Employees / Employees six years ago, reduced to a compound annual rate) - 1) * 100

Enterprise Value
Stock Data, Annual & Interim Item; Field 18100
All Industries:
Market Capitalization at fiscal year end date + Preferred Stock + Minority Interest + Total Debt minus Cash.
Cash represents Cash & Due from Banks for Banks, Cash for Insurance Companies and Cash & Short Term Investments for all other industries.
This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.
For companies with more than one type of ordinary shares, Market Capitalisation represents the total market value of the company calculated as total number of listed and unlisted common equivalent shares multiplied by the price of the primary issue at fiscal year end date.

Entity Type
Descriptive Data, Current Item; Field 06100
All Industries:
ENTITY TYPE represents a code used to indicate that the Worldscope Identifier represents either an average, company, exchange rate, ADR, security or a stock index.
<table>
<thead>
<tr>
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<td>Security</td>
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EPS
See EARNINGS PER SHARE

Equipment Expense
Supplementary (Expense) Data, Annual Item; Field 01085
Banks, Other Financial Companies:
EQUIPMENT EXPENSE represents rental and maintenance expenses, furniture repairs, interest on mortgages on bank premises, real estate taxes and all other equipment or occupancy expenses.
It includes but is not restricted to:
- Other property and equipment expense
- Property rental (U.K.)
- Hire equipment (U.K.)

It excludes:
- Depreciation expense

**Equity**

See COMMON EQUITY

**Equity Per Share**

See BOOK VALUE PER SHARE

**Equity - GAAP – 1 Yr Annual Growth**

*Growth Rate, Annual Item; Field 08589*

*All Industries:*

\[(\text{Current Year's Common Equity-GAAP} / \text{Last Year's Common Equity-GAAP} - 1) \times 100\]

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1995.

**Equity - GAAP – 3 Yr Annual Growth**

*Growth Rate, Annual Item; Field 08590*

*All Industries:*

\[((\text{Current Year's Common Equity-GAAP} / \text{Common Equity-GAAP four years ago, reduced to a compound annual rate}) - 1) \times 100\]

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1997.

**Equity - GAAP – 5 Yr Annual Growth**

*Growth Rate, Annual Item; Field 08591*

*All Industries:*

\[((\text{Current Year's Common Equity-GAAP} / \text{Common Equity-GAAP six years ago, reduced to a compound annual rate}) - 1) \times 100\]

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and will not be available until 1999.

**Equity - 1 Yr Annual Growth**

*Growth Rate, Annual Item; Field 08616*

*All Industries:*

\[(\text{Current Year's Common Shareholders' Equity} / \text{Last Year's Common Equity} - 1) \times 100\]

*Insurance Companies:*
- If Common Equity is not available, Policyholders Equity is substituted

This calculation uses restated data for last year’s values where available.
Exceptions:

Finland (95 and prior years) and Norway (93 and prior years):
   All Industries:
   
   \[ \frac{(\text{Current Year's Common Equity} + \text{Current Year's Non-Equity Reserves})}{(\text{Last Year's Common Equity} + \text{Last Year's Non-Equity Reserves})} - 1 \] * 100

Sweden (88 and prior years):
   All Industries:
   
   \[ \frac{(\text{Current Year's Common Equity} + \text{Current Year's Non-Equity Reserves} \times 0.5)}{(\text{Last Year's Common Equity} + \text{Last Year's Non-Equity Reserves} \times 0.5)} - 1 \] * 100

Sweden (89)
   All Industries:
   
   \[ \frac{(\text{Current Year's Common Equity} + \text{Current Year's Non-Equity Reserves} \times 0.7)}{(\text{Last Year's Common Equity} + \text{Last Year's Non-Equity Reserves} \times 0.5)} - 1 \] * 100

Sweden (90-92)
   All Industries:
   
   \[ \frac{(\text{Current Year's Common Equity} + \text{Current Year's Non-Equity Reserves} \times 0.7)}{(\text{Last Year's Common Equity} + \text{Last Year's Non-Equity Reserves} \times 0.7)} - 1 \] * 100

Sweden (93)
   All Industries:
   
   \[ \frac{(\text{Current Year's Common Equity} + \text{Current Year's Non-Equity Reserves})}{(\text{Last Year's Common Equity} + \text{Last Year's Non-Equity Reserves} \times 0.7)} - 1 \] * 100

Sweden (94 and subsequent years):
   All Industries:
   
   \[ \frac{(\text{Current Year's Common Equity}}{(\text{Last Year's Common Equity}} - 1 \] * 100

**Equity - 3 Yr Annual Growth**

*Growth Rate, Annual Item; Field 08618*

All Industries:

\[ \frac{(\text{Current Year's Common Equity}}{(\text{Common Equity four years ago, reduced to a compound annual rate}} - 1 \] * 100

This item is only available for ADRs and is generally not available prior to 1994.

**Equity - 5 Yr Annual Growth**

*Growth Rate, Annual Item; Field 08620*

All Industries:

\[ \frac{(\text{Current Year's Common Equity}}{(\text{Common Equity six years ago, reduced to a compound annual rate}} - 1 \] * 100

Insurance Companies:
If Common Equity is not available, Policyholders Equity is substituted.

Exceptions:

Finland (95 and prior years) and Norway (93 and prior years):
   All Industries:
   
   \[ \frac{(\text{Current Year's Common Equity + Non-Equity Reserves})}{(\text{Common Equity + Non-Equity Reserves six years ago, reduced to a compound annual rate}} - 1 \] * 100
Sweden (88 and prior years):
   All Industries:
   \[ \frac{\text{Current Year's Common Equity} + \text{Non-Equity Reserves} * .5}{\text{Current Year's Common Equity} + \text{Non-Equity Reserves} * .5 \text{ six years ago}} \times 100 \]

Sweden (89 to 92)
   All Industries:
   \[ \frac{\text{Current Year's Common Equity} + \text{Non-Equity Reserves} * .7}{\text{Current Year's Common Equity} + \text{Non-Equity Reserves} * .5 \text{ six years ago}} \times 100 \]

Sweden (93 to 97)
   All Industries:
   \[ \frac{\text{Current Year's Common Equity} + \text{Non-Equity Reserves} * .7}{\text{Current Year's Common Equity} + \text{Non-Equity Reserves} * .7 \text{ six years ago}} \times 100 \]

Sweden (98 and subsequent years)
   All Industries:
   \[ \frac{\text{Current Year's Common Equity}}{\text{Current Year's Common Equity six years ago}} \times 100 \]

**Equity % Total Capital**

*Leverage Ratio, Annual Item; Field 08201*

   All Industries:
   \[ \frac{\text{Common Equity}}{\text{Total Capital}} \times 100 \]
   Insurance Companies:
   If Common Equity is not available, Policyholders Equity is substituted

Exceptions:
   Finland (95 and prior years) and Norway (93 and prior years):
   All Industries:
   \[ \frac{\text{Non-Equity Reserves} + \text{Common Equity}}{\text{Total Capital}} \times 100 \]

Sweden (88 and prior years):
   All Industries:
   \[ \frac{\text{Non-Equity Reserves} * .5 + \text{Common Equity}}{\text{Total Capital} * 100} \]

Sweden (89 to 93): subsequent years):
   All Industries:
   \[ \frac{\text{Non-Equity Reserves} * .7 + \text{Common Equity}}{\text{Total Capital} * 100} \]

Sweden (94 and subsequent years):
   All Industries:
   \[ \frac{\text{Common Equity}}{\text{Total Capital} * 100} \]

**Equity % Total Capital - 5 Yr Avg**

*Leverage Ratio, Annual Item; Field 08205*

   All Industries:
   Arithmetic average of the last five years of Equity % Total Capital
**Equity % Total Deposits**

*Leverage Ratio, Annual Item; Field 15007*

**Banks:**
- Common Equity / Deposits-Total * 100

**Exceptions:**
- Finland (95 and prior years) and Norway (93 and prior years):
-   (Common Equity + Non-Equity Reserves) / Deposits-Total * 100
- Sweden (88 and prior years):
-   (Common Equity + Non-Equity Reserves * .5) / Deposits-Total * 100
- Sweden (89 to 93):
-   (Common Equity + Non-Equity Reserves * .7) / Deposits-Total * 100
- Sweden (94 and subsequent years):
-   Common Equity / Deposits-Total * 100

**Equity % Total Deposits - 5 Yr Avg**

*Leverage Ratio, Annual Item; Field 15010*

**Banks:**
- Arithmetic average of the last five years Equity % Deposits-Total

**Equity In Earnings**

*Income Data, Annual Item; Field 01503*

**All Industries:**
- EQUITY IN EARNINGS represent that portion of the earnings or losses of a subsidiary whose financial accounts are not consolidated with the controlling company’s assets.

**Footnotes:**
- A. Equity in earnings is pre-tax and included in pre-tax income

**Equity in Earnings**

*Supplementary (Cash Flow) Data, Annual and U.S. Interim Item; Field 04056*

**All Industries:**
- EQUITY IN EARNINGS represent the non cash adjustment to income for share of profit/loss of associated companies and other equity accounted companies such as unconsolidated subsidiaries, affiliated companies and joint ventures. This data is a component of Total Other Cash Flow (field 04151).

This item is available in the annual original and annual restated time series for detailed companies, full update. For U.S. companies, it is also available in the interim original and interim restated time series.

**Equity In Untaxed Reserves**

*Shareholders’ Equity Data, Annual Item; Field 03490*

**All Industries:**
- EQUITY IN UNTAXED RESERVES represents the portion of the reserve that is allocated to equity. It is only applicable to Finnish, Norwegian and Swedish consolidated results for comparison purposes with other countries.

Data for this field is generally not available prior to 1990.
**Equity Securities & Real Estate % Capital**  
*Other Ratio, Annual Item; Field 15109*  
Insurance, Other Financial Companies:  
\[(\text{Total Equity Securities Investment} + \text{Real Estate Assets}) / \text{Total Capital} \times 100\]

**Equity Securities & Real Estate % Capital - 5 Yr Avg**  
*Other Ratio, Annual Item; Field 15112*  
Insurance, Other Financial Companies:  
Arithmetic average of the last five years of Equity Securities and Real Estate % Capital

**Equity Securities & Real Estate % Invested Assets**  
*Other Ratio, Annual Item; Field 15103*  
Insurance, Other Financial Companies:  
\[(\text{Total Equity Securities Investment} + \text{Real Estate Assets}) / \text{Investments} - \text{Total} \times 100\]

**Equity Securities & Real Estate % Invested Assets - 5 Yr Avg**  
*Other Ratio, Annual Item; Field 15106*  
Insurance, Other Financial Companies:  
Arithmetic average of the last five years of Equity Securities and Real Estate % Invested Assets

**Equity Securities Investment - Total**  
*Supplementary (Asset) Data, Annual Item; Field 02230*  
Insurance Companies, Other Financial Companies:  
EQUITY SECURITIES INVESTMENT - TOTAL represents the total investment of the company in common and non-redeemable preferred stock.

Footnotes:  
A. Fixed income securities are included  
B. Includes other securities

**ESOP Guarantees**  
*Shareholders' Equity Data, Annual Item; Field 03496*  
All Industries:  
ESOP GUARANTEES represents guarantees made by the company for loans incurred by Employee Stock Option Plans for the purchase of common shares. The company holds the stock as collateral for the loan.

Data for this field is generally not available prior to 1990.

**ESOP Guarantees - Preferred Issued**  
*Liability Data, Annual Item; Field 03449*  
All Industries:  
ESOP GUARANTEES - PREFERRED ISSUED represents a pledge by the company to insure a loan incurred by the employee stock option plan (ESOP) for the purchase of preferred shares. The company holds the stock as collateral for the loan. It is similar to treasury stock in that the preferred equity is reduced by the amount of the ESOP guarantee.

Data for this field is generally not available prior to 1989.
Exchange Rate Used In Translating Balance Sheet

*Supplementary Data, Annual Item; Field 18214*

All Industries:

EXCHANGE RATE USED IN TRANSLATING BALANCE SHEET represents the exchange rate used to convert data from the reported currency to the currency of the country in which the company is domiciled. This data is only available if the financial accounts of the company are not reported in the local currency.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

Exchange Rate Used In Translating Income Statement/Cash Flow

*Supplementary Data, Annual Item; Field 18215*

All Industries:

EXCHANGE RATE USED IN TRANSLATING INCOME STATEMENT/CASH FLOW represents the exchange rate used to convert data from the reported currency to the currency of the country in which the company is domiciled. This data is only available if the financial accounts of the company are not reported in the local currency.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Excise/Windfall Profit Tax

*Supplementary Data, Annual Item; Field 18063*

All Industries:

EXCISE/WINDFALL PROFIT TAX represents taxes that are levied on specific products or services or for a specific purpose. These taxes are usually a percentage of the price and are not considered part of the company’s revenue. It is deducted from sales/revenues if included in the breakdown of expenses.

Data for this field is generally not available prior to 1993.

Footnotes:

A. No standard text

Excludes Extraordinary Credit/Charge Per Share

*Stock Data; Annual Item; Field 18260*

All Industries:

EXCLUDES EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the gain/loss net of taxes resulting from nonrecurring or unusual events that is excluded from the net income of a company.

This item is only populated for the interim time series. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies.

Expense Ratio (%)

*Profitability Ratio, Annual Item; Field 15555*

Insurance Companies:

Underwriting Expense / Total Premiums Written * 100
Expense Ratio (％) - 5 Yr Avg
Profitability Ratio, Annual Item; Field 15558
Insurance Companies:
   Arithmetic average of the last five years of Expense Ratios

Exports
Supplementary (Income) Data, Annual Item; Field 07161
All Industries:
   EXPORTS represents the revenues generated from the shipment of merchandise to another country for sale.
Footnotes:
   A. Parent Company
   B. Includes Excise Taxes
   C. No standard text

External Financing
Supplementary (Cash Flow) Data, Annual Item; Field 04500
All Industries:
   EXTERNAL FINANCING represents company financing from outside sources. It includes the issuance and retirement of stock and debt. This item is calculated from available data.
Footnotes:
   A. May reflect changes due to acquisitions and accounting policies

Extraordinary Items & Gain/Loss Sale Of Assets
Income Data, Annual Item; Field 01601
All Industries:
   EXTRAORDINARY ITEMS & GAIN/LOSS SALE OF ASSETS represent gains and losses resulting from nonrecurring or unusual events.
   There are two types:
      1. Those that occur in the current accounting period
      2. Those that relate to past years' transactions
For Non-U.S. corporations, this item is as reported by the company. Differences in accounting definitions would exist between countries.
   It includes but is not restricted to:
      Discontinued operations when disposal of assets is not stated separately
Footnotes:
   C. Other charges are included
   D. Includes discontinued operations

Extraordinary Charge - Pre-tax
Expense Data, Annual Data; Field 01254
All Industries:
   EXTRAORDINARY CHARGE - PRE-TAX represents any pre-tax extraordinary charge which is infrequent or unusual included in the net income of a company. For non-U.S. companies it is as defined by the company.
Data for this field is generally not available prior to 1989.
   It includes but is not restricted to:
Major casualties such as earthquakes and floods, if rare in the area
Expropriation of assets by foreign governments
Effects of a prohibition under a newly enacted law or regulation
Prior effects of an accounting change
Reorganization (Wsc field 18227)
Exceptional Items (United Kingdom)
Write-down or write-off of inventories or other write-downs that are normally a part of operations if they exceed 25% of earnings
Special items (Japan)

It excludes:
Write-down or write-off of receivables, inventories or tangible assets if less than 25% of earnings
Effects of labor strikes
Shortages of raw materials
Changes in estimates of accumulated depreciation, accrued expenses and profit or loss on long term construction contracts

Footnotes:
A. Net of income taxes
B. Net of extraordinary income

**Extraordinary Credit - Pre-tax**

*Income Data, Annual Data; Field 01253*

All Industries:

EXTRAORDINARY CREDIT - PRE-TAX represents any pre-tax extraordinary credit which is infrequent or unusual included in the net income of a company. For non-U.S. companies it is as defined by the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Major casualties such as earthquakes and floods, if rare in the area
Expropriation of assets by foreign governments
Effects of a prohibition under a newly enacted law or regulation
Prior effects of an accounting change
Reorganization
Exceptional Items (United Kingdom)
Write-down or write-off of inventories or other write-downs that are normally a part of operations if they exceed 25% of earnings
Special items (Japan)

It excludes:

Effects of labor strikes
Shortages of raw materials
Changes in estimates of accumulated depreciation, accrued expenses and profit or loss on long term construction contracts

Footnotes:
A. Net of income taxes
B. Net of extraordinary charge
Extraordinary Credit/Charge Per Share

Stock Data, Annual Item; Field 05226

All Industries:

EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the gain/loss resulting from nonrecurring or unusual events.

This item is shown per 1,000 shares for Brazilian companies.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text
C. Other charges are included
D. Includes discontinued operations.

Extraordinary Items

Cash Flow Data, Annual Item; Field 04225

All Industries:

EXTRAORDINARY ITEMS represent gains and losses resulting from nonrecurring unusual events. There are two types:

1. Those that occur in the current accounting period
2. Those that relate to past years' transactions

For Non-U.S. corporations, this item is as reported by the company. Differences in accounting definitions would exist between countries.
Fax Number

*Descriptive Data, Current Item; Field 06033*

All Industries:

FAX NUMBER represents the number used by the company to electronically transmit written information via a facsimile machine.

Federal Agency Securities

*Asset Data, Annual Item; Field 02206*

Banks:

FEDERAL AGENCY SECURITIES represent the purchase of securities that would create an indirect loan to the government through its federal agencies. These securities are not general obligations of the Treasury. They are, however, sponsored by the government and therefore are looked upon as safe investments.

It includes but is not restricted to:

- Federal securities available for sale (field 18088)

It excludes:

- U.S. agency mortgage-backed securities

Footnotes:

A. Included in U.S. Treasury Securities

Federal Agency Securities Available For Sale

*Supplementary (Asset) Data, Annual Item; Field 18088*

Banks:

FEDERAL AGENCY SECURITIES AVAILABLE FOR SALE represent the amount of federal agency securities that cannot be classified as either investment securities or trading account securities.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

It excludes:

- U.S. Agency mortgage backed securities available for sale

Footnotes:

A. Included in U.S. treasury securities available for sale

Federal Funds

*Asset Data, Annual Item; Field 02210*

Banks:

FEDERAL FUNDS represent short term loans from the Federal Reserve Bank made to the bank from their excess balances. For 1989 and prior years it includes securities purchased under resale agreements.

Footnotes:

A. Includes securities purchased under resale agreements
Federal Funds (Liability)
Supplementary (Liability) Data, Annual Item; Field 03055

Banks:

FEDERAL FUNDS represent funds bought by the bank from the excess reserve funds of other banks that are maintained in the Federal Reserve Bank. These funds are purchased by the bank when their reserves temporarily go below their reserve requirements.

Footnotes:
A. Includes securities sold under repurchase agreements

Finance Receivables
Supplementary (Asset) Data, Annual Item; Field 02048

Other Financial Companies:

FINANCE RECEIVABLES represent the amounts due to the company as a result of its financial operations. It is shown net of unearned finance charges and allowances for credit losses.

It includes but is not restricted to:
- Loans - secured/unsecured
- Sales finance contracts
- Notes receivable
- Receivables from trusts
- Accrued rents
- Due from factor
- Due from finance subsidiary
- Unbilled lease revenue
- Accrued interest
- Current portion of net investment in sales-type leases
- Deferred billings to contracts.

Finished Goods
Asset Data, Annual Item; Field 02099

All Industries:

FINISHED GOODS represent the inventory of goods which are ready for sale.

Data for this field is generally not available prior to 1989.

Footnotes:
A. Includes work in progress

Fiscal Year End Period

See DATE OF FISCAL PERIOD END

Fiscal Year End Exchange Rate (U.S. $)
Supplementary Data, Annual Item; Field 06102

All Industries:

FISCAL YEAR END EXCHANGE RATE (U.S. $) represents the fiscal year end exchange rate used to convert balance sheet items into U.S. dollars.

This item is only available for ADRs.
Fiscal Year 12 Month Average Exchange Rate (U.S. $)

*Supplementary Data, Annual Item; Field 06101*

All Industries:

FISCAL YEAR 12 MONTH AVERAGE EXCHANGE RATE (U.S. $) represents the 12 month average exchange rate used to convert income statement and cash flow items into U.S. dollars.

This item is only available for ADRs.

Fixed Assets % Common Equity

*Leverage Ratio, Annual Item; Field 08266*

All Industries:

Property, Plant & Equipment-Net / Common Equity * 100

Insurance Companies:

If Common Equity is not available, Policyholders Equity is substituted

Exceptions:

Finland (95 and prior years) and Norway (93 and prior years):

All Industries:

Property, Plant & Equipment-Net / (Non-Equity Reserves + Common Equity) * 100

Sweden (88 and prior years):

All Industries:

Property, Plant & Equipment-Net / (Non-Equity Reserves * .5 + Common Equity) * 100

Sweden (89 to 93):

All Industries:

Property, Plant & Equipment-Net / (Non-Equity Reserves * .7 + Common Equity) * 100

Sweden (94 and subsequent years):

All Industries:

Property, Plant & Equipment-Net / Common Equity * 100

Fixed Assets % Common Equity - 5 Yr Avg

*Leverage Ratio, Annual Item; Field 08270*

All Industries:

Arithmetic average of the last five years of Fixed Assets % Common Equity

Fixed Charge Coverage Ratio

*Leverage Ratio, Annual Item; Field 08251*

Industrials, Other Financial Companies:

Earnings before Interest and Taxes / (Interest Expense on Debt + (Preferred Dividends (Cash) / (1 - Tax Rate / 100)))

If the Tax rate is negative or not available or if preferred dividends are 0:

Earnings before Interest and Taxes / (Interest Expense on Debt + Preferred Dividends (Cash))

Exceptions:

U.S. Companies:

Standard Tax Rate Used in Calculations:

86 and prior years: 46%

87 to 94: 34%
95 and subsequent years: 35%

**Fixed Charge Coverage Ratio - 5 Yr Avg**  
*Leverage Ratio, Annual Item; Field 08255*  
Industrials, Other Financial Companies:  
Arithmetic average of the last five years of Fixed Charge Coverage Ratios

**Fixed Income Securities Investment - Total**  
*Asset Data, Annual Item; Field 02215*  
Insurance Companies:  
FIXED INCOME SECURITIES INVESTMENT - TOTAL represents the total investment of the insurance company in fixed income securities such as bonds and redeemable preferred stocks.

Footnotes:  
A. Loans are included  
B. Equity securities are included  
C. Loans and equity securities are included

**Foreign Asset Turnover**  
*Asset Utilization Ratio, Annual Item; Field 08706*  
All Industries:  
Foreign Assets / Foreign Sales

**Foreign Asset Turnover - 5 Yr Avg**  
*Asset Utilization Ratio, Annual Item; Field 08710*  
All Industries:  
Arithmetic average of the last five years of Foreign Asset Turnover

**Foreign Assets Growth - 1 Yr Annual Growth**  
*Growth Rate, Annual Item; Field 08716*  
All Industries:  
((International Assets / Last Year's International Assets - 1) * 100  
This calculation uses restated data for last years values where available

**Foreign Assets Growth - 5 Yr Annual Growth**  
*Growth Rate, Annual Item; Field 08720*  
All Industries:  
((International Assets / International Assets 6 years ago, reduced to a compound annual rate) -1) * 100

**Foreign Assets % Total Assets**  
*Leverage Ratio, Annual Item; Field 08736*  
All Industries:  
International Assets / Total Assets * 100  
Banks:  
International Assets / (Total Assets - Customer Liabilities on Acceptances) * 100  
Customer Liabilities on Acceptances only subtracted when included in Total Assets
Other Financial Companies:
International Assets / (Total Assets - Custody Securities) * 100

**Foreign Assets % Total Assets - 5 Yr Avg**
*Leverage Ratio, Annual Item; Field 08740*
All Industries:
Arithmetic average of the last five years of Foreign Assets % Total Assets

**Foreign Currency Translation Gain/Loss**
*Supplementary (Income) Data, Annual Item; Field 01351*
All Industries:
FOREIGN EXCHANGE TRANSLATION GAIN/LOSS represents gains or losses from holding foreign monetary items during a period of fluctuating exchange rates used in determination of net income. For U.S. corporations, this is usually reported after taxes.

Footnotes:
A. Includes other financial charges
B. Before taxes for U.S. Corporations
C. Includes realized gains/losses

**Foreign Exchange Income**
*Income Data, Annual Item; Field 01018*
Banks, Other Financial Companies:
FOREIGN EXCHANGE INCOME represents income received from foreign currency transactions.
It includes but is not restricted to:
Foreign currency translation gains or losses, if not reported separately
Foreign exchange trading income

Footnotes:
A. Some other financial charges are included
B. Includes foreign currency translation gain/loss

**Foreign Exchange Transactions**
*Supplementary (Income) Data, Annual Item; Field 01352*
All Industries:
FOREIGN EXCHANGE TRANSACTIONS represents realized foreign currency gains and losses.
Transaction gains or losses happen when the exchange rate changes between the date of purchase and the date of sale.

Data for this field is generally not available prior to 1992.
It includes but is not restricted to:
Currency trading gain/loss

Footnotes:
A. No standard text
B. May include foreign currency translation
Foreign Income Growth - 1 Yr Annual Growth
*Growth Rate, Annual Item; Field 08726*

All Industries:

\[ \frac{\text{International Operating Income or Net Income}}{\text{Last Year's International Operating Income or Net Income}} - 1 \times 100 \]

This calculation uses restated data for last years values where available.

Foreign Income Growth - 5 Yr Annual Growth
*Growth Rate, Annual Item; Field 08730*

All Industries:

\[ \frac{\text{International Operating Income or Net Income}}{\text{International Operating Income or Net Income 6 years ago, reduced to a compound annual rate}} - 1 \times 100 \]

Foreign Income Margin
*Profitability Ratio, Annual Item; Field 08701*

All Industries:

\[ \frac{\text{International Operating Income}}{\text{International Sales}} \times 100 \]

Foreign Income Margin - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 08705*

All Industries:

Arithmetic average of the last five years of Foreign Income Margin

Foreign Income % Total Income
*Profitability Ratio, Annual Item; Field 08741*

All Industries:

\[ \frac{\text{International Operating Income}}{\text{Operating Income}} \times 100 \]

Foreign Income % Total Income - 5 Yr Avg
*Profitability Ratio, Annual Item; Field 08745*

All Industries:

Arithmetic average of the last five years of Foreign Income % Total Income

Foreign Loans
*Asset Data, Annual Item; Field 02268*

Banks:

FOREIGN LOANS represent loans made to foreign customers.

Foreign Office Deposits
*Liability Data, Annual Item; Field 03017*

Banks:

FOREIGN OFFICE DEPOSITS represent deposits in foreign offices of the bank.

It includes but is not restricted to:

- Deposits of nonresidents
**Foreign Office Deposits % Total Deposits**

*Other Ratio, Annual Item; Field 15573*

- **Banks:**
  
  Foreign Deposits / Deposits-Total * 100

**Foreign Office Deposits % Total Deposits - 5 Yr Avg**

*Other Ratio, Annual Item; Field 15577*

- **Banks:**
  
  Arithmetic average of the last five years of Foreign Office Deposits % Total Deposits

**Foreign Return On Assets**

*Profitability Ratio, Annual Item; Field 08711*

- **All Industries:**
  
  International Operating Income / International Assets * 100

**Foreign Return On Assets - 5 Yr Avg**

*Profitability Ratio, Annual Item; Field 08715*

- **All Industries:**
  
  Arithmetic average of the last five years of Foreign Return on Assets

**Foreign Sales Growth - 1 Yr Annual Growth**

*Growth Rate, Annual Item; Field 08721*

- **All Industries:**
  
  \((\text{International Sales} / \text{Last Year's International Sales} - 1) * 100\)

  This calculation uses restated data for last years values where available

**Foreign Sales Growth - 5 Yr Annual Growth**

*Growth Rate, Annual Item; Field 08725*

- **All Industries:**
  
  \((\text{International Sales} / \text{International Sales 6 years ago, reduced to a compound annual rate}) -1) * 100\)

**Foreign Sales % Total Sales**

*Profitability Ratio, Annual Item; Field 08731*

- **All Industries:**
  
  International Sales / Net Sales or Revenues * 100

**Foreign Sales % Total Sales - 5 Yr Avg**

*Profitability Ratio, Annual Item; Field 08735*

- **All Industries:**
  
  Arithmetic average of the last five years of Foreign Sales % Total Sales
Format Code - Cash Flow
Supplementary (Cash Flow) Data, Annual Item; Field 18216
All Industries:

FORMAT CODE - CASH FLOW represents the method used by the company for reporting its Cash Flow Statement.

<table>
<thead>
<tr>
<th>Code</th>
<th>Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
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</tr>
<tr>
<td>02</td>
<td>Sources &amp; Uses</td>
</tr>
<tr>
<td>03</td>
<td>Limited</td>
</tr>
</tbody>
</table>

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Free Cash Flow Per Share
Stock Data, Annual Item; Field 05507
All Industries:

FREE CASH FLOW PER SHARE represents the cash earnings per share, net of capital expenditures and total dividends paid of the company. The numerator used in this calculation is Funds from Operations (field 04201) - Capital Expenditures (field 04601) - Cash Dividends Paid (field 04551).

This item is shown per 1,000 shares for Brazilian companies.

Free Reserves
See UNAPPROPRIATED (FREE) RESERVES

Full/Limited Coverage Indicator
Supplementary Data, Annual Item; Field 07033
All Industries:

FULL/LIMITED COVERAGE INDICATOR indicates whether or not a full set or a limited set of company data is available for a specific year. An “F” in this fields indicates that a full set is available, an “L” indicates that a limited set is available.

Fully Diluted Average Shares
See COMMON SHARES USED TO CALCULATE FULLY DILUTED EARNINGS PER SHARE.

Fully Diluted Earnings Per Share
Stock Data, Annual Item; Field 05290
All Industries:

FULLY DILUTED EARNINGS PER SHARE represents the net income per share assuming the conversion of all convertible securities including convertible preferred stock and convertible debentures and the exercise of all outstanding stock options and warrants. It represents earnings for the 12 months ended the last calendar quarter for U.S. companies and the fiscal year for non-U.S. companies.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies and is shown per 1,000 shares for Brazilian companies.

Footnotes:
AA. Earnings per share after full tax
B. Includes or excludes extraordinary charge or credit
D. No standard text
F. Period includes strike
G. Includes the effects of a change in accounting policies or tax laws

Issue 6
M. Calculation based on year end outstanding shares
0. No standard text
Q. Based on fully diluted shares
S. No standard text
V. No standard text
W. No standard text
X. Estimated based on standard tax basis
Y. Based on combined multiple shares
Z. Earnings per share estimated using net income after preferred dividends divided by year end shares or latest shares available

**Fully Diluted Earnings Per Share - First, Second, Third and Fourth Quarter**

*Stock Data, Annual Item; Fields 05291, 05292, 05293, 05294, respectively*

All Industries-

FULLY DILUTED EARNINGS PER SHARE represents the net income per share assuming the conversion of all convertible securities including convertible preferred stock and convertible debentures and the exercise of all outstanding stock options and warrants reported by the company in each of the respective interim periods.

Interim periods are determined on a calendar basis for U.S. companies and on a fiscal basis for non-U.S. companies.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies and is shown per 1,000 shares for Brazilian companies.

**Footnotes:**

A. Estimate based on net profit before minority interest divided by latest shares available
AA. Earnings per share after full tax
B. Includes or Excludes extraordinary charge or credit
C. Estimate based on pre-tax profit before minority interest adjusted for standard tax rate divided by latest shares available
D. No standard text
F. Period includes strike
G. Includes the effects of a change in accounting policies or tax laws
O. No standard text
S. No standard text
T. Based on profits after transfer to reserves
V. No standard text
W. No standard text

**Funds From/For Other Operating Activities**

*Cash Flow Data, Annual Item; Field 04831*

All Industries:

FUNDS FROM/FOR OTHER OPERATING ACTIVITIES represent the net change in working capital apart from the increase/decrease in short term borrowings and increase/decrease in cash & equivalents.

Data for this item is generally not available prior to 1989.

**Footnotes:**

A. Funds provided from other current assets or other current liabilities are included in other sources or uses
B. Includes increase/decrease in short term borrowings
Funds From Operations
Cash Flow Data, Annual Item; Field 04201

All Industries:

FUNDS FROM OPERATIONS represents the sum of net income and all non-cash charges or credits. It is the cash flow of the company.

If a Statement of Changes in Financial Position has not been provided, but the company discloses an aggregate cash flow, this amount has been used. Where cash flow has not been disclosed in any manner, it is estimated based on net profit before preferred dividends plus depreciation, reserves charges, provision for loan losses for banks, and provision for future benefits for insurance companies.

It includes but is not restricted to:
- Depreciation
- Amortization of Intangibles
- Deferred Taxes

It excludes:
- Extraordinary items
- Changes in working capital

Footnotes:
A. Using cash flow figure per financial statements when statement of changes in financial position is not given
B. Defined by company
F. Taken from English Report
G. Includes funds from other operating activities
L. No standard text
Gain On Sale Of Investment

*
*Supplementary (Income) Data, Annual Item; Field 01305*
Other Financial Companies:

GAIN ON SALE OF INVESTMENT represents the profit made on the disposal of securities.

Gain/Loss On Disposal Of Assets

*Supplementary (Income) Data, Annual Item; Field 01306*
All Industries:

GAIN/LOSS ON DISPOSAL OF ASSETS represents the funds earned from the sale of assets.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text
B. Disposal of fixed assets
C. Disposal of investments
D. Disposal of intangible assets
E. Disposal of fixed assets and investments
F. Disposal of fixed assets and intangible assets
G. Disposal of investments and intangible assets
H. Disposal of fixed assets, investments and intangible assets
J. Extraordinary

Gains/Losses On Sale Of Securities - Pre-tax

*Income Data, Annual Item; Field 01270*
Banks, Insurance Companies:

GAINS/LOSSES ON SALE OF SECURITIES - PRE-TAX represent the difference between the amount received from the sale or disposal of an asset and its carrying value. Realized investment loss can also be caused by the write-down of the asset when it has a permanent decline in its value or by moving the investment to short term investments when the market value has dropped below cost.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

- Marketable securities gain/loss
- Gain on government and other bonds sold and redeemed minus loss on government and other bonds sold and redeemed
- Loss on devaluation of bonds
- Profit/Loss on realization of government securities

General Industry Classification

*Descriptive Data, Current Item; Field 06010*

All Industries:

This item represents the company's general industry classification.

It is defined as follows:

- 01 Industrial
- 02 Utility
- 03 Transportation
Geographic Segment Data

Geographic Data, Annual Items; Fields 19600-19695

All Industries:

The following information is given for up to ten geographic segments of a company. For companies that have only domestic operations data is found in Geographic Segment 1 fields. If a company has more than ten geographic segments the remaining segments are included in Geographic Segment 10 fields.

Data for these fields are generally not available prior to 1990.

GEOGRAPHIC SEGMENT 1-10 - DESCRIPTION - Fields 19600, 19610, 19620, 19630, 19640, 19650, 19660, 19670, 19680, 19690, respectively

DESCRIPTION represents the geographic region as reported by the company.

GEOGRAPHIC SEGMENT 1-10 - SALES - Fields 19601, 19611, 19621, 19631, 19641, 19651, 19661, 19671, 19681, 19691, respectively

SALES represents the total revenues from the geographic region updated in the respective description.

Footnotes:

A. Includes non-domestic operations which cannot be separated
B. Includes excise taxes, windfall profit taxes and/or other income
C. No standard text
D. No standard text
F. Includes other income
G. Reflects Market Segment Breakdown
H. Includes share of associate companies
I. May include export sales which cannot be subtracted out
J. Includes discontinued operations
K. Based on premiums only

GEOGRAPHIC SEGMENT 1-10 - ASSETS - Fields 19603, 19613, 19623, 19633, 19643, 19653, 19663, 19673, 19683, 19693, respectively

ASSETS represents the total assets from the geographic region updated in the respective description.

Footnotes:

A. Includes non-domestic operations which cannot be separated
B. Reflects net-operating assets
C. No standard text
D. No standard text
F. Net assets
H. Includes share of associate companies
J. Includes discontinued operations
L. Reflects capital employed

GEOGRAPHIC SEGMENT 1-10 - OPERATING INCOME - Fields 19602, 19612, 19622, 19632, 19642, 19652, 19662, 19672, 19682, 19692, respectively

OPERATING INCOME represents the operating income generated from the geographic region updated in the respective description.

Footnotes:

A. Includes non-domestic operations which cannot be separated
B. Reflects pre-tax income
C. No standard text
D. No standard text
H. Includes share of associate companies
J. Includes discontinued operations
K. As reported
N. Net income before interest and tax

GEOGRAPHIC SEGMENT 1-10 - CAPITAL EXPENDITURES - Fields 19604, 19614, 19624, 19634, 19644,
19654, 19664, 19674, 19684, 19694, respectively

CAPITAL EXPENDITURES represents the capital expenditures resulting from the geographic region
updated in the respective description.

Footnotes:
A. Includes non-domestic operations which cannot be separated
C. No standard text
D. No standard text
H. Includes share of associate companies
J. Includes discontinued operations

GEOGRAPHIC SEGMENT 1-10 - DEPRECIATION - Fields 19605, 19615, 19625, 19635, 19645, 19655, 19665,
19675, 19685, 19695, respectively

DEPRECIATION represents the depreciation expense resulting from the geographic segment updated in
the respective description.

Footnotes:
A. Includes non-domestic operations that cannot be separated
C. No standard text
D. No standard text
H. Includes share of associate companies
J. Includes discontinued operations

Goodwill - Accumulated Amortization

Supplementary (Asset) Data; Annual Item; Field 02503

All Industries:

GOODWILL – ACCUMULATED AMORTIZATION represents the accumulated amortization of the
difference between the cost of an acquired entity and the aggregate value of its identifiable assets

This item is available in the annual original and annual restated time series for detailed companies, full update.

Goodwill - Gross

Supplementary (Asset) Data; Annual Item; Field 02502

All Industries:

GOODWILL - GROSS represents the gross value of the difference between the cost of an acquired entity
and the aggregate value of its identifiable assets

This item is available in the annual original and annual restated time series for detailed companies, full update.

Goodwill – GAAP

Supplementary (Asset) Data, Annual Item; Field 06693

All Industries:

GOODWILL – GAAP represents the goodwill of a non-U.S. company adjusted to conform to U.S.
Generally Accepted Accounting Principles. See definition for GOODWILL/COST IN EXCESS OF
ASSETS PURCHASED for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only
available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.
Goodwill Written Off
Supplementary (Liability) Data, Annual Item; Field 03491
All Industries:
GOODWILL WRITTEN OFF represents goodwill written off directly to the reserve account in the equity of a company.
Data for this field is generally not available prior to 1989.
It includes but is not restricted to:
Current year's negative goodwill
Goodwill written back
Footnotes:
A. No standard text
B. Includes negative goodwill

Goodwill/Cost In Excess Of Assets Purchased, Net
Supplementary (Asset) Data, Annual Item; Field 18280
All Industries:
GOODWILL/COST IN EXCESS OF ASSETS PURCHASED represents the excess cost over the fair market value of the net assets purchased. It is included in other intangible assets.
Data for this field is generally not available prior to 1992.
Footnotes:
A. No standard text

Gross Income
Income Data, Annual Item; Field 01100
Industrials, Other Financial Companies:
Gross Income represents the difference between sales or revenues and cost of goods sold and depreciation/depletion, and amortization

Gross Profit Margin
Profitability Ratio, Annual Item; Field 08306
Industrials, Other Financial Companies:
Gross Income / Net Sales or Revenues * 100

Gross Profit Margin - 5 Yr Avg
Profitability Ratio, Annual Item; Field 08310
Industrials, Other Financial Companies:
Arithmetic average of the last five years of Gross Margin
Headline Earnings Per Share

*Stock Data, Annual Item; Field 05725*

All Industries:

Headline earnings per share (HEP) represent the reported earnings per share based on the trading profits and losses for the year. These earnings conform to the standards set by the Institute of United Kingdom Society of Investment Professionals (UKSIP) to create an unambiguous earnings figure for users, the press and statistical companies.

This item is generally only available for UK type reporting companies and is generally not available prior to 1994.

