

# Worldscope Database Datatype Definitions Guide

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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	Business Descriptions
SIC Codes	Product Segments	Investor Relations
Auditors Company Status	Geographic Segments	

### Financial Statements

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

**Historical Growth Rates & Valuation Ratios**

Growth	Profitability	Asset Utilization
Leverage	Liquidity	Foreign Business

**Security and Market Data**

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

**Other**

Exchange Rates	Global Industry Groups	Key Index Membership
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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

each analyst's and country group's work, generating regular performance and quality reports for management, supervisors and analysts.

## **Timeliness**

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

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

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

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

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

To ensure robust screening and sampling during peak reporting periods, preliminary data is updated from news sources. All companies also have 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.

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# 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](mailto: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](mailto: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.

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# 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)

## 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

Is per share data presented on a fiscal or calendar basis? (40)

## Fiscal Year End

How does Worldscope treat different fiscal year ends? (13)

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

## Formats

In what formats is Worldscope available? (15)

## History

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

## Inactive Companies/Securities

Does Worldscope provide information on inactive or dead companies and securities? (17)

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

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

## Industry Changes

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

## **Industry Classification**

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

## **Interim/Time Series data**

Is interim financial statement data available on Worldscope? (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**

How can I determine which companies or securities are not traded? (27)

## **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,  $0.66666 \times 0.5$ ) 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 (excls 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/redemption. In addition, Worldscope exchange rates are adjusted to reflect the revaluation/redemption.

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

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

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

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

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

Worldscope excludes extraordinary items reported after tax from earnings per share but includes exceptional items reported pre-tax. The per share 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:

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

**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?**

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

- This data is provided in separate time series utilizing existing Worldscope fields. Original data is not overwritten.
- Four indicator fields facilitate the use of restated content.
  - 11556 - Indicator- Restated data exists
  - 11557 - Indicator – Restatement type
  - 11558 - Indicator – Early Release
  - 11559 - Restatement Reason Code
- Per share data in the restated annual series will be provided on a fiscal basis only. Per share fields for U.S. companies currently provided on a calendar basis in the annual series content will not be supported in the restated content series. All original and restated interim series per share data is on a fiscal basis.
- Restated data is provided for one prior year accounting period (including interim periods).
- Price and dividend data as well as related ratios are not included in the restated series content.
- Financial ratios that cross time periods are not included in the restated series

### 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.

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# 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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06001 Company Name  
06003 Company Name - Short  
06014 Acronym  
00000 Company Status  
06094 Post Office Box  
06021 Building  
06022 Street  
06023 Address City  
06024 Address State  
06025 Post Code/Zip Code  
06026 Nation  
06027 Nation Code  
06028 Region  
06031 Phone Number  
06032 TELEX Number  
06033 FAX Number  
06030 Internet Address  
06041 Officer 1 - Name  
Officer 1 - Title  
06051 Officer 2 - Name  
Officer 2 - Title  
06061 Officer 3 - Name  
Officer 3 - Title  
06071 Officer 4 - Name  
Officer 4 - Title  
06081 Officer 5 - Name  
Officer 5 - Title  
18357 Investor Relations - Name  
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

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

07022 SIC Code 2  
 07023 SIC Code 3  
 07024 SIC Code 4  
 07025 SIC Code 5  
 07026 SIC Code 6  
 07027 SIC Code 7  
 07028 SIC Code 8

### Product Segment Data

19500 Product Segment 1 - Description  
 19501 Product Segment 1 - Sales  
 19502 Product Segment 1 - Operating Income  
 19503 Product Segment 1 - Assets  
 19504 Product Segment 1 - Capital Expenditures  
 19505 Product Segment 1 - Depreciation  
 19506 Product Segment 1 - SIC Code  
 19510 Product Segment 2 - Description  
 19511 Product Segment 2 - Sales  
 19512 Product Segment 2 - Operating Income  
 19513 Product Segment 2 - Assets  
 19514 Product Segment 2 - Capital Expenditures  
 19515 Product Segment 2 - Depreciation  
 19516 Product Segment 2 - SIC Code  
 19520 Product Segment 3 - Description  
 19521 Product Segment 3 - Sales  
 19522 Product Segment 3 - Operating Income  
 19523 Product Segment 3 - Assets  
 19524 Product Segment 3 - Capital Expenditures  
 19525 Product Segment 3 - Depreciation  
 19526 Product Segment 3 - SIC Code  
 19530 Product Segment 4 - Description  
 19531 Product Segment 4 - Sales

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

19574	Product Segment 8 - Capital Expenditures
19575	Product Segment 8 - Depreciation
19576	Product Segment 8 - SIC Code
19580	Product Segment 9 - Description
19581	Product Segment 9 - Sales
19582	Product Segment 9 - Operating Income
19583	Product Segment 9 - Assets
19584	Product Segment 9 - Capital Expenditures
19585	Product Segment 9 - Depreciation
19586	Product Segment 9 - SIC Code
19590	Product Segment 10 - Description
19591	Product Segment 10 - Sales
19592	Product Segment 10 - Operating Income
19593	Product Segment 10 - Assets
19594	Product Segment 10 - Capital Expenditures
19595	Product Segment 10 - Depreciation
19596	Product Segment 10 - SIC Code

## Major Shareholders

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18370	Major Shareholders
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## Auditors

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

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

## Key Items in US Dollars

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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

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### 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

07016	Latest Annual Updated	08006	Trading Volume (\$ Amount) #
07013	Year of Fast Update	08010	Trading Volume - Weekly Average #
07035	Latest Interim Date	08011	Turnover Rate #
05427	Stock Exchange(s) Listed	05201	Earnings per Share
05661	Stock Index Information	05210	Earnings per Share – Basic – Year
11496	Indicator – ADR	10010	Earnings per Share – Basic – Fiscal #
05006	Market Price - Current	05290	Fully Diluted Earnings per Share
05009	Date of Current Price	10030	Earnings per Share – Fully Diluted – Fiscal #
05007	Market Price - Year to Date - High	05202	Earnings per Share - Fiscal Year End
05008	Market Price - Year to Date – Low	18193	Earnings per Share - As Reported
05091	Market Price – 52 Week High	05200	Earnings Report Frequency
05092	Market Price – 52 Week Low	18208	Earnings per Share – Continuing Operations - Fiscal
08003	Market Capitalization (Public) - Current	18209	Earnings per Share Including Extraordinary Items - Fiscal
08005	Market Capitalization - Current	05230	Earnings per Share after Extraordinary Items
05302	Common Shares Outstanding - Current	05225	Includes Extraordinary Credit/Charge per Share
05306	Date of Common Shares	05226	Extraordinary Credit/Charge per Share
05450	Common/Ordinary Shareholders	05227	Includes Pre-tax Extraordinary Credit/Charge per Share
05449	Date of Common/Ordinary Shareholders	05228	Discontinued Operations per Share
05474	Closely Held Shares - Current	18205	Discontinued Operations – Total – per Share
05473	Date of Closely Held Shares	05240	DVFA Earnings (Germany)
05255	Earnings per Share - Last 12 Months	05203	OVFA Earnings per Share (Austria)
05256	Date of Last 12 Months EPS	05725	Headline Earnings per Share (U.K.)
05145	Dividends per Share - Last 12 Months	05260	Earnings per Share - 5 yr avg
05190	Indicated Dividend Rate	05101	Dividends per Share
05480	Book Value per Share - Current	05140	Dividends per Share - 5 yr avg
05510	Cash Flow per Share - Current	05110	Dividends per Share - Fiscal
<b>Annual Statistics</b>		05102	Dividends per Share - Gross
05001	Market Price - Year End	05100	Dividend Report Frequency
05002	Market Price - High	05476	Book Value per Share
05003	Market Price - Low	05486	Tangible Book Value per Share
05004	Market Price - 5 yr avg - High	05491	Book Value – Outstanding Shares - Fiscal
05005	Market Price - 5 yr avg - Low		
08001	Market Capitalization		
08004	Market Capitalization - Public		
05651	Common Shares Traded - Annual #		

05501	Cash Flow per Share	02207	State and Municipal Securities
05502	Cash Flow per Share - Fiscal	02208	Trading Account Securities
05508	Sales per Share	02211	Securities Purchased under Resale Agreements
05509	Operating Profit per Share	02262	Mortgage Backed Securities
18210	Restructuring Expense per Share	02210	Federal Funds
18211	Restructuring Expense per Share - Pre-tax	02209	Other Securities
18202	Cumulative Effect of Accounting Change per Share	02250	Other Investments
05505	Capital Expenditure per Share	02276	Loans - Net
18100	Enterprise Value	02271	Loans – Total
05301	Common Shares Outstanding	02055	Interbank Loans
05326	Number of Shares Authorized	02264	Lease Financing
05303	Treasury Shares	02265	Commercial & Industrial Loans
05309	Par Value	02266	Consumer & Instalment Loans
05191	Common Shares Used to Calculate EPS	02267	Real Estate Mortgage Loans
05192	Common Shares Used to Calculate Basic EPS	02268	Foreign Loans
05194	Common Shares Used to Calculate Fully Diluted EPS	02269	Broker & Financial Institution Loans
05475	Closely Held Shares	02263	Unspecified/Other Loans
08021	Closely Held Shares %	02274	Unearned Income
05576	Stock Split/Dividend Ratio	02275	Reserves for Loan Losses
05575	Stock Split/Dividend Ratio – Fiscal	02256	Investment in Associated Companies
<b>Weekly Time Series</b>		02018	Customer Liabilities on Acceptances (Assets)
05652	Common Shares Traded – Weekly	02240	Real Estate Assets
05080	Market Price – Week Close	02501	Property, Plant & Equipment - Net
05081	Market Price – Week High	02652	Other Assets
05082	Market Price – Week Low	02280	Interest Receivable
<b>Balance Sheet</b>		02647	Deferred Charges
<b>Assets</b>		02648	Tangible Other Assets
02004	Cash & Due from Banks	02649	Total Intangible Other Assets - Net
02255	Investments – Total	02999	Total Assets
02205	Treasury Securities	<b>Supplementary Asset Fields</b>	
02206	Federal Agency Securities	18214	Exchange Rate Used in Translating Balance Sheet
		02005	Cash & Equivalents - Generic
		18165	Deferred Tax Asset - Current

18087 Treasury Securities Available for Sale  
 18088 Federal Agency Securities Available for Sale  
 18089 State/Municipal Securities Available for Sale  
 18090 Mortgage Backed Securities Available for Sale  
 18091 Corporate Stock Available for Sale  
 18092 Other Securities Available for Sale  
 18093 Total Securities Available for Sale  
 02287 Total Non-Performing Assets  
 02285 Non-Performing Loans  
 02286 Other Non-Performing Assets  
 01275 Net Loan Losses  
 01273 Actual Loan Losses  
 01274 Actual Recoveries  
 18280 Goodwill/Cost in Excess of Assets Purchased  
 02502 Goodwill – Gross  
 02503 Goodwill – Accumulated Amortization  
 02504 Development Costs – Net  
 02505 Development Costs - Gross  
 02506 Development Costs – Accumulated Amortization  
 02507 Brands, Patents – Net  
 02509 Brands , Patents – Gross  
 02508 Brands, Patents – Accumulated Amortization  
 02510 Licenses. – Net  
 02511 Licenses – Gross  
 02512 Licenses – Accumulated Amortization  
 18299 Computer Software – Net  
 02516 Computer Software – Gross  
 02517 Computer Software – Accumulated Amortization  
 02513 Other Intangibles – Net  
 02514 Other Intangible Assets - Gross  
 02515 Other Intangible Assets – Accumulated Amortization

02654 Total Intangible Other Assets - Gross  
 02655 Total Intangible Other Assets – Accumulated Amortization  
 02653 Pension Assets – Long Term  
 02300 Total Assets - As Reported

### Liabilities & Shareholders' Equity

03019 Deposits - Total  
 03011 Demand Deposits  
 03015 Savings/Other Time Deposits  
 03017 Foreign Office Deposits  
 03018 Unspecified Deposits  
 03255 Total Debt  
 03051 Short Term Debt & Current Portion of Long Term Debt  
 03251 Long-Term Debt  
 03245 Long-Term Debt Excluding Capitalized Leases  
 18281 Non-Convertible Debt  
 18282 Convertible Debt  
 03249 Capitalized Lease Obligations  
 03260 Provision for Risks and Charges  
 03262 Deferred Income  
 03263 Deferred Taxes  
 18183 Deferred Taxes-Credit  
 18184 Deferred Taxes-Debit  
 03257 Deferred Tax Liability in Untaxed Reserves  
 03273 Other Liabilities  
 03351 Total Liabilities  
 03401 Non-Equity Reserves  
 03426 Minority Interest  
 03451 Preferred Stock  
 03448 Preferred Stock Issued for ESOP  
 03449 ESOP Guarantees-Preferred Issued  
 03501 Common Equity  
 03480 Common Stock

03481	Capital Surplus
03492	Revaluation Reserves
03493	Other Appropriated Reserves
03494	Unappropriated (Free) Reserves
03495	Retained Earnings
03490	Equity in Untaxed Reserves
03496	ESOP Guarantees
03497	Unrealized Foreign Exchange Gain/Loss
03498	Unrealized Gain/Loss on Marketable Securities
03499	Treasury Stock
03999	Total Liabilities & Shareholders' Equity

### Supplementary Liabilities & Shareholders' Equity Fields

18232	Current Portion of Long Term Debt
03060	Accrued Taxes
18166	Deferred Tax Liability – Current
03055	Federal Funds (Liability)
03056	Securities Sold under Repurchase Agreements
03058	Customer Liabilities on Acceptances (Liabilities)
03506	Common Equity – Fully Diluted
03450	Preferred Stock Treated as Common
18289	Non-Redeemable Preferred Stock
18290	Redeemable Preferred Stock
03491	Goodwill Written Off
18065	Cumulative Goodwill Written Off
18352	Unfunded Pension Liabilities
03261	Pension/Postretirement Benefits
18141	Lease Commitments – Year 1
18142	Lease Commitments – Year 2
18143	Lease Commitments – Year 3
18144	Lease Commitments – Year 4
18145	Lease Commitments – Year 5
18146	Lease Commitments – Over 5 Years
18228	Tier 1 Capital

18229	Tier 2 Capital
18852	Comprehensive Income – Hedging Gain/Loss
18854	Comprehensive Income – Other
18851	Comprehensive Income – Pension Liability
18853	Comprehensive Income – Unearned Compensation
18168	Mandatorily Redeemable Trust Preferred Securities
18167	Other Mandatory Redeemable Instruments

### Income Statement

01016	Interest Income - Total
01007	Interest and Fees on Loans
01008	Interest Income on Federal Funds
01009	Interest Income on Bank Deposits
01010	Interest Income on Government Securities
01011	Other Interest or Dividend Income
01075	Interest Expense - Total
01072	Interest Expense on Bank Deposits
01073	Interest Expense on Federal Funds
01074	Interest Expense on Other Borrowed Funds
01251	Interest Expense on Debt
01255	Interest Capitalized
01076	Net Interest Income
01021	Non-Interest Income
01006	Investment Income
01018	Foreign Exchange Income
01270	Gains/Losses on Sale of Securities - Pre-tax
01266	Non-Operating Interest Income
01017	Trading Account Income
01019	Trusts & Fiduciary Income/Commission & Fees
01014	Trust Income

01015	Commission & Fees	18094	Interest/Dividends on Investment Securities - Taxable
01020	Other Operating Income	18095	Interest/Dividends on Investment Securities - Tax Exempt
01245	Non-Interest Expense	18096	Interest/Dividends Securities Available for Sale - Taxable
01084	Staff Costs	18097	Interest/Dividends Securities Available for Sale - Tax Exempt
01085	Equipment Expense	18098	Interest/Dividends on Trading Account Securities
04049	Depreciation and Depletion	18140	Rental/Operating Lease Expense
01204	Taxes Other than Income Taxes	01249	Operating Expenses - Total
01302	Operating Provisions	01001	Net Sales or Revenues
01230	Other Operating Expenses	01151	Depreciation, Depletion & Amortization
01271	Provision for Loan Losses	01149	Amortization of Intangibles
01250	Operating Income	01152	Amortization of Brands
01253	Extraordinary Credit - Pre-tax	01153	Amortization of Research and Development
01254	Extraordinary Charge - Pre-tax	01154	Amortization of Licenses
01262	Other Income/Expense - Net	01155	Amortization of Other Intangibles
01267	Pre-tax Equity in Earnings	01156	Amortization of Goodwill
01301	Reserves - Increase/Decrease	01157	Amortization of Computer Software
01401	Pre-tax Income	18224	Amortization and Impairment of Goodwill
01451	Income Taxes	18225	Impairment of Goodwill
18186	Current Domestic Income Tax	18226	Impairment of Other Intangibles
18187	Current Foreign Income Tax	18274	Impairment of Property, Plant & Equipment
18188	Deferred Domestic Income Tax	18275	Impairment of Financial Fixed Assets
18189	Deferred Foreign Income Tax	18227	Restructuring Expense
18185	Income Tax Credits	01268	Dividend Income - Non-Operating
01501	Minority Interest	01265	Monetary Correction
01503	Equity in Earnings	01269	Discontinued Operations - Pre-tax
01504	After Tax Other Income/Expense	18191	Earnings before Interest and Taxes (EBIT)
01505	Discontinued Operations	18198	Earnings before Interest, Taxes & Depreciation (EBITDA)
01551	Net Income before Extraordinary Items/Preferred Dividends	01306	Gain/Loss on Disposal of Assets
01701	Preferred Dividend Requirements	01352	Foreign Exchange Transactions
01706	Net Income after Preferred Dividends (Basic EPS)		
01601	Extraordinary Items & Gain/Loss Sale of Assets		
<b>Supplementary Income Statement Fields</b>			
18215	Exchange Rate Used in Translating Income Statement/Cash Flow		

01351	Foreign Currency Translation Gain/Loss
18200	Discontinued Operations – Total
18150	Income from Continuing Operations
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
18218	Cumulative Effect of Accounting Change
18170	Unconsolidated/Parent Company Sales
18169	Unconsolidated/Parent Company Depreciation
18171	Unconsolidated/Parent Company Pre-tax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

### Funds Flow Statement - per FASB 95

04201	Funds from Operations
04225	Extraordinary Items
04831	Funds from/for Other Operating Activities
04860	Net Cash Flow - Operating Activities
04601	Capital Expenditures (Additions to Fixed Assets)
04651	Additions to Other Assets
04355	Net Assets from Acquisitions
04442	Decrease in Loans
04753	Increase in Loans
04443	Increase/Decrease in Federal Home Loan Advances
04760	Increase in Investments
04440	Decrease in Investments
04351	Disposal of Fixed Assets

04797	Other Uses/(Sources) - Investing
04795	Other Uses - Investing
04796	Other Sources - Investing
04870	Net Cash Flow - Investing
04251	Net Proceeds from Sale/Issue of Common & Preferred
04301	Proceeds from Stock Options
04302	Other Proceeds from Sale/Issuance of Stock
04401	Long Term Borrowings
04441	Increase in Deposits
04752	Decrease in Deposits
04821	Increase/Decrease in Short Term Borrowings
04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04701	Reduction in Long Term Debt
04751	Com/Pfd Purchased, Retired, Converted, Redeemed
04448	Other Sources/(Uses) - Financing
04446	Other Sources - Financing
04447	Other Uses - Financing
04890	Net Cash Flow - Financing
04840	Effect of Exchange Rate on Cash
04851	Increase/Decrease in Cash & Short Term Investments

### Funds Flow Statement - Cash

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

04351	Disposal of Fixed Assets
04440	Decrease in Investments
04443	Increase/Decrease in Federal Home Loan Advances
04441	Increase in Deposits
04442	Decrease in Loans
04821	Increase/Decrease in Short Term Borrowings
04446	Other Sources - Financing
04796	Other Sources - Investing
04450	Other Sources
04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04760	Increase in Investments
04752	Decrease in Deposits
04753	Increase in Loans
04701	Reduction in Long Term Debt
04601	Capital Expenditures (Additions to Fixed Assets)
04355	Net Assets from Acquisitions
04751	Com/Pfd Purchased, Retired, Converted, Redeemed
04651	Additions to Other Assets
04795	Other Uses - Investing
04447	Other Uses - Financing
04799	Other Uses
04840	Effect of Exchange Rate on Cash
04452	Changes in Cash and/or Liquid Items
04851	Increase/Decrease in Cash & Short Term Investments

## Funds Flow Statement - Total Sources/Total Uses

### Sources of Funds

04201	Funds from Operations
04225	Extraordinary Items

04831	Funds from/for Other Operating Activities
04401	Long Term Borrowings
04251	Net Proceeds from Sale/Issue of Common & Preferred
04301	Proceeds from Stock Options
04302	Other Proceeds from Sale/Issuance of Stock
04351	Disposal of Fixed Assets
04440	Decrease in Investments
04443	Increase/Decrease in Federal Home Loan Advances
04441	Increase in Deposits
04442	Decrease in Loans
04821	Increase/Decrease in Short Term Borrowings
04840	Effect of Exchange Rate on Cash
04452	Changes in Cash and/or Liquid Items
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
04752	Decrease in Deposits
04753	Increase in Loans
04795	Other Uses - Investing

04447 Other Uses - Financing  
 04799 Other Uses  
 04811 Total Uses

### Supplementary Cash Flow Fields

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

### Pension & 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

### Other Fields

18192	Dividends Provided for or Paid - Common
18231	Weighted Cost of Debt
03998	Total Capital
18220	Net Interest Margin (NIM)
18157	Capital Adequacy Ratio – Tier 1
18158	Capital Adequacy Ratio – Total Capital
18199	Net Debt
18156	Risk Weighted Assets
18322	Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax
18321	Stock Option Compensation Expense, Net of Tax
03995	Total Shareholders' Equity

### 5 Year Summary Data

19760	Summary As Reported Year - Current Year
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
19776	Summary As Reported EPS Dil. – -2 Yr
19777	Summary As Reported Equity – -2 Yr
19778	Summary As Reported Year- -3 Year
19779	Summary As Reported Revenue – -3Yr
19780	Summary As Reported Net Inc. – -3 Yr
19781	Summary As Reported EPS Basic – -3 Yr
19782	Summary As Reported EPS Dil. – -3 Yr
19783	Summary As Reported Equity – -3 Yr

19784	Summary As Reported Year- -4 Year
19785	Summary As Reported Revenue -- -4Yr
19786	Summary As Reported Net Inc. -- -4 Yr
19787	Summary As Reported EPS Basic -- -4 Yr
19788	Summary As Reported EPS Dil. -- -4 Yr
19789	Summary As Reported Equity -- -4 Yr

### Annual Series Interim Data

	Qtr 1	Qtr 2	Qtr 3	Qtr 4
Interim Sales	19101	19102	19103	19104
Interim Pre-tax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112
Number of Months-EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224
Earning per Share-Basic	05211	05212	05213	05214
Fully Diluted EPS	05291	05292	05293	05294
EPS - Report Date	05901	05902	05903	05904
EPS - 12 Months	05251	05252	05253	05254
EPS - 5 yr avg	05261	05262	05263	05264
Dividends per Share	05121	05122	05123	05124
DPS -- Gross	05125	05126	05127	05128
DPS - Declared Date	05910	05911	05912	05913
DPS - Record Date	05917	05918	05919	05920
DPS - Ex-Div Date	05923	05924	05925	05926

	Qtr 1	Qtr 2	Qtr 3	Qtr 4
DPS - Payable Date	05929	05930	05931	05932
DPS -- Extra	05151	05152	05153	05154
DPS - Extra -- Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS - Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS - Special	05155	05156	05157	05158
DPS - Special -- Gross	05175	05176	05177	05178
DPS - Special - Dec Date	05965	05966	05968	05969
DPS - Special - Rec Date	05970	05971	05972	05973
DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Pay Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134
DPS - 5 yr avg	05141	05142	05143	05144

### Monthly Price Information

	Month End Market Price	High Price	Low Price
January	05015	05016	05017
February	05020	05021	05022

March	05025	05026	05027
April	05030	05031	05032
May	050350	5036	05037
June	05040	05041	05042
July	05045	05046	05047
August	05050	05051	05052
September	05055	05056	05057
October	05060	05061	05062
November	05065	05066	05067
December	05070	05071	05072

## Stock Performance

### Current Information

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

### Annual Statistics

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

### Three Year Averages

08803	Total Investment Return
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### Five Year Averages

09121	Price/Earnings Ratio - Close
09111	Price/Earnings Ratio - High
09116	Price/Earnings Ratio - Low
09126	Price/Earnings Ratio - Avg High-Low
09221	Earnings Yield - Close
09211	Earnings Yield - High
09216	Earnings Yield - Low
09226	Earnings Yield - Avg High-Low
09621	Price/Cash Flow Ratio

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

## Growth Rates

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### 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

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### Annual Statistics

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

08351	Sales per Employee
15593	Non-Interest Income % Total Revenues
15599	Total Interest Expense % Interest Bearing Liabilities
15605	Total Interest Income % Earning Assets

### Five Year Averages

08305	Return on Equity - Total (%)
08375	Return on Equity - per Share
08656	Reinvestment Rate - Total
08660	Reinvestment Rate – per Share
08330	Return on Assets
08380	Return on Invested Capital
15570	Return on Earning Assets
08915	Retained Earnings % Equity
08385	Cash Earnings Return on Equity
08315	Cash Flow/Sales
08320	Operating Profit Margin
08365	Operating Income Return on Total Capital
08325	Pre-tax Margin
08350	Tax Rate
08360	Interest Rate - Estimated Average
08370	Net Margin
15147	Net Interest Income % Earning Assets
15153	Net Interest Income % Average Deposits
15614	Efficiency of Earning Assets
15590	Earning Assets % Total Assets
08355	Sales per Employee
15596	Non-Interest Income % Total Revenues
15602	Total Interest Expense % Interest Bearing Liabilities
15608	Total Interest Income % Earning Assets

## Loan Loss Ratios

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### 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

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### Annual Statistics

15179	Demand Deposits % Total Deposits
15184	Savings Deposits % Total Deposits
15573	Foreign Office Deposits % Total Deposits

**Five Year Averages**

15181	Demand Deposits % Total Deposits
15187	Savings Deposits % Total Deposits
15577	Foreign Office Deposits % Total Deposits

**Asset Utilization****Annual Statistics**

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

**Five Year Averages**

08410	Assets per Employee
08405	Total Asset Turnover
15046	Total Loans % Total Assets
15094	Invested Assets % Total Assets
08420	Capital Expenditure % Total Assets

**Leverage****Annual Statistics**

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

08906	Cash Dividends % Cash Flow
08266	Fixed Assets % Common Equity
08291	EBIT / Total Interest Expense Ratio
15167	Invested Assets & Loans % Total Deposits
15161	Invested Assets % Total Deposits
15007	Equity % Total Deposits
15025	Total Capital % Total Deposits
15037	Total Deposits % Total Assets
15173	Earning Assets % Total Available funds
15097	Invested Assets % Liabilities
15115	Reserves for Loan Losses % Total Capital

**Five Year Averages**

08235	Total Debt % Common Equity
08230	Long Term Debt % Common Equity
08225	Total Debt % Total Capital
08220	Long Term Debt % Total Capital
08215	Minority Interest % Total Capital
08205	Equity % Total Capital
08210	Preferred Stock % Total Capital
08240	Total Debt % Total Assets
08245	Common Equity % Total Assets
15124	Total Capital % Total Assets
08265	Operating Cash/Fixed Charges
08260	Dividend Payout (% Earnings)
08910	Cash Dividends % Cash Flow
08270	Fixed Assets % Common Equity
15170	Invested Assets & Loans % Total Deposits
15164	Invested Assets % Total Deposits
15010	Equity % Total Deposits
15028	Total Capital % Total Deposits
15040	Total Deposits % Total Assets
15176	Earning Assets % Total Available funds
15100	Invested Assets % Liabilities

15118 Reserves for Loan Losses % Total Capital

## Liquidity

### Annual Statistics

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

### Five Year Averages

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

## Foreign Business

### Annual Statistics

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

### Five Year Averages

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

08735 Foreign Sales % Total Sales

08745 Foreign Income % Total Income

## Geographic Segment Data

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

19642 Geographic Segment 5 - Operating Income

19643 Geographic Segment 5 - Assets

19644 Geographic Segment 5 - Capital Expenditures

19645 Geographic Segment 5 - Depreciation

19650 Geographic Segment 6 - Description

19651 Geographic Segment 6 - Sales

19652 Geographic Segment 6 - Operating Income

19653 Geographic Segment 6 - Assets

19654 Geographic Segment 6 - Capital Expenditures

19655 Geographic Segment 6 - Depreciation

19660 Geographic Segment 7 - Description

19661 Geographic Segment 7 - Sales

19662 Geographic Segment 7 - Operating Income

19663 Geographic Segment 7 - Assets

19664 Geographic Segment 7 - Capital Expenditures

19665 Geographic Segment 7 - Depreciation

19670 Geographic Segment 8 - Description

19671 Geographic Segment 8 - Sales

19672 Geographic Segment 8 - Operating Income

19673 Geographic Segment 8 - Assets

19674 Geographic Segment 8 - Capital Expenditures

19675 Geographic Segment 8 - Depreciation

19680 Geographic Segment 9 - Description

19681 Geographic Segment 9 - Sales

19682 Geographic Segment 9 - Operating Income

19683 Geographic Segment 9 - Assets

19684 Geographic Segment 9 - Capital Expenditures

19685 Geographic Segment 9 - Depreciation

19690 Geographic Segment 10 - Description

19691 Geographic Segment 10 - Sales

19692 Geographic Segment 10 - Operating Income

19693 Geographic Segment 10 - Assets

19694 Geographic Segment 10 - Capital Expenditures

19695 Geographic Segment 10 - Depreciation

## Company Specific Accounting Practices

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07531 Accounting method for long term investment > 50%

07536 Accounting standards followed

07546 Auditors' opinion

## Multiple Share Data

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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	20142	Market Price - Year End - Mult Share 2
20002	Par Value - Mult Share 1	20141	Market Capitalization - Mult Share 2
20042	Market Price - Year End - Mult Share 1	20143	Earnings per Share - Mult Share 2
20041	Market Capitalization - Mult Share 1	20144	Dividends per Share - Mult Share 2
20043	Earnings per Share - Mult Share 1	20145	Book Value per Share - Mult Share 2
20044	Dividends per Share - Mult Share 1	20146	Price/Earnings Ratio - Close - Mult Share 2
20045	Book Value per Share - Mult Share 1	20147	Price/Book Value Ratio - Close - Mult Share 2
20046	Price/Earnings Ratio - Close - Mult Share 1	20148	Dividend Yield - Close - Mult Share 2
20047	Price/Book Value Ratio - Close - Mult Share 1	20201	Type of Share - Mult Share 3
20048	Dividend Yield - Close - Mult Share 1	20203	Worldscope Identifier - Mult Share 3
20101	Type of Share - Mult Share 2	20205	SEDOL - Mult Share 3
20103	Worldscope Identifier - Mult Share 2	20206	CUSIP - Mult Share 3
20105	SEDOL - Mult Share 2	20207	ISIN - Mult Share 3
20106	CUSIP - Mult Share 2	20208	Ticker Symbol - Mult Share 3
20107	ISIN - Mult Share 2	20209	Stock Exchange(s) Listed - Mult Share 3
20108	Ticker Symbol - Mult Share 2	20211	Inactive Date - Mult Share 3
20109	Stock Exchange(s) Listed - Mult Share 2	20220	Common Shares Outstanding - Current - Mult Share 3
20111	Inactive Date - Mult Share 2	20221	Market Price - Current - Mult Share 3
20120	Common Shares Outstanding - Current - Mult Share 2	20222	Date of Current Price - Mult Share 3
20121	Market Price - Current - Mult Share 2	20223	Market Capitalization - Current - Mult Share 3
20122	Date of Current Price - Mult Share 2	20224	Earnings per Share - Last 12 Mos - Mult Share 3
20123	Market Capitalization - Current - Mult Share 2	20225	Dividends per Share - Last 12 Mos - Mult Share 3
20124	Earnings per Share - Last 12 Mos - Mult Share 2	20226	Price/Earnings Ratio - Current - Mult Share 3
20125	Dividends per Share - Last 12 Mos - Mult Share 2	20227	Price/Book Value Ratio - Current - Mult Share 3
20126	Price/Earnings Ratio - Current - Mult Share 2	20228	Dividend Yield - Current - Mult Share 3
20127	Price/Book Value Ratio - Current - Mult Share 2	20240	Common Shares Outstanding - Mult Share 3
20128	Dividend Yield - Current - Mult Share 2	20202	Par Value - Mult Share 3
20140	Common Shares Outstanding - Mult Share 2	20242	Market Price - Year End - Mult Share 3
20102	Par Value - Mult Share 2	20241	Market Capitalization - Mult Share 3
		20243	Earnings per Share - Mult Share 3

20244	Dividends per Share - Mult Share 3	20346	Price/Earnings Ratio - Close - Mult Share 4
20245	Book Value per Share - Mult Share 3	20347	Price/Book Value Ratio - Close - Mult Share 4
20246	Price/Earnings Ratio - Close - Mult Share 3	20348	Dividend Yield - Close - Mult Share 4
20247	Price/Book Value Ratio - Close - Mult Share 3	20401	Type of Share - Mult Share 5
20248	Dividend Yield - Close - Mult Share 3	20403	Worldscope Identifier - Mult Share 5
20301	Type of Share - Mult Share 4	20405	SEDOL - Mult Share 5
20303	Worldscope Identifier - Mult Share 4	20406	CUSIP - Mult Share 5
20305	SEDOL - Mult Share 4	20407	ISIN - Mult Share 5
20306	CUSIP - Mult Share 4	20408	Ticker Symbol - Mult Share 5
20307	ISIN - Mult Share 4	20409	Stock Exchange(s) Listed - Mult Share 5
20308	Ticker Symbol - Mult Share 4	20411	Inactive Date - Mult Share 5
20309	Stock Exchange(s) Listed - Mult Share 4	20420	Common Shares Outstanding - Current - Mult Share 5
20311	Inactive Date - Mult Share 4	20421	Market Price - Current - Mult Share 5
20320	Common Shares Outstanding - Current - Mult Share 4	20422	Date of Current Price - Mult Share 5
20321	Market Price - Current - Mult Share 4	20423	Market Capitalization - Current - Mult Share 5
20322	Date of Current Price - Mult Share 4	20424	Earnings per Share - Last 12 Mos - Mult Share 5
20323	Market Capitalization - Current - Mult Share 4	20425	Dividends per Share - Last 12 Mos - Mult Share 5
20324	Earnings per Share - Last 12 Mos - Mult Share 4	20426	Price/Earnings Ratio - Current - Mult Share 5
20325	Dividends per Share - Last 12 Mos - Mult Share 4	20427	Price/Book Value Ratio - Current - Mult Share 5
20326	Price/Earnings Ratio - Current - Mult Share 4	20428	Dividend Yield - Current - Mult Share 5
20327	Price/Book Value Ratio - Current - Mult Share 4	20440	Common Shares Outstanding - Mult Share 5
20328	Dividend Yield - Current - Mult Share 4	20402	Par Value - Mult Share 5
20340	Common Shares Outstanding - Mult Share 4	20442	Market Price - Year End - Mult Share 5
20302	Par Value - Mult Share 4	20441	Market Capitalization - Mult Share 5
20342	Market Price - Year End - Mult Share 4	20443	Earnings per Share - Mult Share 5
20341	Market Capitalization - Mult Share 4	20444	Dividends per Share - Mult Share 5
20343	Earnings per Share - Mult Share 4	20445	Book Value per Share - Mult Share 5
20344	Dividends per Share - Mult Share 4	20446	Price/Earnings Ratio - Close - Mult Share 5
20345	Book Value per Share - Mult Share 4		

