

WORLDSCOPE DATABASE

DATA DEFINITIONS GUIDE (ISSUE 14.2)

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About This Document

Intended Readership

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

In This Document

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

Changes Since the Previous Issue

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

Corrections to reflect that the following items:

18390 Construction Work in Progress

18390 Construction Work in Progress

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

13th Jan 2012 - Revision of Worldscope Coverage with the addition of information on Reuter fed companies (Pg 37 under Chapter 5)

Corrections were done for 05015 fields as the column headings (High price, Low price & End market price) were interchanged .

27th Mar 2012 - Addition of new field 07041 – Thomson Reuters Business Classification (TRBC) Code

24th May 2012 – Corrections made to definition of Deposit (03019) to exclude Sec sold under repurchase agreement

27th June 2012 – Deletion of fields and description relation to 5 year Summary (19760 – 19789), Investor Relations Address (18358) and Fully Diluted Equity (03506). These fields have been made obsolete.

7th Aug 2012 – Upgradation of TRBC code, item 07041, with the new TRBC 2012 schema codes.

The new 2012 schema introduces a more granular 5th level as well as changes to sectors, groups, definition and titles that further support the analysis of companies across markets.

9th Oct 2012

1. Changes to the definition for Closely Held Shares - Updates to Closely Held Shares will reflect Strategic Holdings sourced from Thomson Reuters Ownership content which is dedicated to the collection of insider and institutional information.
2. Fields no longer be supported – Following codes Registrar Name (18121), Registrar Address (18122), Registrar Telephone Number (18123), Registrar Fax Number (18124), Registrar Website (18125), Registrar Email Address (18126) were discontinued.
3. Discontinuation of subset of notelinks – Discontinuance of 128 notelinks currently linked to data fields. However Note links provided in historical time series will continue to be available.

8th Apr 2013 – Addition of new fields Pension Data – Net Interest Cost (18822) and Healthcare Data - Net Interest Cost (18848)

12th Dec 2013 – 18175–Ordinary Profit to be applicable to Interim templates.

Feedback

For help with Worldscope, visit Thomson Reuters Customer Zone at <https://customers.reuters.com/Home>. You must register to use this site.

Customer Zone is the online entry point to Thomson Reuters support and service functions, which include the following:

- **Contact Us:** A list of contact numbers and an electronic form to request support. Customer Zone sends an on-screen confirmation number and responds to your service request within 15 minutes.
<https://customers.reuters.com/crmcontactus/support.asp>
- **Alerts and Notifications:** Product change notifications and service alerts.
- **Community:** Archive of Thomson Reuters newsletters and customer events.

If your product is not in the Product drop-down when you go to Contact Us in Customer Zone, select Product not Found...Search More, type the product name, and then enter the remaining items.

Chapter 1 Introduction to Worldscope

General Description

The Worldscope 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 61,800 in November 2010. This includes approximately 37,450 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 in the database.

Over 75 countries are represented, and include all countries in targeted global indices (FTSE All World, Dow Jones Global, MSCI World, MSCI EMF, S&P Global, S&P/Citigroup).

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

Company Header and Profile Information

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

Financial Statements

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

Historical Growth Rates and Valuation Ratios

Growth	Profitability	Asset Utilization
--------	---------------	-------------------

Leverage	Liquidity	Foreign Business
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Security and Market Data

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

Other

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

More details on the types of data contained in a 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. In 2008, Thomson Corporation acquired Reuters.

Today, the content operations group, which supports the Worldscope database, employs over 500 people in seven global data centers.

Chapter 2 Database Methodology

Available Format

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

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

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

Chapter 3 Data Quality

Analyst Training

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

Automated Testing

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

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

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

Supervision and Auditing

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

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

Timeliness

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

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

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

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

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

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

Chapter 4 Client Support Services

Data Support

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 whenever any questions arise with regard to Worldscope data or its use or this document.

Client Services

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

[Thomson Reuters: Customer Zone](#)

Documentation

In addition to the Worldscope Data Definitions Guide several pieces of technical support material 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 contact 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.

Chapter 5 Frequently Asked Questions

Some Notes on this Section

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

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

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

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

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Questions

1. IS INFORMATION ON ACQUISITIONS AVAILABLE ON WORLDSCOPE?

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

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

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

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

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

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

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

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

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

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

Field 18169	Unconsolidated/Parent Company Depreciation
Field 18170	Unconsolidated/Parent Company Sales
Field 18171	Unconsolidated/Parent Company Pre-tax Earnings
Field 18172	Unconsolidated/Parent Company Net Profit
Field 18173	Unconsolidated/Parent Company Earnings per Share

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

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

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

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

These adjustments are also made at a security level.

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

7.1 POPULATION CRITERIA – WORLDSCOPE COVERAGE

7.1.1 Full Market Coverage

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

Developed Markets

Australia, Austria, Belgium, Canada, Denmark, Finland, France, Germany, Greece, Hong Kong, Ireland, Italy, Japan, Luxembourg, Netherlands, New Zealand, Norway, Portugal, Singapore, Spain, Sweden, Switzerland, United Kingdom and United States

Advanced Emerging, Emerging, and Frontier Markets

Argentina, Bahrain, Brazil, Bulgaria, Chile, China, Colombia, Cyprus, Czech Republic, Estonia, Iceland, Indonesia, Jordan, Kuwait, Latvia, Lebanon, Lithuania, Malaysia, Mexico, Oman, Philippines, Poland, Qatar, Russian Federation, South Africa, South Korea, Taiwan, Thailand, Turkey, UAE and Vietnam

7.1.2 Coverage of listed companies for other countries/markets (developed, emerging & frontier)

The following markets/criteria are currently targeted:

7.1.2.1 India – Top 2,000 companies by market capitalization

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

Bolivia, Bosnia & Herzegovina, Botswana, Cote D'ivoire, Croatia, Ecuador, Egypt, Fiji, Ghana, Guyana, Israel, Kazakhstan, Kenya, Macedonia, Malawi, Mauritius, Montenegro, Morocco, Namibia, Nigeria, Pakistan, Palestine, Peru, Romania, Serbia, Swaziland, Tanzania, Tunisia, Uganda, Ukraine, Venezuela, Zambia and Zimbabwe

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

Costa Rica, El Salvador, Guatemala, Honduras, Panama, Paraguay and Syria

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

Canada - NEX Board of TSX Venture Exchange listings, Bahamas, Bangladesh, Barbados, Trinidad & Tobago, Jamaica and Sri Lanka

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

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

7.1.3 Non-Traded Companies

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

7.1.4 ADR'S

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

7.2 CONTENT COVERAGE

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

For all other countries, full detailed content is supported if any of the following criteria is fulfilled:

Company is a constituent of the Baltic OMX10 index, FTSE All World, Dow Jones Global, MSCI World, MSCI EMF, S&P Global, S&P/Citigroup Broad Market or for selected local indices

Company has 5 or more broker estimates

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

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

Exceptions:

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

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

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

8. WHAT CURRENCY IS USED TO UPDATE WORLDSCOPE DATA?

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). Worldscope field 18215 – Exchange rate used for the income statement/cash flow and Worldscope field 18214 – Exchange rate used to translate the balance sheet are available. Security prices are also converted to local currency if expressed in another currency.

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

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

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

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

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

10. 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.

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

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

12. 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.

13. 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.

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

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

14. IN WHAT FORMATS IS WORLDSCOPE AVAILABLE?

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

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

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

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

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

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

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

16. 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.

17. 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".

18. 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.

19. 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.

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

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

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

Worldscope provides the Thomson Reuters Business Classification (TRBC) codes (Field 07041). TRBC is a global, comprehensive industry classification system owned and operated by Thomson Reuters. Companies can be viewed at any of 5 levels – 10 Economic Sectors; 28 Business Sectors, 54 Industry Groups, 136 Industries and 837 Activities. TRBC codes are assigned to all companies covered by Fundamentals.

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

21. 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.

22. 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.

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

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

- a. It is available for foreign investment*
- b. It is more widely traded

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

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

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

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

25. 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.

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

Non-traded companies can be selected by checking for the absence of data in Field 05427 Stock Exchange(s) Listed. Since inactive companies and securities on Worldscope have no stock exchange indicator either, the user may want to narrow this

search to exclude companies which have a value in Field 07015 Inactive Date (Company) and/or Field 07012 Inactive Date (Security). This will leave all non-traded active companies.

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

Footnote Text

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

27. 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.

28. 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.

29. 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

30. 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.

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

There are three considerations related to timeliness:

- a. Reporting/filing requirements. There are wide variations internationally in the length of time legally allowed between the fiscal period end of a company and the publication of its financial statements. While preliminary data and estimates of the company's performance for the fiscal year are generally available and are included on Worldscope soon after the year end, companies may take some time before making their audited annual accounts available to the public. This also applies to interim information, which is generally less regulated. Reporting regulations vary from country to country. In some instances companies may have up to 9 months after the end of the financial year to file an annual report with the statutory authorities. Most countries specify a 4 to 6 month reporting deadline and companies can delay their filing until this deadline is in sight.
- b. Document acquisition. Worldscope aggressively pursues various sources of information. Companies themselves remain the primary source in most countries. In this, we are significantly aided by the Documents Acquisition team, whose corporate document acquisition activities are among the most extensive in the world.
- c. Document update. When annual information is received, it is assigned an update priority generally based on inclusion in a targeted index, investor interest, and market capitalization. This becomes especially important where annual reports are received en masse due to clustering of fiscal year ends, e.g. Japan's predominant 31 March year-end. At such times, prompt turnaround may not be possible for all companies. Data processed from news sources is generally turned around within 72 hours. Key items from the final accounts are available within 5-10 days of receipt of document.

32. 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.

33. 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.

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

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

Generally, companies will:

- a. first issue a Press Release with very summarized financials possibly followed by

- b. a preliminary report (for example: the Regulatory News Service in the U.K., BALO in France and Tanshin filings for Tokyo listed companies)
- c. And finally the full audited Annual Report.

The pattern of Worldscope updates is as follows:

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

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

Note: For Limited Data Set companies (see Frequently Asked Question 38 below) a Fast Update is not done and the Final update follows the Preliminary Update.

35. 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

36. 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.

37. 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 35 above and is detailed in the templates from page [250](#). In October 2010, Worldscope contained 9,042 active and 2,999 inactive Limited Data Set companies across a broad range of countries.

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.

38. 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.

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

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

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

05476	Book Value per Share
05505	Capital Expenditure per Share
05501	Cash Flow per Share
18202	Cumulative Effect of Accounting Change per Share
05228	Discontinued Operations – Total – per Share
18205	Discontinued Operations – Total – per Share
05101	Dividends per Share
05102	Dividends per Share – Gross
05140	Dividends per Share - 5 yr avg
05201	Earnings per Share
05230	Earnings per Share after Extraordinary Items
05210	Earnings per Share – Basic – Year
10010	Earnings per Share – Basic – Fiscal
18208	Earnings per Share – Continuing Operations
05202	Earnings per Share – Fiscal Period Generic
18420	Earnings per Share – Fiscal Period – Basic
18440	Earnings per Share – Fiscal Period - Fully Diluted
10030	Earnings per Share – Fully Diluted – Fiscal
18209	Earnings per Share Including Extraordinary Items – Fiscal
05260	Earnings per Share - 5 yr avg
05226	Extraordinary Credit/Charge per Share
05507	Free Cash Flow per Share
05290	Fully Diluted Earnings per Share
05225	Includes Extraordinary Credit/Charge per Share
05227	Includes Pre-tax Extraordinary Credit/Charge per Share
05508	Sales per Share
05509	Operating Profit per Share
05001	Market Price – Year End
05002	Market Price – High
05003	Market Price – Low
05004	Market Price – 5 Year Average High
05005	Market Price – 5 Year Average Low
08001	Market Capitalization
08004	Market Capitalization – Public

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

20044, 20144, 20244, 20344, 20444, 20544, 20644	Dividends per Share - Mult Share 1, 2, 3, 4, 5, 6, 7
20043, 20143, 20243, 20343, 20443, 20543, 20643	Earnings per Share – Mult Share 1, 2, 3, 4, 5, 6, 7

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

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

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

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

Taking the EPS data as an example:

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

Calendar year end basis:

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

Fiscal year end basis:

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

40. HOW HAS WORLDSCOPE HANDLED THE EURO?

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

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

- The content supported for the expanded coverage reflects a subset of items similar to the limited template data fields. (See Chapter15, Reuters Fundamentals-sourced Companies – Template, for a full list of items to be supported by industry template.)
- The items provided may not follow the Worldscope definition/adjustments.
- 5 or more years' annual and interim data is available with the exception of more recent IPOs.
- Data is only provided on a company entity basis. Security entities are not supported.
- Industry Group (item 06011) - with the exception of Insurance companies this is not supported for Reuters Fundamentals-sourced companies (for which Indicator – Reuters Data Company, item 11563 exists). The codes that follow are provided in these cases. (Note that SIC codes are supported.)
 - 8610 – Industrial/Commercial format; Industry group NA
 - 8620 – Utilities; Industry group NA
 - 8630 – Bank format; Industry Group NA
- General Industry Classification (item 06010):
 - Companies assigned code 8610 (see above) will be classified as Industrial (1) as this will correspond to the template type to be supported. Other Financial companies reporting in an industrial format such as REITS will be included here.
 - Companies assigned code 8620 will be classified as Utilities (2) for which the Industrial Template is used.

- Companies assigned code 8630 will be classified as Bank/Savings & Loan (4) as this will correspond to the template type supported. Other Financial companies reporting in a bank type format will be included here.
- New indicators have been provided at the company level where all data/periods content are sourced from Reuters Fundamentals as well as at the time series level to indicate periods which contain the subset of items sourced from Reuters Fundamentals. Two further new indicators identify companies that do not trade equity securities or where price data is unavailable from our sources. Definitions of the new indicators are available in Chapter 19, Alphabetical List of Field Definitions. The following is a list of the new indicators:
 - 11528 Indicator – Non-Traded Company/Security
 - 11568 Indicator – Pricing Unavailable
 - 11563 Indicator – Reuters Data Company
 - 11564 Latest Reuters Data Year
 - 11565 Indicator – Period Sourced from Reuters Content
- In order to reflect the new update process two additional update types have been added to item 07034, Indicator – Update Status, and the revised definition of that item is also available in Chapter 19, Alphabetical List of Field Definitions.

Chapter 6 ADR Frequently Asked Questions

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

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

2. HOW ARE ADRs CLASSIFIED ON WORLDSCOPE?

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

3. HOW CAN ADR COMPANY RECORDS BE IDENTIFIED?

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

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

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

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

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

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

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

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

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

Chapter 7 Banks Template

General Information

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

07015	Inactive Date
06091	Business Description
06092	Business Description - Extended
07011	Employees
07001	Products
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
07041	TRBC Code
07021	SIC Code 1
07022	SIC Code 2
07023	SIC Code 3
07024	SIC Code 4
07025	SIC Code 5
07026	SIC Code 6
07027	SIC Code 7
07028	SIC Code 8

Major Shareholders

18370	Major Shareholders
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Auditors

07800	Parent Auditor 1
07801	Parent Auditor 1 - Affiliate 1
07802	Parent Auditor 1 - Affiliate 2
07803	Parent Auditor 1 - Affiliate 3

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

Key Items in US Dollars

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

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06105	Worldscope Permanent I.D.
06034	Disclosure Company Identifier
06038	I/B/E/S Ticker

11501	Indicator - Multiple Share Company
11519	Indicator – Limited Data Set Company
07016	Latest Annual Updated
07013	Year of Fast Update
07035	Latest Interim Date
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator – ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date – Low
05091	Market Price – 52 Week High
05092	Market Price – 52 Week Low
08003	Market Capitalization (Public) - Current
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05450	Common/Ordinary Shareholders
05449	Date of Common/Ordinary Shareholders
05474	Closely Held Shares - Current
05473	Date of Closely Held Shares
05255	Earnings per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value per Share - Current
05510	Cash Flow per Share - Current

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
05004	Market Price - 5 yr avg - High
05005	Market Price - 5 yr avg - Low
08001	Market Capitalization
08004	Market Capitalization – Public
05085	Period Close Price
08002	Market Capitalization – Fiscal Period End
05651	Common Shares Traded - Annual #

08006	Trading Volume (\$ Amount) #
08010	Trading Volume - Weekly Average #
08011	Turnover Rate #
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
10010	Earnings per Share – Basic – Fiscal
05290	Fully Diluted Earnings per Share
10030	Earnings per Share – Fully Diluted – Fiscal
05202	Earnings per Share - Fiscal Year End
05905	Earnings per Share Report Date – Fiscal Period End
18193	Earnings per Share - As Reported
05200	Earnings Report Frequency
18208	Earnings per Share – Continuing Operations - Fiscal
18209	Earnings per Share Including Extraordinary Items - Fiscal
05230	Earnings per Share after Extraordinary Items
05225	Includes Extraordinary Credit/Charge per Share
18259	Includes Extraordinary Credit/Charge per Share – Fiscal
05226	Extraordinary Credit/Charge per Share
05227	Includes Pre-tax Extraordinary Credit/Charge per Share
18261	Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260	Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05228	Discontinued Operations per Share
18205	Discontinued Operations – Total – per Share
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share (U.K.)
05260	Earnings per Share - 5 yr avg
05101	Dividends per Share
05140	Dividends per Share - 5 yr avg
05110	Dividends per Share - Fiscal
05102	Dividends per Share - Gross
05100	Dividend Report Frequency
05476	Book Value per Share
05486	Tangible Book Value per Share
05491	Book Value – Outstanding Shares - Fiscal
05501	Cash Flow per Share
05502	Cash Flow per Share - Fiscal
05508	Sales per Share
05509	Operating Profit per Share
18210	Restructuring Expense per Share

18211	Restructuring Expense per Share - Pre-tax
18202	Cumulative Effect of Accounting Change per Share
05505	Capital Expenditure per Share
18100	Enterprise Value
05301	Common Shares Outstanding
05326	Number of Shares Authorized
05303	Treasury Shares
05309	Par Value
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS
05475	Closely Held Shares
08021	Closely Held Shares %
05576	Stock Split/Dividend Ratio
05575	Stock Split/Dividend Ratio – Fiscal

Weekly Time Series

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

Balance sheet

Assets

02004	Cash & Due from Banks
02255	Investments – Total
02205	Treasury Securities
02206	Federal Agency Securities
02207	State and Municipal Securities
02208	Trading Account Securities
02211	Securities Purchased under Resale Agreements
02262	Mortgage Backed Securities
02210	Federal Funds
02209	Other Securities
02250	Other Investments
02276	Loans - Net
02271	Loans – Total
02055	Interbank Loans

	02264	Lease Financing
	02265	Commercial & Industrial Loans
	02266	Consumer & Installment Loans
	02267	Real Estate Mortgage Loans
	02268	Foreign Loans
	02269	Broker & Financial Institution Loans
	02263	Unspecified/Other Loans
	02274	Unearned income
	02275	Reserves for Loan Losses
02256		Investment in Associated Companies
02018		Customer Liabilities on Acceptances (Assets)
02240		Real Estate Assets
02501		Property, Plant & Equipment - Net
02652		Other Assets
	02280	Interest Receivable
	02647	Deferred Charges
	02648	Tangible Other Assets
	02649	Total Intangible Other Assets - Net
02999		Total Assets

Supplementary Asset Fields

18214		Exchange Rate Used in Translating Balance Sheet
02005		Cash & Equivalents - Generic
18293		Restricted Cash – Current
18165		Deferred Tax Asset - Current
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
18353		Assets Held for Sale
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
18408	Derivative Assets – Non-Current
02300	Total Assets - As Reported

Liabilities and Shareholder's 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 and Shareholder's 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)
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
18159	Liabilities Held for Sale
18286	Derivative Liabilities – Non-Current

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
01018	Foreign Exchange Income
01270	Gains/Losses on Sale of Securities - Pre-tax
01266	Non-Operating Interest Income
01017	Trading Account Income
01019	Trusts & Fiduciary Income/Commission & Fees
01014	Trust Income
01015	Commission & Fees
01020	Other Operating Income
01245	Non-Interest Expense
01084	Staff Costs

01085	Equipment Expense
04049	Depreciation and Depletion
01204	Taxes Other than Income Taxes
01302	Operating Provisions
01230	Other Operating Expenses
01271	Provision for Loan Losses
01250	Operating Income
01253	Extraordinary Credit - Pre-tax
01254	Extraordinary Charge - Pre-tax
01262	Other Income/Expense - Net
01267	Pre-tax Equity in Earnings
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
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
18094	Interest/Dividends on Investment Securities - Taxable
18095	Interest/Dividends on Investment Securities - Tax Exempt
18096	Interest/Dividends Securities Available for Sale - Taxable
18097	Interest/Dividends Securities Available for Sale - Tax Exempt
18098	Interest/Dividends on Trading Account Securities
18140	Rental/Operating Lease Expense
01249	Operating Expenses - Total
01001	Net Sales or Revenues
01151	Depreciation, Depletion & Amortization
01149	Amortization of Intangibles

01152	Amortization of Brands
01153	Amortization of Research and Development
01154	Amortization of Licenses
01155	Amortization of Other Intangibles
01156	Amortization of Goodwill
01157	Amortization of Computer Software
18224	Amortization and Impairment of Goodwill
18225	Impairment of Goodwill
18226	Impairment of Other Intangibles
18274	Impairment of Property, Plant & Equipment
18275	Impairment of Financial Fixed Assets
18227	Restructuring Expense
01268	Dividend Income - Non-Operating
01265	Monetary Correction
01269	Discontinued Operations - Pre-tax
18191	Earnings before Interest and Taxes (EBIT)
18198	Earnings before Interest, Taxes, Depreciation & Amortization (EBITDA)
18155	Operating Income before Depreciation/Amortization (Operating EBITDA)
01306	Gain/Loss on Disposal of Assets
01352	Foreign Exchange Transactions
01351	Foreign Currency Translation Gain/Loss
18200	Discontinued Operations – Total
18150	Income from Continuing Operations
18175	Ordinary Profit (Japan)
18324	Unrealized Valuation Gains/Losses - Total
18571	Unrealized Valuation Gains/Losses – Investments
18572	Unrealized valuation Gains/Losses – Investment Property
18573	Unrealized Valuation Gains/Losses – Biological Assets
18574	Unrealized Valuation Gains/Losses – Hedges/Derivatives
18575	Unrealized Valuation Gains/Losses – Other
01651	Net Income - Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18218	Cumulative Effect of Accounting Change
18170	Unconsolidated/Parent Company Sales
18169	Unconsolidated/Parent Company Depreciation
18171	Unconsolidated/Parent Company Pre-tax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

Funds / Cash Flow Statement

Funds Flow Statement – per FASB 95

04201	Funds from Operations
04225	Extraordinary Items
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

Source of Funds

04201	Funds from Operations
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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

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 and Postretirement

18842	Healthcare Data – Actual Return on Plan Assets
18834	Healthcare Data – Accumulated Benefit Obligation
18838	Healthcare Data – Amortization of Prior Service Costs
18832	Healthcare Data – Discount Rate
18831	Healthcare Data – Expected Long-Term Return Rate on Pension Assets
18843	Healthcare Data – Expected Return on Plan Assets for the Period
18833	Healthcare Data – Fair Value of Plan Assets
18840	Healthcare Data – (Gains) Losses from Settlements
18839	Healthcare Data – Interest Cost
18836	Healthcare Data – Net Periodic Pension (Income)/Expense
18841	Healthcare Data – Other Net Periodic Pension (Income)/Expense
18837	Healthcare Data – Pension Service Costs
18848	Healthcare Data – Net Interest Cost
18835	Healthcare Data – Projected Benefit Obligation (PBO)
18830	Healthcare Data – Unfunded Healthcare Defined Benefits
18844	Healthcare Data – Unrecognized Prior Service Cost
18845	Healthcare - Unrecognized Net Actuarial Gain/Loss
18846	Healthcare - Other Adjustments To Funded Status For Net Pension/Post Retirement Assets/Liabilities
18847	Healthcare Net Liability/(Asset) – Balance Sheet
18808	Pension Data – Accumulated Benefit Obligation
18816	Pension Data – Actual Return on Plan Assets
18802	Pension Data – Asset Allocation - % Bonds
18801	Pension Data – Asset Allocation - % Equities
18804	Pension Data – Asset Allocation - % Other
18803	Pension Data – Asset Allocation - % Property
18805	Pension Data – Expected Long-Term Return Rate on Pension Assets
18817	Pension Data – Expected Return on Plan Assets for the Period

18807	Pension Data – Fair Value of Plan Assets
18814	Pension Data – (Gains) Losses from Settlements
18810	Pension Data – Net Periodic Pension (Income)/Expense
18815	Pension Data – Other Net Periodic Pension (Income)/Expense
18806	Pension Data – Pension Discount Rate
18813	Pension Data – Pension Interest Cost
18811	Pension Data – Pension Service Costs
18812	Pension Data – Prior Service Costs
18822	Pension Data – Pension Net Interest Cost
18809	Pension Data – Projected Benefit Obligation (PBO)
18818	Pension Data – Unrecognized Prior Service Cost
18819	Pension Data -Unrecognized Net Actuarial Gain/Loss
18820	Pension Data -Other Adjustments To Funded Status for Net Pension/Post Retirement Assets/Liabilities
18821	Pension Data - Net Pension Liability/(Asset) – Balance Sheet

Product Segment Data

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

19532	Product Segment 4 - Operating Income
19533	Product Segment 4 - Assets
19534	Product Segment 4 - Capital Expenditures
19535	Product Segment 4 - Depreciation
19536	Product Segment 4 - SIC Code
19540	Product Segment 5 - Description
19541	Product Segment 5 - Sales
19542	Product Segment 5 - Operating Income
19543	Product Segment 5 - Assets
19544	Product Segment 5 - Capital Expenditures
19545	Product Segment 5 - Depreciation
19546	Product Segment 5 - SIC Code
19550	Product Segment 6 - Description
19551	Product Segment 6 - Sales
19552	Product Segment 6 - Operating Income
19553	Product Segment 6 - Assets
19554	Product Segment 6 - Capital Expenditures
19555	Product Segment 6 - Depreciation
19556	Product Segment 6 - SIC Code
19560	Product Segment 7 - Description
19561	Product Segment 7 - Sales
19562	Product Segment 7 - Operating Income
19563	Product Segment 7 - Assets
19564	Product Segment 7 - Capital Expenditures
19565	Product Segment 7 - Depreciation
19566	Product Segment 7 - SIC Code
19570	Product Segment 8 - Description
19571	Product Segment 8 - Sales
19572	Product Segment 8 - Operating Income
19573	Product Segment 8 - Assets
19574	Product Segment 8 - Capital Expenditures
19575	Product Segment 8 - Depreciation
19576	Product Segment 8 - SIC Code
19580	Product Segment 9 - Description
19581	Product Segment 9 - Sales
19582	Product Segment 9 - Operating Income
19583	Product Segment 9 - Assets
19584	Product Segment 9 - Capital Expenditures
19585	Product Segment 9 - Depreciation
19586	Product Segment 9 - SIC Codes

19590	Product Segment 10 - Description
19591	Product Segment 10 - Sales
19592	Product Segment 10 - Operating Income
19593	Product Segment 10 - Assets
19594	Product Segment 10 - Capital Expenditures
19595	Product Segment 10 - Depreciation
19596	Product Segment 10 - SIC Code

Geographic Segment Data

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

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

Foreign Business

Annual Statistics

07151	International Assets
07101	International Sales
07126	International Operating Income
08711	Foreign Return on Assets
08706	Foreign Asset Turnover

08701	Foreign Income Margin
08716	Foreign Assets Growth
08721	Foreign Sales Growth
08726	Foreign Income Growth
08736	Foreign Assets % Total Assets
08731	Foreign Sales % Total Sales
08741	Foreign Income % Total Income

Five Year Averages

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

Other Fields

18192	Dividends Provided for or Paid - Common
18231	Weighted Cost of Debt
03998	Total Capital
18220	Net Interest Margin (NIM)
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

Annual Series Interim Data

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

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

Monthly Price Information

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

March	05025	05026	05027
April	05030	05031	05032
May	05035	05036	05037
June	05040	05041	05042
July	05045	05046	05047
August	05050	05051	05052
September	05055	05056	05057
October	05060	05061	05062
November	05065	05066	05067
December	05070	05071	05072

Stock Performance

Current Information

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

Annual Statistics

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

Three Year Averages

08803	Total Investment Return
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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

Annual Statistics

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

Three Year Averages

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

Five Year Averages

08670	Loan Growth
08635	Net Sales/Revenues Growth
08650	Operating Income Growth
08640	Net Income Growth
08625	Total Assets Growth

08620	Equity Growth
08630	Employees Growth
08680	Net Margin Growth
08605	Earnings per Share Growth
08615	Dividends per Share Growth
08610	Book Value per Share Growth

Profitability

Annual Statistics

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

Five Year Averages

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

Loan Loss Ratios

Annual Statistics

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

Five Year Averages

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

Deposit Ratios

Annual Statistics

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

Five Year Averages

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

Asset Utilization

Annual Statistics

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

Five Year Averages

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

Leverage

Annual Statistics

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

Five Year Averages

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

08265	Operating Cash/Fixed Charges
08260	Dividend Payout (% Earnings)
08910	Cash Dividends % Cash Flow
08270	Fixed Assets % Common Equity
15170	Invested Assets & Loans % Total Deposits
15164	Invested Assets % Total Deposits
15010	Equity % Total Deposits
15028	Total Capital % Total Deposits
15040	Total Deposits % Total Assets
15176	Earning Assets % Total Available funds
15100	Invested Assets % Liabilities
15118	Reserves for Loan Losses % Total Capital

Liquidity

Annual Statistics

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

Five Year Averages

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

Company Specific Accounting Practices

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

Multiple Share Data

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

20011	Inactive Date - Mult Share 1
20020	Common Shares Outstanding - Current - Mult Share 1
20021	Market Price - Current - Mult Share 1
20022	Date of Current Price - Mult Share 1
20023	Market Capitalization - Current - Mult Share 1
20024	Earnings per Share - Last 12 Mos - Mult Share 1
20025	Dividends per Share - Last 12 Mos - Mult Share 1
20026	Price/Earnings Ratio - Current - Mult Share 1
20027	Price/Book Value Ratio - Current - Mult Share 1
20028	Dividend Yield - Current - Mult Share 1
20040	Common Shares Outstanding - Mult Share 1
20002	Par Value - Mult Share 1
20042	Market Price - Year End - Mult Share 1
20041	Market Capitalization - Mult Share 1
20043	Earnings per Share - Mult Share 1
20044	Dividends per Share - Mult Share 1
20045	Book Value per Share - Mult Share 1
20046	Price/Earnings Ratio - Close - Mult Share 1
20047	Price/Book Value Ratio - Close - Mult Share 1
20048	Dividend Yield - Close - Mult Share 1
20101	Type of Share - Mult Share 2
20103	Worldscope Identifier - Mult Share 2
20105	SEDOL - Mult Share 2
20106	CUSIP - Mult Share 2
20107	ISIN - Mult Share 2
20108	Ticker Symbol - Mult Share 2
20109	Stock Exchange(s) Listed - Mult Share 2
20111	Inactive Date - Mult Share 2
20120	Common Shares Outstanding - Current - Mult Share 2
20121	Market Price - Current - Mult Share 2
20122	Date of Current Price - Mult Share 2
20123	Market Capitalization - Current - Mult Share 2
20124	Earnings per Share - Last 12 Mos - Mult Share 2
20125	Dividends per Share - Last 12 Mos - Mult Share 2
20126	Price/Earnings Ratio - Current - Mult Share 2
20127	Price/Book Value Ratio - Current - Mult Share 2
20128	Dividend Yield - Current - Mult Share 2
20140	Common Shares Outstanding - Mult Share 2
20102	Par Value - Mult Share 2
20142	Market Price - Year End - Mult Share 2

20141	Market Capitalization - Mult Share 2
20143	Earnings per Share - Mult Share 2
20144	Dividends per Share - Mult Share 2
20145	Book Value per Share - Mult Share 2
20146	Price/Earnings Ratio - Close - Mult Share 2
20147	Price/Book Value Ratio - Close - Mult Share 2
20148	Dividend Yield - Close - Mult Share 2
20201	Type of Share - Mult Share 3
20203	Worldscope Identifier - Mult Share 3
20205	SEDOL - Mult Share 3
20206	CUSIP - Mult Share 3
20207	ISIN - Mult Share 3
20208	Ticker Symbol - Mult Share 3
20209	Stock Exchange(s) Listed - Mult Share 3
20211	Inactive Date - Mult Share 3
20220	Common Shares Outstanding - Current - Mult Share 3
20221	Market Price - Current - Mult Share 3
20222	Date of Current Price - Mult Share 3
20223	Market Capitalization - Current - Mult Share 3
20224	Earnings per Share - Last 12 Mos - Mult Share 3
20225	Dividends per Share - Last 12 Mos - Mult Share 3
20226	Price/Earnings Ratio - Current - Mult Share 3
20227	Price/Book Value Ratio - Current - Mult Share 3
20228	Dividend Yield - Current - Mult Share 3
20240	Common Shares Outstanding - Mult Share 3
20202	Par Value - Mult Share 3
20242	Market Price - Year End - Mult Share 3
20241	Market Capitalization - Mult Share 3
20243	Earnings per Share - Mult Share 3
20244	Dividends per Share - Mult Share 3
20245	Book Value per Share - Mult Share 3
20246	Price/Earnings Ratio - Close - Mult Share 3
20247	Price/Book Value Ratio - Close - Mult Share 3
20248	Dividend Yield - Close - Mult Share 3
20301	Type of Share - Mult Share 4
20303	Worldscope Identifier - Mult Share 4
20305	SEDOL - Mult Share 4
20306	CUSIP - Mult Share 4
20307	ISIN - Mult Share 4
20308	Ticker Symbol - Mult Share 4

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

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

20608	Ticker Symbol - Mult Share 7
20609	Stock Exchange(s) Listed - Mult Share 7
20611	Inactive Date - Mult Share 7
20620	Common Shares Outstanding - Current - Mult Share 7
20621	Market Price - Current - Mult Share 7
20622	Date of Current Price - Mult Share 7
20623	Market Capitalization - Current - Mult Share 7
20624	Earnings per Share - Last 12 Mos - Mult Share 7
20625	Dividends per Share - Last 12 Mos - Mult Share 7
20626	Price/Earnings Ratio - Current - Mult Share 7
20627	Price/Book Value Ratio - Current - Mult Share 7
20628	Dividend Yield - Current - Mult Share 7
20640	Common Shares Outstanding - Mult Share 7
20602	Par Value - Mult Share 7
20642	Market Price - Year End - Mult Share 7
20641	Market Capitalization - Mult Share 7
20643	Earnings per Share - Mult Share 7
20644	Dividends per Share - Mult Share 7
20645	Book Value per Share - Mult Share 7
20646	Price/Earnings Ratio - Close - Mult Share 7
20647	Price/Book Value Ratio - Close - Mult Share 7
20648	Dividend Yield - Close - Mult Share 7

Monthly Foreign Exchange Rates

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

11102 From Euro Currency to Legacy/Local – January
 11103 From Euro Currency to Legacy/Local – February
 11104 From Euro Currency to Legacy/Local – March
 11105 From Euro Currency to Legacy/Local – April
 11106 From Euro Currency to Legacy/Local – May
 11107 From Euro Currency to Legacy/Local – June
 11108 From Euro Currency to Legacy/Local – July
 11109 From Euro Currency to Legacy/Local – August
 11110 From Euro Currency to Legacy/Local – September
 11111 From Euro Currency to Legacy/Local – October
 11112 From Euro Currency to Legacy/Local – November
 11101 From Euro Currency to Legacy/Local – Year End

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

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

Chapter 8 Industrial Companies Template

General Information

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

07015	Inactive Date
06091	Business Description
06092	Business Description - Extended
07011	Employees
07001	Products
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
07041	TRBC Code
07021	SIC Code 1
07022	SIC Code 2
07023	SIC Code 3
07024	SIC Code 4
07025	SIC Code 5
07026	SIC Code 6
07027	SIC Code 7
07028	SIC Code 8

Major Shareholders

18370	Major Shareholders
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Auditors

07800	Parent Auditor 1
07801	Parent Auditor 1 - Affiliate 1
07802	Parent Auditor 1 - Affiliate 2
07803	Parent Auditor 1 - Affiliate 3

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

Key Items in US Dollars

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

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06105	Worldscope Permanent I.D.
06034	Disclosure Company Identifier
06038	I/B/E/S Ticker

11501	Indicator - Multiple Share Company
11519	Indicator – Limited Data Set Company
07016	Latest Annual Updated
07013	Year of Fast Update
07035	Latest Interim Date
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator – ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date – Low
05091	Market Price – 52 Week High
05092	Market Price – 52 Week Low
08003	Market Capitalization (Public) - Current
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05450	Common/Ordinary Shareholders
05449	Date of Common/Ordinary Shareholders
05474	Closely Held Shares - Current
05473	Date of Closely Held Shares
05255	Earnings per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value per Share - Current
05510	Cash Flow per Share - Current

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
05004	Market Price - 5 yr avg - High
05005	Market Price - 5 yr avg - Low
08001	Market Capitalization
08004	Market Capitalization – Public
05085	Period Close Price
08002	Market Capitalization – Fiscal Period End
05651	Common Shares Traded - Annual #

08006	Trading Volume (\$ Amount) #
08010	Trading Volume - Weekly Average #
08011	Turnover Rate #
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
10010	Earnings per Share – Basic – Fiscal
05290	Fully Diluted Earnings per Share
10030	Earnings per Share – Fully Diluted – Fiscal
05202	Earnings per Share - Fiscal Year End
05905	Earnings per Share Report Date – Fiscal Period End
18193	Earnings per Share - As Reported
05200	Earnings Report Frequency
18208	Earnings per Share – Continuing Operations - Fiscal
18209	Earnings per Share Including Extraordinary Items - Fiscal
05230	Earnings per Share after Extraordinary Items
05225	Includes Extraordinary Credit/Charge per Share
18259	Includes Extraordinary Credit/Charge per Share – Fiscal
05226	Extraordinary Credit/Charge per Share
05227	Includes Pre-tax Extraordinary Credit/Charge per Share
18261	Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260	Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05228	Discontinued Operations per Share
18205	Discontinued Operations – Total – per Share
18202	Cumulative Effect of Accounting Change per Share
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share (U.K.)
05260	Earnings per Share - 5 yr avg
05101	Dividends per Share
05140	Dividends per Share - 5 yr avg
05110	Dividends per Share - Fiscal
05102	Dividends per Share - Gross
05100	Dividend Report Frequency
05476	Book Value per Share
05486	Tangible Book Value per Share
05491	Book Value – Outstanding Shares - Fiscal
05501	Cash Flow per Share
05502	Cash Flow per Share - Fiscal
05507	Free Cash Flow per Share
05503	Long Term Liabilities per Share

05508	Sales per Share
05509	Operating Profit per Share
18210	Restructuring Expense per Share
18211	Restructuring Expense per Share - Pre-tax
05506	Working Capital per Share
05505	Capital Expenditure per Share
18100	Enterprise Value
05301	Common Shares Outstanding
05326	Number of Shares Authorized
05303	Treasury Shares
05309	Par Value
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS
05475	Closely Held Shares
08021	Closely Held Shares %
05576	Stock Split/Dividend Ratio
05575	Stock Split/Dividend Ratio – Fiscal

Weekly Time Series

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

Balance Sheet

Assets

02001	Cash & Short Term Investments
02003	Cash
02008	Short Term Investments
02051	Receivables (Net)
02101	Inventories -Total
02097	Raw Materials
02098	Work in Process
02099	Finished Goods
02100	Progress Payments & Other
02140	Prepaid Expenses
02149	Other Current Assets

02201	Current Assets - Total
02258	Long Term Receivables
02256	Investment in Associated Companies
02250	Other Investments
02501	Property Plant and Equipment – Net
02301	Property Plant and Equipment - Gross
18375	Land
18376	Buildings
18377	Machinery & Equipment
18378	Rental/Lease Property
18380	Transportation Equipment
18381	Property Plant & Equipment under Capitalized Leases
18390	Construction Work in Progress
18379	Property Plant & Equipment - Other
02401	Accumulated Depreciation
18383	Accumulated Depreciation - Land
18384	Accumulated Depreciation - Buildings
18385	Accumulated Depreciation - Machinery & Equipment
18386	Accumulated Depreciation - Rental/Lease Property
18388	Accumulated Depreciation - Transportation Equipment
18389	Accumulated Depreciation - P P & E under Capitalized Leases
18392	Accumulated Depreciation – Construction Work in Progress
18387	Accumulated Depreciation – Other Property Plant & Equipment
02652	Other Assets
02647	Deferred Charges
02648	Tangible Other Assets
02649	Total Intangible Other Assets - Net
02999	Total Assets

Supplementary Asset Fields

18214	Exchange Rate Used in Translating Balance Sheet
02005	Cash & Equivalents - Generic
18293	Restricted Cash – Current
18294	Restricted Cash – Non-Current
18297	Trade Receivables – Net
18354	Assets Held for Sale – Current
18298	Provision for Bad Debt
18165	Deferred Tax Asset – Current
18258	Biological Assets – Current
18409	Derivative Assets - Current

18382	Computer Software and Equipment
18391	Accumulated Depreciation – Computer Software and Equipment
18353	Assets Held for Sale
18277	Biological Assets – NBV
18278	Biological Assets – Gross
18279	Biological Assets – Accumulated Depreciation
18280	Goodwill/Cost in Excess of Assets Purchased
02502	Goodwill – Gross
02503	Goodwill – Accumulated Amortization
02504	Development Costs – Net
02505	Development Costs - Gross
02506	Development Costs – Accumulated Amortization
02507	Brands, Patents – Net
02509	Brands , Patents – Gross
02508	Brands, Patents – Accumulated Amortization
02510	Licenses. – Net
02511	Licenses – Gross
02512	Licenses – Accumulated Amortization
18299	Computer Software – Net
02516	Computer Software – Gross
02517	Computer Software – Accumulated Amortization
02513	Other Intangibles – Net
02514	Other Intangible Assets - Gross
02515	Other Intangible Assets – Accumulated Amortization
02654	Total Intangible Other Assets - Gross
02655	Total Intangible Other Assets – Accumulated Amortization
02653	Pension Assets – Long Term
02240	Real Estate Assets
18408	Derivative Assets – Non-Current
02300	Total Assets - As Reported