Healthcare Data – Actual Return On Plan Assets

*Supplementary Data, Annual Item; Field 18842*

All Industries:

Healthcare data – actual return on plan assets represents the difference in the fair value of fund assets at the beginning and the end of the period adjusted for contributions made to the fund and benefits payments made by the fund during the period.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Healthcare Data – Accumulated Benefit Obligation

*Supplementary Data, Annual Item; Field 18834*

All Industries:

Healthcare data – accumulated benefit obligation represents an approximate measure of the liability of a plan in the event of a termination at the date the calculation is performed.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Healthcare Data – Amortization Of Prior Service Costs

*Supplementary Data, Annual Item; Field 18838*

All Industries:

Healthcare data – amortization of prior service costs represents costs related to employee service in years preceding the adoption or amendment of a pension plan; these are referred to as prior service costs. These costs are amortized over future expected service periods of the employees.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Healthcare Data – Discount Rate

*Supplementary Data, Annual Item; Field 18832*

All Industries:

Healthcare data – discount rate represents the annual rate at which the projected future liabilities are discounted back to the present date.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.
Healthcare Data – Expected Long-Term Return Rate On Pension Assets
*Supplementary Data, Annual Item; Field 18831*

All Industries:

**HEALTHCARE DATA – EXPECTED LONG-TERM RETURN RATE ON PENSION ASSETS** represents an estimate of the rate of return to be earned over the period until all benefits under the plan have been paid.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.

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Healthcare Data – Expected Return On Plan Assets For The Period
*Supplementary Data, Annual Item; Field 18843*

All Industries:

**HEALTHCARE DATA – EXPECTED RETURN ON PLAN ASSETS FOR THE PERIOD** represents the expected return on the pension plan investments plus the change in the carrying value of the plan assets used in operations.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.

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Healthcare Data – Fair Value Of Plan Assets
*Supplementary Data, Annual Item; Field 18833*

All Industries:

**HEALTHCARE DATA – FAIR VALUE OF PLAN ASSETS** represents the value of the investments in the pension plan at a particular point in time.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.

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Healthcare Data – Gains (Losses) From Settlements
*Supplementary Data, Annual Item; Field 18840*

All Industries:

**HEALTHCARE DATA – GAINS (LOSSES) FROM SETTLEMENTS** represents an irrevocable transaction that relieves the employer (or the plan) of primary responsibility for a defined benefit pension obligation.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.

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Healthcare Data – Interest Cost
*Supplementary Data, Annual Item; Field 18839*

All Industries:

**HEALTHCARE DATA – INTEREST COST** represents annual interest costs, which reflect the financing costs in a pension plan. Interest expense accrues each year on the projected benefit obligation based on a selected interest rate.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.
Healthcare Data – Net Periodic Pension (Income)/Expense
Supplementary Data, Annual Item; Field 18836
All Industries:

HEALTHCARE DATA – NET PERIODIC PENSION (INCOME)/EXPENSE represents the amount recognized in an employer’s financial statements as the cost of a pension plan for a period.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Healthcare Data – Other Net Periodic Pension (Income)/Expense
Supplementary Data, Annual Item; Field 18841
All Industries:

HEALTHCARE DATA – OTHER NET PERIODIC PENSION (INCOME)/EXPENSE represents a component of Net Periodic Pension (Income)/Expense.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Healthcare Data – Pension Service Costs
Supplementary Data, Annual Item; Field 18837
All Industries:

HEALTHCARE DATA – PENSION SERVICE COSTS represents the expense caused by the increase in pension benefits payable (the projected benefit obligation) to employees due to services rendered during the current year. (Present value of new benefits earned by employees during the year). For example, when an employee is covered by a defined-benefit pension plan, the annual Service Cost is the increase in the present value of the future pension obligations due to an added year of service and salary.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Healthcare Data – Projected Benefit Obligation (PBO)
Supplementary Data, Annual Item; Field 18835
All Industries:

HEALTHCARE DATA – PROJECTED BENEFIT OBLIGATION represents a measure of a pension plan’s liability at the calculation date assuming that the plan is ongoing and will not terminate in the foreseeable future.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Healthcare Data – Unfunded Healthcare Defined Benefits
Supplementary Data, Annual Item; Field 18830
All Industries:

HEALTHCARE DATA – UNFUNDED HEALTHCARE DEFINED BENEFITS represents the difference between the accumulated benefit obligation and the fair value of plan assets when the accumulated obligation exceeds the fair value.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.
Healthcare Data – Unrecognized Prior Service Cost

*Supplementary Data, Annual Item; Field 18844*

All Industries:

HEALTHCARE DATA – UNRECOGNIZED PRIOR SERVICE COST represents costs when a pension plan is initially adopted or amended to provide increased benefits, employees are granted additional benefits for services performed in years prior to the plan’s adoption or amendment.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Healthcare - Net Healthcare Liability/(Asset) – Balance Sheet

*Supplementary (Pension) Data, Annual Item; Field 18847*

All Industries:

HEALTHCARE - NET HEALTHCARE LIABILITY/(ASSET) – BALANCE SHEET represents the amount of the post-retirement liability or asset to be reported on the balance sheet. It is Healthcare Plan-Projected Benefit Obligation (WS 18835) – Healthcare-Fair Value of Plan Assets (WS 18833) - Healthcare Plan-Unrecognized Prior Service Cost (WS 18844) + Healthcare–Unrecognized Actuarial Gains/Losses (18845) – Healthcare-Other Adjustments to Funded Status (WS 18846)

This item is available in the annual original and annual restated time series for detailed non-U.S. companies, full update.

Healthcare - Other Adjustments to Funded Status for Net Pension/Post Retirement Assets/Liabilities

*Supplementary (Pension) Data, Annual Item; Field 18846*

All Industries:

HEALTHCARE - OTHER ADJUSTMENTS TO FUNDED STATUS FOR NET PENISON/POST RETIREMENT ASSETS/LIABILITIES represents any miscellaneous items used in the adjustment to the funded status for net pensions assets/liabilities recognized in the Balance Sheet.

This item is available in the annual original and annual restated time series for detailed Non-U.S. companies, full update.

Healthcare - Unrecognized Net Actuarial Gain/Loss

*Supplementary (Pension) Data, Annual Item; Field 18845*

All Industries:

HEALTHCARE - UNRECOGNIZED NET ACTUARIAL GAIN/LOSS represents a measure of the difference between the actual experience and that expected based upon the actuarial assumptions, between two actuarial valuation dates.

This item is available in the annual original and annual restated time series for detailed companies, full update.
### I/B/E/S Ticker

**Descriptive Data, Current Item; Field 06038**

All Industries:

I/B/E/S TICKER represents the symbol used by I/B/E/S to identify companies for which they track earnings estimates. This item provides a link between the I/B/E/S and Worldscope databases.

### ICB Code

**Descriptive Data, Current Item; Field 07040**

All Industries:

ICB CODE represents an industry code within the Industrial Classification Benchmark (ICB) which was implemented as a result of a merger of the industrial classification of Dow Jones and FTSE. This benchmark allows for the comparison of companies through four hierarchical levels of industry classification. The ICB Code provided is the subsector code, the lowest level in the hierarchical structure.

<table>
<thead>
<tr>
<th>Industry</th>
<th>Supersector</th>
<th>Sector</th>
<th>Subsector</th>
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<tbody>
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<td>Alphabetical List of Field Definitions - I</td>
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<td>9570 Technology Hardware &amp; Equipment 9572 Computer Hardware 9574 Electronic Office Equipment 9576 Semiconductors 9578 Telecommunications Equipment</td>
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</table>
Impairment Of Goodwill

Supplementary (Expense) Data, Historic Item, Annual Time Series; Field 18225

All Industries:

IMPAIRMENT OF GOODWILL represents the loss due to the impairment of goodwill.

This item is populated for the annual, quarterly, semi-annual, trimester, quarterly-cumulative and trimester-cumulative time series.

Data for this field is generally not available prior to 2001.

It includes but is not restricted to:
- All impairment/write-offs or write-downs of goodwill (including any amount described as exceptional/extraordinary)
- Amortization/impairment of goodwill arising on the acquisition of an equity accounted or associated company

It excludes:
- Impairment losses for goodwill arising from the initial application of SFAS 142, and resulting from a transitional impairment test, which are reported as a change in accounting principles.
- Unamortized negative goodwill written off under the provisions of SFAS 142.

Impairment Of Other Intangibles

Supplementary (Expense) Data, Historic Item, Annual Time Series; Field 18226

All Industries:

IMPAIRMENT OF OTHER INTANGIBLES represents the loss due to impairment of intangible assets, other than goodwill.

This item is populated for the annual, quarterly, semi-annual, trimester, quarterly-cumulative and trimester-cumulative time series.

Data for this field is generally not available prior to 2002.

It includes but is not restricted to:
- All impairment/write-offs or write-downs of other intangibles (including any amount described as exceptional/extraordinary)

Impairment Of Property, Plant & Equipment

Supplementary (Expense) Data, Historic Item, Annual Time Series; Field 18274

All Industries:

IMPAIRMENT OF PROPERTY, PLANT & EQUIPMENT represents the loss due to impairment of property, plant and equipment.

This item is populated for the annual, quarterly, semi-annual, trimester, quarterly-cumulative and trimester-cumulative time series.

Data for this field is generally not available prior to 2002.

It includes but is not restricted to:
- All impairment/write-offs or write-downs of property, plant and equipment (including any amount described as exceptional/extraordinary)

Impairment Of Financial Fixed Assets

Supplementary (Expense) Data, Historic Item, Annual Time Series; Field 18275

All Industries:

IMPAIRMENT OF FINANCIAL FIXED ASSETS represents the loss due to impairment/write-downs or write-offs of the company’s financial fixed assets investments.
This item is populated for the annual, quarterly, semi-annual, trimester, quarterly-cumulative and trimester-cumulative time series.

Data for this field is generally not available prior to 2001.

It includes but is not restricted to:

All impairment/write-offs or write-downs of the company’s financial fixed assets investments (including any amount described as exceptional/extraordinary)

**Inactive Date**

*Descriptive Data, Current Item; Field 07015*

All Industries:

INACTIVE DATE represents the day on which a company became privately held, merged, liquidated, or otherwise became inactive.

This item is also available at the security level.

**Inactive Date (Security)**

*Descriptive Data, Current Item; Field 07012*

All Industries:

INACTIVE DATE (SECURITY) represents the date that the share of a company ceases to exist.

Footnotes:

AB. Exchange/Cancellation of shares
AC. Merger of shares, multiple share information no longer provided

**Inactive Date (Security) - Mult Share 1, 2, 3, 4, 5, 6, 7**

*Descriptive Data, Current Items; Fields 20011, 20111, 20211, 20311, 20411, 20511, 20611*

All Industries:

INACTIVE DATE (SECURITY) - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the date that the share of a company ceases to exist.

Footnotes:

AB. Exchange/cancellation shares
AC. Merger of shares, multiple share information. Information no longer provided.

**Includes Extraordinary Credit/Charge Per Share**

*Stock Data, Annual Item; Field 05225*

All Industries:

INCLUDES EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the gain/loss net of taxes resulting from nonrecurring or unusual events.

This data is on a calendar year basis for U.S. corporations and a fiscal year basis for non-U.S. corporations.

Data for this field is generally not available prior to 1993.

**Includes Extraordinary Credit/Charge Per Share**

*Stock Data; Annual Item; Field 18259*

All Industries:

INCLUDES EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the gain/loss net of taxes resulting from nonrecurring or unusual events included in the net income of a company.
This item is only populated for the interim time series. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies.

**Includes Pre-tax Extraordinary Credit/Charge Per Share**  
*Stock Data, Annual Item; Field 05227*  
*All Industries:*  
INCLUDES PRE-TAX EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the pre-tax gain/loss resulting from nonrecurring or unusual events.  
This data is on a calendar year basis for U.S. corporations and a fiscal year basis for non-U.S. corporations.  
Data for this field is generally not available prior to 1993.

**Includes Pre-tax Extraordinary Credit/Charge Per Share**  
*Stock Data; Annual Item; Field 18261*  
*All Industries:*  
INCLUDES PRE-TAX EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the pre-tax gain/loss resulting from nonrecurring or unusual events included in the net income of a company.  
This item is only populated for the interim time series based on the availability of underlying data. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies.

**Income From Continuing Operations**  
*Supplementary (Income) Data, Annual Item; Field 18150*  
*All Industries:*  
INCOME FROM CONTINUING OPERATIONS represents the amount earned by a company before any adjustment for preferred dividends, discontinued operations and extraordinary items. Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.  

Footnotes:  
A. No standard text

**Income Tax Credits**  
*Income Data, Annual Item; Field 18185*  
*All Industries:*  
INCOME TAX CREDITS represent a direct dollar-for-dollar reduction in tax liability. It is not a tax credit as a result of deficit earnings where a company would have no tax liability.  
Data for this field is generally not available prior to 1991.  
It includes but is not restricted to:  
- Tax losses carryforward/carrybackward  
- Royalty tax credits  
- Research and development tax credits

**Income Taxes**  
*Expense Data, Annual Item; Field 01451*  
*All Industries:*  
INCOME TAXES represent all income taxes levied on the income of a company by federal, state and foreign governments.  
It includes but is not restricted to:
Federal income taxes  
State income taxes  
Foreign income taxes  
Charges in lieu of income taxes  
Charges equivalent to investment tax credit  
Income taxes on dividends or earnings of unconsolidated subsidiaries or minority interest, if reported before taxes  
Deferred taxation charges  

It excludes:  
Domestic International Sales Corporation taxes  
Ad Valorem taxes  
Excise taxes  
Windfall profit taxes  
Taxes other than income  
General and services taxes

Footnotes:  
A. Includes other taxes  
B. Not comparable and includes other taxes  
C. Includes only domestic tax  
D. Includes employee profit sharing  
F. Exempt of income taxes  
G. Includes minority interests

**Income Taxes Payable**  
*Liability Data, Annual Item; Field 03063*  
Industrials, Insurance:  

INCOME TAXES PAYABLE represents an accrued tax liability which is due within the normal operating cycle of the company.  

Data for this field is generally not available prior to 1989.  

It excludes:  
Taxes other than income  
Ad Valorem taxes  
Value Added taxes  
General and Services taxes  
Excise taxes  
Windfall profit taxes

Footnotes:  
A. Includes other taxes  
B. Includes employee profit sharing

**Increase/Decrease In Accounts Payable**  
*Cash Flow Data, Annual Item; Field 04827*  
Industrials, Other Financial Companies:  

INCREASE/DECREASE IN ACCOUNTS PAYABLE represents the change in the amount of accounts payable from one year to the next as reported in the cash flow statement.  

Data for this field is generally not available prior to 1992.  

Footnotes:  
A. No standard text
**Increase/Decrease – Cash – GAAP**

*Supplementary (Cash Flow) Data, Annual Item; Field 06970*

All Industries:

INCREASE/DECREASE – CASH – GAAP represents the change in cash and short term investments from one year to the next for non-U.S. companies adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

**Increase/Decrease In Cash and Short Term Investments**

*Cash Flow Data, Annual Item; Field 04851*

All Industries:

INCREASE/DECREASE IN CASH AND SHORT TERM INVESTMENTS represent the change in cash and short term investments from one year to the next. This item is available only when the Statement of Changes in Financial Position is based on cash and short term investments.

**Increase/Decrease In Federal Home Loan Advances**

*Cash Flow Data, Annual Item; Field 04443*

Banks:

INCREASE/DECREASE IN FEDERAL HOME LOAN ADVANCES represents the increase or decrease in federal home loan advances from one year to the next as reported in the cash flow statement.

Data for this field is generally not available prior to 1991.

**Increase/Decrease In Income Tax Payable**

*Cash Flow Data, Annual Item; Field 04828*

Industrials, Other Financial Companies:

INCREASE/DECREASE IN INCOME TAX PAYABLE represents the change in the amount of income taxes payable from one year to the next as reported in the cash flow statement.

Data in this field is generally not available prior to 1992.

Footnotes:

A. No standard text

**Increase/Decrease In Other Accruals**

*Cash Flow Data, Annual Item; Field 04829*

Industrials, Other Financial Companies:

INCREASE/DECREASE IN OTHER ACCRUALS represents the change in the amount of accruals from one year to the next as reported in the cash flow statement.

Data in this field is generally not available prior to 1992.

Footnotes:

A. No standard text
Increase/Decrease In Short Term Borrowings

Cash Flow Data, Annual Item; Field 04821

All Industries:

INCREASE/DECREASE IN SHORT TERM BORROWINGS represent the increase or decrease in short term borrowings from one year to the next as reported in the cash flow statement.

Footnotes:
A. Included in funds from/for other operating activities or long term debt

Increase/Decrease In Working Capital

Supplementary (Cash Flow) Data, Annual Item; Field 04900

All Industries:

INCREASE/DECREASE IN WORKING CAPITAL represents the change in working capital from one year to the next year.

Increase In Deposits

Cash Flow Data, Annual Item; Field 04441

Banks:

INCREASE IN DEPOSITS represents the increase in deposits from one year to the next.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:
- Net changes in deposits if an increase
- Transferred deposits
- Proceeds from the issuance of certificates of deposits
- Proceeds from receipt of public fund deposits

Footnotes:
A. Net of decrease
B. No standard text

Increase In Investments

Cash Flow Data, Annual Item; Field 04760

All Industries:

INCREASE IN INVESTMENTS represents the investments bought during the accounting period of the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:
- Purchase of portfolio investments
- Increase in short term investments
- Increase in marketable securities (if using FASB 95)
- Increase in short term investments when disclosed with investing activities

Footnotes:
A. Increase in investments, net of decrease
B. No standard text
**Increase In Loans**  
*Cash Flow Data, Annual Item; Field 04753*

Banks:

INCREASE IN LOANS represents the increase in loans from one year to the next.

Data for this field is generally not available prior to 1991.

- It includes but is not restricted to:
  - Loans originated or acquired
  - Leases made to customers
  - Purchase of loan portfolios
  - Net increase in customer loans (if an increase)

**Index Information**  
See STOCK INDEX INFORMATION

**Indicated Dividend Rate**  
*Stock Data, Current Item; Field 05190*

All Industries:

INDICATED DIVIDEND RATE represents the last dividend declared times four and includes any extras declared in the last twelve months for U.S. and Canadian companies. This is the dividends expected to be paid by the company during the next twelve months. For non U.S./Canadian companies, it is the last twelve months dividends.

This item is available at the security level and is shown per 1,000 shares for Brazilian companies.

**Indicator – ADR/U.S. Foreign Filer**  
*Descriptive Data, Current Item; Field 11503*

All Industries:

INDICATOR – ADR indicates that the Worldscope Identifier represents an ADR (A) or a Foreign Filer (F).

**Indicator - Currently A Multiple Share Company**  
*Descriptive Data, Current Item; Field 11501*

All Industries:

INDICATOR - CURRENTLY A MULTIPLE SHARE COMPANY indicates which companies currently have more than one type of common/ordinary share. If a company has more than one type of share an "X" would be provided in this field. If a company had more than one type of common/ordinary share in the past and all but one is currently inactive, the data will still be provided in this field.

**Indicator – Data Update**  
*Descriptive Data, Annual & Interim Item; Field 07034*

All Industries:

INDICATOR – DATA UPDATE indicates the status of data provided in the annual and interim time series.

The following indicators are provided:

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Definition</th>
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<tbody>
<tr>
<td>1</td>
<td>Preliminary</td>
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<tr>
<td>2</td>
<td>FAST</td>
</tr>
<tr>
<td>3</td>
<td>Final</td>
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</table>
Preliminary indicates data sourced from News. It may be used for all time series. A Fast indicator may be provided for annual time series data where key data is provided from final documents. See Fast Template on page XX for content. The Final indicator is used for all time series when updates are complete from final sources.

This item is only available at the company level.

**Indicator – Limited Data Set Company**

Supplementary Data, Current Item; Field 11519

All Industries:

INDICATOR – LIMITED DATA SET COMPANY when available indicates that only a limited set of data items is available for the company.

**Indicator – Primary Issue**

Security Data, Current Item; Field 11526

All Industries:

INDICATOR – PRIMARY ISSUE is provided on the security level identifier for the share type selected as the primary issue of the company. The prices and dividends for this share type are shown at the company level. An “X” is provided in this field on the security identifier selected as the primary issue.

**Indicator – Restated Data Exists**

Descriptive Data, Historic Item; Annual & Interim Item; Field 11556

All Industries

Indicator – Restated Data Exists indicates that Restated Time series content is available for a period. This indicator is populated on the original accounts data (content contained in Time Series Frequency codes A, Q, R, S, T, U) for the period restated data has been provided.

If 11556 = 1, restated data exists
If 11556 = 2, restated data exists and is now provided in the quarterly (Q & R) series

Example: If year 2004 Time Series Frequency A001 has a value of 1 in field 11556, then year 2004 Time Series Frequency B001 will contain restated content. If year 2004 S001 has a value of 2 in field 11556, then year 2004 Time Series Frequency C001 and C002 will contain restated accounts. This is the case where a company has switched from semi-annual to quarterly reporting.

**Indicator – Restatement Type**

Descriptive Data, Historic Item; Annual & Interim Item; Field 11557

All Industries

Indicator – Restatement Type indicates if the restated data provided is Restated or Revised. Restated is defined as a change/event that occurred subsequent to the annual period for which the interim or annual restatement is provided. Revised is defined as a change/event which occurred within the annual period in which the interim is a part of. This indicator is provided on the Restated Times Series Frequency codes (B,C,E,F,K,L)

If 11557 = 1, data is restated
If 11557 = 2, data is revised
Example 1: A company switches to a new accounting standard from the first interim period for fiscal year 2005. Field 11557 on the restated annual and interim time series for 2004 is then 1.

Example 2: A company switches to a new accounting standard with the publication of the annual report for fiscal year 2005. Value for field 11557 on the restated interim time series for 2004 is then 2.

Example 3: A company restates its first quarter when releasing second quarter results for 2005. Value for field 11557 on the 2005 restated quarter for 2005 is then 2.

**Indicator – Early Restatement Release**

*Descriptive Data, Historic Item; Annual & Interim Item; Field 11558*

All Industries

Indicator – Early Release indicates if the company has announced restated data early i.e. prior to the publication of comparative data in the next period financial report. Data may be unaudited. The existing accounting standard field (07546) can be used to identify if the restated data is audited. In some cases, only key data may be provided. This indicator was added to support the transition period for IFRS changes.

If 11558 = 1, only a selection of key items have been provided by the company on a restated basis
If 11558 = 2, a company has released a full detail restatement prior to publication of comparative data in the next period financial report

**Indicator – Restatement Reason Code**

*Descriptive Data, Historic Item; Annual & Interim Item; Field 11559*

All Industries

Restatement Reason Code provides standardized coding for identifying the general reason restated accounts have been provided. Only one code is provided. If a company adopted a Change in GAAP followed and also discontinued operations, a code would be given for Change in GAAP followed only.

1 – Where the accounts are restated due to Discontinued Operations, Spin-offs or de-mergers.
2 – Where the accounts are restated due to the adoption of a new accounting policy or policies related to specific item or items
3 – Where the accounts are restated due to Acquisition/Mergers
4 – Where the accounts are restated due to a change in accounting GAAP followed by the company
5 – Where the accounts are restated due to change in accounting GAAP followed together with other events
6 – Where the accounts are restated due to multiple events
7 – Where the accounts are restated due to reasons other than those noted above

Existing field 07536 (accounting standards followed) can be used to identify the GAAP standard followed. Code 23 identifies if a company has adapted IFRS.

Example: If 11559 = 4 and 07536 = 23, the Restatement is for a company which has adopted IFRS.

A company can also issue restated data to correct for accounting irregularities. This is when a company has made a material error in the application of existing accounting standards or even has committed fraud. The Worldscope treatment of accounting irregularities remains the same: the figures will be amended within the original time series.
**Indicator – Sponsored/Unsponsored**

*Descriptive Data, Current Item; Field 11502*

All Industries:

INDICATOR – SPONSORED/UNSPONSORED indicates whether or not the ADR is a sponsored or unsponsored program. An "S" in this field indicates sponsored, a "U" indicates unsponsored.

This item is only available for ADRs.

**Indicator – Trades ADR**

*Descriptive Data, Current Item; Field 11496*

All Industries:

INDICATOR - ADR indicates companies which have American Depository Receipts trading on a U.S. exchange. If a company has ADRs and the ADRs record is available on Worldscope, an "X" would be provided in this field.

**Industry Group**

*Descriptive Data, Current Item; Field 06011*

All Industries:

INDUSTRY GROUP represents a four digit numeric code assigned to the company to represent its industry group. Each company is classified into a major industry group, represented by the first two digits of the code. In addition each company is further classified within its major group into a subordinated industry group. The following is the definition of the industry codes:

- 1300  AEROSPACE
- 1310  Engines, Components & Parts Manufacturers
- 1320  Military & Commercial Aircraft Manufacturers
- 1330  Missile & Missile Parts Manufacturers
- 1340  Private & Business Aircraft Manufacturers
- 1350  Miscellaneous Aerospace
- 1600  APPAREL
- 1610  Apparel Manufacturers
- 1620  Diversified Apparel Manufacturers
- 1630  Hosiery Manufacturers
- 1640  Shoe Manufacturers
- 1900  AUTOMOTIVE
- 1910  Diversified Automotive Manufacturers
- 1920  Original Parts & Accessories Manufacturers
- 1930  Replacement Parts & Accessories Manufacturers
- 1940  Truck & Trailer Manufacturers
- 2200  BEVERAGES
- 2210  Brewers
- 2220  Distillers
- 2230  Soft Drink Producers & Bottlers
2500 CHEMICALS
2510 Diversified Chemical Manufacturers
2520 Household Chemicals
2530 Industrial Chemicals & Gases Manufacturers
2540 Paint & Resin Manufacturers
2550 Rubber & Tire Manufacturers
2560 Sulphur Producers
2570 Synthetic Fibers
2580 Miscellaneous Chemicals

2800 CONSTRUCTION
2810 Diversified Construction Companies
2820 Brick, Clay & Refractory Products
2830 Builders' Metal Products
2840 Cement Products
2850 Construction Aggregates
2860 Construction Machinery
2870 Engineering & Contracting Services
2880 Home Builders
2890 Gypsum, Lumber & Building Supplies
2891 Plumbing, Heating & Air Conditioning
2892 Prefabricated & Mobile Home Builders
2893 Miscellaneous Construction

3100 DIVERSIFIED
3110 General Diversified

3400 DRUGS, COSMETICS & HEALTH CARE
3410 Diversified
3420 Cosmetics & Toiletries
3430 Ethical Drug Manufacturers
3440 Medical, Surgical & Dental Suppliers

3700 ELECTRICAL
3710 Diversified Electrical Manufacturers
3720 Appliances & Consumer Products
3730 Industrial & Commercial Electrical Equipment
3740 Power Transmission Equipment
3750 Miscellaneous Electrical

4000 ELECTRONICS
4010 Diversified
4020 Automatic Controls
4030 Electronic Data Processing Equipment
4040  Government & Defense Electronic Systems
4050  Instruments, Gauges & Meters
4060  Parts & Components
4070  Radio, T.V. & Phonograph Manufacturers
4080  Systems & Subsystems
4090  Miscellaneous Electronics

4300  FINANCIAL
4310  Commercial Banks - Multi-Bank Holding Companies
4320  Commercial Banks - One Bank Holding Companies
4350  Investment Companies
4360  Commercial Finance Companies
4370  Insurance Companies
4380  Land and Real Estate
4390  Personal Loan Company
4391  Real Estate Investment Trust Companies, including Business Trusts
4392  Rental & Leasing
4393  Savings & Loan Holding Companies
4394  Securities Brokerage Firms
4395  Miscellaneous Financial

4600  FOOD
4610  Diversified
4620  Bakers
4630  Canners & Processors
4640  Confectionery Goods
4650  Dairy Products
4660  Grain, Flour & Cereal
4670  Meat Packers
4680  Sugar Producer
4690  Miscellaneous Food

4900  MACHINERY & EQUIPMENT
4910  Diversified Machinery
4920  Agricultural Machinery
4930  Business Machines & Office Equipment
4940  Construction Machinery
4950  Engines
4960  Gauges & Meters Manufacturers
4970  Industrial Machinery
4980  Machine Tools
4990  Portable Tools
4991  Transportation Equipment
4992  Miscellaneous Machinery & Equipment
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>5200</td>
<td>METAL PRODUCERS</td>
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<tr>
<td>5210</td>
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<td>5220</td>
<td>Aluminum Producers</td>
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<td>Steel Producers - Non-Integrated</td>
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<td>Steel Producers - Specialty</td>
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<td>Miscellaneous Metal Producers</td>
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<tr>
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<th>Description</th>
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<tr>
<td>5500</td>
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<td>5520</td>
<td>Bearing Manufacturers</td>
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<td>Metal Fasteners</td>
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<td>Supplies &amp; Distributors</td>
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<td>5560</td>
<td>Wire, Chain &amp; Spring</td>
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<tr>
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<td>Miscellaneous Metal Products Manufacturers</td>
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<th>Code</th>
<th>Description</th>
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<tr>
<td>5800</td>
<td>OIL, GAS, COAL &amp; RELATED SERVICES</td>
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<tr>
<td>5810</td>
<td>Coal Producers</td>
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<td>5820</td>
<td>Crude Oil &amp; Natural Gas Producers</td>
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<td>5830</td>
<td>Holding Companies</td>
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<td>5840</td>
<td>Integrated Domestic Oil Producers</td>
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<td>5850</td>
<td>Integrated International Oil Producers</td>
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<tr>
<td>5860</td>
<td>Liquefied Petroleum Gas Distributors</td>
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<td>5870</td>
<td>Exploration, Drilling Service &amp; Equipment</td>
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<td>5880</td>
<td>Oil Refiners &amp; Distributors</td>
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<td>Miscellaneous Oil, Gas &amp; Coal</td>
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<td>PAPER</td>
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<td>6130</td>
<td>Printing &amp; Writing Paper</td>
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<td>Magazine Publishers</td>
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<td>Motion Picture Producers &amp; Distributors</td>
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<td>Photographic Equipment &amp; Supplies</td>
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<td>6750</td>
<td>Radio &amp; T.V. Broadcasts</td>
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<td>Restaurants &amp; Fast Food Franchisers</td>
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<td>6770</td>
<td>Sporting Goods</td>
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<td>RETAILERS</td>
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<td>7020</td>
<td>Department Store Chains</td>
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<td>Local Food Store Chains</td>
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<td>National Regional Food Store Chains</td>
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<td>7070</td>
<td>Shoe Retailers</td>
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<td>Variety Store Chains</td>
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<td>Vending Machine Operators</td>
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<td>Miscellaneous Retailers</td>
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<td>Cigar Manufacturers</td>
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<td>TRANSPORTATION</td>
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<td>Airlines</td>
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<td>Trucking</td>
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<td>Miscellaneous Transportation</td>
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8200 UTILITIES
8210 Communications
8220 Electric Power Companies
8230 Electric Power Holding Companies
8240 Electric Power & Gas Companies
8250 Natural Gas Distributors
8260 Natural Gas Holding Companies
8270 Natural Gas Pipelines
8280 Water Companies

8500 MISCELLANEOUS
8510 Advertising Agencies
8520 Furnishings
8530 Glass
8540 Hotel & Motel Chains
8550 Medical Services
8560 Industrial Abrasives
8570 Scientific Equipment & Supplies
8580 Service Organizations
8590 Shipbuilding
8591 Wholesalers
8592 Miscellaneous Companies

**Insurance Reserves – GAAP**

*Supplementary (Liability) Data, Annual Item; Field 06740*

Insurance Companies:

INSURANCE RESERVES – GAAP represents the insurance reserves of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for INSURANCE RESERVES – TOTAL for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

**Insurance Reserves - Total**

*Liability Data, Annual Item; Field 03030*

Insurance Companies:

INSURANCE RESERVES - TOTAL represent the sum of benefit and loss reserves, unearned premiums, policy and contract claims and other reserves.

**Insurance Reserves - 1 Yr Annual Growth**

*Growth Rate, Annual Item; Field 08661*

Insurance Companies:

\[(\text{Current Year's Total Insurance Reserves} / \text{Last Year's Total Insurance Reserves} - 1) * 100\]

This calculation uses restated data for last years values where available.
Insurance Reserves - 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08665

Insurance Companies:

\[((Current Year's Total Insurance Reserves / Total Insurance Reserves six years ago, reduced to a compound annual rate) - 1) \times 100\]

Intangible Other Assets – GAAP

Supplementary (Asset) Data, Annual Item; Field 06694

All Industries:

INTANGIBLE OTHER ASSETS – GAAP represents all other intangible assets except for Goodwill adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for INTANGIBLE OTHER ASSETS for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Interbank Loans

Asset Data, Annual Item; Field 02055

Banks:

INTERBANK LOANS represent transactions between banks that are not classified as cash. This item is only available for non-U.S. banks.

It includes but is not restricted to:

- Claims on banks
- Amounts due from credit/financial institutions
- Placings for banks
- Overdrafts from banks
- Deposits with Banks (other than Central Banks)
- Call Loans
- Due from banks
- Commercial papers and other debt purchased (Japan)
- Money at call and short notice

Footnotes:

- F. Includes some type of loans
- G. Includes near cash items
- I. Includes short term investments

Interest & Fees On Loans

Income Data, Annual Item; Field 01007

Banks:

INTEREST & FEES ON LOANS represent the amount that a borrower must pay the bank for the use of its depositors’ money and other charges on loans such as loan origination fees.

It includes but is not restricted to:

- Lending to customers (U.K.)
- Lease Receivables (U.K.)
- Interest on Loans and discounts (Spain)

Footnotes:

- A. Includes interest income on bank deposits
- B. No standard text
**Interest Capitalized**

*Income Data, Annual Item; Field 01255*

All Industries:

INTEREST CAPITALIZED represents an allowance on borrowed funds used for long term projects or construction.

For Utilities, it includes allowance for funds used during construction that are related to borrowed monies. It excludes allowance for borrowed funds used during construction that are not interest related.

**Interest Coverage**

See **FIXED CHARGE COVERAGE RATIO**

**Interest Expense - Total**

*Expense Data, Annual Item; Field 01075*

Banks, Other Financial Companies:

INTEREST EXPENSE - TOTAL represents the total amount of interest paid by a bank or other financial company.

It includes but is not restricted to:
- Interest expense on deposits
- Interest expense on federal funds
- Interest expense on commercial paper
- Interest expense on short term borrowing
- Interest expense on long term debt
- Interest expense on securities purchased under resale agreements

For Other Financial Companies:

It includes but is not restricted to:
- Interest expense on debt (field 01251)
- Interest capitalized (field 01255)

**Footnotes:**

A. Includes commissions and fees paid
B. Includes interest expense on debt

**Interest Expense On Bank Deposits**

*Expense Data, Annual Item; Field 01072*

Banks:

INTEREST EXPENSE ON BANK DEPOSITS represents the total interest paid by the bank on their savings and other time deposits.

It includes but is not restricted to:
- Interest on deposits, current accounts and other borrowings
- Interest on current and demand accounts
- Interest on savings accounts
- Interest on other time deposits
Interest Expense On Debt

*Expense Data, Annual Item; Field 01251*

**All Industries:**

INTEREST EXPENSE ON DEBT represents the service charge for the use of capital before the reduction for interest capitalized. If interest expense is reported net of interest income, and interest income cannot be found the net figure is shown.

It includes but is not restricted to:

- Interest expense on short term debt
- Interest expense on long term debt and capitalized lease obligations
- Amortization expense associated with the issuance of debt
- Similar charges

**Footnotes:**

A. Net expense
B. Similar charges are included
C. Other financial charges may be included
D. Net interest expense and similar charges may be included
J. Includes other income or expense
L. Includes income taxes

Interest Expense On Federal Funds

*Expense Data, Annual Item; Field 01073*

**Banks:**

INTEREST EXPENSE ON FEDERAL FUNDS represents the interest paid by the bank on federal funds bought from other banks.

It includes but is not restricted to:

- Interest expense on securities purchased under resale agreements

**Footnotes:**

A. Included in interest expense on other borrowed funds

Interest Expense On Other Borrowed Funds

*Expense Data, Annual Item; Field 01074*

**Banks:**

INTEREST EXPENSE ON OTHER BORROWED FUNDS represents interest paid on all short term borrowings except federal funds and securities purchased under resale agreements.

It includes but is not restricted to:

- Interest on short term debt
- Interest on commercial paper
- Interest on due to banks (Spain)

**Footnotes:**

A. Includes interest expense on federal funds purchased/securities purchased under resale agreements

Interest Income

See NON-OPERATING INTEREST INCOME
Interest Income (Cash Flow)
Supplementary (Cash Flow) Data, Annual Item; Field 04149

All Industries:

INTEREST INCOME represents the amount of interest received during the year as shown on the cash flow statement.

Data for this field is generally not available prior to 1992.

Footnotes:
A. No standard text
B. Net income
C. May include other financial income

Interest Income - Total
Income Data, Annual Item; Field 01016

Banks, Other Financial Companies:

INTEREST INCOME - TOTAL represents income received from all earning assets such as loans and investment securities.

It includes but is not restricted to:
Interest and fees on loans
Interest on federal funds
Interest on bank deposits
Interest on state, county and municipalities funds
Interest on U.S. government and federal agencies securities
Federal funds sold and securities purchased under resale agreements
Lease financing
Net leasing revenues
Other interest or dividend income
Interest on investments - listed (U.K.)
Interest on investments - unlisted (U.K.)
Interest on government debt securities
Interest on equity investments
Placings with banks (U.K.)
Short term funds (U.K.)
Interest on funds at central bank
Interest on funds from banks (Spain)
Lending to customers (U.K.)
Lease receivables (U.K)
Interest on loans and discounts (Spain)
Interest on investment securities
Interest on mortgage-backed securities
Dividend income

Footnotes:
A. Includes commissions and fees
B. Net of interest expenses
C. Includes foreign exchange gain/loss
D. Includes investment income
F. Includes other income
Interest Income On Bank Deposits
*Income Data, Annual Item; Field 01009*

**Banks:**

INTEREST INCOME ON BANK DEPOSITS represents income derived from time and other savings deposits placed by the bank in other banks.

It includes but is not restricted to:
- Placings with banks (U.K.)
- Short term funds (U.K.)
- Interest on funds at Central Bank
- Interest on due from banks (Spain)

Interest Income On Federal Funds
*Income Data, Annual Item; Field 01008*

**Banks:**

INTEREST INCOME ON FEDERAL FUNDS represents income derived from the sale of the bank's federal funds to other banks.

It includes but is not restricted to:
- Interest on securities sold under resale agreements

Interest On Government Securities
*Income Data, Annual Item; Field 01010*

**Banks:**

INTEREST ON GOVERNMENT SECURITIES represents income derived by banks in return for its investment in government, federal agency and state, county and municipal securities.

It includes but is not restricted to:
- Interest on mortgage backed securities
- Interest on investments listed (U.K.)
- Interest on investments unlisted (U.K.)
- Interest on government debt securities
- Interest/dividends on investment securities-taxable (field 18094)
- Interest/dividends on investment securities-tax exempt (field 18095)
- Interest/dividends securities available for sale-taxable (field 18096)
- Interest/dividends securities available for sale-tax exempt (field 18097)
- Interest/dividends on trading account securities (18140)

Interest Paid (Cash Flow)
*Supplementary (Cash Flow) Data, Annual Item; Field 04148*

**All Industries:**

INTEREST PAID (CASH FLOW) represents the amount of interest paid by the company during the year as shown on the cash flow statement.

Data for this field is generally not available prior to 1992.

**Footnotes:**
- A. No standard text
- B. Net expense
- C. May include other financial expense
Interest Payable
Supplementary (Liability) Data, Annual Item; Field 03062
   Industrials, Other Financial Companies:
      INTEREST PAYABLE represents the amount of interest that is due to be paid within one year.
Data for this field is generally not available prior to 1992.
Footnotes:
   A. No standard text

Interest Rate - Estimated Average
Profitability Ratio, Annual Item; Field 08356
   All Industries:
      Interest Expense on Debt / (Short Term Debt & Current Portion of Long Term Debt + Long Term Debt) * 100

Interest Rate - Estimated Average - 5 Yr Avg
Profitability Ratio, Annual Item; Field 08360
   All Industries:
      Arithmetic average of the last five years of Interest Rates - Estimated Average.