20447	Price/Book Value Ratio - Close - Mult Share 5	20601	Type of Share - Mult Share 7
20448	Dividend Yield - Close - Mult Share 5	20603	Worldscope Identifier - Mult Share 7
20501	Type of Share - Mult Share 6	20605	SEDOL - Mult Share 7
20503	Worldscope Identifier - Mult Share 6	20606	CUSIP - Mult Share 7
20505	SEDOL - Mult Share 6	20607	ISIN - Mult Share 7
20506	CUSIP - Mult Share 6	20608	Ticker Symbol - Mult Share 7
20507	ISIN - Mult Share 6	20609	Stock Exchange(s) Listed - Mult Share 7
20508	Ticker Symbol - Mult Share 6	20611	Inactive Date - Mult Share 7
20509	Stock Exchange(s) Listed - Mult Share 6	20620	Common Shares Outstanding - Current - Mult Share 7
20511	Inactive Date - Mult Share 6	20621	Market Price - Current - Mult Share 7
20520	Common Shares Outstanding - Current - Mult Share 6	20622	Date of Current Price - Mult Share 7
20521	Market Price - Current - Mult Share 6	20623	Market Capitalization - Current - Mult Share 7
20522	Date of Current Price - Mult Share 6	20624	Earnings per Share - Last 12 Mos - Mult Share 7
20523	Market Capitalization - Current - Mult Share 6	20625	Dividends per Share - Last 12 Mos - Mult Share 7
20524	Earnings per Share - Last 12 Mos - Mult Share 6	20626	Price/Earnings Ratio - Current - Mult Share 7
20525	Dividends per Share - Last 12 Mos - Mult Share 6	20627	Price/Book Value Ratio - Current - Mult Share 7
20526	Price/Earnings Ratio - Current - Mult Share 6	20628	Dividend Yield - Current - Mult Share 7
20527	Price/Book Value Ratio - Current - Mult Share 6	20640	Common Shares Outstanding - Mult Share 7
20528	Dividend Yield - Current - Mult Share 6	20602	Par Value - Mult Share 7
20540	Common Shares Outstanding - Mult Share 6	20642	Market Price - Year End - Mult Share 7
20502	Par Value - Mult Share 6	20641	Market Capitalization - Mult Share 7
20542	Market Price - Year End - Mult Share 6	20643	Earnings per Share - Mult Share 7
20541	Market Capitalization - Mult Share 6	20644	Dividends per Share - Mult Share 7
20543	Earnings per Share - Mult Share 6	20645	Book Value per Share - Mult Share 7
20544	Dividends per Share - Mult Share 6	20646	Price/Earnings Ratio - Close - Mult Share 7
20545	Book Value per Share - Mult Share 6	20647	Price/Book Value Ratio - Close - Mult Share 7
20546	Price/Earnings Ratio - Close - Mult Share 6	20648	Dividend Yield - Close - Mult Share 7
20547	Price/Book Value Ratio - Close - Mult Share 6		
20548	Dividend Yield - Close - Mult Share 6		

## Monthly Foreign Exchange Rates

11013	To U.S. Dollars - Current	11112	From Euro Currency to Legacy/Local – November
11002	To U.S. Dollars - January Month End	11101	From Euro Currency to Legacy/Local – Year End
11003	To U.S. Dollars - February Month End	11202	From ECU Currency to Local – January
11004	To U.S. Dollars - March Month End	11203	From ECU Currency to Local – February
11005	To U.S. Dollars - April Month End	11204	From ECU Currency to Local – March
11006	To U.S. Dollars - May Month End	11205	From ECU Currency to Local – April
11007	To U.S. Dollars - June Month End	11206	From ECU Currency to Local – May
11008	To U.S. Dollars - July Month End	11207	From ECU Currency to Local – June
11009	To U.S. Dollars - August Month End	11208	From ECU Currency to Local – July
11010	To U.S. Dollars - September Month End	11209	From ECU Currency to Local – August
11011	To U.S. Dollars - October Month End	11210	From ECU Currency to Local – September
11012	To U.S. Dollars - November Month End	11211	From ECU Currency to Local – October
11001	To U.S. Dollars - December Month End	11212	From ECU Currency to Local – November
11113	From Euro Currency to Legacy/Local – Current	11201	From ECU Currency to Local – Year End
11102	From Euro Currency to Legacy/Local – January	11313	Legacy to U.S. Currency – Current
11103	From Euro Currency to Legacy/Local – February	11302	Legacy to U.S. Currency – January
11104	From Euro Currency to Legacy/Local – March	11303	Legacy to U.S. Currency – February
11105	From Euro Currency to Legacy/Local – April	11304	Legacy to U.S. Currency – March
11106	From Euro Currency to Legacy/Local – May	11305	Legacy to U.S. Currency – April
11107	From Euro Currency to Legacy/Local – June	11306	Legacy to U.S. Currency – May
11108	From Euro Currency to Legacy/Local – July	11307	Legacy to U.S. Currency – June
11109	From Euro Currency to Legacy/Local – August	11308	Legacy to U.S. Currency – July
11110	From Euro Currency to Legacy/Local – September	11309	Legacy to U.S. Currency – August
11111	From Euro Currency to Legacy/Local – October	11310	Legacy to U.S. Currency – September
		11311	Legacy to U.S. Currency – October
		11312	Legacy to U.S. Currency – November
		11301	Legacy to U.S. Currency – Year End

# Industrial Companies Template

Notes:

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

## General Information

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06001 Company Name  
06003 Company Name - Short  
06014 Acronym  
00000 Company Status  
06094 Post Office Box  
06021 Building  
06022 Street  
06023 Address City  
06024 Address State  
06025 Post Code/Zip Code  
06026 Nation  
06027 Nation Code  
06028 Region  
06031 Phone Number  
06032 TELEX Number  
06033 FAX Number  
06030 Internet Address  
06041 Officer 1 - Name  
Officer 1 - Title  
06051 Officer 2 - Name  
Officer 2 - Title  
06061 Officer 3 - Name  
Officer 3 - Title  
06071 Officer 4 - Name  
Officer 4 - Title  
06081 Officer 5 - Name  
Officer 5 - Title  
18357 Investor Relations - Name  
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

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

07022 SIC Code 2  
 07023 SIC Code 3  
 07024 SIC Code 4  
 07025 SIC Code 5  
 07026 SIC Code 6  
 07027 SIC Code 7  
 07028 SIC Code 8

**Product Segment Data**

19500 Product Segment 1 - Description  
 19501 Product Segment 1 - Sales  
 19502 Product Segment 1 - Operating Income  
 19503 Product Segment 1 - Assets  
 19504 Product Segment 1 - Capital Expenditures  
 19505 Product Segment 1 - Depreciation  
 19506 Product Segment 1 - SIC Code  
 19510 Product Segment 2 - Description  
 19511 Product Segment 2 - Sales  
 19512 Product Segment 2 - Operating Income  
 19513 Product Segment 2 - Assets  
 19514 Product Segment 2 - Capital Expenditures  
 19515 Product Segment 2 - Depreciation  
 19516 Product Segment 2 - SIC Code  
 19520 Product Segment 3 - Description  
 19521 Product Segment 3 - Sales  
 19522 Product Segment 3 - Operating Income  
 19523 Product Segment 3 - Assets  
 19524 Product Segment 3 - Capital Expenditures  
 19525 Product Segment 3 - Depreciation  
 19526 Product Segment 3 - SIC Code  
 19530 Product Segment 4 - Description  
 19531 Product Segment 4 - Sales

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

19574	Product Segment 8 - Capital Expenditures
19575	Product Segment 8 - Depreciation
19576	Product Segment 8 - SIC Code
19580	Product Segment 9 - Description
19581	Product Segment 9 - Sales
19582	Product Segment 9 - Operating Income
19583	Product Segment 9 - Assets
19584	Product Segment 9 - Capital Expenditures
19585	Product Segment 9 - Depreciation
19586	Product Segment 9 - SIC Codes
19590	Product Segment 10 - Description
19591	Product Segment 10 - Sales
19592	Product Segment 10 - Operating Income
19593	Product Segment 10 - Assets
19594	Product Segment 10 - Capital Expenditures
19595	Product Segment 10 - Depreciation
19596	Product Segment 10 - SIC Code

### Major Shareholders

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18370	Major Shareholders
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### Auditors

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

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

### Key Items in US Dollars

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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

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#### 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

07016	Latest Annual Updated	08006	Trading Volume (\$ Amount) #
07013	Year of Fast Update	08010	Trading Volume - Weekly Average #
07035	Latest Interim Date	08011	Turnover Rate #
05427	Stock Exchange(s) Listed	05201	Earnings per Share
05661	Stock Index Information	05210	Earnings per Share – Basic – Year
11496	Indicator – ADR	10010	Earnings per Share – Basic – Fiscal #
05006	Market Price - Current	05290	Fully Diluted Earnings per Share
05009	Date of Current Price	10030	Earnings per Share – Fully Diluted – Fiscal #
05007	Market Price - Year to Date - High	05202	Earnings per Share - Fiscal Year End
05008	Market Price - Year to Date – Low	18193	Earnings per Share - As Reported
05091	Market Price – 52 Week High	05200	Earnings Report Frequency
05092	Market Price – 52 Week Low	18208	Earnings per Share – Continuing Operations - Fiscal
08003	Market Capitalization (Public) - Current	18209	Earnings per Share Including Extraordinary Items - Fiscal
08005	Market Capitalization - Current	05230	Earnings per Share after Extraordinary Items
05302	Common Shares Outstanding - Current	05225	Includes Extraordinary Credit/Charge per Share
05306	Date of Common Shares	05226	Extraordinary Credit/Charge per Share
05450	Common/Ordinary Shareholders	05227	Includes Pre-tax Extraordinary Credit/Charge per Share
05449	Date of Common/Ordinary Shareholders	05228	Discontinued Operations per Share
05474	Closely Held Shares - Current	18205	Discontinued Operations – Total – per Share
05473	Date of Closely Held Shares	18202	Cumulative Effect of Accounting Change per Share
05255	Earnings per Share - Last 12 Months	05240	DVFA Earnings (Germany)
05256	Date of Last 12 Months EPS	05203	OVFA Earnings per Share (Austria)
05145	Dividends per Share - Last 12 Months	05725	Headline Earnings per Share (U.K.)
05190	Indicated Dividend Rate	05260	Earnings per Share - 5 yr avg
05480	Book Value per Share - Current	05101	Dividends per Share
05510	Cash Flow per Share - Current	05140	Dividends per Share - 5 yr avg
<b>Annual Statistics</b>		05110	Dividends per Share - Fiscal
05001	Market Price - Year End	05102	Dividends per Share - Gross
05002	Market Price - High	05100	Dividend Report Frequency
05003	Market Price - Low	05476	Book Value per Share
05004	Market Price - 5 yr avg - High	05486	Tangible Book Value per Share
05005	Market Price - 5 yr avg - Low		
08001	Market Capitalization		
08004	Market Capitalization - Public		
05651	Common Shares Traded - Annual #		

05491	Book Value – Outstanding Shares - Fiscal	02003	Cash
05501	Cash Flow per Share	02008	Short Term Investments
05502	Cash Flow per Share - Fiscal	02051	Receivables (Net)
05507	Free Cash Flow per Share	02101	Inventories -Total
05503	Long Term Liabilities per Share	02097	Raw Materials
05508	Sales per Share	02098	Work in Process
05509	Operating Profit per Share	02099	Finished Goods
18210	Restructuring Expense per Share	02100	Progress Payments & Other
18211	Restructuring Expense per Share - Pre-tax	02140	Prepaid Expenses
05506	Working Capital per Share	02149	Other Current Assets
05505	Capital Expenditure per Share	02201	Current Assets - Total
18100	Enterprise Value	02258	Long Term Receivables
05301	Common Shares Outstanding	02256	Investment in Associated Companies
05326	Number of Shares Authorized	02250	Other Investments
05303	Treasury Shares	02501	Property Plant and Equipment – Net
05309	Par Value	02301	Property Plant and Equipment - Gross
05191	Common Shares Used to Calculate EPS	18375	Land
05192	Common Shares Used to Calculate Basic EPS	18376	Buildings
05194	Common Shares Used to Calculate Fully Diluted EPS	18377	Machinery & Equipment
05475	Closely Held Shares	18378	Rental/Lease Property
08021	Closely Held Shares %	18380	Transportation Equipment
05576	Stock Split/Dividend Ratio	18379	Property Plant & Equipment - Other
05575	Stock Split/Dividend Ratio – Fiscal	18381	Property Plant & Equipment under Capitalized Leases
<b>Weekly Time Series</b>		02401	Accumulated Depreciation
05652	Common Shares Traded – Weekly	18383	Accumulated Depreciation - Land
05080	Market Price – Week Close	18384	Accumulated Depreciation - Buildings
05081	Market Price – Week High	18385	Accumulated Depreciation - Machinery & Equipment
05082	Market Price – Week Low	18386	Accumulated Depreciation - Rental/Lease Property
<b>Balance Sheet</b>		18388	Accumulated Depreciation - Transportation Equipment
<b>Assets</b>		18387	Accumulated Depreciation – Other Property Plant & Equipment
02001	Cash & Short Term Investments		

18389	Accumulated Depreciation - P P & E under Capitalized Leases
02652	Other Assets
02647	Deferred Charges
02648	Tangible Other Assets
02649	Total Intangible Other Assets - Net
02999	Total Assets

### Supplementary Asset fields

18214	Exchange Rate Used in Translating Balance Sheet
02005	Cash & Equivalents - Generic
18297	Trade Receivables - Net
18298	Provision for Bad Debt
18165	Deferred Tax Asset – Current
18382	Computer Software and Equipment
18391	Accumulated Depreciation – Computer Software and Equipment
18390	Construction Work in Progress
18392	Accumulated Depreciation – Construction Work in Progress
18280	Goodwill/Cost in Excess of Assets Purchased
02502	Goodwill – Gross
02503	Goodwill – Accumulated Amortization
02504	Development Costs – Net
02505	Development Costs - Gross
02506	Development Costs – Accumulated Amortization
02507	Brands, Patents – Net
02509	Brands , Patents – Gross
02508	Brands, Patents – Accumulated Amortization
02510	Licenses. – Net
02511	Licenses – Gross
02512	Licenses – Accumulated Amortization
18299	Computer Software – Net
02516	Computer Software – Gross
02517	Computer Software – Accumulated Amortization

02513	Other Intangibles – Net
02514	Other Intangible Assets - Gross
02515	Other Intangible Assets – Accumulated Amortization
02654	Total Intangible Other Assets - Gross
02655	Total Intangible Other Assets – Accumulated Amortization
02653	Pension Assets – Long Term
02300	Total Assets - As Reported

### Liabilities & Shareholders' Equity

03040	Accounts Payable
03051	Short Term Debt & Current Portion of Long Term Debt
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

03449	ESOP Guarantees - Preferred Issued
03501	Common Equity
03480	Common Stock
03481	Capital Surplus
03492	Revaluation Reserves
03493	Other Appropriated Reserves
03494	Unappropriated (Free) Reserves
03495	Retained Earnings
03490	Equity in Untaxed Reserves
03496	ESOP Guarantees
03497	Unrealized Foreign Exchange Gain/Loss
03498	Unrealized Gain/Loss on Marketable Securities
03499	Treasury Stock
03999	Total Liabilities & Shareholders' Equity

**Supplementary Liabilities & Shareholders' Equity Fields**

03062	Interest Payable
03069	Other Accrued Expenses
03255	Total Debt
18232	Current Portion of Long Term Debt
18166	Deferred Tax Liability – Current
03506	Common Equity – Fully Diluted
03450	Preferred Stock Treated as Common
18289	Non-Redeemable Preferred Stock
18290	Redeemable Preferred Stock
03491	Goodwill Written Off
18065	Cumulative Goodwill Written Off
18352	Unfunded Pension Liabilities
03261	Pension/Postretirement Benefits
18141	Lease Commitments – Year 1
18142	Lease Commitments – Year 2
18143	Lease Commitments – Year 3
18144	Lease Commitments – Year 4
18145	Lease Commitments – Year 5

18146	Lease Commitments – Over 5 Years
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**

01001	Net Sales or Revenues
01051	Cost of Goods Sold
01151	Depreciation, Depletion & Amortization
01148	Depreciation
01149	Amortization of Intangibles
01150	Amortization of Deferred Charges
01100	Gross Income
01101	Selling, General & Administrative Expenses
01230	Other Operating Expenses
01249	Operating Expenses - Total
01250	Operating Income
01253	Extraordinary Credit - Pre-tax
01254	Extraordinary Charge - Pre-tax
01266	Non-Operating Interest Income
01301	Reserves - Increase/Decrease
01267	Pre-tax Equity in Earnings
01262	Other Income/Expense - Net
01251	Interest Expense on Debt
01255	Interest Capitalized
01401	Pre-tax Income
01451	Income Taxes
18186	Current Domestic Income Tax
18187	Current Foreign Income Tax

18188	Deferred Domestic Income Tax
18189	Deferred Foreign Income Tax
18185	Income Tax Credits
01501	Minority Interest
01503	Equity in Earnings
01504	After Tax Other Income/Expense
01505	Discontinued Operations
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)
01601	Extraordinary Items & Gain/Loss Sale of Assets

### Supplementary Income Statement Fields

18215	Exchange Rate Used in Translating Income Statement/Cash Flow
18195	Material Expense
18196	Change in Inventory
18197	Capitalized Costs
01084	Staff Costs
18063	Excise/Windfall Profit Tax
01201	Research & Development Expense
01204	Taxes Other than Income Taxes
18140	Rental/Operating Lease Expense
18276	Rental Income
18155	Operating Income before Depreciation/Amortization
18227	Restructuring Expense
01152	Amortization of Brands
01153	Amortization of Research and Development
01154	Amortization of Licenses
01155	Amortization of Other Intangibles
01156	Amortization of Goodwill
01157	Amortization of Computer Software
18224	Amortization and Impairment of Goodwill

18225	Impairment of Goodwill
18226	Impairment of Other Intangibles
18274	Impairment of Property, Plant & Equipment
18275	Impairment of Financial Fixed Assets
18191	Earnings before Interest and Taxes (EBIT)
18198	Earnings before Interest, Taxes & Depreciation (EBITDA)
01351	Foreign Currency Translation Gain/Loss
01268	Dividend Income - Non-Operating
01265	Monetary Correction
01302	Operating Provisions
01269	Discontinued Operations - Pre-tax
01306	Gain/Loss on Disposal of Assets
01352	Foreign Exchange Transactions
18200	Discontinued Operations – Total
18150	Income from Continuing Operations
18175	Ordinary Profit (Japan)
01651	Net Income - Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18218	Cumulative Effect of Accounting Change
18170	Unconsolidated/Parent Company Sales
18169	Unconsolidated/Parent Company Depreciation
18171	Unconsolidated/Parent Company Pre-tax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

## Funds Flow Statement - per FASB 95

04001	Net Income / Starting Line
04051	Depreciation, Depletion & Amortization
04049	Depreciation and Depletion
04050	Amortization of Intangible Assets
04101	Deferred Income Taxes & Investment Tax Credit
04199	Deferred Income Taxes
04100	Investment Tax Credits
04151	Total Other Cash Flow
04201	Funds from Operations
04225	Extraordinary Items
04831	Funds from/for Other Operating Activities
04825	Decrease/Increase in Receivables
04826	Decrease/Increase in Inventories
04827	Increase/Decrease in Accounts Payable
04828	Increase/Decrease in Income Taxes Payable
04829	Increase/Decrease in Other Accruals
04830	Decrease/Increase in Other Assets/Liabilities
04860	Net Cash Flow - Operating Activities
04601	Capital Expenditures (Additions to Fixed Assets)
04651	Additions to Other Assets
04355	Net Assets from Acquisitions
04760	Increase in Investments
04440	Decrease in Investments
04351	Disposal of Fixed Assets
04797	Other Uses/(Sources) - Investing
04795	Other Uses - Investing
04796	Other Sources - Investing
04870	Net Cash Flow - Investing
04251	Net Proceeds from Sale/Issue of Common & Preferred

04301	Proceeds from Stock Options
04302	Other Proceeds from Sale/Issuance of Stock
04751	Com/Pfd Purchased, Retired, Converted, Redeemed
04401	Long Term Borrowings
04821	Increase/Decrease in Short Term Borrowings
04701	Reduction in Long Term Debt
04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04448	Other Sources/(Uses) - Financing
04446	Other Sources - Financing
04447	Other Uses - Financing
04890	Net Cash Flow - Financing
04840	Effect of Exchange Rate on Cash
04851	Increase/Decrease in Cash & Short Term Investments

## Funds Flow Statement - Cash

04001	Net Income / Starting Line
04051	Depreciation, Depletion & Amortization
04049	Depreciation and Depletion
04050	Amortization of Intangible Assets
04101	Deferred Income Taxes & Investment Tax Credit
04199	Deferred Income Taxes
04100	Investment Tax Credits
04151	Total Other Cash Flow
04201	Funds from Operations
04225	Extraordinary Items
04831	Funds from/for Other Operating Activities
04825	Decrease/Increase in Receivables
04826	Decrease/Increase in Inventories
04827	Increase/Decrease in Accounts Payable

04828	Increase/Decrease in Income Taxes Payable
04829	Increase/Decrease in Other Accruals
04830	Decrease/Increase in Other Assets/Liabilities
04401	Long Term Borrowings
04251	Net Proceeds from Sale/Issue Common & Preferred
04301	Proceeds from Stock Options
04302	Other Proceeds from Sale/Issuance of Stock
04351	Disposal of Fixed Assets
04440	Decrease in Investments
04821	Increase/Decrease in Short Term Borrowings
04446	Other Sources - Financing
04796	Other Sources - Investing
04450	Other Sources
04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04760	Increase in Investments
04701	Reduction in Long Term Debt
04601	Capital Expenditures (Additions to Fixed Assets)
04355	Net Assets from Acquisitions
04751	Com/Pfd Purchased, Retired, Converted, Redeemed
04651	Additions to Other Assets
04795	Other Uses - Investing
04447	Other Uses - Financing
04799	Other Uses
04840	Effect of Exchange Rate on Cash
04452	Changes in Cash and/or Liquid Items
04851	Increase/Decrease in Cash & Short Term Investments

## Funds Flow Statement – Total Sources/Total Uses

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### Sources of Funds

04001	Net Income / Starting Line
04051	Depreciation, Depletion & Amortization
04049	Depreciation and Depletion
04050	Amortization of Intangible Assets
04101	Deferred Income Taxes & Investment Tax Credit
04199	Deferred Income Taxes
04100	Investment Tax Credits
04151	Total Other Cash Flow
04201	Funds from Operations
04225	Extraordinary Items
04831	Funds from/for Other Operating Activities
04825	Decrease/Increase in Receivables
04826	Decrease/Increase in Inventories
04827	Increase/Decrease in Accounts Payable
04828	Increase/Decrease in Income Taxes Payable
04829	Increase/Decrease in Other Accruals
04830	Decrease/Increase in Other Assets/Liabilities
04401	Long Term Borrowings
04251	Net Proceeds from Sale/Issue Common & Preferred
04301	Proceeds from Stock Options
04302	Other Proceeds from Sale/Issuance of Stock
04351	Disposal of Fixed Assets
04440	Decrease in Investments
04821	Increase/Decrease in Short Term Borrowings
04840	Effect of Exchange on Cash
04452	Changes in Cash and/or Liquid Items

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	18192	Dividends Provided for or Paid - Common
18802	Pension Data – Asset Allocation - % Bonds	07161	Exports
18801	Pension Data – Asset Allocation - % Equities	18199	Net Debt
18804	Pension Data – Asset Allocation - % Other	18322	Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax
18803	Pension Data – Asset Allocation - % Property	18321	Stock Option Compensation Expense, Net of Tax
18805	Pension Data – Expected Long-Term Return Rate on Pension Assets	03995	Total Shareholders' Equity
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		
<b>Other Fields</b>			
18223	Order Backlog		
18231	Weighted Cost of Debt		
03151	Working Capital		
03998	Total Capital		

**5 Year Summary Data**

19760	Summary As Reported Year- Current Year
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
19776	Summary As Reported EPS Dil. – -2 Yr
19777	Summary As Reported Equity – -2 Yr
19778	Summary As Reported Year- -3 Year
19779	Summary As Reported Revenue – -3Yr
19780	Summary As Reported Net Inc. – -3 Yr

19781	Summary As Reported EPS Basic – -3 Yr
19782	Summary As Reported EPS Dil. – -3 Yr
19783	Summary As Reported Equity – -3 Yr
19784	Summary As Reported Year- -4 Year
19785	Summary As Reported Revenue – -4Yr
19786	Summary As Reported Net Inc. – -4 Yr
19787	Summary As Reported EPS Basic – -4 Yr
19788	Summary As Reported EPS Dil. – -4 Yr
19789	Summary As Reported Equity – -4 Yr

**Annual Series Interim Data**

	Qtr 1	Qtr 2	Qtr 3	Qtr 4
Interim Sales	19101	19102	19103	19104
Interim Pre- tax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112
Number of Months-EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224
Earnings per Share – Basic	05211	05212	05213	05214
Fully Diluted EPS	05291	05292	05293	05294
EPS - Report Date	05901	05902	05903	05904
EPS - 12 Months	05251	05252	05253	05254
EPS - 5 yr avg	05261	05262	05263	05264
Dividends per Share	05121	05122	05123	05124
DPS – Gross	05125	05126	05127	05128
DPS -	05910	05911	05912	05913

Declared Date				
DPS - Record Date	05917	05918	05919	05920
DPS - Ex-Div Date	05923	05924	05925	05926
DPS - Payable Date	05929	05930	05931	05932
DPS - Extra	05151	05152	05153	05154
DPS - Extra - Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS - Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS - Special	05155	05156	05157	05158
DPS - Special - Gross	05176	05177	05178	
DPS - Special - Dec Date	05965	05966	05968	05969
DPS - Special - Rec Date	05970	05971	05972	05973
DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Payable Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134
DPS - 5 yr avg	05141	05142	05143	05144

## Monthly Price Information

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

## Stock Performance

### Current Information

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

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

### Annual Statistics

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

### Three Year Averages

08803 Total Investment Return

### Five Year Averages

09121 Price/Earnings Ratio - Close

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

## Growth Rates

### Annual Statistics

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

**Three Year Averages**

- 08581 Market Capitalization Growth
- 08604 Earnings per Share Growth

**Five Year Averages**

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

**Profitability**

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**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**

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**Annual Statistics**

- 08406 Assets per Employee
- 08401 Total Asset Turnover
- 08136 Inventory Turnover

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

**Five Year Averages**

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

**Leverage****Annual Statistics**

08231	Total Debt % Common Equity
08226	Long Term Debt % Common Equity
08211	Minority Interest % Total Capital
08221	Total Debt % Total Capital
08216	Long Term Debt % Total Capital
08201	Equity % Total Capital
08206	Preferred Stock % Total Capital
08236	Total Debt % Total Assets
08241	Common Equity % Total Assets
08287	Total Assets / Common Equity Ratio
15121	Total Capital % Assets
08251	Fixed Charge Coverage Ratio
08256	Dividend Payout (% Earnings) - Total Dollar

08906	Cash Dividends % Cash Flow
08246	Cash Dividend Coverage Ratio
08261	Operating Cash/Fixed Charges
08266	Fixed Assets % Common Equity
08291	EBIT / Total Interest Expense Ratio
08271	Working Capital % Total Capital

**Five Year Averages**

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

**Liquidity****Annual Statistics**

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

**Five Year Averages**

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

**Foreign Business****Annual Statistics**

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

**Five Year Averages**

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

**Geographic Segment Data**

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

19644 Geographic Segment 5 - Capital Expenditures

19645 Geographic Segment 5 - Depreciation

19650 Geographic Segment 6 - Description

19651 Geographic Segment 6 - Sales

19652 Geographic Segment 6 - Operating Income

19653 Geographic Segment 6 - Assets

19654 Geographic Segment 6 - Capital Expenditures

19655 Geographic Segment 6 - Depreciation

19660 Geographic Segment 7 - Description

19661 Geographic Segment 7 - Sales

19662 Geographic Segment 7 - Operating Income

19663 Geographic Segment 7 - Assets

19664 Geographic Segment 7 - Capital Expenditures

19665 Geographic Segment 7 - Depreciation

19670 Geographic Segment 8 - Description

19671 Geographic Segment 8 - Sales

19672 Geographic Segment 8 - Operating Income

19673 Geographic Segment 8 - Assets

19674 Geographic Segment 8 - Capital Expenditures

19675 Geographic Segment 8 - Depreciation

19680 Geographic Segment 9 - Description

19681 Geographic Segment 9 - Sales

19682 Geographic Segment 9 - Operating Income

19683 Geographic Segment 9 - Assets

19684 Geographic Segment 9 - Capital Expenditures

19685 Geographic Segment 9 - Depreciation

19690 Geographic Segment 10 - Description

19691 Geographic Segment 10 - Sales

19692 Geographic Segment 10 - Operating Income

19693 Geographic Segment 10 - Assets

19694 Geographic Segment 10 – Capital Expenditures

19695 Geographic Segment 10 - Depreciation

## Company Specific Accounting Practices

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07531 Accounting method for long term investment > 50%

07536 Accounting standards followed

07546 Auditors' opinion

## Multiple Share Data

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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	20144	Dividends per Share - Mult Share 2
20041	Market Capitalization - Mult Share 1	20145	Book Value per Share - Mult Share 2
20043	Earnings per Share - Mult Share 1	20146	Price/Earnings Ratio - Close - Mult Share 2
20044	Dividends per Share - Mult Share 1	20147	Price/Book Value Ratio - Close - Mult Share 2
20045	Book Value per Share - Mult Share 1	20148	Dividend Yield - Close - Mult Share 2
20046	Price/Earnings Ratio - Close - Mult Share 1	20201	Type of Share - Mult Share 3
20047	Price/Book Value Ratio - Close - Mult Share 1	20203	Worldscope Identifier - Mult Share 3
20048	Dividend Yield - Close - Mult Share 1	20205	SEDOL - Mult Share 3
20101	Type of Share - Mult Share 2	20206	CUSIP - Mult Share 3
20103	Worldscope Identifier - Mult Share 2	20207	ISIN - Mult Share 3
20105	SEDOL - Mult Share 2	20208	Ticker Symbol - Mult Share 3
20106	CUSIP - Mult Share 2	20209	Stock Exchange(s) Listed - Mult Share 3
20107	ISIN - Mult Share 2	20211	Inactive Date - Mult Share 3
20108	Ticker Symbol - Mult Share 2	20220	Common Shares Outstanding - Current - Mult Share 3
20109	Stock Exchange(s) Listed - Mult Share 2	20221	Market Price - Current - Mult Share 3
20111	Inactive Date - Mult Share 2	20222	Date of Current Price - Mult Share 3
20120	Common Shares Outstanding - Current - Mult Share 2	20223	Market Capitalization - Current - Mult Share 3
20121	Market Price - Current - Mult Share 2	20224	Earnings per Share - Last 12 Mos - Mult Share 3
20122	Date of Current Price - Mult Share 2	20225	Dividends per Share - Last 12 Mos - Mult Share 3
20123	Market Capitalization - Current - Mult Share 2	20226	Price/Earnings Ratio - Current - Mult Share 3
20124	Earnings per Share - Last 12 Mos - Mult Share 2	20227	Price/Book Value Ratio - Current - Mult Share 3
20125	Dividends per Share - Last 12 Mos - Mult Share 2	20228	Dividend Yield - Current - Mult Share 3
20126	Price/Earnings Ratio - Current - Mult Share 2	20240	Common Shares Outstanding - Mult Share 3
20127	Price/Book Value Ratio - Current - Mult Share 2	20202	Par Value - Mult Share 3
20128	Dividend Yield - Current - Mult Share 2	20242	Market Price - Year End - Mult Share 3
20140	Common Shares Outstanding - Mult Share 2	20241	Market Capitalization - Mult Share 3
20102	Par Value - Mult Share 2	20243	Earnings per Share - Mult Share 3
20142	Market Price - Year End - Mult Share 2	20244	Dividends per Share - Mult Share 3
20141	Market Capitalization - Mult Share 2	20245	Book Value per Share - Mult Share 3
20143	Earnings per Share - Mult Share 2		