Liabilities and Shareholders' Equity

03040	Accounts Payable
03051	Short Term Debt & Current Portion of Long Term Debt
03054	Accrued Payroll
03063	Income Taxes Payable
03061	Dividends Payable
18314	Liabilities Held for Sale - Current
18159	Liabilities Held for Sale
03066	Other Current Liabilities

03101	Current Liabilities - Total
03251	Long Term Debt
03245	Long Term Debt Excluding Capitalized Leases
18281	Non Convertible Debt
18282	Convertible Debt
03249	Capitalized Lease Obligations
03260	Provision for Risks and Charges
03262	Deferred Income
03263	Deferred Taxes
18183	Deferred Taxes - Credit
18184	Deferred Taxes - Debit
03257	Deferred Tax Liability in Untaxed Reserves
03273	Other Liabilities
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
03448	Preferred Stock Issued for ESOP
03449	ESOP Guarantees - Preferred Issued
03501	Common Equity
03480	Common Stock
03481	Capital Surplus
03492	Revaluation Reserves
03493	Other Appropriated Reserves
03494	Unappropriated (Free) Reserves
03495	Retained Earnings
03490	Equity in Untaxed Reserves
03496	ESOP Guarantees
03497	Unrealized Foreign Exchange Gain/Loss
03498	Unrealized Gain/Loss on Marketable Securities
03499	Treasury Stock
03999	Total Liabilities & Shareholders' Equity

Supplementary Liabilities and Shareholders' Equity Fields

03062	Interest Payable
03069	Other Accrued Expenses
18314	Liabilities Held for Sale - Current
18287	Derivative Liabilities – Current
03255	Total Debt
18232	Current Portion of Long Term Debt

18166	Deferred Tax Liability – Current
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
18159	Liabilities Held for Sale
18286	Derivative Liabilities – Non-Current

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 – non-operating
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 & Amortization (EBITDA)
18155	Operating Income before Depreciation/Amortization (Operating 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)
18324	Unrealized Valuation Gains/Losses - Total
18571	Unrealized Valuation Gains/Losses – Investments
18572	Unrealized valuation Gains/Losses – Investment Property
18573	Unrealized Valuation Gains/Losses – Biological Assets
18574	Unrealized Valuation Gains/Losses – Hedges/Derivatives
18575	Unrealized Valuation Gains/Losses – Other
01651	Net Income - Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18218	Cumulative Effect of Accounting Change
18170	Unconsolidated/Parent Company Sales
18169	Unconsolidated/Parent Company Depreciation
18171	Unconsolidated/Parent Company Pre-tax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

Funds / Cash Flow Statement

Funds Flow Statement – per FASB 95

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

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

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 and Postretirement

18842	Healthcare Data – Actual Return on Plan Assets
18834	Healthcare Data – Accumulated Benefit Obligation
18838	Healthcare Data – Amortization of Prior Service Costs
18832	Healthcare Data – Discount Rate
18831	Healthcare Data – Expected Long-Term Return Rate on Pension Assets

18843	Healthcare Data – Expected Return on Plan Assets for the Period
18833	Healthcare Data – Fair Value of Plan Assets
18840	Healthcare Data – (Gains) Losses from Settlements
18839	Healthcare Data – Interest Cost
18836	Healthcare Data – Net Periodic Pension (Income)/Expense
18841	Healthcare Data – Other Net Periodic Pension (Income)/Expense
18837	Healthcare Data – Pension Service Costs
18848	Healthcare Data – Net Interest Cost
18835	Healthcare Data – Projected Benefit Obligation (PBO)
18830	Healthcare Data – Unfunded Healthcare Defined Benefits
18844	Healthcare Data – Unrecognized Prior Service Cost
18845	Healthcare - Unrecognized Net Actuarial Gain/Loss
18846	Healthcare - Other Adjustments To Funded Status For Net Pension/Post Retirement Assets/Liabilities
18847	Healthcare Net Liability/(Asset) – Balance Sheet
18808	Pension Data – Accumulated Benefit Obligation
18816	Pension Data – Actual Return on Plan Assets
18802	Pension Data – Asset Allocation - % Bonds
18801	Pension Data – Asset Allocation - % Equities
18804	Pension Data – Asset Allocation - % Other
18803	Pension Data – Asset Allocation - % Property
18805	Pension Data – Expected Long-Term Return Rate on Pension Assets
18817	Pension Data – Expected Return on Plan Assets for the Period
18807	Pension Data – Fair Value of Plan Assets
18814	Pension Data – (Gains) Losses from Settlements
18810	Pension Data – Net Periodic Pension (Income)/Expense
18815	Pension Data – Other Net Periodic Pension (Income)/Expense
18806	Pension Data – Pension Discount Rate
18813	Pension Data – Pension Interest Cost
18811	Pension Data – Pension Service Costs
18812	Pension Data – Prior Service Costs
18822	Pension Data – Pension Net Interest Cost
18809	Pension Data – Projected Benefit Obligation (PBO)
18818	Pension Data – Unrecognized Prior Service Cost
18819	Pension Data -Unrecognized Net Actuarial Gain/Loss
18820	Pension Data -Other Adjustments To Funded Status for Net Pension/Post Retirement Assets/Liabilities
18821	Pension Data - Net Pension Liability/(Asset) – Balance Sheet

Product Segment Data

19500	Product Segment 1 - Description
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19501	Product Segment 1 - Sales
19502	Product Segment 1 - Operating Income
19503	Product Segment 1 - Assets
19504	Product Segment 1 - Capital Expenditures
19505	Product Segment 1 - Depreciation
19506	Product Segment 1 - SIC Code
19510	Product Segment 2 - Description
19511	Product Segment 2 - Sales
19512	Product Segment 2 - Operating Income
19513	Product Segment 2 - Assets
19514	Product Segment 2 - Capital Expenditures
19515	Product Segment 2 - Depreciation
19516	Product Segment 2 - SIC Code
19520	Product Segment 3 - Description
19521	Product Segment 3 - Sales
19522	Product Segment 3 - Operating Income
19523	Product Segment 3 - Assets
19524	Product Segment 3 - Capital Expenditures
19525	Product Segment 3 - Depreciation
19526	Product Segment 3 - SIC Code
19530	Product Segment 4 - Description
19531	Product Segment 4 - Sales
19532	Product Segment 4 - Operating Income
19533	Product Segment 4 - Assets
19534	Product Segment 4 - Capital Expenditures
19535	Product Segment 4 - Depreciation
19536	Product Segment 4 - SIC Code
19540	Product Segment 5 - Description
19541	Product Segment 5 - Sales
19542	Product Segment 5 - Operating Income
19543	Product Segment 5 - Assets
19544	Product Segment 5 - Capital Expenditures
19545	Product Segment 5 - Depreciation
19546	Product Segment 5 - SIC Code
19550	Product Segment 6 - Description
19551	Product Segment 6 - Sales
19552	Product Segment 6 - Operating Income
19553	Product Segment 6 - Assets
19554	Product Segment 6 - Capital Expenditures
19555	Product Segment 6 - Depreciation

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

Geographic Segment Data

19600	Geographic Segment 1 - Description
19601	Geographic Segment 1 - Sales
19602	Geographic Segment 1 - Operating Income
19603	Geographic Segment 1 - Assets
19604	Geographic Segment 1 - Capital Expenditures
19605	Geographic Segment 1 - Depreciation
19610	Geographic Segment 2 - Description
19611	Geographic Segment 2 - Sales

19612	Geographic Segment 2 - Operating Income
19613	Geographic Segment 2 - Assets
19614	Geographic Segment 2 - Capital Expenditures
19615	Geographic Segment 2 - Depreciation
19620	Geographic Segment 3 - Description
19621	Geographic Segment 3 - Sales
19622	Geographic Segment 3 - Operating Income
19623	Geographic Segment 3 - Assets
19624	Geographic Segment 3 - Capital Expenditures
19625	Geographic Segment 3 - Depreciation
19630	Geographic Segment 4 - Description
19631	Geographic Segment 4 - Sales
19632	Geographic Segment 4 - Operating Income
19633	Geographic Segment 4 - Assets
19634	Geographic Segment 4 - Capital Expenditures
19635	Geographic Segment 4 - Depreciation
19640	Geographic Segment 5 - Description
19641	Geographic Segment 5 - Sales
19642	Geographic Segment 5 - Operating Income
19643	Geographic Segment 5 - Assets
19644	Geographic Segment 5 - Capital Expenditures
19645	Geographic Segment 5 - Depreciation
19650	Geographic Segment 6 - Description
19651	Geographic Segment 6 - Sales
19652	Geographic Segment 6 - Operating Income
19653	Geographic Segment 6 - Assets
19654	Geographic Segment 6 - Capital Expenditures
19655	Geographic Segment 6 - Depreciation
19660	Geographic Segment 7 - Description
19661	Geographic Segment 7 - Sales
19662	Geographic Segment 7 - Operating Income
19663	Geographic Segment 7 - Assets
19664	Geographic Segment 7 - Capital Expenditures
19665	Geographic Segment 7 - Depreciation
19670	Geographic Segment 8 - Description
19671	Geographic Segment 8 - Sales
19672	Geographic Segment 8 - Operating Income
19673	Geographic Segment 8 - Assets
19674	Geographic Segment 8 - Capital Expenditures
19675	Geographic Segment 8 - Depreciation

19680	Geographic Segment 9 - Description
19681	Geographic Segment 9 - Sales
19682	Geographic Segment 9 - Operating Income
19683	Geographic Segment 9 - Assets
19684	Geographic Segment 9 - Capital Expenditures
19685	Geographic Segment 9 - Depreciation
19690	Geographic Segment 10 - Description
19691	Geographic Segment 10 - Sales
19692	Geographic Segment 10 - Operating Income
19693	Geographic Segment 10 - Assets
19694	Geographic Segment 10 - Capital Expenditures
19695	Geographic Segment 10 - Depreciation

Foreign Business

Annual Statistics

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

Five Year Averages

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

Industry Metrics

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

Industry Metrics – Airline Sector

13000	Available Seat Miles (ASM)
13001	Revenue Passenger Miles (RPM)
13002	Passenger Load Factor (%)
13003	Total Revenue Per Available Seat Mile (RASM)
13004	Total Cost Per Available Seat Mile (CASM)
13005	Yield or Revenue Per Passenger Mile (PRRPM)
13006	Passengers Carried
13007	Cargo Available Ton Miles (ATM)
13008	Cargo Revenue Yield Per Ton Mile
13009	Revenue Cargo Ton Miles (RTM)
13010	Weight Load Factor (%)

Industry Metrics – Hotel Sector

13020	Average Daily Rate (ADR) - Total
13021	Average Daily Rate (ADR) - Domestic
13022	Average Daily Rate (ADR) - International
13023	Occupancy Rate - Total (%)
13024	Occupancy Rate - Domestic (%)
13025	Occupancy Rate - International (%)
13026	Revenue Per Available Room (RevPAR) - Total
13027	Revenue Per Available Room (RevPAR) - Domestic
13028	Revenue Per Available Room (RevPAR) - International

Industry Metrics – Retail Sector

13040	Number of Stores At Period End - Total
13041	Number of Stores At Period End - Domestic
13042	Number of Stores At Period End - International
13043	Number of Stores Opened - Total
13044	Number of Stores Opened - Domestic
13045	Number of Stores Opened - International
13046	Number of Stores Closed - Total
13047	Number of Stores Closed - Domestic
13048	Number of Stores Closed - International
13049	Number of Stores Relocated - Total

13050	Number of Stores Relocated - Domestic
13051	Number of Stores Relocated - International
13052	Square Footage - Total
13053	Square Footage - Domestic
13054	Square Footage - International
13055	Comparable Store Sales % Change - Total
13056	Comparable Store Sales % Change -Domestic
13057	Comparable Store Sales % Change -International
13058	Sales Per Square Foot

Other Fields

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

Annual Series Interim Data

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

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

Monthly Price Information

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

December

05070

05071

05072

Stock Performance

Current Information

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

Annual Statistics

09104	Price/Earnings Ratio - Close
09100	Price/Earnings Ratio - High
09101	Price/Earnings Ratio - Low
09106	Price/Earnings Ratio - Avg High-Low
09204	Earnings Yield - Close
09200	Earnings Yield - High
09201	Earnings Yield - Low
09206	Earnings Yield - Avg High-Low
09604	Price/Cash Flow Ratio
09404	Dividend Yield - Close

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

Three Year Averages

08803	Total Investment Return
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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

Annual Statistics

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

Three Year Averages

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

Five Year Averages

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

Profitability

Annual Statistics

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

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

Five Year Averages

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

08350	Tax Rate
08360	Interest Rate - Estimated Average
08370	Net Margin
08355	Sales per Employee

Asset Utilization

Annual Statistics

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

Five Year Averages

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

Leverage

Annual Statistics

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

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

Five Year Averages

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

Liquidity

Annual Statistics

08101	Quick Ratio
08106	Current Ratio
08111	Cash & Equivalents % Total Current Assets
08121	Receivables % Total Current Assets

08116	Inventories % Total Current Assets
08131	Accounts Receivables Days
08126	Inventories - Days Held

Five Year Averages

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

Company Specific Accounting Practices

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

Multiple Share Data

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

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

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

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

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

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

Monthly Foreign Exchange Rates

11013	To U.S. Dollars - Current
11002	To U.S. Dollars - January Month End
11003	To U.S. Dollars - February Month End
11004	To U.S. Dollars - March Month End
11005	To U.S. Dollars - April Month End
11006	To U.S. Dollars - May Month End
11007	To U.S. Dollars - June Month End
11008	To U.S. Dollars - July Month End
11009	To U.S. Dollars - August Month End
11010	To U.S. Dollars - September Month End
11011	To U.S. Dollars - October Month End
11012	To U.S. Dollars - November Month End
11001	To U.S. Dollars - December Month End
11113	From Euro Currency to Legacy/Local – Current
11102	From Euro Currency to Legacy/Local – January
11103	From Euro Currency to Legacy/Local – February
11104	From Euro Currency to Legacy/Local – March
11105	From Euro Currency to Legacy/Local – April
11106	From Euro Currency to Legacy/Local – May
11107	From Euro Currency to Legacy/Local – June
11108	From Euro Currency to Legacy/Local – July
11109	From Euro Currency to Legacy/Local – August
11110	From Euro Currency to Legacy/Local – September
11111	From Euro Currency to Legacy/Local – October
11112	From Euro Currency to Legacy/Local – November
11101	From Euro Currency to Legacy/Local – Year End
11202	From ECU Currency to Local – January

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

Chapter 9 Insurance Companies Template

General Information

06001	Company Name
06014	Acronym
00000	Company Status
06094	Post Office Box
06021	Building
06022	Street
06023	Address City
06024	Address State
06025	Post Code/Zip Code
06031	Phone Number
06033	FAX Number
06030	Internet Address
06041	Officer 1 - Name
	Officer 1 - Title
06051	Officer 2 - Name
	Officer 2 - Title
06061	Officer 3 - Name
	Officer 3 - Title
06071	Officer 4 - Name
	Officer 4 - Title
06081	Officer 5 - Name
	Officer 5 - Title
18357	Investor Relations - Name
18356	Investor Relations – E-Mail Address
18359	Investor Relations - Phone/Fax
06092	Business Description - Extended
07011	Employees
06099	Currency of Document
07034	Indicator – Data Update
05350	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
07040	ICB Code
07041	TRBC Code
07021	SIC Code 1
07022	SIC Code 2
07023	SIC Code 3
07024	SIC Code 4
07025	SIC Code 5
07026	SIC Code 6
07027	SIC Code 7
07028	SIC Code 8

Major Shareholders

18370	Major Shareholders
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Auditors

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

07819	Parent Auditor 4 - Affiliate 4
01801	Auditor Fees

Key Items in US Dollars

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

Stock Data

Current Information

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

08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05450	Common/Ordinary Shareholders
05449	Date of Common/Ordinary Shareholders
05474	Closely Held Shares - Current
05473	Date of Closely Held Shares
05255	Earnings per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value per Share - Current
05510	Cash Flow per Share - Current

Annual Statistics

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

05225	Includes Extraordinary Credit/Charge per Share
18259	Includes Extraordinary Credit/Charge per Share – Fiscal
05226	Extraordinary Credit/Charge per Share
05227	Includes Pre-tax Extraordinary Credit/Charge per Share 18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18261	Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260	Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05228	Discontinued Operations per Share
18205	Discontinued Operations – Total – per Share
18202	Cumulative Effect of Accounting Change per Share
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share (U.K.)
05260	Earnings per Share - 5 yr avg
05101	Dividends per Share
05140	Dividends per Share - 5 yr avg
05110	Dividends per Share - Fiscal
05102	Dividends per Share - Gross
05100	Dividend Report Frequency
05476	Book Value per Share
05486	Tangible Book Value per Share
05491	Book Value – Outstanding Shares - Fiscal
05501	Cash Flow per Share
05502	Cash Flow per Share - Fiscal
05503	Long Term Liabilities per Share
05508	Sales per Share
05509	Operating Profit per Share
18210	Restructuring Expense per Share
18211	Restructuring Expense per Share - Pre-tax
05506	Working Capital per Share
05505	Capital Expenditure per Share
18100	Enterprise Value
05301	Common Shares Outstanding
05326	Number of Shares Authorized
05303	Treasury Shares
05309	Par Value
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS
05475	Closely Held Shares

08021	Closely Held Shares %
05576	Stock Split/Dividend Ratio
05575	Stock Split/Dividend Ratio – Fiscal

Weekly Time Series

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

Balance Sheet

Assets

02003	Cash
02255	Investments – Total
02215	Fixed Income Securities Investment – Total
02212	Bonds
02214	Redeemable Preferred Stock
02230	Equity Securities Investment – Total
02228	Common Stocks
02229	Non-Redeemable Preferred Stock
02240	Real Estate Assets
02246	Mortgage, Policy & Other Loans
02250	Other Investments
02256	Investments in Associated Companies
02260	Premium Balance Receivables
02501	Property, Plant and Equipment – Net
02652	Other Assets
02290	Separate & Variable Account Assets
02647	Deferred Charges
02648	Tangible Other Assets
02649	Total Intangible Other Assets - Net
02999	Total Assets

Supplementary Asset Fields

18214	Exchange Rate Used in Translating Balance Sheet
02005	Cash & Equivalents - Generic
18293	Restricted Cash – Current
18165	Deferred Tax Asset - Current

02245	Policy Loans
02267	Real Estate Mortgage Loans
18353	Assets Held for Sale
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
18701	Bonds Below Investment Grade
18408	Derivative Assets – Non-Current
02300	Total Assets - As Reported

Liabilities and Shareholders' Equity

03030	Insurance Reserves – Total
03005	Benefit & Loss Reserves
03010	Unearned Premiums
03020	Policy & Contract Claims
03023	Other Insurance Reserves
03255	Total Debt
03051	Short Term Debt & Current Portion of Long Term Debt
03251	Long Term Debt
03245	Long Term Debt Excluding Capitalized Leases
18281	Non-Convertible Debt
18282	Convertible Debt

03249	Capitalized Lease Obligations
03260	Provisions for Risks and Charges
03262	Deferred Income
03263	Deferred Taxes
18183	Deferred Taxes – Credit
18184	Deferred Taxes - Debit
03257	Deferred Tax Liability in Untaxed Reserves
03273	Other Liabilities
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
03448	Preferred Stock Issued for ESOP
03449	ESOP Guarantees – Preferred Issued
03501	Common Equity
03480	Common Stock
03481	Capital Surplus
03492	Revaluation Reserves
03493	Other Appropriated Reserves
03494	Unappropriated (Free) Reserves
03495	Retained Earnings
03490	Equity in Untaxed Reserves
03496	ESOP Guarantees
03497	Unrealized Foreign Exchange Gain/Loss
03499	Treasury Stock
03440	Policyholders' Equity
03999	Total Liabilities & Shareholders' Equity

Supplementary Liabilities and Shareholders' Equity Fields

03054	Accrued Payroll
18166	Deferred Tax Liability - Current
03063	Income Taxes Payable
03035	Separate and Variable Account Liabilities
18232	Current Portion of Long Term Debt
18159	Liabilities Held for Sale
03450	Preferred Stock Treated as Common
18289	Non-Redeemable Preferred Stock
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
18286	Derivative Liabilities – Non-Current
18203	Investment Contracts Technical Liabilities
18204	Insurance Contracts Technical Liabilities

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)
18198	Earnings before Interest, Taxes, Depreciation & Amortization (EBITDA)
18155	Operating Income before Depreciation/Amortization (Operating EBITDA)
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)
18324	Unrealized Valuation Gains/Losses - Total
18571	Unrealized Valuation Gains/Losses – Investments
18572	Unrealized valuation Gains/Losses – Investment Property
18573	Unrealized Valuation Gains/Losses – Biological Assets
18574	Unrealized Valuation Gains/Losses – Hedges/Derivatives
18575	Unrealized Valuation Gains/Losses – Other
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 / Cash Flow Statement

Funds Flow Statement - per FASB 95

04201	Funds from Operations
04225	Extraordinary Items
04831	Funds from/for Other Operating Activities
04860	Net Cash Flow - Operating Activities

04601	Capital Expenditures (Additions to Fixed Assets)
04651	Additions to Other Assets
04355	Net Assets from Acquisitions
04760	Increase in Investments
04440	Decrease in Investments
04351	Disposal of Fixed Assets
04797	Other Uses/(Sources) - Investing
04795	Other Uses - Investing
04796	Other Sources - Investing
04870	Net Cash Flow - Investing
04251	Net Proceeds from Sale/Issue of Common & Preferred
04301	Proceeds from Stock Options
04302	Other Proceeds from Sale/Issuance of Stock
04751	Com/Pfd Purchased, Retired, Converted, Redeemed
04821	Increase/Decrease in Short Term Borrowings
04401	Long Term Borrowings
04701	Reduction in Long Term Debt
04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04448	Other Sources/(Uses) - Financing
04446	Other Sources - Financing
04447	Other Uses - Financing
04890	Net Cash Flow - Financing
04840	Effect of Exchange Rate on Cash
04851	Increase/Decrease in Cash & Short Term Investments

Funds Flow Statement - Cash

04201	Funds from Operations
04225	Extraordinary Items
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)
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
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
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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 and Postretirement

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

18841	Healthcare Data – Other Net Periodic Pension (Income)/Expense
18837	Healthcare Data – Pension Service Costs
18848	Healthcare Data – Net Interest Cost
18835	Healthcare Data – Projected Benefit Obligation (PBO)
18830	Healthcare Data – Unfunded Healthcare Defined Benefits
18844	Healthcare Data – Unrecognized Prior Service Cost
18845	Healthcare - Unrecognized Net Actuarial Gain/Loss
18846	Healthcare - Other Adjustments To Funded Status For Net Pension/Post Retirement Assets/Liabilities
18847	Healthcare Net Liability/(Asset) – Balance Sheet
18808	Pension Data – Accumulated Benefit Obligation
18816	Pension Data – Actual Return on Plan Assets
18802	Pension Data – Asset Allocation - % Bonds
18801	Pension Data – Asset Allocation - % Equities
18804	Pension Data – Asset Allocation - % Other
18803	Pension Data – Asset Allocation - % Property
18805	Pension Data – Expected Long-Term Return Rate on Pension Assets
18817	Pension Data – Expected Return on Plan Assets for the Period
18807	Pension Data – Fair Value of Plan Assets
18814	Pension Data – (Gains) Losses from Settlements
18810	Pension Data – Net Periodic Pension (Income)/Expense
18815	Pension Data – Other Net Periodic Pension (Income)/Expense
18806	Pension Data – Pension Discount Rate
18813	Pension Data – Pension Interest Cost
18811	Pension Data – Pension Service Costs
18812	Pension Data – Prior Service Costs
18822	Pension Data – Pension Net Interest Cost
18809	Pension Data – Projected Benefit Obligation (PBO)
18818	Pension Data – Unrecognized Prior Service Cost
18819	Pension Data -Unrecognized Net Actuarial Gain/Loss
18820	Pension Data - Other Adjustments To Funded Status for Net Pension/Post Retirement Assets/Liabilities
18821	Net Pension Liability/(Asset) – Balance Sheet

Product Segment Data

19500	Product Segment 1 - Description
19501	Product Segment 1 - Sales
19502	Product Segment 1 - Operating Income
19503	Product Segment 1 - Assets
19504	Product Segment 1 - Capital Expenditures
19505	Product Segment 1 - Depreciation

19506	Product Segment 1 - SIC Code
19510	Product Segment 2 - Description
19511	Product Segment 2 - Sales
19512	Product Segment 2 - Operating Income
19513	Product Segment 2 - Assets
19514	Product Segment 2 - Capital Expenditures
19515	Product Segment 2 - Depreciation
19516	Product Segment 2 - SIC Code
19520	Product Segment 3 - Description
19521	Product Segment 3 - Sales
19522	Product Segment 3 - Operating Income
19523	Product Segment 3 - Assets
19524	Product Segment 3 - Capital Expenditures
19525	Product Segment 3 - Depreciation
19526	Product Segment 3 - SIC Code
19530	Product Segment 4 - Description
19531	Product Segment 4 - Sales
19532	Product Segment 4 - Operating Income
19533	Product Segment 4 - Assets
19534	Product Segment 4 - Capital Expenditures
19535	Product Segment 4 - Depreciation
19536	Product Segment 4 - SIC Code
19540	Product Segment 5 - Description
19541	Product Segment 5 - Sales
19542	Product Segment 5 - Operating Income
19543	Product Segment 5 - Assets
19544	Product Segment 5 - Capital Expenditures
19545	Product Segment 5 - Depreciation
19546	Product Segment 5 - SIC Code
19550	Product Segment 6 - Description
19551	Product Segment 6 - Sales
19552	Product Segment 6 - Operating Income
19553	Product Segment 6 - Assets
19554	Product Segment 6 - Capital Expenditures
19555	Product Segment 6 - Depreciation
19556	Product Segment 6 - SIC Code
19560	Product Segment 7 - Description
19561	Product Segment 7 - Sales
19562	Product Segment 7 - Operating Income
19563	Product Segment 7 - Assets

19564	Product Segment 7 - Capital Expenditures
19565	Product Segment 7 - Depreciation
19566	Product Segment 7 - SIC Code
19570	Product Segment 8 - Description
19571	Product Segment 8 - Sales
19572	Product Segment 8 - Operating Income
19573	Product Segment 8 - Assets
19574	Product Segment 8 - Capital Expenditures
19575	Product Segment 8 - Depreciation
19576	Product Segment 8 - SIC Code
19580	Product Segment 9 - Description
19581	Product Segment 9 - Sales
19582	Product Segment 9 - Operating Income
19583	Product Segment 9 - Assets
19584	Product Segment 9 - Capital Expenditures
19585	Product Segment 9 - Depreciation
19586	Product Segment 9 - SIC Codes
19590	Product Segment 10 - Description
19591	Product Segment 10 - Sales
19592	Product Segment 10 - Operating Income
19593	Product Segment 10 - Assets
19594	Product Segment 10 - Capital Expenditures
19595	Product Segment 10 - Depreciation
19596	Product Segment 10 - SIC Code

Geographic Segment Data

19600	Geographic Segment 1 - Description
19601	Geographic Segment 1 - Sales
19602	Geographic Segment 1 - Operating Income
19603	Geographic Segment 1 - Assets
19604	Geographic Segment 1 - Capital Expenditures
19605	Geographic Segment 1 - Depreciation
19610	Geographic Segment 2 - Description
19611	Geographic Segment 2 - Sales
19612	Geographic Segment 2 - Operating Income
19613	Geographic Segment 2 - Assets
19614	Geographic Segment 2 - Capital Expenditures
19615	Geographic Segment 2 - Depreciation
19620	Geographic Segment 3 - Description

19621	Geographic Segment 3 - Sales
19622	Geographic Segment 3 - Operating Income
19623	Geographic Segment 3 - Assets
19624	Geographic Segment 3 - Capital Expenditures
19625	Geographic Segment 3 - Depreciation
19630	Geographic Segment 4 - Description
19631	Geographic Segment 4 - Sales
19632	Geographic Segment 4 - Operating Income
19633	Geographic Segment 4 - Assets
19634	Geographic Segment 4 - Capital Expenditures
19635	Geographic Segment 4 - Depreciation
19640	Geographic Segment 5 - Description
19641	Geographic Segment 5 - Sales
19642	Geographic Segment 5 - Operating Income
19643	Geographic Segment 5 - Assets
19644	Geographic Segment 5 - Capital Expenditures
19645	Geographic Segment 5 - Depreciation
19650	Geographic Segment 6 - Description
19651	Geographic Segment 6 - Sales
19652	Geographic Segment 6 - Operating Income
19653	Geographic Segment 6 - Assets
19654	Geographic Segment 6 - Capital Expenditures
19655	Geographic Segment 6 - Depreciation
19660	Geographic Segment 7 - Description
19661	Geographic Segment 7 - Sales
19662	Geographic Segment 7 - Operating Income
19663	Geographic Segment 7 - Assets
19664	Geographic Segment 7 - Capital Expenditures
19665	Geographic Segment 7 - Depreciation
19670	Geographic Segment 8 - Description
19671	Geographic Segment 8 - Sales
19672	Geographic Segment 8 - Operating Income
19673	Geographic Segment 8 - Assets
19674	Geographic Segment 8 - Capital Expenditures
19675	Geographic Segment 8 - Depreciation
19680	Geographic Segment 9 - Description
19681	Geographic Segment 9 - Sales
19682	Geographic Segment 9 - Operating Income
19683	Geographic Segment 9 - Assets
19684	Geographic Segment 9 - Capital Expenditures

19685	Geographic Segment 9 - Depreciation
19690	Geographic Segment 10 - Description
19691	Geographic Segment 10 - Sales
19692	Geographic Segment 10 - Operating Income
19693	Geographic Segment 10 - Assets
19694	Geographic Segment 10 – Capital Expenditures
19695	Geographic Segment 10 - Depreciation

Foreign Business

Annual Statistics

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

Five Year Averages

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

Other Fields

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

Annual Series Interim Data

	Qtr 1	Qtr 2	Qtr 3	Qtr 4
Interim Sales	19101	19102	19103	19104
Interim Pre-tax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112
Number of Months-EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224
Earnings per Share – Basic	05211	05212	05213	05214
Fully Diluted EPS	05291	05292	05293	05294
EPS - Report Date	05901	05902	05903	05904
EPS - 12 Months	05251	05252	05253	05254
EPS - 5 yr avg	05261	05262	05263	05264
Dividends per Share	05121	05122	05123	05124
DPS – Gross	05125	05126	05127	05128
DPS - Declared Date	05910	05911	05912	05913
DPS - Record Date	05917	05918	05919	05920
DPS - Ex-Div Date	05923	05924	05925	05926
DPS - Payable Date	05929	05930	05931	05932
DPS – Extra	05151	05152	05153	05154
DPS - Extra – Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS - Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS - Special	05155	05156	05157	05158
DPS - Special - Gross	05175	05176	05177	05178
DPS - Special - Dec Date	05965	05966	05967	05968
DPS - Special - Rec Date	05970	05971	05972	05973

DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Payable Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134
DPS - 5 yr avg	05141	05142	05143	05144

Monthly Price Information

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

Stock Performance

Current Information

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

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

Annual Statistics

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

Three Year Averages

08803	Total Investment Return
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Five Year Averages

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

Growth Rates

Annual Statistics

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

Three Year Averages

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

Five Year Averages

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

Profitability

Annual Statistics

08301	Return on Equity – Total (%)
08371	Return on Equity - Per Share
08302	Return on Equity – Per Share Fiscal
08653	Reinvestment Rate – Per Share Fiscal
08656	Reinvestment Rate - Total
08651	Reinvestment Rate - Per Share
08326	Return on Assets
08376	Return on Invested Capital
08911	Retained Earnings % Equity
08381	Cash Earnings Return on Equity
08311	Cash Flow/Sales
08316	Operating Profit Margin
08361	Operating Income Return on Total Capital
08321	Pre-tax Margin
08346	Tax Rate
08356	Interest Rate - Estimated Average
08366	Net Margin
15507	Net Premium Written % Equity

15513	Yield on Investment
15519	Operating Income % Premiums Earned
15543	Operating Income % Total Premium Written
15549	Loss Ratio
15555	Expense Ratio
15561	Combined Ratio
15537	Claims & Claim Expense % Net Premium Written
15575	Investment Income % Invested Assets
08351	Sales per Employee

Five Year Averages

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

Asset Utilization

Annual Statistics

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

Five Year Averages

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

Leverage

Annual Statistics

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

Five Year Averages

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

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

Other Ratios

Annual Statistics

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

Five Year Averages

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

Company Specific Accounting Practices

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

Multiple Share Data

20001	Type of Share - Mult Share 1
20003	Worldscope Identifier - Mult Share 1
20005	SEDOL - Mult Share 1

20006	CUSIP - Mult Share 1
20007	ISIN - Mult Share 1
20008	Ticker Symbol - Mult Share 1
20009	Stock Exchange(s) Listed - Mult Share 1
20011	Inactive Date - Mult Share 1
20020	Common Shares Outstanding - Current - Mult Share 1
20021	Market Price - Current - Mult Share 1
20022	Date of Current Price - Mult Share 1
20023	Market Capitalization - Current - Mult Share 1
20024	Earnings per Share - Last 12 Mos - Mult Share 1
20025	Dividends per Share - Last 12 Mos - Mult Share 1
20026	Price/Earnings Ratio - Current - Mult Share 1
20027	Price/Book Value Ratio - Current - Mult Share 1
20028	Dividend Yield - Current - Mult Share 1
20040	Common Shares Outstanding - Mult Share 1
20002	Par Value - Mult Share 1
20042	Market Price - Year End - Mult Share 1
20041	Market Capitalization - Mult Share 1
20043	Earnings per Share - Mult Share 1
20044	Dividends per Share - Mult Share 1
20045	Book Value per Share - Mult Share 1
20046	Price/Earnings Ratio - Close - Mult Share 1
20047	Price/Book Value Ratio - Close - Mult Share 1
20048	Dividend Yield - Close - Mult Share 1
20101	Type of Share - Mult Share 2
20103	Worldscope Identifier - Mult Share 2
20105	SEDOL - Mult Share 2
20106	CUSIP - Mult Share 2
20107	ISIN - Mult Share 2
20108	Ticker Symbol - Mult Share 2
20109	Stock Exchange(s) Listed - Mult Share 2
20111	Inactive Date - Mult Share 2
20120	Common Shares Outstanding - Current - Mult Share 2
20121	Market Price - Current - Mult Share 2
20122	Date of Current Price - Mult Share 2
20123	Market Capitalization - Current - Mult Share 2
20124	Earnings per Share - Last 12 Mos - Mult Share 2
20125	Dividends per Share - Last 12 Mos - Mult Share 2
20126	Price/Earnings Ratio - Current - Mult Share 2
20127	Price/Book Value Ratio - Current - Mult Share 2

20128	Dividend Yield - Current - Mult Share 2
20140	Common Shares Outstanding - Mult Share 2
20102	Par Value - Mult Share 2
20142	Market Price - Year End - Mult Share 2
20141	Market Capitalization - Mult Share 2
20143	Earnings per Share - Mult Share 2
20144	Dividends per Share - Mult Share 2
20145	Book Value per Share - Mult Share 2
20146	Price/Earnings Ratio - Close - Mult Share 2
20147	Price/Book Value Ratio - Close - Mult Share 2
20148	Dividend Yield - Close - Mult Share 2
20201	Type of Share - Mult Share 3
20203	Worldscope Identifier - Mult Share 3
20205	SEDOL - Mult Share 3
20206	CUSIP - Mult Share 3
20207	ISIN - Mult Share 3
20208	Ticker Symbol - Mult Share 3
20209	Stock Exchange(s) Listed - Mult Share 3
20211	Inactive Date - Mult Share 3
20220	Common Shares Outstanding - Current - Mult Share 3
20221	Market Price - Current - Mult Share 3
20222	Date of Current Price - Mult Share 3
20223	Market Capitalization - Current - Mult Share 3
20224	Earnings per Share - Last 12 Mos - Mult Share 3
20225	Dividends per Share - Last 12 Mos - Mult Share 3
20226	Price/Earnings Ratio - Current - Mult Share 3
20227	Price/Book Value Ratio - Current - Mult Share 3
20228	Dividend Yield - Current - Mult Share 3
20240	Common Shares Outstanding - Mult Share 3
20202	Par Value - Mult Share 3
20242	Market Price - Year End - Mult Share 3
20241	Market Capitalization - Mult Share 3
20243	Earnings per Share - Mult Share 3
20244	Dividends per Share - Mult Share 3
20245	Book Value per Share - Mult Share 3
20246	Price/Earnings Ratio - Close - Mult Share 3
20247	Price/Book Value Ratio - Close - Mult Share 3
20248	Dividend Yield - Close - Mult Share 3
20301	Type of Share - Mult Share 4
20303	Worldscope Identifier - Mult Share 4

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

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

20603	Worldscope Identifier - Mult Share 7
20605	SEDOL - Mult Share 7
20606	CUSIP - Mult Share 7
20607	ISIN - Mult Share 7
20608	Ticker Symbol - Mult Share 7
20609	Stock Exchange(s) Listed - Mult Share 7
20611	Inactive Date - Mult Share 7
20620	Common Shares Outstanding - Current - Mult Share 7
20621	Market Price - Current - Mult Share 7
20622	Date of Current Price - Mult Share 7
20623	Market Capitalization - Current - Mult Share 7
20624	Earnings per Share - Last 12 Mos - Mult Share 7
20625	Dividends per Share - Last 12 Mos - Mult Share 7
20626	Price/Earnings Ratio - Current - Mult Share 7
20627	Price/Book Value Ratio - Current - Mult Share 7
20628	Dividend Yield - Current - Mult Share 7
20640	Common Shares Outstanding - Mult Share 7
20602	Par Value - Mult Share 7
20642	Market Price - Year End - Mult Share 7
20641	Market Capitalization - Mult Share 7
20643	Earnings per Share - Mult Share 7
20644	Dividends per Share - Mult Share 7
20645	Book Value per Share - Mult Share 7
20646	Price/Earnings Ratio - Close - Mult Share 7
20647	Price/Book Value Ratio - Close - Mult Share 7
20648	Dividend Yield - Close - Mult Share 7

Monthly Foreign Exchange Rates

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

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

Chapter 10 Other Financial Companies Template

General Information

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

07015	Inactive Date
06091	Business Description
06092	Business Description - Extended
07011	Employees
07001	Products
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
07041	TRBC Code
07021	SIC Code 1
07022	SIC Code 2
07023	SIC Code 3
07024	SIC Code 4
07025	SIC Code 5
07026	SIC Code 6
07027	SIC Code 7
07028	SIC Code 8

Major Shareholders

18370	Major Shareholders
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Auditors

07800	Parent Auditor 1
07801	Parent Auditor 1 - Affiliate 1
07802	Parent Auditor 1 - Affiliate 2
07803	Parent Auditor 1 - Affiliate 3

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

Key Items in US Dollars

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

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06105	Worldscope Permanent I.D.
06034	Disclosure Company Identifier
06038	I/B/E/S Ticker

11501	Indicator - Multiple Share Company
11519	Indicator – Limited Data Set Company
07016	Latest Annual Updated
07013	Year of Fast Update
07035	Latest Interim Date
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator - ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date – Low
05091	Market Price – 52 Week High
05092	Market Price – 52 Week Low
08003	Market Capitalization (Public) - Current
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05450	Common/Ordinary Shareholders
05449	Date of Common/Ordinary Shareholders
05474	Closely Held Shares - Current
05473	Date of Closely Held Shares
05255	Earnings per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value per Share - Current
05510	Cash Flow per Share - Current

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
05004	Market Price - 5 yr avg - High
05005	Market Price - 5 yr avg - Low
08001	Market Capitalization
08004	Market Capitalization - Public
05651	Common Shares Traded - Annual #
05085	Period Close Price
08002	Market Capitalization – Fiscal Period End

08006	Trading Volume (\$ Amount) #
08010	Trading Volume - Weekly Average #
08011	Turnover Rate #
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
10010	Earnings per Share – Basic – Fiscal
05290	Fully Diluted Earnings per Share
10030	Earnings per Share – Fully Diluted – Fiscal
05202	Earnings per Share - Fiscal Year End
05905	Earnings per Share Report Date – Fiscal Period End
18193	Earnings per Share - As Reported
05277	EPRA/Recurring EPS
05200	Earnings Report Frequency
18208	Earnings per Share – Continuing Operations - Fiscal
18209	Earnings per Share Including Extraordinary Items - Fiscal
05230	Earnings per Share after Extraordinary Items
05225	Includes Extraordinary Credit/Charge per Share
18259	Includes Extraordinary Credit/Charge per Share – Fiscal
05226	Extraordinary Credit/Charge per Share
05227	Includes Pre-tax Extraordinary Credit/Charge per Share
18261	Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260	Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05228	Discontinued Operations per Share
18205	Discontinued Operations – Total – per Share
18202	Cumulative Effect of Accounting per Share
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share (U.K.)
05260	Earnings per Share - 5 yr avg
05101	Dividends per Share
05140	Dividends per Share - 5 yr avg
05110	Dividends per Share - Fiscal
05102	Dividends per Share - Gross
05100	Dividend Report Frequency
05476	Book Value per Share
05278	EPRA NAV
05279	EPRA Triple NAV
05486	Tangible Book Value per Share
05491	Book Value – Outstanding Shares - Fiscal
05501	Cash Flow per Share

05502	Cash Flow per Share - Fiscal
05508	Sales per Share
05509	Operating Profit per Share
18210	Restructuring Expense per Share
18211	Restructuring Expense per Share - Pre-tax
05505	Capital Expenditure per Share
18100	Enterprise Value
05301	Common Shares Outstanding
05326	Number of Shares Authorized
05303	Treasury Shares
05309	Par Value
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS
05475	Closely Held Shares
08021	Closely Held Shares %
05576	Stock Split/Dividend Ratio
05575	Stock Split/Dividend Ratio - Fiscal

Weekly Time Series

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

Balance Sheet

Assets

02001	Cash & Short Term Investments
02003	Cash
02008	Short Term Investments
02051	Receivables (Net)
02130	Securities Inventory
02132	Custody Securities
02255	Investments - Total
02276	Loans - Net
02271	Loans - Total
02275	Reserve for Loan Losses
02240	Real Estate Assets