Interest/Dividends On Investment Securities - Taxable
Supplementary (Income) Data, Annual Item; Field 18094
   Banks:
      INTEREST/DIVIDENDS ON INVESTMENT SECURITIES - TAXABLE represent the income derived by banks on its taxable investment securities.
Data for this field is generally not available prior to 1993.
   It includes but is not restricted to:
      Interest on mortgage-backed securities
      Interest on investments - listed
      Interest on investments - unlisted
      Interest on government debt securities
Footnotes:
   A. No standard text

Interest/Dividends On Investment Securities - Tax Exempt
Supplementary (Income) Data, Annual Item: Field 18095
   Banks:
      INTEREST/DIVIDENDS ON SECURITIES AVAILABLE FOR SALE - TAX EXEMPT represents the income derived by banks on its tax exempt investment securities available for sale.
Data for this field is generally not available prior to 1993.
Footnotes:
   A. No standard text
Interest/Dividends On Securities Available For Sale - Taxable

Supplementary (Income) Data, Annual Item; Field 18096

Banks:

INTEREST/DIVIDENDS ON SECURITIES AVAILABLE FOR SALE - TAXABLE represents the income derived by banks on its taxable investment securities available for sale.

Data for this field is generally not available prior to 1993.

It includes but is not restricted to:
- Interest on mortgage-backed securities
- Interest on investments - listed
- Interest on investments - unlisted
- Interest on government debt securities

Footnotes:
A. No standard text

Interest/Dividends On Securities Available For Sale - Tax Exempt

Supplementary (Income) Data, Annual Item; Field 18097

Banks:

INTEREST/DIVIDENDS ON SECURITIES AVAILABLE FOR SALE - TAX EXEMPT represents the income derived by banks on its tax exempt investment securities available for sale.

Data for this field is generally not available prior to 1993.

Footnotes:
A. No standard text

Interest/Dividends On Trading Account Securities

Supplementary (Income) Data, Annual Item; Field 18098

Banks:

INTEREST/DIVIDENDS ON TRADING ACCOUNT SECURITIES represent the income derived by banks on its trading account securities.

Data for this field is generally not available prior to 1993.

Footnotes:
A. No standard text

Interest Receivables

Asset Data, Annual Item; Field 02280

Banks:

INTEREST RECEIVABLES represents all the interest income due but not yet collected.

Interim Net Profit - Quarter 1, 2, 3, 4

Supplementary (Income) Data, Annual Item; Fields 19109, 19110, 19111, 19112, respectively

All Industries:

INTERIM NET PROFIT - QUARTER 1, 2, 3, 4 represents the quarterly income/loss before extraordinary items and preferred and common dividends, but after operating and non-operating income and expenses, minority interest and equity in earnings. Interim periods are determined on a calendar basis for U.S. corporations and a fiscal basis for non-U.S. corporations.

Data for these fields are generally not available prior to 1992.
Footnotes:
A. Net income is before the effect of minority interest
C. Before capital contribution and state guarantees by government or interest on same
D. Profit before appropriations and tax
F. Profit before tax
G. Six months
H. Changed reporting practice to exclude the effect of allocations to untaxed reserves
I. No standard text
J. Includes extraordinary item
K. Eight months
L. Four months
N. Nine months

**Interim Pre-tax Income - Quarter 1, 2, 3, 4**

*Supplementary (Income) Data, Annual Item; Fields 19105, 19106, 19107, 19108 respectively*

All Industries:

INTERIM PRE-TAX EARNINGS - QUARTER 1, 2, 3, 4 represent the income/loss before any federal, state or local taxes generated during each quarter. It is total revenue minus both operating and non-operating expenses. Interim periods are determined on a calendar basis for U.S. corporations and a fiscal basis for non-U.S. corporations.

Data for these fields are generally not available prior to 1992.

Footnotes:
A. Net of income taxes
B. No standard text
G. Six months
K. Eight months
L. Four months
N. Nine months

**Interim Sales - Quarter 1, 2, 3, 4**

*Supplementary (Income) Data, Annual Item; Fields 19101, 19102, 19103, 19104 respectively*

All Industries:

INTERIM SALES - QUARTER 1, 2, 3, 4 represent the amount of net sales/revenues generated during the quarter as reported by the company. Interim periods are determined on a calendar basis for U.S. corporations and a fiscal basis for non-U.S. corporations.

Data for these fields are generally not available prior to 1992.

It excludes:
- Excise taxes
- Windfall profit taxes
- Value added taxes
- General and service taxes

Footnotes:
A. Gross total sales or revenue
B. Net sales include value-added, excise, windfall profit or sales tax
BA. Major accounting standards switch
BB. Change from unconsolidated to consolidated reports
BC. Major reorganization
BD. Change from domestic consolidation to worldwide consolidation
BE. Major accounting standards switch and major reorganization
BF. Change from domestic consolidation and one other country to worldwide consolidation
BG. Change from domestic consolidation and one other country to worldwide consolidation
BH. Change from worldwide consolidation to domestic consolidation
BI. Major accounting standards switch and change from domestic consolidation to worldwide consolidation
BJ. Change from domestic consolidation to unconsolidated reports
BK. Includes investment income
BL. Change from worldwide consolidation to unconsolidated reports
BN. Major reorganization - change in perimeter of consolidation
BP. Change in accounting method for domestic companies to full consolidation to equity method.
BQ. Substantial change in forms of financial statements
C. Includes deferred profit on installment sales
G. Six months
I. Value-added, excise, windfall profit or sales tax has been subtracted along with an undeterminable amount of other taxes which could not be separated
J. Four month sales
K. Eight month sales
L. No standard text
M. Includes equity in pre-tax income which cannot be separated
N. Nine months
Q. Revenue attributable to banking business is not disclosed
R. Net of interest expense
W. Includes other income
Z. Holding company

International Assets

International Assets

Geographic Data, Annual Item; Field 07151

All Industries:

INTERNATIONAL ASSETS represent total or identifiable assets of foreign operations before adjustments and eliminations.

Footnotes:
A. Includes foreign currency translation
AA. No standard text
B. Excludes European countries
C. After adjustments and eliminations of inter-company transfers
D. Net assets
F. Excludes research products
H. Transfers between geographic areas are immaterial and not separately stated
J. Excludes a geographic area
K. Average assets
M. Tobacco operations only
N. Foreign operations not consolidated
O. Includes assets of associate companies
Q. Segment reporting for international operations which appear substantial are not provided
S. Excludes EEC Countries
T. Net operating assets
V. Before inter-company eliminations
Z. Appears to be a domestic company or has very little foreign operations

International Auditors & Affiliates

See PARENT AUDITORS & AFFILIATES
International Operating Income

*Geographic Data, Annual Item; Field 07126*

All Industries:

INTERNATIONAL OPERATING INCOME represents operating income generated from operations in foreign countries before adjustments and eliminations.

Footnotes:

A. Pre-tax Income  
AA. No standard text  
B. Net Income  
C. Before Extraordinary Items  
D. Parent company figures  
F. Excludes research products  
G. After adjustments and eliminations of inter-company sales  
H. Transfers between geographic areas are immaterial and not separately stated  
I. After tax operating income  
J. Excludes a geographic area  
K. Prior data not comparable due to an accounting change  
L. Before extraordinary items and excludes a geographic area  
M. Tobacco operations only  
N. Net income before interest and taxes  
O. Includes income of associate companies  
P. Excludes European Countries  
Q. Segment reporting for international operations which appear substantial are not provided  
S. Excludes EEC Countries  
V. Before inter-company eliminations  
Z. Appears to be a domestic company or has very little foreign operations

International Sales

*Geographic Data, Annual Item; Field 07101*

All Industries:

INTERNATIONAL SALES represent sales generated from operations in foreign countries.

It excludes:
- Export sales  
- Excise taxes  
- Windfall profit taxes  
- Value Added taxes (VAT)  
- General and Services taxes (GST)

Footnotes:

A. After adjustments and eliminations of inter-company transfers  
AA. No standard text  
B. Includes export sales which cannot be subtracted out  
C. Excludes European Countries  
D. Parent company figures  
F. Excludes Research Products  
G. Includes shares of sales of associated companies  
H. Transfers between geographic areas are immaterial & not separately stated  
I. Includes interest and other income  
J. Excludes a geographic area  
K. Includes excise taxes  
L. Includes inter-company eliminations  
M. Tobacco operations only  
N. Foreign operations not consolidated  
Q. Segment reporting for international operations which appear substantial are not provided
R. Includes discontinued operations
S. Excludes EEC Countries
T. Includes other income
V. Before inter-company eliminations
Z. Appears to be a domestic company with a little foreign operations

**Internet Address**

*Descriptive Data, Current Item; Field 06030*

All Industries:

INTERNET ADDRESS represents the address where the company can be contacted on the World Wide Web.

**Inventories - Days Held**

*Liquidity Data, Annual Item; Field 08126*

Industrials:

\[
\frac{365}{(\text{Cost of Goods Sold (excl Depreciation) / (Average of Last Year's and Current Year's Inventories })}
\]

This calculation uses restated data for last years values where available.

If Cost of Goods Sold (excl Depreciation) is not available, Net Sales or Revenues is used.

**Inventories - Days Held - 5 Yr Avg**

*Liquidity Data, Annual Item; Field 08130*

Industrials:

Arithmetic Average of the last five years of Inventories-Days Held

**Inventories - Total**

*Asset Data, Annual Item; Field 02101*

Industrials:

INVENTORIES - TOTAL represent tangible items or merchandise net of advances and obsolescence acquired for either (1) resale directly or (2) included in the production of finished goods manufactured for sale in the normal course of operation. In manufacturing companies this item is classified as follows (depending upon the stage of completion in the manufacturing process):

A. Finished goods, consisting of products ready for sale.
B. Work in process, consisting of products in various stages of production.
C. Raw materials and supplies, consisting of items that will enter directly or indirectly into the production of finished goods. In non-manufacturing companies finished goods bought for resale is the major portion of the inventories.

It includes but is not restricted to:

- Advances and deposits to subcontractors and purchase of materials and other manufacturing costs
- Revenue stamps
- Unbilled costs on contracts
- Contracts in Progress
- Supplies (usually office supplies)
- For U.S. corporations, reserve for LIFO
- Film and program exhibition rights, if part of current assets
- Deferred fuel costs

It excludes:
Tools that are listed in current asset section  
Supplies and prepaid expenses for companies that lump these items together  
Advances from customers  
Contract Billings  
For non-U.S. companies, negative inventories which arise from advances from customers greater than  
costs on long-term contracts. It is reclassified to current liabilities.

Footnotes:  
C. Includes other current assets  
D. Net of prepayments on work in process  
F. Before adjustment for prepayment of work in progress that has been treated as liability  
H. Includes advances to suppliers  
I. No standard text

Inventories % Total Current Assets  
*Liquidity Ratio, Annual Item; Field 08116*  
**Industrials:**  
\[ \text{Inventories} / \text{Current Assets-Totals} \times 100 \]

Inventories % Total Current Assets - 5 Yr Avg  
*Liquidity Ratio, Annual Item; Field 08120*  
**Industrials:**  
\[ \text{Arithmetic average of the last five years of Inventories} \% \text{ Total Current Assets} \]

Inventory Turnover  
*Liquidity Ratio, Annual Item; Field 08136*  
**Industrials:**  
\[ \text{Cost of Goods Sold (excl Depreciation)} / \text{Average of Last Year's and Current Year's Inventories} \]  
This calculation uses restated data for last years values where available  
If Cost of Goods Sold (excl Depreciation) is not available or zero, then Net Sales or Revenues is used.

Inventory Turnover - 5 Yr Avg  
*Liquidity Ratio, Annual Item; Field 08140*  
**Industrials:**  
\[ \text{Arithmetic average of the last five years of Inventory Turnover} \]

Invested Assets % Liabilities  
*Leverage Ratio, Annual Item; Field 15097*  
**Banks:**  
\[ \text{Investments-Totals} / (\text{Total Liabilities - Customer Liabilities on Acceptances}) \times 100 \]  
**Insurance Companies:**  
\[ \text{Investments-Totals} / \text{Total Liabilities} \times 100 \]  
**Other Financial Companies:**  
\[ \text{Investments-Totals} / (\text{Total Liabilities - Custody Securities}) \times 100 \]
Invested Assets % Liabilities - 5 Yr Avg

_Leverage Ratio, Annual Item; Field 15100_

- Banks, Insurance, Other Financial Companies:
  - Arithmetic average of the last five years of Invested Assets % Liabilities

Invested Assets % Total Assets

_Asset Utilization Ratio, Annual Item; Field 15091_

- Banks:
  - Investments-Total / (Total Assets - Customer Liabilities on Acceptances) * 100
  - Customer Liabilities on Acceptances only subtracted when included in Total Assets
- Insurance Companies:
  - Investments-Total / Total Assets * 100
- Other Financial Companies:
  - Investments-Total / (Total Assets - Custody Securities) * 100

Invested Assets % Total Assets - 5 Yr Avg

_Asset Utilization Ratio, Annual Item; Field 15094_

- Banks, Insurance, Other Financial Companies:
  - Arithmetic average of the last five years of Invested Assets % Total Assets

Invested Assets % Total Deposits

_Leverage Ratio, Annual Item; Field 15161_

- Banks:
  - Investments-Total / Deposits-Total * 100

Invested Assets % Total Deposits - 5 Yr Avg

_Leverage Ratio, Annual Item; Field 15164_

- Arithmetic average of the last five years of Invested Assets % Total Deposits

Invested Assets & Loans % Total Deposits

_Leverage Ratio, Annual Item; Field 15167_

- Banks:
  - (Investments-Total + Loans-Net) / Deposits-Total * 100

Invested Assets & Loans % Total Deposits - 5 Yr Avg

_Leverage Ratio, Annual Item; Field 15170_

- Arithmetic average of the last five years of Invested Assets and Loans % Total Deposits

Investment Income

_Income Data, Annual Item; Field 01006_

- Banks, Other Financial Companies:
  - INVESTMENT INCOME represents the realized gain or loss from the sale of investment securities.
It includes but is not restricted to:
- Option premiums
- Royalty or annuity income
- Capital Gains
- Investment banking income

Insurance Companies:
INVESTMENT INCOME represents all interest and investment income. If the insurance company reports this item net of investment expenses we show the net amount after excluding interest expense.

It includes but is not restricted to:
- Dividends from equity portfolios
- Interest on bond holdings
- Rent from real estate investments
- Rent from other property owned

Footnotes:
A. Net of provisions
B. Net of interest expenses
C. Gross investment income
D. Includes other income
F. Includes foreign exchange gain/loss
G. Includes some non-operating gain/loss
H. Includes commission income
I. Includes investment security gain/loss
J. Includes trading profits
K. Includes interest income
V. No standard text

**Investment Income % Invested Assets**

*Profitability Ratio, Annual Item; Field 15575*

Insurance Companies:
Investment Income / Last Year's Investments-Total * 100

**Investment Income % Invested Assets - 5 Yr Avg**

*Profitability Ratio, Annual Item; Field 15576*

Insurance Companies:
Arithmetic average of the last five years of Investment Income % Invested Assets

Footnotes:
A. Three Year Average
B. Four Year Average

**Investment Tax Credits**

*Cash Flow Data, Annual Item; Field 04100*

Industrials, Other Financial Companies:
INVESTMENT TAX CREDITS represents the increase or decrease in the investment tax credit from one year to the next. An investment tax credit was a reduction in income tax liability that was granted by the U.S. federal government to firms that made new investments in certain asset categories, primarily equipment. The investment tax credit was repealed in 1986.
Investments – GAAP
*Supplementary (Asset) Data, Annual Item; Field 06640*

Banks, Insurance, Other Financial Companies:

INVESTMENTS – GAAP represents the Investments of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for INVESTMENTS – TOTAL for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Investments In Sales and Direct Financing Leases
*Asset Data, Annual Item; Field 02257*

Other Financial Companies:

INVESTMENTS IN SALES AND DIRECT FINANCING LEASES represents the amount of funds invested by the lessor in capital equipment used in leases. Under this type of lease, the lessor is not a manufacturer or dealer. The lessor has acquired the property for the purpose of leasing it.

It includes but is not restricted to:
- Direct financing leases
- Sales type leases

Investments In Associated Companies
*Asset Data, Annual Item; Field 02256*

All Industries:

INVESTMENTS IN ASSOCIATED COMPANIES represent long term investments and advances in unconsolidated subsidiaries and affiliates in which the company has a business relationship or exercises control. It includes joint ventures.

Data is generally not available prior to 1989.

It includes but is not restricted to:
- Investment in non-consolidated subsidiaries or associated companies
- Investment in joint ventures
- Advances in related companies (if the item is simply called advances then it will be update to Other Investments)
- Advances/Loans to unconsolidated subsidiaries or related companies (if reported simply as loans, this item is shown in other investments)

Footnotes:
A. Includes other investments

Investments - Total
*Asset Data, Annual Item; Field 02255*

Banks:

INVESTMENTS - TOTAL represent investment in securities which directly or indirectly creates a loan made by the bank.

It includes but is not restricted to:
- U.S. treasury securities
- Federal agency securities
- State and municipal securities
- Federal funds sold
- Trading accounts securities
- Securities purchased under resale agreements
Mortgage backed securities
Federal funds
Other securities
Other investments
Total securities available for sale (field 18093)

Insurance and Other Financial Companies:
INVESTMENTS - TOTAL represent the interest earning assets of the company.
It includes but is not restricted to:
For Insurance Companies:
Fixed income securities
Equity securities
Real estate assets
Mortgage & Policy loans
Other Investments
For Other Financial Companies:
Loans
Real estate assets
Finance Receivables
Other Investments

Investor Relations - Address
Descriptive Data, Current Item; Field 18358
All Industries:
INVESTOR RELATIONS - ADDRESS represents the location of the investor relations office. If the address is the same as the company then this field will not be available. If the company employs an outside public relations firm this firm's address is shown in this field.

Footnotes:
A. See company address

Investor Relations – E-mail Address
Descriptive Data, Current Item; Field 18356
All Industries:
INVESTOR RELATIONS – E-MAIL ADDRESS represents the e-mail address of the investor relations contact.

Investor Relations - Name
Descriptive Data, Current Item; Field 18357
All Industries:
INVESTOR RELATIONS - NAME represents the person who is responsible for the maintenance of relations between the company and the investment community. The investor relations officer is responsible for supplying reports and information requested by shareholders, professional investors, brokers, and the financial media.
Investor Relations - Phone/Fax

Descriptive Data, Current Item; Field 18359
All Industries:

INVESTOR RELATIONS - PHONE/FAX represents the phone number/fax number at which the investor relations officer can be reached.

Footnote:
A. See company phone company

ISIN Number

Descriptive Data, Current Item; Field 06008
All Industries:

ISIN NUMBER represents a 12 digit alphanumeric identifier assigned to the company by the International Standards Organization (ISO) in order to provide standardization of securities identification.

For companies with more than one type of common/ordinary share, the ISIN shown is for the share type identified in field 6005 - Type of Share.

This item is also available at the security level.

ISIN Number - Mult Share 1, 2, 3, 4, 5, 6, 7

Descriptive Data, Current Items; Fields 20007, 20107, 20207, 20307, 20407, 20507, 20607, respectively
All Industries:

ISIN NUMBER - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents a 12 digit alphanumeric identifier assigned to each type of common/ordinary share by the International Standards Organization (ISO) in order to provide worldwide standardization of securities identification.
Land

Asset Data, Annual Item; Field 18375

Industrials, Other Financial Companies:

LAND represents the real estate without buildings held for productive use. Land is recorded at its
purchase price plus any costs related to its purchase such as lawyer's fees, escrow fees, title and
recording fees.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text
C. Net of depreciation
D. Includes other

Latest Annual Updated

Descriptive Data, Current Item; Field 07016

All Industries:

LATEST ANNUAL UPDATED represents the most recent year where complete annual information
reported by a company is available. This item is also updated for companies followed as a Limited Data
Set company.

Latest Interim Date

Descriptive Data, Current Item; Field 07035

All Industries:

LATEST INTERIM DATE represents the fiscal period end date for the most recent interim period updated.

This item is only available at the company level.

Lease Financing

Asset Data, Annual Item; Field 02264

Banks:

LEASE FINANCING represent loans made by the bank in order to finance leases.

It includes but is not restricted to:

Finance lease receivables

Lease Commitments - Year 1, Year 2, Year 3, Year 4, Year 5, Over 5 Years

Supplementary (Liability) Data, Annual Items; Fields 18141, 18142, 18143, 18144, 18145, 18146, respectively

All Industries:

LEASE COMMITMENTS - YEAR 1, YEAR 2, YEAR 3, YEAR 4, YEAR 5, OVER 5 YEARS represents the
minimum lease commitments for operating leases that have been initialized or remaining lease terms in
excess of one year, two years, three years, four years, five years and over five years; respectively.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.
Length Of Fiscal Period
Descriptive Data, Annual Item; Field 05351
All Industries:
LENGTH OF FISCAL YEAR represents the number of days in the company's fiscal year.

Licenses - Accumulated Amortization
Supplementary (Asset) Data, Annual Item; Field 02512
All Industries:
LICENSES - ACCUMULATED AMORTIZATION represent the total accumulated amortization of licenses, franchises and production rights.
This item is available in the annual original and annual restated time series for detailed companies, full update.

Licenses - Gross
Supplementary (Asset) Data, Annual Item; Field 02511
All Industries:
LICENSES - GROSS represent the gross value of licenses, franchises and production rights.
This item is available in the annual original and annual restated time series for detailed companies, full update.

Licenses - Net
Supplementary (Asset) Data, Annual Item; Field 02510
All Industries:
LICENSES - NET represent the net book value of licenses, franchises and production rights.
This item is available in the annual original and annual restated time series for detailed companies, full update.

Life Insurance In Force
Supplementary Data, Annual Item; Field 18219
Insurance Companies:
LIFE INSURANCE IN FORCE represent the aggregate of the face amount of coverage paid up, or on which premiums are still being paid, as issued by a life insurance company.
Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.
Footnotes:
A. No standard text

Loan Loss Coverage Ratio
Other Ratio, Annual Item; Field 15139
Banks:
(Pre-tax Income + Provision for Loan Losses) / Net Loan Losses

Loan Loss Coverage Ratio - 5 Yr Avg
Other Ratio, Annual Item; Field 15141
Banks:
Arithmetic average of the last five years of Loan Loss Coverage Ratios
**Loans (Net) – GAAP**

*Supplementary (Asset) Data, Annual Item; Field 06660*

  - **Banks, Other Financial Companies:**
    - **LOANS (NET) – GAAP** represents the net loans of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for **LOANS - NET** for additional information.

  This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

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**Loans - Net**

*Asset Data, Annual Item; Field 02276*

  - **Banks, Other Financial Companies:**
    - **LOANS - NET** represent the total amount of money loaned to customers after deducting reserves for loan losses.

    **For Banks:**
    - It includes but is not restricted to:
      - Lease Financing
      - Total non-performing assets (field 02287)

    **For Other Financial Companies:**
    - It includes but is not restricted to:
      - Lease Financing
      - Finance Receivables (field 02048)

**Footnotes:**
- A. Includes reserve for loan losses
- B. Gross loans
- C. Includes investment assets
- D. Includes interbank loans

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**Loans - Total**

*Asset Data, Annual Item; Field 02271*

  - **Banks, Other Financial Companies:**
    - **LOANS - TOTAL** represent the total amount of money loaned to customers before reserves for loan losses but after unearned income.

    **It includes but is not restricted to:**
    - Lease financing
    - Finance Receivables

**Footnotes:**
- A. Net of provisions for loan losses
- B. Includes investment assets
- C. Includes interbank loans
- D. Net of unearned income

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**Loans - 1 Year Annual Growth**

*Growth Rate; Annual Item; Field 08666*

  - **Banks, Other Financial Companies:**
    - (Current Year's Loans-Total / Last Year's Loans-Total - 1) * 100

    This calculation uses restated data for last years values where available
Loans - 5 Yr Annual Growth
*Growth Rate, Annual Item; Field 08670*
Banks, Other Financial Companies:

\[
\frac{(\text{Current Year's Loans-Total} - \text{Loans-Total six years ago, reduced to a compound annual rate}) - 1}{100}
\]

Long Term Borrowings
*Cash Flow Data, Annual Item; Field 04401*
All Industries:

LONG TERM BORROWINGS represent the amount received by the company from the issuance of long term debt, (convertible and non-convertible), increase in capitalized lease obligations, and debt acquired from acquisitions.

Footnotes:
A. Includes reduction in long term debt
B. Includes increase in short term borrowings
C. Includes proceeds from stock
D. Includes other long term liabilities

Long Term Debt
*Liability Data, Annual Item; Field 03251*
All Industries:

LONG TERM DEBT represents all interest bearing financial obligations, excluding amounts due within one year. It is shown net of premium or discount.

It includes but is not restricted to:
- Mortgages
- Bonds
- Debentures
- Convertible debt
- Sinking fund debentures
- Long term bank overdrafts
- Long term notes
- Long term bills
- Medium term loans
- Long term royalties
- Long term contracts
- Industrial revenue bonds
- Notes payable, due within one year and to be refunded by long term debt when carried as non-current liability
- Long term prepaid contracts
- Advances and production payments
- Talent and broadcasting rights
- Capitalized lease obligations
- Revolving credit
- Long term advances from subsidiaries/associated companies
- Compulsory convertible debt (South Africa)
- Eurodollar borrowing
- Long term liability in connection with ESOP
- Federal Home Loan advances

It excludes:
- Current portion of long term debt
Pensions
Deferred taxes
Minority interest

Footnotes:
A. Includes current portion
C. Includes some long term provisions and/or other long term liabilities
D. Includes current portion of long term debt and is not comparable
F. Includes short term borrowings
H. Adjusted to exclude long term liabilities and/or provisions

Long Term Debt – GAAP
Supplementary (Liability) Data, Annual Item; Field 06769
All Industries:
LONG TERM DEBT – GAAP represents the total long term debt of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for LONG TERM DEBT for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Long Term Debt – GAAP % Common Equity - GAAP
Leverage Ratio, Annual Item; Field 08277
All Industries:
Long Term Debt-GAAP / Last Year's Common Equity-GAAP * 100
This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Long Term Debt – GAAP % Common Equity – GAAP – 3 Yr Avg
Leverage Ratio, Annual Item; Field 08279
All Industries:
Arithmetic average of the last three years Long Term Debt % Common Equity-GAAP
This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1996.

Long Term Debt – GAAP % Common Equity – GAAP – 5yr Avg
Leverage Ratio, Annual Item; Field 08281
All Industries:
Arithmetic average of the last five years Long Term Debt % Common Equity-GAAP
This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and will not be available until 1998.

Long Term Debt Excluding Capitalized Leases
Liability Data, Annual Item; Field 03245
All Industries:
LONG TERM DEBT EXCLUDING CAPITALIZED LEASES represents all interest bearing financial obligations of the company due after twelve months or the normal operating cycle of the company. It is shown net of premiums or discounts.
It includes but is not restricted to:
Mortgages
Bonds
Debentures
Convertible debt
Sinking fund debentures
Long term bank overdrafts
Long term notes
Long term bills
Medium term loans
Long term contracts
Long term royalties
Industrial Revenue Bond, if not clearly defined as a capitalized lease
Revolving credit
Long term advances from subsidiaries/associated companies
Long Term Prepaid Contracts
Advances and Production Payments
Talent and Broadcasting Rights
Notes Payable due within one year and to be refunded by long term debt when carried as a non-current liability
Compulsory convertible debt (South Africa)
Eurodollar borrowings
Long term liability in connection with ESOP
Federal Home Loan advances

It excludes:
Capitalized Lease Obligations
Current portion of Long Term Debt
Pensions
Deferred taxes
Minority Interest

Footnotes:
A. Includes current portion
C. Includes some long term provisions and/or other long term liabilities
D. Includes current portion of long term debt and is not comparable
F. Includes short term borrowings
G. No standard text
H. Adjusted to exclude long term liabilities and/or borrowings

**Long Term Debt % Common Equity**

*Leverage Ratio, Annual Item; Field 08226*

All Industries:

\[
\text{Long Term Debt} / \text{Common Equity} \times 100
\]

Insurance Companies:

If Common Equity is not available, Policyholders Equity is substituted

**Long Term Debt % Common Equity - 5 Yr Avg**

*Leverage Ratio, Annual Item; Field 08230*

All Industries:

Arithmetic average of the last five years of Long Term Debt % Common Equity
**Long Term Debt % Total Capital**

*Leverage Ratio, Annual Item; Field 08216*

All Industries:

Long Term Debt / Total Capital * 100

**Long Term Debt % Total Capital - Current**

*Leverage Ratio, Current Item; Field 08217*

All Industries:

Current Long Term Debt / Current Total Capital * 100

**Long Term Debt % Total Capital - 5 Yr Avg**

*Leverage Ratio, Annual Item; Field 08220*

All Industries:

Arithmetic average of the last five years of Long Term Debt % Total Capital

**Long Term Insurance Reserves**

*Expense Data, Annual Item; Field 01080*

Insurance Companies:

LONG TERM INSURANCE RESERVES represent the expected discounted future payments for long term policies usually determined by regulatory agencies in each country.

It includes but is not restricted to:

- Interest to policy holders
- Experience refunds on long term policies

Footnotes:

A. Includes part of losses and claims expense

**Long Term Liabilities Per Share**

*Stock Data, Annual Item; Field 05503*

All Industries:

LONG TERM LIABILITIES PER SHARE represents the per share amount of the obligations of the company due after one year.

This item is shown per 1,000 shares for Brazilian companies.

**Long Term Receivables**

*Asset Data, Annual Item; Field 02258*

All Industries:

LONG TERM RECEIVABLES represent amounts due from customers that will not be collected within the normal operating cycle of the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

- Loans to other companies
- Investment in sale type leases
- Finance Receivables for industrial companies whose financial subsidiaries are consolidated

Footnotes:

A. Includes other assets
B. Includes long term loans to related companies
Loss Adjustment Expense
Supplementary (Expense) Data, Annual & Interim Item; Field 01078

Insurance Companies:

LOSS ADJUSTMENT EXPENSE represents the cost involved in an insurance company’s adjustment of losses under a policy.

This item is available in the annual time series and the quarterly, cumulative quarterly, semi-annual, trimester and cumulative trimester interim time series. It is only available at the company level.

Loss Ratio
Profitability Ratio, Annual Item; Field 15549

Insurance Companies:

(Claim & Loss Expense + Long Term Insurance Reserves) / Premiums Earned * 100

Loss Ratio - 5 Yr Avg
Profitability Ratio, Annual Item; Field 15552

Insurance Companies:

Arithmetic average of the last five years of Loss Ratios
Machinery and Equipment

*Asset Data, Annual Item; Field 18377*

Industrials, Other Financial Companies:

MACHINERY AND EQUIPMENT represents the machines and machine parts needed by the company to produce its products.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

- Tools

Footnotes:

A. No standard text
B. Net of depreciation
C. Includes other

Major Shareholders

*Stock Data, Current Item; Field 18370*

All Industries:

MAJOR SHAREHOLDERS represent any individual or company that owns more than the local legal disclosure requirement of the outstanding shares of a company. The name of the individual or group along with the percent of outstanding shares held are shown in this fields. This is a free text field; shareholders are separated by a semi-colon.

This field replaces historic fields 18360 – 18369 Major Shareholders 1 – 10, which restricted collection to ten shareholders.

Mandatorily Redeemable Trust Preferred Securities

*Supplementary (Liability) Data, Annual & Interim Item; Field 18168*

All Industries:

MANDATORILY REDEEMABLE TRUST PREFERRED SECURITIES represents mandatory redeemable preferred securities of subsidiary trusts created for the purpose of holding solely debt securities of the parent company. This item is included in Long Term Debt.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Market Capitalization

*Stock Data, Annual Item; Field 08001*

All Industries:

Market Price-Year End * Common Shares Outstanding

If Common Shares Outstanding is not available for the current year or prior year, then Common Shares Outstanding-Current is used.

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

This item is also available at the security level for 1987 and subsequent years.
Market Capitalization - Current

Stock Data, Current Item; Field 08005

All Industries:
   Market Price-Current * Common Shares Outstanding-Current

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

This item is also available at the security level.

Market Capitalization - Current (U.S.$)

Supplementary Data, Current Item; Field 07211

All Industries:
   MARKET CAPITALIZATION - CURRENT (U.S.$) represents the current total market value of a company based on current price and current shares outstanding converted to U.S. dollars using the current exchange rate.

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

This item is also available at the security level.

Market Capitalization - Current - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Current Items; Fields 20023, 20123, 20223, 20323, 20423, 20523, 20623, respectively

All Industries:
   Market Price-Current * Common Shares Outstanding-Current; for each type of common/ordinary share

Market Capitalization - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Annual Items; Fields 20041, 20141, 20241, 20341, 20441, 20541, 20641, respectively

All Industries:
   Market Price-Year End * Common Shares Outstanding; for each type of common/ordinary share

If Common Shares Outstanding is not available for the current year or prior year, then Common Shares Outstanding-Current is used.

Data for these fields is generally not available prior to 1987.

Market Capitalization – 1 Year Growth %

Growth Ratio, Annual Item; Field 08579

All Industries:
   (Current Year’s Market Capitalization / Last Year’s Market Capitalization – 1) * 100

Data for this field is only available for 1989 and subsequent years and is also available at the security level.

Market Capitalization – 3 Year Growth

Growth Ratio, Annual Item; Field 08581

All Industries:
   ((Current Year’s Market Capitalization / Market Capitalization four years ago, reduced to a compound annual rate) – 1) * 100.

Data for this field is only available for 1989 and subsequent years and is also available at the security level.
**Market Capitalization (Public)**

*Stock Data, Annual Item; Field 08004*

- All Industries:
  - Market Price-Year End * (Common Shares Outstanding - Closely Held Shares)
  - For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

**Market Capitalization (Public) - Current**

*Stock Data, Current Item; Field 08003*

- All Industries:
  - Market Price-Current * (Common Shares Outstanding-Current - Closely Held Shares-Current)
  - For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

**Market Capitalization (U.S.$)**

*Supplementary Data, Annual Item; Field 07210*

- All Industries:
  - MARKET CAPITALIZATION (U.S.$) represents the total market value of the company based on year end price and number of shares outstanding converted to U.S. dollars using the year end exchange rate.
  - For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.
  - This item is also available at the security level for 1987 and subsequent years.

**Market Capitalization/Common Equity**

*Stock Performance Ratio, Annual Item; Field 09704*

- All Industries:
  - Market Capitalization / Common Equity
  - Exceptions:
    - Finland (95 and prior years) and Norway (93 and prior years):
      - All Industries:
        - Market Capitalization / (Common Equity + Non-Equity Reserves)
    - Sweden (88 and prior years):
      - All Industries:
        - Market Capitalization / (Common Equity + Non-Equity Reserves * .5)
    - Sweden (89 to 93):
      - All Industries:
        - Market Capitalization / (Common Equity + Non-Equity Reserves * .7)
    - Sweden (94 and subsequent years):
      - All Industries:
        - Market Capitalization / Common Equity

**Market Capitalization/Common Equity - 5 Yr Avg**

*Stock Performance Ratio, Annual Item; Field 09721*

- All Industries:
  - Arithmetic average of the last five years of Market Capitalization/Common Equity
Market Capitalization/Trailing Twelve Months Sales Or Revenues
Stock Performance Ratio; Annual Item; Field 09905
All Industries:
Market Capitalization / Trailing Twelve Months Net Sales/Revenue
This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Market Price - Current
Stock Data, Current Item; Field 05006
All Industries:
MARKET PRICE - CURRENT represents the most recent price within the last sixty days available in the database. Where trade prices are not available bid prices are taken.
For companies with more than one type of common/ordinary share, Market Price - Current represents the price of the share identified in field 6005 - Type of Share.
This item is also available at the security level and is shown per 1,000 shares for Brazilian companies.
Footnotes:
A. Trading temporarily suspended
NL. Not Listed

Market Price - Current - Mult Share 1, 2, 3, 4, 5, 6, 7
Stock Data, Current Items; Fields 20021, 20121, 20221, 20321, 20421, 20521, 20621, respectively
All Industries:
MARKET PRICE - CURRENT - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the most recent price within the last sixty days for each type of common/ordinary share of the company. Where trade prices are not available bid prices are taken.
This item is shown per 1,000 shares for Brazilian companies.
Footnotes:
A. Trading temporarily suspended
NL. Not Listed

Market Price - High
Stock Data, Annual Item; Field 05002
All Industries:
MARKET PRICE - HIGH represents the highest price in the calendar year for U.S. corporations and fiscal year for non-U.S. corporations.
For companies with more than one type of common/ordinary share, Market Price - High represents the price of the share identified in field 06005 - Type of Share.
This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.
Footnotes:
A. All highs based on daily close

Market Price - Low
Stock Data, Annual Item; Field 05003
All Industries:
MARKET PRICE - LOW represents the lowest price in the calendar year for U.S. corporations and fiscal year for non-U.S. corporations.
For companies with more than one type of common/ordinary share, Market Price - Low represents the price of the share identified in field 06005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Footnotes:
A. All lows based on daily close

**Market Prices - Monthly Close**

*Stock Data, Annual Items; Fields 05015 January, 05020 February, 05025 March, 05030 April, 05035 May, 05040 June, 05045 July, 05050 August, 05055 September, 05060 October, 05065 November, 05070 December*

All Industries:

MARKET PRICE - MONTHLY CLOSE represents the closing price of the stock at its respective month end.

For companies with more than one type of common/ordinary share, Market Price - Monthly Close represents the price of the share identified in field 06005 - Type of Share.

These items are also available at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.

Footnotes:
A. No price available
B. No price available - trading suspending

**Market Prices - Monthly High**

*Stock Data, Annual Items; Fields 05016 January, 05021 February, 05026 March, 05031 April, 05036 May, 05041 June, 05046 July, 05051 August, 05056 September, 05061 October, 05066 November, 05071 December*

All Industries:

MARKET PRICE - MONTHLY HIGH represents the high price of the stock for its respective month.

For companies with more than one type of common/ordinary share, Market Price - Monthly High represents the price of the share identified in field 06005 - Type of Share.

These items are also available at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.

**Market Price - Monthly Low**

*Stock Data, Annual Items; Fields 05017 January, 05022 February, 05027 March, 05032 April, 05037 May, 05042 June, 05047 July, 05052 August, 05057 September, 05062 October, 05067 November, 05072 December*

All Industries:

MARKET PRICE - MONTHLY LOW represents the low price of the stock for its respective month.

For companies with more than one type of common/ordinary share, Market Price - Monthly Low represents the price of the share identified in field 06005 - Type of Share.

These items are also available at the security level for 1987 and subsequent years and are shown per 1,000 shares for Brazilian companies.

**Market Price – Week Close**

*Stock Data, Annual Item, Weekly Time Series; Field 05080*

All Industries:

MARKET PRICE – WEEK CLOSE represents the closing price for the week represented by the weekly time series code/frequency on the record. Week 1 (W001 Time series code/frequency) represent the first week of the calendar year that ends on a Friday (for example, W024 time series code/frequency in the year 2000 represents the week ending Friday, 06/16/2000.)
This item is available at the security level and is only available for 1999 and subsequent years.

**Market Price – Week High**
*Stock Data, Annual Item, Weekly Time Series; Field 05081*

All Industries:
MARKET PRICE – WEEK HIGH represents the high price for the week represented by the weekly time series code/frequency on the record. Week 1 (W001 Time series code/frequency) represent the first week of the calendar year that ends on a Friday (for example, W024 time series code/frequency in the year 2000 represents the week ending Friday, 06/16/2000.

This item is available at the security level and is only available for 1999 and subsequent years.

**Market Price – Week Low**
*Stock Data, Annual Item, Weekly Time Series; Field 05082*

All Industries:
MARKET PRICE – WEEK LOW represents the low price for the week represented by the weekly time series code/frequency on the record. Week 1 (W001 Time series code/frequency) represent the first week of the calendar year that ends on a Friday (for example, W024 time series code/frequency in the year 2000 represents the week ending Friday, 06/16/2000.

This item is available at the security level and is only available for 1999 and subsequent years.

**Market Price - Year End**
*Stock Data, Annual Item; Field 05001*

All Industries:
MARKET PRICE - YEAR END represents the closing price of the company's stock at December 31 for U.S. Corporations. For non-U.S. corporations, this item represents the closing price of the company's stock at their fiscal year end.