20246	Price/Earnings Ratio - Close - Mult Share 3	20347	Price/Book Value Ratio - Close - Mult Share 4
20247	Price/Book Value Ratio - Close - Mult Share 3	20348	Dividend Yield - Close - Mult Share 4
20248	Dividend Yield - Close - Mult Share 3	20401	Type of Share - Mult Share 5
20301	Type of Share - Mult Share 4	20403	Worldscope Identifier - Mult Share 5
20303	Worldscope Identifier - Mult Share 4	20405	SEDOL - Mult Share 5
20305	SEDOL - Mult Share 4	20406	CUSIP - Mult Share 5
20306	CUSIP - Mult Share 4	20407	ISIN - Mult Share 5
20307	ISIN - Mult Share 4	20408	Ticker Symbol - Mult Share 5
20308	Ticker Symbol - Mult Share 4	20409	Stock Exchange(s) Listed - Mult Share 5
20309	Stock Exchange(s) Listed - Mult Share 4	20411	Inactive Date - Mult Share 5
20311	Inactive Date - Mult Share 4	20420	Common Shares Outstanding - Current - Mult Share 5
20320	Common Shares Outstanding - Current - Mult Share 4	20421	Market Price - Current - Mult Share 5
20321	Market Price - Current - Mult Share 4	20422	Date of Current Price - Mult Share 5
20322	Date of Current Price - Mult Share 4	20423	Market Capitalization - Current - Mult Share 5
20323	Market Capitalization - Current - Mult Share 4	20424	Earnings per Share - Last 12 Mos - Mult Share 5
20324	Earnings per Share - Last 12 Mos - Mult Share 4	20425	Dividends per Share - Last 12 Mos - Mult Share 5
20325	Dividends per Share - Last 12 Mos - Mult Share 4	20426	Price/Earnings Ratio - Current - Mult Share 5
20326	Price/Earnings Ratio - Current - Mult Share 4	20427	Price/Book Value Ratio - Current - Mult Share 5
20327	Price/Book Value Ratio - Current - Mult Share 4	20428	Dividend Yield - Current - Mult Share 5
20328	Dividend Yield - Current - Mult Share 4	20440	Common Shares Outstanding - Mult Share 5
20340	Common Shares Outstanding - Mult Share 4	20402	Par Value - Mult Share 5
20302	Par Value - Mult Share 4	20442	Market Price - Year End - Mult Share 5
20342	Market Price - Year End - Mult Share 4	20441	Market Capitalization - Mult Share 5
20341	Market Capitalization - Mult Share 4	20443	Earnings per Share - Mult Share 5
20343	Earnings per Share - Mult Share 4	20444	Dividends per Share - Mult Share 5
20344	Dividends per Share - Mult Share 4	20445	Book Value per Share - Mult Share 5
20345	Book Value per Share - Mult Share 4	20446	Price/Earnings Ratio - Close - Mult Share 5
20346	Price/Earnings Ratio - Close - Mult Share 4	20447	Price/Book Value Ratio - Close - Mult Share 5
		20448	Dividend Yield - Close - Mult Share 5



11004	To U.S. Dollars - March Month End	11202	From ECU Currency to Local – January
11005	To U.S. Dollars - April Month End	11203	From ECU Currency to Local – February
11006	To U.S. Dollars - May Month End	11204	From ECU Currency to Local – March
11007	To U.S. Dollars - June Month End	11205	From ECU Currency to Local – April
11008	To U.S. Dollars - July Month End	11206	From ECU Currency to Local – May
11009	To U.S. Dollars - August Month End	11207	From ECU Currency to Local – June
11010	To U.S. Dollars - September Month End	11208	From ECU Currency to Local – July
11011	To U.S. Dollars - October Month End	11209	From ECU Currency to Local – August
11012	To U.S. Dollars - November Month End	11210	From ECU Currency to Local – September
11001	To U.S. Dollars - December Month End	11211	From ECU Currency to Local – October
11113	From Euro Currency to Legacy/Local – Current	11212	From ECU Currency to Local – November
11102	From Euro Currency to Legacy/Local – January	11201	From ECU Currency to Local – Year End
11103	From Euro Currency to Legacy/Local – February	11313	Legacy to U.S. Currency – Current
11104	From Euro Currency to Legacy/Local – March	11302	Legacy to U.S. Currency – January
11105	From Euro Currency to Legacy/Local – April	11303	Legacy to U.S. Currency – February
11106	From Euro Currency to Legacy/Local – May	11304	Legacy to U.S. Currency – March
11107	From Euro Currency to Legacy/Local – June	11305	Legacy to U.S. Currency – April
11108	From Euro Currency to Legacy/Local – July	11306	Legacy to U.S. Currency – May
11109	From Euro Currency to Legacy/Local – August	11307	Legacy to U.S. Currency – June
11110	From Euro Currency to Legacy/Local – September	11308	Legacy to U.S. Currency – July
11111	From Euro Currency to Legacy/Local – October	11309	Legacy to U.S. Currency – August
11112	From Euro Currency to Legacy/Local – November	11310	Legacy to U.S. Currency – September
11101	From Euro Currency to Legacy/Local – Year End	11311	Legacy to U.S. Currency – October
		11312	Legacy to U.S. Currency – November
		11301	Legacy to U.S. Currency – Year End

# Insurance Companies Template

Notes:

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

## General Information

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06001 Company Name  
 06003 Company Name - Short  
 06014 Acronym  
 00000 Company Status  
 06094 Post Office Box  
 06021 Building  
 06022 Street  
 06023 Address City  
 06024 Address State  
 06025 Post Code/Zip Code  
 06026 Nation  
 06027 Nation Code  
 06028 Region  
 06031 Phone Number  
 06032 TELEX Number  
 06033 FAX Number  
 06030 Internet Address  
 06041 Officer 1 - Name  
     Officer 1 - Title  
 06051 Officer 2 - Name  
     Officer 2 - Title  
 06061 Officer 3 - Name  
     Officer 3 - Title  
 06071 Officer 4 - Name  
     Officer 4 - Title  
 06081 Officer 5 - Name  
     Officer 5 - Title  
 18357 Investor Relations - Name  
 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

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06011 Industry Group  
 06010 General Industry Classification  
 07040 ICB Code

07021 SIC Code 1  
 07022 SIC Code 2  
 07023 SIC Code 3  
 07024 SIC Code 4  
 07025 SIC Code 5  
 07026 SIC Code 6  
 07027 SIC Code 7  
 07028 SIC Code 8

### Product Segment Data

19500 Product Segment 1 - Description  
 19501 Product Segment 1 - Sales  
 19502 Product Segment 1 - Operating  
 Income  
 19503 Product Segment 1 - Assets  
 19504 Product Segment 1 - Capital  
 Expenditures  
 19505 Product Segment 1 - Depreciation  
 19506 Product Segment 1 - SIC Code  
 19510 Product Segment 2 - Description  
 19511 Product Segment 2 - Sales  
 19512 Product Segment 2 - Operating  
 Income  
 19513 Product Segment 2 - Assets  
 19514 Product Segment 2 - Capital  
 Expenditures  
 19515 Product Segment 2 - Depreciation  
 19516 Product Segment 2 - SIC Code  
 19520 Product Segment 3 - Description  
 19521 Product Segment 3 - Sales  
 19522 Product Segment 3 - Operating  
 Income  
 19523 Product Segment 3 - Assets  
 19524 Product Segment 3 - Capital  
 Expenditures  
 19525 Product Segment 3 - Depreciation  
 19526 Product Segment 3 - SIC Code  
 19530 Product Segment 4 - Description

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

19573	Product Segment 8 - Assets
19574	Product Segment 8 - Capital Expenditures
19575	Product Segment 8 - Depreciation
19576	Product Segment 8 - SIC Code
19580	Product Segment 9 - Description
19581	Product Segment 9 - Sales
19582	Product Segment 9 - Operating Income
19583	Product Segment 9 - Assets
19584	Product Segment 9 - Capital Expenditures
19585	Product Segment 9 - Depreciation
19586	Product Segment 9 - SIC Codes
19590	Product Segment 10 - Description
19591	Product Segment 10 - Sales
19592	Product Segment 10 - Operating Income
19593	Product Segment 10 - Assets
19594	Product Segment 10 - Capital Expenditures
19595	Product Segment 10 - Depreciation
19596	Product Segment 10 - SIC Code

## Major Shareholders

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18370 Major Shareholders

## Auditors

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

07809	Parent Auditor 2 - Affiliate 4
07810	Parent Auditor 3
07811	Parent Auditor 3 - Affiliate 1
07812	Parent Auditor 3 - Affiliate 2
07813	Parent Auditor 3 - Affiliate 3
07814	Parent Auditor 3 - Affiliate 4
07815	Parent Auditor 4
07816	Parent Auditor 4 - Affiliate 1
07817	Parent Auditor 4 - Affiliate 2
07818	Parent Auditor 4 - Affiliate 3
07819	Parent Auditor 4 - Affiliate 4
01801	Auditor Fees

## Key Items in US Dollars

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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

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### 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	05651	Common Shares Traded - Annual #
07016	Latest Annual Updated	08006	Trading Volume (\$ Amount) #
07013	Year of Fast Update	08010	Trading Volume - Weekly Average #
07035	Latest Interim Date	08011	Turnover Rate #
05427	Stock Exchange(s) Listed	05201	Earnings per Share
05661	Stock Index Information	05210	Earnings per Share – Basic – Year
11496	Indicator – ADR	10010	Earnings per Share – Basic – Fiscal #
05006	Market Price - Current	05290	Fully Diluted Earnings per Share
05009	Date of Current Price	10030	Earnings per Share – Fully Diluted – Fiscal #
05007	Market Price - Year to Date - High	05202	Earnings per Share - Fiscal Year End
05008	Market Price - Year to Date - Low	18193	Earnings per Share - As Reported
05091	Market Price – 52 Week High	05200	Earnings Report Frequency
05092	Market Price – 52 Week Low	18208	Earnings per Share – Continuing Operations - Fiscal
08003	Market Capitalization (Public) - Current	18209	Earnings per Share Including Extraordinary Items - Fiscal
08005	Market Capitalization - Current	05230	Earnings per Share after Extraordinary Items
05302	Common Shares Outstanding - Current	05225	Includes Extraordinary Credit/Charge per Share
05306	Date of Common Shares	05226	Extraordinary Credit/Charge per Share
05450	Common/Ordinary Shareholders	05227	Includes Pre-tax Extraordinary Credit/Charge per Share
05449	Date of Common/Ordinary Shareholders	05228	Discontinued Operations per Share
05474	Closely Held Shares - Current	18205	Discontinued Operations – Total – per Share
05473	Date of Closely Held Shares	18202	Cumulative Effect of Accounting Change per Share
05255	Earnings per Share - Last 12 Months	05240	DVFA Earnings (Germany)
05256	Date of Last 12 Months EPS	05203	OVFA Earnings per Share (Austria)
05145	Dividends per Share - Last 12 Months	05725	Headline Earnings per Share (U.K.)
05190	Indicated Dividend Rate	05260	Earnings per Share - 5 yr avg
05480	Book Value per Share - Current	05101	Dividends per Share
05510	Cash Flow per Share - Current	05140	Dividends per Share - 5 yr avg
<b>Annual Statistics</b>		05110	Dividends per Share - Fiscal
05001	Market Price - Year End	05102	Dividends per Share - Gross
05002	Market Price - High	05100	Dividend Report Frequency
05003	Market Price - Low	05476	Book Value per Share
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	02255	Investments – Total
05491	Book Value – Outstanding Shares - Fiscal	02215	Fixed Income Securities Investment – Total
05501	Cash Flow per Share	02212	Bonds
05502	Cash Flow per Share - Fiscal	02214	Redeemable Preferred Stock
05503	Long Term Liabilities per Share	02230	Equity Securities Investment – Total
05508	Sales per Share	02228	Common Stocks
05509	Operating Profit per Share	02229	Non-Redeemable Preferred Stock
18210	Restructuring Expense per Share	02240	Real Estate Assets
18211	Restructuring Expense per Share - Pre-tax	02246	Mortgage, Policy & Other Loans
05506	Working Capital per Share	02250	Other Investments
05505	Capital Expenditure per Share	02256	Investments in Associated Companies
18100	Enterprise Value	02260	Premium Balance Receivables
05301	Common Shares Outstanding	02501	Property, Plant and Equipment – Net
05326	Number of Shares Authorized	02652	Other Assets
05303	Treasury Shares	02290	Separate & Variable Account Assets
05309	Par Value	02647	Deferred Charges
05191	Common Shares Used to Calculate EPS	02648	Tangible Other Assets
05192	Common Shares Used to Calculate Basic EPS	02649	Total Intangible Other Assets - Net
05194	Common Shares Used to Calculate Fully Diluted EPS	02999	Total Assets
05475	Closely Held Shares	<b>Supplementary Asset Fields</b>	
08021	Closely Held Shares %	18214	Exchange Rate Used in Translating Balance Sheet
05576	Stock Split/Dividend Ratio	02005	Cash & Equivalents - Generic
05575	Stock Split/Dividend Ratio – Fiscal	18165	Deferred Tax Asset - Current
<b>Weekly Time Series</b>		02245	Policy Loans
05652	Common Shares Traded – Weekly	02267	Real Estate Mortgage Loans
05080	Market Price – Week Close	18280	Goodwill/Cost in Excess of Assets Purchased
05081	Market Price – Week High	02502	Goodwill – Gross
05082	Market Price – Week Low	02503	Goodwill – Accumulated Amortization
<b>Balance Sheet</b>		02504	Development Costs – Net
<b>Assets</b>		02505	Development Costs - Gross
02003	Cash	02506	Development Costs – Accumulated Amortization



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

01001	Net Sales or Revenues
01002	Premiums Earned
01006	Investment Income
01270	Gains/Losses on Sale of Securities - Pre-tax
01020	Other Operating Income
01079	Claim & Loss Expense - Total
01080	Long Term Insurance Reserves
01101	Selling, General & Administrative Expenses
01230	Other Operating Expenses
01249	Operating Expenses - Total
01250	Operating Income

01251	Interest Expense on Debt
01255	Interest Capitalized
01266	Non-Operating Interest Income
01253	Extraordinary Credit - Pre-tax
01254	Extraordinary Charge - Pre-tax
01262	Other Income/Expense - Net
01267	Pre-tax Equity in Earnings
01301	Reserves - Increase/Decrease
01401	Pre-tax Income
01451	Income Taxes
18186	Current Domestic Income Tax
18187	Current Foreign Income Tax
18188	Deferred Domestic Income Tax
18189	Deferred Foreign Income Tax
18185	Income Tax Credits
01501	Minority Interest
01503	Equity in Earnings
01504	After Tax Other Income/Expense
01505	Discontinued Operations
01542	Realized Investment Gain/Loss
01640	Policyholders' Surplus
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)
01601	Extraordinary Items & Gain/Loss Sale of Assets

### Supplementary Income Statement Fields

18215	Exchange Rate Used in Translating Income Statement/Cash Flow
01004	Total Premiums Written
01071	Current Insurance Benefits
01078	Loss Adjustment Expense
01081	Underwriting Expense
01084	Staff Costs
01005	Reinsurance & Adjustment Reserves

18140 Rental/Operating Lease Expense  
 01302 Operating Provisions  
 18227 Restructuring Expense  
 01151 Depreciation, Depletion & Amortization  
 01149 Amortization of Intangibles  
 01152 Amortization of Brands  
 01153 Amortization of Research and Development  
 01154 Amortization of Licenses  
 01155 Amortization of Other Intangibles  
 01156 Amortization of Goodwill  
 01157 Amortization of Computer Software  
 18224 Amortization and Impairment of Goodwill  
 18225 Impairment of Goodwill  
 18226 Impairment of Other Intangibles  
 18274 Impairment of Property, Plant & Equipment  
 18275 Impairment of Financial Fixed Assets  
 01268 Dividend Income - Non Operating  
 01269 Discontinued Operations - Pre-tax  
 01306 Gain/Loss on Disposal of Assets  
 18191 Earnings before Interest and Taxes (EBIT)  
 01265 Monetary Correction  
 01352 Foreign Exchange Transactions  
 01351 Foreign Currency Translation Gain/Loss  
 01204 Taxes Other than Income Taxes  
 18200 Discontinued Operations – Total  
 18150 Income from Continuing Operations  
 18175 Ordinary Profit (Japan)  
 01540 Net Operating Income  
 01651 Net Income – Bottom Line  
 01751 Net Income Used to Calculate Earnings per Share  
 01705 Net Income Used to Calculate Fully Diluted Earnings per Share

18218 Cumulative Effect of Accounting Change  
 18170 Unconsolidated/Parent Company Sales  
 18169 Unconsolidated/Parent Company Depreciation  
 18171 Unconsolidated/Parent Company Pre-tax Income  
 18172 Unconsolidated/Parent Company Net Profit  
 18173 Unconsolidated/Parent Company Earnings per Share

### **Funds Flow Statement - per FASB 95**

04201 Funds from Operations  
 04225 Extraordinary Items  
 04831 Funds from/for Other Operating Activities  
 04860 Net Cash Flow - Operating Activities  
 04601 Capital Expenditures (Additions to Fixed Assets)  
 04651 Additions to Other Assets  
 04355 Net Assets from Acquisitions  
 04760 Increase in Investments  
 04440 Decrease in Investments  
 04351 Disposal of Fixed Assets  
 04797 Other Uses/(Sources) - Investing  
 04795 Other Uses - Investing  
 04796 Other Sources - Investing  
 04870 Net Cash Flow - Investing  
 04251 Net Proceeds from Sale/Issue of Common & Preferred  
 04301 Proceeds from Stock Options  
 04302 Other Proceeds from Sale/Issuance of Stock  
 04751 Com/Pfd Purchased, Retired, Converted, Redeemed  
 04821 Increase/Decrease in Short Term Borrowings

04401	Long Term Borrowings
04701	Reduction in Long Term Debt
04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04448	Other Sources/(Uses) - Financing
04446	Other Sources - Financing
04447	Other Uses - Financing
04890	Net Cash Flow - Financing
04840	Effect of Exchange Rate on Cash
04851	Increase/Decrease in Cash & Short Term Investments

04355	Net Assets from Acquisitions
04751	Com/Pfd Purchased, Retired, Converted, Redeemed
04651	Additions to Other Assets
04795	Other Uses - Investing
04447	Other Uses - Financing
04799	Other Uses
04840	Effect of Exchange Rate on Cash
04452	Changes in Cash and/or Liquid Items
04851	Increase/Decrease in Cash & Short Term Investments

### **Funds Flow Statement - Cash**

04201	Funds from Operations
04225	Extraordinary Items
04831	Funds from/for Other Operating Activities
04401	Long Term Borrowings
04251	Net Proceeds from Sale/Issue of Common & Preferred
04301	Proceeds from Stock Options
04302	Other Proceeds from Sale/Issuance of Stock
04351	Disposal of Fixed Assets
04440	Decrease in Investments
04821	Increase/Decrease in Short Term Borrowings
04446	Other Sources - Financing
04796	Other Sources - Investing
04450	Other Sources
04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04760	Increase in Investments
04701	Reduction in Long Term Debt
04601	Capital Expenditures (Additions to Fixed Assets)

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

#### **Sources of Funds**

04201	Funds from Operations
04225	Extraordinary Items
04831	Funds from/for Other Operating Activities
04401	Long Term Borrowings
04251	Net Proceeds from Sale/Issue of Common & Preferred
04301	Proceeds from Stock Options
04302	Other Proceeds from Sale/Issuance of Stock
04351	Disposal of Fixed Assets
04440	Decrease in Investments
04821	Increase/Decrease in Short Term Borrowings
04840	Effect of Exchange Rate on Cash
04452	Changes in Cash and/or Liquid Items
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)
04355	Net Assets from Acquisitions
04601	Capital Expenditures (Additions to Fixed Assets)
04701	Reduction in Long Term Debt
04751	Com/Pfd Purchased, Retired, Converted, Redeemed
04651	Additions to Other Assets
04760	Increase in Investments
04795	Other Uses - Investing
04447	Other Uses - Financing
04799	Other Uses
04811	Total Uses

**Supplementary Cash Flow Fields**

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

**Pension & 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	Net Pension Liability/(Asset) – Balance Sheet

**Other Fields**

18219	Life Insurance in Force
18231	Weighted Cost of Debt
03998	Total Capital
18192	Dividends Provided for or Paid – Common
18199	Net Debt
18322	Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax
18321	Stock Option Compensation, Net of Tax
03995	Total Shareholders' Equity

**5 Year Summary Data**

19760	Summary As Reported Year- Current Year
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
19776	Summary As Reported EPS Dil. – -2 Yr
19777	Summary As Reported Equity – -2 Yr
19778	Summary As Reported Year- -3 Year
19779	Summary As Reported Revenue – -3Yr
19780	Summary As Reported Net Inc. – -3 Yr
19781	Summary As Reported EPS Basic – -3 Yr
19782	Summary As Reported EPS Dil. – -3 Yr
19783	Summary As Reported Equity – -3 Yr

19784	Summary As Reported Year- -4 Year
19785	Summary As Reported Revenue – -4Yr
19786	Summary As Reported Net Inc. – -4 Yr
19787	Summary As Reported EPS Basic – -4 Yr
19788	Summary As Reported EPS Dil. – -4 Yr
19789	Summary As Reported Equity – -4 Yr

### Annual Series Interim Data

	<u>Qtr 1</u>	<u>Qtr 2</u>	<u>Qtr 3</u>	<u>Qtr 4</u>
Interim Sales	19101	19102	19103	19104
Interim Pre-tax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112
Number of Months-EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224
Earnings per Share – Basic	05211	05212	05213	05214
Fully Diluted EPS	05291	05292	05293	05294
EPS - Report Date	05901	05902	05903	05904
EPS - 12 Months	05251	05252	05253	05254
EPS - 5 yr avg	05261	05262	05263	05264
Dividends per Share	05121	05122	05123	05124
DPS – Gross	05125	05126	05127	05128
DPS - Declared Date	05910	05911	05912	05913
DPS - Record Date	05917	05918	05919	05920
DPS - Ex-Div Date	05923	05924	05925	05926

	<u>Qtr 1</u>	<u>Qtr 2</u>	<u>Qtr 3</u>	<u>Qtr 4</u>
DPS - Payable Date	05929	05930	05931	05932
DPS – Extra	05151	05152	05153	05154
DPS - Extra – Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS - Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS - Special	05155	05156	05157	05158
DPS - Special - Gross	05176	05177	05178	
DPS - Special - Dec Date	05965	05966	05968	05969
DPS - Special - Rec Date	05970	05971	05972	05973
DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Payable Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134
DPS - 5 yr avg	05141	05142	05143	05144

## Monthly Price Information

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

## Stock Performance

### Current Information

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

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

### Annual Statistics

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

### Three Year Averages

08803	Total Investment Return
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### Five Year Averages

09121	Price/Earnings Ratio - Close
09111	Price/Earnings Ratio - High

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

## Growth Rates

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### Annual Statistics

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

### Three Year Averages

08581	Market Capitalization Growth
08604	Earnings per Share Growth

### Five Year Averages

08665	Insurance Reserves
08635	Net Sales/Revenues Growth
08650	Operating Income Growth
08640	Net Income Growth
08625	Total Assets Growth
08620	Equity Growth
08630	Employees Growth
08605	Earnings per Share Growth
08615	Dividends per Share Growth
08610	Book Value per Share Growth
08680	Net Margin Growth

## Profitability

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### Annual Statistics

08301	Return on Equity – Total (%)
08371	Return on Equity - Per Share
08302	Return on Equity – Per Share Fiscal
08653	Reinvestment Rate – Per Share Fiscal
08656	Reinvestment Rate - Total
08651	Reinvestment Rate - Per Share
08326	Return on Assets
08376	Return on Invested Capital
08911	Retained Earnings % Equity
08381	Cash Earnings Return on Equity
08311	Cash Flow/Sales
08316	Operating Profit Margin
08361	Operating Income Return on Total Capital
08321	Pre-tax Margin
08346	Tax Rate

08356	Interest Rate - Estimated Average
08366	Net Margin
15507	Net Premium Written % Equity
15513	Yield on Investment
15519	Operating Income % Premiums Earned
15543	Operating Income % Total Premium Written
15549	Loss Ratio
15555	Expense Ratio
15561	Combined Ratio
15537	Claims & Claim Expense % Net Premium Written
15575	Investment Income % Invested Assets
08351	Sales per Employee
	<b>Five Year Averages</b>
08305	Return on Equity - Total (%)
08375	Return on Equity - per Share
08660	Reinvestment Rate - Total
08655	Reinvestment Rate - per Share
08330	Return on Assets
08380	Return on Invested Capital
08915	Retained Earnings % Equity
08385	Cash Earnings Return on Equity
08315	Cash Flow/Sales
08320	Operating Profit Margin
08365	Operating Income Return on Total Capital
08325	Pre-tax Margin
08350	Tax Rate
08360	Interest Rate - Estimated Average
08370	Net Margin
15507	Net Premium Written % Equity
15516	Yield on Investment
15522	Operating Income % Premiums Earned
15546	Operating Income % Total Premium Written

15552	Loss Ratio
15558	Expense Ratio
15564	Combined Ratio
15540	Claims & Claim Expense % Net Premium Written
15576	Investment Income % Invested Assets
08355	Sales per Employee

## Asset Utilization

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### Annual Statistics

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

### Five Year Averages

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

## Leverage

---

### Annual Statistics

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

08291	EBIT / Total Interest Expense Ratio
15190	Benefit & Loss Reserve % of Total Capital
15173	Earnings Asset % Total Available Funds
15097	Invested Assets % Liabilities

### Five Year Averages

08235	Total Debt % Common Equity
08230	Long Term Debt % Common Equity
08225	Total Debt % Total Capital
08220	Long Term Debt % Total Capital
08215	Minority Interest % Total Capital
08205	Equity % Total Capital
08210	Preferred Stock % Total Capital
08260	Dividend Payout (% Earnings)
08910	Cash Dividends % Cash Flow
08265	Operating Cash/Fixed Charges
08240	Total Debt % Total Assets
08245	Common Equity % Total Assets
15124	Total Capital % Total Assets
08265	Operating Cash/Fixed Charges
08270	Fixed Assets % Common Equity
15193	Benefit & Loss Reserve % of Total Capital
15176	Earnings Asset % Total Available Funds
15100	Invested Assets % Liabilities

### Other Ratios

#### Annual Statistics

15133	Unearned Premium % Total Capital
15580	Total Investments % Total Capital
15103	Equity Securities & Real Estate % Invested Assets
15109	Equity Securities & Real Estate % Capital

### Five Year Averages

15136	Unearned Premium % Total Capital
15583	Total Investments % Total Capital
15106	Equity Securities & Real Estate % Invested Assets
15112	Equity Securities & Real Estate % Capital

### Foreign Business

#### Annual Statistics

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

#### Five Year Averages

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

### Geographic Segment Data

19600	Geographic Segment 1 - Description
19601	Geographic Segment 1 - Sales

19602	Geographic Segment 1 - Operating Income	19652	Geographic Segment 6 - Operating Income
19603	Geographic Segment 1 - Assets	19653	Geographic Segment 6 - Assets
19604	Geographic Segment 1 - Capital Expenditures	19654	Geographic Segment 6 - Capital Expenditures
19605	Geographic Segment 1 - Depreciation	19655	Geographic Segment 6 - Depreciation
19610	Geographic Segment 2 - Description	19660	Geographic Segment 7 - Description
19611	Geographic Segment 2 - Sales	19661	Geographic Segment 7 - Sales
19612	Geographic Segment 2 - Operating Income	19662	Geographic Segment 7 - Operating Income
19613	Geographic Segment 2 - Assets	19663	Geographic Segment 7 - Assets
19614	Geographic Segment 2 - Capital Expenditures	19664	Geographic Segment 7 - Capital Expenditures
19615	Geographic Segment 2 - Depreciation	19665	Geographic Segment 7 - Depreciation
19620	Geographic Segment 3 - Description	19670	Geographic Segment 8 - Description
19621	Geographic Segment 3 - Sales	19671	Geographic Segment 8 - Sales
19622	Geographic Segment 3 - Operating Income	19672	Geographic Segment 8 - Operating Income
19623	Geographic Segment 3 - Assets	19673	Geographic Segment 8 - Assets
19624	Geographic Segment 3 - Capital Expenditures	19674	Geographic Segment 8 - Capital Expenditures
19625	Geographic Segment 3 - Depreciation	19675	Geographic Segment 8 - Depreciation
19630	Geographic Segment 4 - Description	19680	Geographic Segment 9 - Description
19631	Geographic Segment 4 - Sales	19681	Geographic Segment 9 - Sales
19632	Geographic Segment 4 - Operating Income	19682	Geographic Segment 9 - Operating Income
19633	Geographic Segment 4 - Assets	19683	Geographic Segment 9 - Assets
19634	Geographic Segment 4 - Capital Expenditures	19684	Geographic Segment 9 - Capital Expenditures
19635	Geographic Segment 4 - Depreciation	19685	Geographic Segment 9 - Depreciation
19640	Geographic Segment 5 - Description	19690	Geographic Segment 10 - Description
19641	Geographic Segment 5 - Sales	19691	Geographic Segment 10 - Sales
19642	Geographic Segment 5 - Operating Income	19692	Geographic Segment 10 - Operating Income
19643	Geographic Segment 5 - Assets	19693	Geographic Segment 10 - Assets
19644	Geographic Segment 5 - Capital Expenditures	19694	Geographic Segment 10 - Capital Expenditures
19645	Geographic Segment 5 - Depreciation	19695	Geographic Segment 10 - Depreciation
19650	Geographic Segment 6 - Description		
19651	Geographic Segment 6 - Sales		

## Company Specific Accounting Practices

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

## Multiple Share Data

20001	Type of Share - Mult Share 1
20003	Worldscope Identifier - Mult Share 1
20005	SEDOL - Mult Share 1
20006	CUSIP - Mult Share 1
20007	ISIN - Mult Share 1
20008	Ticker Symbol - Mult Share 1
20009	Stock Exchange(s) Listed - Mult Share 1
20011	Inactive Date - Mult Share 1
20020	Common Shares Outstanding - Current - Mult Share 1
20021	Market Price - Current - Mult Share 1
20022	Date of Current Price - Mult Share 1
20023	Market Capitalization - Current - Mult Share 1
20024	Earnings per Share - Last 12 Mos - Mult Share 1
20025	Dividends per Share - Last 12 Mos - Mult Share 1
20026	Price/Earnings Ratio - Current - Mult Share 1
20027	Price/Book Value Ratio - Current - Mult Share 1
20028	Dividend Yield - Current - Mult Share 1
20040	Common Shares Outstanding - Mult Share 1
20002	Par Value - Mult Share 1
20042	Market Price - Year End - Mult Share 1
20041	Market Capitalization - Mult Share 1
20043	Earnings per Share - Mult Share 1
20044	Dividends per Share - Mult Share 1

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

20147	Price/Book Value Ratio - Close - Mult Share 2	20301	Type of Share - Mult Share 4
20148	Dividend Yield - Close - Mult Share 2	20303	Worldscope Identifier - Mult Share 4
20201	Type of Share - Mult Share 3	20305	SEDOL - Mult Share 4
20203	Worldscope Identifier - Mult Share 3	20306	CUSIP - Mult Share 4
20205	SEDOL - Mult Share 3	20307	ISIN - Mult Share 4
20206	CUSIP - Mult Share 3	20308	Ticker Symbol - Mult Share 4
20207	ISIN - Mult Share 3	20309	Stock Exchange(s) Listed - Mult Share 4
20208	Ticker Symbol - Mult Share 3	20311	Inactive Date - Mult Share 4
20209	Stock Exchange(s) Listed - Mult Share 3	20320	Common Shares Outstanding - Current - Mult Share 4
20211	Inactive Date - Mult Share 3	20321	Market Price - Current - Mult Share 4
20220	Common Shares Outstanding - Current - Mult Share 3	20322	Date of Current Price - Mult Share 4
20221	Market Price - Current - Mult Share 3	20323	Market Capitalization - Current - Mult Share 4
20222	Date of Current Price - Mult Share 3	20324	Earnings per Share - Last 12 Mos - Mult Share 4
20223	Market Capitalization - Current - Mult Share 3	20325	Dividends per Share - Last 12 Mos - Mult Share 4
20224	Earnings per Share - Last 12 Mos - Mult Share 3	20326	Price/Earnings Ratio - Current - Mult Share 4
20225	Dividends per Share - Last 12 Mos - Mult Share 3	20327	Price/Book Value Ratio - Current - Mult Share 4
20226	Price/Earnings Ratio - Current - Mult Share 3	20328	Dividend Yield - Current - Mult Share 4
20227	Price/Book Value Ratio - Current - Mult Share 3	20340	Common Shares Outstanding - Mult Share 4
20228	Dividend Yield - Current - Mult Share 3	20302	Par Value - Mult Share 4
20240	Common Shares Outstanding - Mult Share 3	20342	Market Price - Year End - Mult Share 4
20202	Par Value - Mult Share 3	20341	Market Capitalization - Mult Share 4
20242	Market Price - Year End - Mult Share 3	20343	Earnings per Share - Mult Share 4
20241	Market Capitalization - Mult Share 3	20344	Dividends per Share - Mult Share 4
20243	Earnings per Share - Mult Share 3	20345	Book Value per Share - Mult Share 4
20244	Dividends per Share - Mult Share 3	20346	Price/Earnings Ratio - Close - Mult Share 4
20245	Book Value per Share - Mult Share 3	20347	Price/Book Value Ratio - Close - Mult Share 4
20246	Price/Earnings Ratio - Close - Mult Share 3	20348	Dividend Yield - Close - Mult Share 4
20247	Price/Book Value Ratio - Close - Mult Share 3	20401	Type of Share - Mult Share 5
20248	Dividend Yield - Close - Mult Share 3	20403	Worldscope Identifier - Mult Share 5
		20405	SEDOL - Mult Share 5

20406	CUSIP - Mult Share 5	20509	Stock Exchange(s) Listed - Mult Share 6
20407	ISIN - Mult Share 5	20511	Inactive Date - Mult Share 6
20408	Ticker Symbol - Mult Share 5	20520	Common Shares Outstanding - Current - Mult Share 6
20409	Stock Exchange(s) Listed - Mult Share 5	20521	Market Price - Current - Mult Share 6
20411	Inactive Date - Mult Share 5	20522	Date of Current Price - Mult Share 6
20420	Common Shares Outstanding - Current - Mult Share 5	20523	Market Capitalization - Current - Mult Share 6
20421	Market Price - Current - Mult Share 5	20524	Earnings per Share - Last 12 Mos - Mult Share 6
20422	Date of Current Price - Mult Share 5	20525	Dividends per Share - Last 12 Mos - Mult Share 6
20423	Market Capitalization - Current - Mult Share 5	20526	Price/Earnings Ratio - Current - Mult Share 6
20424	Earnings per Share - Last 12 Mos - Mult Share 5	20527	Price/Book Value Ratio - Current - Mult Share 6
20425	Dividends per Share - Last 12 Mos - Mult Share 5	20528	Dividend Yield - Current - Mult Share 6
20426	Price/Earnings Ratio - Current - Mult Share 5	20540	Common Shares Outstanding - Mult Share 6
20427	Price/Book Value Ratio - Current - Mult Share 5	20502	Par Value - Mult Share 6
20428	Dividend Yield - Current - Mult Share 5	20542	Market Price - Year End - Mult Share 6
20440	Common Shares Outstanding - Mult Share 5	20541	Market Capitalization - Mult Share 6
20402	Par Value - Mult Share 5	20543	Earnings per Share - Mult Share 6
20442	Market Price - Year End - Mult Share 5	20544	Dividends per Share - Mult Share 6
20441	Market Capitalization - Mult Share 5	20545	Book Value per Share - Mult Share 6
20443	Earnings per Share - Mult Share 5	20546	Price/Earnings Ratio - Close - Mult Share 6
20444	Dividends per Share - Mult Share 5	20547	Price/Book Value Ratio - Close - Mult Share 6
20445	Book Value per Share - Mult Share 5	20548	Dividend Yield - Close - Mult Share 6
20446	Price/Earnings Ratio - Close - Mult Share 5	20601	Type of Share - Mult Share 7
20447	Price/Book Value Ratio - Close - Mult Share 5	20603	Worldscope Identifier - Mult Share 7
20448	Dividend Yield - Close - Mult Share 5	20605	SEDOL - Mult Share 7
20501	Type of Share - Mult Share 6	20606	CUSIP - Mult Share 7
20503	Worldscope Identifier - Mult Share 6	20607	ISIN - Mult Share 7
20505	SEDOL - Mult Share 6	20608	Ticker Symbol - Mult Share 7
20506	CUSIP - Mult Share 6	20609	Stock Exchange(s) Listed - Mult Share 7
20507	ISIN - Mult Share 6	20611	Inactive Date - Mult Share 7
20508	Ticker Symbol - Mult Share 6		