02257	Investment in Sales and Direct Financing Leases
02250	Other Investments
02256	Investments in Associated Companies
02501	Property, Plant & Equipment - Net
02301	Property, Plant & Equipment - Gross
18375	Land
18376	Buildings
18377	Machinery & Equipment
18378	Rental/Lease Property
18380	Transportation Equipment
18381	Property, Plant & Equipment under Capitalized Leases
18390	Construction Work in Progress
18379	Property, Plant & Equipment – Other
02401	Accumulated Depreciation
18383	Accumulated Depreciation - Land
18384	Accumulated Depreciation - Buildings
18385	Accumulated Depreciation - Machinery & Equipment
18386	Accumulated Depreciation - Rental/Leased Property
18388	Accumulated Depreciation - Transportation Equipment
18389	Accumulated Depreciation - PP&E under Capitalized Lease
18392	Accumulated Depreciation – Construction Work in Progress
18387	Accumulated Depreciation – Other Property Plant & Equipment
02652	Other Assets
02647	Deferred Charges
02648	Tangible Other Assets
02649	Total Intangible Other Assets - Net
02101	Inventories - Total
02999	Total Assets

Supplementary Asset Fields

18214	Exchange Rate Used in Translating Balance Sheet
02005	Cash & Equivalents – Generic
18293	Restricted Cash – Current
18294	Restricted Cash – Non-Current
18165	Deferred Tax Asset – Current
02048	Finance Receivables
02205	Treasury Securities
02230	Equity Securities Investment - Total
02211	Securities Purchased under Resale Agreements
18300	Investment Property - NBV

18212	Investment Property - Gross
18213	Investment Property - Accumulated Depreciation
18353	Assets Held for Sale
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
18408	Derivative Assets – Non-Current
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
18159	Liabilities Held for Sale
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
18286	Derivative Liabilities – Non-Current

Income Statement

01001	Net Sales or Revenues
01016	Interest Income - Total
01017	Trading Account Income
01018	Foreign Exchange Income
01019	Trusts & Fiduciary Income/Commission & Fees
01014	Trust Income
01015	Commission & Fees
01006	Investment Income
01020	Other Operating Income
01051	Cost of Goods Sold
01151	Depreciation, Depletion & Amortization
01148	Depreciation
01149	Amortization of Intangibles
01150	Amortization of Deferred Charges
01100	Gross Income
01101	Selling, General & Administrative Expenses
01075	Interest Expense – Total
01271	Provision for Loan Losses
01230	Other Operating Expenses
01249	Operating Expenses - Total
01250	Operating Income
01266	Non-Operating Interest Income
01267	Pre-tax Equity in Earnings
01253	Extraordinary Credit - Pre-tax
01254	Extraordinary Charge - Pre-tax
01262	Other Income/Expense - Net
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
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)
01601	Extraordinary Items & Gain/Loss Sale of Assets

Supplementary Income Statement Fields

18215	Exchange Rate Used in Translating Income Statement/Cash Flow
01024	Rental Income
01251	Interest Expense on Debt
01255	Interest Capitalized
18140	Rental/Operating Lease Expense
01084	Staff Costs
01085	Equipment Expense
01302	Operating Provisions
01204	Taxes other than Income Taxes
01268	Dividend Income - Non-Operating
18227	Restructuring Expense
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
01265	Monetary Correction

01305	Gain on Sale of Investment
01269	Discontinued Operations - Pre-tax
01306	Gain/loss on Disposal of Assets
01352	Foreign Exchange Transactions
01351	Foreign Currency Translation Gain/Loss
18191	Earnings before Interest and Taxes (EBIT)
18198	Earnings before Interest, Taxes, Depreciation & Amortization (EBITDA)
18155	Operating Income before Depreciation/Amortization (Operating EBITDA)
18200	Discontinued Operations – Total
18150	Income from Continuing Operations
18175	Ordinary Profit (Japan)
18324	Unrealized Valuation Gains/Losses - Total
18571	Unrealized Valuation Gains/Losses – Investments
18572	Unrealized valuation Gains/Losses – Investment Property
18573	Unrealized Valuation Gains/Losses – Biological Assets
18574	Unrealized Valuation Gains/Losses – Hedges/Derivatives
18575	Unrealized Valuation Gains/Losses – Other
01651	Net Income - Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18319	EPRA/Recurring Net Income
18218	Cumulative Effect of Accounting Change
18170	Unconsolidated/Parent Company Sales
18169	Unconsolidated/Parent Company Depreciation
18171	Unconsolidated/Parent Company Pre-tax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

Funds / Cash Flow Statement

Funds Flow Statement - per FASB 95

04001	Net Income/Starting Line
04051	Depreciation, Depletion and Amortization
04049	Depreciation and Depletion
04050	Amortization of Intangible Assets
04101	Deferred Income Taxes and Investment Tax Credit
04199	Deferred Income Taxes
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

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
18848	Healthcare Data – Net Interest Cost
18835	Healthcare Data – Projected Benefit Obligation (PBO)
18830	Healthcare Data – Unfunded Healthcare Defined Benefits
18844	Healthcare Data – Unrecognized Prior Service Cost
18845	Healthcare - Unrecognized Net Actuarial Gain/Loss
18846	Healthcare - Other Adjustments To Funded Status For Net Pension/Post Retirement Assets/Liabilities
18847	Healthcare Net Liability/(Asset) – Balance Sheet
18808	Pension Data – Accumulated Benefit Obligation
18816	Pension Data – Actual Return on Plan Assets
18802	Pension Data – Asset Allocation - % Bonds
18801	Pension Data – Asset Allocation - % Equities
18804	Pension Data – Asset Allocation - % Other
18803	Pension Data – Asset Allocation - % Property
18805	Pension Data – Expected Long-Term Return Rate on Pension Assets
18817	Pension Data – Expected Return on Plan Assets for the Period
18807	Pension Data – Fair Value of Plan Assets
18814	Pension Data – (Gains) Losses from Settlements
18810	Pension Data – Net Periodic Pension (Income)/Expense
18815	Pension Data – Other Net Periodic Pension (Income)/Expense
18806	Pension Data – Pension Discount Rate
18813	Pension Data – Pension Interest Cost
18811	Pension Data – Pension Service Costs
18812	Pension Data – Prior Service Costs
18822	Pension Data – Pension Net Interest Cost
18809	Pension Data – Projected Benefit Obligation (PBO)
18818	Pension Data – Unrecognized Prior Service Cost
18819	Pension Data-Unrecognized Net Actuarial Gain/Loss
18820	Pension Data - Other Adjustments To Funded Status for Net Pension/Post Retirement Assets/Liabilities
18821	Pension Data - Net Pension Liability/(Asset) – Balance Sheet

Product Segment Data

19500	Product Segment 1 - Description
19501	Product Segment 1 - Sales
19502	Product Segment 1 - Operating Income
19503	Product Segment 1 - Assets
19504	Product Segment 1 - Capital Expenditures
19505	Product Segment 1 - Depreciation
19506	Product Segment 1 - SIC Code

19510	Product Segment 2 - Description
19511	Product Segment 2 - Sales
19512	Product Segment 2 - Operating Income
19513	Product Segment 2 - Assets
19514	Product Segment 2 - Capital Expenditures
19515	Product Segment 2 - Depreciation
19516	Product Segment 2 - SIC Code
19520	Product Segment 3 - Description
19521	Product Segment 3 - Sales
19522	Product Segment 3 - Operating Income
19523	Product Segment 3 - Assets
19524	Product Segment 3 - Capital Expenditures
19525	Product Segment 3 - Depreciation
19526	Product Segment 3 - SIC Code
19530	Product Segment 4 - Description
19531	Product Segment 4 - Sales
19532	Product Segment 4 - Operating Income
19533	Product Segment 4 - Assets
19534	Product Segment 4 - Capital Expenditures
19535	Product Segment 4 - Depreciation
19536	Product Segment 4 - SIC Code
19540	Product Segment 5 - Description
19541	Product Segment 5 - Sales
19542	Product Segment 5 - Operating Income
19543	Product Segment 5 - Assets
19544	Product Segment 5 - Capital Expenditures
19545	Product Segment 5 - Depreciation
19546	Product Segment 5 - SIC Code
19550	Product Segment 6 - Description
19551	Product Segment 6 - Sales
19552	Product Segment 6 - Operating Income
19553	Product Segment 6 - Assets
19554	Product Segment 6 - Capital Expenditures
19555	Product Segment 6 - Depreciation
19556	Product Segment 6 - SIC Code
19560	Product Segment 7 - Description
19561	Product Segment 7 - Sales
19562	Product Segment 7 - Operating Income
19563	Product Segment 7 - Assets
19564	Product Segment 7 - Capital Expenditures

19565	Product Segment 7 - Depreciation
19566	Product Segment 7 - SIC Code
19570	Product Segment 8 - Description
19571	Product Segment 8 - Sales
19572	Product Segment 8 - Operating Income
19573	Product Segment 8 - Assets
19574	Product Segment 8 - Capital Expenditures
19575	Product Segment 8 - Depreciation
19576	Product Segment 8 - SIC Code
19580	Product Segment 9 - Description
19581	Product Segment 9 - Sales
19582	Product Segment 9 - Operating Income
19583	Product Segment 9 - Assets
19584	Product Segment 9 - Capital Expenditures
19585	Product Segment 9 - Depreciation
19586	Product Segment 9 - SIC Code
19590	Product Segment 10 - Description
19591	Product Segment 10 - Sales
19592	Product Segment 10 - Operating Income
19593	Product Segment 10 - Assets
19594	Product Segment 10 - Capital Expenditures
19595	Product Segment 10 - Depreciation
19596	Product Segment 10 - SIC Code

Geographic Segment Data

19600	Geographic Segment 1 - Description
19601	Geographic Segment 1 - Sales
19602	Geographic Segment 1 - Operating Income
19603	Geographic Segment 1 - Assets
19604	Geographic Segment 1 - Capital Expenditures
19605	Geographic Segment 1 - Depreciation
19610	Geographic Segment 2 - Description
19611	Geographic Segment 2 - Sales
19612	Geographic Segment 2 - Operating Income
19613	Geographic Segment 2 - Assets
19614	Geographic Segment 2 - Capital Expenditures
19615	Geographic Segment 2 - Depreciation
19620	Geographic Segment 3 - Description
19621	Geographic Segment 3 - Sales

19622	Geographic Segment 3 - Operating Income
19623	Geographic Segment 3 - Assets
19624	Geographic Segment 3 - Capital Expenditures
19625	Geographic Segment 3 - Depreciation
19630	Geographic Segment 4 - Description
19631	Geographic Segment 4 - Sales
19632	Geographic Segment 4 - Operating Income
19633	Geographic Segment 4 - Assets
19634	Geographic Segment 4 - Capital Expenditures
19635	Geographic Segment 4 - Depreciation
19640	Geographic Segment 5 - Description
19641	Geographic Segment 5 - Sales
19642	Geographic Segment 5 - Operating Income
19643	Geographic Segment 5 - Assets
19644	Geographic Segment 5 - Capital Expenditures
19645	Geographic Segment 5 - Depreciation
19650	Geographic Segment 6 - Description
19651	Geographic Segment 6 - Sales
19652	Geographic Segment 6 - Operating Income
19653	Geographic Segment 6 - Assets
19654	Geographic Segment 6 - Capital Expenditures
19655	Geographic Segment 6 - Depreciation
19660	Geographic Segment 7 - Description
19661	Geographic Segment 7 - Sales
19662	Geographic Segment 7 - Operating Income
19663	Geographic Segment 7 - Assets
19664	Geographic Segment 7 - Capital Expenditures
19665	Geographic Segment 7 - Depreciation
19670	Geographic Segment 8 - Description
19671	Geographic Segment 8 - Sales
19672	Geographic Segment 8 - Operating Income
19673	Geographic Segment 8 - Assets
19674	Geographic Segment 8 - Capital Expenditures
19675	Geographic Segment 8 - Depreciation
19680	Geographic Segment 9 - Description
19681	Geographic Segment 9 - Sales
19682	Geographic Segment 9 - Operating Income
19683	Geographic Segment 9 - Assets
19684	Geographic Segment 9 - Capital Expenditures
19685	Geographic Segment 9 - Depreciation

19690	Geographic Segment 10 - Description
19691	Geographic Segment 10 - Sales
19692	Geographic Segment 10 - Operating Income
19693	Geographic Segment 10 - Assets
19694	Geographic Segment 10 – Capital Expenditures
19695	Geographic Segment 10 - Depreciation

Foreign Business

Annual Statistics

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

Five Year Averages

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

Other Fields

18231	Weighted Cost of Debt
03998	Total Capital
18192	Dividends Provided for or Paid - Common
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

Annual Series Interim Data

	Qtr 1	Qtr 2	Qtr 3	Qtr 4
Interim Sales	19101	19102	19103	19104
Interim Pre-tax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112
Number of Months-EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224
Earnings per Share – Basic	05211	05212	05213	05214
Fully Diluted EPS	05291	05292	05293	05294
EPS - Report Date	05901	05902	05903	05904
EPS - 12 Months	05251	05252	05253	05254
EPS - 5 yr avg	05261	05262	05263	05264
Dividends per Share	05121	05122	05123	05124
DPS – Gross	05125	05126	05127	05128
DPS - Declared Date	05910	05911	05912	05913
DPS - Record Date	05917	05918	05919	05920
DPS - Ex-Div Date	05923	05924	05925	05926
DPS - Payable Date	05929	05930	05931	05932
DPS – Extra	05151	05152	05153	05154
DPS - Extra – Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS - Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS - Special	05155	05156	05157	05158
DPS - Special - Gross	05175	05176	05177	05178
DPS - Special - Dec Date	05965	05966	05967	05968
DPS - Special - Rec Date	05970	05971	05972	05973

DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Payable Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134
DPS - 5 yr avg	05141	05142	05143	05144

Monthly Price Information

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

Stock Performance

Current Information

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

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

Annual Statistics

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

Three Year Averages

08803	Total Investment Return
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Five Year Averages

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

Growth Rates

Annual Statistics

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

Three Year Averages

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

Five Year Averages

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

Profitability

Annual Statistics

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

08356	Interest Rate - Estimated Average
15611	Efficiency of Earnings Assets
08366	Net Margin
15587	Earning Assets % Total Assets
08351	Sales per Employee

Five Year Averages

08305	Return on Equity – Total (%)
08375	Return on Equity - per Share
08655	Reinvestment Rate - per Share
08660	Reinvestment Rate - Total
08330	Return on Assets
08380	Return on Invested Capital
08915	Retained Earnings % Equity
08385	Cash Earnings Return on Equity
08315	Cash Flow/Sales
08335	Cost of Goods Sold/Sales
08310	Gross Profit Margin
08340	Selling, General & Administrative Expenses/Sales
08320	Operating Profit Margin
08365	Operating Income Return on Total Capital
08325	Pre-tax Margin
08350	Tax Rate
08360	Interest Rate - Estimated Average
08370	Net Margin
15614	Efficiency of Earnings Assets
15590	Earning Assets % Total Assets
08355	Sales per Employee

Loan Loss Ratios

Annual Statistics

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

Five Year Averages

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

15159 Reserves for Loan Losses % Total Assets

Asset Utilization

Annual Statistics

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

Five Year Averages

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

Leverage

Annual Statistics

08231 Total Debt % Common Equity
 08226 Long Term Debt % Common Equity
 08221 Total Debt % Total Capital
 08216 Long Term Debt % Total Capital
 08211 Minority Interest % Total Capital
 08201 Equity % Total Capital
 08206 Preferred Stock % Total Capital
 08236 Total Debt % Total Assets
 08241 Common Equity % Total Assets
 08287 Total Assets / Common Equity Ratio
 15121 Total Capital % Total Assets
 15037 Total Deposits % Total Assets
 15173 Earning Assets % Total Available Funds
 15049 Total Loans % Total Deposits
 15097 Invested Assets % Liabilities
 08256 Dividend Payout (% Earnings)
 08906 Cash Dividends % Cash Flow

08251	Fixed Charge Coverage Ratio
08246	Cash Dividend Coverage Ratio
08261	Operating Cash/Fixed Charges
08266	Fixed Assets % Common Equity
08291	EBIT / Total Interest Expense Ratio
15115	Reserves for Loan Losses % Total Capital

Five Year Averages

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

Other Ratios

Annual Statistics

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

Five Year Averages

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

Company Specific Accounting Practices

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

Multiple Share Data

- 20001 Type of Share - Mult Share 1
- 20003 Worldscope Identifier - Mult Share 1
- 20005 SEDOL - Mult Share 1
- 20006 CUSIP - Mult Share 1
- 20007 ISIN - Mult Share 1
- 20008 Ticker Symbol - Mult Share 1
- 20009 Stock Exchange(s) Listed - Mult Share 1
- 20011 Inactive Date - Mult Share 1
- 20020 Common Shares Outstanding - Current - Mult Share 1
- 20021 Market Price - Current - Mult Share 1
- 20022 Date of Current Price - Mult Share 1
- 20023 Market Capitalization - Current - Mult Share 1
- 20024 Earnings per Share - Last 12 Mos - Mult Share 1
- 20025 Dividends per Share - Last 12 Mos - Mult Share 1
- 20026 Price/Earnings Ratio - Current - Mult Share 1
- 20027 Price/Book Value Ratio - Current - Mult Share 1
- 20028 Dividend Yield - Current - Mult Share 1
- 20040 Common Shares Outstanding - Mult Share 1
- 20002 Par Value - Mult Share 1
- 20042 Market Price - Year End - Mult Share 1
- 20041 Market Capitalization - Mult Share 1
- 20043 Earnings per Share - Mult Share 1
- 20044 Dividends per Share - Mult Share 1
- 20045 Book Value per Share - Mult Share 1
- 20046 Price/Earnings Ratio - Close - Mult Share 1
- 20047 Price/Book Value Ratio - Close - Mult Share 1
- 20048 Dividend Yield - Close - Mult Share 1
- 20101 Type of Share - Mult Share 2

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

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

20401	Type of Share - Mult Share 5
20403	Worldscope Identifier - Mult Share 5
20405	SEDOL - Mult Share 5
20406	CUSIP - Mult Share 5
20407	ISIN - Mult Share 5
20408	Ticker Symbol - Mult Share 5
20409	Stock Exchange(s) Listed - Mult Share 5
20411	Inactive Date - Mult Share 5
20420	Common Shares Outstanding - Current - Mult Share 5
20421	Market Price - Current - Mult Share 5
20422	Date of Current Price - Mult Share 5
20423	Market Capitalization - Current - Mult Share 5
20424	Earnings per Share - Last 12 Mos - Mult Share 5
20425	Dividends per Share - Last 12 Mos - Mult Share 5
20426	Price/Earnings Ratio - Current - Mult Share 5
20427	Price/Book Value Ratio - Current - Mult Share 5
20428	Dividend Yield - Current - Mult Share 5
20440	Common Shares Outstanding - Mult Share 5
20402	Par Value - Mult Share 5
20442	Market Price - Year End - Mult Share 5
20441	Market Capitalization - Mult Share 5
20443	Earnings per Share - Mult Share 5
20444	Dividends per Share - Mult Share 5
20445	Book Value per Share - Mult Share 5
20446	Price/Earnings Ratio - Close - Mult Share 5
20447	Price/Book Value Ratio - Close - Mult Share 5
20448	Dividend Yield - Close - Mult Share 5
20501	Type of Share - Mult Share 6
20503	Worldscope Identifier - Mult Share 6
20505	SEDOL - Mult Share 6
20506	CUSIP - Mult Share 6
20507	ISIN - Mult Share 6
20508	Ticker Symbol - Mult Share 6
20509	Stock Exchange(s) Listed - Mult Share 6
20511	Inactive Date - Mult Share 6
20520	Common Shares Outstanding - Current - Mult Share 6
20521	Market Price - Current - Mult Share 6
20522	Date of Current Price - Mult Share 6
20523	Market Capitalization - Current - Mult Share 6
20524	Earnings per Share - Last 12 Mos - Mult Share 6

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

20648 Dividend Yield - Close - Mult Share 7

Monthly Foreign Exchange Rates

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

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

Chapter 11 Security Level Information Template

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

General Information

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

Key Items in US Dollars

07211	Market Capitalization - Current
07210	Market Capitalization

Stock Data

Current Information

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

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

Annual Statistics

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

05501	Cash Flow Per Share
05508	Sales per Share
05301	Common Shares Outstanding
05309	Par Value
05576	Stock Split/Dividend Ratio
05575	Stock Split/Dividend Ratio - Fiscal

Weekly Time Series

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

Interim Data

	Qtr 1	Qtr 2	Qtr 3	Qtr 4
Number of Months-EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224
EPS - Report Date	05901	05902	05903	05904
EPS - 12 Months	05251	05252	05253	05254
EPS - 5 yr avg	05261	05262	05263	05264
Dividends per Share	05121	05122	05123	05124
DPS – Gross	05125	05126	05127	05128
DPS - Declared Date	05910	05911	05912	05913
DPS - Record Date	05917	05918	05919	05920
DPS - Ex-Div Date	05923	05924	05925	05926
DPS - Payable Date	05929	05930	05931	05932
DPS – Extra	05151	05152	05153	05154
DPS - Extra – Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS - Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS - Special	05155	05156	05157	05158
DPS - Special – Gross	05175	05176	05177	05178
DPS - Special - Dec Date	05965	05966	05967	05968

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

Monthly Price Information

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

Stock Performance

Current Information

- 09102 Price/Earnings Ratio - Current
- 09103 Price/Earnings Ratio - Current High
- 09105 Price/Earnings Ratio - Current Low
- 09202 Earnings Yield - Current
- 09203 Earnings Yield - Current High
- 09205 Earnings Yield - Current Low
- 09602 Price/Cash Flow - Current
- 09302 Price/Book Value Ratio - Current
- 09402 Dividend Yield - Current
- 09502 Dividend Payout - Per Share - Current

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

Annual Statistics

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

Three Year Averages

08803	Total Investment Return
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Five Year Averages

09121	Price/Earnings Ratio - Close
09321	Price/Book Value Ratio - Close
09621	Price/Cash Flow Ratio - Close

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

Growth Rates

Annual Statistics:

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

Three Year Averages

08581	Market Capitalization Growth %
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Five Year Averages:

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

Chapter 12 ADRs Template

General Information

06095 Depository Bank

Stock Data

Current Information

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

Annual Statistics

05204 Earnings per ADR - GAAP
 05265 Earnings per ADR - GAAP - 5 YR Avg
 18259 Includes Extraordinary Credit/Charge per Share – Fiscal
 05226 Extraordinary Credit/Charge per Share
 05227 Includes Pre-tax Extraordinary Credit/Charge per Share
 18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
 18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
 05490 Book Value per ADR - GAAP

Supplementary Data

Assets

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

06693 Goodwill - GAAP
 06699 Total Assets - GAAP

Liabilities & Shareholders' Equity

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

Income Statement

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

Cash Flow Statement

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

Stock Performance

Current Information

09142 Price/Earnings Ratio - GAAP - Current
 09143 Price/Earnings Ratio - GAAP - Current High
 09145 Price/Earnings Ratio - GAAP - Current Low
 09342 Price/Book Value - GAAP - Current

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

Annual Statistics

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

Three Year Averages

09132	Price/Earnings Ratio - Close
09149	Price/Earnings Ratio - GAAP - Close
09332	Price/Book Value - Close
09349	Price/Book Value - GAAP - Close
09623	Price/Cash Flow Ratio
09232	Earnings Yield - Close
09249	Earnings Yield - GAAP - Close
09432	Dividend Yield - Close
09133	Price/Earnings Ratio - Avg High-Low
09130	Price/Earnings Ratio - High
09131	Price/Earnings Ratio - Low
09150	Price/Earnings Ratio - GAAP - Avg High-Low
09147	Price/Earnings Ratio - GAAP - High
09148	Price/Earnings Ratio - GAAP - Low
09233	Earnings Yield - Avg High-Low
09230	Earnings Yield - High

09231	Earnings Yield - Low
09350	Earnings Yield - GAAP - Avg High-Low
09247	Earnings Yield - GAAP - High
09248	Earnings Yield - GAAP - Low
09333	Price/Book Value - Avg High-Low
09330	Price/Book Value - High
09331	Price/Book Value - Low
09250	Price/Book Value - GAAP - Avg High-Low
09347	Price/Book Value - GAAP - High
09348	Price/Book Value - GAAP - Low
09433	Dividend Yield - Avg High-Low
09430	Dividend Yield - High
09431	Dividend Yield - Low

Five Year Averages

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

Growth Rates

Annual Statistics

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

Three Year Averages

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

Five Year Averages

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

Profitability

Annual Statistic

08295	Return on Equity - GAAP
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Three Year Statistic

08297	Return on Equity - GAAP
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Five Year Statistic

08299	Return on Equity - GAAP
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Leverage

Annual Statistics

08277 Long Term Debt - GAAP % Common Equity - GAAP

Three Year Averages

08279 Long Term Debt - GAAP % Common Equity - GAAP

Five Year Averages

08281 Long Term Debt - GAAP % Common Equity - GAAP

Company Specific Accounting

18221 U.S. GAAP Information Available

Monthly Exchange Rates

06103 Current Exchange Rate (U.S.\$)

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

Chapter 13 Fast Update Template

Banks

General Information

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

11559 Indicator – Restatement Reason Code

Industry

06011 Industry Group
 06010 General Industry Classification
 07041 TRBC Code

Stock Data

Current Information

06005 Type of Share
 05601 Ticker Symbol
 06004 CUSIP
 06006 SEDOL
 06008 ISIN
 06035 Worldscope Identifier
 06105 Worldscope Permanent I.D.
 06034 Disclosure Company Identifier
 06038 I/B/E/S Ticker
 11501 Indicator - Multiple Share Company
 07013 Year of Fast Update
 05427 Stock Exchange(s) Listed
 05661 Stock Index Information
 11496 Indicator – ADR
 05006 Market Price - Current
 05009 Date of Current Price
 05007 Market Price - Year to Date - High
 05008 Market Price - Year to Date - Low
 08005 Market Capitalization - Current
 05302 Common Shares Outstanding - Current
 05306 Date of Common Shares
 05255 Earnings per Share - Last 12 Months
 05256 Date of Last 12 Months EPS
 05145 Dividends per Share - Last 12 Months
 05190 Indicated Dividend Rate
 05480 Book Value per Share - Current
 05510 Cash Flow per Share - Current

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
05004	Market Price - 5 yr avg - High
05005	Market Price - 5 yr avg - Low
08001	Market Capitalization
08002	Market Capitalization – Fiscal Period End
05651	Common Shares Traded - Annual #
08006	Trading Volume (\$ Amount) #
08010	Trading Volume - Weekly Average #
08011	Turnover Rate #
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
10010	Earnings per Share – Basic – Fiscal
05290	Fully Diluted Earnings per Share
10030	Earnings per Share – Fully Diluted – Fiscal
05202	Earnings per Share - Fiscal Year End
05905	Earnings per Share Report Date – Fiscal Period End
05200	Earnings Report Frequency
18209	Earnings per Share Including Extraordinary Items – Fiscal
05225	Includes Extraordinary Credit/Charge per Share
18259	Includes Extraordinary Credit/Charge per Share – Fiscal
05226	Extraordinary Credit/Charge per Share
05227	Includes Pre-tax Extraordinary Credit/Charge per Share
18261	Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260	Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share (U.K.)
05260	Earnings per Share - 5 yr avg
05101	Dividends per Share
05140	Dividends per Share - 5 yr avg
05102	Dividends per Share - Gross
05100	Dividend Report Frequency
05476	Book Value per Share
05486	Tangible Book Value per Share
05501	Cash Flow per Share
05508	Sales per Share

05509	Operating Profit per Share
05301	Common Shares Outstanding
05309	Par Value
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS
05576	Stock Split/Dividend Ratio

Weekly Time Series

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

Balance Sheet

Assets

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

Supplementary Asset Fields

18293	Restricted Cash – Current
18353	Assets Held for Sale
02654	Total Intangible Other Assets - Gross
02655	Total Intangible Other Assets – Accumulated Amortization
18408	Derivative Assets – Non-Current
02300	Total Assets - As Reported

Liabilities & Shareholders' Equity

03019	Deposits – Total
03255	Total Debt
03051	Short Term Debt & Current Portion of Long Term Debt
03251	Long-Term Debt
03245	Long-Term Debt Excluding Capitalized Leases
03249	Capitalized Lease Obligations

03263	Deferred Taxes
03257	Deferred Tax Liability in Untaxed Reserves
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
03501	Common Equity
03493	Other Appropriated Reserves
03494	Unappropriated (Free) Reserves
03495	Retained Earnings
03999	Total Liabilities & Shareholders' Equity

Supplementary Liabilities & Shareholders' Equity Fields

03055	Federal Funds (Liability)
03056	Securities Sold under Repurchase Agreements
18159	Liabilities Held for Sale
18286	Derivative Liabilities – Non-Current

Income Statement

01016	Interest Income - Total
01075	Interest Expense - Total
01251	Interest Expense on Debt
01076	Net Interest Income
01271	Provision for Loan Losses
01250	Operating Income
01253	Extraordinary Credit - Pre-tax
01254	Extraordinary Charge - Pre-tax
01401	Pre-tax Income
01451	Income Taxes
01501	Minority Interest
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)

Supplementary Income Statement Fields

01001	Net Sales or Revenues
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 & Amortization (EBITDA)
18155	Operating Income before Depreciation/Amortization (Operating EBITDA)
18175	Ordinary Profit (Japan)
18324	Unrealized Valuation Gains/Losses - Total
18571	Unrealized Valuation Gains/Losses – Investments
18572	Unrealized valuation Gains/Losses – Investment Property
18573	Unrealized Valuation Gains/Losses – Biological Assets
18574	Unrealized Valuation Gains/Losses – Hedges/Derivatives
18575	Unrealized Valuation Gains/Losses – Other
01651	Net Income - Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18170	Unconsolidated/Parent Company Sales
18169	Unconsolidated/Parent Company Depreciation
18171	Unconsolidated/Parent Company Pre-tax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

Funds Flow Statement – per FASB 95

04201	Funds from Operations
04860	Net Cash Flow - Operating Activities
04601	Capital Expenditures
04870	Net Cash Flow - Investing
04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04890	Net Cash Flow - Financing
04840	Effect Of Exchange Rate On Cash
04851	Increase/Decrease In Cash And Short Term Investments

Other Fields

03998 Total Capital

Stock Performance

Current Information

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

Annual Statistics

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

09401	Dividend Yield - Low
09406	Dividend Yield - Avg High-Low
09704	Market Capitalization/Common Equity

Five Year Averages

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

Growth Rates

Annual Statistics

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

Five Year Averages

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

Profitability

Annual Statistics

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

Five Year Averages

08305	Return on Equity - Total (%)
08375	Return on Equity – per Share
08380	Return on Invested Capital
08656	Reinvestment Rate - Total
08655	Reinvestment Rate - per Share
08660	Reinvestment Rate - per Share
08915	Retained Earnings % Equity
08385	Cash Earnings Return on Equity
08315	Cash Flow/Sales

08320	Operating Profit Margin
08365	Operating Income Return on Total Capital
08325	Pre-tax Margin
08360	Interest Rate - Estimated Average
08370	Net Margin
15596	Non-Interest Income % Total Revenues

Leverage

Annual Statistics

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

Five Year Averages

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

Company Specific Accounting Practices

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

Industrials

General Information

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

07034	Indicator – Data Update
11556	Indicator – Restated Data Exists
11557	Indicator – Restatement Type
11558	Indicator – Early Release (Restatement)
11559	Indicator – Restatement Reason Code

Industry

06011	Industry Group
06010	General Industry Classification
07041	TRBC Code

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06105	Worldscope Permanent I.D.
06034	Disclosure Company Identifier
06038	I/B/E/S Ticker
11501	Indicator - Multiple Share Company
07013	Year of Fast Update
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator – ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date - Low
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05255	Earnings per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends per Share - Last 12 Months

05190	Indicated Dividend Rate
05480	Book Value per Share - Current
05510	Cash Flow per Share - Current

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
05004	Market Price - 5 yr avg - High
05005	Market Price - 5 yr avg - Low
08001	Market Capitalization
08002	Market Capitalization – Fiscal Period End
05651	Common Shares Traded - Annual #
08006	Trading Volume (\$ Amount) #
08010	Trading Volume - Weekly Average #
08011	Turnover Rate #
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
10010	Earnings per Share – Basic – Fiscal
05290	Fully Diluted Earnings per Share
10030	Earnings per Share – Fully Diluted – Fiscal
05202	Earnings per Share - Fiscal Year End
05905	Earnings per Share Report Date – Fiscal Period End
05200	Earnings Report Frequency
18209	Earnings per Share Including Extraordinary Items – Fiscal
05225	Includes Extraordinary Credit/Charge per Share
18259	Includes Extraordinary Credit/Charge per Share – Fiscal
05226	Extraordinary Credit/Charge per Share
05227	Includes Pre-tax Extraordinary Credit/Charge per Share
18261	Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260	Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share (U.K.)
05260	Earnings per Share - 5 yr avg
05101	Dividends per Share
05140	Dividends per Share - 5 yr avg
05102	Dividends per Share - Gross
05100	Dividend Report Frequency
05476	Book Value per Share

05486	Tangible Book Value per Share
05501	Cash Flow per Share
05507	Free Cash Flow per Share
05508	Sales per Share
05509	Operating Profit per Share
05506	Working Capital per Share
05301	Common Shares Outstanding
05309	Par Value
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS
05576	Stock Split/Dividend Ratio

Weekly Time Series

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

Balance Sheet

Assets

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

Supplementary Asset Fields

18354	Assets Held for Sale – Current
18353	Assets Held for Sale
18409	Derivative Assets - Current
18293	Restricted Cash – Current
18294	Restricted Cash – Non-Current
02654	Total Intangible Other Assets - Gross

02655	Total Intangible Other Assets – Accumulated Amortization
18408	Derivative Assets – Non-Current
02300	Total Assets - As Reported

Liabilities & Shareholders' Equity

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

Supplementary Liabilities & Shareholders' Equity Fields

18314	Liabilities Held for Sale - Current
18159	Liabilities Held for Sale
18287	Derivative Liabilities – Current
03255	Total Debt
18286	Derivative Liabilities – Non-Current

Income Statement

01001	Net Sales or Revenues
01051	Costs of Goods Sold
01151	Depreciation, Depletion & Amortization
01101	Selling, General & Administrative Expenses
01250	Operating Income
01253	Extraordinary Credit - Pre-tax
01254	Extraordinary Charge - Pre-tax

01251	Interest Expense on Debt
01401	Pre-tax Income
01451	Income Taxes
01501	Minority Interest
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)

Supplementary Income Statement Fields

01201	Research & Development Expense
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 & Amortization (EBITDA)
18155	Operating Income before Depreciation/Amortization (Operating EBITDA)
18175	Ordinary Profit (Japan)
18324	Unrealized Valuation Gains/Losses - Total
18571	Unrealized Valuation Gains/Losses – Investments
18572	Unrealized valuation Gains/Losses – Investment Property
18573	Unrealized Valuation Gains/Losses – Biological Assets
18574	Unrealized Valuation Gains/Losses – Hedges/Derivatives
18575	Unrealized Valuation Gains/Losses – Other
01651	Net Income - Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18170	Unconsolidated/Parent Company Sales
18169	Unconsolidated/Parent Company Depreciation
18171	Unconsolidated/Parent Company Pre-tax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

Funds Flow Statement – per FASB 95

04049	Depreciation and Depletion
04201	Funds from Operations
04860	Net cash flow – operating
04601	Capital Expenditures

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

Industry Metrics

Industry Metrics – Airline Sector

13000	Available Seat Miles (ASM)
13001	Revenue Passenger Miles (RPM)
13002	Passenger Load Factor (%)
13003	Total Revenue Per Available Seat Mile (RASM)
13004	Total Cost Per Available Seat Mile (CASM)
13005	Yield or Revenue Per Passenger Mile (PRRPM)
13006	Passengers Carried
13007	Cargo Available Ton Miles (ATM)
13008	Cargo Revenue Yield Per Ton Mile
13009	Revenue Cargo Ton Miles (RTM)
13010	Weight Load Factor (%)

Industry Metrics – Hotel Sector

13020	Average Daily Rate (ADR) - Total
13021	Average Daily Rate (ADR) - Domestic
13022	Average Daily Rate (ADR) - International
13023	Occupancy Rate - Total (%)
13024	Occupancy Rate - Domestic (%)
13025	Occupancy Rate - International (%)
13026	Revenue Per Available Room (RevPAR) - Total
13027	Revenue Per Available Room (RevPAR) - Domestic
13028	Revenue Per Available Room (RevPAR) – International

Industry Metrics – Retail Sector

13040	Number of Stores At Period End - Total
13041	Number of Stores At Period End - Domestic
13042	Number of Stores At Period End -International
13043	Number of Stores Opened - Total

13044	Number of Stores Opened - Domestic
13045	Number of Stores Opened - International
13046	Number of Stores Closed - Total
13047	Number of Stores Closed - Domestic
13048	Number of Stores Closed - International
13049	Number of Stores Relocated - Total
13050	Number of Stores Relocated - Domestic
13051	Number of Stores Relocated - International
13052	Square Footage - Total
13053	Square Footage - Domestic
13054	Square Footage - International
13055	Comparable Store Sales % Change - Total
13056	Comparable Store Sales % Change -Domestic
13057	Comparable Store Sales % Change -International
13058	Sales Per Square Foot

Other Fields

03998	Total Capital
03151	Working Capital

Stock Performance

Current Information

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

Annual Statistics

09104	Price/Earnings Ratio - Close
09304	Price/Book Value Ratio - Close

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

Five Year Averages

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

09721 Market Capitalization/Common Equity

Growth Rates

Annual Statistics

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

Five Year Averages

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

Profitability

Annual Statistics

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

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

Five Year Averages

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

Asset Utilization

Annual Statistics

08401	Total Asset Turnover
08141	Net Sales/Working Capital

Five Year Averages

08405	Total Asset Turnover
08145	Net Sales/Working Capital

Leverage

Annual Statistics

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

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

Five Year Averages

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

Liquidity

Annual Statistics

08106	Current Ratio
08111	Cash & Equivalents % Total Current Assets

Five Year Averages

08110	Current Ratio
08115	Cash & Equivalents % Total Current Assets

Company Specific Accounting Practices

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

Insurance Companies

General Information

06001 Company Name
 06014 Acronym
 00000 Company Status
 06094 Post Office Box
 06021 Building
 06022 Street
 06023 Address City
 06024 Address State
 06025 Post Code/Zip Code
 06031 Phone Number
 06033 FAX Number
 06030 Internet Address
 06041 Officer 1 - Name
 Officer 1 - Title
 06051 Officer 2 - Name
 Officer 2 - Title
 06061 Officer 3 - Name
 Officer 3 - Title
 06071 Officer 4 - Name
 Officer 4 - Title
 06081 Officer 5 - Name
 Officer 5 - Title
 18357 Investor Relations - Name
 18356 Investor Relations – E-Mail Address
 18359 Investor Relations - Phone/Fax
 06092 Business Description - Extended
 07011 Employees
 06099 Currency of Document
 07034 Indicator – Data Update
 05350 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
 07041 TRBC Code

Stock Data

Current Information

06005 Type of Share
 05601 Ticker Symbol
 06004 CUSIP
 06006 SEDOL
 06008 ISIN
 06035 Worldscope Identifier
 06105 Worldscope Permanent I.D.
 06034 Disclosure Company Identifier
 06038 I/B/E/S Ticker
 11501 Indicator - Multiple Share Company
 07013 Year of Fast Update
 05427 Stock Exchange(s) Listed
 05661 Stock Index Information
 11496 Indicator - ADR
 05006 Market Price - Current
 05009 Date of Current Price
 05007 Market Price - Year to Date - High
 05008 Market Price - Year to Date - Low
 08005 Market Capitalization - Current
 05302 Common Shares Outstanding - Current
 05306 Date of Common Shares
 05255 Earnings per Share - Last 12 Months
 05256 Date of Last 12 Months EPS
 05145 Dividends per Share - Last 12 Months
 05190 Indicated Dividend Rate
 05480 Book Value per Share - Current
 05510 Cash Flow per Share - Current

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
05004	Market Price - 5 yr avg - High
05005	Market Price - 5 yr avg - Low
08001	Market Capitalization
08002	Market Capitalization – Fiscal Period End
05651	Common Shares Traded - Annual #
08006	Trading Volume (\$ Amount) #
08010	Trading Volume - Weekly Average #
08011	Turnover Rate #
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
10010	Earnings per Share – Basic – Fiscal
05290	Fully Diluted Earnings per Share
10030	Earnings per Share – Fully Diluted – Fiscal
05202	Earnings per Share - Fiscal Year End
05905	Earnings per Share Report Date – Fiscal Period End
05200	Earnings Report Frequency
18209	Earnings per Share Including Extraordinary Items – Fiscal
05225	Includes Extraordinary Credit/Charge per Share
18259	Includes Extraordinary Credit/Charge per Share – Fiscal
05226	Extraordinary Credit/Charge per Share
05227	Includes Pre-tax Extraordinary Credit/Charge per Share
18261	Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260	Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share
05260	Earnings per Share - 5 yr avg
05101	Dividends per Share
05140	Dividends per Share - 5 yr avg
05102	Dividends per Share – Gross
05100	Dividend Report Frequency
05476	Book Value per Share
05486	Tangible Book Value per Share
05501	Cash Flow per Share
05508	Sales per Share

05509	Operating Profit per Share
05301	Common Shares Outstanding
05309	Par Value
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS
05576	Stock Split/Dividend Ratio

Weekly Time Series

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

Balance Sheet

Assets

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

Supplementary Asset Fields

18293	Restricted Cash – Current
18353	Assets Held for Sale
02654	Total Intangible Other Assets - Gross
02655	Total Intangible Other Assets – Accumulated Amortization
18408	Derivative Assets – Non-Current
02300	Total Assets - As Reported

Liabilities & Shareholders' Equity

03005	Benefit and Loss Reserves
03010	Unearned Premiums
03020	Policy & Contract Claims
03023	Other Insurance Reserves
03255	Total Debt
03051	Short Term Debt & Current Portion of Long Term Debt
03251	Long Term Debt

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

Supplementary Liabilities & Shareholders' Equity Fields

18159	Liabilities Held for Sale
18286	Derivative Liabilities – Non-Current

Income Statement

01002	Premiums Earned
01001	Net Sales or Revenues
01080	Long Term Insurance Reserves
01101	Selling, General & Administrative Expenses
01250	Operating Income
01253	Extraordinary Credit - Pre-tax
01254	Extraordinary Charge - Pre-tax
01251	Interest Expense on Debt
01401	Pre-tax Income
01451	Income Taxes
01501	Minority Interest
01640	Policyholders' Surplus
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)