For companies with more than one type of common/ordinary share, Market Price - Year End represents the price of the share identified in field 06005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Footnotes:
 Allan A: No price available
 B. Price taken as of the closest available date
 BB. No price available - trading suspended
 N. Monthly prices currently not available on Worldscope
 NL. Shares not listed on the stock exchange

**Market Price - Year End - Mult Share 1, 2, 3, 4, 5, 6, 7**
*Stock Data, Annual Item; Fields 20042, 20142, 20242, 20342, 20442, 20542, 20642, respectively*

All Industries:
MARKET PRICE - YEAR END - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the closing price of each type of common/ordinary share at December 31 for U.S. Corporations. For non-U.S. corporations, this item represents the closing price for each type of common/ordinary share at company's fiscal year end. Where trade prices are not available bid prices are taken.

Data for these fields are generally not available prior to 1987.

These items are shown per 1,000 shares for Brazilian companies.

See definition for MARKET PRICE - YEAR END for a list of available footnotes for this item.
Market Price - Year To Date - High
Stock Data, Current Item; Field 05007
All Industries:
MARKET PRICE - YEAR TO DATE - HIGH represents the highest price of the company in the current calendar year for U.S. corporations and fiscal year for non-U.S. corporations.
For companies with more than one type of common/ordinary share, Market Price - Year To Date - High represents the price of the share identified in field 6005 - Type of Share.
This item is also available at the security level and is shown per 1,000 shares for Brazilian companies.

Market Price - Year To Date - Low
Stock Data, Current Item; Field 05008
All Industries:
MARKET PRICE - YEAR TO DATE - LOW represents the lowest price of the company in the current calendar year for U.S. corporations and fiscal year for non-U.S. corporations.
For companies with more than one type of common/ordinary share, Market Price - Year To Date - Low represents the price of the share identified in field 06005 - Type of Share.
This item is also available at the security level and is shown per 1,000 shares for Brazilian companies.

Market Price - 5 Year Average - High
Stock Data, Annual Item; Field 05004
All Industries:
MARKET PRICE - 5 YEAR AVERAGE - HIGH represents the average of the company's high price for the last five calendar years for U.S. corporations and the last five fiscal years for non-U.S. corporations.
This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Market Price - 5 Year Average - Low
Stock Data, Annual Item; Field 05005
All Industries:
MARKET PRICE - 5 YEAR AVERAGE - LOW represents the average of the company's low price for the last five calendar years for U.S. corporations and the last five fiscal years for non-U.S. corporations.
This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Market Price - 52 Week High
Stock Data, Current Item; Field 05091
All Industries:
MARKET PRICE - 52 WEEK HIGH represents the highest price of a security in the last 52 weeks.
This item is also available at the security level.

Market Price - 52 Week Low
Stock Data, Current Item; Field 05092
All Industries:
MARKET PRICE - 52 WEEK LOW represents the lowest price of a security in the last 52 weeks.
This item is also available at the security level.
Market Value
See MARKET CAPITALIZATION

Material Expense
Supplementary (Expense) Data, Annual Item; Field 18195
All Industries:
MATERIAL EXPENSE represents the cost directly related to the purchase of raw materials and supplies used in the manufacture of a company's product.
Data for this field is generally not available prior to 1992.
Footnotes:
A. No standard text

Minority Interest (Income Statement)
Expense Data, Annual Item; Field 01501
All Industries:
MINORITY INTEREST represents the portion of earnings/losses of a subsidiary pertaining to common stock not owned by the controlling company or other members of the consolidated group.
Footnotes:
A. Includes preference dividends
B. Minority Interest is pre-tax and included in pre-tax income
C. Included in other income/expense, no breakdown available
D. Includes policyholders surplus

Minority Interest (Balance Sheet)
Liability Data, Annual Item; Field 03426
All Industries:
MINORITY INTEREST represents the portion of the net worth (at par or stated value) of a subsidiary pertaining to shares not owned by the controlling company and its consolidated subsidiaries.
If minority interest is shown on the asset side, it is updated as a negative and the total assets are adjusted to exclude it.
It includes but is not restricted to:
Minority interest in preferred stock
Dividends in arrears on a subsidiary's preferred stock not owned by the parent company
Footnotes:
A. Included in other long term liabilities
B. Includes policyholders equity

Minority Interest
Supplementary (Cash Flow) Data, Annual and U.S. Interim Item; Field 04055
All Industries:
MINORITY INTEREST represents the non-cash adjustment to income for profits attributable to interests in subsidiaries held outside the group. This data is a component of Total Other Cash Flow (field 04151) in Operating Activities.
This item is available in the annual original and annual restated time series for detailed companies, full update. For U.S. companies, it is also available in the interim original and interim restated time series.
Minority Interest – GAAP
*Supplementary (Liability) Data, Annual Item; Field 06780*

All Industries:

MINORITY INTEREST – GAAP represents the minority interest of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for MINORITY INTEREST (BALANCE SHEET) for additional information.

This item is presented in U.S. dollars (converted at the company’s fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Minority Interest % Total Capital
*Leverage Ratio, Annual Item; Field 08211*

All Industries:

Minority Interest / Total Capital * 100

Minority Interest % Total Capital - 5 Yr Avg
*Leverage Ratio, Annual Item; Field 08215*

All Industries:

Arithmetic average of the last five years of Minority Interest % Total Capital.

Monetary Correction
*Supplementary (Income) Data, Annual Item; Field 01265*

All Industries:

MONETARY CORRECTION represents the year-to-year difference of the effect on shareholders’ capital investment and fixed assets resulting from currency revaluations to counter effects of a hyperinflationary economy.

Month Of Fiscal Year End
*Descriptive Data, Current Item; Field 05352*

All Industries:

MONTH OF FISCAL YEAR END represents the month that the company closes its books at the end of its financial year.

Mortgage Backed Securities
*Asset Data, Annual Item; Field 02262*

Banks:

MORTGAGE BACKED SECURITIES represent an investment grade security backed by a pool of mortgage or trust deeds. These securities are secured by conventional mortgages and are guaranteed as to interest and principal.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

- Securities of the Federal National Mortgage Associations (Fannie Mae)
- Collateralized mortgaged obligations such as those issued by the Federal Home Loan Mortgage Corporation (Freddie Mac)
- Real estate mortgage conduits such as those issued by the Government National Mortgage Association (Ginnie Mae)
- U.S. agency mortgage backed securities
Mortgage backed securities available for sale (field 18090)

**Mortgage Backed Securities Available For Sale**

*Supplementary (Asset) Data, Annual Item; Field 18090*

Banks:

MORTGAGE BACKED SECURITIES AVAILABLE FOR SALE represent the amount of mortgage backed securities that cannot be classified as either investment securities or trading account securities.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

It includes but is not restricted to:

- U.S. Agency mortgage backed securities

Footnotes:

A. No standard text

**Mortgage, Policy & Other Loans**

*Asset Data, Annual Item; Field 02246*

Insurance Companies:

MORTGAGE, POLICY & OTHER LOANS represent loans made, acquired or purchased by the insurance company.

It includes but is not restricted to:

- Loans made to policyholders
- Mortgage loans (including those purchased or acquired)
- Other loans
- Policy loans (field 02245)
- Real estate mortgage loans (field 02267)

Footnotes:

A. Fixed income securities are included
B. Includes some short term investments
Nation
Descriptive Data, Current Item; Field 06026
All Industries:

NATION represents the country in which the company is domiciled. NATION will generally correspond with the country under which the company is followed on Worldscope, indicated by NATION CODE, with a small number of exceptions (see NATION CODE).

Nation Code
Descriptive Data, Current Item; Field 06027
All Industries:

NATION CODE represents the country under which the company is followed on Worldscope. The currency of analysis is the currency of the nation indicated by NATION CODE. NATION CODE usually corresponds to the country of domicile as shown in NATION, but there are some exceptions. For example, the NATION CODE for an ADR record is 840 (United States) and currency of analysis is USD while NATION shows the non-US country of domicile. See ADR Frequently Asked Questions for further details.

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Net Asset Value
See BOOK VALUE PER SHARE

Net Assets From Acquisitions
Cash Flow Data, Annual Item; Field 04355
All Industries:
NET ASSETS FROM ACQUISITIONS represent assets acquired through pooling of interests or mergers. It does not include capital expenditures of acquired companies.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:
- Net assets of acquired companies
- Additions to fixed assets from acquisitions
- Working capital of companies acquired (if shown as both a source and a use, both numbers are netted against each other)
- Excess of cost of acquired companies
- Discount on acquisitions

Net Capital Requirement
Supplementary Data, Annual Item; Field 08015
Other Financial Companies:
Securities brokers are subject to the “Uniform Net Capital Rule” of the Securities and Exchange Commission. Under the alternate method permitted by the rule, required net capital shall not be less than two percent of aggregate debit items arising from client transactions. The New York Stock Exchange, Inc. may also require a member organization to reduce its business if its net capital is less than four percent of aggregate debit items and may prohibit a member firm from expanding its business and declaring cash dividends if its net capital is less than five percent of aggregate debit balances.

Net Cash Flow - Financing
Cash Flow Data, Annual Item; Field 04890
All Industries:
NET CASH FLOW - FINANCING represents the net cash receipts and disbursements resulting from reduction and/or increase in long or short term debt, proceeds from sale of stock, stock repurchased/redeemed/retired, dividends paid and other financing activities.

Data for this field is generally not available prior to 1989.
Net Cash Flow - Investing
Cash Flow Data, Annual Item; Field 04870
All Industries:

NET CASH FLOW - INVESTING represents the net cash receipts and disbursements resulting from capital expenditures, decrease/increase from investments, disposal of fixed assets, increase in other assets and other investing activities.

A positive value in this field represents an outflow (use) of funds. A negative value in this field represents an inflow (source) of funds.

Data for this field is generally not available prior to 1989.

Net Cash Flow - Operating Activities
Cash Flow Data, Annual Item; Field 04860
All Industries:

NET CASH FLOW - OPERATING ACTIVITIES represent the net cash receipts and disbursements resulting from the operations of the company. It is the sum of Funds from Operations, Funds From/Used for Other Operating Activities and Extraordinary Items.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:
- Funds from operations
- Funds from/for working capital
- Extraordinary items

Net Cash From Continuing Operations
Supplementary (Cash Flow) Data, Annual Item; Field 04891
All Industries:

NET CASH FROM CONTINUING OPERATIONS represents total net cash received from continuing operations. This item reflects the change in cash allocable to continuing operations after the effects of exchange rates on cash.

This item is only available in the annual time series at the company level.

Net Cash From Discontinued Operations
Supplementary (Cash Flow) Data, Annual Item; Field 04892
All Industries:

NET CASH FROM DISCONTINUED OPERATIONS represents total net cash received from discontinued operations. This item reflects the change in cash allocable to discontinued operations after the effects of exchange rates on cash.

This item is only available in the annual time series at the company level.

Net Debt
Supplementary Data, Annual & Interim Item; Field 18199
All Industries:

NET DEBT represents Total Debt minus Cash. Cash represents Cash & Due from Banks for Banks, Cash for Insurance companies and Cash & Short Term Investments for all other industries.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.
Net Income (U.S.$)
Supplementary Data, Annual Item; Field 07250
All Industries:
NET INCOME (U.S.$) represents the net income of the company converted to U.S. dollars using the fiscal year end exchange rate. See the definition for NET INCOME BEFORE PREFERRED DIVIDENDS for information regarding the net income used in this calculation.

Net Income – GAAP
Supplementary (Income) Data, Annual Item; Field 06895
All Industries:
NET INCOME – GAAP represents the income after all operating and non-operating income and expense, reserves, income taxes, minority interest and extraordinary items of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles.
This item is presented in U.S. dollars (converted at the company’s year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Net Income - GAAP – 1 Yr Annual Growth
Growth Rate, Annual Item; Field 08584
All Industries:
(Current Year's Net income-GAAP / Last Year's Net income-GAAP – 1) * 100
This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1995.

Net Income - GAAP – 3 Yr Annual Growth
Growth Rate, Annual Item; Field 08586
All Industries:
((Current Year's Net income-GAAP / Net income-GAAP four years ago, reduced to a compound annual rate) – 1) * 100
This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1997.

Net Income - GAAP – 5 Yr Annual Growth
Growth Rate, Annual Item; Field 08588
All Industries:
((Current Year's Net income-GAAP / Net income-GAAP six years ago, reduced to a compound annual rate) – 1) * 100
This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and will not be available until 1999.

Net Income - 1 Yr Annual Growth
Growth Rate, Annual/Interim Item; Field 08636
All Industries:
Annual Time Series:
(Current Year's Net Income before Preferred Dividends / Last Year's Net Income before Preferred Dividends - 1) * 100
Interim Time Series:
(Current Year's Trailing 12 Months Net Profit / Last Year's Trailing 12 Months Net Profit - 1) * 100
Insurance Companies:

Annual Time Series:

\[
\frac{(\text{Current Year's Net Income before Preferred Dividends} + \text{Current Year's Policyholders' Surplus})}{(\text{Last Year's Net Income before Preferred Dividends} + \text{Last Year's Policyholders' Surplus})} - 1 \times 100
\]

Interim Time Series:

\[
\frac{\text{Current Year's Trailing 12 Months Net Profit}}{\text{Last Year's Trailing 12 Months Net Profit}} - 1 \times 100
\]

This calculation uses restated data for last years values where available

**Net Income – 3 Yr Annual Growth**

*Growth Rate, Annual Item; Field 08638*

All Industries:

\[
\frac{\text{(Current Year's Net income) / Net income four years ago, reduced to a compound annual rate}}{1} - 1 \times 100
\]

This item is only available for ADRs and is generally not available prior to 1996.

**Net Income - 5 Yr Annual Growth**

*Growth Rate, Annual Item; Field 08640*

All Industries:

\[
\frac{\text{(Current Year's Net Income before Preferred Dividends / Net Income before Preferred Dividends six years ago, reduced to a compound annual rate)}}{1} - 1 \times 100
\]

Insurance Companies:

\[
\frac{\text{(Current Year's Net Income before Preferred Dividends + Policyholders' Surplus) / (Net Income before Preferred Dividends + Policyholders' Surplus six years ago, reduced to a compound annual rate)}}{1} - 1 \times 100
\]

**Net Income – Bottom Line (Formerly Net Income Before Preferred Dividends)**

*Supplementary (Income) Data, Annual Item; Field 01651*

All Industries:

NET INCOME - BOTTOM LINE represents income after all operating and non-operating income and expense, reserves, income taxes, minority interest and extraordinary items.

Footnotes:

A. Net income is before the effect of minority interests
C. Before capital contribution and state guarantees by government or interest on same
D. Profit before appropriations and tax
F. Profit before tax
G. Taxes and other expenses cannot be separated
H. Changed reporting practice to exclude effect of allocations to untaxed reserves
I. Excludes extraordinary charge or credit
J. Net income accounted for in the insurance reserve fund
K. Policyholders' surplus cannot be separated
L. Before provision for loan losses which cannot be separated from equity reserves

**Net Income After Preferred Dividends (Basic EPS) (Formerly Net Income Used To Calculate Basic Earnings Per Share)**

*Income Data, Annual Item; Field 01706*

All Industries:

NET INCOME AFTER PREFERRED DIVIDENDS represents the net income after preferred dividends that the company uses to calculate its basic earnings per share.
Net Income Before Extraordinary Items/Preferred Dividends

**Net Income Before Extraordinary Items/Preferred Dividends**

*Income Data, Annual Item; Field 01551*

**All Industries:**

NET INCOME BEFORE EXTRAORDINARY ITEMS/PREFERRED DIVIDENDS represents income before extraordinary items and preferred and common dividends, but after operating and non-operating income and expense, reserves, income taxes, minority interest and equity in earnings.

If a company reports discontinued operations it is treated as follows:

a. If the discontinued operations are purely an operating gain or loss on a business segment the company is discontinuing, income including the discontinued operations will be shown.

b. If the discontinued operations include disposal (gain or loss on a sale), then earnings per share is examined. If a separate per share amount is shown for discontinued operations and a separate per share amount is shown for disposal, the discontinued operations portion is included in net income and the disposal portion is treated as an extraordinary charge or credit. If one per share amount for discontinued operations is reported and it includes disposal, then net income before discontinued operations is shown and the discontinued operations is treated as an extraordinary item.

Footnotes:

A. Net income is before the effect of minority interest
C. Before capital contribution and state guarantees by government or interest on same
D. Profit before appropriations and tax
F. Profit before tax
G. Taxes and other expenses cannot be separated
H. Changed reporting practice to exclude effect of allocations to untaxed reserves
J. Net income accounted for in the insurance reserve fund
K. Policyholders’ Equity cannot be separated
L. Before provision for loan losses which cannot be separated from equity reserves

Net Income Used To Calculate Earnings Per Share (Formerly Net Income Available To Common)

**Net Income Used To Calculate Earnings Per Share (Formerly Net Income Available To Common)**

*Supplementary (Income) Data, Annual Item; Field 01751*

**All Industries:**

NET INCOME USED TO CALCULATE EARNINGS PER SHARE represents the net income the company uses to calculate its earnings per share. It is before extraordinary items.

For U.S. corporations, it is one of the following:

a. Net income after preferred dividends
b. Common and common equivalent net income (includes effect of those securities considered common equivalent)
c. Fully diluted net income (includes the effects of all convertible securities and the exercise of stock options and warrants)

For Non-U.S. corporations, it is generally net income after preferred dividends. It is not necessarily the numerator for the earnings per share calculation.

Footnotes:

A. No standard text
C. Changed reporting practice to exclude effect of allocations to untaxed reserves
D. Net income is before the effect of minority interest
Net Income Used To Calculate Fully Diluted Earnings Per Share
Supplementary (Income) Data, Annual Item; Field 01705
All Industries:

NET INCOME USED TO CALCULATE FULLY DILUTED EARNINGS PER SHARE represents the net income the company uses to calculate its fully diluted earnings per share. It is the net income adjusted to add back dividends on convertible preferred stock and/or the after tax amount of interest recognized for convertible debt.

Net Income/Starting Line
Cash Flow Data, Annual Item; Field 04001
Industrials, Other Financial Companies:

NET INCOME/STARTING LINE represents the beginning figure of the sources and uses statement as defined by the company. For U.S. corporations it is usually the net income reported by the company before discontinued operations, extraordinary items and provision for preferred and common dividends.

Footnotes:
A. Some non-operational charges cannot be separated
B. Net income is after preferred dividends
C. Pre-tax Income
D. Operating Income
F. As reported
G. No standard text

Net Interest Income
Income Data, Annual Item; Field 01076
Banks:

NET INTEREST INCOME represents the difference between the total interest income and total interest expense of the bank.

Net Interest Income – GAAP
Supplementary (Income) Data, Annual Item; Field 06830
Banks:

NET INTEREST INCOME – GAAP represents the difference between the total interest income and total interest expense of a non-U.S. bank adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company’s fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Net Interest Income % Average Deposits
Profitability Ratio, Annual Item; Field 15150
Banks:

Net Interest Income / Average of Last Year’s and Current Year’s Deposits * 100

This calculation uses restated data for last years values where available
Net Interest Income % Average Deposits - 5 Yr Avg
Profitability Ratio, Annual Item; Field 15153
Banks:

Arithmetic average of the last five years of Net Interest Income % Average Deposits

Net Interest Income % Earning Assets
Profitability Ratio, Annual Item; Field 15144
Banks:

Net Interest Income / Average of Last Year’s and Current Year’s (Investment-Total + Loans-Net) * 100
This calculation uses restated data for last years values where available

Net Interest Income % Earning Assets - 5 Yr Avg
Profitability Ratio, Annual Item; Field 15147
Banks:

Arithmetic average of the last five years of Interest Income % Earning Assets

Net Interest Income/Net Interest Spread
See NET INTEREST MARGIN (NIM)

Net Interest Margin (NIM)
Supplementary Data, Annual Item; Field 18220
Banks:

NET INTEREST MARGIN (NIM) measures the difference between Interest income and Interest expense, both based on earnings assets, either total or average earnings assets. This item is expressed as a percentage.
This item may also be referred to as Net Interest Yield, Net Yield on Average Interest-Earning Assets, Net Average Yield on Interest-Earning Assets or Net Interest Income as a Percentage of Average Interest-Earning Assets.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:
A. No standard text

Net Interest Yield
See NET INTEREST MARGIN (NIM)

Net Loan Losses
Supplementary (Asset) Data, Annual Item; Field 01275
Banks:

NET LOAN LOSSES represent the actual amount the bank lost during the year from uncollectable loans. It is calculated by subtracting recoveries from the amount of loans charged off.

Net Loan Losses % Total Loans
Other Ratio, Annual Item; Field 15019
Banks:

Net Loan Losses / (Loans-Total - Interbank Loans) * 100
Net Loan Losses % Total Loans - 5 Yr Avg
Other Ratio, Annual Item; Field 15022
  Banks:
    Arithmetic average of the last five years of Net Loan Losses % Total Loans

Net Margin
Profitability Ratio, Annual Item; Field 08366
  All Industries:
    Net Income before Preferred Dividends / Net Sales or Revenues * 100
  Insurance Companies:
    If Net Income before Preferred Dividends is not available, Policyholder's Surplus is substituted.

Net Margin - 5 Yr Avg
Profitability Ratio, Annual Item; Field 08370
  All Industries:
    Arithmetic average of the last five years of Net Margin

Net Margin - 1 Year Annual Growth
Growth Rate, Annual/Interim Item; Field 08676
  All Industries:
    Annual Time Series:
      (Current Year's Net Margin / Last Year's Net Margin - 1) * 100
    Interim Time Series:
      (Current Year's Trailing 12 Months Net Margin / Last Year's Trailing 12 Months Net Margin - 1) * 100
  This calculation uses restated data for last years values where available

Net Margin - 5 Yr Annual Growth
Growth Rate, Annual Item; Field 08680
  All Industries:
    ((Current Year's Net Margin / Net Margin six years ago, reduced to a compound annual rate) - 1) * 100

Net Operating Income
Supplementary (Income) Data, Annual Item; Field 01540
  Insurance Companies:
    NET OPERATING INCOME represents income before realized investment gain or loss.

Net Premiums Written % Equity
Profitability Ratio, Annual Item; Field 15507
  Insurance Companies:
    Total Premiums Written / Average of Last Year's and Current Year's ( Common Equity + Policyholders' Equity) * 100
  This calculation uses restated data for last years values where available
Exceptions:

Finland (95 and prior years) and Norway (93 and prior years):
Total Premiums Written / Average of Last Year’s and Current Year’s (Common Equity + Policyholders’ Equity + Non-Equity Reserves) * 100

Sweden (88 and prior years):
Total Premiums Written / Average of Last Year’s and Current Year’s (Common Equity + Policyholders’ Equity + Non-Equity Reserves * .5) * 100

Sweden (89):
Total Premiums Written / (Average of Last Year’s and Current Year’s Common Equity + Policyholders’ Equity + (Average of Last Year’s Non Equity Reserves * .5 and Current Year’s Non-Equity Reserves * .7)) * 100

Sweden (90-92):
Total Premiums Written / Average of Last Year’s and Current Year’s (Common Equity + Policyholders’ Equity + Non-Equity Reserves * .7) * 100

Sweden (93):
Total Premiums Written / (Average of Last Year’s and Current Year’s Common Equity + Policyholders’ Equity + (Average of Last Year’s Non Equity Reserves *.7 and Current Year’s Non-Equity Reserves)) * 100

Sweden (94 and subsequent years):
Total Premiums Written / Average of Last Year’s and Current Year’s (Common Equity + Policyholders’ Equity) * 100

Net Premiums Written % Equity - 5 Yr Avg

*Profitability Ratio, Annual Item; Field 15510*

Insurance Companies:
Arithmetic average of the last five years of Net Premiums Written % Equity

Net Proceeds From Sale/Issue Of Common & Preferred

*Cash Flow Data, Annual Item; Field 04251*

All Industries:
NET PROCEEDS FROM SALE/ISSUE OF COMMON & PREFERRED represents the amount a company received from the sale of common and/or preferred stock. It includes amounts received from the conversion of debentures or preferred stock into common stock, exchange of common stock for debentures, sale of treasury shares, shares issued for acquisitions and proceeds from stock options.

This item is available in the annual time series and the cumulative quarterly, semi-annual and cumulative trimester interim time series. It is only available at the company level.

Footnotes:
A. Includes proceeds from stock options
B. Includes long term borrowings

Net Sales Or Revenues

*Income Data, Annual Item; Field 01001*

Industrial Companies:
NET SALES OR REVENUES represent gross sales and other operating revenue less discounts, returns and allowances.

It includes but is not restricted to:
Franchise sales when corresponding costs are available and included in expenses.
Consulting fees
Service income
Royalty income when included in revenues by the company.
Contracts-in-progress income
Licensing and franchise fees
Income derived from equipment lease or rental when considered part of operating revenue
Commissions earned (not gross billings) for advertising companies
Income from leased departments

It excludes:
Non-operating income
Interest income
Interest capitalized
Equity in earnings of unconsolidated subsidiaries
Rental income
Dividend income
Foreign exchange adjustment
Gain on debt retired
Sale of land or natural resources
Sale of plant and equipment
Sale of investment
Sales from discontinued operations
Security transactions
Income on reserve fund securities when shown separately
Operating differential subsidies for shipping companies
Net mutual aid assistance for airlines companies
General and Service Taxes
Value-Added taxes
Excise taxes
Windfall Profit Taxes

Banks, Insurance and Other Financial Companies:
REVENUES represent the total operating revenue of the company.

It includes but is not restricted to:
For Banks:
Interest and fees on loans
Interest on Federal Funds
Interest on Bank Deposits
Interest on State, County and Municipalities Funds
Interest on U.S. Government and Federal Agencies Securities
Federal Funds sold and securities purchased under resale agreements
Lease Financing
Net leasing revenue
Income from Trading Accounts
Foreign Exchange Income
Investment Securities gains/losses
Service Charges on Deposits
Other Service Fees
Trust Income
Commissions and Fees
For Insurance Companies:
Premiums Earned
Investment income (if the company reports this item net of expenses then the net amount is shown after excluding interest expense)
Other operating income
Gains/Losses on sale of securities (pre-tax)
For Other Financial Companies:
Investment income/loss
Interest income
Income from trading accounts
Trust income
Commission and fees
Rental Income
Securities purchased under resale agreements
Investment Banking income
Principal Transactions

Footnotes:
A. Gross total sales or revenue
AA. Length of fiscal period is 18 months
AB. Length of fiscal period is 15 months
AC. Length of fiscal period is 9 months
AD. Length of fiscal period is 6 months
AF. Length of fiscal period is 5 months
AG. Length of fiscal period is 13 months
AH. Length of fiscal period is 14 months
AI. Length of fiscal period is 7 months
AJ. Length of fiscal period is 8 months
AK. Length of fiscal period is 48 weeks
AL. Length of fiscal period is 3 months
AM. Length of fiscal period is 11 months
AN. Length of fiscal period is 53 weeks
AP. Length of fiscal period is 16 months
AQ. Length of fiscal period is 10 months
AR. Length of fiscal period is 20 months
AS. Length of fiscal period is 2 months
AT. Length of fiscal period is 17 months
AU. Length of fiscal period is 4 months
AV. Length of fiscal period is 21 months
AX. Length of fiscal period is 22 months
B. Net sales includes value-added, excise, windfall profit or sales tax
BA. Major accounting standards switch
BB. Change from unconsolidated to consolidated reports
BC. Major reorganization
BD. Change from domestic consolidation to worldwide consolidation
BE. Major accounting standards switch and major reorganization
BF. Change from domestic consolidation to domestic consolidation and one other country
BG. Change from domestic consolidation and one other country to worldwide consolidation
BH. Change from worldwide consolidation to domestic consolidation
BI. Major accounting standards switch and change from domestic consolidation to worldwide consolidation
BJ. Change from domestic consolidation to unconsolidated reports
BK. Includes investment income
BL. Change from worldwide consolidation to unconsolidated reports
BN. Major reorganization. Changes in perimeter of consolidation
BP. Change in accounting method for domestic companies from full consolidation to equity method
BQ. Substantial changes in forms of financial statements
BS. Company's financial statements are based on INPC (National Consumer Price Index). Prior data is not comparable.
Alphabetical  List of Field Definitions - N

BT. Based on monetary adjusted statements
C. Includes deferred profit on installment sales
D. Includes inter-company sales (Non-U.S. companies only)
F. Combined interim reports for the periods
G. Limited income statement given
H. Includes services, but no sales are disclosed
I. Value-added, excise, windfall profit or sales tax has been subtracted along with an undeterminable amount of other taxes which could not be separated
J. Includes only main component
K. Acq’d
L. No standard text
M. Includes equity in pre-tax income which cannot be separated.
N. No standard text
P. Not balancing with components of income due to lack of disclosure of each operating item.
Q. Revenue attributable to the banking business is not disclosed
R. Net of interest expenses
S. Net of operating expenses
SP. Preliminary – as reported by the company
T. Net of expenses
U. No standard text
V. No standard text
W. Includes other income
Y. Net of expenses and tax
Z. Holding company

Net Sales Or Revenues (U.S.$)
Supplementary Data, Annual Item; Field 07240
All Industries:
NET SALES OR REVENUES (U.S.$) represents the net sales or revenues of the company converted to U.S. dollars using the fiscal year end exchange rate. See the definition for NET SALES OR REVENUES for information regarding the net sales or revenues used in this calculation

Net Sales / Working Capital
Asset Utilization Ratio, Annual Item; Field 08141
All Industries:
Net Sales or Revenues / (Current Assets-Total - Current Liabilities-Total)

Net Sales / Working Capital - 5 Yr Avg
Asset Utilization Ratio, Annual Item; Field 08145
All Industries:
Arithmetic average of the last five years of Net Sales or Revenues / Working Capital

Net Sales Growth (Period Vs. Year Ago)
Growth Rate, Historic Item, Interim Time Series; Field 08698
All Industries:
(Net Sales or Revenue / Last Year’s Net Sales or Revenues for the same period –1) * 100
This item is populated for the quarterly, semi-annual, trimester, quarterly cumulative and trimester cumulative time series based on the availability of underlying data. It is not available prior to 1999.
Net Sales/Revenues - 1 Yr Annual Growth

Growth Rate, Annual/Interim Item; Field 08631

All Industries:

Annual Time Series:

(Current Year's Net Sales or Revenues / Last Year's Total Net Sales or Revenues - 1) * 100

Interim Time Series:

(Current Year's Trailing 12 Months Net Sales or Revenues / Last Year's Trailing 12 Months Total Net Sales or Revenues - 1) * 100

This calculation uses restated data for last years values where available

Net Sales/Revenues – 3 Yr Annual Growth

Growth Rate, Annual Item; Field 08633

All Industries:

((Current Year's Net Sales or Revenues / Net Sales or Revenues four years ago, reduced to a compound annual rate) – 1) * 100

This item is only available for ADRs and is generally not available prior to 1996.

Net Sales/Revenues - 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08635

All Industries:

((Current Year's Net Sales or Revenues / Net Sales or Revenues six years ago, reduced to a compound annual rate) - 1) * 100

Net Sales To Gross Fixed Assets

Asset Utilization Ratio, Annual Item; Field 08431

All Industries:

Net Sales or Revenues / Property, Plant and Equipment-Gross

Net Sales To Gross Fixed Assets - 5 Yr Avg

Asset Utilization Ratio, Annual Item; Field 08435

All Industries:

Arithmetic average of the last five years of Net Sales to Gross Fixed Assets Ratios.

NIM

See Net Interest Margin (NIM)

Non-Convertible Debt

Liability Data, Annual Item; Field 18281

All Industries:

NON-CONVERTIBLE DEBT represents the total amount of a company's long term debt that is not convertible into common or preferred stock.

Data for this field is generally not available prior to 1991.
Non-Equity Reserves

Liability Data, Annual Item; Field 03401

All Industries:

NON-EQUITY RESERVES represent a reserve set aside from shareholders' equity with no designated payee. This item is only applicable to non-U.S. corporations.

It includes but is not restricted to:

- Specific reserves (includes untaxed reserves)
- Government/Investment grants (capital subsidies)
- Revaluation reserves as well as current cost reserves unless clearly placed in shareholders' equity
- Electricity supply funds

Footnotes:

F. See equity in untaxed reserves and deferred tax liability in untaxed reserves
G. Adjusted to excluded loan loss reserves
H. No standard text

Non-Interest Expense

Expense Data, Annual Item; Field 01245

Banks:

NON-INTEREST EXPENSE represents all expenses of the bank except interest expense and provision for loan losses.

It includes but is not restricted to:

- Salaries and benefits
- Equipment expense
- Occupancy expense
- Depreciation and depletion
- Taxes other than income tax
- Other operating expenses

Non-Interest Income

Income Data, Annual Item; Field 01021

Banks:

NON-INTEREST INCOME represents all other operating revenues of the bank besides interest income.

It includes but is not restricted to:

- Investment securities gains/losses
- Trust & fiduciary income
- Commission & fees
- Income from trading accounts
- Foreign exchange income

Non-Interest Income – GAAP

Supplementary (Income) Data, Annual Item; Field 06840

Banks:

NON-INTEREST INCOME – GAAP represents all other operating revenues of a non-U.S. bank besides interest income adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for NON-INTEREST INCOME for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.
Non-Interest Income % Total Revenues
Profitability Ratio, Annual Item; Field 15593
Banks:
Non-Interest Income / Net Sales or Revenues * 100

Non-Interest Income % Total Revenues - 5 Yr Avg
Profitability Ratio, Annual Item; Field 15596
Banks:
Arithmetic average of the last five years of Non-Interest Income % Total Revenues

Non-Operating Interest Income
Income Data, Annual Item; Field 01266
All Industries:
NON-OPERATING INTEREST INCOME represents income generated from interest bearing investments not related to the operating activities of the company.
Data for this field is generally not available prior to 1990.
It includes but is not restricted to:
Interest on savings
Interest on Investments
Footnotes:
A. Net of interest expense
B. Includes other income
C. Similar income included

Non-Performing Loans
Supplementary (Asset) Data, Annual Item; Field 02285
Banks:
NON-PERFORMING LOANS represent the amount of loans that the bank foresees difficulty in collecting.
It includes but is not restricted to:
Non-accrual loans
Reduced rate loans
Renegotiated loans
Loans past due 90 days or more
It excludes:
Assets acquired in foreclosures
Repossessed personal property

Non-Performing Loans % Equity
Other Ratio, Annual Item; Field 15067
Banks:
Non-Performing Loans / Common Shareholders' Equity * 100
Exceptions:
Finland (95 and prior years) and Norway (93 and prior years):
Non-Performing Loans / (Common Shareholders' Equity + Non-Equity Reserves) * 100
Sweden (88 and prior years):
Non-Performing Loans / (Common Shareholders' Equity + Non-Equity Reserves * .5) * 100
Non-Performing Loans % Equity - 5 Yr Avg
Other Ratio, Annual Item; Field 15070
Banks:
Arithmetic average of the last five years of Non-Performing Loans % Equity

Non-Performing Loans % Reserve For Loan Losses
Other Ratio, Annual Item; Field 15001
Banks:
Non-Performing Loans / Reserve for Loan Losses * 100

Non-Performing Loans % Reserve For Loan Losses - 5 Yr Avg
Other Ratio, Annual Item; Field 15004
Banks:
Arithmetic average of the five years of Non-Performing Loans % Reserve Loan Losses

Non-Performing Loans % Total Loans
Other Ratio, Annual Item; Field 15061
Banks:
Non-Performing Loans / Loans-Total * 100

Non-Performing Loans % Total Loans - 5 Yr Avg
Other Ratio, Annual Item; Field 15064
Banks:
Arithmetic average of the last five years Non-Performing Loans % Total Loans

Non-Redeemable Preferred Stock
Supplementary (Liability) Data, Annual Item; Field 18289
All Industries:
NON-REDEEMABLE PREFERRED STOCK represents a security of a company which cannot be paid off before maturity even if the company can afford to do so. This stock is not subject to call and is shown at involuntary liquidation value.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:
A. No standard text
Non-Redeemable Preferred Stock

*Asset Data, Annual Item; Field 02229*

**Insurance Companies:**

Non-redeemable preferred stock represents the insurance company's investment in securities which cannot be paid off before maturity even if the company can afford to do so. These securities are not subject to recall.

Number Of Months - Earnings Per Share - Quarters 1 - 4

*Stock Data, Annual Items; Fields 05217, 05218, 05219, 05220, respectively*

**All Industries:**

Number of months - quarters 1-4 represent the number of months that the earnings are reported for. These fields are only available when the earnings report frequency has a code of 3 (three fixed interim periods) or a code of 0 (missing quarters/quarter). If there is no data in these fields and the company has a code of 0 in earnings report frequency, then the number of months is assumed to be three.

Data for these fields is generally not available prior to 1992. These items are also available at the security level from 1992 and subsequent years.

Number Of Shares Authorized

*Stock Data, Annual Item; Field 05326*

**All Industries:**

Number of shares authorized represents the maximum number of shares that can be issued by a company. If the company is publicly traded then the SEC and the company's state of incorporation must approve it. The number of shares issued is usually smaller than the authorized shares.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text
**Officers**

*Descriptive Data, Current Items; Fields 06041, 06051, 06061, 06071, 06081*

All Industries:

OFFICERS represent the principal officers of the company. The most senior ranking officer is updated in Field 06041, the least senior officer is updated in Field 06081.

Footnotes:

CT. Officer's Title

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**Operating Cash / Fixed Charges**

*Leverage Ratio, Annual Item; Field 08261*

All Industries:

Funds from Operations / (Interest Expense on Debt + (Preferred Dividends (Cash) / 1- (Tax Rate / 100))

If the Tax rate is negative or not available or if preferred dividends are 0:

Funds from Operations / (Interest Expense on Debt + Preferred Dividends (Cash))

Exceptions:

U.S. Companies:

Standard Tax Rate Used in Calculations:

- 86 and prior years: 46%
- 87 and subsequent years: 34%
- 95 and subsequent years: 35%

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**Operating Cash/Fixed Charges - 5 Yr Avg**

*Leverage Ratio, Annual Item; Field 08265*

All Industries:

Arithmetic average of Operating Cash/Fixed Charges for the last five years

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**Operating Expenses - Total**

*Expense Data, Annual Item; Field 01249*

All Industries:

OPERATING EXPENSES - TOTAL represents the sum of all expenses related to operations.

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**Operating Income**

*Income Data, Annual Item; Field 01250*

All Industries:

OPERATING INCOME represents the difference between sales and total operating expenses

Footnotes:

B. Net of income taxes
Operating Income Before Depreciation and Amortization
Supplementary (Income) Data, Historic Item; Annual and Interim Time Series; Field 18155
All Industries:
OPERATING INCOME DEPRECIATION AND AMORTIZATION represents the operating income of a company before depreciation and amortization expenses have been deducted.
This item is populated for the quarterly, semi-annual, trimester, cumulative quarterly, cumulative trimester and annual time series based on the availability of underlying data. It is not available prior to 1998.

Operating Income Return On Total Capital (%)
Profitability Ratio, Annual Item; Field 08361
All Industries:
Operating Income / Average of Last Year’s and Current Year’s Total Capital * 100
This calculation uses restated data for last years values where available.

Operating Income Return On Total Capital (%) - 5 Yr Avg
Profitability Ratio, Annual Item; Field 08365
All Industries:
Arithmetic average of the last five years of Operating Income / Total Capital

Operating Income – GAAP
Supplementary (Income) Data, Annual Item; Field 06850
All Industries:
OPERATING INCOME – GAAP represents the difference between sales/revenues and total operating expenses of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles.
This item is presented in U.S. dollars (converted at the company’s fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Operating Income % Premiums Earned
Profitability Ratio, Annual Item; Field 15519
Insurance Companies:
Operating Income / Premiums Earned * 100

Operating Income % Premiums Earned - 5 Yr Avg
Profitability Ratio, Annual Item; Field 15522
Insurance Companies:
Arithmetic average of the last five years of Operating Income % Premiums Earned

Footnotes:
A. Three Year Average
B. Four Year Average
Operating Income % Total Premiums Written
Profitability Ratio, Annual Item; Field 15543
Insurance Companies:
Operating Income / Total Premiums Written * 100

Operating Income % Total Premiums Written - 5 Yr Avg
Profitability Ratio, Annual Item; Field 15546
Insurance Companies:
Arithmetic average of the last five years of Operating Income % Total Premiums Written

Operating Income - 1 Yr Annual Growth
Growth Rate, Annual Item; Field 08646
All Industries:
(Current Year's Operating Income / Last Year's Operating Income - 1) * 100
This calculation uses restated data for last years values where available

Operating Income - 5 Yr Annual Growth
Growth Rate, Annual Item; Field 08650
All Industries:
((Current Year's Operating Income / Operating Income six years ago, reduced to a compound annual rate) - 1) * 100

Operating Profit Margin
Profitability Ratio, Annual Item; Field 08316
All Industries:
Operating Income / Net Sales or Revenues * 100

Operating Profit Margin - 5 Yr Avg
Profitability Ratio, Annual Item; Field 08320
All Industries:
Arithmetic Average of the last five years of Operating Profit Margin

Operating Profit Per Share
Stock Data, Annual Item; Field 05509
All Industries:
OPERATING PROFIT PER SHARE represents the per share amount of the operating profit of a company.
This item is shown per 1,000 shares for Brazilian companies.