20620	Common Shares Outstanding - Current - Mult Share 7	11010	To U.S. Dollars - September Month End
20621	Market Price - Current - Mult Share 7	11011	To U.S. Dollars - October Month End
20622	Date of Current Price - Mult Share 7	11012	To U.S. Dollars - November Month End
20623	Market Capitalization - Current - Mult Share 7	11001	To U.S. Dollars - December Month End
20624	Earnings per Share - Last 12 Mos - Mult Share 7		
20625	Dividends per Share - Last 12 Mos - Mult Share 7	11113	From Euro Currency to Legacy/Local – Current
20626	Price/Earnings Ratio - Current - Mult Share 7	11102	From Euro Currency to Legacy/Local – January
20627	Price/Book Value Ratio - Current - Mult Share 7	11103	From Euro Currency to Legacy/Local – February
20628	Dividend Yield - Current - Mult Share 7	11104	From Euro Currency to Legacy/Local – March
20640	Common Shares Outstanding - Mult Share 7	11105	From Euro Currency to Legacy/Local – April
20602	Par Value - Mult Share 7	11106	From Euro Currency to Legacy/Local – May
20642	Market Price - Year End - Mult Share 7	11107	From Euro Currency to Legacy/Local – June
20641	Market Capitalization - Mult Share 7	11108	From Euro Currency to Legacy/Local – July
20643	Earnings per Share - Mult Share 7	11109	From Euro Currency to Legacy/Local – August
20644	Dividends per Share - Mult Share 7	11110	From Euro Currency to Legacy/Local – September
20645	Book Value per Share - Mult Share 7	11111	From Euro Currency to Legacy/Local – October
20646	Price/Earnings Ratio - Close - Mult Share 7	11112	From Euro Currency to Legacy/Local – November
20647	Price/Book Value Ratio - Close - Mult Share 7	11101	From Euro Currency to Legacy/Local – Year End
20648	Dividend Yield - Close - Mult Share 7		

### **Monthly Foreign Exchange Rates**

11013	To U.S. Dollars – Current		
11002	To U.S. Dollars - January Month End		
11003	To U.S. Dollars - February Month End		
11004	To U.S. Dollars - March Month End		
11005	To U.S. Dollars - April Month End		
11006	To U.S. Dollars - May Month End		
11007	To U.S. Dollars - June Month End		
11008	To U.S. Dollars - July Month End		
11009	To U.S. Dollars - August Month End		
		11202	From ECU Currency to Local – January
		11203	From ECU Currency to Local – February
		11204	From ECU Currency to Local – March
		11205	From ECU Currency to Local – April
		11206	From ECU Currency to Local – May

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

# Other Financial Companies Template

Notes:

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

## General Information

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06001 Company Name  
06003 Company Name - Short  
06014 Acronym  
00000 Company Status  
06092 Post Office Box  
06021 Building  
06022 Street  
06023 Address City  
06024 Address State  
06025 Post Code/Zip Code  
06026 Nation  
06027 Nation Code  
06028 Region  
06031 Phone Number  
06032 TELEX Number  
06033 FAX Number  
06030 Internet Address  
06041 Officer 1 - Name  
Officer 1 - Title  
06051 Officer 2 - Name  
Officer 2 - Title  
06061 Officer 3 - Name  
Officer 3 - Title  
06071 Officer 4 - Name  
Officer 4 - Title  
06081 Officer 5 - Name  
Officer 5 - Title  
18357 Investor Relations - Name  
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

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

07022 SIC Code 2  
 07023 SIC Code 3  
 07024 SIC Code 4  
 07025 SIC Code 5  
 07026 SIC Code 6  
 07027 SIC Code 7  
 07028 SIC Code 8

### Product Segment Data

19500 Product Segment 1 - Description  
 19501 Product Segment 1 - Sales  
 19502 Product Segment 1 - Operating Income  
 19503 Product Segment 1 - Assets  
 19504 Product Segment 1 - Capital Expenditures  
 19505 Product Segment 1 - Depreciation  
 19506 Product Segment 1 - SIC Code  
 19510 Product Segment 2 - Description  
 19511 Product Segment 2 - Sales  
 19512 Product Segment 2 - Operating Income  
 19513 Product Segment 2 - Assets  
 19514 Product Segment 2 - Capital Expenditures  
 19515 Product Segment 2 - Depreciation  
 19516 Product Segment 2 - SIC Code  
 19520 Product Segment 3 - Description  
 19521 Product Segment 3 - Sales  
 19522 Product Segment 3 - Operating Income  
 19523 Product Segment 3 - Assets  
 19524 Product Segment 3 - Capital Expenditures  
 19525 Product Segment 3 - Depreciation  
 19526 Product Segment 3 - SIC Code  
 19530 Product Segment 4 - Description  
 19531 Product Segment 4 - Sales

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

19574	Product Segment 8 - Capital Expenditures
19575	Product Segment 8 - Depreciation
19576	Product Segment 8 - SIC Code
19580	Product Segment 9 - Description
19581	Product Segment 9 - Sales
19582	Product Segment 9 - Operating Income
19583	Product Segment 9 - Assets
19584	Product Segment 9 - Capital Expenditures
19585	Product Segment 9 - Depreciation
19586	Product Segment 9 - SIC Code
19590	Product Segment 10 - Description
19591	Product Segment 10 - Sales
19592	Product Segment 10 - Operating Income
19593	Product Segment 10 - Assets
19594	Product Segment 10 - Capital Expenditures
19595	Product Segment 10 - Depreciation
19596	Product Segment 10 - SIC Code

## Major Shareholders

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18370 Major Shareholders

## Auditors

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

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

## Key Items in US Dollars

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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

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### 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

07016	Latest Annual Updated	08006	Trading Volume (\$ Amount) #
07013	Year of Fast Update	08010	Trading Volume - Weekly Average #
07035	Latest Interim Date	08011	Turnover Rate #
05427	Stock Exchange(s) Listed	05201	Earnings per Share
05661	Stock Index Information	05210	Earnings per Share – Basic – Year
11496	Indicator - ADR	10010	Earnings per Share – Basic – Fiscal #
05006	Market Price - Current	05290	Fully Diluted Earnings per Share
05009	Date of Current Price	10030	Earnings per Share – Fully Diluted – Fiscal #
05007	Market Price - Year to Date - High	05202	Earnings per Share - Fiscal Year End
05008	Market Price - Year to Date – Low	18193	Earnings per Share - As Reported
05091	Market Price – 52 Week High	05200	Earnings Report Frequency
05092	Market Price – 52 Week Low	18208	Earnings per Share – Continuing Operations - Fiscal
08003	Market Capitalization (Public) - Current	18209	Earnings per Share Including Extraordinary Items - Fiscal
08005	Market Capitalization - Current	05230	Earnings per Share after Extraordinary Items
05302	Common Shares Outstanding - Current	05225	Includes Extraordinary Credit/Charge per Share
05306	Date of Common Shares	05226	Extraordinary Credit/Charge per Share
05450	Common/Ordinary Shareholders	05227	Includes Pre-tax Extraordinary Credit/Charge per Share
05449	Date of Common/Ordinary Shareholders	05228	Discontinued Operations per Share
05474	Closely Held Shares - Current	18205	Discontinued Operations – Total – per Share
05473	Date of Closely Held Shares	18202	Cumulative Effect of Accounting per Share
05255	Earnings per Share - Last 12 Months	05240	DVFA Earnings (Germany)
05256	Date of Last 12 Months EPS	05203	OVFA Earnings per Share (Austria)
05145	Dividends per Share - Last 12 Months	05725	Headline Earnings per Share (U.K.)
05190	Indicated Dividend Rate	05260	Earnings per Share - 5 yr avg
05480	Book Value per Share - Current	05101	Dividends per Share
05510	Cash Flow per Share - Current	05140	Dividends per Share - 5 yr avg
<b>Annual Statistics</b>		05110	Dividends per Share - Fiscal
05001	Market Price - Year End	05102	Dividends per Share - Gross
05002	Market Price - High	05100	Dividend Report Frequency
05003	Market Price - Low	05476	Book Value per Share
05004	Market Price - 5 yr avg - High	05486	Tangible Book Value per Share
05005	Market Price - 5 yr avg - Low		
08001	Market Capitalization		
08004	Market Capitalization - Public		
05651	Common Shares Traded - Annual #		

05491	Book Value – Outstanding Shares - Fiscal	02130	Securities Inventory
05501	Cash Flow per Share	02132	Custody Securities
05502	Cash Flow per Share - Fiscal	02255	Investments - Total
05508	Sales per Share	02276	Loans - Net
05509	Operating Profit per Share	02271	Loans - Total
18210	Restructuring Expense per Share	02275	Reserve for Loan Losses
18211	Restructuring Expense per Share - Pre-tax	02240	Real Estate Assets
05505	Capital Expenditure per Share	02257	Investment in Sales and Direct Financing Leases
18100	Enterprise Value	02250	Other Investments
05301	Common Shares Outstanding	02256	Investments in Associated Companies
05326	Number of Shares Authorized	02501	Property, Plant & Equipment - Net
05303	Treasury Shares	02301	Property, Plant & Equipment - Gross
05309	Par Value	18375	Land
05191	Common Shares Used to Calculate EPS	18376	Buildings
05192	Common Shares Used to Calculate Basic EPS	18377	Machinery & Equipment
05194	Common Shares Used to Calculate Fully Diluted EPS	18378	Rental/Lease Property
05475	Closely Held Shares	18380	Transportation Equipment
08021	Closely Held Shares %	18379	Property, Plant & Equipment – Other
05576	Stock Split/Dividend Ratio	18381	Property, Plant & Equipment under Capitalized Leases
05575	Stock Split/Dividend Ratio - Fiscal	02401	Accumulated Depreciation
		18383	Accumulated Depreciation - Land
		18384	Accumulated Depreciation - Buildings
		18385	Accumulated Depreciation - Machinery & Equipment
		18386	Accumulated Depreciation - Rental/Leased Property
		18388	Accumulated Depreciation - Transportation Equipment
		18387	Accumulated Depreciation – Other Property Plant & Equipment
		18389	Accumulated Depreciation - PP&E under Capitalized Lease
		02652	Other Assets
<b>Weekly Time Series</b>			
05652	Common Shares Traded – Weekly		
05080	Market Price – Week Close		
05081	Market Price – Week High		
05082	Market Price – Week Low		
<b>Balance Sheet</b>			
<b>Assets</b>			
02001	Cash & Short Term Investments		
02003	Cash		
02008	Short Term Investments		
02051	Receivables (Net)		

02647	Deferred Charges
02648	Tangible Other Assets
02649	Total Intangible Other Assets - Net
02101	Inventories - Total
02999	Total Assets

### Supplementary Asset Fields

18214	Exchange Rate Used in Translating Balance Sheet
02005	Cash & Equivalents – Generic
18165	Deferred Tax Asset – Current
02048	Finance Receivables
02205	Treasury Securities
02230	Equity Securities Investment - Total
02211	Securities Purchased under Resale Agreements
18390	Construction Work in Progress
18392	Accumulated Depreciation – Construction Work in Progress
18280	Goodwill/Cost in Excess of Assets Purchased
02502	Goodwill – Gross
02503	Goodwill – Accumulated Amortization
02504	Development Costs – Net
02505	Development Costs - Gross
02506	Development Costs – Accumulated Amortization
02507	Brands, Patents – Net
02509	Brands , Patents – Gross
02508	Brands, Patents – Accumulated Amortization
02510	Licenses. – Net
02511	Licenses – Gross
02512	Licenses – Accumulated Amortization
18299	Computer Software – Net
02516	Computer Software – Gross
02517	Computer Software – Accumulated Amortization
02513	Other Intangibles – Net

02514	Other Intangible Assets - Gross
02515	Other Intangible Assets – Accumulated Amortization
02654	Total Intangible Other Assets - Gross
02655	Total Intangible Other Assets – Accumulated Amortization
02653	Pension Assets – Long Term
02300	Total Assets - As Reported

### Liabilities & Shareholders' Equity

03019	Deposits - Total
03255	Total Debt
03051	Short Term Debt & Current Portion of Long Term Debt
03251	Long Term Debt
03245	Long Term Debt Excluding Capitalized Leases
18281	Non Convertible Debt
18282	Convertible Debt
03249	Capitalized Lease Obligations
03260	Provision for Risks and Charges
03262	Deferred Income
03263	Deferred Taxes
18183	Deferred Taxes - Credit
18184	Deferred Taxes - Debit
03257	Deferred Tax Liability in Untaxed Reserves
03273	Other Liabilities
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
03448	Preferred Stock Issued for ESOP
03449	ESOP Guarantees - Preferred Issued
03501	Common Equity
03480	Common Stock
03481	Capital Surplus

03492	Revaluation Reserves
03493	Other Appropriated Reserves
03494	Unappropriated (Free) Reserves
03495	Retained Earnings
03490	Equity in Untaxed Reserves
03496	ESOP Guarantees
03497	Unrealized Foreign Exchange Gain/Loss
03498	Unrealized Gain/Loss on Marketable Securities
03499	Treasury Stock
03999	Total Liabilities & Shareholders' Equity

### Supplementary Liabilities & Shareholders' Equity Fields

03059	Securities Sold but not yet Purchased (Short Call)
18166	Deferred Tax Liability – Current
18232	Current Portion of Long Term Debt
03056	Securities Sold under Repurchase Agreements
03062	Interest Payable
03506	Common Equity – Fully Diluted
03450	Preferred Stock Treated as Common
18289	Non-Redeemable Preferred Stock
18290	Redeemable Preferred Stock
03491	Goodwill Written Off
18065	Cumulative Goodwill Written Off
03261	Pension/Post Retirement Benefits
18352	Unfunded Pension Liabilities
18141	Lease Commitments – Year 1
18142	Lease Commitments – Year 2
18143	Lease Commitments – Year 3
18144	Lease Commitments – Year 4
18145	Lease Commitments – Year 5
18146	Lease Commitments – Over 5 Years
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

01001	Net Sales or Revenues
01016	Interest Income - Total
01017	Trading Account Income
01018	Foreign Exchange Income
01019	Trusts & Fiduciary Income/Commission & Fees
01014	Trust Income
01015	Commission & Fees
01006	Investment Income
01020	Other Operating Income
01051	Cost of Goods Sold
01151	Depreciation, Depletion & Amortization
01148	Depreciation
01149	Amortization of Intangibles
01150	Amortization of Deferred Charges
01100	Gross Income
01101	Selling, General & Administrative Expenses
01075	Interest Expense – Total
01271	Provision for Loan Losses
01230	Other Operating Expenses
01249	Operating Expenses - Total
01250	Operating Income
01266	Non-Operating Interest Income
01267	Pre-tax Equity in Earnings
01253	Extraordinary Credit - Pre-tax
01254	Extraordinary Charge - Pre-tax



## Funds Flow Statement per FASB 95

04001	Net Income/Starting Line
04051	Depreciation, Depletion and Amortization
04049	Depreciation and Depletion
04050	Amortization of Intangible Assets
04101	Deferred Income Taxes and Investment Tax Credit
04199	Deferred Income Taxes
04100	Investment Tax Credit
04151	Total Other Cash Flow
04201	Funds from Operations
04225	Extraordinary Items
04831	Funds from/for Other Operating Activities
04825	Decrease/Increase in Receivables
04826	Decrease/Increase in Inventories
04827	Increase/Decrease in Accounts Payable
04828	Increase/Decrease in Income Taxes Payable
04829	Increase/Decrease in Other Accruals
04830	Decrease/Increase in Other Assets/Liabilities
04860	Net Cash Flow - Operating Activities
04601	Capital Expenditures (Additions to Fixed Assets)
04651	Additions to Other Assets
04355	Net Assets from Acquisitions
04760	Increase in Investments
04440	Decrease in Investments
04351	Disposal of Fixed Assets
04797	Other Uses/(Sources) - Investing
04795	Other Uses - Investing
04796	Other Sources - Investing

04870	Net Cash Flow - Investing
04251	Net Proceeds from Sale/Issue of Common & Preferred
0430	Proceeds from Stock Options
04302	Other Proceeds from Sale/Issuance of Stock
04751	Com/Pfd Purchased, Retired, Converted, Redeemed
04401	Long Term Borrowings
04701	Reduction In Long Term Debt
04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04821	Increase/Decrease in Short Term Borrowings
04448	Other Source/(Use) - Financing
04446	Other Sources - Financing
04447	Other Uses - Financing
04890	Net Cash Flow - Financing
04840	Effect of Exchange Rate on Cash
04851	Increase/Decrease in Cash & Short Term Investments

## Funds Flow Statement – Cash

04001	Net Income/Starting Line
04051	Depreciation, Depletion and Amortization
04049	Depreciation and Depletion
04050	Amortization of Intangible Assets
04101	Deferred Income Taxes and Investment Tax Credit
04199	Deferred Income Taxes
04100	Investment Tax Credit
04151	Total Other Cash Flow
04201	Funds from Operations
04225	Extraordinary Items
04831	Funds from/for Other Operating Activities
04825	Decrease/Increase in Receivables

04826	Decrease/Increase in Inventories
04827	Increase/Decrease in Accounts Payable
04828	Increase/Decrease in Income Taxes Payable
04829	Increase/Decrease in Other Accruals
04830	Decrease/Increase in Other Assets/Liabilities
04401	Long Term Borrowings
04251	Net Proceeds from Sale/Issue of Common & Preferred
04301	Proceeds from Stock Options
04302	Other Proceeds from Sale/Issuance of Stock
04351	Disposal of Fixed Assets
04440	Decrease in Investments
04821	Increase/Decrease in Short Term Borrowings
04446	Other Sources - Financing
04796	Other Sources - Investing
04450	Other Sources
04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04760	Increase in Investments
04701	Reduction in Long Term Debt
04601	Capital Expenditures (Additions to Fixed Assets)
04355	Net Assets from Acquisitions
04751	Com/Pfd Purchased, Retired, Converted, Redeemed
04651	Additions to Other Assets
04795	Other Uses - Investing
04447	Other Uses - Financing
04799	Other Uses
04840	Effect of Exchange Rate on Cash
04452	Changes in Cash and/or Liquid Items
04851	Increase/Decrease in Cash & Short Term Investments

## Funds Flow Statement – Total Sources/Total Uses

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### Sources of Funds

04001	Net Income/Starting Line
04051	Depreciation, Depletion and Amortization
04049	Depreciation and Depletion
04050	Amortization of Intangible Assets
04101	Deferred Income Taxes and Investment Tax Credit
04199	Deferred Income Taxes
04100	Investment Tax Credit
04151	Total Other Cash Flow
04201	Funds from Operations
04225	Extraordinary Items
04831	Funds from/for Other Operating Activities
04825	Decrease/Increase in Receivables
04826	Decrease/Increase in Inventories
04827	Increase/Decrease in Accounts Payable
04828	Increase/Decrease in Income Taxes Payable
04829	Increase/Decrease in Other Accruals
04830	Decrease/Increase in Other Assets/Liabilities
04401	Long Term Borrowings
04251	Net Proceeds from Sale/Issue of Common & Preferred
04301	Proceeds from Stock Options
04302	Other Proceeds from Sale/Issuance of Stock
04351	Disposal of Fixed Assets
04440	Decrease in Investments
04821	Increase/Decrease in Short Term Borrowings
04840	Effect of Exchange Rate on Cash
04452	Changes in Cash and/or Liquid Items

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)
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
04799	Other Uses
04811	Total Uses

### Supplementary Cash Flow Fields

04148	Interest Paid
04149	Interest Income
04150	Taxation
04500	External Financing
04891	Net Cash from Continuing Operations
04892	Net Cash from Discontinued Operations
18216	Format Code – Cash Flow
04052	Dividends
04053	Asset Disposal
04054	Discontinued Operations
04055	Minority Interest
04056	Equity In Earnings

04058	Unrealized Gains/Losses From Fair Value Adjustment Of Financial Assets
04057	Other Cash Flow

### Pension & Postretirement

18842	Healthcare Data – Actual Return on Plan Assets
18834	Healthcare Data – Accumulated Benefit Obligation
18838	Healthcare Data – Amortization of Prior Service Costs
18832	Healthcare Data – Discount Rate
18831	Healthcare Data – Expected Long-Term Return Rate on Pension Assets
18843	Healthcare Data – Expected Return on Plan Assets for the Period
18833	Healthcare Data – Fair Value of Plan Assets
18840	Healthcare Data – Gains (Losses) from Settlements
18839	Healthcare Data – Interest Cost
18836	Healthcare Data – Net Periodic Pension (Income)/Expense
18841	Healthcare Data – Other Net Periodic Pension (Income)/Expense
18837	Healthcare Data – Pension Service Costs
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

**Other Fields**

18231	Weighted Cost of Debt
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

		<u>Qtr 1</u>	<u>Qtr 2</u>	<u>Qtr 3</u>	<u>Qtr 4</u>	
19776	Summary As Reported EPS Dil. – -2 Yr					
19777	Summary As Reported Equity – -2 Yr	Earnings per Share – Basic	05211	05212	05213	05214
19778	Summary As Reported Year- -3 Year	Fully Diluted EPS	05291	05292	05293	05294
19779	Summary As Reported Revenue – -3Yr	EPS - Report Date	05901	05902	05903	05904
19780	Summary As Reported Net Inc. – -3 Yr	EPS - 12 Months	05251	05252	05253	05254
19781	Summary As Reported EPS Basic – -3 Yr	EPS - 5 yr avg	05261	05262	05263	05264
19782	Summary As Reported EPS Dil. – -3 Yr	Dividends per Share	05121	05122	05123	05124
19783	Summary As Reported Equity – -3 Yr	DPS – Gross	05125	05126	05127	05128
19784	Summary As Reported Year- -4 Year	DPS - Declared Date	05910	05911	05912	05913
19785	Summary As Reported Revenue – -4Yr	DPS - Record Date	05917	05918	05919	05920
19786	Summary As Reported Net Inc. – -4 Yr	DPS - Ex-Div Date	05923	05924	05925	05926
19787	Summary As Reported EPS Basic – -4 Yr	DPS - Payable Date	05929	05930	05931	05932
19788	Summary As Reported EPS Dil. – -4 Yr	DPS – Extra	05151	05152	05153	05154
19789	Summary As Reported Equity – -4 Yr	DPS - Extra – Gross	05171	05172	05173	05174

### Annual Series Interim Data

	<u>Qtr 1</u>	<u>Qtr 2</u>	<u>Qtr 3</u>	<u>Qtr 4</u>
Interim Sales	19101	19102	19103	19104
Interim Pre-tax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112
Number of Months-EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224

DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS - Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS - Special	05155	05156	05157	05158
DPS - Special - Gross	05176	05177	05178	
DPS - Special - Dec Date	05965	05966	05968	05969

	<b>Qtr 1</b>	<b>Qtr 2</b>	<b>Qtr 3</b>	<b>Qtr 4</b>
DPS - Special - Rec Date	05970	05971	05972	05973
DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Payable Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134
DPS - 5 yr avg	05141	05142	05143	05144

### Monthly Price Information

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

### Stock Performance

#### Current Information

09102	Price/Earnings Ratio - Current
09103	Price/Earnings Ratio - Current High
09105	Price/Earnings Ratio - Current Low

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

#### Annual Statistics

09104	Price/Earnings Ratio - Close
09100	Price/Earnings Ratio - High
09101	Price/Earnings Ratio - Low
09106	Price/Earnings Ratio - Avg High-Low
09204	Earnings Yield - Close
09200	Earnings Yield - High
09201	Earnings Yield - Low
09206	Earnings Yield - Avg High-Low
09604	Price/Cash Flow Ratio
09404	Dividend Yield - Close
09400	Dividend Yield - High
09401	Dividend Yield - Low
09406	Dividend Yield - Avg High-Low
09504	Dividend Payout per Share
09304	Price/Book Value Ratio - Close

09300	Price/Book Value Ratio - High
09301	Price/Book Value Ratio - Low
09306	Price/Book Value Ratio - Avg High-Low
09904	Price/Sales per Share Ratio
08801	Total Investment Return
08806	Price Volatility
09704	Market Capitalization/Common Equity

**Three Year Averages**

08803	Total Investment Return
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**Five Year Averages**

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

**Growth Rates**

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**Annual Statistics**

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

**Three Year Averages**

08581	Market Capitalization Growth
08604	Earnings per Share Growth

**Five Year Averages**

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

**Profitability**

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**Annual Statistics**

08301	Return on Equity - Total (%)
08371	Return on Equity - Per Share
08302	Return on Equity – Per Share Fiscal

08653	Reinvestment Rate – Per Share Fiscal
08651	Reinvestment Rate - Per Share
08656	Reinvestment Rate - Total
08326	Return on Assets
08376	Return on Invested Capital
08911	Retained Earnings % Equity
08381	Cash Earnings Return on Equity
08311	Cash Flow/Sales
08331	Cost of Goods Sold/Sales
08306	Gross Profit Margin
08336	Selling, General & Administrative Expenses/Sales
08316	Operating Profit Margin
08361	Operating Income Return on Total Capital
08321	Pre-tax Margin
08346	Tax Rate
08356	Interest Rate - Estimated Average
15611	Efficiency of Earnings Assets
08366	Net Margin
15173	Earning Assets % Total Available Funds
15587	Earning Assets % Total Assets
08351	Sales per Employee

### Five Year Averages

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

08340	Selling, General & Administrative Expenses/Sales
08320	Operating Profit Margin
08365	Operating Income Return on Total Capital
08325	Pre-tax Margin
08350	Tax Rate
08360	Interest Rate - Estimated Average
08370	Net Margin
15614	Efficiency of Earnings Assets
15176	Earning Assets % Total Available Funds
15590	Earning Assets % Total Assets
08355	Sales per Employee

### Loan Loss Ratios

#### Annual Statistics

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

#### Five Year Averages

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

### Asset Utilization

#### Annual Statistics

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

08421 Capital Expenditures % Sales

**Five Year Averages**

08410 Assets per Employee  
 08405 Total Asset Turnover  
 15046 Total Loans % Total Assets  
 15094 Invested Assets % Total Assets  
 08420 Capital Expenditures % Total Assets  
 08425 Capital Expenditures % Sales

**Leverage****Annual Statistics**

08231 Total Debt % Common Equity  
 08226 Long Term Debt % Common Equity  
 08221 Total Debt % Total Capital  
 08216 Long Term Debt % Total Capital  
 08211 Minority Interest % Total Capital  
 08201 Equity % Total Capital  
 08206 Preferred Stock % Total Capital  
 08236 Total Debt % Total Assets  
 08241 Common Equity % Total Assets  
 08287 Total Assets / Common Equity Ratio  
 15121 Total Capital % Total Assets  
 15043 Total Loans % Total Assets  
 15037 Total Deposits % Total Assets  
 15173 Earning Assets % Total Available Funds  
 15049 Total Loans % Total Deposits  
 15097 Invested Assets % Liabilities  
 08256 Dividend Payout (% Earnings)  
 08906 Cash Dividends % Cash Flow  
 08251 Fixed Charge Coverage Ratio  
 08250 Cash Dividend Coverage Ratio  
 08261 Operating Cash/Fixed Charges  
 08266 Fixed Assets % Common Equity  
 08291 EBIT / Total Interest Expense Ratio

15115 Reserves for Loan Losses % Total Capital

**Five Year Averages**

08235 Total Debt % Common Equity  
 08230 Long Term Debt % Common Equity  
 08225 Total Debt % Total Capital  
 08220 Long Term Debt % Total Capital  
 08215 Minority Interest % Total Capital  
 08205 Equity % Total Capital  
 08210 Preferred Stock % Total Capital  
 08240 Total Debt % Total Assets  
 08245 Common Equity % Total Assets  
 15124 Total Capital % Total Assets  
 15046 Total Loans % Total Assets  
 15040 Total Deposits % Total Assets  
 15176 Earning Assets % Total Available Funds  
 15010 Equity % of Total Deposits  
 15052 Total Loans % Total Deposits  
 15100 Invested Assets % Liabilities  
 08260 Dividend Payout (% Earnings)  
 08910 Cash Dividends % Cash Flow  
 08255 Fixed Charge Coverage Ratio  
 08250 Cash Dividend Coverage Ratio  
 08265 Operating Cash/Fixed Charges  
 08270 Fixed Assets % Common Equity  
 15118 Reserves for Loan Losses % Total Capital

**Other Ratios****Annual Statistics**

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

**Five Year Averages**

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

**Foreign Business****Annual Statistics**

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

**Five Year Averages**

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

**Geographic Segment Data**

19600	Geographic Segment 1 - Description
19601	Geographic Segment 1 - Sales
19602	Geographic Segment 1 - Operating Income

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

19653	Geographic Segment 6 - Assets
19654	Geographic Segment 6 - Capital Expenditures
19655	Geographic Segment 6 - Depreciation
19660	Geographic Segment 7 - Description
19661	Geographic Segment 7 - Sales
19662	Geographic Segment 7 - Operating Income
19663	Geographic Segment 7 - Assets
19664	Geographic Segment 7 - Capital Expenditures
19665	Geographic Segment 7 - Depreciation
19670	Geographic Segment 8 - Description
19671	Geographic Segment 8 - Sales
19672	Geographic Segment 8 - Operating Income
19673	Geographic Segment 8 - Assets
19674	Geographic Segment 8 - Capital Expenditures
19675	Geographic Segment 8 - Depreciation
19680	Geographic Segment 9 - Description
19681	Geographic Segment 9 - Sales
19682	Geographic Segment 9 - Operating Income
19683	Geographic Segment 9 - Assets
19684	Geographic Segment 9 - Capital Expenditures
19685	Geographic Segment 9 - Depreciation
19690	Geographic Segment 10 - Description
19691	Geographic Segment 10 - Sales
19692	Geographic Segment 10 - Operating Income
19693	Geographic Segment 10 - Assets
19694	Geographic Segment 10 - Capital Expenditures
19695	Geographic Segment 10 - Depreciation

## Company Specific Accounting Practices

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

## Multiple Share Data

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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	20147	Price/Book Value Ratio - Close - Mult Share 2
20046	Price/Earnings Ratio - Close - Mult Share 1	20148	Dividend Yield - Close - Mult Share 2
20047	Price/Book Value Ratio - Close - Mult Share 1	20201	Type of Share - Mult Share 3
20048	Dividend Yield - Close - Mult Share 1	20203	Worldscope Identifier - Mult Share 3
20101	Type of Share - Mult Share 2	20205	SEDOL - Mult Share 3
20103	Worldscope Identifier - Mult Share 2	20206	CUSIP - Mult Share 3
20105	SEDOL - Mult Share 2	20207	ISIN - Mult Share 3
20106	CUSIP - Mult Share 2	20208	Ticker Symbol - Mult Share 3
20107	ISIN - Mult Share 2	20209	Stock Exchange(s) Listed - Mult Share 3
20108	Ticker Symbol - Mult Share 2	20211	Inactive Date - Mult Share 3
20109	Stock Exchange(s) Listed - Mult Share 2	20220	Common Shares Outstanding - Current - Mult Share 3
20111	Inactive Date - Mult Share 2	20221	Market Price - Current - Mult Share 3
20120	Common Shares Outstanding - Current - Mult Share 2	20222	Date of Current Price - Mult Share 3
20121	Market Price - Current - Mult Share 2	20223	Market Capitalization - Current - Mult Share 3
20122	Date of Current Price - Mult Share 2	20224	Earnings per Share - Last 12 Mos - Mult Share 3
20123	Market Capitalization - Current - Mult Share 2	20225	Dividends per Share - Last 12 Mos - Mult Share 3
20124	Earnings per Share - Last 12 Mos - Mult Share 2	20226	Price/Earnings Ratio - Current - Mult Share 3
20125	Dividends per Share - Last 12 Mos - Mult Share 2	20227	Price/Book Value Ratio - Current - Mult Share 3
20126	Price/Earnings Ratio - Current - Mult Share 2	20228	Dividend Yield - Current - Mult Share 3
20127	Price/Book Value Ratio - Current - Mult Share 2	20240	Common Shares Outstanding - Mult Share 3
20128	Dividend Yield - Current - Mult Share 2	20202	Par Value - Mult Share 3
20140	Common Shares Outstanding - Mult Share 2	20242	Market Price - Year End - Mult Share 3
20102	Par Value - Mult Share 2	20241	Market Capitalization - Mult Share 3
20142	Market Price - Year End - Mult Share 2	20243	Earnings per Share - Mult Share 3
20141	Market Capitalization - Mult Share 2	20244	Dividends per Share - Mult Share 3
20143	Earnings per Share - Mult Share 2	20245	Book Value per Share - Mult Share 3
20144	Dividends per Share - Mult Share 2	20246	Price/Earnings Ratio - Close - Mult Share 3
20145	Book Value per Share - Mult Share 2	20247	Price/Book Value Ratio - Close - Mult Share 3
20146	Price/Earnings Ratio - Close - Mult Share 2	20248	Dividend Yield - Close - Mult Share 3