Income Statement Fields

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)
18155	Operating Income before Depreciation/Amortization (Operating EBITDA)
18175	Ordinary Profit (Japan)
18324	Unrealized Valuation Gains/Losses - Total
18571	Unrealized Valuation Gains/Losses – Investments
18572	Unrealized valuation Gains/Losses – Investment Property
18573	Unrealized Valuation Gains/Losses – Biological Assets
18574	Unrealized Valuation Gains/Losses – Hedges/Derivatives
18575	Unrealized Valuation Gains/Losses – Other
01651	Net Income – Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18170	Unconsolidated/Parent Company Sales
18169	Unconsolidated/Parent Company Depreciation
18171	Unconsolidated/Parent Company Pre-tax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

Funds Flow Statement – per FASB 95

04201	Funds from Operations
04860	Net cash flow – operating
04651	Additions to Other Assets
04601	Capital Expenditures
04870	Net Cash Flow - Investing
04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04890	Net Cash Flow - Financing
04840	Effect Of Exchange Rate On Cash
04851	Increase/Decrease In Cash And Short Term Investments

Other Fields

03998	Total Capital
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Stock Performance

Current Information

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

Annual Statistics

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

Five Year Averages

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

Growth Rates

Annual Statistics

08646	Operating Income Growth
08636	Net Income Growth
08621	Total Assets Growth
08616	Equity Growth
08601	Earnings per Share Growth
08611	Dividends per Share Growth
08606	Book Value per Share Growth

Five Year Averages

08650	Operating Income Growth
08640	Net Income Growth
08625	Total Assets Growth
08620	Equity Growth
08605	Earnings per Share Growth

08615	Dividends per Share Growth
08610	Book Value per Share Growth

Profitability

Annual Statistics

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

Five Year Averages

08305	Return on Equity - Total (%)
08375	Return on Equity - per Share
08380	Return on Invested Capital
08660	Reinvestment Rate - Total
08655	Reinvestment Rate - per Share
08915	Retained Earnings % Equity
08385	Cash Earnings Return on Equity
08315	Cash Flow/Sales
08320	Operating Profit Margin
08365	Operating Income Return on Total Capital
08325	Pre-tax Margin
08360	Interest Rate - Estimated Average
08370	Net Margin
15522	Operating Income Premiums Earned

Asset Utilization

Annual Statistics

08401 Total Asset Turnover

Five Year Averages

08405 Total Asset Turnover

Leverage

Annual Statistics

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

Five Year Averages

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

08270 Fixed Assets % Common Equity

Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%

07536 Accounting standards followed

Other Financial Companies

General Information

06001 Company Name

06014 Acronym

00000 Company Status

06094 Post Office Box

06021 Building

06022 Street

06023 Address City

06024 Address State

06025 Post Code/Zip Code

06031 Phone Number

06033 FAX Number

06030 Internet Address

06041 Officer 1 - Name

Officer 1 - Title

06051 Officer 2 - Name

Officer 2 - Title

06061 Officer 3 - Name

Officer 3 - Title

06071 Officer 4 - Name

Officer 4 - Title

06081 Officer 5 - Name

Officer 5 - Title

18357 Investor Relations - Name

18356 Investor Relations – E-Mail Address

18359 Investor Relations - Phone/Fax

06092 Business Description - Extended

07011 Employees

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

Industry

06011	Industry Group
06010	General Industry Classification
07041	TRBC Code

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06105	Worldscope Permanent I.D.
06034	Disclosure Company Identifier
06038	I/B/E/S Ticker
11501	Indicator - Multiple Share Company
07013	Year of Fast Update
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator - ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date - Low
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05255	Earnings per Share - Last 12 Months

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

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
05004	Market Price - 5 yr avg - High
05005	Market Price - 5 yr avg - Low
08001	Market Capitalization
08002	Market Capitalization – Fiscal Period End
05651	Common Shares Traded - Annual #
08006	Trading Volume (\$ Amount) #
08010	Trading Volume - Weekly Average #
08011	Turnover Rate #
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
10010	Earnings per Share – Basic – Fiscal
05290	Fully Diluted Earnings per Share
10030	Earnings per Share – Fully Diluted – Fiscal
05202	Earnings per Share - Fiscal Year End
05905	Earnings per Share Report Date – Fiscal Period End
05200	Earnings Report Frequency
18209	Earnings per Share Including Extraordinary Items – Fiscal
05225	Includes Extraordinary Credit/Charge per Share
18259	Includes Extraordinary Credit/Charge per Share – Fiscal
05226	Extraordinary Credit/Charge per Share
05227	Includes Pre-tax Extraordinary Credit/Charge per Share
18261	Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260	Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share (U.K.)
05260	Earnings per Share - 5 yr avg
05101	Dividends per Share
05140	Dividends per Share - 5 yr avg
05102	Dividends per Share - Gross

05100	Dividend Report Frequency
05476	Book Value per Share
05278	EPRA NAV
05279	EPRA Triple NAV
05486	Tangible Book Value per Share
05501	Cash Flow per Share
05508	Sales per Share
05509	Operating Profit per Share
05301	Common Shares Outstanding
05309	Par Value
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS
05576	Stock Split/Dividend Ratio

Weekly Time Series

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

Balance Sheet

Assets

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

Supplementary Asset Fields

18293	Restricted Cash – Current
18294	Restricted Cash – Non-Current
18353	Assets Held for Sale
18300	Investment Property - NBV

18212	Investment Property - Gross
18213	Investment Property - Accumulated Depreciation
02654	Total Intangible Other Assets - Gross
02655	Total Intangible Other Assets – Accumulated Amortization
18408	Derivative Assets – Non-Current
02300	Total Assets - As Reported

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

Supplementary Liabilities & Shareholders' Equity Fields

18159	Liabilities Held for Sale
18286	Derivative Liabilities – Non-Current

Income Statement

01001	Net Sales or Revenues
01051	Cost of Goods Sold
01075	Interest Expense – Total
01101	Selling, General & Administrative Expenses
01151	Depreciation, Depletion & Amortization
01250	Operating Income
01253	Extraordinary Credit - Pre-tax
01254	Extraordinary Charge - Pre-tax
01401	Pre-tax Income

01451	Income Taxes
01501	Minority Interest
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)

Supplementary Income Statement Fields

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 & Amortization (EBITDA)
18155	Operating Income before Depreciation/Amortization (Operating EBITDA)
18175	Ordinary Profit (Japan)
18319	EPRA/Recurring Net Income
18324	Unrealized Valuation Gains/Losses - Total
18571	Unrealized Valuation Gains/Losses – Investments
18572	Unrealized valuation Gains/Losses – Investment Property
18573	Unrealized Valuation Gains/Losses – Biological Assets
18574	Unrealized Valuation Gains/Losses – Hedges/Derivatives
18575	Unrealized Valuation Gains/Losses – Other
01651	Net Income - Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18170	Unconsolidated/Parent Company Sales
18169	Unconsolidated/Parent Company Depreciation
18171	Unconsolidated/Parent Company Pre-tax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

Funds Flow Statement – per FASB 95

04051	Depreciation, Depletion and Amortization
04201	Funds from Operations
04860	Net cash flow – operating
04601	Capital Expenditures
04870	Net Cash Flow - Investing

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

Other Fields

03998	Total Capital
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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

Annual Statistics

08631	Net Sales/Revenues Growth
08646	Operating Income Growth
08636	Net Income Growth

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

Five Year Averages

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

Profitability

Annual Statistics

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

Five Year Averages

08305	Return on Equity – Total (%)
08375	Return on Equity - per Share
08380	Return on Invested Capital

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

Asset Utilization

Annual Statistics

08401	Total Asset Turnover
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Five Year Averages

08405	Total Asset Turnover
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Leverage

Annual Statistics

08231	Total Debt % Common Equity
08226	Long Term Debt % Common Equity
08221	Total Debt % Total Capital
08216	Long Term Debt % Total Capital
08211	Minority Interest % Total Capital
08201	Equity % Total Capital
08206	Preferred Stock % Total Capital
08236	Total Debt % Total Assets
08241	Common Equity % Total Assets
08287	Total Assets / Common Equity Ratio
15121	Total Capital % Total Assets
08256	Dividend Payout (% Earnings)
08906	Cash Dividends % Cash Flow
08246	Cash Dividend Coverage Ratio
08266	Fixed Assets % Common Equity

Five Year Averages

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

Company Specific Accounting Practices

07531	Accounting method for long term investment > 50%	07536	Accounting standards followed
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Chapter 14 Limited Data Set Companies Template

Banks

Note: #: Only available since May 2003

General Information

06001	Company Name
06003	Company Name - Short
06014	Acronym
00000	Company Status
06094	Post Office Box
06021	Building
06022	Street
06023	Address City
06024	Address State
06025	Post Code/Zip Code
06026	Nation
06027	Nation Code
06028	Region
06031	Phone Number
06033	FAX Number
06030	Internet Address
06041	Officer 1 - Name
	Officer 1 - Title
06051	Officer 2 - Name
	Officer 2 - Title
18357	Investor Relations - Name
18356	Investor Relations – E-Mail Address
18359	Investor Relations - Phone/FAX
11516	Date Added to Product
07033	Full/Limited Coverage Indicator
07015	Inactive Date
06092	Business Description - Extended
07011	Employees
06100	Entity Type
06099	Currency of Document
05350	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
07041	TRBC Code
07021	SIC Code 1
07022	SIC Code 2
07023	SIC Code 3

Product Segment Data

19500	Product Segment 1 - Description
19501	Product Segment 1 - Sales
19503	Product Segment 1 - Assets
19506	Product Segment 1 - SIC Code
19510	Product Segment 2 - Description
19511	Product Segment 2 - Sales
19513	Product Segment 2 - Assets
19516	Product Segment 2 - SIC Code
19520	Product Segment 3 - Description
19521	Product Segment 3 - Sales
19523	Product Segment 3 - Assets
19526	Product Segment 3 - SIC Code
19530	Product Segment 4 - Description
19531	Product Segment 4 - Sales
19533	Product Segment 4 - Assets
19536	Product Segment 4 - SIC Code
19540	Product Segment 5 - Description
19541	Product Segment 5 - Sales
19543	Product Segment 5 - Assets
19546	Product Segment 5 - SIC Code
19550	Product Segment 6 - Description

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

Key Items in US Dollars

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

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06105	Worldscope Permanent I.D.

06034	Disclosure Company Identifier
06038	I/B/E/S Ticker
11501	Indicator - Multiple Share Company
11519	Indicator – Limited Data Set Company
07035	Latest Interim Date
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator – ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date – Low
05091	Market Price – 52 Week High
05092	Market Price – 52 Week Low
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05255	Earnings per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value per Share - Current
05510	Cash Flow per Share - Current

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
08001	Market Capitalization
05085	Period Close Price
08002	Market Capitalization – Fiscal Period End
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
05290	Fully Diluted Earnings per Share
05202	Earnings per Share - Fiscal Year End
05905	Earnings per Share Report Date – Fiscal Period End
05200	Earnings Report Frequency
18209	Earnings per Share Including Extraordinary Items – Fiscal #
05230	Earnings per Share after Extraordinary Items
05225	Includes Extraordinary Credit/Charge per Share

18259	Includes Extraordinary Credit/Charge per Share – Fiscal
05226	Extraordinary Credit/Charge per Share
05227	Includes Pre-tax Extraordinary Credit/Charge per Share
18261	Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260	Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share (U.K.)
05101	Dividends per Share
05110	Dividends per Share - Fiscal
05102	Dividends per Share - Gross
05100	Dividend Report Frequency
05476	Book Value per Share
05486	Tangible Book Value per Share
05491	Book Value – Outstanding Shares - Fiscal
05501	Cash Flow per Share
05502	Cash Flow per Share - Fiscal
05507	Free Cash Flow per Share
05508	Sales per Share
05509	Operating Profit per Share
05505	Capital Expenditure per Share
05301	Common Shares Outstanding
05309	Par Value #
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS
05576	Stock Split/Dividend Ratio
05575	Stock Split/Dividend Ratio - Fiscal

Weekly Time Series

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

Balance Sheet

Assets

02004	Cash & Due from Banks #
-------	-------------------------

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

Supplementary Asset Fields

18214	Exchange Rate Used in Translating Balance Sheet
18293	Restricted Cash – Current
18165	Deferred Tax Asset - Current
18353	Assets Held for Sale
18280	Goodwill/Cost in Excess of Assets Purchased
02256	Investment in Associated Companies
02654	Total Intangible Other Assets - Gross
02655	Total Intangible Other Assets – Accumulated Amortization
18408	Derivative Assets – Non-Current
02300	Total Assets - As Reported

Liabilities & Shareholders' Equity

03019	Deposits-Total
03255	Total Debt
	03051 Short Term Debt & Current Portion of Long Term Debt
	03251 Long-Term Debt
	03245 Long-Term Debt Excluding Capitalized Leases
	03249 Capitalized Lease Obligations
03263	Deferred Taxes
03257	Deferred Tax Liability in Untaxed Reserves
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
03501	Common Equity
	03480 Common Stock
	03493 Other Appropriated Reserves
	03494 Unappropriated (Free) Reserves
	03495 Retained Earnings
03999	Total Liabilities & Shareholders' Equity

Supplementary Liability & Shareholders' Equity Fields

18166	Deferred Tax Liability – Current
03055	Federal Funds (Liability)
03056	Securities Sold under Repurchase Agreements
18159	Liabilities Held for Sale
18228	Tier 1 Capital
18852	Comprehensive Income – Hedging Gain/Loss
18854	Comprehensive Income – Other
18851	Comprehensive Income – Pension Liability
18853	Comprehensive Income – Unearned Compensation
18168	Mandatorily Redeemable Trust Preferred Securities
18167	Other Mandatory Redeemable Instruments
18286	Derivative Liabilities – Non-Current

Income Statement

01016	Interest Income - Total
01075	Interest Expense - Total
01251	Interest Expense on Debt
01076	Net Interest Income
01266	Non-Operating Interest Income
04049	Depreciation and Depletion
01271	Provision for Loan Losses
01250	Operating Income
01253	Extraordinary Credit - Pre-tax
01254	Extraordinary Charge - Pre-tax
01401	Pre-tax Income
01451	Income Taxes #
01501	Minority Interest #
01505	Discontinued Operations
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)

Supplementary Income Statement Fields

18215	Exchange Rate Used in Translating Income Statement/Cash Flow
01001	Net Sales or Revenues
01084	Staff Costs
18140	Rental/Operating Lease Expense

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
01269	Discontinued Operations - Pre-tax
18191	Earnings before Interest and Taxes (EBIT)
18155	Operating Income before Depreciation/Amortization (Operating EBITDA)
01306	Gain/Loss on Disposal of Assets
18150	Income from Continuing Operations
18324	Unrealized Valuation Gains/Losses - Total
18571	Unrealized Valuation Gains/Losses – Investments
18572	Unrealized valuation Gains/Losses – Investment Property
18573	Unrealized Valuation Gains/Losses – Biological Assets
18574	Unrealized Valuation Gains/Losses – Hedges/Derivatives
18575	Unrealized Valuation Gains/Losses – Other
01651	Net Income - Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share

Funds Flow Statement – per FASB 95

04201	Funds from Operations
04860	Net Cash Flow - Operating Activities
04601	Capital Expenditures (Additions to Fixed Assets)
04870	Net Cash Flow - Investing
04301	Proceeds from Stock Options
04302	Other Proceeds from Sale/Issuance of Stock
04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04890	Net Cash Flow - Financing
04840	Effect of Exchange Rate on Cash
04851	Increase/Decrease in Cash & Short Term Investments

Supplementary Cash Flow Fields

04891	Net Cash from Continuing Operations
04892	Net Cash from Discontinued Operations
18216	Format Code – Cash Flow

Other Fields

03998	Total Capital
18157	Capital Adequacy Ratio – Tier 1
18158	Capital Adequacy Ratio – Total Capital
18156	Risk Weighted Assets
18322	Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax
18321	Stock Option Compensation Expense, Net of Tax

Interim Data

	Qtr 1	Qtr 2	Qtr 3	Qtr 4
Interim Sales	19101	19102	19103	19104
Interim Pre-tax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112
Number of Months - EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224
Earnings per Share – Basic	05211	05212	05213	05214
Fully Diluted EPS	05291	05292	05293	05294
EPS – Report Date	05901	05902	05903	05904
EPS – 12 Months	05251	05252	05253	05254
Dividends per Share	05121	05122	05123	05124
DPS – Gross	05125	05126	05127	05128
DPS – Declared Date	05910	05911	05912	05913
DPS – Records Date	05917	05918	05919	05920
DPS – Ex Div Date	05923	05924	05925	05926
DPS – Payable Date	05929	05930	05931	05932
DPS – Extra	05151	05152	05153	05154
DPS - Extra – Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS - Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS – Special	05155	05156	05157	05158
DPS - Special – Gross	05175	05176	05177	05178
DPS - Special – Dec Date	05965	05966	05967	05968
DPS - Special - Rec Date	05970	05971	05972	05973

DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Pay Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134

Monthly Price Information

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

Stock Performance

Current Information

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

09011	Price Trend - Quarter to Date
09016	Price Trend - Previous Quarter
09021	Price Trend - Year to Date
09006	Price Trend - 13 Weeks
09007	Price Trend – 26 Weeks
09026	Price Trend - 52 Weeks
09802	Beta
09803	Alpha

Annual Statistics

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

Growth Rates

Annual Statistics

08631	Net Sales/Revenues Growth
08646	Operating Income Growth
08636	Net Income Growth

08621	Total Assets Growth
08616	Equity Growth
08626	Employees Growth
08676	Net Margin Growth
08601	Earnings per Share Growth
08611	Dividends per Share Growth
08606	Book Value per Share Growth
08579	Market Capitalization Growth

Profitability

Annual Statistics

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

Asset Utilization

Annual Statistics

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

Leverage

Annual Statistics

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

Company Specific Accounting Practices

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

07546 Auditor's opinion

Industrials

Note: #: Only available since May 2003

General Information

06001 Company Name
 06003 Company Name - Short
 06014 Acronym
 00000 Company Status
 06094 Post Office Box
 06021 Building
 06022 Street
 06023 Address City
 06024 Address State
 06025 Post Code/Zip Code
 06026 Nation
 06027 Nation Code
 06028 Region
 06031 Phone Number
 06033 FAX Number
 06030 Internet Address
 06041 Officer 1 - Name
 Officer 1 - Title
 06051 Officer 2 - Name
 Officer 2 - Title
 18357 Investor Relations - Name
 18356 Investor Relations – E-Mail Address
 18359 Investor Relations - Phone/Fax
 11516 Date Added to Product
 07033 Full/Limited Coverage Indicator
 07015 Inactive Date
 06092 Business Description - Extended
 07011 Employees
 06100 Entity Type
 06099 Currency of Document
 05350 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
07041	TRBC Code
07021	SIC Code 1
07022	SIC Code 2
07023	SIC Code 3

Product Segment Data

19500	Product Segment 1 - Description
19501	Product Segment 1 - Sales
19503	Product Segment 1 - Assets
19506	Product Segment 1 - SIC Code
19510	Product Segment 2 - Description
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19513	Product Segment 2 - Assets
19516	Product Segment 2 - SIC Code
19520	Product Segment 3 - Description
19521	Product Segment 3 - Sales
19523	Product Segment 3 - Assets
19526	Product Segment 3 - SIC Code
19530	Product Segment 4 - Description
19531	Product Segment 4 - Sales
19533	Product Segment 4 - Assets
19536	Product Segment 4 - SIC Code
19540	Product Segment 5 - Description
19541	Product Segment 5 - Sales
19543	Product Segment 5 - Assets
19546	Product Segment 5 - SIC Code
19550	Product Segment 6 - Description

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

Key Items in US Dollars

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

Stock Data

Current Information

06005	Type of Share
05601	Ticker Symbol
06004	CUSIP
06006	SEDOL
06008	ISIN
06035	Worldscope Identifier
06105	Worldscope Permanent I.D.

06034	Disclosure Company Identifier
06038	I/B/E/S Ticker
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11519	Indicator – Limited Data Set Company
07035	Latest Interim Date
05427	Stock Exchange(s) Listed
05661	Stock Index Information
11496	Indicator – ADR
05006	Market Price - Current
05009	Date of Current Price
05007	Market Price - Year to Date - High
05008	Market Price - Year to Date - Low
05091	Market Price – 52 Week High
05092	Market Price – 52 Week Low
08003	Market Capitalization (Public) - Current
08005	Market Capitalization - Current
05302	Common Shares Outstanding - Current
05306	Date of Common Shares
05255	Earnings per Share - Last 12 Months
05256	Date of Last 12 Months EPS
05145	Dividends per Share - Last 12 Months
05190	Indicated Dividend Rate
05480	Book Value per Share - Current
05510	Cash Flow per Share - Current

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
08001	Market Capitalization
05085	Period Close Price
08002	Market Capitalization – Fiscal Period End
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
05290	Fully Diluted Earnings per Share
05202	Earnings per Share - Fiscal Year End
05905	Earnings per Share Report Date – Fiscal Period End
05200	Earnings Report Frequency
18209	Earnings per Share Including Extraordinary Items – Fiscal #
05230	Earnings per Share after Extraordinary Items

05225	Includes Extraordinary Credit/Charge per Share
18259	Includes Extraordinary Credit/Charge per Share – Fiscal
05226	Extraordinary Credit/Charge per Share
05227	Includes Pre-tax Extraordinary Credit/Charge per Share
18261	Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260	Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share (U.K.)
05101	Dividends per Share
05110	Dividends per Share - Fiscal
05102	Dividends per Share - Gross
05100	Dividend Report Frequency
05476	Book Value per Share
05486	Tangible Book Value per Share
05491	Book Value – Outstanding Shares - Fiscal
05501	Cash Flow per Share
05502	Cash Flow per Share - Fiscal
05507	Free Cash Flow per Share
05503	Long Term Liabilities per Share
05508	Sales per Share
05509	Operating Profit per Share
05506	Working Capital per Share
05505	Capital Expenditure per Share
05301	Common Shares Outstanding
05309	Par Value
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS
05576	Stock Split/Dividend Ratio
05575	Stock Split/Dividend Ratio - Fiscal

Weekly Time Series

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

Balance Sheet

Assets

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

Supplementary Asset fields

18214	Exchange Rate Used in Translating Balance Sheet
18293	Restricted Cash – Current
18294	Restricted Cash – Non-Current
18297	Trade Receivables – Net
18390	Construction Work in Progress
18165	Deferred Tax Asset - Current
18354	Assets Held for Sale – Current
18353	Assets Held for Sale
18409	Derivative Assets - Current
18280	Goodwill/Cost in Excess of Assets Purchased
02256	Investment in Associated Companies
02250	Other Investments
18375	Land
02654	Total Intangible Other Assets - Gross
02655	Total Intangible Other Assets – Accumulated Amortization
18408	Derivative Assets – Non-Current
02300	Total Assets - As Reported

Liabilities & Shareholders' Equity

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

03263	Deferred Taxes
03257	Deferred Tax Liability in Untaxed Reserves
03273	Other Liabilities
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
03501	Common Equity
03480	Common Stock
03493	Other Appropriated Reserves
03494	Unappropriated (Free) Reserves
03495	Retained Earnings
03999	Total Liabilities & Shareholders' Equity

Supplementary Liabilities & Shareholders' Equity Fields

18314	Liabilities Held for Sale - Current
18159	Liabilities Held for Sale
18287	Derivative Liabilities – Current
03255	Total Debt
18166	Deferred Tax Liability – Current
18852	Comprehensive Income – Hedging Gain/Loss
18854	Comprehensive Income – Other
18851	Comprehensive Income – Pension Liability
18853	Comprehensive Income – Unearned Compensation
18168	Mandatorily Redeemable Trust Preferred Securities
18167	Other Mandatory Redeemable Instruments
18286	Derivative Liabilities – Non-Current

Income Statement

01001	Net Sales or Revenues
01051	Cost of Goods Sold #
01151	Depreciation, Depletion & Amortization
01100	Gross Income #
01101	Selling, General & Administrative Expenses #
01250	Operating Income
01266	Non-Operating Interest Income
01253	Extraordinary Credit - Pre-tax
01254	Extraordinary Charge - Pre-tax
01251	Interest Expense on Debt

01401	Pre-tax Income
01451	Income Taxes
01501	Minority Interest
01505	Discontinued Operations
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)

Supplementary Income Statement Fields

18215	Exchange Rate Used in Translating Income Statement/Cash Flow
01201	Research & Development Expense #
01084	Staff Costs
18140	Rental/Operating Lease Expense
01149	Amortization of Intangibles
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
01269	Discontinued Operations - Pre-tax
18191	Earnings before Interest and Taxes (EBIT)
18198	Earnings before Interest, Taxes, Depreciation & Amortization (EBITDA)
18155	Operating Income before Depreciation/Amortization (Operating EBITDA)
18150	Income from Continuing Operations
01306	Gain/Loss on Disposal of Assets
18324	Unrealized Valuation Gains/Losses - Total
18571	Unrealized Valuation Gains/Losses – Investments
18572	Unrealized valuation Gains/Losses – Investment Property
18573	Unrealized Valuation Gains/Losses – Biological Assets
18574	Unrealized Valuation Gains/Losses – Hedges/Derivatives
18575	Unrealized Valuation Gains/Losses – Other
01651	Net Income - Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share

Funds Flow Statement per FASB 95

04049	Depreciation & Depletion #
04201	Funds from Operations
04860	Net Cash Flow - Operating Activities

04601	Capital Expenditures (Additions to Fixed Assets)
04870	Net Cash Flow - Investing
04301	Proceeds from Stock Options
04302	Other Proceeds from Sale/Issuance of Stock
04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04890	Net Cash Flow - Financing
04840	Effect of Exchange Rate on Cash
04851	Increase/Decrease in Cash & Short Term Investments

Supplementary Cash Flow Fields

04891	Net Cash from Continuing Operations
04892	Net Cash from Discontinued Operations
18216	Format Code – Cash Flow

Other Fields

03151	Working Capital
03998	Total Capital
18322	Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax
18321	Stock Option Compensation Expense, Net of Tax

Interim Data

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

	Qtr 1	Qtr 2	Qtr 3	Qtr 4
DPS - Declared Date	05910	05911	05912	05913
DPS - Record Date	05917	05918	05919	05920
DPS - Ex-Div Date	05923	05924	05925	05926
DPS - Payable Date	05929	05930	05931	05932
DPS – Extra	05151	05152	05153	05154
DPS - Extra – Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS – Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS – Special	05155	05156	05157	05158
DPS - Special – Gross	05175	05176	05177	05178
DPS - Special - Dec Date	05965	05966	05967	05968
DPS - Special - Rec Date	05970	05971	05972	05973
DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Pay Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134

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

Month	End Market Price	High Price	Low Price
December	05070	05071	05072

Stock Performance

Current Information

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

Annual Statistics

09104	Price/Earnings Ratio - Close
09100	Price/Earnings Ratio - High
09101	Price/Earnings Ratio - Low
09106	Price/Earnings Ratio - Avg High-Low
09204	Earnings Yield - Close
09200	Earnings Yield - High
09201	Earnings Yield - Low
09206	Earnings Yield - Avg High-Low
09604	Price/Cash Flow Ratio

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

Growth Rates

Annual Statistics

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

Profitability

Annual Statistics

08301	Return on Equity – Total (%)
08371	Return on Equity - per Share
08656	Reinvestment Rate - Total
08651	Reinvestment Rate - per Share
08326	Return on Assets
08376	Return on Invested Capital
08911	Retained Earnings % Equity

08381	Cash Earnings Return on Equity
08901	Accounts Payable % Sales #
08311	Cash Flow/Sales
08331	Cost of Goods Sold / Sales #
08306	Gross Profit Margin #
08336	Selling, General & Administrative Expenses / Sales #
08341	Research & Development Expense / Sales #
08316	Operating Profit Margin
08361	Operating Income/Total Capital
08321	Pre-tax Margin
08346	Tax Rate % #
08356	Interest Rate - Estimated Average
08366	Net Margin
08351	Sales per Employee

Asset utilization

Annual Statistics

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

Leverage

Annual Statistics

08231	Total Debt % Common Equity
08226	Long Term Debt % Common Equity
08211	Minority Interest % Total Capital
08221	Total Debt % Total Capital
08216	Long Term Debt % Total Capital
08201	Equity % Total Capital
08206	Preferred Stock % Total Capital
08236	Total Debt % Total Assets
08241	Common Equity % Total Assets
08287	Total Assets / Common Equity Ratio
15121	Total Capital % Assets

08251	Fixed Charge Coverage Ratio
08256	Dividend Payout (% Earnings) - Total Dollar
08906	Cash Dividends % Cash Flow
08246	Cash Dividend Coverage Ratio
08261	Operating Cash/Fixed Charges
08266	Fixed Assets % Common Equity
08291	EBIT / Total Interest Expense Ratio
08271	Working Capital % Total Capital

Liquidity

Annual Statistics

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

Company Specific Accounting Practices

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

Insurance Companies

Note: #: Only available since May 2003

General Information

06001	Company Name
06003	Company Name - Short
06014	Acronym
00000	Company Status
06094	Post Office Box
06021	Building
06022	Street
06023	Address City

06024	Address State
06025	Post Code/Zip Code
06026	Nation
06027	Nation Code
06028	Region
06031	Phone Number
06033	FAX Number
06030	Internet Address
06041	Officer 1 - Name
	Officer 1 - Title
06051	Officer 2 - Name
	Officer 2 - Title
18357	Investor Relations - Name
18356	Investor Relations – E-Mail Address
18359	Investor Relations - Phone/Fax
11516	Date Added to Product
07033	Full/Limited Coverage Indicator
07015	Inactive Date
06092	Business Description - Extended
07011	Employees
06100	Entity Type
06099	Currency of Document
05350	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
07041	TRBC Code
07021	SIC Code 1
07022	SIC Code 2
07023	SIC Code 3

Product Segment Data

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

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

Key Items in US Dollars

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

Stock Data

Current Information

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

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

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
08001	Market Capitalization
05085	Period Close Price
08002	Market Capitalization – Fiscal Period End
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
05290	Fully Diluted Earnings per Share
05202	Earnings per Share - Fiscal Year End
05905	Earnings per Share Report Date – Fiscal Period End
05200	Earnings Report Frequency
18209	Earnings per Share Including Extraordinary Items – Fiscal #
05230	Earnings per Share after Extraordinary Items
05225	Includes Extraordinary Credit/Charge per Share
18259	Includes Extraordinary Credit/Charge per Share – Fiscal
05226	Extraordinary Credit/Charge per Share
05227	Includes Pre-tax Extraordinary Credit/Charge per Share
18261	Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260	Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share (U.K.)
05101	Dividends per Share
05110	Dividends per Share - Fiscal
05102	Dividends per Share - Gross
05100	Dividend Report Frequency
05476	Book Value per Share
05486	Tangible Book Value per Share
05491	Book Value – Outstanding Shares - Fiscal
05501	Cash Flow per Share

05502	Cash Flow per Share - Fiscal
05507	Free Cash Flow per Share
05503	Long Term Liabilities per Share
05508	Sales per Share
05509	Operating Profit per Share
05506	Working Capital per Share
05505	Capital Expenditure per Share
05301	Common Shares Outstanding
05309	Par Value #
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS
05576	Stock Split/Dividend Ratio
05575	Stock Split/Dividend Ratio - Fiscal

Weekly Time Series

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

Balance Sheet

Assets

02003	Cash
02255	Investments – Total
02501	Property, Plant and Equipment – Net
02652	Other Assets
02649	Total Intangible Other Assets - Net
02999	Total Assets

Supplementary Asset Fields

18214	Exchange Rate Used in Translating Balance Sheet
18293	Restricted Cash – Current
18165	Deferred Tax Asset - Current
18353	Assets Held for Sale
18280	Goodwill/Cost in Excess of Assets Purchased
02256	Investment in Associated Companies
02250	Other Investments

02654	Total Intangible Other Assets - Gross
02655	Total Intangible Other Assets – Accumulated Amortization
18408	Derivative Assets – Non-Current
02300	Total Assets - As Reported

Liabilities & Shareholders' Equity

03030	Insurance Reserves – Total
03005	Benefit & Loss Reserves
03010	Unearned Premiums
03020	Policy & Contract Claims
03023	Other Insurance Reserves
03255	Total Debt
03051	Short Term Debt & Current Portion of Long Term Debt
03251	Long Term Debt
03245	Long Term Debt Excluding Capitalized Leases
03249	Capitalized Lease Obligations
03263	Deferred Taxes
03257	Deferred Tax Liability in Untaxed Reserves
03273	Other Liabilities
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
03501	Common Equity
03480	Common Stock
03493	Other Appropriated Reserves
03494	Unappropriated (Free) Reserves
03495	Retained Earnings
03440	Policyholders' Equity
03999	Total Liabilities & Shareholders' Equity

Supplementary Liabilities & Shareholders' Equity Fields

18166	Deferred Tax Liability – Current
03498	Unrealized Gain/Loss on Marketable Securities #
18159	Liabilities Held for Sale
18286	Derivative Liabilities – Non-Current
18852	Comprehensive Income – Hedging Gain/Loss
18854	Comprehensive Income – Other
18851	Comprehensive Income – Pension Liability
18853	Comprehensive Income – Unearned Compensation

18168	Mandatorily Redeemable Trust Preferred Securities
18167	Other Mandatory Redeemable Instruments
18203	Investment Contracts Technical Liabilities
18204	Insurance Contracts Technical Liabilities

Income Statement

01001	Net Sales or Revenues
01002	Premiums Earned
01020	Other Operating Income
01080	Long Term Insurance Reserves
01101	Selling, General & Administrative Expenses #
01250	Operating Income
01253	Extraordinary Credit - Pre-tax
01254	Extraordinary Charge - Pre-tax
01251	Interest Expense on Debt
01266	Non-Operating Interest Income
01401	Pre-tax Income
01451	Income Taxes #
01501	Minority Interests #
01505	Discontinued Operations
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)

Supplementary Income Statement Fields

18215	Exchange Rate Used in Translating Income Statement/Cash Flow
01084	Staff Costs
18140	Rental/Operating Lease Expense
01149	Amortization of Intangibles
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
01269	Discontinued Operations - Pre-tax
18191	Earnings before Interest and Taxes (EBIT)
18155	Operating Income before Depreciation/Amortization (Operating EBITDA)
01306	Gain/Loss on Disposal of Assets
18150	Income from Continuing Operations

18324	Unrealized Valuation Gains/Losses - Total
18571	Unrealized Valuation Gains/Losses – Investments
18572	Unrealized valuation Gains/Losses – Investment Property
18573	Unrealized Valuation Gains/Losses – Biological Assets
18574	Unrealized Valuation Gains/Losses – Hedges/Derivatives
18575	Unrealized Valuation Gains/Losses – Other
01651	Net Income – Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used To Calculate Fully Diluted Earnings per Share

Funds Flow Statement - per FASB 95

04201	Funds from Operations
04860	Net Cash Flow - Operating Activities
04601	Capital Expenditures (Additions to Fixed Assets)
04870	Net Cash Flow - Investing
04301	Proceeds from Stock Options
04302	Other Proceeds from Sale/Issuance of Stock
04551	Cash Dividends Paid – Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04890	Net Cash Flow - Financing
04840	Effect of Exchange Rate on Cash
04851	Increase/Decrease in Cash & Short Term Investments

Supplementary Cash Flow Fields

04891	Net Cash from Continuing Operations
04892	Net Cash from Discontinued Operations
18216	Format Code – Cash Flow

Other Fields

03998	Total Capital
18322	Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax
18321	Stock Option Compensation Expense, Net of Tax

Interim Data

	Qtr 1	Qtr 2	Qtr 3	Qtr 4
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	Qtr 1	Qtr 2	Qtr 3	Qtr 4
Interim Sales	19101	19102	19103	19104
Interim Pre-tax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112
Number of Months-EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224
Earnings per Share – Basic	05211	05212	05213	05214
Fully Diluted EPS	05291	05292	05293	05294
EPS - Report Date	05901	05902	05903	05904
EPS - 12 Months	05251	05252	05253	05254
Dividends per Share	05121	05122	05123	05124
DPS – Gross	05125	05126	05127	05128
DPS - Declared Date	05910	05911	05912	05913
DPS - Record Date	05917	05918	05919	05920
DPS - Ex-Div Date	05923	05924	05925	05926
DPS - Payable Date	05929	05930	05931	05932
DPS – Extra	05151	05152	05153	05154
DPS - Extra – Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS - Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS - Special	05155	05156	05157	05158
DPS - Special – Gross	05175	05176	05177	05178
DPS - Special - Dec Date	05965	05966	05967	05968
DPS - Special - Rec Date	05970	05971	05972	05973
DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Payable Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134

Monthly Price Information

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

Stock Performance

Current Information

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

09803 Alpha

Annual Statistics

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

Growth Rates

Annual Statistics

08661 Insurance Reserves
 08631 Net Sales/Revenues Growth
 08646 Operating Income Growth
 08636 Net Income Growth
 08621 Total Assets Growth
 08616 Equity Growth
 08626 Employees Growth
 08601 Earnings per Share Growth
 08611 Dividends per Share Growth
 08606 Book Value per Share Growth

08676	Net Margin Growth
08579	Market Capitalization Growth

Profitability

Annual Statistics

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

Asset Utilization

Annual Statistics

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

Leverage

Annual Statistics

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

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

Other Ratios

Annual Statistics

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

Company Specific Accounting Practices

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

Other Financial Companies

Note: #: Only available since May 2003

General Information

06001	Company Name
06003	Company Name - Short
06014	Acronym
00000	Company Status
06094	Post Office Box
06021	Building
06022	Street

06023	Address City
06024	Address State
06025	Post Code/Zip Code
06026	Nation
06027	Nation Code
06028	Region
06031	Phone Number
06033	FAX Number
06030	Internet Address
06041	Officer 1 - Name
	Officer 1 - Title
06051	Officer 2 - Name
	Officer 2 - Title
18357	Investor Relations - Name
18356	Investor Relations – E-Mail Address
18359	Investor Relations - Phone/Fax
11516	Date Added to Product
07033	Full/Limited Coverage Indicator
07015	Inactive Date
06092	Business Description - Extended
07011	Employees
06100	Entity Type
06099	Currency of Document
05350	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
07041	TRBC Code
07021	SIC Code 1
07022	SIC Code 2
07023	SIC Code 3

Product Segment Data

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

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

Key Items in US Dollars

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

Stock Data

Current Information

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

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

Annual Statistics

05001	Market Price - Year End
05002	Market Price - High
05003	Market Price - Low
08001	Market Capitalization
05085	Period Close Price
08002	Market Capitalization – Fiscal Period End
05201	Earnings per Share
05210	Earnings per Share – Basic – Year
05290	Fully Diluted Earnings per Share
05202	Earnings per Share - Fiscal Year End
05905	Earnings per Share Report Date – Fiscal Period End
05200	Earnings Report Frequency
18209	Earnings per Share Including Extraordinary Items – Fiscal #
05230	Earnings per Share after Extraordinary Items
05225	Includes Extraordinary Credit/Charge per Share
18259	Includes Extraordinary Credit/Charge per Share – Fiscal
05226	Extraordinary Credit/Charge per Share
05227	Includes Pre-tax Extraordinary Credit/Charge per Share
18261	Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260	Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05277	EPRA/Recurring EPS
05240	DVFA Earnings (Germany)
05203	OVFA Earnings per Share (Austria)
05725	Headline Earnings per Share (U.K.)
05101	Dividends per Share
05110	Dividends per Share - Fiscal
05102	Dividends per Share - Gross
05100	Dividend Report Frequency
05476	Book Value per Share
05278	EPRA NAV
05279	EPRA Triple NAV

05486	Tangible Book Value per Share
05491	Book Value – Outstanding Shares - Fiscal
05501	Cash Flow per Share
05502	Cash Flow per Share - Fiscal
05507	Free Cash Flow per Share
05508	Sales per Share
05509	Operating Profit per Share
05505	Capital Expenditure per Share
05301	Common Shares Outstanding
05309	Par Value
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS
05576	Stock Split/Dividend Ratio
05575	Stock Split/Dividend Ratio - Fiscal

Weekly Time Series

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

Balance Sheet

Assets

02001	Cash & Short Term Investments
02051	Receivables (Net)
02255	Investments - Total
02501	Property, Plant & Equipment - Net
02301	Property Plant and Equipment – Gross #
02401	Accumulated Depreciation #
02652	Other Assets
02649	Total Intangible Other Assets - Net
02101	Inventories - Total
02999	Total Assets

Supplementary Asset Fields

18214	Exchange Rate Used in Translating Balance Sheet
18293	Restricted Cash – Current

18294	Restricted Cash – Non-Current
18165	Deferred Tax Asset - Current
18353	Assets Held for Sale
18280	Goodwill/Cost in Excess of Assets Purchased
02256	Investment in Associated Companies
18300	Investment Property - NBV
	18212 Investment Property - Gross
	18213 Investment Property - Accumulated Depreciation
02654	Total Intangible Other Assets - Gross
02655	Total Intangible Other Assets – Accumulated Amortization
18408	Derivative Assets – Non-Current
02300	Total Assets - As Reported

Liabilities & Shareholders' Equity

03255	Total Debt
	03051 Short Term Debt & Current Portion of Long Term Debt
	03251 Long Term Debt
	03245 Long Term Debt Excluding Capitalized Leases
	03249 Capitalized Lease Obligations
03263	Deferred Taxes
03257	Deferred Tax Liability in Untaxed Reserves
03273	Other Liabilities
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
03501	Common Equity
	03480 Common Stock
	03493 Other Appropriated Reserves
	03494 Unappropriated (Free) Reserves
	03495 Retained Earnings
03999	Total Liabilities & Shareholders' Equity

Supplementary Liabilities & Shareholders' Equity Fields

18166	Deferred Tax Liability – Current
18159	Liabilities Held for Sale
18852	Comprehensive Income – Hedging Gain/Loss
18854	Comprehensive Income – Other
18851	Comprehensive Income – Pension Liability
18853	Comprehensive Income – Unearned Compensation

- 18168 Mandatorily Redeemable Trust Preferred Securities
- 18167 Other Mandatory Redeemable Instruments
- 18286 Derivative Liabilities – Non-Current

Income Statement

- 01001 Net Sales or Revenues
- 01051 Cost of Goods Sold #
- 01075 Interest Expense – Total
- 01151 Depreciation, Depletion & Amortization
- 01101 Selling, General & Administrative Expenses #
- 01249 Operating Expenses - Total
- 01250 Operating Income
- 01266 Non-Operating Interest Income
- 01253 Extraordinary Credit - Pre-tax
- 01254 Extraordinary Charge - Pre-tax
- 01401 Pre-tax Income
- 01451 Income Taxes #
- 01501 Minority Interest #
- 01505 Discontinued Operations
- 01551 Net Income before Extraordinary Items/Preferred Dividends
- 01701 Preferred Dividend Requirements
- 01706 Net Income after Preferred Dividends (Basic EPS)