Operating Provisions
Supplementary (Expense) Data, Annual Item; Field 01302
All Industries:
OPERATING PROVISIONS represent any operating provision such as maintenance expenses and provisions for risks and charges.
Data for this field is generally not available prior to 1992.
   It includes but is not restricted to:
       Provisions for risk and charges
       Provisions for maintenance expense
       Provisions for other operating expenses
   It excludes:
       Provision for bad debts
       Provision for non-equity reserves
Footnotes:
   A. No standard text

Order Backlog
Supplementary Data, Annual Item; Field 18223
All Industries:
   ORDER BACKLOG represents a customer's order that cannot be filled at the present time. This is due to
   the fact that the merchandise is not presently in stock. Excessive backlog can be an indication of poor
   inventory management.
Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.
Footnotes:
   A. No standard text

Ordinary Profit
Supplementary (Income) Data, Annual Item; Field 18175
All Industries:
   ORDINARY PROFIT represents the operating profit plus any non-operating income minus any non-
   operating expense before any extraordinary items. This item is only available for Japanese companies.
Data for this field is generally not available prior to 1994.

Other Accrued Expenses
Supplementary (Liability) Data, Annual Item; Field 03069
All Industries:
   OTHER ACCRUED EXPENSES represent those accrued expenses not included in accrued payroll,
   interest payable, dividends payable or income taxes payable.
Data for this field is generally not available prior to 1992.
Footnotes:
   A. No standard text
   B. Includes deferred income

Other Appropriated Reserves
Shareholders' Equity Data, Annual Item; Field 03493
All Industries:
   OTHER APPROPRIATED RESERVES represent reserves which are identified for a specific purpose
   other than revaluation.
Data for this field is generally not available prior to 1989.
   It includes but is not restricted to:
       Capital redemption reserves
       Funds set aside for the issuance of common stock warrants.
Footnotes:
A. Includes unappropriated reserves
B. No standard text
C. No standard text
T. Includes consolidation adjustments

Other Assets

Asset Data, Annual Item; Field 02652

All Industries:
OTHER ASSETS represent all other assets of the company besides current assets, long term receivables, investment in unconsolidated subsidiaries, other investments and net property, plant and equipment.

For years prior to 1989 it represents all other assets of the company besides current assets and net property, plant and equipment

Banks:
OTHER ASSETS represent all other assets of the bank besides cash and due from banks, total investments, net loans, investment in unconsolidated subsidiaries, customer liability on acceptances (if included in total assets), real estate assets and net property, plant & equipment. For years prior to 1989 it represents all other assets besides cash and due from banks, customer liabilities on acceptances (if included in total assets), total investments, net loans, real estate assets and net property, plant and equipment.

Insurance Companies:
OTHER ASSETS represent all other assets of the company besides total investments, investment in unconsolidated subsidiaries, cash, premium balance receivables and net property, plant and equipment.

For years prior to 1989 it represents all other assets of the company besides total investments, cash, premium balance receivables and net property, plant and equipment.

Other Financial Companies:
OTHER ASSETS represent all other assets of the company besides cash and equivalents, receivables, securities inventories, custody securities, total investments, investment in associated companies and net property, plant and equipment.

For years prior to 1989 it represents all other assets of the company besides cash and equivalents, receivables, securities inventory, custody securities, total investments and net property, plant and equipment.

Footnotes:
A. Includes net fixed assets
B. Includes some cash items
C. Includes other investments

Other Assets – GAAP

Supplementary (Asset) Data, Annual Item; Field 06695

All Industries:
OTHER ASSETS – GAAP represents all other assets of a non-U.S. company not included in Current Assets, Property, Plant and Equipment (Net), Investments, Loans, Goodwill and Other Intangibles adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.
Other Cash Flow

Supplementary (Cash Flow) Data, Annual and U.S. Interim Item; Field 04057

Industrials, Other Financial Companies:

OTHER CASH FLOW represents any unspecified trading cash flows or combination of trading inflows not shown separately under WS fields 04052, 04053, 04054, 04055, 04056, 04058. For non-U.S. companies, it may include interest received, interest paid and taxation paid which are shown by Worldscope under the supplementary cash flow fields 04149, 04148 and 04150. This data is a component of Total Other Cash Flow (field 04151).

This item is available in the annual original and annual restated time series for detailed companies, full update. For U.S. companies it is also available in the interim original and interim restated time series.

Other Current Assets

Asset Data, Annual Item; Field 02149

Industrials:

OTHER CURRENT ASSETS represents all other current assets besides cash and equivalents, receivables, inventories and prepaid expenses.

For years prior to 1989 it represents all other current assets besides cash and equivalents, receivables and inventories.

It includes but is not restricted to:
- Deferred expenses included in current assets
- Property and assets held for disposal
- Deposits and advances to others
- Program rights
- Accrued Ad Valorem taxes
- Felling Rights (if shown as a current asset)
- Deferred or future income tax benefits (if shown as current asset)

Footnotes:
A. Includes prepaid expenses

Other Current Liabilities

Liability Data, Annual Item; Field 03066

Industrials:

OTHER CURRENT LIABILITIES represents all other current liabilities besides accounts payable, short term debt, accrued payroll, income taxes payable and dividends payable.

For years prior to 1989 it represents all other current liabilities besides short term debt.

It includes but is not restricted to:
- Product guarantees and warranties
- Contingency reserves
- Taxes other than income taxes
- Payroll taxes
- Ad Valorem taxes
- Restructuring expenses
- Pensions
- Dividends to minority shareholders of subsidiaries
- Interest Payable (field 03062)
- Other Accrued Expenses (field 03069)
Other Income/Expense - Net

Income Data, Annual Item; Field 01262

All Industries:

OTHER INCOME/EXPENSE - NET represents other pre-tax income and expenses besides operating income, non-operating interest income, interest expense on debt, interest capitalized, pre-tax extraordinary charge, pre-tax extraordinary credit and increase/decrease in reserves. For years prior to 1989 it represents other pre-tax income and expenses besides operating income, interest expense on debt, interest capitalized and increase/decrease in reserves.

It includes but is not restricted to:
- Gain/Loss on disposal of assets (field 01306)
- Dividend income - non-operating (field 01268)
- Foreign exchange transactions (field 01352)
- Monetary correction (field 01265)
- Discontinued operations-pre-tax (field 01269)
- Foreign currency translation gain/loss (field 01351)
- Allowance for funds used during construction if not interest related (utilities only)
- Gain on sale of investment (Other financial companies only) (field 01305)

It excludes:
- Allowance for borrowed funds used during construction which are interest related (utilities only)

Footnotes:
A. Some operating expenses are included
B. Includes non-equity reserve charges (credits)
C. Includes extraordinary gain/loss
D. Includes government grants and government supports
F. Includes interest expense
J. Includes foreign exchange loss/gain

Other Insurance Reserves

Liability Data, Annual Item; Field 03023

Insurance Companies:

OTHER RESERVES represent all other reserves except benefit and loss reserves, unearned premiums and policy and contract claims.

Other Intangible Assets – Accumulated Amortization

Supplementary (Asset) Data, Annual Item; Field 02515

All Industries:

OTHER INTANGIBLE ASSETS - ACCUMULATED AMORTIZATION represent the total accumulated amortization on intangible fixed assets which are either not specified as being goodwill, development costs, brands and patents, licenses, or software.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Other Intangible Assets - Gross

Supplementary (Asset) Data, Annual Item; Field 02514

All Industries:

OTHER INTANGIBLE ASSETS - GROSS represent the gross value of intangible fixed assets which are either not included in goodwill, development costs, brands and patents, software, or licenses.

This item is available in the annual original and annual restated time series for detailed companies, full update.
Other Intangibles - Net

Supplementary (Asset) Data, Annual Item; Field 02513

All Industries:

OTHER INTANGIBLES - NET represent intangible fixed assets which are either not specified as being goodwill, development costs, brands and patents or licenses, or which may represent a combination of some or all of these items.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Other Interest Or Dividend Income

Income Data, Annual Item; Field 01011

Banks:

OTHER INTEREST OR DIVIDEND INCOME represents other interest income besides interest and fees on loans, interest on federal funds and government securities.

It includes but is not restricted to:

   Interest on equity investments

Other Investments

Asset Data, Annual Item; Field 02250

All Industries:

OTHER INVESTMENTS represent any other long term investment except for investments in unconsolidated subsidiaries

Banks:

Annual - OTHER INVESTMENTS generally represent time deposits, interest bearing deposits and other short term investments

Interim - OTHER INVESTMENTS at the interim level is a balancing item. It represents all investments included in Investments- Total (Field 02255) except Trading Account Securities (field 02208) and Federal Funds ( field 02210).

Insurance Companies:

OTHER INVESTMENTS represent all other investments of the insurance company besides fixed income and equity securities, real estate investments and mortgage and policy loans.

Other Financial Companies:

OTHER INVESTMENTS represent all investments except real estate assets and loans.

It includes but is not restricted to:

   Treasury securities (field 02205)
   Equity securities investment-total (field 02230)
   Securities purchased under resale agreements (field 02211)
   Long term bond investments
   Advances (if called advances in related companies then it is updated to Investments in Associated Companies)
   Assets held for resale
   Mortgages held for resale
   Money held in trust (Japan)
   Gold collectible (France)
   Construction projects under development
   Condominium projects under development
   Investments in leveraged leases
   Construction projects under development
Footnotes:
A. Net assets of non-major business when combination or consolidation is impossible
B. Includes real estate investment
C. Cash on hand is included
F. May include long term receivables
G. No standard text
H. Includes investments in associated/subsidiary companies

Other Liabilities

*Liability Data, Annual Item; Field 03273*

All Industries:

OTHER LIABILITIES represent all other liabilities of the company besides current liabilities, long term
debt, provision for risk and charges and deferred taxes.
For years prior to 1989 it represents all other liabilities of the company besides current liabilities and long
term debt.

Banks; Other Financial Companies:

OTHER LIABILITIES represent all other liabilities of the bank besides total deposits, short and long term
debt, provision for risks and charges and deferred taxes.
For years prior to 1989 it represents all other liabilities of the bank besides total deposits and short and
long term debt.

For Banks:
It includes but is not restricted to:
Accrued taxes (field 03060)
Customer liabilities on acceptances (liabilities) (field 03058)

For Other Financial Companies:
It includes but is not restricted to:
Securities sold but not yet purchased (Short call) (field 03059)
Interest payable (field 03062)

Insurance Companies:

OTHER LIABILITIES represent all other liabilities of the company besides insurance reserves, short and
long term debt, provision for risk and charges and deferred taxes.

For years prior to 1989 it represents all other liabilities of the company besides insurance reserves and
short and long term debt.

It includes but is not restricted to:
Reserves for contingencies
Pensions
Ad Valorem taxes
Taxes other than income taxes (long term)
Foreign exchange on the liability side (Japan)
Pre-need funeral plans
Trade payables (long term)
Separate & variable account liabilities (field 03035)
Unrealized gain/loss on marketable securities (field 03498)

It excludes:
Minority Interest
Preferred stock equity
Common stock equity
Non-Equity reserves
Footnotes:
A. Includes other provisions
B. Includes due to trust options
C. Includes some non-equity reserves
D. Includes short term liabilities
E. Includes some interest bearing borrowings
F. No standard text

Other Long Term Liabilities – GAAP
*Supplementary (Liability) Data, Annual Item; Field 06774*
All Industries:
OTHER LONG TERM LIABILITIES – GAAP represents all other Long Term Liabilities of a non-U.S. company not included in Current Liabilities, Deposits, Insurance Reserves, Long Term Debt and Deferred Taxes adjusted to conform to U.S. Generally Accepted Accounting Principles.
This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Other Mandatory Redeemable Instruments
*Supplementary (Liability) Data, Annual & Interim Item; Field 18167*
All Industries:
OTHER MANDATORY REDEEMABLE INSTRUMENTS represents mandatory redeemable securities disclosed within liabilities. This item would be utilized to support US GAAP SFAS150 – “Accounting for Certain Financial Instruments with Characteristics of both Liability and Equity” or similar items. This item is included in Long Term Debt.
This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Other Non-Performing Assets
*Supplementary (Asset) Data, Annual Item; Field 02286*
Banks:
OTHER NON-PERFORMING ASSETS represent those assets other than loans which have been designated by the bank as having a status of nonperformance.
Data for this field is generally not available prior to 1991.
It includes but is not restricted to:
Assets acquired in foreclosure
Repossessed personal property

Other Operating Expenses
*Expense Data, Annual Item; Field 01230*
Banks:
OTHER OPERATING EXPENSES represents all other operating expenses besides interest expense, salaries and benefits expense, equipment expense and provision for loan losses.
All Industries:
OTHER OPERATING EXPENSES represents all other operating expenses besides cost of goods sold, depreciation, depletion and amortization and selling, general and administrative expense.
Insurance Companies:
OTHER OPERATING EXPENSES represents all other operating expenses besides selling, general and administrative expense, long term insurance reserves and total claims expense.
Other Financial Companies:
OTHER OPERATING EXPENSES represents all other operating expenses besides selling, general and administrative expense, cost of goods sold, interest expense and depreciation, depletion & amortization.
It includes but is not restricted to:
- Operating provisions (all industries except banks) (field 01302)
- Taxes other than income taxes (all industries except banks) (field 01204)
- Ad Valorem Taxes
- Underwriting expense (Insurance only) (field 01081) (when field 1101 SG&A is blank)
- Staff costs (Other financial companies only) (field 01084) (when field 01051 Cost of Goods Sold is blank)
- Equipment expenses (Other financial companies only) (field 01085)
It excludes:
- Excise Taxes
- Windfall Profit Taxes
- Value-Added Taxes
- General and Service Taxes

Other Operating Income
*Income Data, Annual Item; Field 01020*

Banks:
OTHER OPERATING INCOME represents all other non-interest income of the bank except interest income, investment income, income from trading accounts, foreign exchange income, trust and fiduciary income and commission and fees.
It includes but is not restricted to:
- Gain on sale of assets
- Other charges and fees

Insurance Companies:
OTHER OPERATING INCOME represents all other revenue of the company besides premiums earned, investment income and foreign exchange income.

Other Financial Companies:
OTHER OPERATING INCOME represents all other revenue of the company besides investment income, commission & fees, interest income and foreign exchange income.

Footnotes:
A. Includes write-offs of loan losses
B. Includes leasing transactions
C. Includes interest revenue reduced by operating expenses
D. Includes gain/loss on disposal of fixed assets
F. Includes some investment income
G. Includes some non-operating gain/loss
H. Net of operating expenses

Other Operating Income – GAAP
*Supplementary (Income) Data, Annual Item; Field 06820*

Insurance Companies:
OTHER OPERATING INCOME – GAAP represents other operating income of a non-U.S. insurance company not included in premium income adjusted to conform to U.S. Generally Accepted Accounting Principles.
This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

**Other Proceeds From Sale/Issuance Of Stock**  
*Cash Flow Data, Annual Item; Field 04302*

**All Industries:**

OTHER PROCEEDS FROM SALE/ISSUANCE OF STOCK represent the amount a company received from the sale of common and/or preferred stock. It includes amounts received from the conversion of debentures or preferred stock into common stock, sale of treasury shares and shares issued for acquisitions.

**Footnotes:**

A. Includes proceeds from stock options
B. Includes long term borrowings

**Other Securities**  
*Asset Data, Annual Item; Field 02209*

**Banks:**

OTHER SECURITIES represent all other securities besides Treasury, Federal Agency, State, Municipal and Trading Account Securities.

It includes but is not restricted to:
- Due from stockbrokers and other stock exchange intermediaries (France)
- Subscription of newly issued bonds (France)
- Other bills (U.K.)
- Unlisted investments (U.K)
- Other fixed income securities (Spain)
- Other investments listed in the country (U.K.)
- Other investments listed outside the country (U.K.)
- Corporate stock available for sale (field 18091)
- Other securities available for sale (field 18092)

**Other Securities Available For Sale**  
*Supplementary (Asset) Data, Annual Item; Field 18092*

**Banks:**

OTHER SECURITIES AVAILABLE FOR SALE represents the amount of other securities available for sale besides treasury securities, federal agency securities, state/municipal securities, mortgage backed securities and corporate stock.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

It includes but is not restricted to:
- Due from stock brokers and other stock exchange intermediaries
- Subscription of newly issued bonds
- Subscription of bonds already issued
- Other bills
- Other investments listed in the country
- Other investment listed outside the country
- Unlisted investments
- Other fixed income securities
- Bills discounted
Footnotes:
  A. No standard text

Other Sources
Cash Flow Data, Annual Item; Field 04450
All Industries:
  OTHER SOURCES represents all other sources besides funds from operations, extraordinary items, net proceeds from sale/issue of common and preferred, disposal of fixed assets, long term borrowing, decrease in investments, increase in deposits (banks, savings and loan companies only), decrease in loans (banks, savings and loan companies only), increase/decrease in federal home loan advances (banks, savings and loan companies only), changes in cash and/or liquid assets and funds for/from other operating activities.

For years prior to 1989 other sources generally represents all other sources besides funds from operations, extraordinary items, net proceeds from sales/issue of common and preferred, disposal of fixed assets and long term borrowing.

Other Sources - Financing
Cash Flow Data, Annual Item; Field 04446
All Industries:
  OTHER SOURCES - FINANCING represents any other funds derived from financing activities not included in additions to stock, proceeds from stock options, long term borrowings, increase/decrease of short term debt, reduction of long term debt, total cash dividends paid or common/preferred redeemed, retired, converted or purchased.

Data for this field is generally not available prior to 1992.
  It includes but is not restricted to:
    Dividends paid to minorities

Footnotes:
  A. No standard text
  B. Includes other sources - financing

Other Sources - Investing
Cash Flow Data, Annual Item; Field 04796
All Industries:
  OTHER SOURCES - INVESTING represents any other funds derived from the investing activities and not included in capital expenditures, net assets from acquisitions, increase in investments or additions to property.

Data for this field is generally not available prior to 1992.
  It includes but is not restricted to:
    Decrease in federal funds sold
    Decrease in securities purchased under agreements to resell
    Increase in bank card receivables
    Collection of longer-term loans

Footnotes:
  A. No standard text
  B. Includes other uses - investing
Other Sources/(Uses) - Financing  
Cash Flow Data, Annual Item; Field 04448  
All Industries:  
OTHER SOURCES/(USES) - FINANCING represents cash flow from financing activities other than reduction in long term debt, increase in long term debt, increase/decrease in short term borrowings, proceeds from the sale of stock, stocks purchased or redeemed and total dividends paid. It is used when items are not delineated.

Data for this field is generally not available prior to 1989.  
It includes but is not restricted to:  
- Dividends paid to minorities

Other Uses  
Cash Flow Data, Annual Item; Field 04799  
All Industries:  
OTHER USES represents all other uses besides total dividends paid, capital expenditures, net assets from acquisitions, additions to other assets, reduction in long term debt, common/preferred redeemed, retired, converted, etc., decrease in deposits (banks, savings and loan companies only), increase in loans (banks, savings and loan companies only), and increase in investments.

For years prior to 1989 other uses generally represents all other uses besides total dividends paid, capital expenditures, additions to other assets, reduction in long term debt, common/preferred redeemed, retired, converted, etc.

Other Uses - Financing  
Cash Flow Data, Annual Item; Field 04447  
All Industries:  
OTHER USES - FINANCING represents any other funds employed in financing activities and not include in additions to stock, proceeds from stock options, long term borrowings, increase/decrease in short term debt, reduction of long term debt, total cash dividends paid or common/preferred redeemed, retired, converted or purchased.

Data for this field is generally not available prior to 1992.  
Footnotes:  
A. No standard text  
B. Includes other sources - financing

Other Uses - Investing  
Cash Flow Data, Annual Item; Field 04795  
All Industries:  
OTHER USES - INVESTING represents any other funds employed in investing activities and not included in capital expenditures, net assets from acquisitions, increase in investments, decrease in investments or additions to property.

Data for this field is generally not available prior to 1992.  
It includes but is not restricted to:  
- Purchase of other assets  
- Increase in federal funds sold  
- Increase in securities purchased under agreements to resell  
- Origination of longer-term loans

Footnotes:  
A. No standard text
B. Includes other sources - investing

**Other Uses/(Sources) Investing**

*Cash Flow Data, Annual Item; Field 04797*

All Industries:

OTHER USES/(SOURCES) INVESTING represents increases or decreases from investing activities other than capital expenditures, net assets from acquisitions, decrease from investments, increase from investments, fixed asset disposal and increase in other assets. It is used when items are not delineated.

Data for this field is generally not available prior to 1989.

**OVFA Earnings Per Share**

*Stock Data, Annual Item; Field 05203*

All Industries:

OVFA EARNINGS PER SHARE represent earnings per share as calculated in accordance with the formula laid down by the Austrian Society of Investment Analysts. These earnings are calculated under the "OVFA method" which makes uniform adjustments to the published net profit of the company, allowing for better company comparisons.

This field is only available for Austrian companies and is generally not available prior to 1994.

**Own Shares**

See TREASURY STOCK
Par Value

Stock Data, Annual Item; Field 05309

All Industries:

PAR VALUE represents the per share value that is arbitrarily assigned to the stock by the company issuing the stock. It is the nominal or face value of a security.

For companies with more than one type of common/ordinary share, the par value shown is for the share type identified in field 6005 - Type of Share.

Data for this field is generally not available prior to 1991.

This item is also available at the security level for 1991 and subsequent years.

Par Value - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Annual Item, Fields 20002, 20102, 20202, 20302, 20402, 20502, 20602, respectively

All Industries:

PAR VALUE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the per share value that is arbitrarily assigned to each class of common/ordinary shares of a company. It is the nominal or face value of a security.

Data for these fields is generally not available prior to 1991.

Parent Auditors & Affiliates (Formerly International Auditors & Affiliates)

Descriptive Data, Current Items

All Industries:

PARENT AUDITORS & AFFILIATES represent the names of the auditor or auditors and their affiliate(s), employed by a company to examine its financial records. The Affiliate fields show the name of the local auditor or auditors who examined the company’s books. The Parent Auditor fields show the name of the international accounting firm or firms to which the local auditor or auditors are affiliated. The fields are defined as follows:

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

Data for these fields are generally not available prior to 1990.

The following codes are used for the Parent Auditors:

AA Arthur Andersen
AY Arthur Young
BDO BDO Binder
CL Coopers & Lybrand
DHS Deloitte Haskins & Sells
DRMP Dunwoody Robson McGladrey & Pullen
DT Deloitte & Touche
EW Ernst & Whinney
EY Ernst & Young
GOV Audited by Government Agency
GTI Grant Thornton International
HHI Horwath & Horwath International
HLB Hodgson Landau Brands International
INDV Audited by an Individual
KPMG Klynveld Peat Marwick Goerdeler
MRI Moores Rowland International
NADT No Auditors Found
NAFF Not affiliated with an international firm
NDIS Not disclosed
OTH Other
PC PricewaterhouseCoopers
PKF Pannell Kerr Forster
PM&M Peat, Marwick & Mitchell
PMM Peat, Marwick & Main
PW Price Waterhouse
SO Spicer & Oppenheim
TR Touche Ross
UNAT Unaudited

Pension Assets – Long-Term

Supplementary (Asset) Data, Annual Item; Field 02653

All Industries:

PENSION ASSETS – LONG-TERM represent the assets in a pension plan where the fair value of plan assets are in excess of Projected Benefit Liabilities.

This item is available in the annual original and annual restated time series for detailed companies, full update.
Pension/Post Retirement Benefits
Supplementary (Liability) Data, Annual Item; Field 03261

All Industries:

PENSION/POST RETIREMENT BENEFITS represent obligations or provisions by a company for future employee annuity payments. A pension plan is an agreement whereby the employer provides benefits to employees upon retirement. Funds are set aside by the employer and/or the employee. The funds will be invested in order to generate sufficient funds to meet the benefit requirements.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

- Accrued pension liabilities
- Accrued post-retirement benefit cost
- Pension reserves
- Early retirement funds
- Post retirement health and life insurance benefits
- Provision for retirement bonuses

Footnotes:

A. No standard text

Pension Data – Accumulated Benefit Obligation
Supplementary Data, Annual Item; Field 18808

All Industries:

PENSION DATA – ACCUMULATED BENEFIT OBLIGATION represents an approximate measure of the liability of a plan in the event of a termination at the date the calculation is performed. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Pension Data – Actual Return On Plan Assets
Supplementary Data, Annual Item; Field 18816

All Industries:

PENSION DATA – ACTUAL RETURN ON PLAN ASSETS represents the difference in the fair value of fund assets at the beginning and the end of the period adjusted for contributions made to the fund and benefit payments made by the fund during the year. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Pension Data – Asset Allocation - % Bonds
Supplementary Data, Annual Item; Field 18802

All Industries:

PENSION DATA – ASSET ALLOCATION - % BONDS represents the percentage of funds that are distributed in bonds. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.
Pension Data – Asset Allocation - % Equities
Supplementary Data, Annual Item; Field 18801
All Industries:
  PENSION DATA – ASSET ALLOCATION - % EQUITIES represents the percentage of funds that are
distributed in equities. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.
This item is only available in the annual time series at the company level.

Pension Data – Asset Allocation - % Other
Supplementary Data, Annual Item; Field 18804
All Industries:
  PENSION DATA – ASSET ALLOCATION - % OTHER represents the percentage of funds that are
distributed in other investments. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.
This item is only available in the annual time series at the company level.

Pension Data – Asset Allocation - % Property
Supplementary Data, Annual Item; Field 18803
All Industries:
  PENSION DATA – ASSET ALLOCATION - % Property represents the percentage of funds that are
distributed in property. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.
This item is only available in the annual time series at the company level.

Pension Data – Expected Long-Term Return Rate On Pension Assets
Supplementary Data, Annual Item; Field 18805
All Industries:
  PENSION DATA – EXPECTED LONG-TERM RETURN RATE ON PENSION ASSETS represents an
estimate of the rate of return to be earned over the period until all benefits under the plan have been paid.
It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.
This item is only available in the annual time series at the company level.

Pension Data – Expected Return On Plan Assets For The Period
Supplementary Data, Annual Item; Field 18817
All Industries:
  PENSION DATA – EXPECTED RETURN ON PLAN ASSETS FOR THE PERIOD represents the
expected return on the pension plan investments plus the change in the carrying value of the plan assets
used in operations. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.
This item is only available in the annual time series at the company level.

**Pension Data – Fair Value Of Plan Assets**
*Supplementary Data, Annual Item; Field 18807*

All Industries:

PENSION DATA – FAIR VALUE OF PLAN ASSETS represents the value of the investments in the pension plan at a particular point in time. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.

**Pension Data – Gains (Losses) From Settlements**
*Supplementary Data, Annual Item; Field 18814*

All Industries:

PENSION DATA – GAINS (LOSSES) FROM SETTLEMENTS represents an irrevocable transaction that relieves the employer (or the plan) of primary responsibility for a defined benefit pension obligation. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.

**Pension Data - Net Pension Liability/(Asset) - Balance Sheet**
*Supplementary (Pension) Data, Annual Item; Field 18821*

All Industries:

PENSION DATA - NET PENSION LIABILITY/(ASSET) represents the net amount of pension liability or asset included in the balance sheet. It is Pension-Projected Benefit Obligation (WS 18809) – Pension-Fair Value of Plan Assets (WS 18807) - Pension-Unrecognized Prior Service Cost (WS 18818)+ Pension-Unrecognized Actuarial Gain/Loss (WS 18819) – Pension-Adjustments to Funded Status for Net Pension/Post Retirement Assets/Liabilities (WS 18820).

This item is available in the annual original and annual restated time series for detailed Non-U.S. companies, full update.

**Pension Data – Net Periodic Pension (Income)/Expense**
*Supplementary Data, Annual Item; Field 18810*

All Industries:

PENSION DATA – NET PERIODIC PENSION (INCOME)/EXPENSE represents the amount recognized in an employer’s financial statements as the cost of a pension plan for a period. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.
**Pension Data - Other Adjustments to Funded Status for Net Pension/Post Retirement Assets/Liabilities**

*Supplementary (Pension) Data, Annual Item; Field 18820*

All Industries:

PENSIONDATA - OTHER ADJUSTMENTS TO FUNDED STATUS FOR NET PENSION/POST RETIREMENT ASSETS/LIABILITIES represent any miscellaneous items used in the adjustment to the funded status for net pensions assets/liabilities recognized in the Balance Sheet.

This item is available in the annual original and annual restated time series for detailed companies, full update.

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

*Supplementary Data, Annual Item; Field 18815*

All Industries:

PENSION DATA – OTHER NET PERIODIC PENSION (INCOME)/EXPENSE represents a component of Net Periodic Pension Income/Expense. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.

**Pension Data – Pension Discount Rate**

*Supplementary Data, Annual Item; Field 18806*

All Industries:

PENSION DATA – PENSION DISCOUNT RATE represents the annual rate at which the projected future liabilities are discounted back to the present date. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.

**Pension Data – Pension Interest Cost**

*Supplementary Data, Annual Item; Field 18813*

All Industries:

PENSION DATA – PENSION INTEREST COST represents annual interest costs which reflect the financing costs in a pension plan. Interest expense accrues each year on the projected benefit obligation based on a selected interest rate. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.

**Pension Data – Pension Service Costs**

*Supplementary Data, Annual Item; Field 18811*

All Industries:

PENSION DATA – PENSION SERVICE COSTS represents the expense caused by the increase in pension benefits payable (the projected benefit obligation) to employees due to services rendered during the current year. (Present value of new benefits earned by employees during the year). For example, when an employee is covered by a defined-benefit pension plan the annual Service Cost is the increase in the present value of the future pension obligations due to an added year of service and salary. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.

This item is only available in the annual time series at the company level.
Pension Data – Prior Service Costs
Supplementary Data, Annual Item; Field 18812
All Industries:

PENSION DATA – PRIOR SERVICE COSTS represents costs related to employee service in years preceding the adoption or amendment of a pension plan, these are referred to as prior service costs. These costs may reflect value (as under UK GAAP FRS17) or amortized over future expected service periods of the employees (as under US GAAP SFAS87). It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.
This item is only available in the annual time series at the company level.

Pension Data – Projected Benefit Obligation (PBO)
Supplementary Data, Annual Item; Field 18809
All Industries:

PENSION DATA – PROJECTED BENEFIT OBLIGATION represents a measure of a pension plan’s liability at the calculation date assuming that the plan is ongoing and will not terminate in the foreseeable future. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.
This item is only available in the annual time series at the company level.

Pension Data – Unrecognized Net Actuarial Gain/Loss
Supplementary (Pension) Data, Annual Item; Field 18819
All Industries:

PENSION DATA - UNRECOGNIZED ACTUARIAL GAIN/LOSS represents a measure of the difference between the actual experience and that expected based upon the actuarial assumptions that have not yet been recognized as a component of net periodic benefit cost.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Pension Data – Unrecognized Prior Service Cost
Supplementary Data, Annual Item; Field 18818
All Industries:

PENSION DATA – UNRECOGNIZED PRIOR SERVICE COST represents costs when a pension plan is initially adopted or amended to provide increased benefits, employees are granted additional benefits for services performed in years prior to the plan’s adoption or amendment. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IAS or US GAAP accounting.
This item is only available in the annual time series at the company level.

Period Close Price
Stock Data; Annual Item; Field 05085
All Industries:

PERIOD CLOSE PRICE represents the closing price of a security at the end of a specific fiscal interim time period.

This item is not available prior to 1988 and is shown per 1,000 shares for Brazilian companies.
This item is also populated for the interim time series where it is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level for 1998 and subsequent years.
Phone Number
Descriptive Data, Current Item; Field 06031
All Industries:
PHONE NUMBER represents the telephone number of the company.

Policy & Contract Claims
Liability Data, Annual Item; Field 03020
Insurance Companies:
POLICY & CONTRACT CLAIMS represent the present value of claims to be paid on behalf of or to policyholders.
Footnotes:
A. Includes unearned premium reserves
B. Includes policyholder funds left with company

Policy Loans
Supplementary (Asset) Data, Annual Item; Field 02245
Insurance Companies:
POLICY LOANS represent advances made to policyholders against their life insurance policies. Such loans are secured by the cash surrender value of these policies.
Footnotes:
A. Includes other loans

Policyholders' Equity
Shareholders' Equity Data, Annual Item; Field 03440
Insurance Companies:
POLICYHOLDERS' EQUITY represents the net worth of the insurance company belonging to policyholders.

Policyholders' Surplus
Income Data, Annual Item; Field 01640
Insurance Companies:
POLICYHOLDERS' SURPLUS represents all surplus attributable to policyholders. It is the excess earnings after netting out expenses and required reserve charges.

Post Office Box
Descriptive Data, Current Item; Field 06094
All Industries:
POST OFFICE BOX represents the mailbox used by the company to receive mail.

Preferred Dividend Requirements
Expense Data, Annual Item; Field 01701
All Industries:
PREFERRED DIVIDEND REQUIREMENTS represent actual cash dividend payment on preferred stock or the provision for preferred dividends, if in arrears. It also includes accretion on preferred stock.
If the company has ESOP preferred stock, the dividend will be shown net of the tax benefit.
Footnotes:
D. Net of ESOP tax benefit

**Preferred Dividends (Cash)**
*Stock Data, Annual Item; Field 05401*

All Industries:
PREferred DIVIDENDS (CASH) represent the total cash preferred dividends paid on the company's preferred stock during the year.

**Preferred Stock**
*Shareholders' Equity Data, Annual Item; Field 03451*

All Industries:
PREferred stock represents a claim prior to the common shareholders on the earnings of a company and on the assets in the event of liquidation.
For U.S. corporations, its value is shown at the total involuntary liquidation value of the number of preferred shares outstanding at year end. If preferred stock is redeemable at anytime by the shareholder it is shown at redemption value, or if the company carries it at a higher value than the involuntary liquidation value, the stated value.
Preferred stock of subsidiary and premium on preferred stock is included in preferred stock. It excludes minority interest in preferred stock.
For Non-U.S. Corporations, the stated value of preferred stock is shown and it includes all preferred stock related accounts.
For Non-U.S. Corporations preference stock which participates with the common/ordinary shares in the profits of the company is included in common equity.
It includes but is not restricted to:
- Redeemable preferred stock (field 18290)
- Non-redeemable preferred stock (field 18289)

Footnotes:
A. Included in long term debt
B. Profit-participating preferred stock included in common equity
C. Net of ESOP guarantee
D. No standard text

**Preferred Stock – GAAP**
*Supplementary (Liability) Data, Annual Item; Field 06783*

All Industries:
PREferred STOCK – GAAP represents the preferred stock of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for PREFERRED STOCK for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

**Preferred Stock Issued For ESOP**
*Liability Data, Annual Item; Field 03448*

All Industries:
PREferred STOCK ISSUED FOR ESOP represents the total number of preferred shares issued to the employee stock option plan. This field would include all the shares that are fully paid for as well as those
covered by a pledge made by the company to insure a loan incurred by the employee stock option plan (ESOP) for the purchase of preferred shares.

Data for this field is generally not available prior to 1990.

**Preferred Stock Treated as Common**  
*Supplementary (Liability) Data, Annual Item; Field 03450*

**All Industries:**

**PREFERRED STOCK TREATED AS COMMON** represents preferred stock and preference shares with the right to a fixed dividend, payable in priority to the dividend on common/ordinary shares, but with additional rights to participate in the remaining profits of the company together with the common/ordinary shares.

It is generally available for 1990 and subsequent years.

It includes but is not restricted to:
- Azioni di Risparmio and Azioni Priviligiate in Italy
- Actions a Droits Priorities (ADP) in France and Belgium
- Actions de Preference in France
- Vorzugsaktie in Germany and Austria

**Preferred Stock % Total Capital**  
*Leverage Ratio, Annual Item; Field 08206*

**All Industries:**

Preferred Stock / Total Capital * 100

**Preferred Stock % Total Capital - 5 Yr Avg**  
*Leverage Ratio, Annual Item; Field 08210*

**All Industries:**

Arithmetic average of the last five years of Preferred Stock % Total Capital

**Premium Balance Receivables**  
*Asset Data, Annual Item; Field 02260*

**Insurance Companies:**

PREMIUM BALANCE RECEIVABLES represent unpaid premiums due from policyholders.

Footnotes:
- A. Gross figure (not netted by allowances)
- B. Includes other receivables

**Premium Income – GAAP**  
*Supplementary (Income) Data, Annual Item; Field 06802*

**Insurance Company:**

PREMIUM INCOME – GAAP represents the portion of total premiums written needed to cover all expenses and benefits.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.
**Premiums Earned**
*Income Data, Annual Item; Field 01002*

Insurance Companies:

PREMIUMS EARNED represents the portion of total premiums written needed to cover all expenses and benefits.

It includes but is not restricted to:
- Total premiums written (field 01004)
- Reinsurance & adjustment reserves (field 01005)

**Footnotes:**
A. Gross premiums

**Prepaid Expenses**
*Asset Data, Annual Item; Field 02140*

All Industries:

PREPAID EXPENSES represent payments made in advance for services to be received within the normal operating cycle of the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:
- Prepaid insurance expenses
- Prepaid property taxes
- Prepaid rent
- Prepaid income taxes
- Prepaid supplies
- Prepaid employee benefits
- Advance Corporation Tax recoverable within 1 year (United Kingdom)

**Pre-tax Equity In Earnings**
*Income Data, Annual Item; Field 01267*

All Industries:

PRE-TAX EQUITY IN EARNINGS represents the pre-tax portion of the earnings or losses of a subsidiary whose financial accounts are not consolidated with the controlling company’s accounts. This field is available only when a company reports their equity in earnings pre-tax and the net of tax amount is not reported or cannot be calculated.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:
- Profit sharing agreements (Germany)

**Pre-tax Income**
*Income Data, Annual Item; Field 01401*

All Industries:

PRE-TAX INCOME represents all income/loss before any federal, state or local taxes. Extraordinary items reported net of taxes are excluded.

For U.S. corporations, equity in earnings of unconsolidated subsidiaries and minority interest are not included, unless the company specifically states that they are pre-tax. For non-U.S. corporations, this item is usually reported before taxes.

**Footnotes:**
A. Net of income taxes
Pre-tax Income – GAAP
Supplementary (Income) Data, Annual Item; Field 06860
All Industries:
PRE-TAX INCOME – GAAP represents income before taxes of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for PRE-TAX INCOME for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Pre-tax Margin
Profitability Ratio, Annual Item; Field 08321
All Industries:
Pre-tax Income / Net Sales or Revenues * 100

Pre-tax Margin - 5 Yr Avg
Profitability Ratio, Annual Item; Field 08325
All Industries:
Arithmetic average of the last five years of Pre-tax Margin

Price
See MARKET PRICE

Price Trend - Four Week
Stock Performance Ratio, Current Item; Field 09005
All Industries:
(Current Price / Closing Price four weeks ago - 1) * 100
This item is also available at the security level.

Price Trend - Last Week
Stock Performance Ratio, Current Item; Field 09001
All Industries:
(Current Price / Last Week’s Closing Price - 1) * 100
This item is also available at the security level.

Price Trend - Previous Quarter
Stock Performance Ratio, Current Item; Field 09016
All Industries:
(Most Recent Quarter End Price / Previous Quarter End Price - 1) * 100
This item is also available at the security level.
Price Trend - Quarter To Date
*Stock Performance Ratio; Current Item; Field 09011*
   All Industries:
   \[(\text{Current Price} / \text{Most Recent Quarter End Price} - 1) \times 100\]
This item is also available at the security level.

Price Trend - Year To Date
*Stock Performance Ratio, Current Item; Field 09021*
   All Industries:
   \[(\text{Current Price} / \text{Most Recent Year End Price} - 1) \times 100\]
This item is also available at the security level.

Price Trend - 13 Weeks
*Stock Performance Ratio, Current Item; Field 09006*
   All Industries:
   \[(\text{Current Price} / \text{Closing Price thirteen weeks ago} - 1) \times 100\]
This item is also available at the security level.