20301	Type of Share - Mult Share 4	20406	CUSIP - Mult Share 5
20303	Worldscope Identifier - Mult Share 4	20407	ISIN - Mult Share 5
20305	SEDOL - Mult Share 4	20408	Ticker Symbol - Mult Share 5
20306	CUSIP - Mult Share 4	20409	Stock Exchange(s) Listed - Mult Share 5
20307	ISIN - Mult Share 4	20411	Inactive Date - Mult Share 5
20308	Ticker Symbol - Mult Share 4	20420	Common Shares Outstanding - Current - Mult Share 5
20309	Stock Exchange(s) Listed - Mult Share 4	20421	Market Price - Current - Mult Share 5
20311	Inactive Date - Mult Share 4	20422	Date of Current Price - Mult Share 5
20320	Common Shares Outstanding - Current - Mult Share 4	20423	Market Capitalization - Current - Mult Share 5
20321	Market Price - Current - Mult Share 4	20424	Earnings per Share - Last 12 Mos - Mult Share 5
20322	Date of Current Price - Mult Share 4	20425	Dividends per Share - Last 12 Mos - Mult Share 5
20323	Market Capitalization - Current - Mult Share 4	20426	Price/Earnings Ratio - Current - Mult Share 5
20324	Earnings per Share - Last 12 Mos - Mult Share 4	20427	Price/Book Value Ratio - Current - Mult Share 5
20325	Dividends per Share - Last 12 Mos - Mult Share 4	20428	Dividend Yield - Current - Mult Share 5
20326	Price/Earnings Ratio - Current - Mult Share 4	20440	Common Shares Outstanding - Mult Share 5
20327	Price/Book Value Ratio - Current - Mult Share 4	20402	Par Value - Mult Share 5
20328	Dividend Yield - Current - Mult Share 4	20442	Market Price - Year End - Mult Share 5
20340	Common Shares Outstanding - Mult Share 4	20441	Market Capitalization - Mult Share 5
20302	Par Value - Mult Share 4	20443	Earnings per Share - Mult Share 5
20342	Market Price - Year End - Mult Share 4	20444	Dividends per Share - Mult Share 5
20341	Market Capitalization - Mult Share 4	20445	Book Value per Share - Mult Share 5
20343	Earnings per Share - Mult Share 4	20446	Price/Earnings Ratio - Close - Mult Share 5
20344	Dividends per Share - Mult Share 4	20447	Price/Book Value Ratio - Close - Mult Share 5
20345	Book Value per Share - Mult Share 4	20448	Dividend Yield - Close - Mult Share 5
20346	Price/Earnings Ratio - Close - Mult Share 4	20501	Type of Share - Mult Share 6
20347	Price/Book Value Ratio - Close - Mult Share 4	20503	Worldscope Identifier - Mult Share 6
20348	Dividend Yield - Close - Mult Share 4	20505	SEDOL - Mult Share 6
20401	Type of Share - Mult Share 5	20506	CUSIP - Mult Share 6
20403	Worldscope Identifier - Mult Share 5	20507	ISIN - Mult Share 6
20405	SEDOL - Mult Share 5	20508	Ticker Symbol - Mult Share 6



11010	To U.S. Dollars - September Month End	11207	From ECU Currency to Local – June
11011	To U.S. Dollars - October Month End	11208	From ECU Currency to Local – July
11012	To U.S. Dollars - November Month End	11209	From ECU Currency to Local – August
11001	To U.S. Dollars - December Month End	11210	From ECU Currency to Local – September
11113	From Euro Currency to Legacy/Local – Current	11211	From ECU Currency to Local – October
11102	From Euro Currency to Legacy/Local – January	11212	From ECU Currency to Local – November
11103	From Euro Currency to Legacy/Local – February	11201	From ECU Currency to Local – Year End
11104	From Euro Currency to Legacy/Local – March	11313	Legacy to U.S. Currency – Current
11105	From Euro Currency to Legacy/Local – April	11302	Legacy to U.S. Currency – January
11106	From Euro Currency to Legacy/Local – May	11303	Legacy to U.S. Currency – February
11107	From Euro Currency to Legacy/Local – June	11304	Legacy to U.S. Currency – March
11108	From Euro Currency to Legacy/Local – July	11305	Legacy to U.S. Currency – April
11109	From Euro Currency to Legacy/Local – August	11306	Legacy to U.S. Currency – May
11110	From Euro Currency to Legacy/Local – September	11307	Legacy to U.S. Currency – June
11111	From Euro Currency to Legacy/Local – October	11308	Legacy to U.S. Currency – July
11112	From Euro Currency to Legacy/Local – November	11309	Legacy to U.S. Currency – August
11101	From Euro Currency to Legacy/Local – Year End	11310	Legacy to U.S. Currency – September
11202	From ECU Currency to Local – January	11311	Legacy to U.S. Currency – October
11203	From ECU Currency to Local – February	11312	Legacy to U.S. Currency – November
11204	From ECU Currency to Local – March	11301	Legacy to U.S. Currency – Y
11205	From ECU Currency to Local – April		
11206	From ECU Currency to Local – May		

# 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.

## General Information

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

## Key Items in US Dollars

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07211	Market Capitalization - Current
07210	Market Capitalization

## Stock Data

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### Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06105	Worldscope Permanent I.D.
06036	Primary Issue Identifier
11526	Indicator – Primary Issue

05427	Stock Exchange(s) Listed
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date - Low
05091	Market Price – 52 Week High
05092	Market Price – 52 Weed Low
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05255	Earnings Per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends Per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value Per Share - Current
05510	Cash Flow Per Share - Current

## Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
05004	Market Price - 5 yr avg - High
05005	Market Price - 5 yr avg - Low
08001	Market Capitalization
05651	Common Shares Traded - Annual #
08006	Trading Volume (\$ Amount) #
08010	Trading Volume - Weekly Average #
08011	Turnover Rate #
05201	Earnings Per Share
05202	Earnings per Share - Fiscal Year End
10010	Earnings per Share – Basic – Fiscal #
10030	Earnings per Share – Fully Diluted – Fiscal #
05260	Earnings Per Share - 5 yr avg

	<u>Qtr1</u>	<u>Qtr2</u>	<u>Qtr 3</u>	<u>Qtr 4</u>	
05200 Earnings Report Frequency					
05101 Dividends Per Share	DPS - Declared Date	05910	05911	05912	05913
05140 Dividends Per Share - 5 yr avg					
05110 Dividends per Share - Fiscal	DPS - Record Date	05917	05918	05919	05920
05102 Dividends Per Share - Gross	DPS - Ex-Div Date	05923	05924	05925	05926
05100 Dividend Report Frequency	DPS - Payable Date	05929	05930	05931	05932
05476 Book Value Per Share					
05491 Book Value – Outstanding Shares - Fiscal	DPS – Extra	05151	05152	05153	05154
05501 Cash Flow Per Share	DPS - Extra – Gross	05171	05172	05173	05174
05508 Sales per Share	DPS - Extra - Dec Date	05935	05936	05937	05938
05301 Common Shares Outstanding	DPS - Extra - Rec Date	05941	05942	05943	05944
05309 Par Value	DPS - Extra - Ex-Div Date	05947	05948	05949	05950
05576 Stock Split/Dividend Ratio	DPS - Extra - Pay Date	05953	05954	05955	05956
05575 Stock Split/Dividend Ratio - Fiscal	DPS - Special	05155	05156	05157	05158
	DPS - Special – Gross	05175	05176	05177	05178
<b>Weekly Time Series</b>	DPS - Special - Dec Date	05965	05966	05968	05969
05652 Common Shares Traded – Weekly	DPS - Special - Rec Date	05970	05971	05972	05973
05080 Market Price – Week Close	DPS - Special - Ex-Div Date	05959	05960	05961	05962
05081 Market Price – Week High	DPS - Special - Pay Date	05976	05977	05978	05979
05082 Market Price – Week Low	DPS - 12 Months	05131	05132	05133	05134
	DPS - 5 yr avg	05141	05142	05143	05144
<b>Interim Data</b>					
	<u>Qtr1</u>	<u>Qtr2</u>	<u>Qtr 3</u>	<u>Qtr 4</u>	
Number of Months-EPS	05217	05218	05219	05220	
Earnings per Share	05221	05222	05223	05224	
EPS - Report Date	05901	05902	05903	05904	
EPS - 12 Months	05251	05252	05253	05254	
EPS - 5 yr avg	05261	05262	05263	05264	
Dividends per Share	05121	05122	05123	05124	
DPS – Gross	05125	05126	05127	05128	

## Monthly Price Information

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

## Stock Performance

### Current Information

09102	Price/Earnings Ratio - Current
09103	Price/Earnings Ratio - Current High
09105	Price/Earnings Ratio - Current Low
09202	Earnings Yield - Current
09203	Earnings Yield - Current High
09205	Earnings Yield - Current Low
09602	Price/Cash Flow - Current
09302	Price/Book Value Ratio - Current
09402	Dividend Yield - Current
09502	Dividend Payout - Per Share - Current
09001	Price Trend - Last Week
09005	Price Trend - Four Week
09011	Price Trend - Quarter to Date
09016	Price Trend - Previous Quarter
09021	Price Trend - Year to Date
09006	Price Trend - 13 Weeks

09007 Price Trend – 26 Weeks

09026 Price Trend - 52 Weeks

09802 Beta

09803 Alpha

### Annual Statistics

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

### Three Year Averages

08803 Total Investment Return

### Five Year Averages

09121	Price/Earnings Ratio - Close
09321	Price/Book Value Ratio - Close
09621	Price/Cash Flow Ratio - Close
09221	Earnings Yield - Close
09421	Dividend Yield - Close
08805	Total Investment Return
09521	Dividend Payout Per Share

- 09111 Price/Earnings Ratio - High
- 09116 Price/Earnings Ratio - Low
- 09126 Price/Earnings Ratio - Avg High-Low
- 09211 Earnings Yield - High
- 09216 Earnings Yield - Low
- 09226 Earnings Yield - Avg High-Low
- 09311 Price/Book Value Ratio - High
- 09316 Price/Book Value Ratio - Low
- 09326 Price/Book Value Ratio - Avg High-Low
- 09411 Dividend Yield - High
- 09416 Dividend Yield - Low
- 09426 Dividend Yield - Avg High-Low

## Growth Rates

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### 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

## General Information

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06095 Depository Bank

## Stock Data

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### Current Information

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

### Annual Statistics

05204 Earnings per ADR - GAAP  
05265 Earnings per ADR - GAAP - 5 YR Avg  
05490 Book Value per ADR - GAAP

## Supplementary Data

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### Asset Fields

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

### Liability Fields

06715 Current Liabilities - GAAP

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

### Income Statement

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

### Cash Flow Fields

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

## Stock Performance

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### Current Information

09142 Price/Earnings Ratio - GAAP - Current  
09143 Price/Earnings Ratio - GAAP - Current High

09145 Price/Earnings Ratio - GAAP - Current Low  
 09342 Price/Book Value - GAAP - Current  
 09343 Price/Book Value - GAAP - Current High  
 09345 Price/Book Value - GAAP - Current Low  
 09242 Earnings Yield - GAAP - Current  
 09243 Earnings Yield - GAAP - Current High  
 09245 Earnings Yield - GAAP - Current Low

**Annual Statistics**

09144 Price/Earnings Ratio - GAAP - Close  
 09344 Price/Book Value - GAAP - Close  
 09244 Earnings Yield - GAAP - Close  
 09146 Price/Earnings Ratio - GAAP - Avg High-Low  
 09140 Price/Earnings Ratio - GAAP - High  
 09141 Price/Earnings Ratio - GAAP - Low  
 09246 Earnings Yield - GAAP - Avg High-Low  
 09240 Earnings Yield - GAAP - High  
  
 09241 Earnings Yield - GAAP - Low  
 09346 Price/Book Value - GAAP - Avg High-Low  
 09340 Price/Book Value - GAAP - High  
 09341 Price/Book Value - GAAP - Low

**Three Year Averages**

09132 Price/Earnings Ratio - Close  
 09149 Price/Earnings Ratio - GAAP - Close  
 09332 Price/Book Value - Close  
 09349 Price/Book Value - GAAP - Close  
 09623 Price/Cash Flow Ratio  
 09232 Earnings Yield - Close  
 09249 Earnings Yield - GAAP - Close  
 09432 Dividend Yield - Close  
 09133 Price/Earnings Ratio - Avg High-Low  
 09130 Price/Earnings Ratio - High

09131 Price/Earnings Ratio - Low  
 09150 Price/Earnings Ratio - GAAP - Avg High-Low  
 09147 Price/Earnings Ratio - GAAP - High  
 09148 Price/Earnings Ratio - GAAP - Low  
 09233 Earnings Yield - Avg High-Low  
 09230 Earnings Yield - High  
 09231 Earnings Yield - Low  
 09350 Earnings Yield - GAAP - Avg High-Low  
 09247 Earnings Yield - GAAP - High  
 09248 Earnings Yield - GAAP - Low  
 09333 Price/Book Value - Avg High-Low  
 09330 Price/Book Value - High  
 09331 Price/Book Value - Low  
 09350 Price/Book Value - GAAP - Avg High-Low  
 09347 Price/Book Value - GAAP - High  
 09348 Price/Book Value - GAAP - Low  
 09433 Dividend Yield - Avg High-Low  
 09430 Dividend Yield - High  
 09431 Dividend Yield - Low

**Five Year Averages**

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

## Growth Rates

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### Annual Statistics

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

### Three Year Averages

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

### Five Year Averages

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

## Profitability

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### Annual Statistic

- 08295 Return on Equity - GAAP

### Three Year Statistic

- 08297 Return on Equity - GAAP

### Five Year Statistic

- 08299 Return on Equity - GAAP

## Leverage

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### 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

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- 18221 U.S. GAAP Information Available

## Monthly Exchange Rates

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- 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.

### General Information

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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
11557	Indicator - Restatement Type
11558	Indicator - Early Release (Restatement)
11559	Indicator - Restatement Reason Code

### Industry

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06011	Industry Group
06010	General Industry Classification

### Stock Data

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#### 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
07013	Year of Fast Update
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator - ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date - Low

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

**Annual Statistics**

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
05004	Market Price - 5 yr avg - High
05005	Market Price - 5 yr avg - Low
08001	Market Capitalization
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
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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

**Other Fields**

03998 Total Capital

**Stock Performance**

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**Current Information**

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

**Annual Statistics**

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

09306 Price/Book Value Ratio - Avg High-Low  
 09400 Dividend Yield - High  
 09401 Dividend Yield - Low  
 09406 Dividend Yield - Avg High-Low  
 09704 Market Capitalization/Common Equity

**Five Year Averages**

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

**Growth Rates**

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**Annual Statistics**

08631 Net Sales/Revenues Growth  
 08646 Operating Income Growth  
 08636 Net Income Growth  
 08621 Total Assets Growth  
 08616 Equity Growth

08601	Earnings per Share Growth
08611	Dividends per Share Growth
08606	Book Value per Share Growth
08676	Net Margin Growth

### Five Year Averages

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

### Profitability

#### Annual Statistics

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

#### Five Year Averages

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

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

### Leverage

#### Annual Statistics

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

#### Five Year Averages

08235	Total Debt % Common Equity
08230	Long Term Debt % Common Equity
08225	Total Debt % Total Capital

08220	Long Term Debt % Total Capital
08215	Minority Interest % Total Capital
08205	Equity % Total Capital
08210	Preferred Stock % Total Capital
08240	Total Debt % Total Assets
08245	Common Equity % Total Assets
15124	Total Capital % Total Assets
08260	Dividend Payout (% Earnings)-Total Dollar
08910	Cash Dividends % Cash Flow
08270	Fixed Assets % Common Equity

### Company Specific Accounting Practices

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07531	Accounting method for long term investment > 50%
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## INDUSTRIALS

Notes:

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

### General Information

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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

11557	Indicator – Restatement Type
11558	Indicator – Early Release (Restatement)
11559	Indicator – Restatement Reason Code

## Industry

06011	Industry Group
06010	General Industry Classification

## 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
07013	Year of Fast Update
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator – ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date - Low
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05255	Earnings per Share - Last 12 Months

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

### Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
05004	Market Price - 5 yr avg - High
05005	Market Price - 5 yr avg - Low
08001	Market Capitalization
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
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

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

## Supplementary Data

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### Asset Fields

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

### Liability Fields

03255	Total Debt
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### Income Statement Fields

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)
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

### Other Fields

03998	Total Capital
03151	Working Capital

## Stock Performance

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### Current Information

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

### Annual Statistics

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

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

**Five Year Averages**

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

**Growth Rates**

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**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**

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**Annual Statistics**

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

08356 Interest Rate - Estimated Average  
08366 Net Margin

### Five Year Averages

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

### Asset Utilization

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#### Annual Statistics

08401 Total Asset Turnover  
08141 Net Sales/Working Capital

#### Five Year Averages

08405 Total Asset Turnover  
08145 Net Sales/Working Capital

### Leverage

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#### Annual Statistics

08231 Total Debt % Common Equity  
08226 Long Term Debt % Common Equity  
08211 Minority Interest % Total Capital  
08221 Total Debt % Total Capital  
08216 Long Term Debt % Total Capital  
08201 Equity % Total Capital  
08206 Preferred Stock % Total Capital

08236 Total Debt % Total Assets  
08241 Common Equity % Total Assets  
08287 Total Assets / Common Equity Ratio  
15121 Total Capital % Assets  
08256 Dividend Payout (% Earnings) - Total Dollar  
08906 Cash Dividends % Cash Flow  
08246 Cash Dividend Coverage Ratio  
08266 Fixed Assets % Common Equity  
08271 Working Capital % Total Capital

### Five Year Averages

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

### Liquidity

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#### Annual Statistics

08106 Current Ratio  
08111 Cash & Equivalents % Total Current Assets

#### Five Year Averages

08110 Current Ratio

08115 Cash & Equivalents % Total Current Assets

## Company Specific Accounting Practices

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07531 Accounting method for long term investment > 50%

## INSURANCE COMPANIES

Notes:

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

### General Information

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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

11557	Indicator – Restatement Type
11558	Indicator – Early Release (Restatement)
11559	Indicator – Restatement Reason Code

## Industry

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06011	Industry Group
06010	General Industry Classification

## Stock Data

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### 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
07013	Year of Fast Update
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator - ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date - Low
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares

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

### Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
05004	Market Price - 5 yr avg - High
05005	Market Price - 5 yr avg - Low
08001	Market Capitalization
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
05260	Earnings per Share - 5 yr avg
05101	Dividends per Share
05140	Dividends per Share - 5 yr avg

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

**Weekly Time Series**

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

**Balance Sheet****Assets**

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

**Liabilities & Shareholders' Equity**

03005	Benefit and Loss Reserves
03010	Unearned Premiums
03020	Policy & Contract Claims
03023	Other Insurance Reserves
03255	Total Debt

03051	Short Term Debt & Current Portion of Long Term Debt
03251	Long Term Debt
03245	Long Term Debt Excluding Capitalized Leases
03249	Capitalized Lease Obligations
03263	Deferred Taxes
03257	Deferred Tax Liability in Untaxed Reserves
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
03501	Common Equity
03493	Other Appropriated Reserves
03494	Unappropriated (Free) Reserves
03495	Retained Earnings
03440	Policyholders' Equity
03999	Total Liabilities & Shareholders' Equity

**Income Statement**

01002	Premiums Earned
01001	Net Sales or Revenues
01080	Long Term Insurance Reserves
01101	Selling, General & Administrative Expenses
01250	Operating Income
01251	Interest Expense on Debt
01401	Pre-tax Income
01451	Income Taxes
01501	Minority Interest
01640	Policyholders' Surplus
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)

## Funds Flow Statement – per FASB 95

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

## Supplementary Data

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### Asset Fields

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

### Income Statement Fields

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 Pre-tax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

## Other Fields

03998	Total Capital
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## Stock Performance

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### Current Information

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

### Annual Statistics

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

09306	Price/Book Value Ratio - Avg High-Low
09400	Dividend Yield - High
09401	Dividend Yield - Low
09406	Dividend Yield - Avg High-Low
09704	Market Capitalization/Common Equity

### Five Year Averages

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

### Growth Rates

#### Annual Statistics

08646	Operating Income Growth
08636	Net Income Growth
08621	Total Assets Growth
08616	Equity Growth
08601	Earnings per Share Growth

08611	Dividends per Share Growth
08606	Book Value per Share Growth

### Five Year Averages

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

### Profitability

#### Annual Statistics

08301	Return on Equity – Total (%)
08371	Return on Equity - Per Share
08376	Return on Invested Capital
08656	Reinvestment Rate - Total
08651	Reinvestment Rate - Per Share
08911	Retained Earnings % Equity
08381	Cash Earnings Return on Equity
08311	Cash Flow/Sales
08316	Operating Profit Margin
08361	Operating Income Return on Total Capital
08321	Pre-tax Margin
08356	Interest Rate - Estimated Average
08366	Net Margin
15519	Operating Income % Premiums Earned

### Five Year Averages

08305	Return on Equity - Total (%)
08375	Return on Equity - per Share
08380	Return on Invested Capital
08660	Reinvestment Rate - Total
08655	Reinvestment Rate - per Share
08915	Retained Earnings % Equity

08385 Cash Earnings Return on Equity  
 08315 Cash Flow/Sales  
 08320 Operating Profit Margin  
 08365 Operating Income Return on Total Capital  
 08325 Pre-tax Margin  
 08360 Interest Rate - Estimated Average  
 08370 Net Margin  
 15522 Operating Income Premiums Earned

## Asset Utilization

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### Annual Statistics

08401 Total Asset Turnover

### Five Year Averages

08405 Total Asset Turnover

## Leverage

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### Annual Statistics

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

### Five Year Averages

08235 Total Debt % Common Equity  
 08230 Long Term Debt % Common Equity

08225 Total Debt % Total Capital  
 08220 Long Term Debt % Total Capital  
 08215 Minority Interest % Total Capital  
 08205 Equity % Total Capital  
 08210 Preferred Stock % Total Capital  
 08260 Dividend Payout (% Earnings)  
 08910 Cash Dividends % Cash Flow  
 08240 Total Debt % Total Assets  
 08245 Common Equity % Total Assets  
 15124 Total Capital % Total Assets  
 08270 Fixed Assets % Common Equity

## Company Specific Accounting Practices

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07531 Accounting method for long term investment > 50%

**OTHER FINANCIAL COMPANIES**

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

11557	Indicator – Restatement Type
11558	Indicator – Early Release (Restatement)
11559	Indicator – Restatement Reason Code

**Industry**

06011	Industry Group
06010	General Industry Classification

**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
07013	Year of Fast Update
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator - ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date - Low
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares

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

### Annual Statistics

05001 Market Price - Year End  
 05002 Market Price - High  
 05003 Market Price - Low  
 05004 Market Price - 5 yr avg - High  
 05005 Market Price - 5 yr avg - Low  
 08001 Market Capitalization  
 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

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

01001	Net Sales or Revenues
01051	Cost of Goods Sold
01075	Interest Expense – Total
01101	Selling, General & Administrative Expenses
01151	Depreciation, Depletion & Amortization
01250	Operating Income
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

04051	Depreciation, Depletion and Amortization
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

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)
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

**Other Fields**

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
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

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### 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

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### Annual Statistics

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

08321	Pre-tax Margin
08356	Interest Rate - Estimated Average
08366	Net Margin

### Five Year Averages

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

## Asset Utilization

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### Annual Statistics

08401	Total Asset Turnover
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### Five Year Averages

08405	Total Asset Turnover
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## Leverage

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### Annual Statistics

08231	Total Debt % Common Equity
08226	Long Term Debt % Common Equity
08221	Total Debt % Total Capital
08216	Long Term Debt % Total Capital
08211	Minority Interest % Total Capital
08201	Equity % Total Capital
08206	Preferred Stock % Total Capital
08236	Total Debt % Total Assets

08241 Common Equity % Total Assets  
08287 Total Assets / Common Equity Ratio  
15121 Total Capital % Total Assets  
08256 Dividend Payout (% Earnings)  
08906 Cash Dividends % Cash Flow  
08250 Cash Dividend Coverage Ratio  
08266 Fixed Assets % Common Equity

### **Five Year Averages**

08235 Total Debt % Common Equity  
08230 Long Term Debt % Common Equity  
08225 Total Debt % Total Capital  
08220 Long Term Debt % Total Capital  
08215 Minority Interest % Total Capital  
08205 Equity % Total Capital  
08210 Preferred Stock % Total Capital  
08240 Total Debt % Total Assets  
08245 Common Equity % Total Assets  
15124 Total Capital % Total Assets  
08260 Dividend Payout (% Earnings)  
08910 Cash Dividends % Cash Flow  
08250 Cash Dividend Coverage Ratio  
08270 Fixed Assets % Common Equity

### **Company Specific Accounting Practices**

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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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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

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

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

### Key Items in US Dollars

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

### Stock Data

#### Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06105	Worldscope Permanent I.D.
06034	Disclosure Company Identifier
06038	I/B/E/S Ticker
06040	Dow Jones Company Symbol
11501	Indicator - Currently a Multiple Share Company
11519	Indicator – Limited Data Set Company
07035	Latest Interim Date
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator – ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date – Low
05091	Market Price – 52 Week High
05092	Market Price – 52 Week Low
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05255	Earnings per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value per Share - Current
05510	Cash Flow per Share - Current

## Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
08001	Market Capitalization
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

## Balance Sheet

### Assets

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

### 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
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
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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 & Shareholders' Equity Fields

18228	Tier 1 Capital
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#### 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

### Interim Data

	<u>Qtr 1</u>	<u>Qtr 2</u>	<u>Qtr 3</u>	<u>Qtr 4</u>
Interim Sales	19101	19102	19103	19104
Interim Pre-tax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112
Number of Months - EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224
Earnings per Share – Basic	05211	05212	05213	05214
Fully Diluted EPS	05291	05292	05293	05294
EPS – Report Date	05901	05902	05903	05904
EPS – 12 Months	05251	05252	05253	05254
Dividends per Share	05121	05122	05123	05124
DPS – Gross	05125	05126	05127	05128
DPS – Declared Date	05910	05911	05912	05913
DPS – Records Date	05917	05918	05919	05920
DPS – Ex Div Date	05923	05924	05925	05926
DPS – Payable Date	05929	05930	05931	05932
DPS – Extra	05151	05152	05153	05154
DPS - Extra – Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS - Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS – Special	05155	05156	05157	05158

	<u>Qtr 1</u>	<u>Qtr 2</u>	<u>Qtr 3</u>	<u>Qtr 4</u>
DPS - Special – Gross	05175	05176	05177	05178
DPS - Special – Dec Date	05965	05966	05968	05969
DPS - Special - Rec Date	05970	05971	05972	05973
DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Pay Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134

### Monthly Price Information

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

### Stock Performance

#### Current Information

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

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

### Annual Statistics

09104	Price/Earnings Ratio - Close
09100	Price/Earnings Ratio - High
09101	Price/Earnings Ratio - Low
09106	Price/Earnings Ratio - Avg High-Low
09204	Earnings Yield - Close
09200	Earnings Yield - High
09201	Earnings Yield - Low
09206	Earnings Yield - Avg High-Low
09604	Price/Cash Flow Ratio
09404	Dividend Yield - Close
09400	Dividend Yield - High
09401	Dividend Yield - Low
09406	Dividend Yield - Avg High-Low
09504	Dividend Payout per Share
09304	Price/Book Value Ratio - Close
09300	Price/Book Value Ratio - High
09301	Price/Book Value Ratio - Low

09306	Price/Book Value Ratio - Avg High-Low
09904	Price/Sales per Share Ratio
08801	Total Investment Return
08806	Price Volatility
09704	Market Capitalization/Common Equity

### Growth Rates

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#### Annual Statistics

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

### Profitability

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#### Annual Statistics

08301	Return on Equity - Total (%)
08371	Return on Equity - per Share
08656	Reinvestment Rate - Total
08651	Reinvestment Rate - per Share
08326	Return on Assets
08376	Return on Invested Capital
15567	Return on Earning Assets
08911	Retained Earnings % Equity
08381	Cash Earnings Return on Equity
08311	Cash Flow/Sales
08316	Operating Profit Margin
08361	Operating Income Return on Total Capital

08321	Pre-tax Margin
08346	Tax Rate % #
08356	Interest Rate - Estimated Average
08366	Net Margin
15144	Net Interest Income % Earning Assets
15150	Net Interest Income % Average Deposits
15611	Efficiency of Earning Assets
15587	Earning Assets % Total Assets
08351	Sales per Employee
15593	Non-Interest Income % Total Revenues
15599	Total Interest Expense % Interest Bearing Liabilities
15605	Total Interest Income % Earning Assets

15121	Total Capital % Total Assets
08261	Operating Cash/Fixed Charges
08256	Dividend Payout (% Earnings)
08906	Cash Dividends % Cash Flow
08266	Fixed Assets % Common Equity
08291	EBIT / Total Interest Expense Ratio
15167	Invested Assets & Loans % Total Deposits
15161	Invested Assets % Total Deposits
15007	Equity % Total Deposits
15025	Total Capital % Total Deposits
15037	Total Deposits % Total Assets
15173	Earning Assets % Total Available funds
15097	Invested Assets % Liabilities

## Asset Utilization

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### Annual Statistics

08406	Assets per Employee
08401	Total Asset Turnover
15091	Invested Assets % Total Assets
08416	Capital Expenditure % Total Assets

## Leverage

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### 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

## Company Specific Accounting Practices

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07531	Accounting method for long term investment > 50%
07546	Auditor's opinion

## INDUSTRIALS

Notes:

#: Only available since May 2003

### General Information

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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

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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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19500	Product Segment 1 - Description
19501	Product Segment 1 - Sales
19503	Product Segment 1 - Assets
19506	Product Segment 1 - SIC Code
19510	Product Segment 2 - Description
19511	Product Segment 2 - Sales
19513	Product Segment 2 - Assets
19516	Product Segment 2 - SIC Code
19520	Product Segment 3 - Description
19521	Product Segment 3 - Sales
19523	Product Segment 3 - Assets
19526	Product Segment 3 - SIC Code
19530	Product Segment 4 - Description
19531	Product Segment 4 - Sales
19533	Product Segment 4 - Assets
19536	Product Segment 4 - SIC Code
19540	Product Segment 5 - Description
19541	Product Segment 5 - Sales

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

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  
 07035 Latest Interim Date  
 05427 Stock Exchange(s) Listed  
 05661 Stock Index Information  
 11496 Indicator – ADR  
 05006 Market Price - Current  
 05009 Date of Current Price  
 05007 Market Price - Year to Date - High  
 05008 Market Price - Year to Date - Low  
 05091 Market Price – 52 Week High  
 05092 Market Price – 52 Week Low  
 08003 Market Capitalization (Public) - Current  
 08005 Market Capitalization - Current  
 05302 Common Shares Outstanding - Current  
 05306 Date of Common Shares  
 05255 Earnings per Share - Last 12 Months  
 05256 Date of Last 12 Months EPS  
 05145 Dividends per Share - Last 12 Months  
 05190 Indicated Dividend Rate  
 05480 Book Value per Share - Current  
 05510 Cash Flow per Share - Current

### 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

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  
 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

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	Cost of Goods Sold #
01151	Depreciation, Depletion & Amortization
01100	Gross Income #
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 & 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)
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

03255	Total Debt
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#### 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

**Other Fields**

04500	External Financing
03151	Working Capital
03998	Total Capital
04900	Increase/Decrease in Working Capital

**Interim Data**

	<u>Qtr 1</u>	<u>Qtr 2</u>	<u>Qtr 3</u>	<u>Qtr 4</u>
Interim Sales	19101	19102	19103	19104
Interim Pre-tax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112
Number of Months-EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224
Earnings per Share – Basic	05211	05212	05213	05214
Fully Diluted EPS	05291	05292	05293	05294
EPS - Report Date	05901	05902	05903	05904
EPS - 12 Months	05251	05252	05253	05254
Dividends per Share	05121	05122	05123	05124
DPS – Gross	05125	05126	05127	05128
DPS - Declared Date	05910	05911	05912	05913
DPS - Record Date	05917	05918	05919	05920
DPS - Ex-Div Date	05923	05924	05925	05926
DPS - Payable Date	05930	05931	05932	05929
DPS – Extra	05151	05152	05153	05154

DPS - Extra – Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS – Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS – Special	05155	05156	05157	05158
DPS - Special – Gross	05175	05176	05177	05178
DPS - Special - Dec Date	05965	05966	05968	05969
DPS - Special - Rec Date	05970	05971	05972	05973
DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Pay Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134

**Monthly Price Information**

	<u>Month End Market Price</u>	<u>High Price</u>	<u>Low Price</u>
January	05015	05016	05017
February	05020	05021	05022
March	05025	05026	05027
April	05030	05031	05032
May	05035	05036	05037
June	05040	05041	05042
July	05045	05046	05047
August	05050	05051	05052

	<b>Month End Market Price</b>	<b>High Price</b>	<b>Low Price</b>
September	05055	05056	05057
October	05060	05061	05062
November	05065	05066	05067
December	05070	05071	05072

## Stock Performance

### Current Information

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

### Annual Statistics

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

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

## Growth Rates

### Annual Statistics

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

## Profitability

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### 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

## Asset utilization

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### Annual Statistics

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

## Leverage

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### Annual Statistics

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

## Liquidity

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### 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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- 07531 Accounting method for long term investment > 50%
- 07546 Auditor's opinion

## INSURANCE COMPANIES

Notes:

#: Only available since May 2003

### General Information

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- 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

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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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19500	Product Segment 1 - Description
19501	Product Segment 1 - Sales
19503	Product Segment 1 - Assets
19506	Product Segment 1 - SIC Code
19510	Product Segment 2 - Description
19511	Product Segment 2 - Sales
19513	Product Segment 2 - Assets
19516	Product Segment 2 - SIC Code
19520	Product Segment 3 - Description
19521	Product Segment 3 - Sales
19523	Product Segment 3 - Assets
19526	Product Segment 3 - SIC Code
19530	Product Segment 4 - Description
19531	Product Segment 4 - Sales
19533	Product Segment 4 - Assets
19536	Product Segment 4 - SIC Code
19540	Product Segment 5 - Description

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

### Key Items in US Dollars

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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
07035	Latest Interim Date
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator – ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date - Low
05091	Market Price – 52 Week High
05092	Market Price – 52 Week Low
08003	Market Capitalization (Public) - Current
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05255	Earnings per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value per Share - Current
05510	Cash Flow per Share - Current

## Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
08001	Market Capitalization
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
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

02003	Cash #
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
03257	Deferred Tax Liability in Untaxed Reserves
03273	Other Liabilities
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
03501	Common Equity
03493	Other Appropriated Reserves
03494	Unappropriated (Free) Reserves
03495	Retained Earnings
03440	Policyholders' Equity
03999	Total Liabilities & Shareholders' Equity

### Income Statement

01001	Net Sales or Revenues
01002	Premiums Earned
01020	Other Operating Income
01080	Long Term Insurance Reserves
01101	Selling, General & Administrative Expenses #
01250	Operating Income
01251	Interest Expense on Debt
01401	Pre-tax Income
01451	Income Taxes #
01501	Minority Interests #
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 Fields

03498	Unrealized Gain/Loss on Marketable Securities #
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#### 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