Supplementary Income Statement Fields

- 18215 Exchange Rate Used in Translating Income Statement/Cash Flow
- 01251 Interest Expense on Debt
- 01084 Staff Costs
- 18140 Rental/Operating Lease Expense
- 18224 Amortization and Impairment of Goodwill
- 18225 Impairment of Goodwill
- 18226 Impairment of Other Intangibles
- 18274 Impairment of Property, Plant & Equipment
- 01269 Discontinued Operations - Pre-tax
- 18275 Impairment of Financial Fixed Assets
- 18191 Earnings before Interest and Taxes (EBIT)
- 18198 Earnings before Interest, Taxes, Depreciation & Amortization (EBITDA)
- 18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
- 18150 Income from Continuing Operations
- 01306 Gain/Loss on Disposal of Assets

18324	Unrealized Valuation Gains/Losses - Total
18571	Unrealized Valuation Gains/Losses – Investments
18572	Unrealized valuation Gains/Losses – Investment Property
18573	Unrealized Valuation Gains/Losses – Biological Assets
18574	Unrealized Valuation Gains/Losses – Hedges/Derivatives
18575	Unrealized Valuation Gains/Losses – Other
01651	Net Income - Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18319	EPRA/Recurring Net Income

Funds Flow Statement - per FASB 95

04049	Depreciation & Depletion
04201	Funds from Operations
04860	Net Cash Flow - Operating Activities
04601	Capital Expenditures (Additions to Fixed Assets)
04870	Net Cash Flow - Investing
04301	Proceeds from Stock Options
04302	Other Proceeds from Sale/Issuance of Stock
04551	Cash Dividends Paid - Total
05376	Common Dividends (Cash)
05401	Preferred Dividends (Cash)
04890	Net Cash Flow - Financing
04840	Effect of Exchange Rate on Cash
04851	Increase/Decrease in Cash & Short Term Investments

Supplementary Cash Flow Fields

04891	Net Cash from Continuing Operations
04892	Net Cash from Discontinued Operations
18216	Format Code – Cash Flow

Other Fields

03998	Total Capital
18322	Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax
18321	Stock Option Compensation Expense, Net of Tax

Interim Data

	Qtr 1	Qtr 2	Qtr 3	Qtr 4
Interim Sales	19101	19102	19103	19104
Interim Pre-tax Income	19105	19106	19107	19108
Interim Net Profit	19109	19110	19111	19112
Number of Months-EPS	05217	05218	05219	05220
Earnings per Share	05221	05222	05223	05224
Earnings per Share – Basic	05211	05212	05213	05214
Fully Diluted EPS	05291	05292	05293	05294
EPS - Report Date	05901	05902	05903	05904
EPS - 12 Months	05251	05252	05253	05254
Dividends per Share	05121	05122	05123	05124
DPS - Gross	05126	05127	05128	05125
DPS - Declared Date	05910	05911	05912	05913
DPS - Record Date	05917	05918	05919	05920
DPS - Ex-Div Date	05923	05924	05925	05926
DPS - Payable Date	05929	05930	05931	05932
DPS – Extra	05151	05152	05153	05154
DPS - Extra – Gross	05171	05172	05173	05174
DPS - Extra - Dec Date	05935	05936	05937	05938
DPS - Extra - Rec Date	05941	05942	05943	05944
DPS - Extra - Ex-Div Date	05947	05948	05949	05950
DPS - Extra - Pay Date	05953	05954	05955	05956
DPS - Special	05155	05156	05157	05158
DPS - Special – Gross	05175	05176	05177	05178
DPS - Special - Dec Date	05965	05966	05967	05968
DPS - Special - Rec Date	05970	05971	05972	05973
DPS - Special - Ex-Div Date	05959	05960	05961	05962
DPS - Special - Payable Date	05976	05977	05978	05979
DPS - 12 Months	05131	05132	05133	05134

Monthly Price Information

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

Stock Performance

Current Information

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

09026	Price Trend - 52 Weeks
09802	Beta
09803	Alpha

Annual Statistics

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

Growth Rates

Annual Statistics

08631	Net Sales/Revenues Growth
08646	Operating Income Growth
08636	Net Income Growth
08621	Total Assets Growth
08616	Equity Growth
08626	Employees Growth
08601	Earnings per Share Growth
08611	Dividends per Share Growth

08606	Book Value per Share Growth
08676	Net Margin Growth
08579	Market Capitalization Growth

Profitability

Annual Statistics

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

Asset Utilization

Annual Statistics

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

Leverage

Annual Statistics

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

Company Specific Accounting Practices

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

Chapter 15 Reuters Fundamentals-sourced Companies - Template

Banks

General Information

06001 Company Name
 00000 Company Status
 06094 Post Office Box
 06021 Building
 06022 Street
 06023 Address City
 06024 Address State
 06025 Post Code/Zip Code
 06026 Nation
 06027 Nation Code
 06028 Region
 06031 Phone Number
 06033 FAX Number
 06030 Internet Address
 06041 Officer 1 - Name
 Officer 1 - Title
 06051 Officer 2 - Name
 Officer 2 - Title
 11516 Date Added to Product
 07015 Inactive Date
 06092 Business Description - Extended
 07011 Employees
 06100 Entity Type
 05350 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
 07034 Update Status
 11528 Indicator – Non-Traded Company/Security

11568 Indicator - Pricing Unavailable
 11563 Indicator – Reuters Data Company
 11564 Latest Reuters Data Year
 11565 Indicator – Period Sourced from Reuters Content

Industry

06011 Industry Group
 06010 General Industry Classification
 07041TRBC Code
 07021 SIC Code 1
 07022 SIC Code 2
 07023 SIC Code 3

Key Items in US Dollars

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

Stock Data

Current Information

05601 Ticker Symbol
 06004 CUSIP
 06006 SEDOL
 06008 ISIN
 06035 Worldscope Identifier
 06105 Worldscope Permanent I.D.
 06038 I/B/E/S Ticker
 07035 Latest Interim Date
 05427 Stock Exchange(s) Listed
 05661 Stock Index Information
 05006 Market Price - Current
 05009 Date of Current Price
 05007 Market Price - Year to Date - High

05008 Market Price - Year to Date – Low
 05091 Market Price – 52 Week High
 05092 Market Price – 52 Week Low
 08005 Market Capitalization - Current
 05302 Common Shares Outstanding - Current
 05306 Date of Common Shares
 05255 Earnings per Share - Last 12 Months
 05256 Date of Last 12 Months EPS
 05145 Dividends per Share - Last 12 Months
 05480 Book Value per Share - Current
 05510 Cash Flow per Share – Current

Annual Statistics

05001 Market Price - Year End
 05002 Market Price - High
 05003 Market Price - Low
 05004 Market Price - 5 Yr Avg-High
 05005 Market Price - 5 Yr Avg-High
 08001 Market Capitalization
 05085 Period Close Price
 08002 Market Capitalization – Fiscal Period End
 05201 Earnings per Share (Supported for Non U.S. only)
 05210 Earnings per Share – Basic – Year
 05290 Fully Diluted Earnings per Share
 05202 Earnings per Share - Fiscal Year End
 05905 Earnings per Share Report Date – Fiscal Period End
 05200 Earnings Report Frequency
 18208 Earnings Per Share From Continuing Opers-Fiscal
 18209 Earnings per Share Including Extraordinary Items – Fiscal
 05230 Earnings per Share after Extraordinary Items
 05225 Includes Extraordinary Credit/Charge per Share
 18259 Includes Extraordinary Credit/Charge per Share – Fiscal
 05226 Extraordinary Credit/Charge per Share
 05227 Includes Pre-tax Extraordinary Credit/Charge per Share
 18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
 18260 Excludes Pre-tax Extraordinary Credit/Charge per Share – Fiscal
 18205 Discontinued Operations Per Share-Fiscal
 05240 DVFA Earnings (Germany)
 05260 Earnings Per Share - 5 Yr Avg
 05101 Dividends per Share

05140 Dividends Per Share - 5 Yr Avg
 05110 Dividends per Share - Fiscal
 05102 Dividends per Share - Gross
 05100 Dividend Report Frequency
 05116 Dividends Per Share (Interim) - Fiscal
 05114 Dividends Per Share - Special (Interim)- Fiscal
 05476 Book Value per Share
 05486 Tangible Book Value per Share
 05491 Book Value – Outstanding Shares - Fiscal
 05501 Cash Flow per Share
 05502 Cash Flow per Share - Fiscal
 05507 Free Cash Flow per Share
 05508 Sales per Share
 05509 Operating Profit per Share
 05505 Capital Expenditure per Share
 05301 Common Shares Outstanding
 05309 Par Value
 05191 Common Shares Used to Calculate EPS
 05192 Common Shares Used to Calculate Basic EPS
 05194 Common Shares Used to Calculate Fully Diluted EPS
 05576 Stock Split/Dividend Ratio
 05575 Stock Split/Dividend Ratio - Fiscal

Weekly Time Series

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

Balance Sheet

Assets

02004 Cash & Due from Banks
 02255 Investments-Total
 02276 Loans – Net
 02271 Loans - Total
 02274 Unearned Income
 02275 Reserve for Loan Losses
 02256 Investment in Unconsolidated Subsidiary

02018 Customer Liability on Acceptances
 02240 Real Estate Assets
 02501 Property, Plant & Equipment-Net
 02649 Total Intangible Other Assets - Net
 02999 Total Assets

Supplementary Asset Fields

18214 Exchange Rate Used in Translating Balance Sheet
 18165 Deferred Tax Asset - Current
 18353 Assets Held for Sale
 18280 Goodwill/Cost in Excess of Assets Purchased
 02654 Total Intangible Other Assets - Gross
 02655 Total Intangible Other Assets – Accumulated Amortization
 02653 Pension Assets - Long Term
 02300 Total Assets - As Reported

Liabilities & Shareholders' Equity

03019 Deposits – Total
 03255 Total Debt
 03051 Short Term Debt & Current Portion of Long Term Debt
 03251 Long-Term Debt
 03245 Long-Term Debt Excluding Capitalized Leases
 03249 Capitalized Lease Obligations
 03263 Deferred Taxes
 03351 Total Liabilities
 03426 Minority Interest
 03451 Preferred Stock
 03501 Common Equity
 03480 Common Stock
 03495 Retained Earnings
 03999 Total Liabilities & Shareholders' Equity

Supplementary Liabilities & Shareholders' Equity Fields

18166 Deferred Tax Liability – Current
 03055 Federal Funds (Liability)
 03058 Customer Liabilities On Acceptances (Liability)
 03261 Pension/Post Retirement Benefits
 18159 Liabilities Held for Sale
 18228 Tier 1 Capital
 18229 Tier 2 Capital

18854 Comprehensive Income – Other
 18851 Comprehensive Income – Pension Liability

Income Statement

01016 Interest Income - Total
 01075 Interest Expense - Total
 01076 Net Interest Income
 01271 Provision for Loan Losses
 01250 Operating Income
 01253 Extraordinary Credit - Pre-tax
 01254 Extraordinary Charge - Pre-tax
 01262 Other Income/Expense – Net
 01267 Pretax Equity in Earnings
 01401 Pre-tax Income
 01451 Income Taxes
 01501 Minority Interest
 01503 Equity in Earnings
 01551 Net Income before Extraordinary Items/Preferred Dividends
 01701 Preferred Dividend Requirements
 01706 Net Income after Preferred Dividends (Basic EPS)
 01601 Extra Items & Gain/Loss Sale of Assets

Supplementary Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow
 01001 Net Sales or Revenues
 01251 Interest Expense on Debt
 01270 Gains/Losses on Sale of Securities - Pretax
 01084 Staff Costs
 04049 Depreciation and Depletion
 01230 Other Operating Expenses
 18140 Rental/Operating Lease Expense
 01156 Amortization of Goodwill
 18191 Earnings before Interest and Taxes (EBIT)
 18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
 01306 Gain/Loss on Disposal of Assets
 18200 Discontinued Operations (Total)
 18150 Income from Continuing Operations
 18324 Unrealized Valuation Gains/Losses - Total
 01651 Net Income - Bottom Line

01751 Net Income Used to Calculate Earnings per Share
 01705 Net Income Used to Calculate Fully Diluted Earnings per Share
 18218 Cumulative Effect Of Accounting Change

Funds Flow Statement – per FASB 95

04049 Depreciation and depletion
 04201 Funds from Operations
 04225 Extraordinary Items
 04831 Funds From/For Other Operating Activities
 04860 Net Cash Flow - Operating Activities
 04601 Capital Expenditures (Additions to Fixed Assets)
 04870 Net Cash Flow - Investing
 04301 Proceeds from Stock Options
 04302 Other Proceeds from Sale/Issuance of Stock
 04551 Cash Dividends Paid - Total
 05376 Common Dividends (Cash)
 05401 Preferred Dividends (Cash)
 04890 Net Cash Flow - Financing
 04840 Effect of Exchange Rate on Cash
 04851 Increase/Decrease in Cash & Short Term Investments

Supplementary Cash Flow Fields

18216 Format Code – Cash Flow

Other Fields

03998 Total Capital
 18157 Capital Adequacy Ratio – Tier 1
 18158 Capital Adequacy Ratio – Total Capital
 18156 Risk Weighted Assets
 18322 Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax
 18321 Stock Option Compensation Expense, Net of Tax
 03995 Total Shareholders' Equity

Monthly Price Information

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

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

Stock Performance

Current Information

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

Annual Statistics

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

Three Year Averages

08803 Total Investment Return - 3 Yr Annual Return

Five Year Averages

09121 Price/Earnings Ratio - 5 Yr Avg - Close
 09111 Price/Earnings Ratio - 5 Yr Avg High
 09116 Price/Earnings Ratio - 5 Yr Avg Low
 09126 Price/Earnings Ratio - 5 Yr Avg High-Low
 09221 Earnings Yield - 5 Yr Avg - Close
 09211 Earnings Yield - 5 Yr Avg High
 09216 Earnings Yield - 5 Yr Avg Low
 09226 Earnings Yield - 5 Yr Avg High-Low
 09621 Price/Cash Flow Ratio - 5 Yr Avg
 09421 Dividend Yield - 5 Yr Avg - Close
 09411 Dividend Yield - 5 Yr Avg High

09416 Dividend Yield - 5 Yr Avg Low
 09426 Dividend Yield - 5 Yr Avg High-Low
 09521 Dividend Payout Per Share - 5 Yr Avg
 09321 Price/Book Value Ratio - 5 Yr Avg - Close
 09311 Price/Book Value Ratio - 5 Yr Avg High
 09316 Price/Book Value Ratio - 5 Yr Avg Low
 09326 Price/Book Value Ratio - 5 Yr Avg High-Low
 08805 Total Investment Return - 5 Yr Annual Return
 09721 Market Capitalization/Common Equity - 5 Yr Average

Growth Rates

Annual Statistics

08631 Net Sales/Revenues Growth
 08646 Operating Income Growth
 08636 Net Income Growth
 08621 Total Assets Growth
 08616 Equity Growth
 08626 Employees Growth
 08676 Net Margin Growth
 08601 Earnings per Share Growth
 08611 Dividends per Share Growth
 08606 Book Value per Share Growth
 08579 Market Capitalization Growth
 08816 Earnings Per Share - Fiscal - 1 Yr Annual Growth
 08821 Book Value Per Share - Fiscal - 1 Yr Growth Rate

Three Year Averages

08581 Market Capitalization - 3 Year Growth
 08604 Earnings Per Share - 3 Yr Annual Growth

Five Year Averages

08635 Net Sales / Revenues - 5 Yr Annual Growth
 08650 Operating Income - 5 Yr Annual Growth
 08625 Total Assets - 5 Yr Annual Growth
 08620 Equity - 5 Yr Annual Growth
 08630 Employees - 5 Yr Annual Growth
 08615 Dividends Per Share - 5 Yr Annual Growth
 08610 Book Value Per Share - 5 Yr Annual Growth

Profitability

Annual Statistics

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

Five Year Averages

08305 Return On Equity - Total (%) - 5 Yr Avg
 08375 Return On Equity - Per Share - 5 Yr Avg
 08660 Reinvestment Rate - Total \$ - 5 Yr Avg
 08655 Reinvestment Rate - Per Share - 5 Yr Avg
 08330 Return On Assets - 5 Yr Avg
 08380 Return On Invested Capital - 5 Yr Avg
 08385 Cash Earnings Return On Equity - 5 Yr Avg
 08315 Cash Flow/Sales - 5 Yr Avg

08320 Operating Profit Margin - 5 Yr Avg
 08365 Operating Income/Total Capital - 5 Yr Avg
 08325 Pretax Margin - 5 Yr Avg
 08360 Interest Rate - Estimated Average - 5 Yr Avg
 08370 Net Margin - 5 Yr Avg

Asset Utilization

Annual Statistics

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

Five Year Averages

08405 Total Asset Turnover - 5 Yr Avg
 08420 Capital Expenditure % Total Assets - 5 Year Average

Leverage

Annual Statistics

08231 Total Debt % Common Equity
 08226 Long Term Debt % Common Equity
 08221 Total Debt % Total Capital
 08216 Long Term Debt % Total Capital
 08211 Minority Interest % Total Capital
 08201 Equity % Total Capital
 08206 Preferred Stock % Total Capital
 08236 Total Debt % Total Assets
 08241 Common Equity % Total Assets
 08287 Total Assets / Common Equity Ratio
 15121 Total Capital % Total Assets
 08261 Operating Cash/Fixed Charges
 08256 Dividend Payout (% Earnings)
 08906 Cash Dividends % Cash Flow
 08266 Fixed Assets % Common Equity
 08291 EBIT / Total Interest Expense Ratio
 15167 Invested Assets & Loans % Total Deposits
 15161 Invested Assets % Total Deposits

15007 Equity % Total Deposits
 15025 Total Capital % Total Deposits
 15037 Total Deposits % Total Assets
 15173 Earning Assets % Total Available funds
 15097 Invested Assets % Liabilities

Five Year Averages

08235 Total Debt % Common Equity - 5 Yr Avg
 08230 Long Term Debt % Common Equity - 5 Yr Avg
 08225 Total Debt % Total Capital - 5 Yr Avg
 08220 Long Term Debt % Total Capital - 5 Yr Avg
 08215 Minority Interest % Total Capital - 5 Yr Avg
 08205 Equity % Total Capital - 5 Yr Avg
 08210 Preferred Stock % Total Capital - 5 Yr Avg
 08240 Total Debt % Total Assets - 5 Yr Avg
 08245 Common Equity % Total Assets - 5 Yr Avg
 08265 Operating Cash/Fixed Charges - 5 Yr Avg
 08260 Dividend Payout (% Earnings) - Total Dollar - 5 Yr Avg
 08910 Cash Dividends/Cash Flow - 5 Yr Avg
 08270 Fixed Assets % Common Equity - 5 Yr Avg

Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%
 07536 Accounting Standards Followed
 07546 Auditor's opinion

Industrials

General Information

06001 Company Name
 00000 Company Status
 06094 Post Office Box
 06021 Building
 06022 Street
 06023 Address City
 06024 Address State
 06025 Post Code/Zip Code
 06026 Nation

06027 Nation Code
 06028 Region
 06031 Phone Number
 06033 FAX Number
 06030 Internet Address
 06041 Officer 1 - Name
 Officer 1 - Title
 06051 Officer 2 - Name
 Officer 2 - Title
 11516 Date Added to Product
 07015 Inactive Date
 06092 Business Description - Extended
 07011 Employees
 06100 Entity Type
 05350 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
 07034 Update Status
 11528 Indicator – Non-Traded Company/Security
 11568 Indicator - Pricing Unavailable
 11563 Indicator – Reuters Data Company
 11564 Latest Reuters Data Year
 11565 Indicator – Period Sourced from Reuters Content

Industry

06011 Industry Group
 06010 General Industry Classification
 07041TRBC Code
 07021 SIC Code 1
 07022 SIC Code 2
 07023 SIC Code 3

Key Items in US Dollars

07211 Market Capitalization - Current

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

Stock Data

Current Information

05601 Ticker Symbol
 06004 CUSIP
 06006 SEDOL
 06008 ISIN
 06035 Worldscope Identifier
 06105 Worldscope Permanent I.D.
 06038 I/B/E/S Ticker
 07035 Latest Interim Date
 05427 Stock Exchange(s) Listed
 05661 Stock Index Information
 05006 Market Price - Current
 05009 Date of Current Price
 05007 Market Price - Year to Date - High
 05008 Market Price - Year to Date - Low
 05091 Market Price – 52 Week High
 05092 Market Price – 52 Week Low
 08005 Market Capitalization - Current
 05302 Common Shares Outstanding - Current
 05306 Date of Common Shares
 05255 Earnings per Share - Last 12 Months
 05256 Date of Last 12 Months EPS
 05145 Dividends per Share - Last 12 Months
 05480 Book Value per Share - Current
 05510 Cash Flow per Share - Current

Annual Statistics

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

05004 Market Price - 5 Yr Avg-High
05005 Market Price - 5 Yr Avg-High
08001 Market Capitalization
05085 Period Close Price
08002 Market Capitalization – Fiscal Period End
05201 Earnings per Share (Supported for Non U.S. only)
05210 Earnings per Share – Basic – Year
05290 Fully Diluted Earnings per Share
05202 Earnings per Share - Fiscal Year End
05905 Earnings per Share Report Date – Fiscal Period End
05200 Earnings Report Frequency
18208 Earnings Per Share From Continuing Opers-Fiscal
18209 Earnings per Share Including Extraordinary Items – Fiscal
05230 Earnings per Share after Extraordinary Items
05225 Includes Extraordinary Credit/Charge per Share
18259 Includes Extraordinary Credit/Charge per Share – Fiscal
05226 Extraordinary Credit/Charge per Share
05227 Includes Pre-tax Extraordinary Credit/Charge per Share
18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260 Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18205 Discontinued Operations Per Share-Fiscal
05240 DVFA Earnings (Germany)
05260 Earnings Per Share - 5 Yr Avg
05101 Dividends per Share
05140 Dividends Per Share - 5 Yr Avg
05110 Dividends per Share - Fiscal
05102 Dividends per Share – Gross
05116 Dividends Per Share (Interim) - Fiscal
05114 Dividends Per Share - Special (Interim)- Fiscal
05100 Dividend Report Frequency
05476 Book Value per Share
05486 Tangible Book Value per Share
05491 Book Value – Outstanding Shares - Fiscal
05501 Cash Flow per Share
05502 Cash Flow per Share - Fiscal
05507 Free Cash Flow per Share
05503 Long Term Liabilities per Share
05508 Sales per Share
05509 Operating Profit per Share
05506 Working Capital per Share

05505 Capital Expenditure per Share
 05301 Common Shares Outstanding
 05309 Par Value
 05191 Common Shares Used to Calculate EPS
 05192 Common Shares Used to Calculate Basic EPS
 05194 Common Shares Used to Calculate Fully Diluted EPS
 05576 Stock Split/Dividend Ratio
 05575 Stock Split/Dividend Ratio - Fiscal

Weekly Time Series

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

Balance Sheet

Assets

02001 Cash & Short Term Investments
 02051 Receivables (Net)
 02101 Inventories –Total
 02149 Other Current Assets
 02201 Current Assets – Total
 02256 Investment in Associated Companies
 02250 Other Investments
 02501 Property Plant and Equipment - Net
 02301 Property Plant and Equipment – Gross
 02401 Accumulated Depreciation
 02649 Total Intangible Other Assets - Net
 02999 Total Assets

Supplementary Asset fields

18214 Exchange Rate Used in Translating Balance Sheet
 02003 Cash
 02005 Cash & Equivalents - Generic
 18293 Restricted Cash – Current
 18294 Restricted Cash – Non-Current
 18297 Trade Receivables – Net
 18390 Construction Work in Progress

18165 Deferred Tax Asset - Current
 18354 Assets Held for Sale – Current
 18353 Assets Held for Sale
 18409 Derivative Assets - Current
 18280 Goodwill/Cost in Excess of Assets Purchased
 18375 Land
 02654 Total Intangible Other Assets - Gross
 02655 Total Intangible Other Assets – Accumulated Amortization
 02653 Pension Assets - Long Term
 02300 Total Assets - As Reported

Liabilities & Shareholders' Equity

03040 Accounts Payable
 03051 Short Term Debt & Current Portion of Long Term Debt
 03066 Other Current Liabilities
 03101 Current Liabilities - Total
 03251 Long Term Debt
 03245 Long term Debt Excluding Capitalized Leases
 03249 Capitalized Lease Obligations
 03263 Deferred Taxes
 03273 Other Liabilities
 03351 Total Liabilities
 03426 Minority Interest
 03451 Preferred Stock
 03501 Common Equity
 03480 Common Stock
 03495 Retained Earnings
 03999 Total Liabilities & Shareholders' Equity

Supplementary Liabilities & Shareholders' Equity Fields

18314 Liabilities Held for Sale - Current
 18159 Liabilities Held for Sale
 18287 Derivative Liabilities – Current
 03255 Total Debt
 03261 Pension/Post Retirement Benefits
 18166 Deferred Tax Liability – Current
 18854 Comprehensive Income – Other
 18851 Comprehensive Income – Pension Liability

Income Statement

01001 Net Sales or Revenues
 01051 Cost of Goods Sold
 01151 Depreciation, Depletion & Amortization
 01100 Gross Income
 01101 Selling, General & Administrative Expenses
 01230 Other Operating Expenses
 01250 Operating Income
 01266 Non-Operating Interest Income
 01253 Extraordinary Credit - Pre-tax
 01254 Extraordinary Charge - Pre-tax
 01267 Pretax Equity in Earnings
 01262 Other Income/Expense - Net
 01251 Interest Expense on Debt
 01401 Pre-tax Income
 01451 Income Taxes
 01501 Minority Interest
 01503 Equity in Earnings
 01551 Net Income before Extraordinary Items/Preferred Dividends
 01701 Preferred Dividend Requirements
 01706 Net Income after Preferred Dividends (Basic EPS)
 01601 Extra Items & Gain/Loss Sale of Assets

Supplementary Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow
 01201 Research & Development Expense
 01084 Staff Costs
 18140 Rental/Operating Lease Expense
 01149 Amortization of Intangibles
 01156 Amortization of Goodwill
 18191 Earnings before Interest and Taxes (EBIT)
 18198 Earnings before Interest, Taxes, Depreciation & Amortization (EBITDA)
 18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
 18200 Discontinued Operations (Total)
 18150 Income from Continuing Operations
 01306 Gain/Loss on Disposal of Assets
 01651 Net Income - Bottom Line
 01751 Net Income Used to Calculate Earnings per Share
 01705 Net Income Used to Calculate Fully Diluted Earnings per Share

18218 Cumulative Effect Of Accounting Change

Funds Flow Statement per FASB 95

04049 Depreciation & Depletion
 04201 Funds from Operations
 04225 Extraordinary Items
 04831 Funds From/For Other Operating Activities
 04860 Net Cash Flow - Operating Activities
 04601 Capital Expenditures (Additions to Fixed Assets)
 04870 Net Cash Flow - Investing
 04301 Proceeds from Stock Options
 04302 Other Proceeds from Sale/Issuance of Stock
 04551 Cash Dividends Paid - Total
 05376 Common Dividends (Cash)
 05401 Preferred Dividends (Cash)
 04890 Net Cash Flow - Financing
 04840 Effect of Exchange Rate on Cash
 04851 Increase/Decrease in Cash & Short Term Investments

Supplementary Cash Flow Fields

18216 Format Code – Cash Flow

Other Fields

03151 Working Capital
 03998 Total Capital
 18322 Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax
 18321 Stock Option Compensation Expense, Net of Tax
 03995 Total Shareholders' Equity

Monthly Price Information

Month	End Market Price	High Price	Low Price
January	05015	05016	05017
February	05020	05021	05022
March	05025	05026	05027
April	05030	05031	05032

Month	End Market Price	High Price	Low Price
May	05035	05036	05037
June	05040	05041	05042
July	05045	05046	05047
August	05050	05051	05052
September	05055	05056	05057
October	05060	05061	05062
November	05065	05066	05067
December	05070	05071	05072

Stock Performance

Current Information

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

Annual Statistics

09104 Price/Earnings Ratio - Close

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

Three Year Average

08803 Total Investment Return - 3 Yr Annual Return

Five Year Average

09121 Price/Earnings Ratio - 5 Yr Avg - Close
 09111 Price/Earnings Ratio - 5 Yr Avg High
 09116 Price/Earnings Ratio - 5 Yr Avg Low
 09126 Price/Earnings Ratio - 5 Yr Avg High-Low
 09221 Earnings Yield - 5 Yr Avg - Close
 09211 Earnings Yield - 5 Yr Avg High
 09216 Earnings Yield - 5 Yr Avg Low
 09226 Earnings Yield - 5 Yr Avg High-Low
 09621 Price/Cash Flow Ratio - 5 Yr Avg
 09421 Dividend Yield - 5 Yr Avg - Close
 09411 Dividend Yield - 5 Yr Avg High
 09416 Dividend Yield - 5 Yr Avg Low
 09426 Dividend Yield - 5 Yr Avg High-Low
 09521 Dividend Payout Per Share - 5 Yr Avg

09321 Price/Book Value Ratio - 5 Yr Avg - Close
 09311 Price/Book Value Ratio - 5 Yr Avg High
 09316 Price/Book Value Ratio - 5 Yr Avg Low
 09326 Price/Book Value Ratio - 5 Yr Avg High-Low
 08805 Total Investment Return - 5 Yr Annual Return
 09721 Market Capitalization/Common Equity - 5 Yr Average

Growth Rates

Annual Statistics

08631 Net Sales/Revenues Growth
 08646 Operating Income Growth
 08636 Net Income Growth
 08621 Total Assets Growth
 08616 Equity Growth
 08626 Employees Growth
 08601 Earnings per Share Growth
 08611 Dividends per Share Growth
 08606 Book Value per Share Growth
 08676 Net Margin Growth
 08579 Market Capitalization Growth
 08816 Earnings Per Share - Fiscal - 1 Yr Annual Growth
 08821 Book Value Per Share - Fiscal - 1 Yr Growth Rate

Three Year Averages

08581 Market Capitalization - 3 Year Growth
 08604 Earnings Per Share - 3 Yr Annual Growth

Five Year Averages

08635 Net Sales / Revenues - 5 Yr Annual Growth
 08650 Operating Income - 5 Yr Annual Growth
 08625 Total Assets - 5 Yr Annual Growth
 08620 Equity - 5 Yr Annual Growth
 08630 Employees - 5 Yr Annual Growth
 08615 Dividends Per Share - 5 Yr Annual Growth
 08610 Book Value Per Share - 5 Yr Annual Growth

Profitability

Annual Statistics

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

Five Year Averages

08305 Return On Equity - Total (%) - 5 Yr Avg
 08660 Reinvestment Rate - Total \$ - 5 Yr Avg
 08655 Reinvestment Rate - Per Share - 5 Yr Avg
 08375 Return On Equity - Per Share - 5 Yr Avg
 08330 Return On Assets - 5 Yr Avg
 08380 Return On Invested Capital - 5 Yr Avg
 08385 Cash Earnings Return On Equity - 5 Yr Avg
 08905 Accounts Payable/Sales - 5 Yr Avg
 08315 Cash Flow/Sales - 5 Yr Avg
 08335 Cost Of Goods Sold/Sales - 5 Yr Avg
 08310 Gross Profit Margin - 5 Yr Avg

08340 Selling, General & Administrative Exp/Sales - 5 Yr Avg
 08320 Operating Profit Margin - 5 Yr Avg
 08365 Operating Income/Total Capital - 5 Yr Avg
 08325 Pretax Margin - 5 Yr Avg
 08360 Interest Rate - Estimated Average - 5 Yr Avg
 08370 Net Margin - 5 Yr Avg

Asset utilization

Annual Statistics

08406 Assets per Employee
 08401 Total Asset Turnover
 08136 Inventory Turnover
 08431 Net Sales To Gross Fixed Assets
 08141 Net Sales % Working Capital
 08416 Capital Expenditure % Total Assets
 08421 Capital Expenditure % Sales

Five Year Averages

08405 Total Asset Turnover - 5 Yr Avg
 08140 Inventory Turnover - 5 Yr Avg
 08435 Net Sales To Gross Fixed Assets - 5 Yr Avg
 08145 Net Sales % Working Capital - 5 Yr Avg
 08420 Capital Expenditure % Total Assets - 5 Year Average
 08425 Capital Expenditure % Total Sales - 5 Year Average
 08426 Accumulated Depreciation % Gross Fixed Assets
 08430 Accumulated Depreciation % Gross Fixed Assets-5 Yr Avg

Leverage

Annual Statistics

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

08241 Common Equity % Total Assets
 08287 Total Assets / Common Equity Ratio
 15121 Total Capital % Assets
 08251 Fixed Charge Coverage Ratio
 08256 Dividend Payout (% Earnings) - Total Dollar
 08906 Cash Dividends % Cash Flow
 08246 Cash Dividend Coverage Ratio
 08261 Operating Cash/Fixed Charges
 08266 Fixed Assets % Common Equity
 08291 EBIT / Total Interest Expense Ratio
 08271 Working Capital % Total Capital

Five Year Averages

08235 Total Debt % Common Equity - 5 Yr Avg
 08230 Long Term Debt % Common Equity - 5 Yr Avg
 08215 Minority Interest % Total Capital - 5 Yr Avg
 08225 Total Debt % Total Capital - 5 Yr Avg
 08220 Long Term Debt % Total Capital - 5 Yr Avg
 08205 Equity % Total Capital - 5 Yr Avg
 08210 Preferred Stock % Total Capital - 5 Yr Avg
 08240 Total Debt % Total Assets - 5 Yr Avg
 08245 Common Equity % Total Assets - 5 Yr Avg
 08255 Fixed Charge Coverage Ratio - 5 Yr Avg
 08260 Dividend Payout (% Earnings) - Total Dollar - 5 Yr Avg
 08910 Cash Dividends/Cash Flow - 5 Yr Avg
 08265 Operating Cash/Fixed Charges - 5 Yr Avg
 08270 Fixed Assets % Common Equity - 5 Yr Avg
 08275 Working Capital % Total Capital - 5 Yr Avg

Liquidity

Annual Statistics

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

Five Year Averages

08105 Quick Ratio - 5 Yr Avg
 08110 Current Ratio - 5 Yr Avg
 08115 Cash & Equivalents % Total Current Assets - 5 Yr Avg
 08120 Inventories % Total Current Assets - 5 Yr Avg
 08125 Receivables % Total Current Assets - 5 Yr Avg
 08130 Inventories - Days Held - 5 Yr Avg
 08135 Accounts Receivables Days - 5 Yr Avg

Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%
 07536 Accounting Standards Followed
 07546 Auditor's opinion

Insurance Companies

General Information

06001 Company Name
 00000 Company Status
 06094 Post Office Box
 06021 Building
 06022 Street
 06023 Address City
 06024 Address State
 06025 Post Code/Zip Code
 06026 Nation
 06027 Nation Code
 06028 Region
 06031 Phone Number
 06033 FAX Number
 06030 Internet Address
 06041 Officer 1 - Name
 Officer 1 - Title
 06051 Officer 2 - Name
 Officer 2 - Title
 11516 Date Added to Product
 07015 Inactive Date
 06092 Business Description - Extended

07011 Employees
 06100 Entity Type
 05350 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
 07034 Update Status
 11528 Indicator – Non-Traded Company/Security
 11568 Indicator - Pricing Unavailable
 11563 Indicator – Reuters Data Company
 11564 Latest Reuters Data Year
 11565 Indicator – Period Sourced from Reuters Content

Industry

06011 Industry Group
 06010 General Industry Classification
 07041TRBC Code
 07021 SIC Code 1
 07022 SIC Code 2
 07023 SIC Code 3

Key Items in US Dollars

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

Stock Data

Current Information

05601 Ticker Symbol
 06004 CUSIP

06006 SEDOL
 06008 ISIN
 06035 Worldscope Identifier
 06105 Worldscope Permanent I.D.
 06038 I/B/E/S Ticker
 07035 Latest Interim Date
 05427 Stock Exchange(s) Listed
 05661 Stock Index Information
 05006 Market Price - Current
 05009 Date of Current Price
 05007 Market Price - Year to Date - High
 05008 Market Price - Year to Date - Low
 05091 Market Price – 52 Week High
 05092 Market Price – 52 Week Low
 08005 Market Capitalization - Current
 05302 Common Shares Outstanding - Current
 05306 Date of Common Shares
 05255 Earnings per Share - Last 12 Months
 05256 Date of Last 12 Months EPS
 05145 Dividends per Share - Last 12 Months
 05480 Book Value per Share - Current
 05510 Cash Flow per Share - Current

Annual Statistics

05001 Market Price - Year End
 05002 Market Price - High
 05003 Market Price - Low
 05004 Market Price - 5 Yr Avg-High
 05005 Market Price - 5 Yr Avg-High
 08001 Market Capitalization
 05085 Period Close Price
 08002 Market Capitalization – Fiscal Period End
 05201 Earnings per Share (Supported for Non U.S. only)
 05210 Earnings per Share – Basic – Year
 05290 Fully Diluted Earnings per Share
 05202 Earnings per Share - Fiscal Year End
 05905 Earnings per Share Report Date – Fiscal Period End
 05200 Earnings Report Frequency
 18208 Earnings Per Share From Continuing Opers-Fiscal
 18209 Earnings per Share Including Extraordinary Items – Fiscal

05230 Earnings per Share after Extraordinary Items
 05225 Includes Extraordinary Credit/Charge per Share
 18259 Includes Extraordinary Credit/Charge per Share – Fiscal
 05226 Extraordinary Credit/Charge per Share
 05227 Includes Pre-tax Extraordinary Credit/Charge per Share
 18261 Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
 18260 Excludes Pre-tax Extraordinary Credit/Charge per Share – Fiscal
 18205 Discontinued Operations Per Share-Fiscal
 05240 DVFA Earnings (Germany)
 05260 Earnings Per Share - 5 Yr Avg
 05101 Dividends per Share
 05140 Dividends Per Share - 5 Yr Avg
 05110 Dividends per Share - Fiscal
 05102 Dividends per Share - Gross
 05100 Dividend Report Frequency
 05116 Dividends Per Share (Interim) - Fiscal
 05114 Dividends Per Share - Special (Interim)- Fiscal
 05476 Book Value per Share
 05486 Tangible Book Value per Share
 05491 Book Value – Outstanding Shares - Fiscal
 05501 Cash Flow per Share
 05502 Cash Flow per Share - Fiscal
 05507 Free Cash Flow per Share
 05503 Long Term Liabilities per Share
 05508 Sales per Share
 05509 Operating Profit per Share
 05506 Working Capital per Share
 05505 Capital Expenditure per Share
 05301 Common Shares Outstanding
 05309 Par Value
 05191 Common Shares Used to Calculate EPS
 05192 Common Shares Used to Calculate Basic EPS
 05194 Common Shares Used to Calculate Fully Diluted EPS
 05576 Stock Split/Dividend Ratio
 05575 Stock Split/Dividend Ratio - Fiscal

Weekly Time Series

05652 Common Shares Traded – Weekly
 05080 Market Price – Week Close

05081 Market Price – Week High

05082 Market Price – Week Low

Balance Sheet

Assets

02003 Cash

02255 Investments – Total

02256 Investment in Associated Companies

02240 Real Estate Assets

02501 Property, Plant and Equipment – Net

02652 Other Assets

02290 Separate And Variable Account Assets

02649 Total Intangible Other Assets - Net

02999 Total Assets

Supplementary Asset Fields

18214 Exchange Rate Used in Translating Balance Sheet

02005 Cash & Equivalents - Generic

18165 Deferred Tax Asset - Current

18353 Assets Held for Sale

18280 Goodwill/Cost in Excess of Assets Purchased

02654 Total Intangible Other Assets - Gross

02655 Total Intangible Other Assets – Accumulated Amortization

02653 Pension Assets - Long Term

02300 Total Assets - As Reported

Liabilities & Shareholders' Equity

03030 Insurance Reserves – Total

03005 Benefit & Loss Reserves

03010 Unearned Premiums

03020 Policy & Contract Claims

03023 Other Insurance Reserves

03255 Total Debt

03051 Short Term Debt & Current Portion of Long Term Debt

03251 Long Term Debt

03245 Long Term Debt Excluding Capitalized Leases

03249 Capitalized Lease Obligations

03263 Deferred Taxes

03273 Other Liabilities
 03351 Total Liabilities
 03426 Minority Interest
 03451 Preferred Stock
 03501 Common Equity
 03480 Common Stock
 03495 Retained Earnings
 03999 Total Liabilities & Shareholders' Equity

Supplementary Liabilities & Shareholders' Equity Fields

18166 Deferred Tax Liability – Current
 03498 Unrealized Gain/Loss on Marketable Securities
 03035 Separate And Variable Account Liability
 18159 Liabilities Held for Sale
 03261 Pension/Post Retirement Benefits
 18854 Comprehensive Income – Other
 18851 Comprehensive Income – Pension Liability

Income Statement

01001 Net Sales or Revenues
 01002 Premiums Earned
 01006 Investment Income
 01270 Gains/Losses on Sale of Securities - Pretax
 01020 Other Operating Income
 01079 Claims and Loss Expense
 01101 Selling, General & Administrative Expenses
 01230 Other Operating Expenses
 01250 Operating Income
 01251 Interest Expense on Debt
 01266 Non-Operating Interest Income
 01253 Extraordinary Credit - Pre-tax
 01254 Extraordinary Charge - Pre-tax
 01262 Other Income/Expense - Net
 01267 Pretax Equity in Earnings
 01401 Pre-tax Income
 01451 Income Taxes
 01501 Minority Interests
 01503 Equity in Earnings
 01551 Net Income before Extraordinary Items/Preferred Dividends

01701 Preferred Dividend Requirements
 01706 Net Income after Preferred Dividends (Basic EPS)
 01601 Extra Items & Gain/Loss Sale of Assets

Supplementary Income Statement Fields

18215 Exchange Rate Used in Translating Income Statement/Cash Flow
 01084 Staff Costs
 18140 Rental/Operating Lease Expense
 01151 Depreciation, Depletion & Amortization
 01148 Depreciation
 01149 Amortization of Intangibles
 01156 Amortization of Goodwill
 18191 Earnings before Interest and Taxes (EBIT)
 18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
 01306 Gain/Loss on Disposal of Assets
 18200 Discontinued Operations (Total)
 18150 Income from Continuing Operations
 01651 Net Income – Bottom Line
 01751 Net Income Used to Calculate Earnings per Share
 01705 Net Income Used To Calculate Fully Diluted Earnings per Share
 18218 Cumulative Effect Of Accounting Change