Price Trend – 26 Weeks
*Stock Performance Ratio, Current Item; Field 09007*
   All Industries:
   \[(\text{Current Price} / \text{Closing Price twenty six weeks ago} - 1) \times 100\]
This item is also available at the security level.

Price Trend - 52 Weeks
*Stock Performance Ratio, Current Item; Field 09026*
   All Industries:
   \[(\text{Current Price} / \text{Closing Price fifty-two weeks ago} - 1) \times 100\]
This item is also available at the security level.

Price Volatility
*Stock Performance Ratio, Annual Item; Field 08806*
   All Industries:
   A measure of a stock's average annual price movement to a high and low from a mean price for each year. For example, a stock's price volatility of 20% indicates that the stock's annual high and low price has shown a historical variation of +20% to -20% from its annual average price.
This item is also available at the security level for 1987 and subsequent years.

Price/Book Value Ratio - Avg High-Low
*Stock Performance Ratio, Annual Item; Field 09306*
   All Industries:
   \[(\text{Market Price-High} + \text{Market Price-Low} / 2) / \text{Book Value Per Share}\]
This item is also available at the security level for 1987 and subsequent years.
Price/Book Value Ratio - Close
Stock Performance Ratio, Annual Item; Field 09304
All Industries:
Market Price-Year End / Book Value Per Share
This item is also available at the security level for 1987 and subsequent years.

Price/Book Value Ratio - Close - Mult Share 1, 2, 3, 4, 5, 6, 7
Stock Performance Ratio, Annual Items; Fields 20047, 20147, 20247, 20347, 20447, 20547, 20647, respectively
All Industries:
Market Price-Year End / Book Value Per Share; for each type of common/ordinary share
Data for these fields is generally not available prior to 1987.

Price/Book Value Ratio - Current
Stock Performance Ratio, Current Item; Field 09302
All Industries:
Market Price-Current / Book Value Per Share-Current
This item is also available at the security level.

Price/Book Value Ratio - Current - Mult Share 1, 2, 3, 4, 5, 6, 7
Stock Performance Ratio, Current Items; Fields 20027, 20127, 20227, 20327, 20427, 20527, 20627, respectively
All Industries:
Market Price-Current / Book Value Per Share-Current; for each type of common/ordinary share

Price/Book Value Ratio – GAAP – Avg High-Low
Stock Performance Ratio, Annual Item; Field 09346
All Industries:
((Market Price-High + Market Price-Low) / 2) / Book Value Per ADR-GAAP
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1994.

Price/Book Value Ratio – GAAP – Close
Stock Performance Ratio, Annual Item; Field 09344
All Industries:
Market Price-Year End / Book Value Per ADR-GAAP
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1994.

Price/Book Value Ratio – GAAP – Current
Stock Performance Ratio, Current Item; Field 09342
All Industries:
Market Price-Current / Book Value Per ADR-GAAP-Current
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ.
Price/Book Value Ratio – GAAP – Current High
Stock Performance Ratio, Current Item; Field 09343
All Industries:
    Market Price-Yr to Date-High / Book Value Per ADR-GAAP-Current
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ.

Price/Book Value Ratio – GAAP – Current Low
Stock Performance Ratio, Current Item; Field 09345
All Industries:
    Market Price-Yr to Date-Low / Book Value Per ADR-GAAP-Current
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ.

Price/Book Value Ratio – GAAP – High
Stock Performance Ratio, Annual Item; Field 09340
All Industries:
    Market Price-High / Book Value Per ADR-GAAP
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1994.

Price/Book Value Ratio – GAAP – Low
Stock Performance Ratio, Annual Item; Field 09341
All Industries:
    Market Price-Low / Book Value Per ADR-GAAP
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1994.

Price/Book Value Ratio - GAAP – Avg High-Low – 3 Yr Avg
Stock Performance Ratio, Annual Item; Field 09350
All Industries:
    ((Sum of the last three years Market Price-Year High + Sum of the last three years Market Price-Year Low) / 2) / Sum of the last three years Book Value Per ADR-GAAP
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Price/Book Value Ratio - GAAP – Close – 3 Yr Avg
Stock Performance Ratio, Annual Item; Field 09349
All Industries:
    Sum of the last three years Market Price-Year End / Sum of the last three years Book Value Per ADR-GAAP
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.
Price/Book Value Ratio - GAAP – High – 3 Yr Avg
Stock Performance Ratio, Annual Item; Field 09347
All Industries:
Sum of the last three years Market Price-High / Sum of the last three years Book Value Per ADR-GAAP
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Price/Book Value Ratio - GAAP – Low – 3 Yr Avg
Stock Performance Ratio, Annual Item; Field 09348
All Industries:
Sum of the last three years Market Price-Low / Sum of the last three years Book Value Per ADR-GAAP
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Price/Book Value Ratio - GAAP – Avg High-Low – 5 Yr Avg
Stock Performance Ratio, Annual Item; Field 09354
All Industries:
((Market Price- Five Yr Avg High + Market Price-Five Yr Avg Low) / 2) / (Sum of the last five years Book Value Per ADR–GAAP / 5)
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

Price/Book Value Ratio - GAAP – Close – 5 Yr Avg
Stock Performance Ratio, Annual Item; Field 09353
All Industries:
Market Price-Year End-Five Yr Avg Close / (Sum of the last five years Book Value Per ADR–GAAP / 5)
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

Price/Book Value Ratio - GAAP – High – 5 Yr Avg
Stock Performance Ratio, Annual Item; Field 09351
All Industries:
Market Price-Five Yr Avg High / (Sum of the last five years Book Value-GAAP / 5)
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

Price/Book Value Ratio - GAAP – Low – 5 Yr Avg
Stock Performance Ratio, Annual Item; Field 09352
All Industries:
Market Price-Five Yr Avg Low / (Sum of the last three years Book Value-GAAP / 5)
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

Price/Book Value Ratio - High
Stock Performance Ratio, Annual Item; Field 09300
All Industries:
Market Price-High / Book Value Per Share-Annual
This item is also available at the security level for 1987 and subsequent years.
Price/Book Value Ratio - Low
Stock Performance Ratio, Annual Item; Field 09301
All Industries:
Market Price-Low / Book Value Per Share
This item is also available at the security level for 1987 and subsequent years.

Price/Book Value Ratio – 3 Yr Avg – Avg High-Low
Stock Performance Ratio, Annual Item; Field 09333
All Industries:
((Sum of the last three years Market Price-High + Sum of the last three years Market Price-Low) / 2) / Sum of the last three years Book Value
This item is only available for ADRs and is generally not available prior to 1994.

Price/Book Value Ratio – 3 Yr Avg – Close
Stock Performance Ratio, Annual Item; Field 09332
All Industries:
Sum of the last three years Market Price-Year End / Sum of the last three years Book Value
This item is only available for ADRs and is generally not available prior to 1994.

Price/Book Value Ratio – 3 Yr Avg – High
Stock Performance Ratio, Annual Item; Field 09330
All Industries:
Sum of the last three years Market Price-Year High / Sum of the last three years Book Value
This item is only available for ADRs and is generally not available prior to 1994.

Price/Book Value Ratio – 3 Yr Avg – Low
Stock Performance Ratio, Annual Item; Field 09331
All Industries:
Sum of the last three years Market Price-Year Low / Sum of the last three years Book Value
This item is only available for ADRs and is generally not available prior to 1994.

Price/Book Value Ratio - 5 Yr Avg - Close
Stock Performance Ratio, Annual Item; Field 09321
All Industries:
Market Price-5 Year Average / Arithmetic Average of the last five years of Book Value Per Share
This item is also available at the security level for 1987 and subsequent years.

Price/Book Value Ratio - 5 Yr Avg - High
Stock Performance Ratio, Annual Item; Field 09311
All Industries:
Market Price-5 Year Average High / Arithmetic Average of the last five years of Book Value Per Share
This item is also available at the security level for 1987 and subsequent years.
Price/Book Value Ratio - 5 Yr Avg - High-Low
Stock Performance Ratio, Annual Item; Field 09326
All Industries:
   Market Price-5 Year Average High-Low / Arithmetic Average of the last five years of Book Value Per Share
This item is also available at the security level for 1987 and subsequent years.

Price/Book Value Ratio - 5 Yr Avg - Low
Stock Performance Ratio, Annual Item; Field 09316
All Industries:
   Market Price-5 Year Average Low / Arithmetic Average of the last five years of Book Value Per Share
This item is also available at the security level for 1987 and subsequent years.

Price/Cash Flow Ratio
Stock Performance Ratio, Annual/Interim Item; Field 09604
All Industries:
   Annual Time Series:
      Market Price-Year End / Cash Flow Per Share
   Interim Time Series:
      Market Price-Period End / Trailing 12 Months Cash Flow per Share
This item is also available at the security level for 1987 and subsequent years.

Price/Cash Flow - Current
Stock Performance Ratio, Current Item; Field 09602
All Industries:
   Market Price-Current/Cash Flow Per Share-Current
This item is also available at the security level.

Price/Cash Flow Ratio – 3 Yr Avg
Stock Performance Ratio, Annual Item; Field 09623
All Industries:
   Sum of the last 3 years of Market Price-Year End / Sum of the last three years of Cash Flow Per Share
This item is only available for ADRs and is generally not available prior to 1994.

Price/Cash Flow Ratio - 5 Yr Avg
Stock Performance Ratio, Annual Item; Field 09621
All Industries:
   Arithmetic average of the last five years of Market Price-Year End / Arithmetic average of the last five years of Cash Flow Per Share
This item is also available at the security level for 1987 and subsequent years.
Price/Earnings Ratio - Avg High-Low
Stock Performance Ratio, Annual Item; Field 09106
All Industries:
(Market Price-High + Market Price-Low / 2) / Earnings Per Share
This item is also available at the security level for 1987 and subsequent years.

Price/Earnings Ratio - Close
Stock Performance Ratio, Annual/Interim Item; Field 09104
All Industries:
Annual Time Series:
Market Price-Year End / Earnings Per Share
This item is also available at the security level for 1987 and subsequent years.
Interim Time Series:
Market Price-Period End / Trailing 12 Month Earnings per Share
This item is available in the Interim time series at the company and security level for 1998 and subsequent years.

Price/Earnings Ratio - Close - Mult Share 1, 2, 3, 4, 5, 6, 7
Stock Performance Ratio, Annual Items; Fields 20046, 20146, 20246, 20346, 20446, 20546, 20646, respectively
All Industries:
Market Price-Year End / Earnings Per Share; for each type of common/ordinary share
Data for these fields are generally not available prior to 1987.

Price/Earnings Ratio - Current
Stock Performance Ratio, Current Item; Field 09102
All Industries:
Market Price-Current / Earnings Per Share-Last 12 Months
This item is also available at the security level.

Price/Earnings Ratio - Current - Mult Share 1, 2, 3, 4, 5, 6, 7
Stock Performance Ratio, Current Items; Fields 20026, 20126, 20226, 20326, 20426, 20526, 20626, respectively
All Industries:
Market Price-Current / Earnings Per Share-Last 12 Months; for each type of common/ordinary share

Price/Earnings Ratio - Current High
Stock Performance Ratio, Current Item; Field 09103
All Industries:
Market Price-Year to Date High / Earnings Per Share-Last 12 Months
This item is also available at the security level.
Price/Earnings Ratio - Current Low
Stock Performance Ratio, Current Item; Field 09105
All Industries:
   Market Price-Year to Date Low / Earnings Per Share-Last 12 Months
This item is also available at the security level.

Price/Earnings Ratio – GAAP – Avg High-Low
Stock Performance Ratio, Annual Item; Field 09146
All Industries:
   ((Market Price-High + Market Price-Low) / 2) / Earnings Per ADR-GAAP
This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

Price/Earnings Ratio – GAAP – Close
Stock Performance Ratio, Annual Item; Field 09144
All Industries:
   Market Price-Year End / Earnings Per ADR-GAAP
This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

Price/Earnings Ratio – GAAP – Current
Stock Performance Ratio, Current Item; Field 09142
All Industries:
   Market Price-Current / Earnings Per ADR-GAAP-Last 12 Months
This item is only available for ADRs trading on the NYSE, ASE and NASDAQ.

Price/Earnings Ratio – GAAP – Current High
Stock Performance Ratio, Current Item; Field 09143
All Industries:
   Market Price-Yr to Date-High / Earnings Per ADR-GAAP-Last 12 Months
This item is only available for ADRs trading on the NYSE, ASE and NASDAQ.

Price/Earnings Ratio – GAAP – Current Low
Stock Performance Ratio, Current Item; Field 09145
All Industries:
   Market Price-Yr to Date-Low / Earnings Per ADR-GAAP-Last 12 Months
This item is only available for ADRs trading on the NYSE, ASE and NASDAQ.

Price/Earnings Ratio – GAAP – High
Stock Performance Ratio, Annual Item; Field 09140
All Industries:
   Market Price-High / Earnings Per ADR-GAAP
This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.
Price/Earnings Ratio – GAAP – Low
Stock Performance Ratio, Annual Item; Field 09141
All Industries:
  Market Price-Low / Earnings Per ADR-GAAP
This item is only available for ADRs trading on the NYSE, ASE and NASDAQ and is generally not available prior to 1994.

Price/Earnings Ratio – GAAP - 3 Yr Avg – Avg High-Low
Stock Performance Ratio, Annual Item; Field 09150
All Industries:
  1/ (Sum of the last 3 years Earnings Per ADR-GAAP / ((Sum of the last 3 years Market Price–High + Sum of the last 3 years of Market Price-Low) / 2)
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Price/Earnings Ratio - GAAP – 3 Yr Avg – Close
Stock Performance Ratio, Annual Item; Field 09149
All Industries:
  1/ (Sum of the last 3 years Earnings Per ADR-GAAP / Sum of the last 3 years Market Price–Year End)
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Price/Earnings Ratio – GAAP - 3 Yr Avg – High
Stock Performance Ratio, Annual Item; Field 09147
All Industries:
  1/ (Sum of the last 3 years Earnings Per ADR-GAAP / Sum of the last 3 years Market Price–High)
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Price/Earnings Ratio – GAAP - 3 Yr Avg – Low
Stock Performance Ratio, Annual Item; Field 09148
All Industries:
  1/ (Sum of the last 3 years Earnings Per ADR-GAAP / Sum of the last 3 years Market Price–Low)
This item is only available for ADRs and is generally not available prior to 1996.

Price/Earnings Ratio - GAAP – 5 Yr Avg – Avg High-Low
Stock Performance Ratio, Annual Item; Field 09154
All Industries:
  1/ (Earnings Per Share-GAAP–5 Yr Avg / Market Price–Year End-5 Yr Avg High-Low)
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.
**Price/Earnings Ratio - GAAP – 5 Yr Avg – Close**  
*Stock Performance Ratio, Annual Item; Field 09153*  
All Industries:  
\[ \frac{1}{(\text{Earnings Per Share-GAAP–5 Yr Avg} / \text{Market Price–Year End-5 Yr Avg})} \]  
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

**Price/Earnings Ratio – GAAP - 5 Yr Avg – High**  
*Stock Performance Ratio, Annual Item; Field 09151*  
All Industries:  
\[ \frac{1}{(\text{Earnings Per Share-GAAP–5 Yr Avg} / \text{Market Price–Year End-5 Yr Avg High})} \]  
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

**Price/Earnings Ratio - GAAP – 5 Yr Avg – Low**  
*Stock Performance Ratio, Annual Item; Field 09152*  
All Industries:  
\[ \frac{1}{(\text{Earnings Per Share-GAAP–5 Yr Avg} / \text{Market Price–Year End-5 Yr Avg Low})} \]  
This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

**Price/Earnings Ratio - High**  
*Stock Performance Ratio, Annual Item; Field 09100*  
All Industries:  
\[ \text{Market Price-High} / \text{Earnings Per Share} \]  
This item is also available at the security level for 1987 and subsequent years.

**Price/Earnings Ratio - Low**  
*Stock Performance Ratio, Annual Item; Field 09101*  
All Industries:  
\[ \text{Market Price-Low} / \text{Earnings Per Share} \]  
This item is also available at the security level for 1987 and subsequent years.

**Price/Earnings Ratio – 3 Yr Avg – Avg High-Low**  
*Stock Performance Ratio, Annual Item; Field 09133*  
All Industries:  
\[ \frac{1}{(\text{Sum of the last 3 years Earnings Per Share} / ((\text{Sum of the last 3 years of Market Price–High} + \text{Sum of the last 3 years of Market Price-Low}) / 2))} \]  
This item is only available for ADRs and is generally not available prior to 1994.

**Price/Earnings Ratio – 3 Yr Avg – Close**  
*Stock Performance Ratio, Annual Item; Field 09132*  
All Industries:  
\[ \frac{1}{(\text{Sum of the last 3 years of Earnings Per Share} / \text{Sum of the last 3 years of Market Price–Year End})} \]  
This item is only available for ADRs and is generally not available prior to 1994.
Price/Earnings Ratio – 3 Yr Avg – High
Stock Performance Ratio, Annual Item; Field 09130
All Industries:
1/ (Sum of the last 3 years of Earnings Per Share / Sum of the last 3 years of Market Price–High)
This item is only available for ADRs and is generally not available prior to 1994.

Price/Earnings Ratio – 3 Yr Avg – Low
Stock Performance Ratio, Annual Item; Field 09131
All Industries:
1/ (Sum of the last 3 years of Earnings Per Share / Sum of the last 3 years Market Price–Low)
This item is only available for ADRs and is generally not available prior to 1994.

Price/Earnings Ratio - 5 Yr Avg - Close
Stock Performance Ratio, Annual Item; Field 09121
All Industries:
1 / (Earnings Per Share-5 Year Average / Market Price-Year End-5 Year Average)
This item is also available at the security level for 1987 and subsequent years.

Price/Earnings Ratio - 5 Yr Avg - High
Stock Performance Ratio, Annual Item; Field 09111
All Industries:
1 / (Earnings Per Share-5 Year Average / Market Price-5 Year Average High)
This item is also available at the security level for 1987 and subsequent years.

Price/Earnings Ratio - 5 Yr Avg - High-Low
Stock Performance Ratio, Annual Item; Field 09126
All Industries:
1 / (Earnings Per Share-5 Year Average / (Market Price-5 Year Average-High + Market Price-5 Year Average-Low / 2))
This item is also available at the security level for 1987 and subsequent years.

Price/Earnings Ratio - 5 Yr Avg - Low
Stock Performance Ratio, Annual Item; Field 09116
All Industries:
1 / (Earnings Per Share-5 Year Average / Market Price-5 Year Average Low)
This item is also available at the security level for 1987 and subsequent years.

Price/Sales Per Share Ratio
Stock Performance Ratio, Annual Item; Field 09904
All Industries:
Market Price–Year End / Sales Per Share
Primary Issue Identifier

Descriptive Data, Current Item; Field 06036

All Industries:

PRIMARY ISSUE IDENTIFIER is provided at the security level for companies with more than one type of common/ordinary share. It is the Worldscope company identifier for the security identified in Field 6005 - Type of Share. It provides a link between the security information and the fundamental data of the company.

Proceeds From Stock Options

Cash Flow Data, Annual Item; Field 04301

All Industries:

PROCEEDS FROM STOCK OPTIONS represent the amount a company receives from employee stock options, benefit plans, performance share awards, warrants and employee stock purchases. When no breakdown is available this item is included in net proceeds from sale of stock.

Product Segment Data

Product Data, Annual Items; Fields 19500-19596

All Industries:

The following information is given for up to ten product segments of a company. If a company has only one product line data is updated to the product segment 1 fields. If a company has more than ten product segments the remaining segments are included with the Product Segment 10 data.

PRODUCT SEGMENT 1-10 - DESCRIPTION - Fields 19500, 19510, 19520, 19530, 19540, 19550, 19560, 19570, 19580, 19590, respectively

DESCRIPTION represents the product line as reported by the company. A description of the product is added if necessary.

PRODUCT SEGMENT 1-10 - SALES - Fields 19501, 19511, 19521, 19531, 19541, 19551, 19561, 19571, 19581, 19591, respectively

SALES represents the total revenues from the product line updated in the respective description.

Footnotes:

A. Includes other income
B. Includes excise taxes, windfall profit taxes and/or other income
C. No standard text
D. No standard text
G. Reflects market segment breakdown
H. Includes share of associate companies
J. Includes discontinued operations
K. Based on premiums only

PRODUCT SEGMENT 1-10 - OPERATING INCOME -Fields 19502, 19512, 19522, 19532, 19542, 19552, 19562, 19572, 19582, 19592, respectively

OPERATING INCOME represents the operating income generated from the product line updated in the respective description.

Footnotes:

A. Reflects pre-tax income
C. No standard text
D. No standard text
H. Includes share of associate companies
J. Includes discontinued operations
K. As reported
N. Net income before interest and taxes
PRODUCT SEGMENT 1-10 - ASSETS - Fields 19503, 19513, 19523, 19533, 19543, 19553, 19563, 19573, 19583, 19593, respectively

ASSETS represents the total assets from the product line updated in the respective description.

Footnotes:
A. Reflects net operating assets
C. No standard text
D. No standard text
F. Net Assets
H. Includes share of associate companies
J. Includes discontinued operations
L. Reflects capital employed

PRODUCT SEGMENT 1-10 - CAPITAL EXPENDITURES - Fields 19504, 19514, 19524, 19534, 19544, 19554, 19564, 19574, 19584, 19594, respectively

CAPITAL EXPENDITURES represents the capital expenditures resulting from the product line updated in the respective description.

Footnotes:
C. No standard text
D. No standard text
H. Includes share of associate companies
J. Includes discontinued operations

PRODUCT SEGMENT 1-10 - DEPRECIATION - Fields 19505, 19515, 19525, 19535, 19545, 19555, 19565, 19575, 19585, 19595, respectively

DEPRECIATION represents the depreciation expense resulting from the product line updated in the respective description.

Footnotes:
C. No standard text
D. No standard text
H. Includes share of associate companies
J. Includes discontinued operations

PRODUCT SEGMENT 1-10 - SIC CODE - Fields 19506, 19516, 19526, 19536, 19546, 19556, 19566, 19576, 19586, 19596, respectively

SIC CODES represents the Standard Industry Classification of the product line updated in the respective description.

Data for these fields are generally not available prior to 1990.

Products

Descriptive Data, Current Item; Field 07001

All Industries:

PRODUCTS represent the type of products or services the company provides.
Choices include:
Industrial Materials (includes supplies)
Industrial Equipment
Industrial Construction
Industrial Services (including commercial services)
Industrial Packaging
Consumer Expendables
Consumer Durables
Consumer Construction
Consumer Services
Consumer Distribution
Financial Services

**Profit/Loss**

See NET INCOME

**Progress Payments and Other**

*Asset Data, Annual Item; Field 02100*

All Industries:

PROGRESS PAYMENTS AND OTHER represents other inventories effecting Total Inventories but not included in Finished goods, Work in Process or Raw Materials.

Data is generally not available prior to 1989.

It includes but is not restricted to:

- Excess of FIFO cost over LIFO inventory value

**Property, Plant And Equipment - Gross**

*Asset Data, Annual Item; Field 02301*

Industrials, Other Financial Companies:

PROPERTY, PLANT AND EQUIPMENT (GROSS) represents tangible assets with an expected useful life of over one year which are expected to be used to produce goods for sale or for distribution of services.

It includes but is not restricted to:

- Land
- Buildings
- Machinery
- Equipment
- Construction work in progress
- Minerals
- Oil
- Autos & trucks
- Timberland and timber rights
- Leasehold improvements
- Rented equipment, if depreciated
- Furniture and fixtures
- Property, Plant and Equipment leased under capitalized lease obligations
- Book plates
- Non-current film costs and inventory
- Broadcasting rights and licenses
- Franchise rights and licenses
- Publishing rights and licenses
- Funds held for construction
- Long term power purchase contacts
- Software products

It excludes:

- Tools and dies amortized over less than two years
- Excess carrying value over cost of property
- Copyrights, trademarks, patents and goodwill
- Property not used in operations or used in operations to be discontinued
- Property held for sale for companies other than Real Estate (treated as investment and advances)
Property, Plant And Equipment - Net

*Asset Data, Annual Item; Field 02501*

All Industries:

PROPERTY, PLANT AND EQUIPMENT (NET) represents Gross Property, Plant and Equipment less accumulated reserves for depreciation, depletion and amortization.

It includes but is not restricted to:
- Land
- Buildings - Net
- Machinery - Net
- Equipment - Net
- Construction work in progress
- Minerals - Net
- Oil - Net
- Autos and trucks - Net
- Timberland and timber rights - Net
- Leasehold improvements - Net
- Rented equipment - Net
- Furniture and fixture - Net
- Property, Plant and Equipment leased under capitalized lease obligations - Net
- Book plates - Net
- Non-current film costs and inventory
- Broadcasting rights and licenses
- Franchise rights and licenses
- Long term power purchase contracts
- Publishing rights and licenses
- Funds held for construction
- Long term power purchase contracts
- Software products

It excludes:
- Tools and dies amortized over less than two years
- Excess carrying value over cost of property
- Copyrights, trademarks, and goodwill
- Property not used in operations or used in operations to be discontinued
- Property held for sale for companies other than Real Estate companies (treated as investment and advances)

Footnotes:
A. Includes intangibles
D. Includes long term investments, intangibles and other assets
F. Decrease due to decentralization of parent company
G. Included in other assets
H. Excessive revaluation of fixed assets
J. After appropriations for net expenditures on mining assets
K. Before appropriations for net expenditures on mining assets
L. Includes financial investments
M. Equipment only
N. Includes some real estate investments
Property, Plant And Equipment (Net) – GAAP
*Supplementary (Asset) Data, Annual Item; Field 06620*

All Industries:

PROPERTY, PLANT AND EQUIPMENT (NET) – GAAP represents Net Property, Plant and Equipment of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for PROPERTY, PLANT AND EQUIPMENT – NET for additional information.

This item is presented in U.S. dollars (converted at the company’s fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Property, Plant & Equipment - Other
*Asset Data, Annual Item; Field 18379*

Industrials, Other Financial Companies:

PROPERTY, PLANT & EQUIPMENT - OTHER represents all other property, plant and equipment besides land, buildings, machinery & equipment, rental/lease property, transportation equipment and property, plant & equipment under capital leases.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

- Leasehold improvements

Footnotes:

A. No standard text
C. Net of depreciation

Property, Plant & Equipment Under Capital Leases
*Asset Data, Annual Item; Field 18381*

Industrials, Other Financial Companies:

PROPERTY, PLANT & EQUIPMENT UNDER CAPITAL LEASES represents the property, plant and equipment leased by the company for use in its operations.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text
C. Net of depreciation
D. Includes other

Provision For Bad Debt
*Supplementary (Asset) Data, Annual Item; Field 18298*

All Industries:

PROVISION FOR BAD DEBT represents the provision for possible uncollectable accounts receivable. This item may also be referred to as the allowance for doubtful accounts.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Provision For Loan Losses
*Expense Data, Annual Item; Field 01271*

Banks, Other Financial Companies:

PROVISION FOR LOAN LOSSES represents losses that the bank or the company expects to take as a result of uncollectable or troubled loans.
It includes but is not restricted to:
  Transfer to bad debt reserves (Japan)
  Amortization of loans (Japan)

Footnotes:
A. Loans given net of provisions
B. Net of interest expense
C. Includes some other provisions

Provision For Loan Losses % Total Loans
Other Ratio, Annual Item; Field 15079
Banks:
Provision for Loan Losses / (Loans-Total - Interbank Loans) * 100

Provision For Loan Losses % Total Loans - 5 Yr Avg
Other Ratio, Annual Item; Field 15082
Banks:
Arithmetic average of the last five years Provision for Loan Losses % Total Loans

Provision For Risks And Charges
Liability Data, Annual Item; Field 03260
All Industries:
PROVISION FOR RISKS AND CHARGES found in non-U.S. corporations includes provisions for pension funds (field 03261), repairs and maintenance, litigation claims, etc.
Data for this field is generally not available prior to 1989.
Quick Ratio
Liquidity Ratio, Annual Item; Field 08101
Industrials, Other Financial Companies:
(Cash & Equivalents + Receivables (Net)) / Current Liabilities-Total

Quick Ratio - 5 Yr Avg
Liquidity Ratio, Annual Item; Field 08105
Industrials, Other Financial Companies:
Arithmetic average of the last five years of Quick Ratios
Ratio Of Total Loans To Total Capital

*Liquidity Ratio, Annual Item; Field 15055*

Banks:

\[
\text{Loans-Total} / \text{Total Capital}
\]

Ratio Of Total Loans To Total Capital - 5 Yr Avg

*Liquidity Ratio, Annual Item; Field 15058*

Banks:

- Arithmetic average of the last five years of Ratio of Total Loans to Total Capital

Raw Materials

*Asset Data, Annual Item; Field 02097*

All Industries:

RAW MATERIALS represent the inventory of raw materials or supplies which indirectly or directly enter into the production of finished goods.

Data for this field is generally not available prior to 1989.

Footnotes:

A. Includes work in progress

Real Estate Assets

*Asset Data, Annual Item; Field 02240*

Banks:

REAL ESTATE ASSETS represents property owned by the bank but not classified as part of premises or equipment.

It includes but is not restricted to:

- Real estate acquired from foreclosures
- Lands held for resale
- Lands held for future branch expansion

Insurance and Other Financial Companies:

REAL ESTATE ASSETS represents the company's investment in real estate. This item does not include real estate used in the operation of the company.

Footnotes:

A. Properties used for operations are included

Real Estate Mortgage Loans

*Supplementary (Asset) Data, Annual Item; Field 02267*

Banks, Insurance Companies:

REAL ESTATE MORTGAGE LOANS represent loans made to finance construction or the purchase of real estate.

It includes but is not restricted to:

- Residential mortgages
- Veteran Administration (VA) mortgages
- Conventional mortgages
Second mortgages  
Commercial mortgages  
Construction mortgages  
Loans on deed (Japan)  
Federal Housing Administration (FHA) Loans

Footnotes:
A. Fixed income securities are included  
B. Includes some short term investments

**Realized Investment Gains/Loss**

*Income Data, Annual Item; Field 01542*

Insurance Companies:

REALIZED INVESTMENT GAINS/LOSS represents the after tax gain or loss on the sale of securities.

This item is generally not available subsequent to 1989.

Footnotes:
A. Includes unrealized gains/losses

**Receivables (Net)**

*Asset Data, Annual Item; Field 02051*

Industrials, Other Financial Companies:

RECEIVABLES (NET) represent the amounts due to the company resulting from the sale of goods and services on credit to customers (after applicable reserves). These assets should reasonably be expected to be collected within a year or within the normal operating cycle of a business.

It includes but is not restricted to:
- Trade accounts (field 18297)  
- Installment sales account receivables and notes  
- Trade notes and receivables  
- Charge account  
- Due from factor  
- Equity in accounts receivable sold to financial subsidiaries  
- Due from finance subsidiary  
- Unbilled shipments received by customers  
- Unbilled lease revenue  
- Accrued Interest  
- Receivables of discontinued operations  
- Current portion of net investment in sales-type leases  
- Deferred billings on contracts  
- Earned and unbilled costs of contracts to be billed within one year  
- Due from unconsolidated subsidiaries, affiliates or associated companies  
- Current portion of long-term receivables (includes mortgage and notes receivable)  
- U.S. government contract billing  
- Income tax recoverable or refund  
- Unbilled sources  
- Receivable from sale of assets  
- Litigation claims receivable  
- Due from officers and employees (within one year)  
- Dividend receivable  
- Stock subscription receivables  
- Salary & Pension Funds
Banker's trade acceptances for non-financial institutions or corporations
Costs recoverable through rate adjustments
Bills of Exchange
Provision for bad debt (field 18298)

It excludes:
For non-U.S. corporations, long term receivables are excluded from current assets even though included in net receivables
Due to factor

Footnotes:
A. Includes other current non-trade receivables and/or other current assets
B. Includes current and/or non-current non-trade receivables
C. Gross receivables; provision for bad debts is on liability side, but cannot be determined
D. Adjusted to excluded long term receivables
F. Includes some types of loans
G. Includes near cash items
H. Long term receivables cannot be separated
I. Includes short-term investments
J. Long term receivables cannot be separated and gross receivables
K. Long Term Receivables cannot be separated and includes other current non-trade receivables and/or other current assets
L. Adjusted to exclude bad debt
M. Includes prepaid expenses

Receivables % Total Current Assets
Liquidity Ratio, Annual Item; Field 08121
All Industries:
(Receivables (Net) / Current Assets-Total) * 100

Receivables % Total Current Assets - 5 Yr Avg
Liquidity Ratio, Annual Item; Field 08125
All Industries:
Arithmetic average of the last five years of Receivables % Current Assets

Redeemable Preferred Stock
Supplementary (Liability) Data, Annual Item; Field 18290
All Industries:
REDEEMABLE PREFERRED STOCK represents stock which carries a higher dividend rate than other preferred and is callable by the company at a stated call or redemption price. The call price is usually higher than the par value. This is done in order to compensate the owner for the involuntary loss of his investment. The redemption provision may merely establish the right to call the stock or may require the establishment of a sinking fund for the redemption of a specified amount of the stock each year. This item is shown at involuntary liquidation value.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.
Footnotes:
A. No standard text
Redeemable Preferred Stock
*Asset Data, Annual Item; Field 02214*

Insurance Companies:

REDEEMABLE PREFERRED STOCK represents the insurance company's investment in stock which carries a higher dividend rate and is callable by the company at a stated redemption price.

Reduction In Long Term Debt
*Cash Flow Data, Annual Item; Field 04701*

All Industries:

REDUCTION IN LONG TERM DEBT represents funds used to reduce long term debt, capitalized lease obligations and includes decrease in debt from the conversion of debentures into common stock.

Footnotes:
A. Includes common and preferred, redeemed, retired or converted
B. Includes reduction of short term debt
C. Includes other long term liabilities
D. Includes increase in long term debt

Region
*Descriptive Data, Current Item; Field 06028*

All Industries:

REGION represents the region of the world that the company is domiciled in. This variable is alphanumeric and 80 bytes in length. Each byte from left to right corresponds to a region in this list from the top down. An "X" in a given byte indicates that the company belongs in that region.

<table>
<thead>
<tr>
<th>BYTE</th>
<th>REGION</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Americas</td>
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<td>2</td>
<td>Europe/Africa</td>
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<tr>
<td>3</td>
<td>Asia Pacific</td>
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<tr>
<td>4</td>
<td>Emerging Market</td>
</tr>
<tr>
<td>5</td>
<td>Worldscope International (all non-US)</td>
</tr>
<tr>
<td>6</td>
<td>U.S. Financial (US &amp; Canada)</td>
</tr>
</tbody>
</table>

This item is also available at the security level.

Registrar Details
*Descriptive Data, Current Items; Fields 18121, 18122, 18123, 18124, 18125, 18126*

All Industries:

Available for only U.K. and Ireland, REGISTRAR represents the agency that is responsible for tracking and maintaining the current owners of bond issues and the stockholders of a company. The registrar also insures that the stock in circulation does not exceed the authorized amount and in the case of bonds certifies that the bond is a company's genuine debt obligation. The fields are defined as follows:

<table>
<thead>
<tr>
<th>Field 18121</th>
<th>Registrar Name</th>
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<td>Registrar Address</td>
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<tr>
<td>Field 18123</td>
<td>Registrar Telephone Number</td>
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<tr>
<td>Field 18124</td>
<td>Registrar Fax Number</td>
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<tr>
<td>Field 18125</td>
<td>Registrar Website</td>
</tr>
<tr>
<td>Field 18126</td>
<td>Email Address</td>
</tr>
</tbody>
</table>
Reinsurance & Adjustment Reserves  
*Supplementary (Expense) Data, Annual Item; Field 01005* 

Insurance Companies:

REINSURANCE & ADJUSTMENT RESERVES represent the difference between the premiums for the amount of insurance that the company has transferred (ceded) to another insurance company and the amount of reinsurance risk that the company has assumed from other insurance companies.

Reinvestment Rate - Per Share  
*Profitability Ratio, Annual/Interim Item; Field 08651* 

All Industries:  
Annual Time Series:  
(Earnings Per Share - Dividends Per Share) / Average of Last Year's and Current Year’s Book Value Per Share * 100 

Interim Time Series:  
(Trailing 12 Months Earnings Per Share – Trailing 12 Months Dividends Per Share) / Average of Last Year's and Current Year's Book Value Per Share * 100 

This calculation uses restated data for last years values where available.

Reinvestment Rate Per Share – Fiscal  
*Profitability Ratio, Annual Item; Field 08653* 

All industries  
((Current year EPS fiscal – Dividends per share) /Average of Last Year’s and Current Year’s Book Value Per Share Fiscal) * 100 

The calculation is based on Worldscope field 05491 Book Value Per Share-Fiscal, field 05202 Earnings Per Share-Fiscal and field 05110 Dividends Per Share-Fiscal. 

This calculation uses restated data for last years values where available. 

This item is also available at the security level and is only available in the annual original time series.

Reinvestment Rate - Per Share - Current  
*Profitability Ratio, Current Item; Field 08652* 

All Industries:  
(Earnings Per Share-Last 12 Mos. - Dividends Per Share-Last 12 Mos.) / Book Value Per Share a year ago * 100

Reinvestment Rate - Per Share - 5 Yr Avg  
*Profitability Ratio, Annual Item; Field 08655* 

All Industries:  
Arithmetic average of the last five years of Reinvestment Rate - Per Share 

Reinvestment Rate - Total (%)  
*Profitability Ratio, Annual Item; Field 08656* 

All Industries:  
(Net Income before Preferred Dividends - Preferred Dividends (Cash) - Common Dividends (Cash) / Average of Last Year's and Current Year's Common Equity) * 100
Exceptions:

Finland (95 and prior years) and Norway (93 and prior years):
All Industries:
\[
\frac{(\text{Net Income before Preferred Dividends} + \text{Reserves-Increase/Decrease} - \text{Preferred Dividends (Cash)} - \text{Common Dividends (Cash)})}{\text{Average of Last Year's and Current Year's (Common Equity + Last Year's Non-Equity Reserves)}} \times 100
\]

Sweden (88 and prior years):
All Industries:
\[
\frac{(\text{Net Income before Preferred Dividends} + \text{Reserves-Increase/Decrease} \times 0.5 - \text{Preferred Dividends (Cash)} - \text{Common Dividends (Cash)})}{\text{Average of Last Year's and Current Year's (Common Equity + Last Year's Non-Equity Reserves \times 0.5)}} \times 100
\]

Sweden (89):
All Industries:
\[
\frac{(\text{Net Income before Preferred Dividends} + \text{Reserves-Increase/Decrease} \times 0.7 - \text{Preferred Dividends (Cash)} - \text{Common Dividends (Cash)})}{\text{Average of Last Year's and Current Year's (Common Equity + Average of (Last Year's Non-Equity Reserve \times 0.5 and Current Year's Non-Equity Reserve \times 0.7))}}} \times 100
\]

Sweden (90-92):
All Industries:
\[
\frac{(\text{Net Income before Preferred Dividends} + \text{Reserves-Increase/Decrease} \times 0.7 - \text{Preferred Dividends (Cash)} - \text{Common Dividends (Cash)})}{\text{Average of Last Year's and Current Year's (Common Equity + Last Year's Non-Equity Reserves \times 0.7)}} \times 100
\]

Sweden (93):
All Industries:
\[
\frac{(\text{Net Income before Preferred Dividends} + \text{Reserves-Increase/Decrease} - \text{Preferred Dividends (Cash)} - \text{Common Dividends (Cash)})}{\text{Average of Last Year's and Current Year's (Common Equity + Average of (Last Year's Non-Equity Reserves \times 0.7 and Current Year's Non-Equity Reserve))}}} \times 100
\]

Sweden (94 and subsequent years):
All Industries:
\[
\frac{(\text{Net Income before Preferred Dividends} - \text{Preferred Dividends (Cash)} - \text{Common Dividends (Cash)})}{\text{Average of Last Year's and Current Year's (Common Equity \times 100)}}
\]

This calculation uses restated data for last year's values where available.