#### Interim Data

	Qtr 1	Qtr 2	Qtr 3	Qtr 4
Interim Sales	19101	19102	19103	19104
Interim Pre-tax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112
Number of Months-EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224
Earnings per Share – Basic	05211	05212	05213	05214
Fully Diluted EPS	05291	05292	05293	05294
EPS - Report Date	05901	05902	05903	05904
EPS - 12 Months	05251	05252	05253	05254
Dividends per Share	05121	05122	05123	05124
DPS – Gross	05125	05126	05127	05128
DPS - Declared Date	05910	05911	05912	05913
DPS - Record Date	05917	05918	05919	05920
DPS - Ex-Div Date	05923	05924	05925	05926
DPS - Payable Date	05929	05930	05931	05932
DPS – Extra	05151	05152	05153	05154
DPS - Extra – Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938

	<u>Qtr 1</u>	<u>Qtr 2</u>	<u>Qtr 3</u>	<u>Qtr 4</u>
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS - Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS - Special	05155	05156	05157	05158
DPS - Special - Gross	05175	05176	05177	05178
DPS - Special - Dec Date	05965	05966	05968	05969
DPS - Special - Rec Date	05970	05971	05972	05973
DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Payable Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134

### Monthly Price Information

	<u>Month End Market Price</u>	<u>High Price</u>	<u>Low Price</u>
January	05015	05016	05017
February	05020	05021	05022
March	05025	05026	05027
April	05030	05031	05032
May	05035	05036	05037
June	05040	05041	05042
July	05045	05046	05047
August	05050	05051	05052
September	05055	05056	05057
October	05060	05061	05062

November	05065	05066	05067
December	05070	05071	05072

### Stock Performance

#### Current Information

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

#### Annual Statistics

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

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

## Growth Rates

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### 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

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### 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

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### Annual Statistics

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

## Leverage

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### Annual Statistics

08231	Total Debt % Common Equity
08226	Long Term Debt % Common Equity
08221	Total Debt % Total Capital
08216	Long Term Debt % Total Capital

08211	Minority Interest % Total Capital
08201	Equity % Total Capital
08206	Preferred Stock % Total Capital
08256	Dividend Payout (% Earnings)
08906	Cash Dividends % Cash Flow
08236	Total Debt % Total Assets
08241	Common Equity % Total Assets
08287	Total Assets / Common Equity Ratio
15121	Total Capital % Total Assets
08261	Operating Cash/Fixed Charges
08266	Fixed Assets % Common Equity
08291	EBIT / Total Interest Expense Ratio
15173	Earnings Asset % Total Available Funds
15097	Invested Assets % Liabilities

### Other Ratios

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#### Annual Statistics

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

### Company Specific Accounting Practices

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07531	Accounting method for long term investment > 50%
07546	Auditor's opinion

## OTHER FINANCIAL COMPANIES

Notes:

#: Only available since May 2003

### General Information

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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
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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05601	Ticker Symbol	08001	Market Capitalization
06004	CUSIP	05201	Earnings per Share
06006	SEDOL	05210	Earnings per Share – Basic – Year
06008	ISIN	05290	Fully Diluted Earnings per Share
06035	Worldscope Identifier	05202	Earnings per Share - Fiscal Year End
06105	Worldscope Permanent I.D.	05200	Earnings Report Frequency
06034	Disclosure Company Identifier	18209	Earnings per Share Including Extraordinary Items – Fiscal #
06038	I/B/E/S Ticker	05230	Earnings per Share after Extraordinary Items
06040	Dow Jones Company Symbol	05225	Includes Extraordinary Credit/Charge per Share
11501	Indicator - Currently a Multiple Share Company	05226	Extraordinary Credit/Charge per Share
11519	Indicator – Limited Data Set Company	05227	Includes Pre-tax Extraordinary Credit/Charge per Share
07035	Latest Interim Date	05240	DVFA Earnings (Germany)
05427	Stock Exchange(s) Listed	05203	OVFA Earnings per Share (Austria)
05661	Stock Index Information	05725	Headline Earnings per Share (U.K.)
11496	Indicator - ADR	05101	Dividends per Share
05006	Market Price - Current	05110	Dividends per Share - Fiscal
05009	Date of Current Price	05102	Dividends per Share - Gross
05007	Market Price - Year to Date - High	05100	Dividend Report Frequency
05008	Market Price - Year to Date - Low	05476	Book Value per Share
05091	Market Price – 52 Week High	05486	Tangible Book Value per Share
05092	Market Price – 52 Week Low	05491	Book Value – Outstanding Shares - Fiscal
08003	Market Capitalization (Public) - Current	05501	Cash Flow per Share
08005	Market Capitalization - Current	05502	Cash Flow per Share - Fiscal
05302	Common Shares Outstanding - Current	05507	Free Cash Flow per Share
05306	Date of Common Shares	05508	Sales per Share
05255	Earnings per Share - Last 12 Months	05509	Operating Profit per Share
05256	Date of Last 12 Months EPS	05505	Capital Expenditure per Share
05145	Dividends per Share - Last 12 Months	05301	Common Shares Outstanding
05190	Indicated Dividend Rate	05309	Par Value
05480	Book Value per Share - Current	05191	Common Shares Used to Calculate EPS
05510	Cash Flow per Share - Current	05192	Common Shares Used to Calculate Basic EPS
<b>Annual Statistics</b>			
05001	Market Price - Year End		
05002	Market Price - High		
05003	Market Price - Low		

05194 Common Shares Used to Calculate Fully Diluted EPS

05576 Stock Split/Dividend Ratio

05575 Stock Split/Dividend Ratio - Fiscal

### Weekly Time Series

05652 Common Shares Traded – Weekly

05080 Market Price – Week Close

05081 Market Price – Week High

05082 Market Price – Week Low

### Balance Sheet

#### Assets

02001 Cash & Short Term Investments

02051 Receivables (Net)

02255 Investments - Total

02501 Property, Plant & Equipment - Net

02301 Property Plant and Equipment – Gross #

02401 Accumulated Depreciation #

02652 Other Assets

02649 Total Intangible Other Assets - Net

02101 Inventories - Total

02999 Total Assets

#### Liabilities & Shareholders' Equity

03255 Total Debt

03051 Short Term Debt & Current Portion of Long Term Debt

03251 Long Term Debt

03245 Long Term Debt Excluding Capitalized Leases

03249 Capitalized Lease Obligations

03263 Deferred Taxes

03257 Deferred Tax Liability in Untaxed Reserves

03273 Other Liabilities

03351 Total Liabilities

03401 Non-Equity Reserves

03426 Minority Interest

03451 Preferred Stock

03501 Common Equity

03493 Other Appropriated Reserves

03494 Unappropriated (Free) Reserves

03495 Retained Earnings

03999 Total Liabilities & Shareholders' Equity

### 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)

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

	Qtr 1	Qtr 2	Qtr 3	Qtr 4
Interim Sales	19101	19102	19103	19104
Interim Pre-tax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112
Number of Months-EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224
Earnings per Share – Basic	05211	05212	05213	05214
Fully Diluted EPS	05291	05292	05293	05294
EPS - Report Date	05901	05902	05903	05904
EPS - 12 Months	05251	05252	05253	05254
Dividends per Share	05121	05122	05123	05124
DPS - 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

	<u>Qtr 1</u>	<u>Qtr 2</u>	<u>Qtr 3</u>	<u>Qtr 4</u>
DPS - Special	05155	05156	05157	05158
DPS - Special - Gross	05175	05176	05177	05178
DPS - Special - Dec Date	05965	05966	05968	05969
DPS - Special - Rec Date	05970	05971	05972	05973
DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Payable Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134

### Monthly Price Information

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

### Stock Performance

#### Current Information

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

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

#### Annual Statistics

09104	Price/Earnings Ratio - Close
09100	Price/Earnings Ratio - High
09101	Price/Earnings Ratio - Low
09106	Price/Earnings Ratio - Avg High-Low
09204	Earnings Yield - Close
09200	Earnings Yield - High
09201	Earnings Yield - Low
09206	Earnings Yield - Avg High-Low
09604	Price/Cash Flow Ratio
09404	Dividend Yield - Close
09400	Dividend Yield - High
09401	Dividend Yield - Low
09406	Dividend Yield - Avg High-Low
09504	Dividend Payout per Share
09304	Price/Book Value Ratio - Close
09300	Price/Book Value Ratio - High

09301	Price/Book Value Ratio - Low
09306	Price/Book Value Ratio - Avg High-Low
09904	Price/Sales per Share Ratio
08801	Total Investment Return
08806	Price Volatility
09704	Market Capitalization/Common Equity

## Growth Rates

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### Annual Statistics

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

## Profitability

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### Annual Statistics

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

08316	Operating Profit Margin
08361	Operating Income Return on Total Capital
08321	Pre-tax Margin
08346	Tax Rate % #
08356	Interest Rate - Estimated Average
08366	Net Margin
15587	Earning Assets % Total Assets
08351	Sales per Employee

## Asset Utilization

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### 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

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### Annual Statistics

08231	Total Debt % Common Equity
08226	Long Term Debt % Common Equity
08221	Total Debt % Total Capital
08216	Long Term Debt % Total Capital
08211	Minority Interest % Total Capital
08201	Equity % Total Capital
08206	Preferred Stock % Total Capital
08236	Total Debt % Total Assets
08241	Common Equity % Total Assets
08287	Total Assets / Common Equity Ratio
15121	Total Capital % Total Assets
15097	Invested Assets % Liabilities
08256	Dividend Payout (% Earnings)
08906	Cash Dividends % Cash Flow
08251	Fixed Charge Coverage Ratio

- 08250 Cash Dividend Coverage Ratio
- 08261 Operating Cash/Fixed Charges
- 08266 Fixed Assets % Common Equity
- 08291 EBIT / Total Interest Expense Ratio

## **Company Specific Accounting Practices**

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- 07531 Accounting method for long term investment > 50%
- 07546 Auditor's opinion

# Interim Time Series Template

## BANKS

### General Information

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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

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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

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#### Assets

02004	Cash & Due from Banks
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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

### 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

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

### 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

#### Balance Sheet

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

08606	Book Value per Share Growth (year ago)
08579	Market Capitalization Growth (year ago)

## Profitability

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### 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

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### Annual Statistics

08401	Total Asset Turnover
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## Leverage

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### 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

## INDUSTRIALS

### General Information

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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 EPS

## Balance Sheet

### Assets

02001	Cash & Short Term Investments
02051	Receivables (Net)
02101	Inventories –Total
02149	Other Current Assets
02201	Current Assets - Total
02501	Property Plant and Equipment - Net
02652	Other Assets
02649	Total Intangible Other Assets - Net
02999	Total Assets

### Liabilities & Shareholders' Equity

03051	Short Term Debt & Current Portion of Long Term Debt
03066	Other Current Liabilities
03101	Current Liabilities - Total
03251	Long Term Debt
03245	Long Term Debt Excluding Capitalized Leases
03249	Capitalized Lease Obligations
03263	Deferred Taxes
03273	Other Liabilities
03351	Total Liabilities
03426	Minority Interest
03451	Preferred Stock
03501	Common Equity
03480	Common Stock
03999	Total Liabilities & Shareholders' Equity

## Income Statement

01001	Net Sales or Revenues
01051	Cost of Goods Sold
01100	Gross Income
01151	Depreciation, Depletion & Amortization
01230	Other Operating Expenses
01250	Operating Income
01251	Interest Expense on Debt
01267	Pre-tax Equity in Earnings
01262	Other Income/Expense - Net
01401	Pre-tax Income
01451	Income Taxes
01501	Minority Interest
01503	Equity in Earnings
01505	Discontinued Operations
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)
01601	Extraordinary Items & Gain/Loss Sale of Assets

## Funds Flow Statement

04049	Depreciation and Depletion
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
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

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### 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

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

**Profitability**

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08301	Return on Equity – Total (%)
08371	Return on Equity - per Share
08651	Reinvestment Rate - per Share
08326	Return on Assets
08381	Cash Earnings Return on Equity
08311	Cash Flow/Sales
08306	Gross Profit Margin
18267	Trailing Twelve Months Gross Margin
08316	Operating Profit Margin
18306	Trailing Twelve Months Operating Margin
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**

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08401	Total Asset Turnover
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**Leverage**

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

**Liquidity**

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08106	Current Ratio
08111	Cash & Equivalents % Total Current Assets

**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

18271	Trailing Twelve Months Pre Tax Income
18270	Trailing Twelve Months Income Taxes
18263	Trailing Twelve Months Net Profit
18263	Trailing Twelve Months Net Profit
08346	Tax Rate

### 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
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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
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### 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

**OTHER FINANCIALS****General Information**

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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**

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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**

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**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**

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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

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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
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

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#### 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
01151	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 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	Descriptive Data
Geographic Data	Income Data
Product Data	Expense Data
Profitability Ratio	Asset Data
Liquidity Ratio	Liability Data
Leverage Ratio	Shareholders' Equity Data
Asset Utilization Ratio	Cash Flow Data
Growth Rate	Supplementary Data
Stock Performance Ratio	Stock Data
Other Ratio	

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.

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# 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:

$365 / (\text{Net Sales or Revenues} / \text{Average of Last Year's and Current Year's Receivables-Net})$

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:

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 - 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:

$365 / (\text{Net Sales or Revenues} / \text{Average of Last Year's and Current Year's Receivables-Net})$

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:

Country	Stock Index
Argentina	MERVAL
Australia	All Ordinaries
Austria	Credit Aktien
Belgium	BEL 20 Index
Brazil	Bovespa
Canada	TSE300
Chile	IGPA General
Colombia	IBB Index

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
Netherlands	CBS General Index
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

## 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

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:

(Total Assets - Customer Liabilities on Acceptances) / Employees Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

(Total Assets - Custody Securities) / Employees

## Assets Per Employee - 5 Yr Avg

*Asset Utilization Ratio, Annual Item; Field 08410*

All Industries:

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

## Associated Companies (Balance Sheet)

See INVESTMENTS IN UNCONSOLIDATED SUBSIDIARIES

## Associated Companies (Income Statement)

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

## Auditor Fees

*Supplementary Data, Annual Item; Field 01801*

All Industries:

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

It includes but is not restricted to:

Audit Fees for consultancy

Footnotes:

A. Parent company

## B

### 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:

Country	Stock Index
Argentina	Indice Merval Argentino
Australia	All Australia Ordinaries
Austria	ATX Austrian Traded Index
Belgium	BEL 20 Index
Bermuda	BSX Index
Brazil	BOVESPA

Canada	S&P/TSX Composite Index
Chile	Santiago Index IPSA
China	Shanghai B Index
Colombia	IGBC Index
Czech Republic	Prague PX 50 Index
Denmark	Copenhagen KFX Index
Egypt	IFC Invest
Finland	All Share Price Index
France	CAC 40 Index
Germany	DAX (Performance Index)
Ghana	GSE All-Share Index
Greece	Athens Composite Index
Hong Kong	Hang Seng Index
Hungary	BUX Index
India	Mumbai Sensitive Index
Indonesia	Jakarta Composite Price Index
Ireland	ISEQ-Overall (Price)
Israel	TASE 100 Index
Italy	Milan MIB 30
Japan	Nikkei 225 Index
Jordan	Amman Financial Total Index
Korea	Korea Composite Index
Luxembourg	Indice Luxx Returns
Malaysia	KLSE Composite Index
Mexico	IPC Index
Netherlands	AEX Index
New Zealand	NZSX 40 Cap Index
Norway	Oslo Bors Benchmark Index
Pakistan	KSE 100 Index
Peru	Indice General Bolsa de Valore
Philippines	Philippines Composite Index
Poland	Warsaw WIG Index
Portugal	Portugal PSI 20
Russia	RTS Index
Singapore	Straits Times Index
Slovakia	SAX Index
Slovenia	SBI 20 Index
South Africa	Africa All Shares Index
Spain	IBEX 35
Sri Lanka	Colombo Index All Shares
Sweden	OMX Stock Index
Switzerland	Swiss Market Index
Taiwan	Taiwan Stock Exchange Weighted Index
Thailand	Bangkok Stock Exchange SET Index

Turkey	ISE National 100
United Kingdom	FT All Share
United States	S&P 500
Venezuela	Indice General

## 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:

$$(\text{Current Year's Book Value Per ADR-GAAP} / \text{Last Year's Book Value Per ADR-GAAP} - 1) * 100$$

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:

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

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:

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

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
- F. No standard text
- G. No standard text
- H. Restated, to include acquisition or change in accounting policies
- K. Increase/decrease due to revaluation of assets
- M. Increase or decrease due to issuance of stock, redemption of debt/preferred stock or purchase of treasury stock
- P. Based on common & common equivalent shares
- Q. Based on fully diluted shares

### **Book Value Per Share - Current**

*Stock Data, Current Item, Field 05480*

All Industries:

BOOK VALUE PER SHARE - CURRENT represents the most recent book value available in our database. It is based on retained earnings and reflects the most recent earnings and dividends (for the same time period as the earnings) reported by the company. When interim data is not available it is the most recent book value reported in the last two years.

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

This item is also available at the security level 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:

$(\text{Current Year's Book Value Per Share} / \text{Last Year's Book Value Per Share} - 1) * 100$

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:

$((\text{Current Year's Book Value Per Share Fiscal} / \text{Last Year's Book Value Per Share Fiscal}) - 1) * 100$

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:

$((\text{Current Year's Book Value Per Share} / \text{Book Value Per Share four years ago, reduced to a compound annual rate}) - 1) * 100$

This item is only available for ADRs and is generally not available prior to 1994.

### **Book Value Per Share - 5 Yr Annual Growth**

*Growth Rate, Annual Item; Field 08610*

All Industries:

$(\text{Book Value Per Share} / \text{Book Value Per Share six years ago; reduced to compound annual rate}) - 1) * 100;$

This item is also available at the security level for 1987 and subsequent years.

### **Brands, Patents – Accumulated Amortization**

*Supplementary (Asset) Data, Annual Item; Field 02508*

All Industries:

BRANDS, PATENTS - ACCUMULATED AMORTIZATION represents the total accumulated amortization of brand names, trademarks and patents.

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

### **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

## C

### 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:

$(\text{Cash and Due from Banks} + \text{Investments-Total}) / \text{Deposits-Total} * 100$

## 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:

$(\text{Cash \& Equivalents} / \text{Current Assets-Total}) * 100$

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

*Liquidity Ratio, Annual Item; Field 08115*

All Industries:

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

### **Cash Dividend Coverage Ratio**

*Leverage Ratio, Annual Item; Field 08246*

Industrials, Other Financials:

$\text{Funds from Operations} / \text{Common Dividends (Cash)}$

### **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:

Production for stock

Footnotes:

- A. No standard text

### **Changes In Cash and/Or Liquid Items**

*Cash Flow Data, Annual Item; Field 04452*

All Industries:

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

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

### **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
- M. 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:

$$\text{Common Equity} / \text{Total Assets} * 100$$

Banks:

$$\text{Common Equity} / (\text{Total Assets} - \text{Customer Liabilities on Acceptances}) * 100$$

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

Insurance Companies:

$$(\text{Common Equity} + \text{Policyholders' Equity}) / \text{Total Assets} * 100$$

Other Financial Companies:

$$\text{Common Equity} / (\text{Total Assets} - \text{Custody Securities}) * 100$$

Exceptions:

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

All Industries:

$$(\text{Common Equity} + \text{Non-Equity Reserves}) / \text{Total Assets} * 100$$

Banks:

$$(\text{Common Equity} + \text{Non-Equity Reserves}) / (\text{Total Assets} - \text{Customer Liabilities on Acceptances}) * 100$$

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

Insurance:

$$(\text{Common Equity} + \text{Policyholders' Equity} + \text{Non-Equity Reserves}) / \text{Total Assets} * 100$$

Other Financial Companies:

$$(\text{Common Equity} + \text{Non-Equity Reserves}) / (\text{Total Assets} - \text{Custody Securities}) * 100$$

Sweden (88 and prior years):

All Industries:

$$(\text{Common Equity} + \text{Non-Equity Reserves} * .5) / \text{Total Assets} * 100$$

Banks:

$$(\text{Common Equity} + \text{Non-Equity Reserves} * .5) / (\text{Total Assets} - \text{Customer Liabilities on Acceptances}) * 100$$

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

Insurance:

$$(\text{Common Equity} + \text{Policyholders' Equity} + \text{Non-Equity Re-serves} * .5) / \text{Total Assets} * 100$$

Other Financial Companies:

$$(\text{Common Equity} + \text{Non-Equity Reserves} * .5) / (\text{Total Assets} - \text{Custody Securities}) * 100$$

Sweden (89 to 93):

All Industries:

$$(\text{Common Equity} + \text{Non-Equity Reserves} * .7) / \text{Total Assets} * 100$$

Banks:

$(\text{Common Equity} + \text{Non-Equity Reserves} * .7) / (\text{Total Assets} - \text{Customer Liabilities on Acceptances}) * 100$

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

Insurance:

$(\text{Common Equity} + \text{Policyholders' Equity} + \text{Non-Equity Reserves} * .7) / \text{Total Assets} * 100$

Other Financial Companies:

$(\text{Common Equity} + \text{Non-Equity Reserves} * .7) / (\text{Total Assets} - \text{Custody Securities}) * 100$

Sweden (94 and subsequent years):

All Industries:

$\text{Common Equity} / \text{Assets} * 100$

Banks:

$\text{Common Equity} / (\text{Total Assets} - \text{Customer Liabilities on Acceptances}) * 100$

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

Insurance:

$(\text{Common Equity} + \text{Policyholders' Equity}) / \text{Total Assets} * 100$

Other Financial Companies:  
 $\text{Common Equity} / (\text{Total Assets} - \text{Custody Securities}) * 100$

## Common Equity % Total Assets - 5 Yr Avg

*Leverage Ratio, Annual Item; Field 08245*

All Industries:

Arithmetic average of the last five years of Common Equity % Total Assets

## Common Shares Outstanding

*Stock Data, Annual 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 issue shares and treasury shares.

Refer to the definition of COMMON SHARES OUTSTANDING for applicable footnotes.

### **Common Shares Outstanding - Mult Share 1, 2, 3, 4, 5, 6, 7**

*Stock Data, Current 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 TRADED – WEEKLY represents the number of shares traded during the week represented by the weekly time series code/frequency on the record. Week 1 (W001 time series code/frequency) represents the first week of the calendar year that ends on a Friday (for example, W024 time series code/frequency in the year 2000 represents the week ending on Friday 06/16/2000).

This item is available at the security level and is available for 1999 and subsequent years.

## Common Shares Used To Calculate Basic Earnings Per Share

*Stock Data, Annual 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 excluded treasury stock
- J. Adjusted to exclude foreign currency translation gains/losses, deferred charges and/or debenture redemption premiums
- K. Increased by prepayments on work in progress that has been treated as a current liability
- M. Adjusted to exclude deferred taxes
- N. Adjusted to include accrued income

## Current Domestic Income Tax

Expense Data, Annual Item; Field 18186

All Industries:

CURRENT DOMESTIC INCOME TAX represents the total amount of tax liability due to the government where the company is domiciled. For U.K. companies relief for overseas taxation is netted against the tax expense.

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

Footnotes:

- A. May include foreign taxes

## Current Exchange Rate (U.S. \$)

Supplementary Data, Current Item; Field 06103

All Industries:

CURRENT EXCHANGE RATE (U.S. \$) represents the exchange rate used to convert applicable current items into U.S. dollars.

This item is only available for ADRs.

## Current Foreign Income Tax

Expense Data, Annual Item; Field 18187

All Industries:

CURRENT FOREIGN INCOME TAX represents the total amount of tax liability due to the governments of other countries where the company generates income but is not domiciled.

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

**Current Insurance Benefits**

*Supplementary (Expense) Data, Annual & Interim Item; Field 01071*

Insurance Companies:

CURRENT INSURANCE BENEFITS represents the claims made by policyholders in settlement of losses incurred. For example, policy claims related to accident, health, property and casualty policies. This item is also referred to as Benefits and Claims, Benefits, Claims Losses & Settlement Expense or Claims Expense.

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

**Current Liabilities – GAAP**

*Supplementary (Liability) Data, Annual Item; Field 06715*

Industrials:

CURRENT LIABILITIES – GAAP represents the Current Liabilities of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for CURRENT LIABILITIES – TOTAL for additional information.

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

**Current Liabilities - Total**

*Liability Data, Annual 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.

# D

## **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 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

### **Depository Bank**

*Supplementary Data, Current Item; Field 06095*

All Industries:

DEPOSITARY BANK represents the bank or other financial institution that keeps custody of the stock certificates represented by the ADR. This variable is alphanumeric. Each byte from left to right corresponds to an index in this list from the top down. An "X" in a given byte indicates that the bank is a depository 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, book plates, tools & film costs.

This item includes dry-hole expense, abandonments and oil and gas property valuation provision for extractive companies.

This item excludes amortization of discounts or premiums on financial instruments owned or outstanding and depreciation on discontinued operations.

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

Footnotes:

- A. Includes other items not requiring movement of funds
- B. Includes allocations to reserves
- C. Disposal of fixed assets may be included

- D. Amortization of discounts or premiums on financial instruments cannot be separated
- F. Taken from the income statement
- G. Includes deferred taxes
- H. Includes depreciation on leased vehicles

### **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 a 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:

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) \* 100

Footnotes:

T. Dividends in excess of earnings

**Dividend Payout Per Share (%)***Stock Performance Ratio, Annual Item; Field 09504*

All Industries:

Dividends Per Share / Earnings Per Share \* 100

This item is also available at the security level for 1987 and subsequent years.

**Dividend Payout Per Share (%) - Current***Stock Performance Ratio, Current Item; Field 09502*

All Industries:

Dividends Per Share-Last 12 months / Earnings Per Share-Last 12 months \* 100

This item is also available at the security level.

**Dividend Payout Per Share (%) - 5 Yr Avg***Stock Performance Ratio, Annual Item; Field 09521*

All Industries:

Arithmetic average of the last five years of Dividends Per Share / Arithmetic average of the last five years of Earnings Per Share

This item is also available at the security level for 1987 and subsequent years.

**Dividend Report Frequency***Stock Data, Annual Item; Field 05100*

All Industries:

DIVIDEND REPORT FREQUENCY represents how often interim dividends are reported by the company during its fiscal year. This field contains the following codes, each representing a different reporting frequency:

Code	Reporting Frequency
0	Irregular
1	Quarterly
2	Semi-Annual
4	Annual

Note: If there is no data in this field, a quarterly reporting frequency can be assumed.

This item is also available at the security level for 1987 and subsequent years.

**Dividend Yield - Avg High-Low***Stock Performance Ratio, Annual Item; Field 09406*

All Industries:

Dividends Per Share / (Market Price-High + Market Price-Low / 2) \* 100

This item is also available at the security level for 1987 and subsequent years.

### **Dividend Yield - Close**

*Stock Performance Ratio, Annual 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:

Dividends Per Share-Five Year Average / Market Price-Five Year Average Low \* 100

This item is also available at the security level for 1987 and subsequent years.

### **Dividends**

*Supplementary (Cash Flow) Data, Annual 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 country's basic tax rate and including the special tax credit available in some countries. This tax credit is due to the imputation system of corporate income tax under which shareholders are entitled to credit a certain proportion of the corporate income tax on distributed profits against the income tax imposed on the dividends declared.

This data is on a calendar year basis for U.S. corporations and a fiscal year basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 06005 - Type of Share.

Data for this field is generally not available prior to 1993. This item is also available at the security level for 1987 and subsequent years 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**

*Stock Data, Annual Items; Fields 05970, 05971, 05972, 05973, respectively*

All Industries:

DIVIDENDS PER SHARE - SPECIAL - RECORD DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on which a stockholder must officially own the shares in order to be entitled to the special dividend.

Data for these fields is generally not available prior to 1992. This item is also available at the security level for 1992 and subsequent years.

## **Dividends Per Share - Special - First, Second, Third and Fourth Quarter**

*Stock Data, Annual Item; Field 05155, 05156, 05157, 05158, respectively*

All Industries:

DIVIDENDS PER SHARE - SPECIAL - FIRST, SECOND, THIRD AND FOURTH QUARTER represents unusual and infrequent distributions to shareholders declared in each of the respective quarters.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 06005 - Type of Share.

These items are also available at the security level for 1987 and subsequent years 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:

$(\text{Current Year's Dividends Per Share} / \text{Last Year's Dividends Per Share} - 1) * 100$

This item is also available at the security level for 1987 and subsequent years.

Interim Time Series:

$(\text{Current Year's Trailing 12 Months Dividends Per Share} / \text{Last Year's Trailing 12 Months Dividends Per Share} - 1) * 100$

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:

$((\text{Current Year's Dividends Per Share} / \text{Dividends Per Share four years ago, reduced to a compound annual rate}) - 1) * 100$

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:

$((\text{Current Year's Dividends Per Share} / \text{Dividends Per Share six years ago, reduced to a compound annual rate}) - 1) * 100$

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.

# E

## **Earning Assets % Total Assets**

*Profitability Ratio, Annual Item; Field 15587*

Banks:

$(\text{Total Investments} + \text{Loans-Net}) / (\text{Total Assets} - \text{Customer Liabilities on Acceptances}) * 100$

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

$(\text{Total Investments} + \text{Loans-Net}) / (\text{Total Assets} - \text{Custody Securities}) * 100$

## **Earning Assets % Total Assets - 5 Yr Avg**

*Profitability Ratio, Annual Item; Field 15590*

Banks, Other Financial Companies:

Arithmetic Average of the last five years Earnings Assets % Total Assets

## **Earning Assets % Total Available Funds**

*Leverage Ratio, Annual Item; Field 15173*

Banks:

$(\text{Total Investments} + \text{Loans-Net}) / (\text{Total Capital} + \text{Deposits-Total}) * 100$

Insurance Companies:

$\text{Total Investments} / \text{Total Capital} * 100$

Other Financial Companies:

$(\text{Total Investments} + \text{Loans-Net} + \text{Receivables-Net}) / (\text{Deposits-Total} + \text{Total Capital}) * 100$

## **Earning Assets % Total Available Funds - 5 Yr Avg**

*Leverage Ratio, Annual Item; Field 15176*

Banks, Insurance, Other Financial Companies:

Arithmetic average of the last five years Earning Assets % Total Available Funds

## **Earnings**

See NET INCOME

## **Earnings Before Interest and Taxes (EBIT)**

*Supplementary (Income) Data, Annual 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:

$(\text{Current Year's Earnings Per ADR-GAAP} / \text{Last Year's Earnings Per ADR-GAAP} - 1) * 100$

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:

$((\text{Current Year's Earnings Per ADR-GAAP} / \text{Earnings Per ADR-GAAP four years ago, reduced to a compound annual rate}) - 1) * 100$

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:

$((\text{Current Year's Earnings Per ADR-GAAP} / \text{Earnings Per ADR-GAAP six years ago, reduced to a compound annual rate}) - 1) * 100$

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and 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

W 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:

$(\text{Earnings Per Share for the fiscal period} / \text{Last Year's Earnings Per Share for the same time period} - 1) * 100.$

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 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 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 used to account for the restatement figures or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001 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 is 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 - Mult 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 - Mult Share 1, 2, 3, 4, 5, 6, 7**

*Stock Data, Annual Items; Fields 20043, 20143, 20243, 20343, 20443, 20543, 20643, respectively*

All Industries:

EARNINGS PER SHARE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represent the earnings for each type of common/ordinary share for the 12 months ended the last calendar quarter of the year for U.S. corporations and the fiscal year for non-U.S. corporations.

Data for these fields are generally not available prior to 1987 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:

$(\text{Current Earnings Per Share} / \text{Last Year's Earnings Per Share} - 1) * 100$

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:

$$\left( \frac{\text{Current Trailing 12 Months Earnings Per Share}}{\text{Last Year's Trailing 12 Months Earnings Per Share}} - 1 \right) * 100$$

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:

$$\left( \frac{\text{Current Year's EPS fiscal}}{\text{Last Year's EPS fiscal}} - 1 \right) * 100$$

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:

$$\left( \frac{\text{Current Year's Earnings Per Share}}{\text{Earnings Per Share four years ago, reduced to a compound annual rate}} - 1 \right) * 100$$

### **Earnings Per Share - 5 Yr Annual Growth**

*Growth Rate, Annual Item; Field 08605*

All Industries:

$$\left( \frac{\text{Current Year's Earnings Per Share}}{\text{Earnings Per Share six years ago, reduced to a compound annual rate}} - 1 \right) * 100$$

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	Reporting Frequency
1	Quarterly
2	Semi-Annual
3	Three fixed interims
4	Annual
0	Missing Quarter/Quarters

Note: If there is no data in this field, a quarterly reporting frequency can be assumed. If the reporting frequency is 3 or 0 refer to NUMBER OF MONTHS for the number of months that the earnings are reported for.

This item is also available at the security level for 1987 and subsequent years.

### Earnings Yield - Avg High-Low

*Stock Performance Ratio, Annual Item; Field 09206*

All Industries:

$\text{Earnings Per Share} / (\text{Market Price-High} + \text{Market Price-Low} / 2) * 100$

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:

$\text{Earnings Per Share} / \text{Market Price-Year End} * 100$

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:

$\text{Earnings Per Share-Last 12 Months} / \text{Market Price-Current} * 100$

This item is also available at the security level.

### Earnings Yield - Current High

*Stock Performance Ratio, Current Item; Field 09203*

All Industries:

$\text{Earnings Per Share-Last 12 Months} / \text{Market Price-Year to Date High} * 100$

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:

$(\text{Interest Income-Total} + \text{Trading Account Income} + \text{Foreign Exchange Income} + \text{Investment Income} + \text{Gain/Loss on Sale of Securities-Pre-tax}) / \text{Average of Last Year's and Current Year's (Investments-Total} + \text{Loans-Net)} * 100$

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:

 $(\text{Current Year's Total Employees} / \text{Last Year's Total Employees} - 1) * 100$ **Employees - 5 Yr Annual Growth***Growth Rate, Annual Item; Field 08630*

All Industries:

 $((\text{Current Year's Employees} / \text{Employees six years ago, reduced to a compound annual rate}) - 1) * 100$ **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 &amp; Due from Banks for Banks, Cash for Insurance Companies and Cash &amp; 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.