Funds Flow Statement - per FASB 95

04201 Funds from Operations
 04225 Extraordinary Items
 04860 Net Cash Flow - Operating Activities
 04601 Capital Expenditures (Additions to Fixed Assets)
 04870 Net Cash Flow - Investing
 04301 Proceeds from Stock Options
 04302 Other Proceeds from Sale/Issuance of Stock
 04551 Cash Dividends Paid – Total
 05376 Common Dividends (Cash)
 05401 Preferred Dividends (Cash)
 04890 Net Cash Flow - Financing
 04840 Effect of Exchange Rate on Cash
 04851 Increase/Decrease in Cash & Short Term Investments

Supplementary Cash Flow Fields

18216 Format Code – Cash Flow

Other Fields

03998 Total Capital

18322 Stock Option Compensation Expense – Adjustment to Net Income, Net of Tax

18321 Stock Option Compensation Expense, Net of Tax

03995 Total Shareholders' Equity

Monthly Price Information

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

Stock Performance

Current Information

09102 Price/Earnings Ratio - Current

09103 Price/Earnings Ratio - Current High

09105 Price/Earnings Ratio - Current Low

09202 Earnings Yield - Current

09203 Earnings Yield - Current High

09205 Earnings Yield - Current Low

09602 Price/Cash Flow - Current

09302 Price/Book Value Ratio - Current

09402 Dividend Yield - Current

08372 Return on Equity - per Share - Current

08652 Reinvestment Rate - per Share - Current

09502 Dividend Payout per Share - Current

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

Annual Statistics

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

Three Year Averages

08803 Total Investment Return - 3 Yr Annual Return

Five Year Averages

09121 Price/Earnings Ratio - 5 Yr Avg - Close

09111 Price/Earnings Ratio - 5 Yr Avg High
 09116 Price/Earnings Ratio - 5 Yr Avg Low
 09126 Price/Earnings Ratio - 5 Yr Avg High-Low
 09221 Earnings Yield - 5 Yr Avg - Close
 09211 Earnings Yield - 5 Yr Avg High
 09216 Earnings Yield - 5 Yr Avg Low
 09226 Earnings Yield - 5 Yr Avg High-Low
 09621 Price/Cash Flow Ratio - 5 Yr Avg
 09421 Dividend Yield - 5 Yr Avg - Close
 09411 Dividend Yield - 5 Yr Avg High
 09416 Dividend Yield - 5 Yr Avg Low
 09426 Dividend Yield - 5 Yr Avg High-Low
 09521 Dividend Payout Per Share - 5 Yr Avg
 09321 Price/Book Value Ratio - 5 Yr Avg - Close
 09311 Price/Book Value Ratio - 5 Yr Avg High
 09316 Price/Book Value Ratio - 5 Yr Avg Low
 09326 Price/Book Value Ratio - 5 Yr Avg High-Low
 08805 Total Investment Return - 5 Yr Annual Return
 09721 Market Capitalization/Common Equity - 5 Yr Average

Growth Rates

Annual Statistics

08661 Insurance Reserves
 08631 Net Sales/Revenues Growth
 08646 Operating Income Growth
 08636 Net Income Growth
 08621 Total Assets Growth
 08616 Equity Growth
 08626 Employees Growth
 08601 Earnings per Share Growth
 08611 Dividends per Share Growth
 08606 Book Value per Share Growth
 08676 Net Margin Growth
 08579 Market Capitalization Growth
 08816 Earnings Per Share - Fiscal - 1 Yr Annual Growth
 08821 Book Value Per Share - Fiscal - 1 Yr Growth Rate

Three Year Averages

08581 Market Capitalization - 3 Year Growth

08604 Earnings Per Share - 3 Yr Annual Growth

Five Year Averages

08635 Net Sales / Revenues - 5 Yr Annual Growth

08650 Operating Income - 5 Yr Annual Growth

08625 Total Assets - 5 Yr Annual Growth

08620 Equity - 5 Yr Annual Growth

08630 Employees - 5 Yr Annual Growth

08615 Dividends Per Share - 5 Yr Annual Growth

08610 Book Value Per Share - 5 Yr Annual Growth

Profitability

Annual Statistics

08301 Return on Equity – Total (%)

08371 Return on Equity - per Share

08302 Return On Equity Per Share (Fiscal)

08653 Reinvestment Rate Per Share (Fiscal)

08656 Reinvestment Rate - Total

08651 Reinvestment Rate - per Share

08326 Return on Assets

08376 Return on Invested Capital

08911 Retained Earnings % Equity

08381 Cash Earnings Return on Equity

08311 Cash Flow/Sales

08316 Operating Profit Margin

08361 Operating Income Return on Total Capital

08321 Pre-tax Margin

08346 Tax Rate %

08356 Interest Rate - Estimated Average

08366 Net Margin

15519 Operating Income % Premiums Earned

15549 Loss Ratio

08351 Sales per Employee

Five Year Averages

08305 Return On Equity - Total (%) - 5 Yr Avg

08375 Return On Equity - Per Share - 5 Yr Avg
 08660 Reinvestment Rate - Total \$ - 5 Yr Avg
 08655 Reinvestment Rate - Per Share - 5 Yr Avg
 08330 Return On Assets - 5 Yr Avg
 08380 Return On Invested Capital - 5 Yr Avg
 08385 Cash Earnings Return On Equity - 5 Yr Avg
 08315 Cash Flow/Sales - 5 Yr Avg
 08320 Operating Profit Margin - 5 Yr Avg
 08365 Operating Income/Total Capital - 5 Yr Avg
 08325 Pretax Margin - 5 Yr Avg
 08360 Interest Rate - Estimated Average - 5 Yr Avg
 08370 Net Margin - 5 Yr Avg

Asset Utilization

Annual Statistics

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

Five Year Averages

08405 Total Asset Turnover - 5 Yr Avg

Leverage

Annual Statistics

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

08261 Operating Cash/Fixed Charges
 08266 Fixed Assets % Common Equity
 08291 EBIT / Total Interest Expense Ratio
 15173 Earnings Asset % Total Available Funds
 15097 Invested Assets % Liabilities

Five Year Averages

08235 Total Debt % Common Equity - 5 Yr Avg
 08230 Long Term Debt % Common Equity - 5 Yr Avg
 08225 Total Debt % Total Capital - 5 Yr Avg
 08220 Long Term Debt % Total Capital - 5 Yr Avg
 08215 Minority Interest % Total Capital - 5 Yr Avg
 08205 Equity % Total Capital - 5 Yr Avg
 08210 Preferred Stock % Total Capital - 5 Yr Avg
 08240 Total Debt % Total Assets - 5 Yr Avg
 08245 Common Equity % Total Assets - 5 Yr Avg
 08265 Operating Cash/Fixed Charges - 5 Yr Avg
 08260 Dividend Payout (% Earnings) - Total Dollar - 5 Yr Avg
 08910 Cash Dividends/Cash Flow - 5 Yr Avg
 08270 Fixed Assets % Common Equity - 5 Yr Avg

Other Ratios

Annual Statistics

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

Company Specific Accounting Practices

07531 Accounting method for long term investment > 50%
 07536 Accounting Standards Followed
 07546 Auditor's opinion

Chapter 16 Interim Time Series Template

Banks

General Information

06099	Currency of Document
07034	Indicator – Data Update
05350	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

Key Items in US Dollars

07210	Market Capitalization
07220	Common Equity
07230	Total Assets

Stock Data

08001	Market Capitalization
05085	Period Close Price
05202	Earnings per Share – Fiscal Period 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
18259	Includes Extraordinary Credit/Charge per Share – Fiscal
18261	Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260	Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
05905	Earnings per Share Report Date – Fiscal Period End
05116	Dividends per Share (Interim)
05112	Dividends Per Share – Extra (Interim)
05114	Dividends per share – Special (Interim)
18266	Trailing Twelve Months Dividends
05486	Tangible Book Value per Share
05491	Book Value – Outstanding Shares
05502	Cash Flow per Share – Fiscal Period
18265	Trailing Twelve Months Cash Flow per Share
18100	Enterprise Value
05301	Common Shares Outstanding
05309	Par Value
05303	Treasury Shares
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS

Balance Sheet

Assets

02004	Cash & Due from Banks
02255	Investments – Total
02210	Federal Funds
02208	Trading Account Securities
02250	Other Investments
02256	Investments In Associated Companies
02276	Loans - Net
02055	Interbank Loans
02275	Reserve For Loan Losses
02280	Interest Receivables
02501	Property, Plant & Equipment - Net
02652	Other Assets
02649	Total Intangible Other Assets - Net

02999 Total Assets

Supplementary Asset Fields

18214 Exchange Rate Used in Translating Balance Sheet
 02005 Cash & Equivalents – Generic
 18293 Restricted Cash – Current
 18165 Deferred Tax Asset - Current
 18353 Assets Held for Sale
 18280 Goodwill/Cost in Excess of Assets Purchased
 02654 Total Intangible Other Assets - Gross
 02655 Total Intangible Other Assets – Accumulated Amortization
 18408 Derivative Assets – Non-Current
 02300 Total Assets - As Reported

Liabilities & Shareholders' Equity

03019 Deposits - Total
 03255 Total Debt
 03051 Short Term Debt & Current Portion of Long Term Debt
 03251 Long-Term Debt
 03245 Long-Term Debt Excluding Capitalized Leases
 03249 Capitalized Lease Obligations
 03263 Deferred Taxes
 18183 Deferred Taxes-Credit
 18184 Deferred Taxes-Debit
 03273 Other Liabilities
 03351 Total Liabilities
 03401 Non-Equity Reserves
 03426 Minority Interest
 03451 Preferred Stock
 18289 Non-Redeemable Preferred Stock
 18290 Redeemable Preferred Stock
 03501 Common Equity
 03480 Common Stock
 03481 Capital Surplus
 03495 Retained Earnings
 03497 Unrealized Foreign Exchange Gain/Loss
 03498 Unrealized Gain/Loss On Marketable Securities
 03499 Treasury Stock
 03999 Total Liabilities & Shareholders' Equity

Supplementary Liabilities & Shareholders' Equity Fields

03058	Customer Liabilities On Acceptances (Liabilities)
18166	Deferred Tax Liability – Current
03060	Accrued Taxes
03055	Federal Funds (Liability)
03056	Securities Sold under Repurchase Agreements
18159	Liabilities Held for Sale
18286	Derivative Liabilities – Non-current
03245	Long Term Debt Excluding Capitalized Leases
03249	Capitalized Lease Obligations
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
18286	Derivative Liabilities – Non-Current
18232	Current Portion of Long Term Debt

Income Statement

01016	Interest Income - Total
01007	Interest & Fees On Loans
01008	Interest Income On Federal Funds
01009	Interest Income On Bank Deposits
01011	Other Interest Or Dividend Income
01075	Interest Expense – Total
01251	Interest Expense on Debt
01072	Interest Expense On Bank Deposits
01073	Interest Expense On Federal Funds
01074	Interest Expense On Other Borrowed Funds
01076	Net Interest Income
01014	Trust Income
01015	Commission and Fees
01017	Trading Account Income
01270	Gains/Losses On Sale Securities - Pretax
01021	Non-Interest Income - total

01084	Staff Costs
01204	Taxes Other Than Income Taxes
01245	Non-Interest Expense - total
01085	Equipment Expense
01230	Other Operating Expenses
01271	Provision for Loan Losses
01250	Operating Income
01253	Extraordinary Credit - Pretax
01254	Extraordinary Charge - Pretax
01262	Other Income/Expense - Net
01267	Pre-tax Equity in Earnings
01401	Pre-tax Income
01451	Income Taxes
01501	Minority Interest
01503	Equity in Earnings
01505	Discontinued Operations
01551	Net Income before Extraordinary Items/Pfd Dividends
01601	Extraordinary Items & Gain/Loss Sale of Assets
01651	Net Income – Bottom Line
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

Supplementary Income Statement Fields

18215	Exchange Rate Used in Translating Income Statement/Cash Flow
01001	Net Sales or Revenues
18098	Interest/Dividends On Trading Account Securities
18224	Amortization and Impairment of Goodwill
01149	Amortization of Intangibles
01156	Amortization 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 & Amortization (EBITDA)
18155	Operating Income before Depreciation/Amortization (Operating EBITDA)
01306	Gain/Loss On Disposal of Assets

01351	Foreign Currency Translation Gain/Loss
01352	Foreign Exchange Transactions
18150	Income From Continuing Operations
18218	Cumulative Effect of Accounting Change
18324	Unrealized Valuation Gains/Losses - Total
18571	Unrealized Valuation Gains/Losses – Investments
18572	Unrealized valuation Gains/Losses – Investment Property
18573	Unrealized Valuation Gains/Losses – Biological Assets
18574	Unrealized Valuation Gains/Losses – Hedges/Derivatives
18575	Unrealized Valuation Gains/Losses – Other
01651	Net Income - Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18262	Trailing Twelve Months Net Sales/Revenues
18312	Trailing Twelve Months Cost of Goods Sold
18313	Trailing Twelve Months Depreciation, Depletion & Amortization
18308	Trailing Twelve Months EBIT
18309	Trailing Twelve Months EBITDA
18269	Trailing Twelve Months Interest Expense
18271	Trailing Twelve Months Pre Tax Income
18270	Trailing Twelve Months Income Taxes
18263	Trailing Twelve Months Net Profit
08346	Tax Rate
18170	Unconsolidated/Parent Company Sales
18169	Unconsolidated/Parent Company Depreciation
18171	Unconsolidated/Parent Company Pre-tax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

Funds Flow Statement

04201	Funds from Operations
04225	Extraordinary Items
04831	Funds from/for Other Operating Activities
04860	Net Cash Flow - Operating Activities
04351	Disposal of Fixed Assets
04355	Net Assets From Acquisitions
04760	Increase in Investments
04440	Decrease in Investments
04753	Increase in Loans

04442	Decrease in Loans
04601	Capital Expenditures
04651	Additions to Other Assets
04797	Other Uses/(Sources) Investing
04795	Other Uses - Investing
04796	Other Sources - Investing
04870	Net Cash Flow – Investing
04441	Increase In Deposits
04752	Decrease In Deposits
04301	Proceeds From Stock Options
04302	Other Proceeds From Sale/Issuance of Stock
04751	Common/Preferred Redeemed, Retired, Converted, Etc.
04551	Cash Dividends Paid - Total
04401	Long Term Borrowings
04701	Reduction In Long Term Debt
04821	Increase/Decrease In Short Term Borrowings
04447	Other Uses - Financing
04446	Other Sources - Financing
04251	Net Proceeds from Sale/Issuance of Common & Preferred
04890	Net Cash Flow - Financing
04840	Effect of Exchange Rate on Cash
04851	Increase/Decrease in Cash & Short Term Investments

Supplementary Funds Flow Statement Fields

04148	Interest Paid (Cash Flow)
04149	Interest Income (Cash Flow)
04150	Taxation (Cash Flow)
04049	Depreciation and Depletion
04052	Dividends
04053	Asset Disposal
04054	Discont'd Operations
04055	Minority Interest
04056	Equity In Earnings
04058	Unrealized Fair Value Adjustment
04891	Net Cash – Continuing Operations
04892	Net Cash – Discontinued Operations
18311	Trailing Twelve Months Capital Expenditures
18318	Trailing Twelve Months Cash Dividends Paid
18310	Trailing Twelve Months Net Cash Flow – Operating Activities
18862	Trailing Twelve Months Funds From Operations

Other Fields

03998	Total Capital
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

Annual Statistics

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

Asset Utilization

Annual Statistics

08401	Total Asset Turnover
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Leverage

Annual Statistics

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

Company Specific Accounting Practices

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

Industrials

General Information

06099	Currency of Document
07034	Indicator – Data Update
05350	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

Key Items in US Dollars

07210	Market Capitalization
07220	Common Equity
07230	Total Assets

Stock Data

08001	Market Capitalization
05085	Period Close Price
05202	Earnings per Share – Fiscal Period 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
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
18426	Earnings per Share – Included Extra Cr/Chg After Tax – Basic

05905	Earnings per Share Report Date – Fiscal Period End
18259	Includes Extraordinary Credit/Charge per Share – Fiscal
18261	Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260	Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
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
05309	Par Value
05303	Treasury Shares
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS

Balance Sheet

Assets

02001	Cash & Short Term Investments
02051	Receivables (Net)
02101	Inventories –Total
02140	Prepaid Expenses
02149	Other Current Assets
02201	Current Assets - Total
02256	Investments in Associated Companies
02501	Property Plant and Equipment - Net
02301	Property, Plant and Equipment - Gross
02401	Accumulated Depreciation
02652	Other Assets
02649	Total Intangible Other Assets - Net
02999	Total Assets

Supplementary Asset Fields

18214	Exchange Rate Used in Translating Balance Sheet
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02005	Cash & Equivalents - Generic
18293	Restricted Cash – Current
18294	Restricted Cash – Non-Current
18354	Assets Held for Sale – Current
18409	Derivative Assets - Current
18299	Computer Software
18353	Assets Held for Sale
18165	Deferred Tax Asset - Current
18390	Construction Work in Progress
02654	Total Intangible Other Assets - Gross
02655	Total Intangible Other Assets – Accumulated Amortization
18280	Goodwill/Cost in Excess of Assets Purchased
18408	Derivative Assets – Non-Current
02300	Total Assets - As Reported

Liabilities & Shareholders' Equity

03040	Accounts Payable
03069	Other Accrued Expenses
03063	Income Taxes Payable
03051	Short Term Debt & Current Portion of Long Term Debt
03066	Other Current Liabilities
03101	Current Liabilities - Total
03251	Long Term Debt
03245	Long Term Debt Excluding Capitalized Leases
03249	Capitalized Lease Obligations
03263	Deferred Taxes
18183	Deferred Taxes-Credit
18184	Deferred Taxes-Debit
03273	Other Liabilities
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
18289	Non-Redeemable Preferred Stock
18290	Redeemable Preferred Stock
03501	Common Equity
03480	Common Stock
03481	Capital Surplus
03495	Retained Earnings
03497	Unrealized Foreign Exchange Gain/Loss

03498	Unrealized Gain/Loss On Marketable Securities
03499	Treasury Stock
03999	Total Liabilities & Shareholders' Equity

Supplementary Liabilities & Shareholders' Equity Fields

03255	Total Debt
18166	Deferred Tax Liability – Current
18314	Liabilities Held for Sale - Current
18159	Liabilities Held for Sale
18287	Derivative Liabilities – Current
18232	Current Portion of Long Term 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
18286	Derivative Liabilities – Non-Current

Income Statement

01001	Net Sales or Revenues
01051	Cost of Goods Sold
01100	Gross Income
01101	Selling, General & Administrative Expenses
01151	Depreciation, Depletion & Amortization
01230	Other Operating Expenses
01250	Operating Income
01251	Interest Expense on Debt
01267	Pre-tax Equity in Earnings
01262	Other Income/Expense - Net
01253	Extraordinary Credit - Pretax
01254	Extraordinary Charge - Pretax
01401	Pre-tax Income
01451	Income Taxes
01501	Minority Interest
01503	Equity in Earnings
01505	Discontinued Operations
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements

- 01706 Net Income after Preferred Dividends (Basic EPS)
- 01601 Extraordinary Items & Gain/Loss Sale of Assets

Supplementary Income Statement Fields

- 18215 Exchange Rate Used in Translating Income Statement/Cash Flow
- 18224 Amortization and Impairment of Goodwill
- 01149 Amortization of Intangibles
- 01156 Amortization 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 & Amortization (EBITDA)
- 18155 Operating Income before Depreciation/Amortization (Operating EBITDA)
- 18150 Income from Continuing Operations
- 01201 Research and Development Expense
- 01204 Taxes Other Than Income Taxes
- 01306 Gain/Loss On Disposal of Assets
- 01351 Foreign Currency Translation Gain/Loss
- 01352 Foreign Exchange Transactions
- 18218 Cumulative Effect of Accounting Change
- 18324 Unrealized Valuation Gains/Losses - Total
 - 18571 Unrealized Valuation Gains/Losses – Investments
 - 18572 Unrealized valuation Gains/Losses – Investment Property
 - 18573 Unrealized Valuation Gains/Losses – Biological Assets
 - 18574 Unrealized Valuation Gains/Losses – Hedges/Derivatives
 - 18575 Unrealized Valuation Gains/Losses – Other
- 01651 Net Income - Bottom Line
- 01751 Net Income Used to Calculate Earnings per Share
- 01705 Net Income Used to Calculate Fully Diluted Earnings per Share
- 18262 Trailing Twelve Months Net Sales/Revenues
- 18312 Trailing Twelve Months Cost of Goods Sold
- 18313 Trailing Twelve Months Depreciation, Depletion & Amortization
- 18308 Trailing Twelve Months EBIT
- 18309 Trailing Twelve Months EBITDA
- 18269 Trailing Twelve Months Interest Expense
- 18271 Trailing Twelve Months Pre Tax Income
- 18270 Trailing Twelve Months Income Taxes
- 18263 Trailing Twelve Months Net Profit

08346	Tax Rate
18170	Unconsolidated/Parent Company Sales
18169	Unconsolidated/Parent Company Depreciation
18171	Unconsolidated/Parent Company Pre-tax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

Funds Flow Statement

04001	Net Income/Starting Line
04051	Depreciation, Depletion & Amortization
04049	Depreciation and Depletion
04050	Amortization of Intangible Assets
04225	Extraordinary Items
04199	Deferred Income Taxes (Cash Flow)
04151	Other Cash Flow - Total
04201	Funds from Operations
04825	Decrease/Increase In Receivables
04826	Decrease/Increase In Inventories
04827	Increase/Decrease In Accounts Payable
04828	Increase/Decrease In Income Tax Payable
04829	Increase/Decrease In Other Accruals
04830	Decrease/Increase In Other Assets/Liabilities
04831	Funds from/for Other Operating Activities
04351	Disposal of Fixed Assets
04355	Net Assets From Acquisitions
04760	Increase in Investments
04440	Decrease in Investments
04860	Net Cash Flow - Operating Activities
04601	Capital Expenditures
04651	Additions to Other Assets
04797	Other Uses/(Sources) Investing
04795	Other Uses - Investing
04796	Other Sources - Investing
04870	Net Cash Flow – Investing
04251	Net Proceeds from Sale/Issuance of Common & Preferred
04301	Proceeds From Stock Options
04302	Other Proceeds From Sale/Issuance of Stock
04751	Common/Preferred Redeemed, Retired, Converted, Etc.
04551	Cash Dividends Paid - Total

04401	Long Term Borrowings
04701	Reduction In Long Term Debt
04821	Increase/Decrease In Short Term Borrowings
04447	Other Uses - Financing
04446	Other Sources - Financing
04890	Net Cash Flow - Financing
04840	Effect of Exchange Rate on Cash
04851	Increase/Decrease in Cash & Short Term Investments

Supplementary Funds Flow Statement Fields

04148	Interest Paid (Cash Flow)
04149	Interest Income (Cash Flow)
04150	Taxation (Cash Flow)
04052	Dividends
04053	Asset Disposal
04054	Discont'd Operations
04055	Minority Interest
04056	Equity In Earnings
04058	Unrealized Fair Value Adjustment
04057	Other Cash Flow
04891	Net Cash – Continuing Operations
04892	Net Cash – Discontinued Operations
18311	Trailing Twelve Months Capital Expenditures
18318	Trailing Twelve Months Cash Dividends Paid
18310	Trailing Twelve Months Net Cash Flow – Operating Activities
18862	Trailing Twelve Months Funds From Operations

Industry Metrics

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

Industry Metrics – Airline Sector

13000	Available Seat Miles (ASM)
13001	Revenue Passenger Miles (RPM)
13002	Passenger Load Factor (%)
13003	Total Revenue Per Available Seat Mile (RASM)
13004	Total Cost Per Available Seat Mile (CASM)
13005	Yield or Revenue Per Passenger Mile (PRRPM)
13006	Passengers Carried

13007	Cargo Available Ton Miles (ATM)
13008	Cargo Revenue Yield Per Ton Mile
13009	Revenue Cargo Ton Miles (RTM)
13010	Weight Load Factor (%)

Industry Metrics – Hotel Sector

13020	Average Daily Rate (ADR) - Total
13021	Average Daily Rate (ADR) - Domestic
13022	Average Daily Rate (ADR) - International
13023	Occupancy Rate - Total (%)
13024	Occupancy Rate - Domestic (%)
13025	Occupancy Rate - International (%)
13026	Revenue Per Available Room (RevPAR) - Total
13027	Revenue Per Available Room (RevPAR) - Domestic
13028	Revenue Per Available Room (RevPAR) - International

Industry Metrics – Retail Sector

13040	Number of Stores At Period End - Total
13041	Number of Stores At Period End - Domestic
13042	Number of Stores At Period End -International
13043	Number of Stores Opened - Total
13044	Number of Stores Opened - Domestic
13045	Number of Stores Opened - International
13046	Number of Stores Closed - Total
13047	Number of Stores Closed - Domestic
13048	Number of Stores Closed - International
13049	Number of Stores Relocated - Total
13050	Number of Stores Relocated - Domestic
13051	Number of Stores Relocated - International
13052	Square Footage - Total
13053	Square Footage - Domestic
13054	Square Footage - International
13055	Comparable Store Sales % Change - Total
13056	Comparable Store Sales % Change -Domestic
13057	Comparable Store Sales % Change –International
13058	Sales Per Square Foot

Other Fields

03151	Working Capital
03998	Total Capital
18199	Net Debt
03995	Total Shareholders' Equity

Stock Performance

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

Growth Rates

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

Profitability

08301	Return on Equity – Total (%)
08371	Return on Equity - per Share
08651	Reinvestment Rate - per Share
08326	Return on Assets
08381	Cash Earnings Return on Equity

08311	Cash Flow/Sales
08306	Gross Profit Margin
18267	Trailing Twelve Months Gross Margin
08316	Operating Profit Margin
18306	Trailing Twelve Months Operating Margin
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

08416	Capital Expenditure % Total Assets
08421	Capital Expenditure % Sales
08401	Total Asset Turnover

Leverage

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

Liquidity

08106	Current Ratio
08111	Cash & Equivalents % Total Current Assets

Company Specific Accounting Practices

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

Insurance

General Information

06099	Currency of Document
07034	Indicator – Data Update
05350	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

Key Items in US Dollars

07210	Market Capitalization
07220	Common Equity
07230	Total Assets

Stock Data

08001	Market Capitalization
05085	Period Close Price
05202	Earnings per Share – Fiscal Period 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
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
18426	Earnings per Share – Included Extra Cr/Chg After Tax – Basic

05905	Earnings per Share Report Date – Fiscal Period End
18259	Includes Extraordinary Credit/Charge per Share – Fiscal
18261	Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260	Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
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
05309	Par Value
05303	Treasury Shares
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS

Balance Sheet

Assets

02001	Cash & Short Term Investments
02255	Investments – Total
02256	Investments in Associated Companies
02501	Property, Plant and Equipment – Net
02290	Separate and Variable Account Assets
02652	Other Assets
02649	Total Intangible Other Assets - Net
02999	Total Assets

Supplementary Asset Fields

18214	Exchange Rate Used in Translating Balance Sheet
02005	Cash & Equivalents – Generic
18293	Restricted Cash – Current
18353	Assets Held for Sale
18165	Deferred Tax Asset - Current
02654	Total Intangible Other Assets - Gross

02655	Total Intangible Other Assets – Accumulated Amortization
18408	Derivative Assets – Non-Current
18280	Goodwill/Cost in Excess of Assets Purchased
02300	Total Assets - As Reported

Liabilities & Shareholders' Equity

03030	Insurance Reserves – Total
03005	Benefit & Loss Reserves
03010	Unearned Premiums
03020	Policy & Contract Claims
03023	Other Insurance Reserves
03255	Total Debt
03051	Short Term Debt & Current Portion of Long Term Debt
03251	Long Term Debt
03245	Long Term Debt Excluding Capitalized Leases
03249	Capitalized Lease Obligations
03263	Deferred Taxes
18183	Deferred Taxes-Credit
18184	Deferred Taxes-Debit
03273	Other Liabilities
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
18289	Non-Redeemable Preferred Stock
18290	Redeemable Preferred Stock
03501	Common Equity
03480	Common Stock
03481	Capital Surplus
03495	Retained Earnings
03497	Unrealized Foreign Exchange Gain/Loss
03499	Treasury Stock
03440	Policyholders' Equity
03999	Total Liabilities & Shareholders' Equity

Supplementary Liabilities & Shareholders' Equity Fields

03498	Unrealized Gain/Loss on Marketable Securities
18166	Deferred Tax Liability – Current
18232	Current Portion of Long Term Debt
18159	Liabilities Held for Sale

18852	Comprehensive Income – Hedging Gain/Loss
18854	Comprehensive Income – Other
18851	Comprehensive Income – Pension Liability
18853	Comprehensive Income – Unearned Compensation
18168	Mandatorily Redeemable Trust Preferred Securities
18167	Other Mandatory Redeemable Instruments
18286	Derivative Liabilities – Non-Current
03063	Income Taxes Payable
03035	Separate and Variable Account Liabilities

Income Statement

01001	Net Sales or Revenues
01002	Premiums Earned
01270	Gains/Losses On Sale of Securities - Pretax
01006	Investment Income
01020	Other Operating Income
01080	Long Term Insurance Reserves
01249	Operating Expenses - Total
01079	Claim & Loss Expense - Total
01071	Current Insurance Benefits
01078	Loss Adjustment Expense
01101	Selling, General & Administrative Expenses
01230	Other Operating Expenses
01250	Operating Income
01251	Interest Expense on Debt
01253	Extraordinary Credit - Pretax
01254	Extraordinary Charge - Pretax
01267	Pretax Equity in Earnings
01262	Other Income/Expense - Net
01401	Pre-tax Income
01451	Income Taxes
01501	Minority Interest
01503	Equity in Earnings
01505	Discontinued Operations
01551	Net Income before Extraordinary Items/Preferred Dividends
01701	Preferred Dividend Requirements
01706	Net Income after Preferred Dividends (Basic EPS)
01601	Extraordinary Items & Gain/Loss Sale of Assets

Supplementary Income Statement Fields

18215	Exchange Rate Used in Translating Income Statement/Cash Flow
01081	Underwriting Expense
01204	Taxes Other Than Income Taxes
01306	Gain/Loss On Disposal of Assets
01351	Foreign Currency Translation Gain/Loss
01352	Foreign Exchange Transactions
18150	Income From Continuing Operations
01071	Current Insurance Benefits
01078	Loss Adjustment Expense
18224	Amortization and Impairment of Goodwill
01149	Amortization of Intangibles
01156	Amortization 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 & Amortization (EBITDA)
18155	Operating Income before Depreciation/Amortization (Operating EBITDA)
18324	Unrealized Valuation Gains/Losses - Total
18571	Unrealized Valuation Gains/Losses – Investments
18572	Unrealized valuation Gains/Losses – Investment Property
18573	Unrealized Valuation Gains/Losses – Biological Assets
18574	Unrealized Valuation Gains/Losses – Hedges/Derivatives
18575	Unrealized Valuation Gains/Losses – Other
01651	Net Income – Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18262	Trailing Twelve Months Net Sales/Revenues
18313	Trailing Twelve Months Depreciation, Depletion & Amortization
18308	Trailing Twelve Months EBIT
18309	Trailing Twelve Months EBITDA
18269	Trailing Twelve Months Interest Expense
18271	Trailing Twelve Months Pre Tax Income
18270	Trailing Twelve Months Income Taxes
18263	Trailing Twelve Months Net Profit
08346	Tax Rate

18170	Unconsolidated/Parent Company Sales
18169	Unconsolidated/Parent Company Depreciation
18171	Unconsolidated/Parent Company Pre-tax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

Funds Flow Statement

04201	Funds from Operations
04831	Funds from/for Other Operating Activities
04860	Net Cash Flow - Operating Activities
04601	Capital Expenditures
04651	Additions to Other Assets
04351	Disposal of Fixed Assets
04355	Net Assets From Acquisitions
04760	Increase in Investments
04440	Decrease in Investments
04797	Other Uses/(Sources) Investing
04795	Other Uses - Investing
04796	Other Sources - Investing
04870	Net Cash Flow - Investing
04251	Net Proceeds from Sale/Issuance of Common & Preferred
04301	Proceeds From Stock Options
04302	Other Proceeds From Sale/Issuance of Stock
04751	Common/Preferred Redeemed, Retired, Converted, Etc.
04551	Cash Dividends Paid - Total
04401	Long Term Borrowings
04701	Reduction In Long Term Debt
04821	Increase/Decrease In Short Term Borrowings
04447	Other Uses - Financing
04446	Other Sources - Financing
04890	Net Cash Flow - Financing
04840	Effect of Exchange Rate on Cash
04851	Increase/Decrease in Cash & Short Term Investments

Supplementary Funds Flow Statement Fields

04148	Interest Paid (Cash Flow)
04149	Interest Income (Cash Flow)
04150	Taxation (Cash Flow)
04052	Dividends

04053	Asset Disposal
04054	Discont'd Operations
04055	Minority Interest
04056	Equity In Earnings
04058	Unrealized Fair Value Adjustment
04891	Net Cash – Continuing Operations
04892	Net Cash – Discontinued Operations
18311	Trailing Twelve Months Capital Expenditures
18318	Trailing Twelve Months Cash Dividends Paid
18310	Trailing Twelve Months Net Cash Flow – Operating Activities
18862	Trailing Twelve Months Funds From Operations

Other Fields

03998	Total Capital
18199	Net Debt
03995	Total Shareholders' Equity

Stock Performance

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

Growth Rates

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

08579 Market Capitalization Growth (year ago)

Profitability

08301 Return on Equity – Total (%)
 08371 Return on Equity - per Share
 08651 Reinvestment Rate - per Share
 08326 Return on Assets
 08381 Cash Earnings Return on Equity
 08316 Operating Profit Margin
 18306 Trailing Twelve Months Operating Margin
 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

Company Specific Accounting Practices

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

Other Financials

General Information

06099	Currency of Document
07034	Indicator – Data Update
05350	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

Key Items in US Dollars

07210	Market Capitalization
07220	Common Equity
07230	Total Assets

Stock Data

08001	Market Capitalization
05085	Period Close Price
05202	Earnings per Share – Fiscal Period 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

05277	EPRA/Recurring EPS
05905	Earnings per Share Report Date – Fiscal Period End
18259	Includes Extraordinary Credit/Charge per Share – Fiscal
18261	Includes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
18260	Excludes Pre-tax Extraordinary Credit/Charge per Share - Fiscal
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
05278	EPRA NAV
05279	EPRA Triple NAV
05502	Cash Flow per Share – Fiscal Period
18265	Trailing Twelve Months Cash Flow per Share
18100	Enterprise Value
05301	Common Shares Outstanding
05309	Par Value
05303	Treasury Shares
05191	Common Shares Used to Calculate EPS
05192	Common Shares Used to Calculate Basic EPS
05194	Common Shares Used to Calculate Fully Diluted EPS

Balance Sheet

Assets

02001	Cash & Short Term Investments
02255	Investments - Total
02256	Investments In Associated Companies
02501	Property, Plant & Equipment - Net
02652	Other Assets
	02649 Total Intangible Other Assets - Net
02999	Total Assets

Supplementary Asset Fields

18214	Exchange Rate Used in Translating Balance Sheet
02005	Cash & Equivalents – Generic
18293	Restricted Cash – Current
18294	Restricted Cash – Non-Current

18390	Construction Work in Progress
18353	Assets Held for Sale
18300	Investment Property - NBV
18212	Investment Property - Gross
18213	Investment Property - Accumulated Depreciation
02654	Total Intangible Other Assets - Gross
02655	Total Intangible Other Assets – Accumulated Amortization
18408	Derivative Assets – Non-Current
18280	Goodwill/Cost in Excess of Assets Purchased
02300	Total Assets - As Reported

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
18183	Deferred Taxes-Credit
18184	Deferred Taxes-Debit
03273	Other Liabilities
03351	Total Liabilities
03401	Non-Equity Reserves
03426	Minority Interest
03451	Preferred Stock
18289	Non-Redeemable Preferred Stock
18290	Redeemable Preferred Stock
03501	Common Equity
03480	Common Stock
03481	Capital Surplus
03495	Retained Earnings
03497	Unrealized Foreign Exchange Gain/Loss
03498	Unrealized Gain/Loss On Marketable Securities
03499	Treasury Stock
03999	Total Liabilities & Shareholders' Equity

Supplementary Liabilities & Shareholders' Equity Fields

18159	Liabilities Held for Sale
18166	Deferred Tax Liability – Current
18232	Current Portion of Long Term 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
18286	Derivative Liabilities – Non-Current

Income Statement

01001	Net Sales or Revenues
01006	Investment Income
01020	Other Operating Income
01230	Other Operating Expenses
01249	Operating Expenses - Total
01250	Operating Income
01253	Extraordinary Credit - Pretax
01254	Extraordinary Charge - Pretax
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

Supplementary Income Statement Fields

18215	Exchange Rate Used in Translating Income Statement/Cash Flow
01251	Interest Expense on Debt
01204	Taxes Other Than Income Taxes
01306	Gain/Loss On Disposal of Assets
01351	Foreign Currency Translation Gain/Loss
01352	Foreign Exchange Transactions
18224	Amortization and Impairment of Goodwill
01149	Amortization of Intangibles
01156	Amortization 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 & Amortization (EBITDA)
18155	Operating Income before Depreciation/Amortization (Operating EBITDA)
18150	Income From Continuing Operations
18324	Unrealized Valuation Gains/Losses - Total
18571	Unrealized Valuation Gains/Losses – Investments
18572	Unrealized valuation Gains/Losses – Investment Property
18573	Unrealized Valuation Gains/Losses – Biological Assets
18574	Unrealized Valuation Gains/Losses – Hedges/Derivatives
18575	Unrealized Valuation Gains/Losses – Other
01651	Net Income - Bottom Line
01751	Net Income Used to Calculate Earnings per Share
01705	Net Income Used to Calculate Fully Diluted Earnings per Share
18319	EPRA/Recurring Net Income
18262	Trailing Twelve Months Net Sales/Revenues
18312	Trailing Twelve Months Cost of Goods Sold
18313	Trailing Twelve Months Depreciation, Depletion & Amortization
18308	Trailing Twelve Months EBIT
18309	Trailing Twelve Months EBITDA
18269	Trailing Twelve Months Interest Expense
18271	Trailing Twelve Months Pre Tax Income
18263	Trailing Twelve Months Net Profit
08346	Tax Rate
18170	Unconsolidated/Parent Company Sales
18169	Unconsolidated/Parent Company Depreciation
18171	Unconsolidated/Parent Company Pre-tax Income
18172	Unconsolidated/Parent Company Net Profit
18173	Unconsolidated/Parent Company Earnings per Share

Funds Flow Statement

04001	Net Income/Starting Line
04051	Depreciation, Depletion & Amortization
04049	Depreciation and Depletion
04050	Amortization of Intangible Assets
04225	Extraordinary Items
04199	Deferred Income Taxes (Cash Flow)
04151	Other Cash Flow - Total
04201	Funds from Operations
04825	Decrease/Increase In Receivables

04826	Decrease/Increase In Inventories
04827	Increase/Decrease In Accounts Payable
04828	Increase/Decrease In Income Tax Payable
04829	Increase/Decrease In Other Accruals
04830	Decrease/Increase In Other Assets/Liabilities
04831	Funds from/for Other Operating Activities
04860	Net Cash Flow - Operating Activities
04601	Capital Expenditures (Additions to Fixed Assets)
04651	Additions to Other Assets
04351	Disposal of Fixed Assets
04355	Net Assets From Acquisitions
04760	Increase in Investments
04440	Decrease in Investments
04797	Other Uses/(Sources) Investing
04795	Other Uses - Investing
04796	Other Sources - Investing
04870	Net Cash Flow – Investing
04251	Net Proceeds from Sale/Issuance of Common & Preferred
04301	Proceeds From Stock Options
04302	Other Proceeds From Sale/Issuance of Stock
04751	Common/Preferred Redeemed, Retired, Converted, Etc.
04551	Cash Dividends Paid - Total
04401	Long Term Borrowings
04701	Reduction In Long Term Debt
04821	Increase/Decrease In Short Term Borrowings
04447	Other Uses - Financing
04446	Other Sources - Financing
04890	Net Cash Flow - Financing
04840	Effect of Exchange Rate on Cash
04851	Increase/Decrease in Cash & Short Term Investments

Supplementary Funds Flow Statement Fields

04148	Interest Paid (Cash Flow)
04149	Interest Income (Cash Flow)
04150	Taxation (Cash Flow)
04052	Dividends
04053	Asset Disposal
04054	Discont'd Operations
04055	Minority Interest
04056	Equity In Earnings

04058	Unrealized Fair Value Adjustment
04057	Other Cash Flow (Supplementary to Other Cash Flow Total -04051)
04891	Net Cash – Continuing Operations
04892	Net Cash – Discontinued Operations
18311	Trailing Twelve Months Capital Expenditures
18318	Trailing Twelve Months Cash Dividends Paid
18310	Trailing Twelve Months Net Cash Flow – Operating Activities
18862	Trailing Twelve Months Funds From Operations

Other Fields

03998	Total Capital
18199	Net Debt
03995	Total Shareholders' Equity

Stock Performance

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

Growth Rates

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

Profitability

08301	Return on Equity – Total (%)
08371	Return on Equity - per Share
08651	Reinvestment Rate - per Share
08326	Return on Assets
08381	Cash Earnings Return on Equity
08316	Operating Profit Margin
18306	Trailing Twelve Months Operating Margin
18305	Trailing Twelve Months Operating Profit
08311	Cash Flow/Sales
08306	Gross Profit Margin
08321	Pre-tax Margin
18304	Trailing Twelve Months Pre-tax Margin
08366	Net Margin
18268	Trailing Twelve Months Net Margin

Asset Utilization

08416	Capital Expenditure % Total Assets
08421	Capital Expenditure % Sales
08401	Total Asset Turnover

Leverage

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

Company Specific Accounting Practices

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

Chapter 17 Field Definitions – Explanation of Format

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

Field Name

Type of Data, Availability, Field Number

Applicable Industries:

Definition

Footnotes

1. Type of Data: Indicates the type of fundamental data or ratio.

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

2. Availability: Indicates whether a field reflects the current value - Current - or is available historically - Annual and/or Interim
3. Field Number: Identifies the Worldscope field number. Worldscope fields are five bytes. Whenever a four digit field number is given you can assume a "0" precedes the first digit.
4. Applicable Industries: Lists the general industry classifications for which a field may be available. These are Industrials (includes Utility and Transportation Companies), Banks, Insurance and Other Financial Companies.
5. Definition: Descriptive summary of field. In some cases a list of specific items which are included or excluded will be given. In cases where the definition may differ depending on the industry type they are listed separately.
6. Footnotes: These are an integral part of the database as it allows the analyst to provide additional information. They may be standardized or free in form.