**Reinvestment Rate - Total (%) - 5 Yr Avg**

*Profitability Ratio, Annual Item; Field 08660*

All Industries:

Arithmetic average of the last five years of Reinvestment Rate

**Rental Income**

*Supplementary (Income) Data, Annual Item; Field 01024*

Other Financial Companies:

RENTAL INCOME represents the income earned from the use of property and equipment by a lessee. Data for this field is generally not available prior to 1991.
Rental Income
Supplementary (Income) Data, Annual Item; Field 18276
Industrials:
RENTAL INCOME represents non-operating income from rental of assets. This item is supplementary to Net Other Income/Expense (WS 01262).
This item is available in the annual original and annual restated time series for detailed and limited companies, full and fast updates.

Rental/Leased Property
Asset Data, Annual Item; Field 18378
Industrials, Other Financial Companies:
RENTAL/LEASED PROPERTY represents assets that the company owns and rents or leases to others.
Data for this field is generally not available prior to 1989.
It excludes:
   Equipment under capitalized leases
Footnotes:
A. No standard text
C. Net of depreciation
D. Includes other

Rental/Operating Lease Expense
Supplementary (Expense) Data, Annual Item; Field 18140
All Industries:
RENTAL/OPERATING LEASE EXPENSE represents the amount of rental expense paid for operating leases during the year.
Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.
Footnotes:
A. No standard text

Research And Development Expense
Supplementary (Expense) Data, Annual Item; Field 01201
All Industries:
RESEARCH AND DEVELOPMENT EXPENSE represents all direct and indirect costs related to the creation and development of new processes, techniques, applications and products with commercial possibilities.
These costs can be categorized as:
1. Basic research
2. Applied research
3. Development costs of new products
It includes but is not restricted to:
   Software Expense
   Design and Development Expense
It excludes:
   Customer or government sponsored research
   amortization
   For oil, gas, coal, drilling and mining companies, purchase of mineral rights
   Engineering Expense
Contributions by government, customers, partnerships or other corporations to the company's research and development expense

Footnotes:
A. Worldwide
B. Domestic companies
C. Parent company
D. Includes contributions from government, customers, partnerships or other corporations
E. Includes science or technology expense
F. Excludes cost of plant research and development
G. Includes engineering expense
H. Included in Cost of Goods Sold
I. Includes market testing & research
J. Includes exploration expense
K. No standard text

Research And Development/Sales
Profitability Ratio, Annual Item; Field 08341
All Industries:
Research and Development Expense / Net Sales or Revenues * 100

Research And Development/Sales - 5 Yr Avg
Profitability Ratio, Annual Item; Field 08345
All Industries:
Arithmetic average of the last five years of Research and Development Sales

Reserve For Loan Losses
Asset Data, Annual Item; Field 02275
Banks, Other Financial Companies:
RESERVE FOR LOAN LOSSES represent a reserve set aside by the bank or financial company to cover possible loan losses.
It includes (for Banks):
Net loan losses (field 01275)

Footnotes:
A. Includes other provisions
B. No standard text

Reserve For Loan Losses % Total Assets
Other Ratio, Annual Item; Field 15156
Banks:
Reserve for Loan Losses / (Total Assets - Customer Liabilities on Acceptances) * 100
Other Financial Companies:
Reserve for Loan Losses / (Total Assets - Custody Securities) * 100
Customer Liabilities on Acceptances only subtracted when included in Total Assets
Reserve For Loan Losses % Total Assets - 5 Yr Avg

Other Ratio, Annual Item; Field 15159

Banks, Other Financial Companies:
Arithmetic average of the last five years of Reserve for Loan Losses % Total Assets

Reserve For Loan Losses % Total Capital

Leverage Ratio, Annual Item; Field 15115

Banks, Other Financial Companies:
Reserve for Loan Losses / Total Capital * 100

Reserve For Loan Losses % Total Capital - 5 Yr Avg

Leverage Ratio, Annual Item; Field 15118

Banks, Other Financial Companies:
Arithmetic average of the last five years Reserve for Loan Losses % Total Capital

Reserve For Loan Losses % Total Loans

Other Ratio, Annual Item; Field 15073

Banks, Other Financial Companies:
Reserve for Loan Losses / (Loans-Total - Interbank Loans) * 100

Other Financial Companies:
Reserve for Loan Losses / Loans-Total * 100

Reserve For Loan Losses % Total Loans - 5 Yr Avg

Other Ratio, Annual Item; Field 15076

Banks, Other Financial Companies:
Arithmetic average of the last five years Reserve for Loan Losses % Total Loans

Reserves - Increase/Decrease

Expense Data, Annual Item; Field 01301

All Industries:
RESERVES - INCREASE/DECREASE represents allocations to and/or from discretionary reserves and is most common in European countries. Only allocations to reserves included in net income apply. This item is not available for U.S. Corporations.

Footnotes:
A. Includes depreciation expense
B. Not comparable and includes depreciation expense
C. Includes other charges
D. Includes provision for loan losses
F. Includes minority interest

Restructuring Expense

Supplementary (Expense) Data, Annual Item; Field 18227

All Industries:
RESTRUCTURING EXPENSE represents the pre-tax cost of reorganizing a company's operations. This item includes Restructuring Provisions.
Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:
A. No standard text

Restructuring Expense Per Share
Stock Data, Annual Item; Field 18210

All Industries:

RESTRICTURING EXPENSE PER SHARE represents the after tax per share cost of the reorganization of a company.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies and is shown per 1,000 shares for Brazilian companies.

Footnotes:
A. No standard text

Restructuring Expense Per Share - Pre-tax
Stock Data, Annual Item; Field 18211

All Industries:

RESTRICTURING EXPENSE PER SHARE - PRE-TAX represents the pre-tax per share cost of the reorganization of a company.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies and is shown per 1,000 shares for Brazilian companies.

Retained Earnings
Shareholders' Equity Data, Annual Item; Field 03495

All Industries:

RETAINED EARNINGS represent the accumulated after tax earnings of the company which have not been distributed as dividends to shareholders or allocated to a reserve account.

Excess involuntary liquidation value over stated value of preferred stock is deducted if there is an insufficient amount in the capital surplus account.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:
- Merger Reserves
- Reserves for associated undertakings

Footnotes:
A. Current year's net income

Retained Earnings % Equity
Profitability Ratio, Annual Item; Field 08911

All Industries:

Retained Earnings / Common Equity * 100

This field is generally not available prior to 1989.

Retained Earnings % Equity - 5 Yr Avg
Profitability Ratio, Annual Item; Field 08915

All Industries:

Arithmetic average of the last five years Retained Earnings % Equity.
Return On Assets
Profitability Ratio, Annual/Interim Item; Field 08326

Industrial Companies:
Annual Time Series:
(Net Income before Preferred Dividends + ((Interest Expense on Debt-Interest Capitalized) * (1-Tax Rate))) / Average of Last Year's and Current Year's Total Assets * 100

Banks:
Net Income before Preferred Dividends + ((Interest Expense on Debt-Interest Capitalized) * (1-Tax Rate))) / Average of Last Year's (Total Assets - Customer Liabilities on Acceptances) and Current Year's (Total Assets - Customer Liabilities on Acceptances) * 100. Customer Liabilities on Acceptances only subtracted when included in Total Assets

Insurance Companies:
(Net Income before Preferred Dividends + ((Interest Expense on Debt-Interest Capitalized) *(1-Tax Rate))) + Policyholders' Surplus) / Average of Last Year's and Current Year's Total Assets * 100

Other Financial Companies:
(Net Income before Preferred Dividends + ((Interest Expense on Debt-Interest Capitalized) * (1-Tax Rate))) / Average of Last Year's (Total Assets - Custody Securities) and Current Year's (Total Assets - Custody Securities) * 100

Exceptions:
U.S. Companies:
Standard Tax Rate Used in Calculations:
86 and prior years: 46%
87 to 94: 34%
95 and subsequent years: 35%

All Industries:
Interim Time Series:
((Trailing 12 Months Net Profit + (Trailing 12 Months Interest Expense On Debt * (1-Tax Rate / 100)))) / Average of Last Year's and Current Year's Total Assets * 100

These calculations use restated data for last years values where available. If current year tax is > 1, no adjustment is made; if NA, prior period rate is used.

Return On Assets - 5 Yr Avg
Profitability Ratio, Annual Item; Field 08330

All Industries:
Arithmetic average of the last five years of Return on Assets

Return On Capital Employed
See RETURN ON INVESTED CAPITAL

Return On Earning Assets
Profitability Ratio, Annual Item; Field 15567
Banks:
Net Income before Preferred Dividends / Average of Last Year’s and Current Years (Investments-Total + Last Year's Loans-Net) * 100
Return On Earning Assets - 5 Yr Avg
Profitability Ratio, Annual Item; Field 15570
- Banks:
  Arithmetic average of the last five years Return on Earning Assets

Return On Equity – GAAP
Profitability Ratio, Annual Item; Field 08295
- All Industries:
  Net Income-GAAP / Last Year's Common Equity-GAAP * 100
This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1995.

Return On Equity – GAAP – 3 Yr Avg
Profitability Ratio, Annual Item; Field 08297
- All Industries:
  Arithmetic average of the last three years Return on Equity GAAP
This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1997.

Return On Equity – GAAP – 5yr Avg
Profitability Ratio, Annual Item; Field 08299
- All Industries:
  Arithmetic average of the last five years Return on Equity GAAP
This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and will not be available until 1999.

Return On Equity - Per Share
Profitability Ratio, Annual/Interim Item; Field 08371
- All Industries:
  Annual Time Series:
  Earnings Per Share / Average of Last Year's and Current Year's Book Value Per Share * 100
  Interim Time Series:
  Trailing 12 Months Earnings Per Share / Average of Last Year’s and Current Year’s Book Value Per Share * 100
This calculation uses restated data for last years values where available.

Return On Equity Per Share - Fiscal
Profitability Ratio, Annual item; Field 08302
- All industries:
  (Current Year’s EPS fiscal / Average of Last Year’s and Current Year’s Book Value Per Share Fiscal) * 100
  The calculation is based on Worldscope field 05491 Book Value Per Share-Fiscal and field 05202 Earnings Per Share-Fiscal. It uses restated data for last years values where available.
This item is also available at the security level and is only available in the annual original time series.)
Return On Equity - Per Share - Current
Profitability Ratio, Current Item; Field 08372
All Industries:
Earnings Per Share-Last 12 Months / Prorated Book Value Per Share * 100

Return On Equity - Per Share - 5 Yr Avg
Profitability Ratio, Annual Item; Field 08375
All Industries:
Arithmetic Average of the last five years of Return on Equity Per-Share

Return On Equity - Total (%)
Profitability Ratio, Annual/Interim Item; Field 08301
All Industries:
(Net Income before Preferred Dividends - Preferred Dividend Requirement) / Average of Last Year's and Current Year's Common Equity * 100
For Insurance companies, Policyholders' Surplus is substituted where Net Income before Preferred Dividends is not available and Policyholders' Equity where Common Equity is not available.

Exceptions:
Finland (95 and prior years) and Norway (93 and prior years):
All Industries:
(Net Income before Preferred Dividends - Preferred Dividend Requirement + Reserves-Increase/Decrease) / (Average of Last Year's and Current Year's Non-Equity Reserves + Average of Last Year's and Current Year's Common Equity) * 100
Sweden (88 and prior years):
All Industries:
(Net Income before Preferred Dividends - Preferred Dividend Requirement + Reserves-Increase/Decrease * .5) / (Average of Last Year's and Current Year's Non-Equity Reserves * .5 + Average of Last Year's and Current Year's Common Equity) * 100
Sweden (89):
All Industries:
(Net Income before Preferred Dividends - Preferred Dividend Requirement + Reserves-Increase/Decrease * .7) / (Average of Last Year's Non Equity Reserve * .5 and Current Year's Non-Equity Reserves * .7) + Average of Last Year's and Current Year's Common Equity) * 100
Sweden (90-92):
All Industries:
(Net Income before Preferred Dividends - Preferred Dividend Requirement + Reserves-Increase/Decrease * .7) / (Average of Last Year's and Current Year's ( Non-Equity Reserves * .7) + Average of Last Year's and Current Year's Common Equity) * 100
Sweden (93):
All Industries:
(Net Income before Preferred Dividends - Preferred Dividend Requirement + Reserves Increase/Decrease) / (Average of (Last Year's Non Equity Reserve * .7 and Current Year's Non-Equity Reserves )+ Average of Last Year's and Current Year's Common Equity) * 100
Sweden (94 and subsequent years):
All Industries:
(Net Income before Preferred Dividends - Preferred Dividend Requirement / Average of Last Year's and Current Years Common Equity * 100
Interim Time Series:

- Trailing 12 Months Net Profit / Average of Last Year's and Current Year's Common Equity * 100
  This calculation uses restated data for last year’s values where available.

**Return On Equity - Total (%) - 5 Yr Avg**

*Profitability Ratio, Annual Item; Field 08305*

All Industries:

- Arithmetic average of the last five years of Return on Equity

**Return On Invested Capital**

*Profitability Ratio, Annual Item; Field 08376*

All Industries:

- \( \frac{(\text{Net Income before Preferred Dividends} + ((\text{Interest Expense on Debt} - \text{Interest Capitalized}) \times (1-\text{Tax Rate})))}{\text{Average of Last Year's and Current Year's (Total Capital + Last Year's Short Term Debt & Current Portion of Long Term Debt)}} \times 100 \)
  
  This calculation uses restated data for last years values where available.

Exceptions:

- **U.S. Companies:**
  - Standard Tax Rate Used in Calculations:
    - 86 and prior years: 46%
    - 87 to 94: 34%
    - 95 and subsequent years: 35%

**Return On Invested Capital - 5 Yr Avg**

*Profitability Ratio, Annual Item; Field 08380*

All Industries:

- Arithmetic average of the last five years of Return on Invested Capital

**Return On Net Assets**

See RETURN ON EQUITY.

**Revaluation Reserve**

*Shareholders' Equity Data, Annual Item; Field 03492*

All Industries:

- REVALUATION RESERVE represents a reserve created by the revaluation of assets.

Data for this field is generally not available prior to 1989.

**Revenues**

See NET SALES OR REVENUES

**Risk Adjusted Assets**

See RISK WEIGHTED ASSETS
Risk Weighted Assets

*Supplementary Data, Annual & Interim Item; Field 18156*

**Banks:**

RISK WEIGHTED ASSETS represents the total of the carrying value of each asset class multiplied by their assigned risk weighting, as defined by banking regulations. This item may also be referred to as risk adjusted assets and may be abbreviated as RWA.

If this item is not reported then it is calculated by taking the dollar value of Total Capital (as reported by the bank) and dividing it by the Capital Ratio (as reported by the bank). If only the dollar value of Tier1 Capital and Tier1 Ratio are reported then these items would be substituted for Total Capital and Capital Ratio in the calculation (as reported by the bank).

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

**RWA**

See RISK WEIGHTED ASSETS
Salaries And Benefits Expense
See STAFF COSTS

Sales
See NET SALES OR REVENUES

Sales/Revenues – GAAP
Supplementary (Income) Data, Annual Item; Field 06801
All Industries:
SALES/REVENUES – GAAP represents the sales/revenues of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for NET SALES OR REVENUES for additional information.

This item is presented in U.S. dollar (converted at the fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Sales Per Employee
Profitability Ratio, Annual Item; Field 08351
All Industries:
Net Sales or Revenues / Employees

Sales Per Employee - 5 Yr Avg
Profitability Ratio, Annual Item; Field 08355
All Industries:
Arithmetic average of the last five years of Sales Per Employee

Sales Per Share
Stock Data, Annual Item; Field 05508
All Industries:
SALES PER SHARE represents the per share amount of the company's sales or revenues.

This item is also available at the security level for 1987 and subsequent years and is shown per 1,000 shares for Brazilian companies.

Savings Deposits % Total Deposits
Other Ratio, Annual Item; Field 15184
Banks:
Savings and Other Time Deposits / Deposits-Total * 100

Savings Deposits % Total Deposits - 5 Yr Avg
Other Ratio, Annual Item; Field 15187
Banks:
Arithmetic average of the last five years of Savings Deposits % Total Deposits
Savings/Other Time Deposits

*Liability Data, Annual Item; Field 03015*

**Banks:**

SAVINGS/OTHER TIME DEPOSITS represent interest bearing deposits in the bank. It includes but is not restricted to:
- Interest bearing deposits
- Money Market deposits
- Term Certificates
- Certificates of Deposits greater than $100,000
- Consumer Certificates of Deposits
- Time Deposits
- Savings Deposits
- Negotiable certificates of deposits
- Other time deposits - retail (U.K.)
- Other time deposits - wholesale (U.K.)

**Footnotes:**
- A. Other short term liabilities included
- B. May include borrowings
- C. Includes due to banks
- D. May include some demand deposits

Securities Inventory

*Asset Data, Annual Item; Field 02130*

**Other Financial Companies:**

SECURITIES INVENTORY represents securities owned by the firm as part of their portfolio. It includes but is not restricted to:
- Corporate securities
- Government and agency securities
- Mortgages and mortgaged backed securities
- Money Market instruments
- Municipal securities
- Bull position (U.K. term)

**Footnotes:**
- A. May include investments
- B. Includes cash or near cash items

Securities Purchased Under Resale Agreements

*Supplementary (Asset) Data, Annual Item; Field 02211*

**Banks, Other Financial Companies:**

SECURITIES PURCHASED UNDER RESALE AGREEMENTS represents the purchase of government securities on a temporary basis, normally fifteen days or less. These securities are usually sold back at stated price and by a given date. This is done through the Federal Reserve.

Data for this field is generally not available prior to 1990.

**Footnotes:**
- A. Included in federal funds
Securities Sold But Not Yet Purchased (Short Call)
Supplementary (Liability) Data, Annual Item; Field 03059

Other Financial Companies:
SECURITIES SOLD BUT NOT YET PURCHASED (SHORT CALL) represents the selling of a security which the seller does not own but will have to purchase so that the shares can be delivered to the buyer. This is usually done when the seller believes that the value of the stock will decline. The seller hopes to be able to purchase the shares needed to fulfil the sale at a lower price than he sold them for thus making a profit.

It includes but is not restricted to:
Bear positions (U.K. term)
Margin accounts

Securities Sold Under Repurchase Agreements
Supplementary (Liability) Data, Annual Item; Field 03056

Banks, Other Financial Companies:
SECURITIES SOLD UNDER REPURCHASE AGREEMENTS represent securities sold on a short term basis that are bought back by the bank. Repurchase agreements usually call for the securities to be bought back by a certain date at a stated price. Banks also use repurchase agreements to maximize earnings on treasury issues on a short term basis.

Footnotes:
A. Included in federal funds

SEDOL Number
Descriptive Data, Current Item; Field 06006

All Industries:
SEDOL NUMBER represents the seven digit security identifier assigned by the London Stock Exchange. This item also available at the security level.

SEDOL Number - Mult Share 1, 2, 3, 4, 5, 6, 7
Descriptive Data, Current Items; Fields 20005, 20105, 20205, 20305, 20405, 20505, 20605, respectively

All Industries:
SEDOL NUMBER - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the seven digit security identifier assigned for each type of common/ordinary security by the London Stock Exchange.

For companies with more than one type of common/ordinary share, the SEDOL shown is for the share identified in field 6005 - Type of Share.

Selling, General & Administrative Expenses
Expense Data, Annual Item; Field 01101

Industrials, Insurance, Other Financials:
SELLING, GENERAL & ADMINISTRATIVE EXPENSES represents expenses not directly attributable to the production process but relating to selling, general and administrative functions.

It includes but is not restricted to:
Marketing expense
Strike expense
Pension costs, and other employee benefits if a company does not buy or make goods to sell
Parent company charges for administrative services
For motion picture and entertainment companies, amortization of film costs
Amortization of tools and dies where the usable life is two years or less (i.e., automobile industry, aircraft manufacturing, etc.)
Payroll taxes
Social Security taxes
Other operating expenses if a company does not buy or make goods to sell
Other operating expenses when no selling, general & administrative expense is reported but cost of goods sold is
Commissions
Advertising expense
Product promotion expense
Engineering expense, when the company has no operating revenues derived from engineering activities
Directors’ fees & remuneration
Delivery expense
Bad debt expense (provision for doubtful accounts)
Research and Development Expense (field 01201)
Lease expense
Petition expense
For software companies, related expense of software development
Depreciation and amortization of intangibles charged to selling, general and administrative expenses

It excludes:
For U.S. corporations, depreciation and amortization charged to selling, general and administrative expenses when reported by the company
Moving expense
Foreign currency translation gains or losses
Idle plant expense
Profit on sales of properties (except for securities, etc.) for companies in the oil, coal, airline and other industries where these transactions are considered a normal part of doing business
Supplies
Taxes other than income taxes
Amortization of deferred costs
Cost of franchise sales
Improvement to leased property
Geological and geophysical expense
Discontinued operations or extraordinary charges or credits
Amortization of Goodwill

Insurance, Other Financial Companies:
SELLING, GENERAL & ADMINISTRATIVE EXPENSES represents all expenses relating to selling & administration expenses of the company.

It includes but is not restricted to:
For Insurance Companies:
Pension costs
Employee benefits
Payroll taxes
Social Security taxes
Parent company charges for administrative services
Commissions
Advertising expense
Directors fees & remuneration
Bad debt expense
Underwriting expenses (Insurance only) (field 01081)
Insurance taxes
For Other Financial Companies:
Pension costs
Employee benefits
Payroll taxes
Social Security taxes
Parent company charges for administrative services
Commissions
Advertising expense
Directors fees & remuneration

Footnotes:
A. No standard text
B. Included in Cost of Goods Sold and/or other Operating Expense
C. Includes other income
D. Includes provisions for loan loss
F. Foreign currency translation differences are included
G. All or part of underwriting expenses are included
H. Income taxes are included
I. Includes some interest expense
J. Includes some long term insurance reserve charges
K. Includes some non-operating expense (income)
L. Interest expense is included as operating expense
M. Includes income tax expense
N. Includes a portion of depreciation

**Selling, General And Administrative Expenses/Sales**
*Profitability Ratio, Annual Item; Field 08336*
Industrials, Other Financial Companies:
(Selling, General and Administrative Expenses - Research and Development Expense) / Net Sales or Revenues * 100

**Selling, General And Administrative Expenses/Sales - 5 Yr Avg**
*Profitability Ratio, Annual Item; Field 08340*
Industrials, Other Financial Companies:
Arithmetic average of the last five years of Selling, General and Administrative Expense / Net Sales

**Separate And Variable Account Assets**
*Asset Data, Annual Item; Field 02290*
Insurance Companies:
SEPARATE AND VARIABLE ACCOUNT ASSETS represent funds for which investment income and investment gains and losses accrue directly to, and investment risk is borne by, the policyholders. Separate accounts are legally segregated and are not subject to the claims which may arise out of any other business of the insurance company. Deposits and investment income of such separate accounts are included in the revenues with the corresponding liability increases included in benefits and expenses.
Separate And Variable Account Liabilities
Supplementary (Liability) Data, Annual Item; Field 03035

Insurance Companies:
SEPARATE AND VARIABLE ACCOUNT LIABILITIES represent funds for which investment income and investment gains and losses accrue directly to, and investment risk is borne by, the policyholders. Separate accounts are legally segregated and are not subject to the claims that may arise out of any other business of the insurance company. Deposits and investment income of such separate accounts are included in the revenues with the corresponding liability increases included in benefits and expenses.

Share Type
See TYPE OF SHARE

Shareholders - Common
See COMMON SHAREHOLDERS

Shares Outstanding
See COMMON SHARES OUTSTANDING

Short Term Debt & Current Portion Of Long Term Debt
Liability Data, Annual Item; Field 03051

All Industries:
SHORT TERM DEBT & CURRENT PORTION OF LONG TERM DEBT represents that portion of debt payable within one year including current portion of long term debt and sinking fund requirements of preferred stock or debentures.

It includes but is not restricted to:
- Current portion of long-term debt (field 18232)
- Notes payable, arising from short-term borrowings
- Current maturities of participation and entertainment obligations
- Contracts payable for broadcast rights
- Current portion of advances and production payments
- Current portion of long term debt that must be paid back during the next twelve months and included in long term debt
- Bank Overdrafts
- Advances from subsidiaries/associated companies, if the term of the loan is not known it is assumed to be long term debt
- Current portion of preferred stock of a subsidiary
- Treasury tax and loan demand notes
- Short sales of U.S. government securities
- Eurodollar borrowings, if not reported separately and the amount cannot be separated

For Banks:
It includes but is not restricted to:
- Federal Funds (liability) securities sold under repurchase agreements (field 03055)

For Other Financial Companies:
It includes but is not restricted to:
- Securities sold under repurchase agreements (field 03056)

For All Industries:
It excludes:
Securities loaned

Footnotes:
A. Notes payable included in accounts payable
B. May include long term borrowings
C. Includes debts due in four years or less for Germany
D. Non-Operational borrowings are included
E. No standard text

Short Term Investments
Asset Data, Annual Item; Field 02008
Industrials, Other Financial Companies:
SHORT TERM INVESTMENTS represent temporary investments of excess cash in marketable securities that can be readily converted into cash.
It includes but is not restricted to:
- Short-term obligations of the U.S. government
- Stocks, bonds, or other marketable securities listed as short-term investments
- Time certificates of deposit
- Time deposits
- Eurodollar bank time deposits
- U.S. government treasury bills
- Corporate securities - stocks, bonds
- Municipal securities
- Commercial paper
- Money market mutual fund shares
- Post office time deposits (non-U.S.)
- Short-term investments
- Temporary investments
It excludes:
- Commercial paper issued by unconsolidated subsidiaries to parent company (this is included in receivables)
- Amount due from sale of debentures (this is included in receivables)
- Checks written by the company but not yet deposited and charged to the company's bank account
- Promissory notes

Footnotes:
A. Includes long term investments
B. Includes securities due four years or less for Germany
C. Cash on hand is included
D. Includes cash and securities held for regulatory purposes

SIC Codes
Descriptive Data, Current Items; Fields 07021, 07022, 07023, 07024, 07025, 07026, 07027, 07028
All Industries:
SIC CODES were developed by the U.S. government to provide a standard industry classification that covers all the economic activities of the United States. They are derived from the 1987 edition of the Standard Industrial Classification Manual compiled by the Executive Office of the President of the United States, Office of Management and Budget. These SIC codes are assigned to both U.S. and non-U.S. companies according to the type of business in which they are engaged. A company may have up to eight SIC codes assigned to it or as little as one depending on the number of business segments that make up the company's revenue. If a sales breakdown for segments is available SIC Code 1 would represent the business segment which provided the most revenue. SIC Code 8 would represent the
segment that provided the least revenue. If a sales breakdown is not available the SIC Code is assigned according to the best judgement of Worldscope.

**Staff Costs**  
*Supplementary (Expense) Data, Annual Item; Field 01084*

All Industries:

STAFF COSTS represents wages paid to employees and officers of the company.  
It includes but is not restricted to:  
All employee benefits such as health insurance and contributions to pension plans

Footnotes:
A. No standard text

**State And Municipal Securities**  
*Asset Data, Annual Item; Field 02207*

Banks:

STATE AND MUNICIPAL SECURITIES represents the purchase of securities that would create a loan to a state and/or a municipal government. These bonds are usually long term. Most of these bonds are exempt from federal taxes on interest.  
It includes but is not restricted to:  
General obligation bonds  
Revenue bonds  
Industrial revenue bonds  
Mortgage revenue bonds  
Municipal bonds  
Municipal notes  
State/municipal securities available for sale (field 18089)

**State/Municipal Securities Available For Sale**  
*Supplementary (Asset) Data, Annual Item; Field 18089*

Banks:

STATE/MUNICIPAL SECURITIES AVAILABLE FOR SALE represent the amount of state/municipal securities that cannot be classified as either investment securities or trading account securities.  
Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.  
It includes but is not restricted to:  
General obligation bonds  
Revenue bonds  
Industrial revenue bonds  
Mortgage revenue bonds  
Municipal bonds  
Municipal notes

Footnotes:
A. No standard text
Stock Exchange(s) Listed
Stock Data, Current Item; Field 05427

All Industries:

STOCK EXCHANGE(S) LISTED represents the stock exchange(s) the company is traded on. For companies with more than one type of common/ordinary share, the stock exchange shown is for the share type identified in field 6005-Type of Share. This variable is alphanumeric, and 80 bytes in length. Each byte from left to right corresponds to an exchange in this list from the top down. An "X" in a given byte indicates that the company is traded on that exchange.

This item is also available at the security level.

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78 | VEN | TSX Ventures
79 | *** | Not Used
80 | LGO | Lagos

**Stock Exchange(s) Listed - Mult Share 1, 2, 3, 4, 5, 6, 7**

*Stock Data, Current Item: Fields 20009, 20109, 20209, 20309, 20409, 20509, 20609, respectively*

**All Industries:**

STOCK EXCHANGE(S) LISTED - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the stock exchange(s) that each common/ordinary share of a company.

See the definition of STOCK EXCHANGE(S) LISTED for more information about this field.

**Stock Index Information**

*Stock Data, Current Item: Field 05661*

**All Industries:**

STOCK INDEX INFORMATION represents the stock market indices the company is a constituent of. This variable is alphanumeric, and 80 bytes in length. Each byte, from left to right corresponds to an index in this list from the top down. An "X" in a given byte indicates that the company is included in that index.

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Stock Option Compensation Expense – Adjustment To Net Income, Net Of Tax

*Supplementary Data, Annual Item; Field 18322*

All Industries:

STOCK OPTION COMPENSATION EXPENSE – ADJUSTMENT TO NET INCOME, NET OF TAX represents the adjustments to Net Income for estimated fair value provision for stock option compensation, net of tax for companies that have not recognised the fair value of option compensation in the Income Statement.

This item is only available in the annual time series at the company level.

Stock Option Compensation Expense, Net Of Tax

*Supplementary Data, Annual Item; Field 18321*

All Industries:

STOCK OPTION COMPENSATION EXPENSE, NET OF TAX represents the provision for stock option compensation when reflected in the Income Statement. This would apply to the nominal charge recognised by some companies or the fair value provision for companies who have adopted US GAAP SFAS123 or other similar GAAP practices.

If this item is not reported net of taxes, the relevant standard tax rate will be applied to the reported pre-tax amount.

This item is only available in the annual time series at the company level.

Stock Premium

See CAPITAL SURPLUS

Stock Split/Dividend Ratio

*Stock Data, Annual Item; Field 05576*

All Industries:

STOCK SPLI/DIVIDEND RATIO reflects the reciprocal of subsequent years accumulated stock splits/stock dividends (i.e. 2:1 stock split in 1992 would result in a .5000 ratio for 1991) at the company’s fiscal year end for non-U.S. corporations and at the end of the last calendar year for U.S. corporations.

It includes but is not restricted to:

- Rights Issues
- Scrip Issues
- Capital Increases
- Reverse Splits

This item is also available at the security level for 1987 and subsequent years.

See also Notes to DIVIDENDS PER SHARE

Stock Split/Dividend Ratio – Fiscal

*Stock Data, Annual Item; Field 05575*

All Industries:

STOCK SPLIT/DIVIDEND RATIO – FISCAL is the reciprocal of subsequent fiscal years accumulated stock splits/stock dividends (i.e. a 2:1 stock split in 1999 would result in a .5000 ratio in 1998).

This item is also available at the security level for 1987 and subsequent years.

It includes but is not restricted to:

- Rights Issues
- Scrip Issues
- Capital Increases
Reverse Splits

**Stocks (Current Assets)**

See INVENTORIES – TOTAL

**Summary Data As Reported EPS - Basic: Current Year, Year Minus 1, Year Minus 2, Year Minus 3, Year Minus 4**

*Stock Data, Annual Items; Fields 19763, 19769, 19775, 19781, 19787, respectively*

*All Industries*

SUMMARY DATA AS REPORTED EPS – BASIC represents earnings based on average common shares as reported by the company in the summary table adjusted for subsequent stock splits.

This item is reported on a fiscal basis for both U.S. and non-U.S. companies and securities. If disclosed by the company, these items are also provided at the security level. These items are only available in the annual original time series and are not available for fiscal years prior to 31 March 2005.

**Summary Data As Reported EPS – Diluted: Current Year, Year Minus 1, Year Minus 2, Year Minus 3, Year Minus 4**

*Stock Data, Annual Items 19764, 19770, 19776, 19782, 19788, respectively*

*All Industries*

AS REPORTED EPS - DILUTED represents earnings based on average diluted shares as reported by the company in the summary table adjusted for subsequent stock splits.

This item is reported on a fiscal basis for both U.S. and non-U.S. companies and securities. If disclosed by the company, these items are also provided at the security level. These items are only available in the annual original time series and are not available for fiscal years prior to 31 March 2005.

**Summary Data As Reported Equity: Current Year, Year Minus 1, Year Minus 2, Year Minus 3, Year Minus 4**

*Shareholders Equity data, Annual Items 19765, 19771, 19777, 19783, 19789, respectively*

*All Industries*

SUMMARY DATA AS REPORTED EQUITY represents common and preferred shareholders' investment in a company or common equity if that is what is disclosed by the company in the summary table.

These items are only available in the annual original time series and are not available for fiscal years prior to 31 March 2005.

**Summary Data As Reported Net Income: Current Year, Year Minus 1, Year Minus 2, Year Minus 3, Year Minus 4**

*Income Data, Annual Items 19762, 19768, 19774, 19780, 19786, respectively*

*All Industries*

SUMMARY DATA AS REPORTED NET INCOME represents bottom line net income as disclosed by the company in the summary table.

These items are only available in the annual original time series and are not available for fiscal years prior to 31 March 2005.
Summary Data As Reported Revenue: Current Year, Year Minus 1, Year Minus 2, Year Minus 3, Year Minus 4

*Income Data, Annual Items* 19761, 19767, 19773, 19779, 19785, respectively
All Industries

SUMMARY DATA AS REPORTED REVENUE represents gross sales and other operating revenue as disclosed by the company in the summary table.

For Banks - Revenue represents the total Interest income and Non-Interest Income reported within the summary table.

For Insurance Companies – Revenue represents premiums earned, investment income and other operating income reported within the summary table.

For Financial Companies – Revenue represents the as reported revenue within the summary table.

These items are only available in the annual original time series and are not available for fiscal years prior to 31 March 2005.

Summary Data As Reported Year: Current Year, Year Minus 1, Year Minus 2, Year Minus 3, Year Minus 4

*Stock Data, Annual Items; Fields* 19760, 19766, 19772, 19778, 19784, respectively
All Industries:

SUMMARY DATA AS REPORTED YEAR represents the four digit year that the summary data belongs to.

These items are only available in the annual original time series (time series code “A”) and are not available for fiscal years prior to 31 March 2005.
Tangible Book Value Per Share

Stock Data, Annual Item; Field 05486
All Industries:

TANGIBLE BOOK VALUE PER SHARE represents the fiscal year end book value of a company excluding intangible other assets.

This item is shown per 1,000 shares for Brazilian companies and is generally not available prior to 1989.

Tangible Other Assets

Asset Data, Annual Item; Field 02648
All Industries:

TANGIBLE OTHER ASSETS represent other assets not delineated other than intangibles.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:
- Assets from discontinued operations
- Claims in litigation
- Franchises of a specific duration
- Advances to suppliers which are not part of fixed assets
- Tooling costs
- Licenses of a specific duration
- Exploration permits
- Import/Export permits
- Fuel Security supplies (U.K.)
- Inventories not utilized within 1 year (except film industry)
- Advance corporation tax (due after 1 year)

Footnotes:
- A. May include intangible assets and/or deferred charges
- B. No standard text

Tax Rate

Profitability Ratio, Annual Item; Field 08346
All Industries:

Income Taxes / Pre-tax Income * 100

Footnotes:
- A. No standard text
- B. No standard text
- C. No standard text
- D. No standard text
- F. Not computed
- G. Company is not a separate taxable entity for income tax purposes

Tax Rate - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08350
All Industries:

Arithmetic average of the last five years of Tax Rates
Taxation (Cash Flow)
Supplementary (Cash Flow) Data, Annual Item; Field 04150
All Industries:
   TAXATION (CASH FLOW) represents the amount of income taxes paid as reported on the cash flow statement.
Data for this field is generally not available prior to 1992.
Footnotes:
   A. No standard text

Taxes Other Than Income Taxes
Supplementary (Expense) Data, Annual Item; Field 01204
All Industries:
   TAXES OTHER THAN INCOME TAXES represent any other operating tax that is not a tax on income.
Data for this field is generally not available prior to 1993.
   It includes but is not restricted to:
      Property Tax
      Taxes on production
      Import duties
      Ad Valorem taxes
   It excludes:
      Excise taxes
      Windfall profits taxes
      Value added taxes
      General and service taxes
      Payroll Taxes
Footnotes:
   A. No standard text

Telex Number
Descriptive Data, Current Item; Field 06032
All Industries:
   TELEX NUMBER represents the number used to transmit written messages electronically to the company via a teletype machine.

Ticker Symbol
Stock Data, Current Item; Field 05601
All Industries:
   TICKER SYMBOL represents a symbol used to identify the company on the stock exchanges where it is listed. Local Ticker symbols are used for non-US corporations. Quick Code is used for Japanese companies.
This item is also available at the security level.
Ticker Symbol - Mult Share 1, 2, 3, 4, 5, 6, 7

*Descriptive Data, Current Item; Fields 20008, 20108, 20208, 20308, 20408, 20508, 20608, respectively*

All Industries:

Ticker Symbol - Mult Share 1, 2, 3, 4, 5, 6, 7 represents a symbol used to identify each type of common/ordinary share on the stock exchanges where it is listed. Local ticker symbols are used for non-US corporations. Quick Code is used for Japanese companies. For companies with more than one type of common/ordinary shares, the ticker shown is for the share identified in field 06005 - Type of Share.

Tier 1 Capital

*Supplementary (Liability) Data, Annual Item; Field 18228*

Banks:

Tier 1 Capital represents the primary capital supporting the lending and deposit activities of a bank.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

It includes but is not restricted to:

- Common Stock
- Retained Earnings
- Perpetual preferred stock
- Goodwill acquired before March 1988

Footnotes:

A. No standard text

Tier 2 Capital

*Supplementary (Liability) Data, Annual Item; Field 18229*

Banks:

Tier 2 Capital represents the supplemental capital supporting the lending and deposit activities of a bank.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

It includes but is not restricted to:

- Limited life preferred stock
- Subordinated debt
- Loan loss reserves

Footnotes:

A. No standard text

Total Asset Turnover

*Asset Utilization Ratio, Annual Item; Field 08401*

All Industries:

Net Sales or Revenues / Total Assets

Banks:

Net Sales or Revenues / (Total Assets - Customer Liabilities on Acceptances)

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

Net Sales or Revenues / (Total Assets - Custody Securities)
Total Asset Turnover - 5 Yr Avg

*Asset Utilization Ratio, Annual Item; Field 08405*

All Industries:

Arithmetic average of the last five years Total Asset Turnover

Total Assets

*Asset Data, Annual Item; Field 02999*

All Industries:

TOTAL ASSETS represent the sum of total current assets, long term receivables, investment in unconsolidated subsidiaries, other investments, net property plant and equipment and other assets.

Banks:

TOTAL ASSETS represent the sum of cash & due from banks, total investments, net loans, customer liability on acceptances (if included in total assets), investment in unconsolidated subsidiaries, real estate assets, net property, plant and equipment and other assets.

Insurance Companies:

TOTAL ASSETS represent the sum of cash, total investments, premium balance receivables, investments in unconsolidated subsidiaries, net property, plant and equipment and other assets.

Other Financial Companies:

TOTAL ASSETS represent the sum of cash & equivalents, receivables, securities inventory, custody securities, total investments, net loans, net property, plant and equipment, investments in unconsolidated subsidiaries and other assets.

Footnotes:

B. Excludes contra items (contingent liabilities)
C. Includes trust business assets
D. Adjusted to exclude foreign currency translation gains/losses
F. Adjusted to exclude provision for bad debt/loan losses
G. Adjusted to exclude treasury stock
H. Adjusted to exclude investment in own bonds
I. Adjusted to exclude foreign currency translation losses and provision for bad debts
J. Adjusted to excluded treasury stock and investment in own bonds
K. Adjusted to excluded unappropriated net loss
L. No standard text
M. No standard text
N. Increased by payments on work in progress that has been treated as a current liability
O. Adjusted to exclude deferred taxes

Total Assets – GAAP

*Supplementary (Asset) Data, Annual Item; Field 06699*

All Industries:

TOTAL ASSETS – GAAP represents the sum Current Assets, Property, Plant and Equipment (Net), Investments, Loans, Goodwill, Other Intangibles and Other Assets of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.
Total Assets (U.S.$)

Supplementary Data, Annual Item; field 07230

All Industries:

TOTAL ASSETS (U.S.$) represent the total assets of the company converted to U.S. dollars using the fiscal year end exchange rate.