Code	Description
A	ADR/Foreign Filer
C	Company
E	Exchange Rate
F	Country Average
G	Industry Average
I	Index
S	Security

**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:

$(\text{Current Year's Common Equity-GAAP} / \text{Last Year's Common Equity-GAAP} - 1) * 100$

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:

$((\text{Current Year's Common Equity-GAAP} / \text{Common Equity-GAAP four years ago, reduced to a compound annual rate}) - 1) * 100$

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:

$((\text{Current Year's Common Equity-GAAP} / \text{Common Equity-GAAP six years ago, reduced to a compound annual rate}) - 1) * 100$

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:

$(\text{Current Year's Common Shareholders' Equity} / \text{Last Year's Common Equity} - 1) * 100$

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:

$$\frac{((\text{Current Year's Common Equity} + \text{Current Year's Non-Equity Reserves} * .5) / (\text{Last Year's Common Equity} + \text{Last Year's Non-Equity Reserves} * .5) - 1) * 100}$$

Sweden (89)

All Industries:

$$\frac{((\text{Current Year's Common Equity} + \text{Current Year's Non-Equity Reserves} * .7) / (\text{Last Year's Common Equity} + \text{Last Year's Non-Equity Reserves} * .5) - 1) * 100}$$

Sweden (90-92)

All Industries:

$$\frac{((\text{Current Year's Common Equity} + \text{Current Year's Non-Equity Reserves} * .7) / (\text{Last Year's Common Equity} + \text{Last Year's Non-Equity Reserves} * .7) - 1) * 100}$$

Sweden (93)

All Industries:

$$\frac{((\text{Current Year's Common Equity} + \text{Current Year's Non-Equity Reserves}) / (\text{Last Year's Common Equity} + \text{Last Year's Non-Equity Reserves} * .7) - 1) * 100}$$

Sweden (94 and subsequent years):

All Industries:

$$(\text{Current Year's Common Equity} / \text{Last Year's Common Equity} - 1) * 100$$

### 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:

$$\frac{(((\text{Current Year's Common Equity} + \text{Non-Equity Reserves}) / (\text{Common Equity} + \text{Non-Equity Reserves six years ago, reduced to a compound annual rate}) - 1) * 100}$$

Sweden (88 and prior years):

All Industries:

$$\left( \frac{\text{Current Year's Common Equity} + \text{Non-Equity Reserves} * .5}{\text{Common Equity} + \text{Non-Equity Reserves} * .5 \text{ six years ago}} \right) - 1 * 100$$

Sweden (89 to 92)

All Industries:

$$\left( \frac{\text{Current Year's Common Equity} + \text{Non-Equity Reserves} * .7}{\text{Common Equity} + \text{Non-Equity Reserves} * .5 \text{ six years ago}} \right) - 1 * 100$$

Sweden (93 to 97)

All Industries:

$$\left( \frac{\text{Current Year's Common Equity} + \text{Non-Equity Reserves}}{\text{Common Equity} + \text{Non-Equity Reserves} * .7 \text{ six years ago}} \right) - 1 * 100$$

Sweden (98 and subsequent years)

All Industries:

$$\left( \frac{\text{Current Year's Common Equity}}{\text{Common Equity six years ago}} \right) - 1 * 100$$

## Equity % Total Capital

*Leverage Ratio, Annual Item; Field 08201*

All Industries:

$$\text{Common Equity} / \text{Total Capital} * 100$$

Insurance Companies:

If Common Equity is not available, Policyholders Equity is substituted

Exceptions:

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

All Industries:

$$\frac{\text{Non-Equity Reserves} + \text{Common Equity}}{\text{Total Capital}} * 100$$

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:

$$\text{Common Equity} / \text{Total Capital} * 100$$

## 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:

$(\text{Total Equity Securities Investment} + \text{Real Estate Assets}) / \text{Total Capital} * 100$

### 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:

$(\text{Total Equity Securities Investment} + \text{Real Estate Assets}) / \text{Investments - Total} * 100$

### Equity Securities & Real Estate % Invested Assets - 5 Yr Avg

Other Ratio, Annual Item; Field 15106

Insurance, Other Financial Companies:

Arithmetic average of the last five years of Equity Securities and Real Estate % Invested Assets

### Equity Securities Investment - Total

Supplementary (Asset) Data, Annual Item; Field 02230

Insurance 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.

# F

## **Fax Number**

*Descriptive Data, Current Item; Field 06033*

All Industries:

FAX NUMBER represents the number used by the company to electronically transmit written information via a facsimile machine.

## **Federal Agency Securities**

*Asset Data, Annual Item; Field 02206*

Banks:

FEDERAL AGENCY SECURITIES represent the purchase of securities that would create an indirect loan to the government through its federal agencies. These securities are not general obligations of the Treasury. They are, however, sponsored by the government and therefore are looked upon as safe investments.

It includes but is not restricted to:

Federal securities available for sale (field 18088)

It excludes:

U.S. agency mortgage-backed securities

Footnotes:

A. Included in U.S. Treasury Securities

## **Federal Agency Securities Available For Sale**

*Supplementary (Asset) Data, Annual Item; Field 18088*

Banks:

FEDERAL AGENCY SECURITIES AVAILABLE FOR SALE represent the amount of federal agency securities that cannot be classified as either investment securities or trading account securities.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

It excludes:

U.S. Agency mortgage backed securities available for sale

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:

$(\text{International Assets} / \text{Last Year's International Assets} - 1) * 100$

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:

$((\text{International Assets} / \text{International Assets 6 years ago, reduced to a compound annual rate}) - 1) * 100$

### **Foreign Assets % Total Assets**

*Leverage Ratio, Annual Item; Field 08736*

All Industries:

$\text{International Assets} / \text{Total Assets} * 100$

Banks:

$\text{International Assets} / (\text{Total Assets} - \text{Customer Liabilities on Acceptances}) * 100$

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:

$(\text{International Operating Income or Net Income} / \text{Last Year's International Operating Income or Net Income} - 1) * 100$

This calculation uses restated data for last years values where available

### **Foreign Income Growth - 5 Yr Annual Growth**

*Growth Rate, Annual Item; Field 08730*

All Industries:

$((\text{International Operating Income or Net Income} / \text{International Operating Income or Net Income 6 years ago, reduced to a compound annual rate}) - 1) * 100$

### **Foreign Income Margin**

*Profitability Ratio, Annual Item; Field 08701*

All Industries:

$\text{International Operating Income} / \text{International Sales} * 100$

### **Foreign Income Margin - 5 Yr Avg**

*Profitability Ratio, Annual Item; Field 08705*

All Industries:

Arithmetic average of the last five years of Foreign Income Margin

### **Foreign Income % Total Income**

*Profitability Ratio, Annual Item; Field 08741*

All Industries:

$\text{International Operating Income} / \text{Operating Income} * 100$

### **Foreign Income % Total Income - 5 Yr Avg**

*Profitability Ratio, Annual Item; Field 08745*

All Industries:

Arithmetic average of the last five years of Foreign Income % Total Income

### **Foreign Loans**

*Asset Data, Annual Item; Field 02268*

Banks:

FOREIGN LOANS represent loans made to foreign customers.

### **Foreign Office Deposits**

*Liability Data, Annual Item; Field 03017*

Banks:

FOREIGN OFFICE DEPOSITS represent deposits in foreign offices of the bank.

It includes but is not restricted to:

Deposits of nonresidents

**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.

Code	Method
01	FASB 95
02	Sources & Uses
03	Limited

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

**Free Cash Flow Per Share**

*Stock Data, Annual Item; Field 05507*

All Industries:

FREE CASH FLOW PER SHARE represents the cash earnings per share, net of capital expenditures and total dividends paid of the company. 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

- M. Calculation based on year end outstanding shares
- O. 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

# G

## Gain On Sale Of Investment

*Supplementary (Income) Data, Annual Item; Field 01305*

Other Financial Companies:

GAIN ON SALE OF INVESTMENT represents the profit made on the disposal of securities.

## Gain/Loss On Disposal Of Assets

*Supplementary (Income) Data, Annual 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
- F. Disposal of fixed assets and investments
- G. Disposal of fixed assets and intangible assets
- H. Disposal of investments and intangible assets
- I. Disposal of fixed assets, investments and intangible assets
- 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 |

04	Bank/Savings & Loan
05	Insurance
06	Other Financial

## Geographic Segment Data

*Geographic Data, Annual Items; Fields 19600-19695*

All Industries:

The following information is given for up to ten geographic segments of a company. For companies that have only domestic operations data is found in Geographic Segment 1 fields. If a company has more than ten geographic segments the remaining segments are included in Geographic Segment 10 fields.

Data for these fields are generally not available prior to 1990.

GEOGRAPHIC SEGMENT 1-10 - DESCRIPTION - Fields 19600, 19610, 19620, 19630, 19640, 19650, 19660, 19670, 19680, 19690, respectively

DESCRIPTION represents the geographic region as reported by the company.

GEOGRAPHIC SEGMENT 1-10 - SALES - Fields 19601, 19611, 19621, 19631, 19641, 19651, 19661, 19671, 19681, 19691, respectively

SALES represents the total revenues from the geographic region updated in the respective description.

Footnotes:

- 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

# H

## Headline Earnings Per Share

*Stock Data, Annual Item; Field 05725*

All Industries:

HEADLINE EARNINGS PER SHARE represent the reported earnings per share based on the trading profits and losses for the year. These earnings conform to the standards set by the Institute of United Kingdom Society of Investment Professionals (UKSIP) to create an unambiguous earnings figure for users, the press and statistical companies.

This item is generally only available for UK type reporting companies and is generally not available prior to 1994.

## Healthcare Data – Actual Return On Plan Assets

*Supplementary Data, Annual Item; Field 18842*

All Industries:

HEALTHCARE DATA – ACTUAL RETURN ON PLAN ASSETS represents the difference in the fair value of fund assets at the beginning and the end of the period adjusted for contributions made to the fund and benefits payments made by the fund during the period.

This item is usually only provided by those companies that follow 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.

### **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.

### **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.

### **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.

### **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 PENSION/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.

Industry	Supersector	Sector	Subsector	
0001 Oil & Gas	0500 Oil & Gas	0530 Oil & Gas Producers	0533 Exploration & Production 0537 Integrated Oil & Gas	
		0570 Oil Equipment & Services	0573 Oil Equipment & Services 0577 Pipelines	
1000 Basic Materials	1300 Chemicals	1350 Chemicals	1353 Commodity Chemicals 1357 Specialty Chemicals	
	1700 Basic Resources	1730 Forestry & Paper		1733 Forestry 1737 Paper
		1750 Industrial Metals	1753 Aluminium 1755 Nonferrous Metals 1757 Steel	
	1770 Mining		1771 Coal 1773 Diamonds & Gemstones 1775 General Mining 1777 Gold Mining 1779 Platinum & Precious Metals	
2000 Industrials	2300 Construction & Materials	2350 Construction & Materials	2353 Building Materials & Fixtures 2357 Heavy Construction	
	2700 Industrial Goods & Services	2710 Aerospace & Defense		2713 Aerospace 2717 Defense
		2720 General Industrials	2723 Containers & Packaging 2727 Diversified Industrials	
		2730 Electronic & Electrical Equipment	2733 Electrical Components & Equipment 2737 Electronic Equipment	
	2750 Industrial Engineering		2753 Commercial Vehicles & Trucks 2757 Industrial Machinery	

		2770 Industrial Transportation	2771 Delivery Services 2773 Marine Transportation 2775 Railroads 2777 Transportation Services 2779 Trucking		
		2790 Support Services	2791 Business Support Services 2793 Business Training & Employment Agencies 2795 Financial Administration 2797 Industrial Suppliers 2799 Waste & Disposal Services		
3000 Consumer Goods	3300 Automobiles & Parts	3350 Automobiles & Parts	3353 Automobiles 3355 Auto Parts 3357 Tires		
			3500 Food & Beverage	3530 Beverages	3533 Brewers 3535 Distilleries & Vintners 3537 Soft Drinks
	3570 Food Producers	3573 Farming & Fishing 3577 Food Products			
		3700 Personal & Household Goods		3720 Household Goods	3722 Durable Household Products 3724 Nondurable Household Products 3726 Furnishings 3728 Home Construction
	3740 Leisure Goods		3743 Consumer Electronics 3745 Recreational Products 3747 Toys		
			3760 Personal Goods		3763 Clothing & Accessories 3765 Footwear 3767 Personal Products
	3780 Tobacco			3785 Tobacco	
	4000 Healthcare		4500 Healthcare	4530 Healthcare Equipment & Services	4533 Healthcare Providers 4535 Medical Equipment 4537 Medical Supplies
		4570 Pharmaceuticals & Biotechnology			4573 Biotechnology 4577 Pharmaceuticals
				5000 Consumer Services	5300 Retail
5370 General Retailers		5371 Apparel Retailers 5373 Broadline Retailers 5375 Home Improvement Retailers 5377 Specialized Consumer Services			

			5379 Specialty Retailers
	5500 Media	5550 Media	5553 Broadcasting & Entertainment
			5555 Media Agencies
			5557 Publishing
	5700 Travel & Leisure	5750 Travel & Leisure	5751 Airlines
			5752 Gambling
			5753 Hotels
			5755 Recreational Services
			5757 Restaurants & Bars
			5759 Travel & Tourism
6000 Telecommunications	6500 Telecommunications	6530 Fixed Line Telecommunications	6535 Fixed Line Telecommunications
		6570 Mobile Telecommunications	6575 Mobile Telecommunications
7000 Utilities	7500 Utilities	7530 Electricity	7535 Electricity
		7570 Gas, Water & Multiutilities	7573 Gas Distribution
			7575 Multiutilities
			7577 Water
8000 Financials	8300 Banks	8350 Banks	8355 Banks
	8500 Insurance	8530 Non-life Insurance	8532 Full Line Insurance
			8534 Insurance Brokers
			8536 Property & Casualty Insurance
			8538 Reinsurance
		8570 Life Insurance	8575 Life Insurance
	8700 Financial Services	8730 Real Estate	8733 Real Estate Holding & Development
			8737 Real Estate Investment Trusts
		8770 General Financial	8771 Asset Managers
			8773 Consumer Finance
			8775 Specialty Finance
			8777 Investment Services
			8779 Mortgage Finance
		8980 Equity Investment Instruments	8985 Equity Investment Instruments
		8990 Non-equity Investment Instruments	8995 Non-equity Investment Instruments
9000 Technology	9500 Technology	9530 Software & Computer Services	9533 Computer Services
			9535 Internet
			9537 Software
		9570 Technology Hardware & Equipment	9572 Computer Hardware
			9574 Electronic Office Equipment
			9576 Semiconductors
			9578 Telecommunications Equipment

## 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:

<u>Indicator</u>	<u>Definition</u>
1	Preliminary
2	FAST
3	Final

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/Un-sponsored***Descriptive Data, Current Item; Field 11502*

All Industries:

INDICATOR – SPONSORED/UNSPONSORED indicates whether or not the ADR is a sponsored or un-sponsored program. An "S" in this field indicates sponsored, a "U" indicates un-sponsored.

This item is only available for ADRs.

**Indicator – Trades ADR***Descriptive Data, Current Item; Field 11496*

All Industries:

INDICATOR - ADR indicates companies which have American Depository Receipts trading on a U.S. exchange. If a company has ADRs and the ADRs record is available on Worldscope, an "X" would be provided in this field.

**Industry Group***Descriptive Data, Current Item; Field 06011*

All Industries:

INDUSTRY GROUP represents a four digit numeric code assigned to the company to represent its industry group. Each company is classified into a major industry group, represented by the first two digits of the code. In addition each company is further classified within its major group into a subordinated industry group. The following is the definition of the industry codes:

1300	AEROSPACE
1310	Engines, Components & Parts Manufacturers
1320	Military & Commercial Aircraft Manufacturers
1330	Missile & Missile Parts Manufacturers
1340	Private & Business Aircraft Manufacturers
1350	Miscellaneous Aerospace
1600	APPAREL
1610	Apparel Manufacturers
1620	Diversified Apparel Manufacturers
1630	Hosiery Manufacturers
1640	Shoe Manufacturers
1900	AUTOMOTIVE
1910	Diversified Automotive Manufacturers
1920	Original Parts & Accessories Manufacturers
1930	Replacement Parts & Accessories Manufacturers
1940	Truck & Trailer Manufacturers
2200	BEVERAGES
2210	Brewers
2220	Distillers
2230	Soft Drink Producers & Bottlers

2500	CHEMICALS
2510	Diversified Chemical Manufacturers
2520	Household Chemicals
2530	Industrial Chemicals & Gases Manufacturers
2540	Paint & Resin Manufacturers
2550	Rubber & Tire Manufacturers
2560	Sulphur Producers
2570	Synthetic Fibers
2580	Miscellaneous Chemicals
2800	CONSTRUCTION
2810	Diversified Construction Companies
2820	Brick, Clay & Refractory Products
2830	Builders' Metal Products
2840	Cement Products
2850	Construction Aggregates
2860	Construction Machinery
2870	Engineering & Contracting Services
2880	Home Builders
2890	Gypsum, Lumber & Building Supplies
2891	Plumbing, Heating & Air Conditioning
2892	Prefabricated & Mobile Home Builders
2893	Miscellaneous Construction
3100	DIVERSIFIED
3110	General Diversified
3400	DRUGS, COSMETICS & HEALTH CARE
3410	Diversified
3420	Cosmetics & Toiletries
3430	Ethical Drug Manufacturers
3440	Medical, Surgical & Dental Suppliers
3700	ELECTRICAL
3710	Diversified Electrical Manufacturers
3720	Appliances & Consumer Products
3730	Industrial & Commercial Electrical Equipment
3740	Power Transmission Equipment
3750	Miscellaneous Electrical
4000	ELECTRONICS
4010	Diversified
4020	Automatic Controls
4030	Electronic Data Processing Equipment

4040	Government & Defense Electronic Systems
4050	Instruments, Gauges & Meters
4060	Parts & Components
4070	Radio, T.V. & Phonograph Manufacturers
4080	Systems & Subsystems
4090	Miscellaneous Electronics
4300	FINANCIAL
4310	Commercial Banks - Multi-Bank Holding Companies
4320	Commercial Banks - One Bank Holding Companies
4350	Investment Companies
4360	Commercial Finance Companies
4370	Insurance Companies
4380	Land and Real Estate
4390	Personal Loan Company
4391	Real Estate Investment Trust Companies, including Business Trusts
4392	Rental & Leasing
4393	Savings & Loan Holding Companies
4394	Securities Brokerage Firms
4395	Miscellaneous Financial
4600	FOOD
4610	Diversified
4620	Bakers
4630	Canners & Processors
4640	Confectionery Goods
4650	Dairy Products
4660	Grain, Flour & Cereal
4670	Meat Packers
4680	Sugar Producer
4690	Miscellaneous Food
4900	MACHINERY & EQUIPMENT
4910	Diversified Machinery
4920	Agricultural Machinery
4930	Business Machines & Office Equipment
4940	Construction Machinery
4950	Engines
4960	Gauges & Meters Manufacturers
4970	Industrial Machinery
4980	Machine Tools
4990	Portable Tools
4991	Transportation Equipment
4992	Miscellaneous Machinery & Equipment

5200	METAL PRODUCERS
5210	Diversified
5220	Aluminum Producers
5230	Copper Producers
5240	Gold Producers
5250	Iron Ore Producers
5260	Lead & Zinc Producers
5270	Silver Producers
5280	Steel Producers - Integrated
5290	Steel Producers - Non-Integrated
5291	Steel Producers - Specialty
5292	Miscellaneous Metal Producers
5500	METAL PRODUCT MANUFACTURERS
5510	Diversified
5520	Bearing Manufacturers
5530	Metal Containers
5540	Metal Fasteners
5550	Supplies & Distributors
5560	Wire, Chain & Spring
5570	Miscellaneous Metal Products Manufacturers
5800	OIL, GAS, COAL & RELATED SERVICES
5810	Coal Producers
5820	Crude Oil & Natural Gas Producers
5830	Holding Companies
5840	Integrated Domestic Oil Producers
5850	Integrated International Oil Producers
5860	Liquefied Petroleum Gas Distributors
5870	Exploration, Drilling Service & Equipment
5880	Oil Refiners & Distributors
5890	Miscellaneous Oil, Gas & Coal
6100	PAPER
6110	Diversified
6120	Packaging Products
6130	Printing & Writing Paper
6140	Miscellaneous Paper
6400	PRINTING & PUBLISHING
6410	Book Publishers
6420	Magazine Publishers
6430	Newspaper Publishers

6440	Printers
6450	Miscellaneous Printing & Publishing
6700	RECREATION
6710	Games & Toys
6720	Motion Picture Producers & Distributors
6730	Musical Instruments
6740	Photographic Equipment & Supplies
6750	Radio & T.V. Broadcasts
6760	Restaurants & Fast Food Franchisers
6770	Sporting Goods
6780	Miscellaneous Recreation
7000	RETAILERS
7010	Apparel Store Chains
7020	Department Store Chains
7030	Discount Stores
7040	Drug Store Chains
7050	Local Food Store Chains
7060	National Regional Food Store Chains
7070	Shoe Retailers
7080	Variety Store Chains
7090	Vending Machine Operators
7091	Miscellaneous Retailers
7300	TEXTILES
7310	Diversified
7320	Apparel Fabrics
7330	Home Furnishings
7340	Miscellaneous Textiles
7600	TOBACCO
7610	Cigar Manufacturers
7620	Cigarette Manufacturers
7630	Miscellaneous Tobacco
7900	TRANSPORTATION
7910	Airlines
7920	Freight Forwarders
7930	Railroads
7940	Railroad Holding Companies
7950	Shipping
7960	Trucking
7970	Miscellaneous Transportation

8200	UTILITIES
8210	Communications
8220	Electric Power Companies
8230	Electric Power Holding Companies
8240	Electric Power & Gas Companies
8250	Natural Gas Distributors
8260	Natural Gas Holding Companies
8270	Natural Gas Pipelines
8280	Water Companies
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:

$((\text{Current Year's Total Insurance Reserves} / \text{Total Insurance Reserves six years ago, reduced to a compound annual rate}) - 1) * 100$

## Intangible Other Assets – GAAP

*Supplementary (Asset) Data, Annual Item; Field 06694*

All Industries:

INTANGIBLE OTHER ASSETS – GAAP represents all other intangible assets except for Goodwill adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for INTANGIBLE OTHER ASSETS for additional information.

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

## Interbank Loans

*Asset Data, Annual 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:

$$\frac{\text{Interest Expense on Debt} / (\text{Short Term Debt} + \text{Current Portion of Long Term Debt} + \text{Long Term Debt})}{100} *$$

## 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**

*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:

$365 / (\text{Cost of Goods Sold (excl Depreciation)} / (\text{Average of Last Year's and Current Year's Inventories}))$

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

If Cost of Goods Sold (excl Depreciation) is not available, 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 :

$\text{Inventories} / \text{Current Assets-Total} * 100$

### **Inventories % Total Current Assets - 5 Yr Avg**

*Liquidity Ratio, Annual Item; Field 08120*

Industrials :

Arithmetic average of the last five years of Inventories % Total Current Assets

### **Inventory Turnover**

*Liquidity Ratio, Annual Item; Field 08136*

Industrials :

$\text{Cost of Goods Sold (excl Depreciation)} / \text{Average of Last Year's and Current Year's Inventories}$

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 :

Arithmetic average of the last five years of Inventory Turnover

### **Invested Assets % Liabilities**

*Leverage Ratio, Annual Item; Field 15097*

Banks:

$\text{Investments-Total} / (\text{Total Liabilities} - \text{Customer Liabilities on Acceptances}) * 100$

Customer Liabilities on Acceptances only subtracted when included in Total Liabilities

Insurance Companies:

$\text{Investments-Total} / \text{Total Liabilities} * 100$

Other Financial Companies:

$\text{Investments-Total} / (\text{Total Liabilities} - \text{Custody Securities}) * 100$

### **Invested Assets % Liabilities - 5 Yr Avg**

*Leverage Ratio, Annual Item; Field 15100*

Banks, Insurance, Other Financial Companies:

Arithmetic average of the last five years of Invested Assets % Liabilities

### **Invested Assets % Total Assets**

*Asset Utilization Ratio, Annual Item; Field 15091*

Banks:

$\text{Investments-Total} / (\text{Total Assets} - \text{Customer Liabilities on Acceptances}) * 100$

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Insurance Companies:

$\text{Investments-Total} / \text{Total Assets} * 100$

Other Financial Companies:

$\text{Investments-Total} / (\text{Total Assets} - \text{Custody Securities}) * 100$

### **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:

$\text{Investments-Total} / \text{Deposits-Total} * 100$

### **Invested Assets % Total Deposits - 5 Yr Avg**

*Leverage Ratio, Annual Item; Field 15164*

Banks:

Arithmetic average of the last five years of Invested Assets % Total Deposits

### **Invested Assets & Loans % Total Deposits**

*Leverage Ratio, Annual Item; Field 15167*

Banks:

$(\text{Investments-Total} + \text{Loans-Net}) / \text{Deposits-Total} * 100$

### **Invested Assets & Loans % Total Deposits - 5 Yr Avg**

*Leverage Ratio, Annual Item; Field 15170*

Banks:

Arithmetic average of the last five years of Invested Assets and Loans % Total Deposits

### **Investment 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.

# L

## Land

*Asset Data, Annual Item; Field 18375*

Industrials, Other Financial Companies:

LAND represents the real estate without buildings held for productive use. Land is recorded at its purchase price plus any costs related to its purchase such as lawyer's fees, escrow fees, title and recording fees.

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

Footnotes:

- A. No standard text
- C. Net of depreciation
- 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:

$(\text{Pre-tax Income} + \text{Provision for Loan Losses}) / \text{Net Loan Losses}$

### **Loan Loss Coverage Ratio - 5 Yr Avg**

*Other Ratio, Annual Item; Field 15141*

Banks:

Arithmetic average of the last five years of Loan Loss Coverage Ratios

**Loans (Net) – GAAP**

*Supplementary (Asset) Data, Annual Item; Field 06660*

Banks, Other Financial Companies:

LOANS (NET) – GAAP represents the net loans of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for LOANS - NET for additional information.

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

**Loans - Net**

*Asset Data, Annual Item; Field 02276*

Banks, Other Financial Companies:

LOANS - NET represent the total amount of money loaned to customers after deducting reserves for loan losses.

For Banks:

It includes but is not restricted to:

- Lease Financing
- Total non-performing assets (field 02287)

For Other Financial Companies:

It includes but is not restricted to:

- Lease Financing
- Finance Receivables (field 02048)

Footnotes:

- A. Includes reserve for loan losses
- B. Gross loans
- C. Includes investment assets
- D. Includes interbank loans

**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

**Loans - 1 Year Annual Growth**

*Growth Rate; Annual Item; Field 08666*

Banks, Other Financial Companies:

$(\text{Current Year's Loans-Total} / \text{Last Year's Loans-Total} - 1) * 100$

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:

$((\text{Current Year's Loans-Total} / \text{Loans-Total six years ago, reduced to a compound annual rate}) - 1) * 100$

## 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
- G. No standard text
- H. Adjusted to exclude long term liabilities and/or provisions

**Long Term Debt – GAAP**

*Supplementary (Liability) Data, Annual Item; Field 06769*

All Industries:

LONG TERM DEBT – GAAP represents the total long term debt of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for LONG TERM DEBT for additional information.

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

**Long Term Debt – GAAP % Common Equity - GAAP**

*Leverage Ratio, Annual Item; Field 08277*

All Industries:

Long Term Debt-GAAP / Last Year's Common Equity-GAAP \* 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

**Long Term Debt – GAAP % Common Equity – GAAP – 3 Yr Avg**

*Leverage Ratio, Annual Item; Field 08279*

All Industries:

Arithmetic average of the last three years Long Term Debt % Common Equity-GAAP

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1996.

**Long Term Debt – GAAP % Common Equity – GAAP – 5yr Avg**

*Leverage Ratio, Annual Item; Field 08281*

All Industries:

Arithmetic average of the last five years Long Term Debt % Common Equity-GAAP

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and will not be available until 1998.

**Long Term Debt Excluding Capitalized Leases**

*Liability Data, Annual 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:

Long Term Debt / Common Equity \* 100

Insurance Companies:

If Common Equity is not available, Policyholders Equity is substituted

### **Long Term Debt % Common Equity - 5 Yr Avg**

*Leverage Ratio, Annual Item; Field 08230*

All Industries:

Arithmetic average of the last five years of Long Term Debt % Common Equity

### **Long Term Debt % Total Capital**

*Leverage Ratio, Annual Item; Field 08216*

All Industries:

Long Term Debt / Total Capital \* 100

### **Long Term Debt % Total Capital - Current**

*Leverage Ratio, Current Item; Field 08217*

All Industries:

Current Long Term Debt / Current Total Capital \* 100

### **Long Term Debt % Total Capital - 5 Yr Avg**

*Leverage Ratio, Annual Item; Field 08220*

All Industries:

Arithmetic average of the last five years of Long Term Debt % Total Capital

### **Long Term Insurance Reserves**

*Expense Data, Annual 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:

$(\text{Claim \& Loss Expense} + \text{Long Term Insurance Reserves}) / \text{Premiums Earned} * 100$

## **Loss Ratio - 5 Yr Avg**

*Profitability Ratio, Annual Item; Field 15552*

Insurance Companies:

Arithmetic average of the last five years of Loss Ratios

# M

## Machinery and Equipment

*Asset Data, Annual Item; Field 18377*

Industrials, Other Financial Companies:

MACHINERY AND EQUIPMENT represents the machines and machine parts needed by the company to produce its products.

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

It includes but is not restricted to:

Tools

Footnotes:

- A. No standard text
- C. Net of depreciation
- D. Includes other

## Major Shareholders

*Stock Data, Current Item; Field 18370*

All Industries:

MAJOR SHAREHOLDERS represent any individual or company that owns more than the local legal disclosure requirement of the outstanding shares of a company. The name of the individual or group along with the percent of outstanding shares held are shown in this fields. This is a free text field; shareholders are separated by a semi-colon.

This field replaces historic fields 18360 – 18369 Major Shareholders 1 – 10, which restricted collection to ten shareholders.

## 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:

$(\text{Current Year's Market Capitalization} / \text{Last Year's Market Capitalization} - 1) * 100$

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:

$((\text{Current Year's Market Capitalization} / \text{Market Capitalization four years ago, reduced to a compound annual rate}) - 1) * 100.$

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 year 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:

- AA. No price available
- B. Price taken as of the closest available date
- BB. No price available - trading suspended
- N. Monthly prices currently not available on Worldscope
- NL. Shares not listed on the stock exchange

### **Market Price - Year End - Mult Share 1, 2, 3, 4, 5, 6, 7**

*Stock Data, Annual Item; Fields 20042, 20142, 20242, 20342, 20442, 20542, 20642, respectively*

All Industries:

MARKET PRICE - YEAR END - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the closing price of each type of common/ordinary share at 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

# N

## 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.

025	Argentina	442	Luxembourg
036	Australia	458	Malaysia
040	Austria	484	Mexico
056	Belgium	504	Morocco
060	Bermuda	528	Netherlands
076	Brazil	554	New Zealand
092	Virgin Islands (British)	578	Norway
124	Canada	586	Pakistan
152	Chile	597	Peru
156	China	608	Philippines
175	Colombia	617	Poland
203	Czech Republic	620	Portugal
208	Denmark	643	Russia
220	Egypt	702	Singapore
246	Finland	703	Slovakia
250	France	705	Slovenia
280	Germany	710	South Africa
300	Greece	724	Spain
344	Hong Kong	730	Sri Lanka
350	Hungary	752	Sweden
352	Iceland	756	Switzerland
356	India	760	Taiwan
366	Indonesia	764	Thailand
372	Ireland	796	Turkey

376	Israel	826	United Kingdom
380	Italy	840	United States
392	Japan	862	Venezuela
400	Jordan	897	Zimbabwe
410	South Korea		

This item is also available at the security level.

### **Net Asset Value**

See BOOK VALUE PER SHARE

### **Net Assets From Acquisitions**

*Cash Flow Data, Annual 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:

$(\text{Current Year's Net income-GAAP} / \text{Last Year's Net income-GAAP} - 1) * 100$

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:

$((\text{Current Year's Net income-GAAP} / \text{Net income-GAAP four years ago, reduced to a compound annual rate}) - 1) * 100$

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:

$((\text{Current Year's Net income-GAAP} / \text{Net income-GAAP six years ago, reduced to a compound annual rate}) - 1) * 100$

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:

$(\text{Current Year's Net Income before Preferred Dividends} / \text{Last Year's Net Income before Preferred Dividends} - 1) * 100$

Interim Time Series:

$(\text{Current Year's Trailing 12 Months Net Profit} / \text{Last Year's Trailing 12 Months Net Profit} - 1) * 100$

Insurance Companies:

Annual Time Series:

$((\text{Current Year's Net Income before Preferred Dividends} + \text{Current Year's Policyholders' Surplus}) / (\text{Last Year's Net Income before Preferred Dividends} + \text{Last Year's Policyholders' Surplus}) - 1) * 100$

Interim Time Series:

$(\text{Current Year's Trailing 12 Months Net Profit} / \text{Last Year's Trailing 12 Months Net Profit} - 1) * 100$

This calculation uses restated data for last years values where available

### Net Income – 3 Yr Annual Growth

*Growth Rate, Annual Item; Field 08638*

All Industries:

$((\text{Current Year's Net income} / \text{Net income four years ago, reduced to a compound annual rate}) - 1) * 100$

This item is only available for ADRs and is generally not available prior to 1996.

### Net Income - 5 Yr Annual Growth

*Growth Rate, Annual Item; Field 08640*

All Industries:

$((\text{Current Year's Net Income before Preferred Dividends} / \text{Net Income before Preferred Dividends six years ago, reduced to a compound annual rate}) - 1) * 100$

Insurance Companies:

$((\text{Current Year's Net Income before Preferred Dividends} + \text{Policyholders' Surplus}) / (\text{Net Income before Preferred Dividends} + \text{Policyholders' Surplus six years ago, reduced to a compound annual rate}) - 1) * 100$

### Net Income – Bottom Line (Formerly Net Income Before Preferred Dividends)

*Supplementary (Income) Data, Annual 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.

## Footnotes:

- A. No standard text
- C. Change reporting practice to excluded effect of allocations to reserves
- D. Net income before effects of minority interest

**Net Income Before Extraordinary Items/Preferred Dividends**

*Income Data, Annual 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)**

*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:

$\text{Net Interest Income} / \text{Average of Last Year's and Current Year's (Investment-Total + Loans-Net)} * 100$

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:

$\text{Net Loan Losses} / (\text{Loans-Total} - \text{Interbank Loans}) * 100$

### **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:

$(\text{Current Year's Net Margin} / \text{Last Year's Net Margin} - 1) * 100$

Interim Time Series:

$(\text{Current Year's Trailing 12 Months Net Margin} / \text{Last Year's Trailing 12 Months Net Margin} - 1) * 100$

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:

$((\text{Current Year's Net Margin} / \text{Net Margin six years ago, reduced to a compound annual rate}) - 1) * 100$

### **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:

$\text{Total Premiums Written} / \text{Average of Last Year's and Current Year's ( Common Equity + Policyholders' Equity)} * 100$

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.