Chapter 18 Accounting Standards

Accounting Method for Long Term Investment Greater than 50%

Accounting Standard, Annual & Interim Item; Field 07531

All Industries:

- 01 All subsidiaries are consolidated
- 02 Domestic subsidiaries consolidated, others on cost basis
- 03 Domestic subsidiaries consolidated, others on equity basis
- 04 Foreign subsidiaries consolidated, others on cost basis
- 05 Foreign subsidiaries consolidated, others on equity basis
- 06 No consolidation, cost basis (parent company only)
- 07 No consolidation, equity basis (parent company only)
- 08 Consolidation for significant subsidiaries, others are on an equity basis
- 09 Not disclosed
- 10 Consolidation for significant subsidiaries, others are on cost basis
- 11 Domestic consolidation, includes one other country; others on cost basis
- 12 Not applicable
- 13 All subsidiaries consolidated for investments greater than 75%
- 14 Domestic consolidation for significant subsidiaries, others on cost basis
- 15 Consolidated except for financial services subsidiaries which are on equity basis
- 16 Financial services subsidiaries on equity basis, foreign on cost basis, all others are consolidated
- 17 Consolidation for significant subsidiaries others on equity or proportional consolidation

Accounting Standards Followed

Accounting Standard, Annual & Interim Item; Field 07536

All Industries:

- 01 Local standards
- 02 International standards
- 03 U.S. standards (GAAP)
- 04 Commonwealth countries standards
- 05 EU standards
- 06 International standards and some EU guidelines
- 07 Specific standards set by the group
- 08 Local standards with EU and IASC guidelines
- 09 Not disclosed
- 10 Local standards with some EU guidelines
- 11 Local standards – inconsistency problems
- 12 International standards – inconsistency problems
- 13 US standards – inconsistency problems
- 14 Commonwealth standards – inconsistency problems

- 15 EEC standards – inconsistency problems
- 16 International standards and some EU guidelines – inconsistency problems
- 17 Local standards with some OECD guidelines
- 18 Local standards with some IASC guidelines
- 19 Local standards with OECD and IASC guidelines
- 20 US GAAP reclassified from local standards
- 21 Local standards with a certain reclassification for foreign companies
- 22 Other
- 23 IFRS

Auditor's Opinion

Accounting Standard, Annual Item, Field 07546

All Industries:

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

U.S. GAAP Information Available

Accounting Standard, Annual Item, Field 18221

All Industries:

- 01 Limited
- 02 Full Statement
- 03 None

This item is currently only available for ADRs.

Chapter 19 Alphabetical List of Field Definitions

A

Accounts Payable

Liability Data, Annual & Interim Item; Field 03040

Industrials:

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

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

It includes but is not restricted to:

- Due to factor
- Bills of Exchange

Footnotes:

- A. Includes other current liabilities

Accounts Payable % Sales

Profitability Ratio, Annual Item; Field 08901

Industrials:

Accounts Payable / Sales * 100

Accounts Payable % Sales – 5 Yr Avg

Profitability Ratio, Annual Item; Field 08905

Industrials:

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

Accounts Receivable Days

Liquidity Ratio, Annual Item; Field 08131

Industrials:

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

This calculation uses restated data for last years values where available

Accounts Receivable Days 5 Yr Avg

Liquidity Ratio, Annual Item; Field 08135

Industrials:

Arithmetic average of the last five years of Accounts Receivable Days

Accrued Payroll

Liability Data, Annual Item; Field 03054

Industrials, Insurance Companies:

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

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

It includes but is not restricted to:

- Commissions

Vacation Pay
 Profit sharing
 Incentive bonuses
 Pensions
 It excludes:
 Payroll taxes

Accrued Taxes

Supplementary (Liability) Data, Annual & Interim Item; Field 03060

Banks:

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

Accumulated Depreciation

Asset Data, Annual & Interim Item; Field 02401

Industrials, Other Financial Companies:

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

It includes but is not restricted to:

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

It excludes:

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

Footnotes:

Ongoing update discontinued from Oct 2012

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

Accumulated Depreciation - Buildings

Asset Data, Annual Item; Field 18384

Industrials, Other Financial Companies:

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

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

Footnotes:

- A. No standard text

Ongoing update discontinued from Oct 2012

D. Includes other

Accumulated Depreciation – Computer Software And Equipment

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

Asset Data, Annual Item; Field 18392

Industrials, Other Financial Companies:

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

This item is available in the annual time series.

Accumulated Depreciation - Land

Asset Data, Annual Item; Field 18383

Industrials, Other Financial Companies:

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

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

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

D. Includes other

Accumulated Depreciation - Machinery And Equipment

Asset Data, Annual Item; Field 18385

Industrials, Other Financial Companies:

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

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

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

D. Includes other

Accumulated Depreciation - Other Property, Plant and Equipment

Asset Data, Annual Item; Field 18387

Industrials, Other Financial Companies:

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

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

Footnotes:

A. No standard text

Accumulated Amortization - Property, Plant and Equipment Under Capitalized Leases

Asset Data, Annual Item; Field 18389

Industrials, Other Financial Companies:

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

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

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

D. Includes other

Accumulated Depreciation - Rental/Leased Equipment

Asset Data, Annual Item; Field 18386

Industrials, Other Financial Companies:

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

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

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

D. Includes other

Accumulated Depreciation - Transportation Equipment

Asset Data, Annual Item; Field 18388

Industrials, Other Financial Companies:

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

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

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

D. Includes other

Accumulated Depreciation % Gross Fixed Assets

Asset Utilization Ratio, Annual Item; Field 08426

All Industries:

Accumulated Depreciation / Property, Plant & Equipment-Gross * 100

Accumulated Depreciation % Gross Fixed Assets - 5 Yr Avg

Asset Utilization Ratio, Annual Item; Field 08430

All Industries:

Arithmetic average of the last five years of Accumulated Depreciation % Gross Fixed Assets

Acid-Test Ratio

See QUICK RATIO

Acronym

Descriptive Data, Current Item; Field 06014

All Industries:

ACRONYM represents an abbreviated version of a company's registered name often formed by using the first letter of the words in the name. It could also be a commonly used name for a company.

Actual Loan Losses

Supplementary (Asset) Data, Annual Item; Field 01273

Banks:

ACTUAL LOAN LOSSES represent the amount of loans that the bank decides are uncollectable and writes off in a given year.

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Net of recoveries
- B. Taken from parent company

Actual Loan Losses % Reserve For Loan Losses

Other Ratio, Annual Item; Field 15085

Banks:

Net Loan Losses / Reserve for Loan Losses * 100

Actual Loan Losses % Reserve For Loan Losses - 5 Yr Avg

Other Ratio, Annual Item; Field 15088

Banks:

Arithmetic average of the last five years of Actual Loan Losses % Reserve for Loan Losses

Actual Recoveries

Supplementary (Asset) Data, Annual Item; Field 01274

Banks:

ACTUAL RECOVERIES represent the amount of the loans previously charged off by the bank that were repaid within a given year.

Additions To Other Assets

Cash Flow Data, Annual & Interim Item; Field 04651

All Industries:

ADDITIONS TO OTHER ASSETS represent the amount used to increase all other assets except fixed assets and net assets from acquisitions.

It includes but is not restricted to:

- Increase in deferred charges
- Increase in goodwill/cost in excess of net assets purchased
- Increase in intangible assets
- Increase in investments (prior to 1989)
- Increase in net assets
- Increase in other assets

Available for:

Detailed and Fast update types

Original and Restated Annual and Interim time series

Address

Descriptive Data, Current 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.

Use of these data items requires a separate license with the data originator.

ADR/U.S. Foreign Filer Exchange Factor

Supplementary Data, Current Item; Field 05577

All Industries:

ADR EXCHANGE FACTOR represents the multiplier used to adjust the shares of the underlying non-U.S. company to arrive at the ADR equivalent shares. It is the reciprocal of the ADR exchange ratio.

ADR Exchange Ratio

Supplementary Data, Current Item; Field 06096

All Industries:

ADR EXCHANGE RATIO represents the relationship between the American Depositary Receipt and the common share represented by the ADR. For example, an ADR ratio of 1:5 represents that 1 ADR is equivalent to 5 outstanding shares.

This item is only available for ADRs.

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

Descriptive Data, Current Item; Field 06115

All Industries:

ADR NON-U.S. COMPANY IDENTIFIER represents the 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

Ongoing update discontinued from Oct 2012

B. Includes ESOP common stock tax benefit

C. Includes amortization of consolidation adjustments

Alpha

Stock Market Performance Ratio, Current Item; Field 09803

All Industries:

A measure of the amount of return produced by a stock's inherent factors rather than market sensitivity factors. This coefficient is based on between 23 and 35 consecutive month end percent changes of the company and a local market index. Only monthly data subsequent to the fresh start date is used for companies that have emerged from bankruptcy. Alpha is not calculated for companies that are in bankruptcy. In this case, a footnote 'A' with the text 'Not Computed – Company in bankruptcy' is provided.

Alpha is currently not supported for the following countries: Bahrain, Bermuda, Virgin Islands, Cayman Islands, Chile, China, Colombia, Czech Republic, Egypt, Estonia, India, Israel, Italy, Jordan, Kuwait, Lithuania, Luxembourg, Morocco, Pakistan, Peru, Qatar, Saudi Arabia, Slovakia, Slovenia, Sri Lanka, United Arab Emirates, and Zimbabwe.

This item is also available at the security level.

The following indices are used in the calculation of alpha:

country	stock index
Argentina	Indice Merval Argentino
Australia	All Australia Ordinaries
Austria	ATX Austrian Traded Index
Belgium	BEL 20 Index
Brazil	BOVESPA
Canada	S&P/TSX Composite Index
Denmark	Copenhagen KFX Index
Finland	All Share Price Index
France	SBF 250 Index
Germany	HDAX

Greece	Athens Composite Index
Hong Kong	Hang Seng Index
Hungary	BUX Index
Indonesia	Jakarta Composite Price Index
Ireland	ISEQ-Overall (Price)
Italy	FTSE Italia All Share
Japan	Nikkei 225 Index
Korea	Korea Composite Index
Malaysia	KLSE Composite Index
Mexico	IPC Index
Netherlands	AEX Index
New Zealand	NZ50 (GRS)
Norway	Oslo Bors Benchmark Index
Philippines	Philippines Composite Index
Poland	Warsaw WIG Index
Portugal	PSI General
Singapore	Straits Times Index
South Africa	Africa All Shares Index
Spain	Madrid Stock Exchange
Sweden	OMX Stock Index
Switzerland	Swiss Market Index
Taiwan	Taiwan Stock Exchange Weighted Index
Thailand	Bangkok Stock Exchange SET Index
Turkey	ISE National 100
United Kingdom	FT All Share
United States	S&P 500
Venezuela	IBC General

Amortization and Impairment Of Goodwill

Supplementary (Expense) Data, Annual & Interim Time Series; Field 18224

All Industries:

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

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

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

It includes but is not restricted to:

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

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

Amortization of negative goodwill

It excludes:

Impairment losses for goodwill arising from the initial application of SFAS 142, and resulting from a transitional impairment test, which are reported as a change in accounting principles.

Unamortized negative goodwill written off under the provisions of SFAS 142.

Amortization of Brands

Supplementary (Expense) Data, Annual Item; Field 01152

All Industries (Supplementary to Amortization of Intangibles):

AMORTIZATION OF BRANDS represents amortization of brands, patents and trademarks for the period.

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

Data for this field is generally not available prior to 2006.

Amortization of Computer Software

Supplementary (Expense) Data, Annual Item; Field 01157

All Industries (Supplementary to Amortization of Intangibles):

AMORTIZATION OF COMPUTER SOFTWARE represents the amortization value of the information a computer uses to perform tasks; this can be either developed by a company or obtained by a company to perform its business.

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

Amortization Of Deferred Charges

Expense Data, Annual Item; Field 01150

Industrials, Other Financial Companies:

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

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

It includes but is not restricted to:

Amortization of start-up costs

Footnotes:

A. No standard text

Amortization of Goodwill

Supplementary (Expense) Data, Annual & Interim Item; Field 01156

All Industries:

AMORTIZATION OF GOODWILL represents amortization of goodwill for the period. Note that this item is supplementary to Amortization of Intangibles.

This item is available in the annual original and annual restated time series for detailed and limited companies and for all update types (fast, full and preliminary). It is also available in the interim original and interim restated time series.

Data for this field is generally not available prior to 2006.

Amortization Of Intangibles

Expense Data, Annual & Interim Item; Field 01149

Supplementary (Expense) Data, for Banks & Insurance; Field 01149

All Industries:

AMORTIZATION OF INTANGIBLES represents the cost allocation for intangible assets such as patents, leasehold improvements, trademarks, bookplates, tools and film costs.

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

It includes but is not restricted to:

Amortization of goodwill/cost in excess of net assets purchased

Amortization of intangible assets

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

B. Includes amortization of deferred charges

Data for this field is generally not available prior to 2006 for Banks & Insurance.

Amortization Of Intangible Assets

Cash Flow Data, Annual & Interim Item; Field 04050

Industrials, Other Financial Companies:

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

It includes but is not restricted to:

Amortization of goodwill/cost in excess of net assets purchased

Amortization of intangible assets

It excludes:

Amortization of discounts or premiums on financial instruments owed or outstanding

Amortization of Licenses

Supplementary (Expense) Data, Annual Item; Field 01154

All Industries (Supplementary to Amortization of Intangibles):

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

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

Data for this field is generally not available prior to 2006.

Amortization of Other Intangibles

Supplementary (Expense) Data, Annual Item; Field 01155

All Industries (Supplementary to Amortization of Intangibles):

AMORTIZATION OF OTHER INTANGIBLES represents amortization of intangible assets for the period that is not specified as relating to goodwill, brands, research and development, licenses or deferred costs, or which is a combination of these items.

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

Data for this field is generally not available prior to 2006.

Amortization of Research and Development

Supplementary (Expense) Data, Annual Item; Field 01153

All Industries (Supplementary to Amortization of Intangibles):

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

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

Data for this field is generally not available prior to 2006.

Asset Disposal

Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04053

All Industries:

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

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

Assets Held for Sale

Supplementary Asset Data, Annual & Interim Item; Field 18353

All Industries:

ASSETS HELD FOR SALE represents the assets of discontinued operations to be disposed of through sale. This item is used when reported outside current assets or when the company has adopted an unclassified balance sheet. This field will be supplementary to Other Tangible Assets (02648).

Available for:

Detailed, Limited, Fast, Preliminary update types

Original and Restated Annual and Interim time series

Annual and interim time periods collected from May 2007

Assets Held for Sale - Current

Supplementary Asset Data, Annual & Interim Item; Field 18354

Industrials:

ASSETS HELD FOR SALE – CURRENT represents the assets of discontinued operations that are held for sale. This item is used when reported within current assets. This field is supplementary to Other Current Assets (02149).

Available for:

Detailed, Limited, Fast, Preliminary update types

Original and Restated Annual and Interim time series

Annual and interim time periods collected from May 2007

Assets Per Employee

Asset Utilization Ratio, Annual Item; Field 08406

All Industries:

Total Assets / Employees

Banks:

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

Other Financial Companies:

(Total Assets - Custody Securities) / Employees

Assets Per Employee - 5 Yr Avg

Asset Utilization Ratio, Annual Item; Field 08410

All Industries:

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

Associated Companies (Balance Sheet)

See INVESTMENTS IN UNCONSOLIDATED SUBSIDIARIES

Associated Companies (Income Statement)

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

Auditor Fees

Supplementary Data, Annual Item; Field 01801

All Industries:

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

It includes but is not restricted to:

Audit Fees for consultancy

Footnotes:

Ongoing update discontinued from Oct 2012

A. Parent company

Available Seat Miles (ASM)

Industry Metric, Annual & Interim Item; Field 13000

Airlines

AVAILABLE SEAT MILES (ASM) represents how many seat miles were available for purchase on an airline whether or not a passenger occupies that seat. It is derived by the total number of seats available multiplied by the distance traveled in miles.

Available for:

Detailed and Fast update types

Original and Restated Annual and Interim time series

Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

Average Daily Rate (ADR) – Domestic

Industry Metric, Annual & Interim Item; Field 13021

Hotels

AVERAGE DAILY RATE (ADR) – DOMESTIC represents a measure of a hotel's pricing scale. It is derived by dividing actual daily revenue by the total number of rooms sold (Net Rooms Revenues / Total Rooms Sold) within the hotel's domestic market. It is expressed in main unit of currency (e.g. dollars not cents).

Available for:

Detailed and Fast update types

Original and Restated Annual and Interim time series

Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

Ongoing update discontinued from Oct 2012

C. Includes Canada

Average Daily Rate (ADR) – International

Industry Metric, Annual & Interim Item; Field 13022

Hotels

AVERAGE DAILY RATE (ADR) – INTERNATIONAL represents a measure of a hotel's pricing scale. It is derived by dividing actual daily revenue by the total number of rooms sold (Net Rooms Revenues / Total Rooms Sold) outside the hotel's domestic market. It is expressed in main unit of currency (e.g. dollars not cents).

Available for:

Detailed and Fast update types

Original and Restated Annual and Interim time series

Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

Average Daily Rate (ADR) – Total

Industry Metric, Annual & Interim Item; Field 13020

Hotels

AVERAGE DAILY RATE (ADR) – TOTAL represents a measure of a hotel's pricing scale. It is derived by dividing actual daily revenue by the total number of rooms sold (Net Rooms Revenues / Total Rooms Sold). It is expressed in main unit of currency (e.g. dollars not cents).

Available for:

Detailed and Fast update types

Original and Restated Annual and Interim time series

Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

B

Benefit & Loss Reserves

Liability Data, Annual & Interim Item; Field 03005

Insurance Companies:

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

Footnotes:

D. Includes policy and contract claims

Ongoing update discontinued from Oct 2012

A. Premium reserve is included

B. Other reserves are included

C. Life policy benefit reserves are included

Benefit & Loss Reserves % Total Capital

Liquidity Ratio, Annual Item; Field 15190

Insurance Companies:

$\text{Benefit \& Loss Reserves} / \text{Total Capital} * 100$

Benefit & Loss Reserves % Total Capital - 5 Yr Avg

Liquidity Ratio, Annual Item; Field 15193

Insurance Companies:

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

Benefits, Claims Losses & Settlement Expense

See CURRENT INSURANCE BENEFITS

Benefits And Claims

See CURRENT INSURANCE BENEFITS

Beta

Stock Market Performance Ratio, Current Item; Field 09802

All Industries:

Beta is a measure of market risk which shows the relationship between the volatility of the stock and the volatility of the market. This coefficient is based on between 23 and 35 consecutive month end price percent changes and their relativity to a local market index. Only monthly data subsequent to the fresh start date is used for companies that have emerged from bankruptcy. Beta is not calculated for companies that are in bankruptcy. In this case, a footnote 'A' with the text 'Not Computed – Company in bankruptcy' is provided.

Beta is currently not supported for the following countries: Bahrain, Bermuda, Virgin Islands, Bulgaria, Cayman Islands, Chile, China, Colombia, Croatia, Czech Republic, Egypt, Estonia, Iceland, India, Israel, Jordan, Kazakhstan, Kenya, Kuwait, Lebanon, Lithuania, Luxembourg, Mauritius, Morocco, Nigeria, Oman, Pakistan, Peru, Qatar, Romania, Russia, Saudi Arabia, Serbia, Slovakia, Slovenia, Sri Lanka, Tunisia, United Arab Emirates, Vietnam, Ukraine and Zimbabwe

This item is also available at the security level.

The following indices are used in the calculation of beta:

country	stock index
Argentina	Indice Merval Argentino
Australia	All Australia Ordinaries
Austria	ATX Austrian Traded Index
Belgium	BEL 20 Index
Brazil	BOVESPA
Canada	S&P/TSX Composite Index
Denmark	Copenhagen KFX Index
Finland	All Share Price Index
France	SBF 250 Index
Germany	HDAX
Greece	Athens Composite Index
Hong Kong	Hang Seng Index
Hungary	BUX Index
Indonesia	Jakarta Composite Price Index
Ireland	ISEQ-Overall (Price)
Italy	FTSE Italia All Share
Japan	Nikkei 225 Index
Korea	Korea Composite Index
Malaysia	KLSE Composite Index
Mexico	IPC Index
Netherlands	AEX Index
New Zealand	NZ50 (GRS)
Norway Oslo	Oslo Bors Benchmark Index

Philippines	Philippines Composite Index
Poland	Warsaw WIG Index
Portugal	PSI General
Singapore	Straits Times Index
South Africa	Africa All Shares Index
Spain	Madrid Stock Exchange
Sweden	OMX Stock Index
Switzerland	Swiss Market Index
Taiwan	Taiwan Stock Exchange Weighted Index
Thailand	Bangkok Stock Exchange SET Index
Turkey	ISE National 100
United Kingdom	FT All Share
United States	S&P 500
Venezuela	IBC General

Biological Assets – Accumulated Depreciation

Supplementary Asset Data, Annual Item; Field 18279

Industrials:

BIOLOGICAL ASSETS – ACCUMULATED DEPRECIATION represents the accumulated depreciation/impairment of living animals or plants, such as sheep, trees and vines. This field is used when biological assets are reported outside of current assets or when the company has adopted an unclassified balance sheet. This field is supplementary to Accumulated Depreciation PPE (02401).

Available for:

- Detailed update types
- Original and Restated Annual time series
- Annual time periods collected from May 2007

Biological Assets – Current

Supplementary Asset Data, Annual Item; Field 18258

Industrials:

BIOLOGICAL ASSETS – CURRENT represents the net book value of biological assets when reported by the company within current assets. This field is supplementary to Inventories-Total (02101)

Available for:

- Detailed update types
- Original and Restated Annual and Interim time series
- Annual time periods collected from May 2007

Biological Assets – Gross

Supplementary Asset Data, Annual Item; Field 18278

Industrials:

BIOLOGICAL ASSETS – GROSS represents the gross book value of living animals or plants such as sheep, trees and vines. When fair value accounting has been applied, the value updated in biological assets gross will be equal to the value in biological assets net. This field is used when biological assets are reported outside of current assets or when the company has adopted an unclassified balance sheet.

This field is supplementary to Property, Plant and Equipment-Gross (02301).

Available for:

- Detailed update types
- Original and Restated and Annual time series
- Annual time periods collected from May 2007

Biological Assets – NBV

Supplementary Asset Data, Annual Item; Field 18277

Industrials:

BIOLOGICAL ASSETS – NBV represents the net book value of living animals or plants, such as sheep, trees and vines. This field is used when biological assets are reported outside of current assets or when the company has adopted an unclassified balance sheet. This field is supplementary to Property, Plant and Equipment-Net (02501).

Available for:

- Detailed update types
- Original and Restated Annual time series
- Annual time periods collected from May 2007

Bonds

Asset Data, Annual Item; Field 02212

Insurance Companies:

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

It includes but is not restricted to:

- Long term bond investments
- Treasury Notes
- Convertible bonds of a corporation
- Non-convertible bonds of a corporation
- Government bonds
- State, county & municipal bonds
- Subordinated debentures of a company
- Bonds below investment grade (field 18701)

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 & Interim Item; Field 05491

All Industries:

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

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

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

All Industries:

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

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

Book Value Per ADR – GAAP – Current*Stock Data, Current Item; Field 05478*

All Industries:

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

Book Value Per ADR - GAAP – 1 Yr Annual Growth*Growth Rate, Annual Item; Field 08592*

All Industries:

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

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 is generally not available prior to 1997.

Book Value Per Share*Stock Data, Annual Item; Field 05476*

All Industries:

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

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

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

For companies with more than one type of common/ordinary share, the book value is based on combined shares adjusted for the par value of the share type identified in field 06005 -Type of Share.

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

Footnotes:

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

Book Value Per Share - Current

Stock Data, Current Item, Field 05480

All Industries:

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

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

This item is also available at the security level.

Book Value - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Annual Item; Fields 20045, 20145, 20245, 20345, 20445, 20545, 20645, respectively

All Industries:

BOOK VALUE PER SHARE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the book value (proportioned common equity divided by outstanding shares) for each class of common/ordinary share.

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

Book Value Per Share - 1 Yr Annual Growth

Growth Rate, Annual & Interim Item; Field 08606

All Industries:

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

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.

Footnote:

A. Calculated based on original balance sheet data as no restated interim is disclosed by the company.

Book Value Per Share – 3 Yr Annual Growth

Growth Rate, Annual Item; Field 08609

All Industries:

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

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.

Data for this field is generally not available prior to 2006.

Brands, Patents - Gross

Supplementary (Asset) Data, Annual Item; Field 02509

All Industries:

BRANDS, PATENTS - GROSS represents the gross value of brands, patents and trademarks.

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

Data for this field is generally not available prior to 2006.

Brands, Patents - Net

Supplementary (Asset) Data, Annual Item; Field 02507

All Industries:

BRANDS, PATENTS - NET represents the net book value of brands, patents and trademarks.

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

Data for this field is generally not available prior to 2006.

Broker & Financial Institution Loans

Asset Data, Annual Item; Field 02269

Banks:

BROKER & FINANCIAL INSTITUTION LOANS represent loans made to brokers and financial institutions.

Buildings

Asset Data, Annual Item; Field 18376

Industrials, Other Financials:

BUILDINGS represent the architectural structure used in a business such as a factory, office complex or warehouse.

It includes but is not restricted to:

Oil/drilling rigs
 Houses
 Revaluation of buildings

Footnotes:

- A. No standard text
- C. Net of Depreciation

Ongoing update discontinued from Oct 2012

- B. Includes land
- D. Includes Other

Business Description

Descriptive Data, Current Item; Field 06091

All Industries:

BUSINESS DESCRIPTION represents a short and concise description of a company's operations.

Business Description - Extended

Descriptive Data, Current Item; Field 06092

All Industries:

BUSINESS DESCRIPTION - EXTENDED represents a detailed description of a company's operations. It may include any or all of the following items:

1. A general comment concerning the company's type of business
2. The size of the company, if relevant
3. Number of offices, stores, restaurants, etc.
4. For a multi-bank holding company, the banks held
5. For a manufacturer, products and brands
6. For a retailer, store names
7. Sales breakdown, if available

C

Capital Adequacy Ratio – Tier 1

Supplementary Data, Annual & Interim Item; Field 18157

Banks:

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 Expenditure (Additions To Fixed Assets)

Cash Flow Data, Annual & Interim Item; Field 04601

All Industries:

CAPITAL EXPENDITURE 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:

P. Net of disposal

Ongoing update discontinued from Oct 2012

A. Worldwide

B. Domestic companies

C. Parent Company

D. Worldwide (net)

F. Parent Company (net)

G. Domestic companies (net)

H. Includes investment in shares

I. Includes financial investments

J. Intangibles/ Other Assets cannot be separated

K. Extracted from the Statement of Changes in Financial Position

L. Taken from the Statement of Changes in Financial Position and includes investments

M. Net figure (worldwide) taken from the Statement of Changes in Financial Position

N. Includes acquisitions

Capital Expenditure Per Share

Stock Data, Annual Item; Field 05505

All Industries:

CAPITAL EXPENDITURE PER SHARE represent capital expenditure for the 12 months ended the last calendar quarter of the year for U.S. corporations and the fiscal year for non-US corporations divided by the shares used to calculate earnings.

Capital Expenditure % Gross Fixed Assets

Asset Utilization Ratio, Annual item; Field 08411

All Industries:

Capital Expenditure / Last Year's Property, Plant and Equipment-Gross * 100

This calculation uses restated data for last year's values where available

Capital Expenditure % Gross Fixed Assets - 5 Yr Avg

Asset Utilization Ratio, Annual Item; Field 08415

All Industries:

Arithmetic average of the last five years of Capital Expenditure % Gross Fixed Assets

Capital Expenditure % Sales

Asset Utilization, Annual & Interim Item; Field 08421

Industrials, Other Financial Companies:

Capital Expenditure / Net Sales or Revenues * 100

This calculation uses restated data for last year's values where available.

Capital Expenditure % Sales - 5 Yr Avg

Asset Utilization, Annual Item; Field 08425

Industrials, Other Financial Companies:

Arithmetic average of the last five years of Capital Expenditure % Sales

Capital Expenditure % Total Assets

Asset Utilization Ratio, Annual (All Industries) & Interim (Industrials and Other Financials) Item; Field 08416

Banks:

Capital Expenditure / Last Year's (Total Assets - Customer Liabilities on Acceptances) * 100

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

All Industries:

Capital Expenditures / Last Year's Total Assets * 100

Other Financial Companies:

Capital Expenditures / Last Year's (Total Assets - Custody Securities) * 100

This calculation uses restated data for last year's values where available.

Footnote:

A. Calculated based on original balance sheet data as no restated interim is disclosed by the company.

Capital Expenditure % Total Assets - 5 Yr Avg

Asset Utilization Ratio, Annual Item; Field 08420

Banks, Industrials, Other Financial Companies:

Arithmetic average of the last five years of Capital Expenditure % Total Assets

Capital Surplus

Shareholders' Equity Data, Annual & Interim Item; Field 03481

All Industries:

CAPITAL SURPLUS represents the amount received in excess of par value from the sale of common stock. Along with common stock it is the equity capital received from parties outside the company.

For data updated subsequent to 15 November 1991 excess of involuntary liquidation value over stated value of preferred stock is deducted. If there is not sufficient funds in the capital surplus account the remaining excess liquidation value is deducted from retained earnings. Prior to 15 November 1991 excess of involuntary liquidation value over stated value of preferred stock was deducted from retained earnings.

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

It includes but is not restricted to:

Monetary correction due to the revaluation of currencies for hyperinflation

Footnotes:

C. Net of excess liquidation value of preferred stock

Capitalized Costs

Supplementary (Income) Data, Annual Item; Field 18197

All Industries:

CAPITALIZED COSTS represent expenses that are deferred and capitalized.

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

It includes but is not restricted to:

Production capitalized

Own work capitalized

Footnotes:

A. No standard text

Capitalized Lease Obligations

Liability Data, Annual & Interim Item; Field 03249

All Industries:

CAPITALIZED LEASE OBLIGATIONS imply ownership. The leaseholder acquires essentially all the economic benefits as well as the risks of the leased property. In order to qualify as a capital lease it must meet the following criteria:

1. The lease transfers ownership to the lessee at the end of the lease term.
2. A bargain price option should exist.
3. The lease term is for 75% or more of the life of the property.
4. The present value equals or exceeds the fair market value of the property by 90%.

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

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes current portion

Cargo Available Ton Miles (ATM)

Industry Metric, Annual & Interim Item; Field 13007

Airlines

CARGO AVAILABLE TON MILES (ATM) represents the total number of tons available multiplied by the distance traveled expressed in ton miles. This is a measure of capacity for cargo airlines.

Available for:

Detailed and Fast update types

Original and Restated Annual and Interim time series

Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

Cargo Revenue Yield Per Ton Miles

Industry Metric, Annual & Interim Item; Field 13008

Airlines

CARGO REVENUE YIELD TON MILES represents the total cargo revenue divided by revenue cargo

miles expressed in main units of currency (e.g. dollars not cents). When this item has not been reported by the company, it is estimated using the disclosed figures for RTM and total cargo revenues reported in the income statement.

Available for:

Detailed and Fast update types

Original and Restated Annual and Interim time series

Generally 2005 and subsequent years

Footnotes:

- A. No standard text
- B. No standard text
- E. Estimated

Cash

Asset Data, Annual Item (and Interim Item for Insurance Companies); Field 02003

Industrials, Insurance, Other Financial Companies:

CASH represents money available for use in the normal operations of the company. It is the most liquid of all of the company's assets.

It includes but is not restricted to:

- Cash on hand
- Undeposited checks
- Cash in banks
- Checks in transit
- Cash in escrow
- Restricted cash
- Money orders
- Letters of credit
- Demand deposits (non-interest bearing)
- Mortgage bond proceeds held in escrow
- Drafts
- Post office checking/GIRO accounts
- Post office savings accounts
- Central bank deposits
- Bullion, bullion in transit
- Cashiers checks
- Credit card sales

Footnotes:

- A. Marketable securities are included
- B. Includes cash equivalents

Cash & Due From Banks

Asset Data, Annual & Interim Item; Field 02004

Banks:

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

It includes but is not restricted to:

- Deposits (non-interest bearing) made by the bank in other banks for services rendered.
- Checks not yet cleared by the Federal Reserve Board
- Promissory notes
- Deposits in the Federal Reserve Bank
- It includes for non-U.S. corporations:
 - Vault cash
 - Collections and exchanges
 - Checks on matured bonds
 - Postal Checking accounts
 - Bills for Collection
 - Reserves maintained with the central bank
 - Recovery claims of federal and state authorities under the Currency Reform Act (Germany)
 - Items in the course of collection
 - Bills discounted

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes assets due from banks

Cash & Equivalents

See CASH & SHORT TERM INVESTMENTS

Cash & Equivalents - Generic

Supplementary (Asset) Data, Annual & Interim Item; Field 02005

All Industries:

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

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

Cash & Securities % Total Deposits

Liquidity Ratio, Annual Item; Field 15013

Banks:

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

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 & Interim Item; Field 02001

Industrials, Other Financial Companies:

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

It includes but is not restricted to:

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

It excludes:

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

Footnotes:

Ongoing update discontinued from Oct 2012

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

Cash & Short Term Investments % Total Current Assets*Liquidity Ratio, Annual & Interim Item; Field 08111*

Industrials:

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

Funds from Operations / Common Dividends (Cash)

Cash Dividend Coverage Ratio - 5 Yr Avg*Leverage Ratio, Annual Item; Field 08250*

Industrials, Other Financials:

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

Cash Dividends Paid - Total*Cash Flow Data, Annual & Interim Item; Field 04551*

All Industries:

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

It excludes:

Dividends paid to minority shareholders

Footnotes:

A. Included in other sources or uses

Ongoing update discontinued from Oct 2012

B. Includes bonuses to directors

C. Prior year's proposed dividend

Cash Dividends % Cash Flow*Leverage Ratio, Annual Item; Field 08906*

All Industries:

Cash Dividends Paid / Funds from Operations * 100

Cash Dividends % Cash Flow - 5 Yr Avg*Leverage Ratio, Annual Item; Field 08910*

All Industries:

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

Cash Earnings Return On Equity*Profitability Ratio, Annual & Interim Item; Field 08381*

Annual Time Series:

All Industries:

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

Insurance Companies:

If Common Equity is not available, Policyholders Equity is substituted

Exceptions:

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

All Industries:

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

Sweden (88 and prior years):

All Industries:

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

Sweden (89):

All Industries:

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

Sweden (90-92):

All Industries:

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

Sweden (93):

All Industries:

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

Sweden (94 and subsequent years):

All Industries:

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

Interim Time Series:

All Industries:

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

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

Footnote:

A. Calculated based on original balance sheet data as no restated interim is disclosed by the company.

Cash Earnings Return On Equity - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08385

All Industries:

Arithmetic average of the last five years of Cash Earnings Return on Equity

Cash Flow

See FUNDS FROM OPERATIONS

Cash Flow – Financing Activities – GAAP

Supplementary (Cash Flow) Data, Annual Item; Field 06930

All Industries:

CASH FLOW – FINANCING ACTIVITIES – GAAP represents the net cash receipts and disbursements resulting from reduction and/or increase in financing activities of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for NET CASH FLOW – FINANCING for additional information.

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

Cash Flow – Investing Activities – GAAP

Supplementary (Cash Flow) Data, Annual Item; Field 06940

All Industries:

CASH FLOW – INVESTING ACTIVITIES – GAAP represents the net cash receipts and disbursements resulting from the investment activities of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for NET CASH FLOW – INVESTING for additional information.

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

Cash Flow – Operating Activities – GAAP

Supplementary (Cash Flow) Data, Annual Item; Field 06920

All Industries:

CASH FLOW – OPERATING ACTIVITIES – GAAP represents the net cash receipts and disbursements resulting from the operations of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for NET CASH FLOW – OPERATING ACTIVITIES for additional information.

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

Cash Flow From Operations – GAAP

Supplementary (Cash Flow) Data, Annual Item; Field 06915

All Industries:

CASH FLOW FROM OPERATIONS – GAAP represents the sum of net income and all non-cash charges or credits of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for FUNDS FROM OPERATIONS for additional information.

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

Cash Flow Per Share

Stock Data, Annual Item; Field 05501

All Industries:

CASH FLOW PER SHARE represents the cash earnings per share of the company for the 12 months ended the last calendar quarter of the year for U.S. corporations and the fiscal year for non-U.S. corporations. The numerator used for this calculation is Funds from Operations (Field 04201).

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

Cash Flow Per Share – Fiscal

Stock Data, Annual & Interim Item; Field 05502

All Industries:

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

This item is populated for the quarterly, semi-annual, trimester, quarterly cumulative and trimester cumulative time series (for 1998 and subsequent years) and annual time series based on the availability of underlying data

Cash Flow Per Share - Current

Stock Data, Current Item; Field 05510

CASH FLOW PER SHARE - CURRENT represents the trailing 12 month cash flow per share (field 18265) in the most recent interim or annual time series for which trailing 12 month earnings per share (field 05255) exists. Where trailing 12 month cash flow per share is not available it will be estimated using the latest 12 month earnings plus the difference between cash flow per share and earnings from the previous 12 month period. In the case where the field is estimate an note "E" for "Estimated" will be provided.

This item is also available at the security level.

Cash Flow/Sales (%)

Profitability Ratio, Annual & Interim Item; Field 08311

All Industries:

Funds from Operations / Net Sales or Revenues * 100

Cash Flow/Sales (%) - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08315

All Industries:

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

Change In Inventory

Supplementary (Expense) Data, Annual Item; Field 18196

Industrials:

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

Data for this field is generally not available prior to 1992

It includes but is not restricted to:

Production for stock

Footnotes:

A. No standard text

Changes In Cash and/Or Liquid Items

Cash Flow Data, Annual Item; Field 04452

All Industries:

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

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

Claim & Loss Expense - Total

Expense Data, Annual & Interim Item; Field 01079

Insurance Companies:

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

Footnotes:

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

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

Insurance Companies:

Claims & Loss Expense / Total Premiums Written * 100

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

Insurance Companies:

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

Claims Expense

See CURRENT INSURANCE BENEFITS

Closely Held Shares*Stock Data, Annual Item, Field 05475*

All Industries

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

It includes but is not restricted to:

- Shares held by Cross Holdings (Corporations and Holding Companies)
- Shares held by Corporations (incl. Real Estate Companies)
- Shares held by Holding Company
- Shares held by Government
- Shares held Employees
- Shares held by Individuals/Insiders

It excludes:

- Shares under option exercisable within sixty days
- Shares held in a fiduciary capacity
- Preferred stock or debentures that is convertible into common shares
- Bank and Trust
- Endowment Funds
- Finance Company
- Foundation
- Hedge Funds
- Insurance Companies
- Investment Companies
- Mutual Fund
- Pension Funds
- Private Equity
- Research Firm
- Sovereign Wealth Funds and Venture Capital
- Stock Options and Employees shares held through Pension Plan.

Ongoing update discontinued from Oct 2012

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

It includes but is not restricted to:

Shares held by officers, directors and their immediate families

Shares held in trust

Shares of the company held by any other corporation (except shares held in a fiduciary capacity by banks or other financial institutions)

Shares held by pension/benefit plans

Shares held by individuals who hold 5% or more of the outstanding shares

It excludes:

Shares under option exercisable within sixty days

Shares held in a fiduciary capacity

Preferred stock or debentures that are convertible into common shares

Footnotes:

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

Closely Held Shares - Current

Stock Data, Current Item; Field 05474

All Industries

CLOSELY HELD SHARES - CURRENT represents shares held by insiders. For companies with more than one class of common stock, closely held shares for each class is added together.

This would be coming Real time.

It includes but is not restricted to:

- Shares held by Cross Holdings (Corporations and Holding Companies)
- Shares held by Corporations (incl. Real Estate Companies)
- Shares held by Holding Company
- Shares held by Government
- Shares held Employees
- Shares held by Individuals/Insiders

It excludes:

- Shares under option exercisable within sixty days
- Shares held in a fiduciary capacity
- Preferred stock or debentures that is convertible into common shares
- Bank and Trust
- Endowment Funds
- Finance Company
- Foundation
- Hedge Funds
- Insurance Companies
- Investment Companies
- Mutual Fund
- Pension Funds
- Private Equity
- Research Firm
- Sovereign Wealth Funds and Venture Capital
- Stock Options and Employees shares held through Pension Plan.

Ongoing update discontinued from Oct 2012

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

It includes but is not restricted to:

- Shares held by officers, directors and their immediate families
- Shares held in trust
- Shares of the company held by any other corporation (besides shares held in a fiduciary capacity by banks or other financial institutions)
- Shares held by pension/benefit plans
- Shares held by individuals who hold more than 5% or more of the outstanding shares

It excludes:

- Shares under option exercisable within sixty days
- Shares held in a fiduciary capacity
- Shares held by insurance companies
- Preferred stock or debentures that are convertible into common shares

Footnotes:

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

Closely Held Shares (%)

Marketability Ratio, Annual Item; Field 08021

All Industries:

$(\text{Number of Closely Held Shares} / \text{Common Shares Outstanding}) * 100$

Combined Ratio

Profitability Ratio, Annual Item; Field 15561

Insurance Companies:

Loss Ratio + Expense Ratio

Combined Ratio - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15564

Insurance Companies:

Arithmetic average of the last five years of Combined Ratios

Footnotes:

- A. Three year average
- B. Four year average

Commercial & Industrial Loans

Asset Data, Annual Item; Field 02265

Banks:

COMMERCIAL & INDUSTRIAL LOANS represent loans made to business and industry.

It includes but is not restricted to:

- Loan bills discounted (Japan)
- Commercial bills (Spain)

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes consumer and installment loans
- B. Includes financial and institutional loans

Commission and Fees

Income Data, Annual & Interim Item; Field 01015

Banks, Other Financial Companies:

COMMISSION AND FEES represent income generated from service charges to maintain a client's account.