See the definition for TOTAL ASSETS for information about the total assets used in this calculation.

Total Assets - 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08621

All Industries:

(Current Year's Total Assets / Last Year's Total Assets - 1) * 100

Banks:

((Current Year's Total Assets - Current Year's Customer Liabilities on Acceptances) / (Last Year's Total Assets - Last Year's Customer Liabilities on Acceptance) - 1) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

((Current Year's Total Assets - Current Year's Custody Securities) / (Last Year's Total Assets - Last Year's Custody Securities) - 1) * 100

This calculation uses restated data for last years values where available

Total Assets - 5 Yr Annual Growth

Growth Rate, annual Item; Field 08625

All Industries:

((Current Year's Total Assets / Total Assets six years ago, reduced to a compound annual rate) - 1) * 100

Banks:

(((Current Year's Total Assets - Current Year's Customer Liabilities on Acceptances) / (Total Assets - Customer Liabilities on Acceptances six years ago), reduced to a compound annual rate) - 1) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

(((Current Year's Total Assets - Current Year's Custody Securities) / (Total Assets - Custody Securities six years ago), reduced to a compound annual rate) - 1) * 100

Total Assets – As Reported

Supplementary (Asset) Data, Annual and Interim Item; Field 02300

All Industries:

TOTAL ASSETS - AS REPORTED represents the reported sum of total current assets, long term receivables, investment in associated companies, other investments, net property plant and equipment and other assets as reported by the company.

This item is available in the annual and interim original and annual and interim restated time series. It is supported for detailed and limited companies and for all update types (fast, full and preliminary).

Total Assets/Common Equity Ratio

Leverage Ratio, Annual Item; Field 08287

All Industries:

This is the reciprocal of field 08241 Common Equity % Total Assets.
See definition for Common Equity % Total Assets in the Worldscope Data Definition Guide for additional information.
Data for this field is only available for 1989 and subsequent years.

**Total Capital**

*Supplementary Data, Annual Item; Field 03998*

All Industries:
TOTAL CAPITAL represents the total investment in the company. It is the sum of common equity, preferred stock, minority interest, long-term debt, non-equity reserves and deferred tax liability in untaxed reserves. For insurance companies policyholders' equity is also included.

**Total Capital % Total Assets**

*Leverage Ratio, Annual Item; Field 15121*

All Industries:
Total Capital / Total Assets * 100

Banks:
Total Capital / (Total Assets - Customer Liabilities on Acceptances) * 100
Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:
Total Capital / (Total Assets - Custody Securities) * 100

**Total Capital % Total Assets - 5 Yr Avg**

*Other Ratio, Annual Item; Field 15124*

All Industries:
Arithmetic average of the last five years of Total Capital % Total Assets

**Total Capital % Total Deposits**

*Leverage Ratio, Annual Item; Field 15025*

Banks:
Total Capital / Deposits-Total * 100

**Total Capital % Total Deposits - 5 Yr Avg**

*Leverage Ratio, Annual Item; Field 15028*

Banks:
Arithmetic average of the last five years of Total Capital % Total Deposits

**Total Debt**

*Liability Data, Annual Item; Field 03255*

All Industries:
TOTAL DEBT represents all interest bearing and capitalized lease obligations. It is the sum of long and short term debt.
**Total Debt % Common Equity**  
*Leverage Ratio, Annual Item; Field 08231*  
All Industries:  
\[(\text{Long Term Debt} + \text{Short Term Debt & Current Portion of Long Term Debt}) / \text{Common Equity} \times 100\]  
Insurance Companies:  
If Common Equity is not available, Policyholders Equity is substituted

**Total Debt % Common Equity - 5 Yr Avg**  
*Leverage Ratio, Annual Item; Field 08235*  
All Industries:  
Arithmetic average of the last five years of Total Debt % Common Equity

**Total Debt % Total Assets**  
*Leverage Ratio, Annual Item; Field 08236*  
All Industries:  
\[(\text{Short Term Debt & Current Portion of Long Term Debt} + \text{Long Term Debt}) / \text{Total Assets} \times 100\]  
Banks:  
\[(\text{Short Term Debt & Current Portion of Long Term Debt} + \text{Long Term Debt}) / (\text{Total Assets} - \text{Customer Liabilities on Acceptances}) \times 100\]  
Customer Liabilities on Acceptances only subtracted when included in Total Assets  
Other Financial Companies:  
\[(\text{Short Term Debt & Current Portion of Long Term Debt} + \text{Long Term Debt}) / (\text{Total Assets} - \text{Custody Securities}) \times 100\]

**Total Debt % Total Assets - 5 Yr Avg**  
*Leverage Ratio, Annual Item; Field 08240*  
All Industries:  
Arithmetic average of the last five years of Total Debt % Total Assets

**Total Debt % Total Capital**  
*Leverage Ratio, Annual Item; Field 08221*  
All Industries:  
\[(\text{Long Term Debt} + \text{Short Term Debt & Current Portion of Long Term Debt}) / (\text{Total Capital} + \text{Short Term Debt & Current Portion of Long Term Debt}) \times 100\]

**Total Debt % Total Capital - 5 Yr Avg**  
*Leverage Ratio, Annual Item; Field 08225*  
All Industries:  
Arithmetic average of the last five years of Total Debt % Total Capital
Total Deposits % Total Assets
Leverage Ratio, Annual Item; Field 15037

Banks:
Deposits-Totals / (Total Assets - Customer Liabilities on Acceptances) * 100
Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:
Deposits-Totals / (Total Assets - Custody Securities) * 100

Total Deposits % Total Assets - 5 Yr Avg
Leverage Ratio, Annual Item; Field 15040

Banks, Other Financial Companies:
Arithmetic average of the last five years Total Deposits % Total Assets

Total Equity – GAAP
Supplementary (Liability) Data, Annual Item; Field 06798

All Industries:
TOTAL EQUITY – GAAP represents the sum of the preferred stock and common equity of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Total Intangible Other Assets - Accumulated Amortization
Asset Data, Annual and Interim Item; Field 02655

All Industries:
TOTAL INTANGIBLE OTHER ASSETS – ACCUMULATED AMORTIZATION represent the total accumulated amortization of the other assets not having a physical existence. The value of these assets lies in their expected future return.

This item is available in the annual and interim original and annual and interim restated time series. It is supported for detailed and limited companies and for full and fast updates.

Total Intangible Other Assets – Gross
Asset Data, Annual and Interim Item; Field 02654

All Industries:
TOTAL INTANGIBLE OTHER ASSETS – GROSS represents the gross total other assets not having a physical existence. The value of these assets lies in their expected future return.

This item is available in the annual and interim original and annual and interim restated time series. It is supported for detailed and limited companies and for full and fast updates.

Total Intangible Other Assets – Net
Asset Data, Annual Item; Field 02649

All Industries:
INTANGIBLE OTHER ASSETS, NET (TOTAL) represent other assets not having a physical existence. The value of these assets lies in their expected future return.

Data for this field is generally not available prior to 1989.
It includes but is not restricted to:
Goodwill/Cost in excess of net assets purchased (field 18280)
Patents
Copyrights
Trademarks
Formulae
Franchises of no specific duration
Capitalized software development costs/Computer programs
Organizational costs
Customer lists
Licenses of no specific duration
Capitalized advertising cost
Mastheads (newspapers)
Capitalized servicing rights
Purchased servicing rights

Footnotes:
A. May include tangible assets and/or deferred charges

**Total Interest Expense % Total Interest Bearing Liabilities**

*Profitability Ratio, Annual Item; Field 15599*

**Banks:**
Interest Expense-Total / Average of Last Year’s and Current Year’s (Short Term Debt and Current Portion of Long Term Debt + Long Term Debt + Deposits-Total) * 100
This calculation uses restated data for last years values where available

**Total Interest Expense % Total Interest Bearing Liabilities 5 Yr Avg**

*Profitability Ratio, Annual Item; Field 15602*

**Banks:**
Arithmetic average of the last five years of Total Interest Expense % Total Interest Bearing Liabilities

**Total Interest Income % Earning Assets**

*Profitability Ratio, Annual Item; Field 15605*

**Banks:**
Interest Income-Total / Average of Last Year’s and Current Year’s (Investments-Total + Loans-Net) * 100
This calculation uses restated data for last years values where available

**Total Interest Income % Earning Assets - 5 Yr Avg**

*Profitability Ratio, Annual Item; Field 15608*

**Banks:**
Arithmetic average of the last five years Total Interest Income % Earning Assets

**Total Investment Return**

*Stock Performance Ratio, Annual Item; Field 08801*

**All Industries:**
(Market Price Year End + Dividends Per Share + Special Dividend-Quarter 1 + Special Dividend-Quarter 2 + Special Dividend-Quarter 3 + Special Dividend-Quarter 4) / Last Year's Market Price-Year End - 1) * 100
Total Investment Return – 1 Month %

Stock Performance Ratio, Monthly Time Series; Field 08807

All Industries:

\[
\left( \frac{\text{Current Month’s Close Price} + \text{Dividends Per Share (regular, extra and special) declared during the month}}{\text{Last Month’s Close Price}} \right) \times 100
\]

This item is also available at the security level for 1987 and subsequent years.

Total Investment Return – 3 Month %

Stock Performance Ratio, Monthly Time Series; Field 08808

All Industries:

\[
\left( \frac{\text{Current Month’s Close Price} + \text{Dividends Per Share (regular, extra and special) declared during the month}}{\text{Close Price three months ago}} \right) \times 100
\]

This item is also available at the security level for 1989 and subsequent years.

Total Investment Return – 3 Yr Annual Return %

Stock Performance Ratio, Annual Item; Field 08803

All Industries:

\[
\left( \frac{\text{Market Price-Year End} + \text{Dividends Per Share} + \text{Dividends Per Share-Special-Q1} + \text{Dividends Per Share-Special-Q2} + \text{Dividends Per Share-Special-Q3} + \text{Dividends Per Share-Special-Q4}}{\text{Year Ago}} \right) \times 100
\]

Market Price-Year End is calculated for each year in the last three years. The result of each year is multiplied together and the product is reduced to a compound annual rate.

Data for this field is available for 1989 subsequent years and is also available at the security level for 1989 and subsequent years.

Total Investment Return - 5 Yr Annual Return

Stock Performance Ratio, Annual Item; Field 08805

All Industries:

\[
\left( \frac{\text{Market Price} + \text{Dividends Per Share} + \text{Special Dividend-Quarter 1} + \text{Special Dividend-Quarter 2} + \text{Special Dividend-Quarter 3} + \text{Special Dividend-Quarter 4}}{\text{Last Year’s Market Price-Year End}} \right) \times 100
\]

Market Price-Year End is calculated for each year in the last five years. The result of each year is multiplied together and the product is reduced to a compound annual rate.

This item is also available at the security level for 1987 and subsequent years.

Total Investments % Total Capital

Other Ratio, Annual Item; Field 15580

Insurance Companies:

\[
\frac{\text{Total Investments}}{\text{Total Capital}} \times 100
\]

Total Investments % Total Capital - 5 Yr Avg

Other Ratio, Annual Item; Field 15583

Insurance Companies:

Arithmetic average of the last five years of Total Investments % Total Capital
Total Liabilities

Liability Data, Annual Item; Field 03351

All Industries:

TOTAL LIABILITIES represent all short and long term obligations expected to be satisfied by the company.

It includes but is not restricted to:
- Current Liabilities
- Long Term Debt
- Provision for Risk and Charges (non-U.S. corporations)
- Deferred taxes
- Deferred income
- Other liabilities
- Deferred tax liability in untaxed reserves (non-U.S. corporations)
- Unrealized gain/loss on marketable securities (insurance companies)
- Pension/Post retirement benefits
- Securities purchased under resale agreements (banks)

It excludes:
- Minority Interest
- Preferred stock equity
- Common stock equity
- Non-Equity reserves

Total Liabilities And Shareholders’ Equity

Liability Data, Annual Item; Field 03999

All Industries:

TOTAL LIABILITIES AND SHAREHOLDERS’ EQUITY represents the sum of total liabilities, minority interest, non-equity reserves, preferred stock and common equity.

Footnotes:
- B. Excludes contra items (contingent liabilities)
- C. Includes trust business assets

Total Loans % Total Assets

Other Ratio, Annual Item; Field 15043

Banks:

Loans-Totall / (Total Assets - Customer Liabilities on Acceptances) * 100
Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

Loans-Totall / (Total Assets - Custody Securities) * 100

Total Loans % Total Assets - 5 Yr Avg

Other Ratio, Annual Item; Field 15046

Banks, Other Financial Companies:

Arithmetic average of the last five years of Total Loans % Total Assets
Total Loans % Total Deposits  
**Liquidity Ratio, Annual Item; Field 15049**  
Banks, Other Financial Companies:  
Loans-Total / Deposits-Total * 100

Total Loans % Total Deposits - 5 Yr Avg  
**Liquidity Ratio, Annual Item; Field 15052**  
Banks, Other Financial Companies:  
Arithmetic average of the last five years of Total Loans % Total Deposits

Total Non-Performing Assets  
**Supplementary (Asset) Data, Annual Item; Field 02287**  
Banks:  
TOTAL NON-PERFORMING ASSETS represent all assets which have been designated by the bank as having a status of non-performance.  
Data for this field is generally not available prior to 1991.  
It includes but is not restricted to:  
Non-accrual loans  
Reduced rate loans  
Renegotiated loans  
Loan past due 90 days or more  
Assets acquired in foreclosure  
Repossessed personal property

Total Other Cash Flow  
**Cash Flow Data, Annual Item; Field 04151**  
Industrials, Other Financial Companies:  
OTHER CASH FLOW represents non-cash items included in funds from operations other than net income, depreciation, depletion and amortization, and deferred taxes. In cases where the start line reported by the company is other than net income some cash items may be included.  
It is comprised of the following items provided from 2004:  
04052 Dividends  
04053 Asset Disposal  
04054 Discontinued Operations  
04055 Minority Interest  
04056 Equity In Earnings  
04058 Unrealized Gains/Losses From Fair Value Adjustment Of Financial Assets  
04057 Other Cash Flow  
It excludes:  
Extraordinary items  
Changes in working capital  
Footnotes:  
A. Includes discontinued operations
Total Premiums Written
*Supplementary (Income) Data, Annual Item; Field 01004*

Insurance Companies:

TOTAL PREMIUMS WRITTEN represent the amounts charged to the policyholders for their insurance contracts.

Footnotes:

A. Net of reinsurance ceded
B. Net of reinsurance ceded and exclude life (long term) insurance operations. Results of life (long term) insurance operations is accounted for in net other expense (income).

Total Securities Available For Sale
*Supplementary (Asset) Data, Annual Item; Field 18093*

Banks:

TOTAL SECURITIES AVAILABLE FOR SALE represents the total amount of securities available for sale. Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

It includes but is not restricted to:

- Treasury securities available for sale
- Federal agency securities available for sale
- State/Municipal securities available for sale
- Mortgage backed securities available for sale
- Corporate stock available for sale
- Other securities available for sale

Footnotes:

A. No standard text

Total Shareholders’ Equity
*Supplementary Data, Annual & Interim Item; Field 03995*

All Industries:

TOTAL SHAREHOLDERS’ EQUITY represents the sum of Preferred Stock and Common Shareholders’ Equity.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Total Sources
*Cash Flow Data, Annual Item; Field 04501*

All Industries:

TOTAL SOURCES represent the total funds generated by the company internally and externally during the fiscal period.

Total Uses
*Cash Flow Data, Annual Item; Field 04811*

All Industries:

TOTAL USES represent the total funds used by the company for internal and external activities during the fiscal period.
Trade Receivables - Net
Supplementary (Asset) Data, Annual Item; Field 18297

All Industries:

TRADE RECEIVABLES - NET represent claims against customers for merchandise sold or services performed in the ordinary course of business.

Data for this field is generally not available prior to 1992.

Footnotes:
A. No standard text
B. Gross trade receivables

Trading Account Income
Income Data, Annual Item; Field 01017

Banks, Other Financial Companies:

TRADING ACCOUNTS INCOME represents revenues received from the resale or purchase of investment securities.

It includes but is not restricted to:
Revaluation adjustments
Securities trading income

It excludes:
Interest earned on trading account securities

Trading Account Securities
Asset Data, Annual Item; Field 02208

Banks:

TRADING ACCOUNT SECURITIES represent the aggregate value of the securities (government and others) purchased and/or underwritten by the bank. Trading account securities are usually purchased for profit rather than addition to the bank's investment portfolio. They are recorded at the price in effect when they were purchased or sold.

It includes but is not restricted to:
Long positions at market value
Deposits with stock exchanges, money brokers and others as collateral for stock borrowing
Market debtors
Client debtors
Dealing assets

Trading Volume ($ Amount)
Marketability Data, Annual Item; Field 08006

All Industries:

Common Shares Traded-Annual * ((Market Price-High + Market Price-Low / 2) If High and Low Prices are not available, then Market Price - Year End is used.

This data is only available for U.S. & Canadian Companies.
This item is also available at the security level for 1987 and subsequent years.
Trading Volume (Weekly Average $ Amount)
Marketability Data, Annual Item; Field 08010
All Industries:
Trading Volume ($ Amount) / 52
This data is only available for U.S. & Canadian Companies.
This item is also available at the security level for 1987 and subsequent years.

Trailing Twelve Months Cash Flow Per Share
Stock Data, Annual Item; Field 18265
All Industries:
TRAILING TWELVE MONTHS CASH FLOW PER SHARE represents the sum of the interim cash flow per share in the last twelve months.
This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies.

Trailing Twelve Months Dividends Per Share
Stock Data; Annual Item; Field 18266
All Industries:
TRAILING TWELVE MONTHS DIVIDENDS PER SHARE represents the regular dividends declared during the last twelve months. It is based on the “gross” dividend of a security, before withholding tax is deducted at a country’s basic rate, but excluding the special tax credit available in some countries. This tax credit is due to the imputation system of corporate income tax under which shareholders are entitled to credit a certain proportion of the corporate income tax on distributed profits against the income tax imposed on the dividends received.
For companies with more than one type of common ordinary share, dividends per share are shown for the share type identified in field 06005 Type of Share.
This item is populated for the quarterly, semi-annual and trimester time series. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies. It is also available at the security level for 1998 and subsequent years.

Trailing Twelve Months Earnings Per Share
Stock Data, Annual Item; Field 18264
All Industries:
TRAILING TWELVE MONTHS EARNINGS PER SHARE represent the sum of the interim earnings per share reported in the last twelve months.
This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998 and is shown per 1,000 shares for Brazilian companies.

Trailing Twelve Months Gross Margin
Profitability Ratio, Annual Item; Field 18267
All Industries:
Trailing Twelve Months Gross Income / Trailing Twelve Months Net Sales/Revenue
This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.
**Trailing Twelve Months Income Taxes**  
*Supplementary (Expense) Data; Annual Item; Field 18270*  
All Industries:  
TRAILING TWELVE MONTHS INCOME TAXES represents the sum of the interim income taxes reported in the last twelve months.  
This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

**Trailing Twelve Months Interest Expense**  
*Supplementary (Expense) Data; Annual Item; Field 18269*  
All Industries:  
TRAILING TWELVE MONTHS INTEREST EXPENSE represents the sum of the interim interest expense reported in the last twelve months, before the deduction of interest capitalized.  
This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

**Trailing Twelve Months Net Margin**  
*Profitability Ratio, Annual Item; Field 18268*  
All Industries:  
Trailing Twelve Months Net Profit / Trailing Twelve Months Net Sales/Revenue  
This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

**Trailing Twelve Months Net Profit**  
*Supplementary Income Statement Data, Annual Item; Field 18263*  
All Industries:  
TRAILING TWELVE MONTHS NET PROFIT represents the sum of the interim net profit reported in the last twelve months.  
This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

**Trailing Twelve Months Net Profit (U.S. $)**  
*Supplementary (Income) Data; Annual Item; Field 07260*  
All Industries:  
TRAILING TWELVE MONTHS NET PROFIT represents the sum of the interim net profit reported in the last twelve months.  
This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

**Trailing Twelve Months Net Sales/Revenue**  
*Supplementary Income Statement Data, Annual Item; Field 18262*  
All Industries:  
TRAILING TWELVE MONTHS NET SALES/REVENUE represent the sum of the interim net sales/revenue reported in the last twelve months.  
This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.
Trailing Twelve Months Net Sales/Revenue (U.S. $)
*Supplementary (Income) Data; Annual Item; Field 07270*

All Industries:
- TRAILING TWELVE MONTHS NET SALES/REVENUE represent the sum of the interim net sales/revenue reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Operating Margin
*Profitability Ratio, Historic Item, Interim Time Series; Field 18306*

All Industries:
- Trailing Twelve Months Operating Profit / Trailing Twelve Months Net Sales/Revenue * 100

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Operating Profit
*Supplementary Income Statement Data, Historic Data, Interim Time Series; Field 18305*

All Industries:
- TRAILING TWELVE MONTHS OPERATING PROFIT represents the sum of the interim operating profit reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Pre-tax Income
*Supplementary (Income); Annual Item; Field 18271*

All Industries:
- TRAILING TWELVE MONTHS PRE-TAX INCOME represents the sum of the interim pre-tax income reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Pre-tax Margin
*Profitability Ratio, Historic Item, Interim Time Series; Field 18304*

All Industries:
- Trailing Twelve Months Pre-tax Income / Trailing Twelve Months Net Sales/Revenue * 100

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Transportation Equipment
*Asset Data, Annual Item; Field 18380*

Industrials, Other Financial Companies:
- TRANSPORTATION EQUIPMENT represents the cars, ships, planes or any other type of transportation equipment that is part of the company's property, plant and equipment.

Data for this field is generally not available prior to 1992.
- It excludes:
  - Transportation equipment leased to others
Footnotes:
- A. No standard text
- C. Net of depreciation
- D. Includes other

**Treasury Securities**
*Supplementary (Asset) Data, Annual Item; Field 02205*

Banks, Other Financial Companies:

TREASURY SECURITIES represents the purchase of securities which would create a loan made directly to the government. These are negotiable debt obligations of the government and are secured by its "full faith and credit". They are issued at various schedules and rates.

It includes but is not restricted to:
- Treasury Bills
- Treasury Notes
- Treasury Bonds
- Treasury Securities Available for Sale (field 18087)

Footnotes:
- A. Includes federal agency securities

**Treasury Securities Available For Sale**
*Supplementary (Asset) Data, Annual Item; Field 18087*

Banks:

TREASURY SECURITIES AVAILABLE FOR SALE represent the amount of treasury securities that cannot be classified as either investment or trading account securities.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

It includes but is not restricted to:
- Treasury bills
- Treasury notes
- Treasury bonds
- Securities of, or guaranteed by the government
- Government securities
- Other government's treasury bills
- Special treasury bills
- Ordinary treasury bills

Footnotes:
- A. Include federal agency securities
- B. No standard text

**Treasury Shares**
*Stock Data, Annual Item; Field 05303*

All Industries:

TREASURY SHARES represent the number of common shares reacquired by the company.

Data for this field is generally not available prior to 1993.
Treasury Stock
Shareholders' Equity Data, Annual Item; Field 03499
All Industries:
Treasury Stock represents the acquisition cost of shares held by the company. For non-U.S. companies, treasury stock may be carried at par value. This stock is not entitled to dividends, has no voting rights and does not share in the profits in the event of liquidation.
Data for this field is generally not available prior to 1989.

Trust Income
Income Data, Annual Item; Field 01014
Banks, Other Financial Companies:
Trust income represents income derived from services rendered in a fiduciary capacity. It includes but is not restricted to:
- Trust department fees
- Asset management fees
- Investment fees

Trusts & Fiduciary Income/Commission & Fees
Income Data, Annual Item; Field 01019
Banks, Other Financial Companies:
Trusts & Fiduciary Income/Commission & Fees represent income received from asset management. It includes but is not restricted to:
- Trust department fees
- Asset management fees
- Investment fees
- Checking account fees
- Other loan servicing fees
- Service charges on deposit accounts
- Business service fees
- Processing service fees
- Credit card fees
- Commission/fees for banking and related services

Footnotes:
A. Net of provisions
B. Other operating income is not delineated
C. Includes commission from foreign exchanges
D. Net of expenses
E. Net of expenses including taxes

Turnover
See NET SALES OR REVENUES

Turnover Rate
Marketability Ratio, Annual Item; Field 08011
All Industries:
(Trading Volume ($ Amount) / Market Capitalization) * 100
This data is only available for U.S. & Canadian Companies.
This item is also available at the security level for 1987 and subsequent years.

**Type Of Share**
*Descriptive Data, Current Item; Field 06005*

All Industries:

TYPE OF SHARE represents the name of the security whose prices and dividends are shown with the fundamental data of the company. This item is provided for all share types at the security level. The share names are generally shown in the language of the country in which the company is domiciled.

**Type Of Share - Mult Share 1, 2, 3, 4, 5, 6, 7**
*Descriptive Data, Current Items; Fields 20001, 20101, 20201, 20301, 20401, 20501, 20601, respectively*

All Industries:

TYPE OF SHARE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the name of the security for each type of common/ordinary share of a company. The share names are generally shown in the language of the country in which the company is domiciled.
Unappropriated (Free) Reserves
*Shareholders' Equity Data, Annual Item; Field 03494*

All Industries:

UNAPPROPRIATED RESERVES represent free reserves that are not identified for a specific purpose by the company.

Data for this field is generally not available prior to 1989.

Footnotes:
A. No standard text
B. No standard text

Unconsolidated/Parent Company Depreciation, Depletion & Amortization
*Supplementary Data, Annual Item; Field 18169*

All Industries:

UNCONSOLIDATED /PARENT COMPANY DEPRECIATION, DEPLETION & AMORTIZATION represents the process of allocating the cost of a depreciable asset to the accounting periods covered during its expected useful life to the unconsolidated/parent company's business. It is a non-cash charge for use and obsolescence.

Data for this field is generally not available prior to 1995.

Footnotes:
A. No standard text

Unconsolidated/Parent Company's Earnings Per Share
*Supplementary Data, Annual Item; Field 18173*

All Industries:

UNCONSOLIDATED/PARENT COMPANY'S EARNINGS PER SHARE represent the unconsolidated company's earnings per share.

Data for this field is generally not available prior to 1994.

Footnotes:
A. Earnings per share after full tax
B. Includes or excludes extraordinary charge or credit
D. No standard text
F. Period includes strike
G. Includes the effects of a change in accounting policies or tax laws
M. Calculation based on year end outstanding shares
O. No standard text
P. Based on common and common equivalent shares
Q. Based on fully diluted shares
S. No standard text
U. Based on average shares outstanding
V. No standard text
W. No standard text
X. Estimated based on standard tax basis
Z. Earnings per share estimated using net income after preferred dividends divided by the year end shares outstanding or the latest shares available
Unconsolidated/Parent Company's Net Profit

Supplementary Data, Annual Item; Field 18172

All Industries:

UNCONSOLIDATED/PARENT COMPANY’S NET PROFIT represents the unconsolidated/parent company's net income before extraordinary items and preferred and common dividends, but after operating and non-operating income and expenses, income taxes, minority interest and equity in earnings.

Data in this field is generally not available prior to 1994.

Footnotes:

A. Net income is before the effect of minority interest
B. No standard text
C. Before capital contribution and state guarantees by government or interest on same
D. Profit before appropriations and tax
F. Profit before tax
G. Taxes and other expenses cannot be separated
H. Changed reporting practice to exclude the effect of allocations to untaxed reserves
J. Net income accounted for in the insurance reserve fund
K. Policyholders' equity cannot be separated
L. Before provision for loan losses which cannot be separated from equity reserves

Unconsolidated/Parent Company's Pre-tax Income

Supplementary Data, Annual Item; Field 18171

All Industries:

UNCONSOLIDATED/PARENT COMPANY’S PRE-TAX INCOME represents all the income/loss of the unconsolidated/parent company before any federal, state or local taxes. It consists of revenue minus total expenses, both operating and non-operating.

Data for this field is generally not available prior to 1994.

Footnotes:

A. Net of income tax
B. No standard text

Unconsolidated/Parent Company Sales

Supplementary Data, Annual Item; Field 18170

All Industries:

UNCONSOLIDATED/PARENT COMPANY SALES represent the parent/unconsolidated company’s gross sales and other operating revenue less discounts, returns and allowances.

Data for this field is generally not available prior to 1994.

It excludes:

Excise taxes
Windfall profit taxes
Value added taxes
General and service taxes

Footnotes:

A. Gross total sales or revenue
AA. Length of fiscal period is 18 months
AB. Length of fiscal period is 15 months
AC. Length of fiscal period is 9 months
AD. Length of fiscal period is 6 months
AF. Length of fiscal period is 5 months
AG. Length of fiscal period is 13 months
AH. Length of fiscal period is 14 months
AI. Length of fiscal period is 7 months
AJ. Length of fiscal period is 8 months
AK. Length of fiscal period is 48 weeks
AL. Length of fiscal period is 3 months
AM. Length of fiscal period is 11 months
AN. Length of fiscal period is 53 weeks
AP. Length of fiscal period is 16 months
AQ. Length of fiscal period is 10 months
AR. Length of fiscal period is 20 months
AS. Length of fiscal period is 2 months
AT. Length of fiscal period is 17 months
AU. Length of fiscal period is 4 months
AV. Length of fiscal period is 21 months
AX. Length of fiscal period is 22 month
B. Net sales includes value added, excise, windfall profit or sales tax
BA. Major accounting standards switch
BB. Change from unconsolidated to consolidated reports
BC. Major reorganization
BD. Change from domestic consolidation to worldwide consolidation
BE. Major accounting standards switch and major reorganization
BF. Change from domestic consolidation to domestic consolidation and one other country
BG. Change from domestic consolidation and one other country to worldwide consolidation
BH. Change from worldwide consultation to domestic consolidation
BI. Major accounting standards switch and change from domestic consolidation to worldwide consolidation
BJ. Change from domestic consolidation to unconsolidated reports
BK. Includes investment income
BL. Change from worldwide consolidation to unconsolidated reports
BN. Major reorganization. Changes in perimeter of consolidation
BP. Change in accounting method for domestic companies from full consolidation to equity method
BQ. Substantial changes in forms of financial statements
BS. Company's financial statements are based on INPC (National Consumer Price Index). Prior data is not comparable
BT. Based on monetary adjusted statements
C. Includes deferred profit on installment sales
D. Includes inter company sales (non-U.S. corporations only)
F. Combined interim reports for the periods
G. Limited income statement given
H. Includes services, but no sales are disclosed
I. Value added, excise, windfall profit or sales tax has been subtracted along with an undeterminable amount of other taxes which could not be separated
J. Includes only main component
L. No standard text
M. Includes equity in pre-tax income which cannot be separated
N. No standard text
P. Not balancing with components of income due to lack of disclosure of each operating item
Q. Revenue attributable to the banking business is not disclosed
R. Net of interest expenses
S. Net of operating expenses
T. Net of expenses
U. No standard text
V. No standard text
W. Includes other income
Y. Net of expenses and tax
Z. Holding company
Underwriting Expense  
*Supplementary (Expense) Data, Annual Item; Field 01081*  
**Insurance Companies:**  
UNDERWRITING EXPENSE represents any expense associated with writing the insurance policy. It includes policy acquisition costs and premium reimbursement. This amount is included in selling, general and administrative expenses.

**Footnotes:**  
A. All or part of general expenses are included

Unearned Income  
*Asset Data, Annual Item; Field 02274*  
**Banks:**  
UNEARNED INCOME represents the earnings on loans which is not generated by interest charges.

Data for this field is generally not available prior to 1990.

It includes but is not restricted to:
- Fees on Loans
- Mortgage points
- Unearned interest
- Late charges

Unearned Premiums  
*Liability Data, Annual Item; Field 03010*  
**Insurance Companies:**  
UNEARNED PREMIUMS represent premiums on policies written but not yet earned.

**Footnotes:**  
A. Includes some other insurance reserves

Unearned Premiums % Total Capital  
*Other Ratio, Annual Item; Field 15133*  
**Insurance Companies:**  
Unearned Premiums / Average of Last Year’s and Current Year’s Total Capital * 100  
This calculation uses restated data for last years values where available

Unearned Premiums % Total Capital - 5 Yr Avg  
*Other Ratio, Annual Item; Field 15136*  
**Insurance Companies:**  
Arithmetic average of the last five years Unearned Premium % Total Capital

Unfunded Pension Liabilities  
*Supplementary (Liability) Data; Annual Item; Field 18352*  
**All Industries:**  
UNFUNDED PENSION LIABILITIES result from the failure to provide adequate funds to cover the pension plan. The failure by the employer to fund the pension plan will result in a deferred pension credit.

Data for this field is generally not available prior to 1992.
Footnotes:
A. No standard text

**Unrealized Foreign Exchange Gain/Loss**
*Liability Data, Annual Item; Field 03497*

All Industries:
UNREALIZED FOREIGN EXCHANGE GAIN/LOSS represents the gains and losses from the translation of foreign currency. These amounts are not recognized as part of the current income but will be realized when the foreign entity is sold or liquidated. It is shown as part of shareholders' equity and is based on the current rate of exchange.

**Unrealized Gain/Loss from Fair Value Adjustment of Financial Assets**
*Supplementary (Cash Flow) Data, Annual and U.S. interim Item; Field 04058*

All Industries:
UNREALIZED GAIN/LOSS FROM FAIR VALUE ADJUSTMENT OF FINANCIAL ASSETS represent the non-cash adjustment for unrealized gains or losses from changes in the fair value of financial assets recognized in the income statement. This data is a component of Total Other Cash Flow (field 04151).

This item is available in the annual original and annual restated time series for detailed companies, full update. For U.S. companies it is also available in the interim original and interim restated time series.

**Unrealized Gain/Loss On Marketable Securities**
*Shareholders' Equity Data, Annual Item; Field 03498*

All Industries:
UNREALIZED GAIN/LOSS ON MARKETABLE SECURITIES represents the investment gain or loss from securities held by the company.

It is included in common equity for industrials, banks and other financials. It is excluded from common equity and included in Other Liabilities for insurance companies.

Data for this field is generally not available prior to 1989.

**Unspecified Deposits**
*Liability Data, Annual Item; Field 03018*

Banks:
UNSPECIFIED DEPOSITS represent deposits not classified by the bank as being a demand, savings, time or foreign deposit.

It includes but is not restricted to:
- Public sector deposits (Spain)
- Promissory notes and bills (Spain)
- Other deposit accounts

**Unspecified / Other Loans**
*Asset Data, Annual Item; Field 02263*

Banks:
UNSPECIFIED/ OTHER LOANS represent loans included in total loans but not specified by the company as belonging to one of the following loan classifications.

1. Lease Financing
2. Consumer and Instalment Loans
3 Real Estate Mortgage Loans
4 Foreign Loans
5 Broker and Financial Institution Loans
6 Interbank Loans
7 Commercial Loans

It includes but is not restricted to:
- Secured loans (Spain)
- Other loans
Weighted Cost Of Debt
Supplementary Data, Annual Item; Field 18231
All Industries:
WEIGHTED COST OF DEBT represents the weighted average interest rate of the total fixed rate long term debt.
Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Work In Process
Asset Data, Annual Item; Field 02098
All Industries:
WORK IN PROCESS represents the inventory of products which are in various stages of production.
Data for this field is generally not available prior to 1989.

Working Capital
Supplementary Data, Annual Item; Field 03151
All Industries:
WORKING CAPITAL represents the difference between current assets and current liabilities. It is a measure of liquidity and solvency.

Working Capital Per Share
Stock Data, Annual Item; Field 05506
All Industries:
WORKING CAPITAL PER SHARE represents the difference between current assets and current liabilities divided by outstanding shares
This item is shown per 1,000 shares for Brazilian companies

Working Capital % Total Capital
Leverage Ratio, Annual Item; Field 08271
All Industries:
(Current Assets-Total - Current Liabilities-Total) / Total Capital * 100

Working Capital % Total Capital - 5 Yr Avg
Leverage Ratio, Annual Item; Field 08275
All Industries:
Arithmetic average of the last five years of Working Capital % Total Capital

Worldscope Identifier
Descriptive Data, Current Item; Field 06035
All Industries:
WORLDSCOPE IDENTIFIER represents the nine digit identifier used by Worldscope to identify companies/securities on the database.
This item is also available at the security level.

U.S. COMPANY IDENTIFIERS:
The nine digit CUSIP is used.
  - Bytes 1-6: Six digit company identifier
  - Bytes 7-8: Security identifier
  - Byte 9: Check digit

U.S. SECURITY IDENTIFIERS:
With the exception of the primary issue of the company the nine digit CUSIP assigned to the security is used. The primary issue is defined as the most widely traded security and the CUSIP assigned to this issue has already been used as the company identifier. For this reason, the security identifier for the primary issue is derived by using the first 6 digits of the company identifier followed by a "9" as the seventh digit, another number and a check digit.

NON-U.S. COMPANY IDENTIFIERS:
A derived identifier based on the country where the company is domiciled is used.
  - Byte 1: C
  - Bytes 2-4: WORLDSCOPE country code
  - Bytes 5-8: Four digit unique company identifier
  - Byte 9: 0

NON-U.S. SECURITY IDENTIFIERS:
A derived identifier based on the country where the company is domiciled is used. This identifier is identical to the company identifier except that the "0" at the end is replaced with a letter.

COUNTRY AVERAGE IDENTIFIERS (Industrial Companies only):
  - Byte 1: A
  - Bytes 2-4: WORLDSCOPE Country Code
  - Bytes 5-9: filled with zeros

For example: A25000000 is the country average for France
"A" identifies the record as an Average record
"250" is the country code for France
For the name of the country average see WORLDSCOPE field 06001 (Company Name)

INDUSTRY AVERAGE IDENTIFIERS:
  - Byte 1: A
  - Bytes 2-4: WORLDSCOPE Country Code
  - Byte 5: 0
  - Bytes 6-9: WORLDSCOPE Industry Code

For example: A38004310 is the industry average for Italian Banks
"A" identifies the record as an Average record
"380" is the country code for Italy
"4310" is the industry code for banks
For the name of the industry average see WORLDSCOPE field 06001 (Company Name).

INDEX IDENTIFIERS:
  - Byte 1: I
  - Bytes 2-4: WORLDSCOPE Country Code
  - Bytes 5-7: filled with zeros
  - Byte 8: Number of the index
  - Byte 9: 0
For example: I25000010 indicates that the index values are for a French index.
"I" identifies the record as an index record
"250" is the country code for France

EXCHANGE RATE IDENTIFIERS:
Byte 1: space
Byte 2: E
Byte 3: X
Byte 4: C
Byte 5: H
Byte 6: space
Bytes 7-9: WORLDSCOPE Country Code

For example: " EXCH 756" is the exchange rate identifier for Switzerland's exchange rate.
"756" is the country code for Switzerland

Worldscope Identifier - Mult Share 1, 2, 3, 4, 5, 6, 7
Descriptive Data, Current Items; Fields 20003, 20103, 20203, 20303, 20403, 20503, 20603, respectively
All Industries:
WORLDSCOPE IDENTIFIER - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents a nine digit code assigned by Worldscope for each type of common/ordinary share of a company. This identifier provides a link to the detailed information for each security.
See definition for WORLDSCOPE IDENTIFIER for information on how this identifier is derived.

Worldscope Permanent I.D.
Descriptive Data, Current Items; Field 06105
All Industries:
WORLDSCOPE PERMANENT I.D. represents a permanent identifier assigned to a company or security on the database. For non-US companies and securities, it is the Worldscope Identifier. For US companies and securities, it is derived using the same method used for non-US identifiers. These identifiers are based on the country where the company is domiciled and are derived as follows:
Byte 1: C
Bytes 2-4: WORLDSCOPE country code
Bytes 5-8: Four digit unique company identifier
Byte 9: 0 for company identifiers; a letter for security identifiers
This item is also available at the security level.
**Year Of Fast Update**  
*Descriptive Data, Current Item; Field 07013*  
All Industries:  
YEAR OF FAST UPDATE represents the year for which a subset of key financial data has been updated from the annual report.

**Yield On Investment**  
*Profitability Ratio, Annual Item; Field 15513*  
Insurance Companies:  
Investment Income / Average of Last Year’s and Current Year’s Investments-Total * 100

**Yield On Investment - 5 Yr Avg**  
*Profitability Ratio, Annual Item; Field 15516*  
Insurance Companies:  
Arithmetic average of the last five years of Yield on Investment