- 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:

$(\text{Current Year's Net Sales or Revenues} / \text{Last Year's Total Net Sales or Revenues} - 1) * 100$

Interim Time Series:

$(\text{Current Year's Trailing 12 Months Net Sales or Revenues} / \text{Last Year's Trailing 12 Months Total Net Sales or Revenues} - 1) * 100$

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:

$((\text{Current Year's Net Sales or Revenues} / \text{Net Sales or Revenues four years ago, reduced to a compound annual rate}) - 1) * 100$

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:

$((\text{Current Year's Net Sales or Revenues} / \text{Net Sales or Revenues six years ago, reduced to a compound annual rate}) - 1) * 100$

### **Net Sales To Gross Fixed Assets**

*Asset Utilization Ratio, Annual Item; Field 08431*

All Industries:

$\text{Net Sales or Revenues} / \text{Property, Plant and Equipment-Gross}$

### **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

Sweden (89 to 93):

$\text{Non-Performing Loans} / (\text{Common Shareholders' Equity} + \text{Non-Equity Reserves} * .7) * 100$

Sweden (94 and subsequent years):

$\text{Non-Performing Loans} / \text{Common Shareholders' Equity} * 100$

### **Non-Performing Loans % Equity - 5 Yr Avg**

*Other Ratio, Annual Item; Field 15070*

Banks:

Arithmetic average of the last five years of Non-Performing Loans % Equity

### **Non-Performing Loans % Reserve For Loan Losses**

*Other Ratio, Annual Item; Field 15001*

Banks:

$\text{Non-Performing Loans} / \text{Reserve for Loan Losses} * 100$

### **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:

$\text{Non-Performing Loans} / \text{Loans-Total} * 100$

### **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

# O

## 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

## Operating Cash / Fixed Charges

*Leverage Ratio, Annual Item; Field 08261*

All Industries:

$\text{Funds from Operations} / (\text{Interest Expense on Debt} + (\text{Preferred Dividends (Cash)} / 1 - (\text{Tax Rate} / 100))$

If the Tax rate is negative or not available or if preferred dividends are 0:

$\text{Funds from Operations} / (\text{Interest Expense on Debt} + \text{Preferred Dividends (Cash)})$

Exceptions:

U.S. Companies:

Standard Tax Rate Used in Calculations:

86 and prior years: 46%

87 and subsequent years: 34%

95 and subsequent years: 35%

## Operating Cash/Fixed Charges - 5 Yr Avg

*Leverage Ratio, Annual Item; Field 08265*

All Industries:

Arithmetic average of Operating Cash/Fixed Charges for the last five years

## Operating Expenses - Total

*Expense Data, Annual Item; Field 01249*

All Industries:

OPERATING EXPENSES - TOTAL represents the sum of all expenses related to operations.

## 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:

$(\text{Current Year's Operating Income} / \text{Last Year's Operating Income} - 1) * 100$

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:

$((\text{Current Year's Operating Income} / \text{Operating Income six years ago, reduced to a compound annual rate}) - 1) * 100$

### **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
- F. Includes some interest bearing borrowings
- G. 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

# P

## 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	Moore 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:

PENSIONDATA - 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 Privilegiate 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:

$$\text{Pre-tax Income} / \text{Net Sales or Revenues} * 100$$
**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:

$$(\text{Current Price} / \text{Closing Price four weeks ago} - 1) * 100$$

This item is also available at the security level.

**Price Trend - Last Week***Stock Performance Ratio, Current Item; Field 09001*

All Industries:

$$(\text{Current Price} / \text{Last Week's Closing Price} - 1) * 100$$

This item is also available at the security level.

**Price Trend - Previous Quarter***Stock Performance Ratio, Current Item; Field 09016*

All Industries:

$$(\text{Most Recent Quarter End Price} / \text{Previous Quarter End Price} - 1) * 100$$

This item is also available at the security level.

### **Price Trend - Quarter To Date**

*Stock Performance Ratio; Current Item; Field 09011*

All Industries:

$$(\text{Current Price} / \text{Most Recent Quarter End Price} - 1) * 100$$

This item is also available at the security level.

### **Price Trend - Year To Date**

*Stock Performance Ratio, Current Item; Field 09021*

All Industries:

$$(\text{Current Price} / \text{Most Recent Year End Price} - 1) * 100$$

This item is also available at the security level.

### **Price Trend - 13 Weeks**

*Stock Performance Ratio, Current Item; Field 09006*

All Industries:

$$(\text{Current Price} / \text{Closing Price thirteen weeks ago} - 1) * 100$$

This item is also available at the security level.

### **Price Trend – 26 Weeks**

*Stock Performance Ratio, Current Item; Field 09007*

All Industries:

$$(\text{Current Price} / \text{Closing Price twenty six weeks ago} - 1) * 100$$

This item is also available at the security level.

### **Price Trend - 52 Weeks**

*Stock Performance Ratio, Current Item; Field 09026*

All Industries:

$$(\text{Current Price} / \text{Closing Price fifty-two weeks ago} - 1) * 100$$

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:

$((\text{Market Price-High} + \text{Market Price-Low}) / 2) / \text{Book Value Per ADR-GAAP}$

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:

$$\frac{((\text{Sum of the last three years Market Price-Year High} + \text{Sum of the last three years Market Price-Year Low}) / 2) / \text{Sum of the last three years Book Value Per ADR-GAAP}}$$

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:

$((\text{Market Price-Five Yr Avg High} + \text{Market Price-Five Yr Avg Low}) / 2) / (\text{Sum of the last five years Book Value Per ADR-GAAP} / 5)$

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:

$$\frac{((\text{Sum of the last three years Market Price-High} + \text{Sum of the last three years Market Price-Low}) / 2) / \text{Sum of the last three years Book Value}}$$

This item is only available for ADRs and is generally not available prior to 1994.

### **Price/Book Value Ratio – 3 Yr Avg – Close**

*Stock Performance Ratio, Annual Item; Field 09332*

All Industries:

Sum of the last three years Market Price-Year End / Sum of the last three years Book Value

This item is only available for ADRs and is generally not available prior to 1994.

### **Price/Book Value Ratio – 3 Yr Avg – High**

*Stock Performance Ratio, Annual Item; Field 09330*

All Industries:

Sum of the last three years Market Price-Year High / Sum of the last three years Book Value

This item is only available for ADRs and is generally not available prior to 1994.

### **Price/Book Value Ratio – 3 Yr Avg – Low**

*Stock Performance Ratio, Annual Item; Field 09331*

All Industries:

Sum of the last three years Market Price-Year Low / Sum of the last three years Book Value

This item is only available for ADRs and is generally not available prior to 1994.

### **Price/Book Value Ratio - 5 Yr Avg - Close**

*Stock Performance Ratio, Annual Item; Field 09321*

All Industries:

Market Price-5 Year Average / Arithmetic Average of the last five years of Book Value Per Share

This item is also available at the security level for 1987 and subsequent years.

### **Price/Book Value Ratio - 5 Yr Avg - High**

*Stock Performance Ratio, Annual Item; Field 09311*

All Industries:

Market Price-5 Year Average High / Arithmetic Average of the last five years of Book Value Per Share

This item is also available at the security level for 1987 and subsequent years.

### **Price/Book Value Ratio - 5 Yr Avg - High-Low**

*Stock Performance Ratio, Annual Item; Field 09326*

All Industries:

Market Price-5 Year Average High-Low / Arithmetic Average of the last five years of Book Value Per Share

This item is also available at the security level for 1987 and subsequent years.

### **Price/Book Value Ratio - 5 Yr Avg - Low**

*Stock Performance Ratio, Annual Item; Field 09316*

All Industries:

Market Price-5 Year Average Low / Arithmetic Average of the last five years of Book Value Per Share

This item is also available at the security level for 1987 and subsequent years.

### **Price/Cash Flow Ratio**

*Stock Performance Ratio, Annual/Interim Item; Field 09604*

All Industries:

Annual Time Series:

Market Price-Year End / Cash Flow Per Share

This item is also available at the security level for 1987 and subsequent years.

Interim Time Series:

Market Price-Period End / Trailing 12 Months Cash Flow per Share

This item is available in the Interim time series at the company and security level for 1998 and subsequent years.

### **Price/Cash Flow - Current**

*Stock Performance Ratio, Current Item; Field 09602*

All Industries:

Market Price-Current/Cash Flow Per Share-Current

This item is also available at the security level.

### **Price/Cash Flow Ratio – 3 Yr Avg**

*Stock Performance Ratio, Annual Item; Field 09623*

All Industries:

Sum of the last 3 years of Market Price-Year End / Sum of the last three years of Cash Flow Per Share

This item is only available for ADRs and is generally not available prior to 1994.

### **Price/Cash Flow Ratio - 5 Yr Avg**

*Stock Performance Ratio, Annual Item; Field 09621*

All Industries:

Arithmetic average of the last five years of Market Price-Year End / Arithmetic average of the last five years of Cash Flow Per Share

This item is also available at the security level for 1987 and subsequent years.

### **Price/Earnings Ratio - Avg High-Low**

*Stock Performance Ratio, Annual Item; Field 09106*

All Industries:

$(\text{Market Price-High} + \text{Market Price-Low} / 2) / \text{Earnings Per Share}$

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:

$((\text{Market Price-High} + \text{Market Price-Low}) / 2) / \text{Earnings Per ADR-GAAP}$

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:

$1 / (\text{Sum of the last 3 years Earnings Per ADR-GAAP} / ((\text{Sum of the last 3 years Market Price-High} + \text{Sum of the last 3 years of Market Price-Low}) / 2))$

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:

$1 / (\text{Sum of the last 3 years Earnings Per ADR-GAAP} / \text{Sum of the last 3 years Market Price-Year End})$

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:

$1 / (\text{Sum of the last 3 years Earnings Per ADR-GAAP} / \text{Sum of the last 3 years Market Price-High})$

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:

$1 / (\text{Sum of the last 3 years Earnings Per ADR-GAAP} / \text{Sum of the last 3 years Market Price-Low})$

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:

$1 / (\text{Earnings Per Share-GAAP-5 Yr Avg} / \text{Market Price-Year End-5 Yr Avg High-Low})$

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

**Price/Earnings Ratio - GAAP – 5 Yr Avg – Close***Stock Performance Ratio, Annual Item; Field 09153*

All Industries:

1/ (Earnings Per Share-GAAP-5 Yr Avg / Market Price-Year End-5 Yr Avg)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

**Price/Earnings Ratio – GAAP - 5 Yr Avg – High***Stock Performance Ratio, Annual Item; Field 09151*

All Industries:

1/ (Earnings Per Share-GAAP-5 Yr Avg / Market Price-Year End-5 Yr Avg High)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

**Price/Earnings Ratio - GAAP – 5 Yr Avg – Low***Stock Performance Ratio, Annual Item; Field 09152*

All Industries:

1/ (Earnings Per Share-GAAP-5 Yr Avg / Market Price-Year End-5 Yr Avg Low)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

**Price/Earnings Ratio - High***Stock Performance Ratio, Annual Item; Field 09100*

All Industries:

Market Price-High / Earnings Per Share

This item is also available at the security level for 1987 and subsequent years.

**Price/Earnings Ratio - Low***Stock Performance Ratio, Annual Item; Field 09101*

All Industries:

Market Price-Low / Earnings Per Share

This item is also available at the security level for 1987 and subsequent years.

**Price/Earnings Ratio – 3 Yr Avg – Avg High-Low***Stock Performance Ratio, Annual Item; Field 09133*

All Industries:

1/ (Sum of the last 3 years Earnings Per Share / ((Sum of the last 3 years of Market Price-High + Sum of the last 3 years of Market Price-Low) / 2)

This item is only available for ADRs and is generally not available prior to 1994.

**Price/Earnings Ratio – 3 Yr Avg – Close***Stock Performance Ratio, Annual Item; Field 09132*

All Industries:

1/ (Sum of the last 3 years of Earnings Per Share / Sum of the last 3 years of Market Price-Year End)

This item is only available for ADRs and is generally not available prior to 1994.

### **Price/Earnings Ratio – 3 Yr Avg – High**

*Stock Performance Ratio, Annual Item; Field 09130*

All Industries:

1 / (Sum of the last 3 years of Earnings Per Share / Sum of the last 3 years of Market Price–High)

This item is only available for ADRs and is generally not available prior to 1994.

### **Price/Earnings Ratio – 3 Yr Avg – Low**

*Stock Performance Ratio, Annual Item; Field 09131*

All Industries:

1 / (Sum of the last 3 years of Earnings Per Share / Sum of the last 3 years Market Price– Low)

This item is only available for ADRs and is generally not available prior to 1994.

### **Price/Earnings Ratio - 5 Yr Avg - Close**

*Stock Performance Ratio, Annual Item; Field 09121*

All Industries:

1 / (Earnings Per Share-5 Year Average / Market Price-Year End-5 Year Average)

This item is also available at the security level for 1987 and subsequent years.

### **Price/Earnings Ratio - 5 Yr Avg - High**

*Stock Performance Ratio, Annual Item; Field 09111*

All Industries:

1 / (Earnings Per Share-5 Year Average / Market Price-5 Year Average High)

This item is also available at the security level for 1987 and subsequent years.

### **Price/Earnings Ratio - 5 Yr Avg - High-Low**

*Stock Performance Ratio, Annual Item; Field 09126*

All Industries:

1 / (Earnings Per Share-5 Year Average / (Market Price-5 Year Average-High + Market Price-5 Year Average-Low / 2))

This item is also available at the security level for 1987 and subsequent years.

### **Price/Earnings Ratio - 5 Yr Avg - Low**

*Stock Performance Ratio, Annual Item; Field 09116*

All Industries:

1 / (Earnings Per Share-5 Year Average / Market Price-5 Year Average Low)

This item is also available at the security level for 1987 and subsequent years.

### **Price/Sales Per Share Ratio**

*Stock Performance Ratio, Annual Item; Field 09904*

All Industries:

Market Price–Year End / Sales Per Share

## Primary Issue Identifier

*Descriptive Data, Current Item; Field 06036*

All Industries:

PRIMARY ISSUE IDENTIFIER is provided at the security level for companies with more than one type of common/ordinary share. It is the Worldscope company identifier for the security identified in Field 6005 - Type of Share. It provides a link between the security information and the fundamental data of the company.

## Proceeds From Stock Options

*Cash Flow Data, Annual 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 contracts
- Software products

It excludes:

- Tools and dies amortized over less than two years
- Excess carrying value over cost of property
- Copyrights, trademarks, patents and goodwill
- Property not used in operations or used in operations to be discontinued
- Property held for sale for companies other than Real Estate (treated as investment and advances)

Footnotes:

- A. Includes intangibles
- G. Included in other assets
- H. Excessive revaluation on fixed assets

**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.

## Q

### **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

# R

## Ratio Of Total Loans To Total Capital

*Liquidity Ratio, Annual Item; Field 15055*

Banks:

Loans-Total / Total Capital

## Ratio Of Total Loans To Total Capital - 5 Yr Avg

*Liquidity Ratio, Annual Item; Field 15058*

Banks:

Arithmetic average of the last five years of Ratio of Total Loans to Total Capital

## Raw Materials

*Asset Data, Annual Item; Field 02097*

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:

$(\text{Receivables (Net)} / \text{Current Assets-Total}) * 100$

### 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.

BYTE	REGION
1	Americas
2	Europe/Africa
3	Asia Pacific
4	Emerging Market
5	Worldscope International (all non-US)
6	U.S. Financial (US & Canada)

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:

Field 18121	Registrar Name
Field 18122	Registrar Address
Field 18123	Registrar Telephone Number
Field 18124	Registrar Fax Number
Field 18125	Registrar Website
Field 18126	Email Address

**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:

$$\text{(Earnings Per Share - Dividends Per Share) / Average of Last Year's and Current Year's Book Value Per Share * 100}$$

Interim Time Series:

$$\text{(Trailing 12 Months Earnings Per Share - Trailing 12 Months Dividends Per Share) / Average of Last Year's and Current Year's Book Value Per Share * 100}$$

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

**Reinvestment Rate Per Share – Fiscal***Profitability Ratio, Annual Item; Field 08653*

All industries

$$\text{((Current year EPS fiscal - Dividends per share) / Average of Last Year's and Current Year's Book Value Per Share Fiscal) * 100}$$

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:

$$\text{(Earnings Per Share-Last 12 Mos. - Dividends Per Share-Last 12 Mos.) / Book Value Per Share a year ago * 100}$$
**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:

$$\text{(Net Income before Preferred Dividends - Preferred Dividends (Cash) - Common Dividends (Cash) / Average of Last Year's and Current Year's Common Equity * 100}$$

## Exceptions:

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

All Industries:

$(\text{Net Income before Preferred Dividends} + \text{Reserves-Increase/Decrease} - \text{Preferred Dividends (Cash)} - \text{Common Dividends (Cash)}) / \text{Average of Last Year's and Current Year's (Common Equity} + \text{Last Year's Non-Equity Reserves)} * 100$

Sweden (88 and prior years):

All Industries:

$(\text{Net Income before Preferred Dividends} + \text{Reserves-Increase/Decrease} * .5 - \text{Preferred Dividends (Cash)} - \text{Common Dividends (Cash)}) / \text{Average of Last Year's and Current Year's (Common Equity} + (\text{Last Year's Non-Equity Reserves} * .5)) * 100$

Sweden (89):

All Industries:

$(\text{Net Income before Preferred Dividends} + \text{Reserves-Increase/Decrease} * .7 - \text{Preferred Dividends (Cash)} - \text{Common Dividends (Cash)}) / (\text{Average of Last Year's and Current Year's Common Equity} + \text{Average of (Last Year's Non Equity Reserve} * .5 \text{ and Current Year's Non-Equity Reserves} * .7)) * 100$

Sweden (90-92):

All Industries:

$(\text{Net Income before Preferred Dividends} + \text{Reserves-Increase/Decrease} * .7 - \text{Preferred Dividends (Cash)} - \text{Common Dividends (Cash)}) / \text{Average of Last Year's and Current Year's (Common Equity} + (\text{Last Year's Non-Equity Reserves} * .7)) * 100$

Sweden (93):

All Industries:

$(\text{Net Income before Preferred Dividends} + \text{Reserves-Increase/Decrease} - \text{Preferred Dividends (Cash)} - \text{Common Dividends (Cash)}) / \text{Average of Last Year's and Current Year's Common Equity} + \text{Average of (Last Year's Non-Equity Reserves} * .7 \text{ and Current Year's Non Equity Reserve})) * 100$

Sweden (94 and subsequent years):

All Industries:

$(\text{Net Income before Preferred Dividends} - \text{Preferred Dividends (Cash)} - \text{Common Dividends (Cash)}) / \text{Average of Last Year's and Current Year's Common Equity} * 100$

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
- F. Includes science or technology expense
- H. Excludes cost of plant research and development
- I. Includes engineering expense
- J. Included in Cost of Goods Sold
- K. Includes market testing & research
- L. Includes exploration expense
- M. 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:

RESTRUCTURING EXPENSE PER SHARE represents the after tax per share cost of the reorganization of a company.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies and is 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:

RESTRUCTURING EXPENSE PER SHARE - PRE-TAX represents the pre-tax per share cost of the reorganization of a company.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies 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:

$$\frac{\text{Net Income before Preferred Dividends} + ((\text{Interest Expense on Debt-Interest Capitalized}) * (1 - \text{Tax Rate}))}{\text{Average of Last Year's and Current Year's Total Assets}} * 100$$

Banks:

$$\frac{\text{Net Income before Preferred Dividends} + ((\text{Interest Expense on Debt-Interest Capitalized}) * (1 - \text{Tax Rate}))}{\text{Average of Last Year's (Total Assets - Customer Liabilities on Acceptances) and Current Year's (Total Assets - Customer Liabilities on Acceptances)}} * 100.$$

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Insurance Companies:

$$\frac{\text{Net Income before Preferred Dividends} + ((\text{Interest Expense on Debt-Interest Capitalized}) * (1 - \text{Tax Rate})) + \text{Policyholders' Surplus}}{\text{Average of Last Year's and Current Year's Total Assets}} * 100$$

Other Financial Companies:

$$\frac{\text{Net Income before Preferred Dividends} + ((\text{Interest Expense on Debt-Interest Capitalized}) * (1 - \text{Tax Rate}))}{\text{Average of Last Year's (Total Assets - Custody Securities) and Current Year's (Total Assets - Custody Securities)}} * 100$$

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:

$$\frac{((\text{Trailing 12 Months Net Profit} + (\text{Trailing 12 Months Interest Expense On Debt} * (1 - \text{Tax Rate} / 100))))}{\text{Average of Last Year's and Current Year's Total Assets}} * 100$$

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:

$$\frac{\text{Net Income before Preferred Dividends}}{\text{Average of Last Year's and Current Years (Investments-Total + Last Year's Loans-Net)}} * 100$$

### **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:

(Net Income before Preferred Dividends + ((Interest Expense on Debt - Interest Capitalized) \* (1-Tax Rate))) / Average of Last Year's and Current Year's (Total Capital + Last Year's Short Term Debt & Current Portion of Long Term Debt) \* 100

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

Exceptions:

U.S. Companies:

Standard Tax Rate Used in Calculations:

86 and prior years: 46%

87 to 94: 34%

95 and subsequent years: 35%

### **Return On Invested Capital - 5 Yr Avg**

*Profitability Ratio, Annual Item; Field 08380*

All Industries:

Arithmetic average of the last five years of Return on Invested Capital

### **Return On Net Assets**

See RETURN ON EQUITY.

### **Revaluation Reserve**

*Shareholders' Equity Data, Annual Item; Field 03492*

All Industries:

REVALUATION RESERVE represents a reserve created by the revaluation of assets.

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

### **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

# S

## **Salaries And Benefits Expense**

See STAFF COSTS

## **Sales**

See NET SALES OR REVENUES

## **Sales/Revenues – GAAP**

*Supplementary (Income) Data, Annual Item; Field 06801*

All Industries:

SALES/REVENUES – GAAP represents the sales/revenues of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for NET SALES OR REVENUES for additional information.

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

## **Sales Per Employee**

*Profitability Ratio, Annual Item; Field 08351*

All Industries:

Net Sales or Revenues / Employees

## **Sales Per Employee - 5 Yr Avg**

*Profitability Ratio, Annual Item; Field 08355*

All Industries:

Arithmetic average of the last five years of Sales Per Employee

## **Sales Per Share**

*Stock Data, Annual Item; Field 05508*

All Industries:

SALES PER SHARE represents the per share amount of the company's sales or revenues.

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.)f

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
- F. 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.

BYTE	ABBREVIATION	EXCHANGE
1	NYSE	New York
2	BSE	Boston
3	CIN	Cincinnati
4	SHG	Shanghai
5	MSE	Midwest
6	PBW	Philadelphia, Baltimore, Washington
7	PCS	Pacific
8	NAS	NASDAQ
9	ASE	American
10	MON	Montreal
11	TOR	Toronto
12	AMS	Amsterdam
13	BCN	Barcelona
14	BRU	Brussels
15	CPH	Copenhagen
16	DUS	Düsseldorf
17	FRA	Frankfurt
18	GVA	Geneva
19	HEL	Helsinki
20	HKG	Hong Kong
21	JNB	Johannesburg
22	KUL	Kuala Lumpur
23	LON	London
24	MAD	Madrid
25	MBE	Melbourne
26	***	Not Used
27	MXK	Mexico City
28	NZL	New Zealand
29	OSA	Osaka
30	OSL	Oslo
31	PAR	Paris
32	ISE	Italian
33	SEO	Seoul

BYTE	ABBREVIATION	EXCHANGE
34	SIN	Singapore
35	STO	Stockholm
36	SYD	Sydney
37	TYO	Tokyo
38	VIE	Vienna
39	OTH	Others
40	ZHR	Zürich
41	ATH	Athens
42	BAN	Bangkok
43	BOG	Bogota
44	BOM	Bombay
45	BAR	Buenos` Aires
46	CAR	Caracas
47	IST	Istanbul
48	KAR	Karachi
49	LIM	Lima
50	LIS	Lisbon
51	PHL	Philippine
52	RIO	Rio De Janeiro
53	SAN	Santiago
54	SOP	Sao Paulo
55	TAI	Taipei
56	JAK	Jakarta
57	OTC	OTC/Unofficial Markets
58	SZN	Shenzhen
59	DUB	Dublin
60	LUX	Luxembourg
61	TEL	Tel Aviv
62	144A	144A
63	BUD	Budapest
64	WAR	Warsaw
65	AMN	Amman
66	NIG	Nigeria
67	COL	Colombo
68	ZIM	Zimbabwe
69	PRG	Prague
70	MOS	Moscow
71	BRT	Bratislava
72	LJB	Ljubljana
73	SWB	Electronic Bourse
74	CAI	Cairo
75	CAS	Casablanca

BYTE	ABBREVIATION	EXCHANGE
76	ESQ	EASDAQ
77	HAM	Hamilton
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.

BYTE	INDEX	COUNTRY
1	S&P 500	United States
2	DJ 65 Composite	
3	FTSE World Index	
4	*** Not Used ***	
5	FT-SE 100	United Kingdom
6	Nikkei 225	Japan
7	S&P/TSX Composite	Canada
8	All Ordinaries	Australia
9	Austrian Traded	Austria
10	BEL 20	Belgium
11	KFX Index	Denmark
12	HEX 25	Finland
13	CAC 40	France
14	*** Not Used ***	
15	Hang Seng	Hong Kong
16	ISEQ Overall Index	Ireland
17	MIB 30	Italy
18	KLSE Composite	Malaysia
19	AEX All Share	Netherlands
20	NZX 50	New Zealand
21	OBX 25	Norway
22	Strait Times Industrial	Singapore

BYTE	INDEX	COUNTRY
23	FTSE/JSE 40	South Africa
24	IBEX 35	Spain
25	OMX	Sweden
26	Swiss Market Index	Switzerland
27	All Share	United Kingdom
28	MERVAL	Argentina
29	BOVESPA	Brazil
30	IPSA	Chile
31	IGBC Index	Colombia
32	FTSE/ASE.20	Greece
33	Mumbai Sensitive	India
34	IGSG Index	Indonesia
35	TOPIX Index	Japan
36	LuxX Index	Luxembourg
37	IPC (Bolsa) Index	Mexico
38	KSE 100 Index	Pakistan
39	IGBVL Index	Peru
40	Philippine S.E. Composite Index	Philippines
41	PSI 20 Index	Portugal
42	KOSPI Index	South Korea
43	Taiwan Weighted Stock Index	Taiwan
44	SET 50	Thailand
45	ISE National 100	Turkey
46	FT-SE Mid 250	United Kingdom
47	FT-SE Mid 350	United Kingdom
48	Caracas General Index	Venezuela
49	DAX	Germany
50	*** Not Used ***	
51	*** Not Used ***	
52	*** Not Used ***	
53	SBF 250	France
54	DJ Global Index	
55	DJ STOXX	
56	DJ EURO STOXX	
57	DJ STOXX 50	
58	DJ EURO STOXX 50	
59	HDAX	Germany
60	SBF 120	France
61	TSE 60	Canada
62	WIG 20	Poland

**Stock Option Compensation Expense – Adjustment To Net Income, Net Of Tax**

*Supplementary Data, Annual Item; Field 18322*

All Industries:

STOCK OPTION COMPENSATION EXPENSE – ADJUSTMENT TO NET INCOME, NET OF TAX represents the adjustments to Net Income for estimated fair value provision for stock option compensation, net of tax for companies that have not 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.

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## **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:

$\text{Income Taxes} / \text{Pre-tax Income} * 100$

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 &amp; 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 &amp; 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:

$$(\text{Current Year's Total Assets} / \text{Last Year's Total Assets} - 1) * 100$$

Banks:

$$((\text{Current Year's Total Assets} - \text{Current Year's Customer Liabilities on Acceptances}) / (\text{Last Year's Total Assets} - \text{Last Year's Customer Liabilities on Acceptance}) - 1) * 100$$

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

$$((\text{Current Year's Total Assets} - \text{Current Year's Custody Securities}) / (\text{Last Year's Total Assets} - \text{Last Year's Custody Securities}) - 1) * 100$$

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:

$$((\text{Current Year's Total Assets} / \text{Total Assets six years ago, reduced to a compound annual rate}) - 1) * 100$$

Banks:

$$(((\text{Current Year's Total Assets} - \text{Current Year's Customer Liabilities on Acceptances}) / (\text{Total Assets} - \text{Customer Liabilities on Acceptances six years ago}), \text{reduced to a compound annual rate}) - 1) * 100$$

Customer Liabilities on Acceptances only subtracted when included in Total Assets.

Other Financial Companies:

$$(((\text{Current Year's Total Assets} - \text{Current Year's Custody Securities}) / (\text{Total Assets} - \text{Custody Securities six years ago}), \text{reduced to a compound annual rate}) - 1) * 100$$
**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:

$(\text{Long Term Debt} + \text{Short Term Debt} + \text{Current Portion of Long Term Debt}) / \text{Common Equity} * 100$

Insurance Companies:

If Common Equity is not available, Policyholders Equity is substituted

### **Total Debt % Common Equity - 5 Yr Avg**

*Leverage Ratio, Annual Item; Field 08235*

All Industries:

Arithmetic average of the last five years of Total Debt % Common Equity

### **Total Debt % Total Assets**

*Leverage Ratio, Annual Item; Field 08236*

All Industries:

$(\text{Short Term Debt} + \text{Current Portion of Long Term Debt} + \text{Long Term Debt}) / \text{Total Assets} * 100$

Banks:

$(\text{Short Term Debt} + \text{Current Portion of Long Term Debt} + \text{Long Term Debt}) / (\text{Total Assets} - \text{Customer Liabilities on Acceptances}) * 100$

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

$(\text{Short Term Debt} + \text{Current Portion of Long Term Debt} + \text{Long Term Debt}) / (\text{Total Assets} - \text{Custody Securities}) * 100$

### **Total Debt % Total Assets - 5 Yr Avg**

*Leverage Ratio, Annual Item; Field 08240*

All Industries:

Arithmetic average of the last five years of Total Debt % Total Assets

### **Total Debt % Total Capital**

*Leverage Ratio, Annual Item; Field 08221*

All Industries:

$(\text{Long Term Debt} + \text{Short Term Debt} + \text{Current Portion of Long Term Debt}) / (\text{Total Capital} + \text{Short Term Debt} + \text{Current Portion of Long Term Debt}) * 100$

### **Total Debt % Total Capital - 5 Yr Avg**

*Leverage Ratio, Annual Item; Field 08225*

All Industries:

Arithmetic average of the last five years of Total Debt % Total Capital

**Total Deposits % Total Assets***Leverage Ratio, Annual Item; Field 15037*

Banks:

Deposits-Total / (Total Assets - Customer Liabilities on Acceptances) \* 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

Deposits-Total / (Total Assets - Custody Securities) \* 100

**Total Deposits % Total Assets - 5 Yr Avg***Leverage Ratio, Annual Item; Field 15040*

Banks, Other Financial Companies:

Arithmetic average of the last five years Total Deposits % Total Assets

**Total Equity – GAAP***Supplementary (Liability) Data, Annual Item; Field 06798*

All Industries:

TOTAL EQUITY – GAAP represents the sum of the preferred stock and common equity of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles.

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

**Total Intangible Other Assets - Accumulated Amortization***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

This item is also available at the security level for 1987 and subsequent years.

### **Total Investment Return – 1 Month %**

*Stock Performance Ratio, Monthly Time Series; Field 08807*

All Industries:

$((\text{Current Month's Close Price} + \text{Dividends Per Share (regular, extra and special) declared during the month}) / \text{Last Month's Close Price}) * 100$

Data for this field is available for 1999 and subsequent years and is also available at the security level for 1999 and subsequent years.

### **Total Investment Return – 3 Month %**

*Stock Performance Ratio, Monthly Time Series; Field 08808*

All Industries:

$((\text{Current Month's Close Price} + \text{Dividends Per Share (regular, extra and special) declared during the month}) / \text{Close Price three months ago}) * 100$

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:

$(\text{Market Price-Year End} + \text{Dividends Per Share} + \text{Dividends Per Share-Special-Q1} + \text{Dividends Per Share-Special-Q2} + \text{Dividends Per Share-Special-Q3} + \text{Dividends Per Share-Special-Q4}) / \text{Year Ago Market Price-Year End}$  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:

$(\text{Market Price} + \text{Dividends Per Share} + \text{Special Dividend-Quarter 1} + \text{Special Dividend-Quarter 2} + \text{Special Dividend-Quarter 3} + \text{Special Dividend-Quarter 4}) / \text{Last Year's Market Price-Year End}$  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:

$\text{Total Investments} / \text{Total Capital} * 100$

### **Total Investments % Total Capital - 5 Yr Avg**

*Other Ratio, Annual Item; Field 15583*

Insurance Companies:

Arithmetic average of the last five years of Total Investments % Total Capital

## Total Liabilities

*Liability Data, Annual 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:

$\text{Loans-Total} / (\text{Total Assets} - \text{Customer Liabilities on Acceptances}) * 100$

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

$\text{Loans-Total} / (\text{Total Assets} - \text{Custody Securities}) * 100$

## 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
- F. Net of expenses including taxes

## Turnover

See NET SALES OR REVENUES

## Turnover Rate

Marketability Ratio, Annual Item; Field 08011

All Industries:

(Trading Volume (\$ Amount) / Market Capitalization) \* 100

This data is 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.

# U

## **Unappropriated (Free) Reserves**

*Shareholders' Equity Data, Annual Item; Field 03494*

All Industries:

UNAPPROPRIATED RESERVES represent free reserves that are not identified for a specific purpose by the company.

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

Footnotes:

- A. No standard text
- B. No standard text

## **Unconsolidated/Parent Company Depreciation, Depletion & Amortization**

*Supplementary Data, Annual 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:

- AA. Earning per share after full tax
- B. Includes or excludes extraordinary charge or credit
- D. No standard text
- F. Period includes strike
- G. Includes the effects of a change in accounting policies or tax laws
- M. Calculation based on year end outstanding shares
- O. No standard text
- P. Based on common and common equivalent shares
- Q. Based on fully diluted shares
- 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:

$\text{Unearned Premiums} / \text{Average of Last Year's and Current Year's Total Capital} * 100$

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

# W

## **Weighted Cost Of Debt**

*Supplementary Data, Annual Item; Field 18231*

All Industries:

WEIGHTED COST OF DEBT represents the weighted average interest rate of the total fixed rate long term debt.

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:

$(\text{Current Assets}-\text{Total} - \text{Current Liabilities}-\text{Total}) / \text{Total Capital} * 100$

## **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.

# Y

## **Year Of Fast Update**

*Descriptive Data, Current Item; Field 07013*

All Industries:

YEAR OF FAST UPDATE represents the year for which a subset of key financial data has been updated from the annual report.

## **Yield On Investment**

*Profitability Ratio, Annual Item; Field 15513*

Insurance Companies:

$\text{Investment Income} / \text{Average of Last Year's and Current Year's Investments-Total} * 100$

## **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