It includes but is not restricted to:

- Checking/Current account fees
- Service charges on deposit accounts
- Business service fees
- Processing service fees
- Credit card fees
- Loan servicing other fees
- Fees on guarantees and other securities (Spain)
- Commission/Fees for banking and related services

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Net of provisions
- B. Other operating income is not delineated
- C. Includes commission from foreign exchange
- D. Net of expenses
- F. Net of expenses including tax

Common/Ordinary Shareholders

Stock Data, Current Item; Field 05450

All Industries:

COMMON SHAREHOLDERS represent the number of common shareholders of the company at the date specified in field 05449 Date of Common Shareholders.

This field replaces the historic field 05451 Shareholders – Common.

Common Dividends (Cash)

Cash Flow Data, Annual Item; Field 05376

All Industries:

COMMON DIVIDENDS (CASH) represent the total cash common dividends paid on the company's common stock during the fiscal year, including extra and special dividends.

If the company has ESOP preferred stock, the dividends paid will be the full amount shown on the cash flow.

It excludes:

- Dividends paid to minority shareholders

Footnotes:

Ongoing update discontinued from Oct 2012

- C. Includes dividend on treasury stock
- D. Cash preferred dividend may be included
- F. Dividend not paid on all shares
- G. Includes tax credit on common dividend

Common Equity

Shareholders' Equity Data, Annual & Interim Item; Field 03501

All Industries:

COMMON EQUITY represents common shareholders' investment in a company.

It includes but is not restricted to:

- Common stock value
- Retained earnings
- Capital surplus
- Capital stock premium
- Cumulative gain or loss of foreign currency translation, if included in equity per FASB 52 treatment
- Goodwill written off (field 03491)
- For Non-U.S. Corporations preference stock which participates with the common/ordinary shares in the profits of the company
- For Non-U.S. Corporations, if shareholders equity section is not delineated then the following additional accounts are included:
 - Appropriated and unappropriated retained earnings
 - Net income for the year, if not included in retained earnings (majority share of income is only included)
 - Compulsory statutory/legal reserves without specific purpose
 - Discretionary Reserves if other companies in that country include in their delineated shareholders' equity
 - Negative Goodwill

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:

- B. Preferred stock cannot be separated
 - J. Before appropriation on net income for the year
 - L. No standard text
 - M. No standard text
- Ongoing update discontinued from Oct 2012
- A. Common shareholders' equity is not delineated
 - C. Treasury stock appears on asset side and cannot be separated

- D. Minority interest in current year's income and/or the entire minority interest cannot be separated
- F. A small amount of special reserves cannot be separated (Germany)
- G. Common shareholders' equity is not delineated and is not comparable
- H. Policyholders equity cannot be separated
- I. Includes non-equity reserves and/or other provisions which cannot be separated
- K. Increase/Decrease due to revaluation of assets
- N. Adjusted to include foreign currency translation gains/losses
- O. Adjusted to exclude treasury stock
- P. Adjusted to include unappropriated net loss
- Q. Adjusted to include unrealized gain/loss on marketable securities
- R. Includes equity portion of untaxed reserves
- T. Includes consolidation adjustments

Common Equity (U.S.\$)

Supplementary Data, Annual & Interim Item; Field 07220

All Industries:

COMMON EQUITY (U.S.\$) represents the common equity of the company expressed in U.S. dollars. It is calculated by multiplying common equity by the fiscal year end exchange rate of the country the company is domiciled in.

Refer to the definition of COMMON EQUITY for details regarding the equity used in this calculation.

Common Equity (U.S.\$) - Current

Supplementary Data, Annual Item; Field 07221

All Industries:

COMMON EQUITY (U.S.\$) - CURRENT represents the common equity of the company expressed in U.S. dollars. It is calculated by multiplying common equity by the most recent month end exchange rate of the country the company is domiciled in.

Refer to the definition of COMMON EQUITY for details regarding the equity used in this calculation.

Common Equity – GAAP

Supplementary (Liability) Data, Annual Item; Field 06795

All Industries:

COMMON EQUITY – GAAP represents the common equity of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for COMMON EQUITY for additional information.

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

Common Equity % Total Assets

Leverage Ratio, Annual & Interim Item; Field 08241

All Industries:

Common Equity / Total Assets * 100

Banks:

Common Equity / (Total Assets - Customer Liabilities on Acceptances) * 100

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

Insurance Companies:

(Common Equity + Policyholders' Equity) / Total Assets * 100

Other Financial Companies:

Common Equity / (Total Assets - Custody Securities) * 100

Exceptions:

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

All Industries:

(Common Equity + Non-Equity Reserves) / Total Assets * 100

Banks:

(Common Equity + Non-Equity Reserves) / (Total Assets - Customer Liabilities on Acceptances) * 100

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

Insurance:

(Common Equity + Policyholders' Equity + Non-Equity Reserves) / Total Assets * 100

Other Financial Companies:

(Common Equity + Non-Equity Reserves) / (Total Assets - Custody Securities) * 100

Sweden (88 and prior years):

All Industries:

(Common Equity + Non-Equity Reserves * .5) / Total Assets * 100

Banks:

(Common Equity + Non-Equity Reserves * .5) / (Total Assets - Customer Liabilities on Acceptances) * 100

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

Insurance:

(Common Equity + Policyholders' Equity + Non-Equity Reserves * .5) / Total Assets * 100

Other Financial Companies:

(Common Equity + Non-Equity Reserves * .5) / (Total Assets - Custody Securities) * 100

Sweden (89 to 93):

All Industries:

(Common Equity + Non-Equity Reserves * .7) / Total Assets * 100

Banks:

(Common Equity + Non-Equity Reserves * .7) / (Total Assets - Customer Liabilities on Acceptances) * 100

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

Insurance:

(Common Equity + Policyholders' Equity + Non-Equity Reserves * .7) / Total Assets * 100

Other Financial Companies:

(Common Equity + Non-Equity Reserves * .7) / (Total Assets - Custody Securities) * 100

Sweden (94 and subsequent years):

All Industries:

Common Equity / Assets * 100

Banks:

Common Equity / (Total Assets - Customer Liabilities on Acceptances) * 100

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

Insurance:

$(\text{Common Equity} + \text{Policyholders' Equity}) / \text{Total Assets} * 100$ 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 & Interim Item; Field 05301

All Industries:

COMMON SHARES OUTSTANDING represent the number of shares outstanding at the company's year end. It is the difference between issued shares and treasury shares.

For companies with more than one type of common/ordinary share, common shares outstanding represents the combined shares adjusted to reflect the par value of the share type identified in field 06005 - Type of Share.

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

Footnotes:

- AA. No standard text
 - J. Government owned company or majority owned by government
 - N. Increase in shares is partially or totally due to new issues
- Ongoing update discontinued from Oct 2012
- A. Average number of shares outstanding in year
 - B. Equivalent number of shares based on par value
 - C. Breakdown not available
 - D. A small amount of treasury stock could not be separated
 - F. Privately owned company
 - G. Cooperative company/consortium/partnership
 - H. ADS equivalent shares
 - I. Stock data not specified in annual report
 - K. Shares owned by government/institutions are not included
 - L. Preferred shares may be included
 - M. Increase/decrease due to reorganization of share capital
 - O. Equivalent number of shares based on par value and increase in shares is due to new issue
 - P. Estimated based on uniform par value
 - Q. Share capital has been changed not increasing/decreasing the number of shares
 - R. Change of incorporation without affecting number of shares or share capital
 - S. Number of shares represents parent company share capital which is different than group equity
 - T. Trading units are at present 100 for all common shares and 1000 for all preferred shares
 - V. Share capital has been changed not increasing/decreasing the number of shares and new issue
 - W. Company is a mutual insurance company
 - X. Registered and bearer shares cannot be separated
 - Z. Combined multiple shares based on equivalent par value

Common Shares Outstanding - Current

Stock Data, Current Item; Field 05302

All Industries:

COMMON SHARES OUTSTANDING - CURRENT represents the most recent common shares outstanding available in the database. It is the difference between issued shares and treasury shares.

For companies with more than one type of common/ordinary share, common shares represents the combined shares adjusted to reflect the par value of the share type identified in field 06005 -Type of Share.

This item is also available at the security level.

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

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

Stock Data, Current 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 calendar year. For the most recent year it is an annualized number of shares traded to date. This data is only available for U.S. and Canadian companies.

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

Common Shares Traded – Weekly

Stock Data, Annual Item; Weekly Time Series, Field 05652

All Industries:

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

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

Common Shares Used To Calculate Basic Earnings Per Share

Stock Data, Annual & Interim Item; Field 05192

All Industries:

COMMON SHARES USED TO CALCULATE BASIC EARNINGS PER SHARE represent the number of shares used by the company in computing its basic earnings per share, if reported by the company.

Common Shares Used To Calculate Earnings Per Share*Stock Data, Annual & Interim Item; Field 05191*

All Industries:

COMMON SHARES USED TO CALCULATE EARNINGS PER SHARE represent the number of shares used by the company in computing its primary earnings per share, if reported by the company.

Common Shares Used To Calculate Fully Diluted Earnings Per Share*Stock Data, Annual & Interim Item; Field 05194*

All Industries:

COMMON SHARES USED TO CALCULATE FULLY DILUTED EARNINGS PER SHARE represent the number of shares used by the company in computing its fully diluted earnings per share, if reported by the company.

Footnotes:

- A. No standard Text

Common Stock*Shareholders' Equity Data, Annual & Interim Item; Field 03480*

All Industries:

COMMON STOCK represents the par or stated value of the issued common shares of the company. It includes the value of all multiple shares. Along with capital surplus it is the equity capital received from parties outside the company.

It excludes excess involuntary liquidation value of preferred stock over stated value when common stock value and capital surplus are reported combined.

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

Footnotes:

- A. Includes capital surplus
C. Net of excess liquidation value of preferred stock

Ongoing update discontinued from Oct 2012

- B. Includes monetarily correct capital

Common Stocks*Asset Data, Annual Item; Field 02228*

Insurance Companies:

COMMON STOCKS represent the insurance company's investment in common or ordinary shares of other corporations.

Common/Preferred Redeemed, Retired, Converted, Etc.*Cash Flow Data, Annual & Interim Item; Field 04751*

All Industries:

COMMON & PREFERRED REDEEMED, RETIRED, CONVERTED, ETC. represents funds used to decrease the outstanding shares of common and/or preferred stock.

It includes but is not restricted to:

- Purchase of treasury shares
- Repurchase of stock
- Conversion of preferred stock into common stock
- Retirement of preferred stock
- Exchange of common stock for debentures

Company Founded Date*Descriptive Date, Current Item; Field 18272*

All Industries:

COMPANY FOUNDED DATE represents the date the company was founded.

Company Name

Descriptive Data, Current Item; Field 06001

All Industries:

COMPANY NAME represents the legal name of the company as reported in the 10-K for U.S. companies and the annual report for non-U.S. companies.

This item is also available at the security level.

Company Name - Short

Descriptive Data, Current Item; Field 06003

All Industries:

COMPANY NAME - SHORT represents an abbreviated company name no longer than twenty characters.

This item is also available at the security level.

Company Status

Descriptive Data, Current Item; Field 00000

All Industries:

COMPANY STATUS provides the new CUSIP in the case of a CUSIP change for U.S. companies.

Footnotes associated with this field may be available for any company, not just companies that have had CUSIP change.

Specific information regarding the reason for inactive status, old company name for name changes, the date when the company became publicly held, treatment of multiple shares or other relevant information related to a company's status is available as note link attached to this field.

Footnotes:

- A. No standard text
- B. No standard text
- C. Name changed to
- D. No standard text
- N. Company Inactive

Comparable Stores Sales Percent Change - Domestic

Industry Metric, Annual & Interim Item; Field 13056

Retailers

COMPARABLE STORES SALES PERCENT CHANGE – DOMESTIC represents the percentage change in sales of the same group of stores over the period given (annual, quarter, cumulative) within the retailer's domestic market. This may also be referred to as same store sales percentage change.

Computation of the item varies across companies

Available for:

Detailed and Fast update types

Original and Restated Annual and Interim time series

Generally 2005 and subsequent years

Footnotes:

- A. No standard text
- B. No standard text

C. Includes Canada

Comparable Stores Sales Percent Change - International

Industry Metric, Annual & Interim Item; Field 13057

Retailers

COMPARABLE STORES SALES PERCENT CHANGE – INTERNATIONAL represents the percentage change in sales of the same group of stores over the period given (annual, quarter, cumulative) outside the retailer's domestic market. This may also be referred to as same store sales percentage change.

Computation of the item varies across companies

Available for:

Detailed and Fast update types

Original and Restated Annual and Interim time series

Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

Comparable Stores Sales Percent Change - Total

Industry Metric, Annual & Interim Item; Field 13055

Retailers

COMPARABLE STORES SALES PERCENT CHANGE – TOTAL represents the percentage change in sales of the same group of stores over the period given (annual, quarter, cumulative). This may also be referred to as same store sales percentage change. Computation of the item varies across companies.

Available for:

- Detailed and Fast update types

- Original and Restated Annual and Interim time series

- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

Comprehensive Income – Hedging Gain/Loss

Supplementary (Equity) Data, Annual & Interim Item; Field 18852

All Industries:

COMPREHENSIVE INCOME – HEDGING GAIN/LOSS represents accumulated gains/losses from hedges disclosed as comprehensive income.

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

Comprehensive Income – Other

Supplementary (Equity) Data, Annual & Interim Item; Field 18854

All Industries:

COMPREHENSIVE INCOME – OTHER represents the cumulative amount of all the other comprehensive income accounts not otherwise defined.

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

Comprehensive Income – Pension Liability

Supplementary (Equity) Data, Annual & Interim Item; Field 18851

All Industries:

COMPREHENSIVE INCOME – PENSION LIABILITY represents accumulated pension liabilities disclosed as comprehensive income.

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

Comprehensive Income – Unearned Compensation

Supplementary (Equity) Data, Annual & Interim Item; Field 18853

All Industries:

COMPREHENSIVE INCOME – UNEARNED COMPENSATION represents accumulated unearned deferred compensation disclosed as comprehensive income.

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

Computer Software

Supplementary (Asset) Data, Annual & Interim Item; Field 18299

All Industries:

COMPUTER SOFTWARE represents the capitalized costs of computer software under development.

This item is updated when Computer Software is included within Other intangible assets, not within Property, plant & equipment.

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

Computer Software - Accumulated Amortization

Supplementary (Asset) Data, Annual Item; Field 02517

All Industries:

COMPUTER SOFTWARE - ACCUMULATED AMORTIZATION represents the total accumulated amortization of software.

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

Computer Software - Gross

Supplementary (Asset) Data, Annual Item; Field 02516

All Industries:

COMPUTER SOFTWARE - GROSS represents the gross value of software.

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

Computer Software And Equipment, 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

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.

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 & Installment Loans

Asset Data, Annual Item; Field 02266

Banks:

CONSUMER & INSTALLMENT LOANS represent loans made to consumers.

It includes but is not restricted to:

- Auto loans
- Home improvement loans
- Credit cards
- Home equity loans
- Personal Loans
- Debt consolidation loans
- Education loans
- Collateral loans (passbook and secured stock loans)
- Time sharing loans
- Public Sector notes (Spain)

Convertible Debt

Liability Data, Annual Item; Field 18282

All Industries:

CONVERTIBLE DEBT represents the total amount of a company's long term debt which can be converted into common or preferred stock at a set rate and at a set date.

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

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 & Interim Item; Field 01051

Industrials, Other Financial Companies:

For manufacturing companies, cost of goods sold represents specific or direct manufacturing cost of material and labor entering in the production of finished goods. Excise taxes and windfall profits taxes are not included. Most non-U.S. corporations do not disclose cost of goods sold.

For merchandise companies, cost of goods sold represents the purchase price of items sold, as well as indirect overhead such as freight, inspecting, and warehouse costs. If a breakdown of total operating cost of non-manufacturing companies is not available then it is treated as cost of goods sold.

For Utilities and Service Organizations, if there is no clear breakdown between cost of goods sold and Selling, General and Administrative Expenses, the total amount is updated to Cost of Goods Sold and noted that Selling General and Administrative Expenses are included. Service Organizations may refer to this as Cost of Services.

It includes but is not restricted to:

- Exploration expenses for extractive companies.

- Dry hole costs and impairment of unproved properties, when they cannot be included in depreciation.

- Employee benefits and other labor expenses such as salaries, pension expense, profit-sharing expense, insurance, etc. (If a company does not buy or make goods to sell, this expense is included in selling, general and administrative expense.) (field 01084)

- Engineering expense, if the company engages in engineering operations

- Cost of department lease income

- Cost of franchise sales

- Cost of rent & royalty income included in revenues

- For non-U.S. corporations, materials expense (field 18195), changes in inventory (field 18196), capitalized costs (field 18197) and that portion of salaries and benefits expense which are direct production costs

It excludes:

- Depreciation and amortization of intangibles charged to cost of goods sold. (If this amount is not available, then the total amount of depreciation and amortization is deducted)

- Directors' fees and remuneration

- Idle plant expense

- Moving expense

- Purchase discounts

- Value-added taxes

- General and service taxes

- For restaurants and fast food companies, other operating expenses like franchise, direct personnel and restaurant operating costs

- Excise taxes

- Windfall profit taxes

Footnotes:

C. Includes selling, general and administrative expense

D. No standard text

Ongoing update discontinued from Oct 2012

A. Includes depreciation (for U.S. corporations)

B. Includes excise, windfall profit or value added tax

Cost Of Goods Sold/Sales (%)

Profitability Ratio, Annual Item; Field 08331

Industrials, Other Financial Companies:

Cost of Goods Sold (excl Depreciation) / Net Sales or Revenues * 100

Cost Of Goods Sold/Sales (%) - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08335

Industrials, Other Financial Companies:

Arithmetic average of the last five years of Cost of Goods Sold/Sales

Creditors (Trade)

See ACCOUNTS PAYABLE

Cumulative Effect Of Accounting Change

Supplementary (Income) Data, Annual & Interim Item; Field 18218

All Industries:

CUMULATIVE EFFECT OF ACCOUNTING CHANGE represents the income statement account which shows the net of tax effect of changing from one accounting principle to another. It is the difference between the actual retained earnings using the old method at the beginning of the year and the retained earnings that would have been reported at the beginning of the year if the new method had been used in prior years.

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

Footnotes:

A. No standard text

Cumulative Effect Of Accounting Change Per Share

Stock Data, Annual Item; Field 18202

All Industries:

CUMULATIVE EFFECT OF ACCOUNTING CHANGE PER SHARE represents the per share amount of the cumulative effect of an accounting change reported on the income statement.

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 1996 for non-U.S. companies, 1991 for U.S. 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 Document

Supplementary Data, Annual & Interim Item; Field 06099

All Industries:

CURRENCY OF DOCUMENT represents the ISO currency code which corresponds to the currency in which the company's financial statements are presented. Currency of Document will usually coincide with the currency used to analyse the update in Worldscope. The currency of analysis on Worldscope will always be the currency of the 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 & Interim Item; Field 02201

Industrials:

CURRENT ASSETS - TOTAL represents cash and other assets that are reasonably expected to be realized in cash, sold or consumed within one year or one operating cycle.

Generally, it is the sum of cash and equivalents, receivables, inventories, prepaid expenses and other current assets.

For non-U.S. corporations, long term receivables are excluded from current assets even though included in net receivables.

Footnotes:

A. Company does not report current assets; calculated

Ongoing update discontinued from Oct 2012

C. Includes long term receivables

D. Adjusted to exclude provision for bad debt

F. Adjusted to excluded long term receivables

G. Adjusted to excluded treasury stock

J. Adjusted to exclude foreign currency translation gains/losses, deferred charges and/or debenture redemption premiums

K. Increased by prepayments on work in progress that has been treated as a current liability

M. Adjusted to exclude deferred taxes

N. Adjusted to include accrued income

Current Domestic Income Tax

Expense Data, Annual Item; Field 18186

All Industries:

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

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

Footnotes:

A. May include foreign taxes

Current Exchange Rate (U.S. \$)

Supplementary Data, Current Item; Field 06103

All Industries:

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

This item is only available for ADRs.

Current Foreign Income Tax

Expense Data, Annual Item; Field 18187

All Industries:

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

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

Current Insurance Benefits

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

Insurance Companies:

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

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

Current Liabilities – GAAP

Supplementary (Liability) Data, Annual Item; Field 06715

Industrials:

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

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

Current Liabilities - Total

Liability Data, Annual & Interim Item; Field 03101

Industrials:

CURRENT LIABILITIES - TOTAL represent debt or other obligations that the company expects to satisfy within one year.

It includes but is not restricted to:

- Accounts payable
- Short term debt
- Notes payable
- Current portion of long term debt
- All accrued expenses
- Other current liabilities
- Income taxes payable
- Dividends payable
- State franchise taxes
- Deferred credits
- Negative inventories (non-U.S. corporations)
- Obligations expected to be satisfied within four years (Germany)

Footnotes:

- B. Company does not report current liabilities; calculated
- G. No standard text

Ongoing update discontinued from Oct 2012

- A. Includes liabilities due in four years or less for Germany
- C. May include some long term debt
- F. Includes liabilities due in four years or less, may also include some long term debt

- O. Adjusted to include accrued expenses

Current Portion Of Long Term Debt

Supplementary (Liability) Data, Annual & Interim Item; Field 18232

All Industries:

CURRENT PORTION OF LONG TERM DEBT represents the amount of long term debt due within the next twelve months.

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

It includes but is not restricted to:

Current portion of capitalized leases

It excludes:

Notes payable, arising from short term borrowings

Current maturities of participation and entertainment obligation

Contracts payable for broadcast rights

Current portion of advances and production payments Bank overdrafts

Advances from subsidiaries/associated companies (if the term of the loan is not known it is assumed that it is long term and is treated accordingly)

Current portion of preferred stock of a subsidiary

Footnotes:

- A. No standard text
C. Includes interest on capitalized leases

Current Ratio

Liquidity Ratio, Annual & Interim Item; Field 08106

Industrials:

Current Assets-Total / Current Liabilities-Total

Current Ratio - 5 Yr Avg

Liquidity Ratio, Annual Item; Field 08110

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.

Use of this data item requires a separate license with the data originator.

CUSIP - Mult Share 1, 2, 3, 4, 5, 6, 7

Descriptive Data, Current 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.

Use of this data item requires a separate license with the data originator.

Custody Securities

Asset Data, Annual Item; Field 02132

Other Financial Companies:

CUSTODY SECURITIES represents securities borrowed from other financial institutions to be used as temporary collateral for loans. It is also securities deposited by the customers as collateral for margin transactions.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes acceptances and/or guarantees

Customer Liabilities On Acceptances (Assets)

Asset Data, Annual Item; Field 02018

Banks:

CUSTOMER LIABILITIES ON ACCEPTANCES, represents funds from customers (usually borrowed from the bank), which by agreement are deposited in the bank. The agreement is supported by a letter of credit, which allows the funds to be used only for a specific purpose.

Upon accepting the letter of credit for payment the bank becomes liable for payment under the terms negotiated, while expecting the customer to supply funds for payment. This amount appears both on the asset & liability side of the balance sheet.

It includes but is not restricted to:

Banker acceptances

Letters of credit

Bills of exchange

Undrawn balances in third party credit accounts (Spain)

Guarantees, acceptances, endorsements and other items serving as direct client substitutes

Documentary credits and other short term trade related contingent obligations

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes other guarantees

B. Only a fraction of the customers liabilities for acceptances is disclosed

Customer Liabilities On Acceptances (Liabilities)

Supplementary (Liability) Data, Annual & Interim Item; Field 03058

Banks:

CUSTOMER LIABILITIES ON ACCEPTANCES represent the money the bank is expected to pay out under terms negotiated in its bills of exchange and unmatured debt.

D

Date Added To Product

Supplementary Data, Current Item; Field 11516

All Industries:

DATE ADDED TO PRODUCT represents the date the company or security was added to the database. This field is in YYYYMMDD format. Companies and securities added to the product prior to 06/10/92 have 19920609 in this field.

Date Of Common/Ordinary Shareholders

Stock Data, Current Item; Field 05449

All Industries:

DATE OF COMMON SHAREHOLDERS represents the date of the Common Shareholders.

Date Of Closely Held Shares

Stock Data, Current Item; Field 05473

All Industries:

DATE OF CLOSELY HELD SHARES represents the date of the Closely Held Shares - Current. This field is in YYYYMMDD format.

Date Of Common Shares

Stock Data, Current Item; Field 05306

All Industries:

DATE OF COMMON SHARES represents the date of the most recent Common Shares Outstanding - Current. This field is in YYYYMMDD format.

Date Of Current Price

Stock Data, Current Item; Field 05009

All Industries:

DATE OF CURRENT PRICE represents the date on which Market Price-Current was reported. This field is in YYYYMMDD format.

This item is also available at the security level.

Date Of Current Price - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Current 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 & Interim 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 & Interim Item; Field 04752

Banks:

DECREASE IN DEPOSITS represents the decrease in deposits from one year to the next.

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

It includes but is not restricted to:

- Net changes in deposits if a decrease
- Payments for maturing certificates of deposits
- Payments for maturing public fund deposits

Footnotes:

B. No standard text

Ongoing update discontinued from Oct 2012

A. Net of increase

Decrease In Investments

Cash Flow Data, Annual & Interim Item; Field 04440

All Industries:

DECREASE IN INVESTMENTS represents the investments sold during the accounting period of the company.

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

It includes but is not restricted to:

- Proceeds from sale of portfolio investments
- Decrease in short term investments
- Decrease in marketable securities (if using FASB 95)
- Proceeds from maturities of investment securities

Footnotes:

A. Decrease in investments, net of increases

B. No standard text

Decrease In Loans

Cash Flow Data, Annual & Interim Item; Field 04442

Banks:

DECREASE IN LOANS represent the decrease in loans from one year to the next.

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

It includes but is not restricted to:

- Principal collected on loans and leases
- Proceeds from loan sales
- Net increase in customer loans if a decrease

Decrease/Increase In Inventories

Cash Flow Data, Annual & Interim Item; Field 04826

Industrials, Other Financial Companies:

DECREASE/INCREASE IN INVENTORIES represents the change in the amount of inventories from one year to the next as reported in the cash flow statement.

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

Footnotes:

A. No standard text

Decrease/Increase In Other Assets/Liabilities

Cash Flow Data, Annual & Interim Item; Field 04830

Industrials, Other Financial Companies:

DECREASE/INCREASE IN OTHER ASSETS/LIABILITIES represents the change from one year to the next in balance sheet items related to operations besides decrease/increase in receivables, decrease/increase in inventories, increase/decrease in accounts payable, increase/decrease in income taxes payable and increase/decrease in accruals as reported in the cash flow statement.

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

Footnotes:

A. No standard text

Decrease/Increase In Receivables

Cash Flow Data, Annual & Interim Item; Field 04825

Industrials, Other Financial Companies:

DECREASE/INCREASE IN RECEIVABLES represents the change in the amount of receivables net of allowances from one year to the next as reported in the cash flow statements.

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

Footnotes:

A. No standard text

Deferred Charges

Asset Data, Annual Item; Field 02647

All Industries:

DEFERRED CHARGES represent expenditures not recognized as a cost of doing business in the period in which it is incurred, but is carried forward to be written off in subsequent periods. This charge has been deferred because of an anticipated future benefit or it is an appropriated allocation of costs to future operations. A deferred charge has no physical substance and is a non-current asset because its life extends beyond one year.

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

It includes but is not restricted to:

- Start-up costs of putting into operation new, improved, or more efficient facilities
- Plant rearrangement and reinstallation costs
- Moving Costs
- Prepaid pension expense - long term
- Expenses for loans received
- Reorganization costs
- Other deferred charges
- Debt/Bond issuance costs

Prepaid expenses - long term

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 & Interim Item; Field 04199

Industrials, Other Financial Companies:

DEFERRED TAXES represent the increase or decrease in the deferred tax liability from one year to the next resulting from timing differences in recognition of revenue and expenses for tax and financial reporting purposes. It is a non-cash charge.

Deferred Income Taxes & Investment Tax Credit

Cash Flow Data, Annual Item; Field 04101

Industrials, Other Financial Companies:

DEFERRED INCOME TAXES & INVESTMENT TAX CREDIT represent the increase or decrease in the deferred tax liability from one year to the next resulting from timing differences in recognition of revenues and expenses for tax and financial reporting purposes. Deferred taxes are shown net of investment tax credits.

Deferred Tax Asset - Current

Supplementary (Asset) Data, Annual & Interim Item; Field 18165

All Industries:

DEFERRED TAX ASSET – CURRENT represents all deferred tax disclosed as a current asset.

This item is only available at the company level.

Deferred Tax Liability - Current

Supplementary (Liability) Data, Annual & Interim Item; Field 18166

All Industries:

DEFERRED TAX LIABILITY – CURRENT represents all deferred tax disclosed as a current liability.

This item is only available at the company level.

Deferred Tax Liability In Untaxed Reserves

Liability Data, Annual Item; Field 03257

All Industries:

DEFERRED TAX LIABILITY IN UNTAXED RESERVES represents the portion of untaxed reserves that is allocable to deferred taxation. It is only applicable to Finnish, Norwegian and Swedish consolidated results for comparison purposes with other countries.

Data for this field is generally not available prior to 1990.

Deferred Taxes

Liability Data, Annual & Interim Item; Field 03263

All Industries:

DEFERRED TAXES represent the accumulation of taxes which are deferred as a result of timing differences between reporting sales and expenses for tax and financial reporting purposes.

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

It includes but is not restricted to:

Investment tax credits

It excludes:

Ad Valero taxes

Taxes other than income taxes

Tax loss carry forward reported as an asset

General and service taxes

Footnotes:

A. No standard text

B. Adjusted to include deferred tax debits.

Deferred Taxes - Credit

Liability Data, Annual & Interim Item; Field 18183

All Industries:

DEFERRED TAXES - CREDIT represent the credit balance of the deferred tax account. It is the amount of tax charge that has been deferred to some future period.

Data for this field is generally not available prior to 1993.

Footnotes:

A. No standard text

Deferred Taxes - Debit

Asset Data, Annual & Interim Item; Field 18184

All Industries:

DEFERRED TAXES - DEBIT represent the debit balance of the deferred tax account. It is the amount of tax benefit that has been deferred to some future period.

Data for this field is generally not available prior to 1993.

Footnotes:

A. No standard text

Deferred Taxes – GAAP

Supplementary (Liability) Data, Annual Item; Field 06773

All Industries:

DEFERRED TAXES – GAAP represents the Deferred Taxes of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for DEFERRED TAXES for additional information.

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

Demand Deposits

Liability Data, Annual Item; Field 03011

Banks:

DEMAND DEPOSITS represent non-interest bearing deposits in the bank that can be withdrawn without notice.

It includes but is not restricted to:

Checking/Currentaccounts

Non-interest bearing deposits

Negotiable Orders of Withdrawal (NOW accounts)

Non-interest bearing negotiable orders of withdrawal (NINOW acc

Super NOW accounts

Current and demand accounts - interest bearing (U.K.)

Current and demand accounts - interest free (U.K.)

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes some interbank deposits

B. Includes time deposits

Demand Deposits % Total Deposits

Other Ratio, Annual Item; Field 15179

Banks:

Demand Deposits / Total Deposits * 100

Demand Deposits % Total Deposits - 5 Yr Avg

Other Ratio, Annual Item; Field 15181

Banks:

Arithmetic average of the last five years Demand Deposits % Total Deposits

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 & Interim Item; Field 03019

Banks, Other Financial Companies:

DEPOSITS - TOTAL represent the value of money held by the bank or financial company on behalf of its customers. The item includes demand, savings, money market and certificates of deposit along with foreign office and deposit accounts. Excluded are securities sold under repurchase agreement.

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Other short term liabilities included
- B. May include borrowings
- C. Includes due to banks

Depreciation

Expense Data, Annual Item; Field 01148

Industrials, Other Financial Companies:

DEPRECIATION represents the process of allocating the cost of a depreciable asset to the accounting periods covered during its expected useful life to a business. It is a non-cash charge for use and obsolescence of an asset.

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

It includes but is not restricted to:

Depletion

It excludes:

Amortization of intangible assets
 Amortization of deferred charges
 Write down of financial fixed assets or investments

Footnotes:

A. No standard text

Depreciation (Balance Sheet)

See ACCUMULATED DEPRECIATION

Depreciation and Depletion (Cash Flow)

Cash Flow Data, Annual & Interim Item; Field 04049

Banks, Industrials, Other Financial Companies:

DEPRECIATION represents the process of allocating the cost of a depreciable asset to the accounting periods covered during its expected useful life to a business. It is a non-cash charge.

DEPLETION represents the cost allocation for natural resources such as oil and mineral deposits. It includes dry-hole expense, abandonments and oil and gas property valuation provision for extractive companies. It is a non-cash charge.

It excludes:

Depreciation on discontinued operations

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes other items not requiring movement of funds
- B. Includes allocations to reserves/provisions
- C. Disposal of fixed assets may be included
- D. Amortization of discounts or premiums on financial instruments which cannot be separated
- F. Taken from the income statement
- G. Includes deferred taxes
- H. Includes depreciation on leased vehicles

Depreciation, Depletion and Amortization

Expense Data, Annual & Interim Item; Field 01151

Supplementary (Expense) Data, for Banks & Insurance; Field 01151

All Industries:

DEPRECIATION represents the process of allocating the cost of a depreciable asset to the accounting periods covered during its expected useful life to a business. It is a non-cash charge for use and obsolescence of an asset.

DEPLETION refers to cost allocation for natural resources such as oil and mineral deposits.

AMORTIZATION relates to cost allocation for intangible assets such as patents and leasehold improvements, trademarks, bookplates, tools and film cost.

Dry-hole Expense and Abandonments for extractive companies are included in Depreciation, Depletion & Amortization. If exploration expenses include dry-hole costs and impairment of unproved properties then it is included in Cost of Goods Sold.

It excludes:

Depreciation of discontinued operation

It includes:

Oil & gas property valuation provision

If depreciation is not available from the income statement it is taken from the Statement in Changes in Financial Position.

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes other items not requiring movement of funds
- B. Includes allocation to reserves/provisions
- C. Disposal of fixed assets may be included
- D. Amortization of discounts or premiums on financial instruments cannot be separated
- G. Includes deferred taxes
- H. Includes depreciation on leased vehicles
- I. Excludes depreciation included in Cost of Goods Sold
- J. May include similar items

Data for this field is generally not available prior to 2006 for Banks & Insurance.

Depreciation, Depletion and Amortization (Cash Flow)

Cash Flow Data, Annual & Interim Item; Field 04051

Industrials, Other Financial Companies:

DEPRECIATION represents the process of allocating the cost of a depreciable asset to the accounting periods covered during its expected useful life to a business.

DEPLETION refers to cost allocation for natural resources such as oil and mineral deposits.

AMORTIZATION relates to cost allocation for intangible assets such as patents and leasehold improvements, trademarks, book plates, tools & film costs.

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

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

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

Footnotes:

- A. Includes other items not requiring movement of funds
- B. Includes allocations to reserves
- C. Disposal of fixed assets may be included
- D. Amortization of discounts or premiums on financial instruments cannot be separated
- F. Taken from the income statement
- G. Includes deferred taxes
- H. Includes depreciation on leased vehicles

Derivative Assets - Current

Supplementary Asset Data, Annual & Interim Item; Field 18409

Industrials:

DERIVATIVE ASSETS - CURRENT represent the fair value of current financial instruments or contracts whose value is derived from some other financial measure. Examples of derivatives include future or forward contracts, futures, call or put options. This item is used for derivatives reported within current assets.

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restated Annual and Interim time series
- Annual and Interim time periods collected from May 2007

Footnotes:

- A. No standard text
- B. No standard text
- D. Included in short term investments

Ongoing update discontinued from Oct 2012

- C. Included in receivables

Derivative Assets – Non-Current

Supplementary Asset Data, Annual & Interim Item; Field 18408

All Industries:

DERIVATIVE ASSETS – NON-CURRENT represent the fair value of financial instruments or contracts whose value is derived from some other financial measure. Examples of derivatives include future or forward contracts, futures, call or put options. This item is used for derivatives reported outside of current assets or when the company has adopted an unclassified balance sheet.

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restated Annual and Interim time series
- Annual and Interim time periods collected from May 2007

Derivative Liabilities – Current

Supplementary Liability Data, Annual & Interim Item; Field 18287

Industrials:

DERIVATIVE LIABILITIES – CURRENT represents the negative fair value of financial instruments under contracts that have one or more underlying and one or more notional amounts. This item is used for derivatives reported within current liabilities.

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restated Annual and Interim time series
- Annual and Interim time periods collected from May 2007

Footnotes:

- A. No standard text
- B. No standard text
- C. Included in short-term debt
- D. Included in other current liabilities

Derivative Liabilities – Non-Current

Supplementary Liability Data, Annual & Interim Item; Field 18286

All Industries:

DERIVATIVE LIABILITIES – NON-CURRENT represents the negative fair value of financial instruments under contracts that have one or more underlying and one or more notional amounts. This item is used for derivatives reported outside of current liabilities or when the company has adopted an unclassified balance sheet.

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restated Annual and Interim time series
- Annual and Interim time periods collected from May 2007

Footnotes:

- A. No standard text
- B. No standard text

Development Costs – Accumulated Amortization

Supplementary (Asset) Data, Annual Item; Field 02506

All Industries:

DEVELOPMENT COSTS – ACCUMULATED AMORTIZATION represent total accumulated amortization of development costs.

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

Data for this field is generally not available prior to 2006.

Development Costs - Gross

Supplementary (Asset) Data, Annual Item; Field 02505

All Industries:

DEVELOPMENT COSTS - GROSS represent the gross value of capitalized expenditure relating to development, including the development of new products. It includes capitalized research and development expenditures.

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

Data for this field is generally not available prior to 2006.

Development Costs - Net

Supplementary (Asset) Data, Annual Item; Field 02504

All Industries:

DEVELOPMENT COSTS - NET represent the net book value of expenses related to the development of new products, for example, research and development expenditure.

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

Data for this field is generally not available prior to 2006.

Disclosure Company Identifier

Descriptive Data, Current Item; Field 06034

All Industries:

DISCLOSURE COMPANY IDENTIFIER represents the identifier used by Disclosure to identify companies on their database. This item provides a link between Worldscope and Disclosure databases.

Discontinued Operations

Income Data, Annual & Interim Item; Field 01505

All Industries:

DISCONTINUED OPERATIONS represent the earnings of a division or segment of business that the company wants to discontinue or dispose of in the near future. Prior to 2009 discontinued operations was treated as an extraordinary charge or credit when the per share amount includes disposal.

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes disposal, treated as an extraordinary item
- B. Company reported only one per share figure for discontinued operations and disposal, therefore treated as an extraordinary charge or credit

Discontinued Operations

Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04054

All Industries:

DISCONTINUED OPERATIONS represent cash flows from discontinued operations shown after tax outflows. This data is a component of Total Other Cash Flow (field 04151) in Operating Activities.

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

Discontinued Operations - Total

Supplementary (Income) Data, Annual 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 data is on a calendar year basis for U.S. corporations and a fiscal year basis for non-U.S. corporations.

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

It excludes:

Gain/Loss on disposal

Footnotes:

A. No standard text

Discontinued Operations - Pre-tax

Supplementary (Income) Data, Annual Item; Field 01269

All Industries:

DISCONTINUED OPERATIONS - PRE-TAX represents the pre-tax gain or loss from a company's operations that have been discontinued.

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

Footnotes:

A. No standard text

B. Includes disposal

Discontinued Operations - Total (Per Share)

Stock Data, Annual & Interim Item; Field 18205

All Industries:

DISCONTINUED OPERATIONS - TOTAL (PER SHARE) represents the total after tax per share gain or loss resulting from a company discontinuing a segment of its business.

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 1996 for non-U.S. companies, 1991 for U.S. companies.

It includes but is not restricted to:

After tax per share gain/loss from disposal of discontinued operations

Footnotes:

A. No standard text

Disposal Of Fixed Assets

Cash Flow Data, Annual & Interim Item; Field 04351

All Industries:

DISPOSAL OF FIXED ASSETS represent the amount a company received from the sale of property, plant and equipment.

It includes but is not restricted to:

- Net long term assets from discontinued operations
- Book value of property disposals
- Sale of property
- Proceeds from businesses sold
- Proceeds from significant asset dispositions
- Sale/leaseback of property, plant or equipment
- Liquidation of net assets of discontinued operations
- Retirements of property, plant and equipment

Footnotes:

B. Net of additions

Ongoing update discontinued from Oct 2012

A. Includes sale of investments

Dividend Income - Non-Operating

Supplementary (Income) Item, Annual Item; Field 01268

All Industries:

DIVIDEND INCOME represents the earnings received by the company from its investments.

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

It includes but is not restricted to:

- Dividends from associates if shown on the income statement (i.e. subsidiaries on cost basis)

Footnotes:

A. No standard text

Dividend Payout (% Earnings) – Total Dollar

Leverage Ratio, Annual Item; Field 08256

All Industries:

Common Dividends (Cash) / (Net Income – Bottom Line - Preferred Dividend Requirement) * 100

Footnotes:

T. Dividends in excess of earnings

Dividend Payout (% Earnings) – Total Dollar - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08260

All Industries:

Sum of Common Dividends (Cash) for the last 5 years / (Sum of Net Income – Bottom Line - Preferred Dividend Requirement for the last five years) * 100

Footnotes:

T. Dividends in excess of earnings

Dividend Payout Per Share (%)

Stock Performance Ratio, Annual Item; Field 09504

All Industries:

Dividends Per Share / Earnings Per Share * 100

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

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 & Interim Item; Field 09404

All Industries:

Dividends Per Share / Market Price-Year End * 100

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

Dividend Yield - Close - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Performance Ratio, Annual Items; Fields 20048, 20148, 20248, 20348, 20448, 20548, 20648, respectively

All Industries:

Dividends Per Share/Market Price-Year End * 100; for each type of common/ordinary share

Data for these fields is generally not available prior to 1987.

Dividend Yield - Current

Stock Performance Ratio, Current Item; Field 09402

All Industries:

Dividends Per Share-Last 12 Months / Market Price-Current * 100

Exceptions:

U.S. companies:

Indicated Dividend Rate / Market Price-Current * 100

This item is also available at the security level.

Dividend Yield - Current - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Performance Ratio, Current 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. companies:

Indicated Dividend Rate/Market Price-Current * 100; for each type of common/ordinary share

Dividend Yield - High

Stock Performance Ratio, Annual Item; Field 09400

All Industries:

Dividends Per Share / Market Price-High * 100

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

Dividend Yield - Low

Stock Performance Ratio, Annual Item; Field 09401

All Industries:

Dividends Per Share / Market Price-Low * 100

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

Dividend Yield – 3 Yr Avg –Close

Stock Performance Ratio, Annual Item; Field 09432

All Industries:

Sum of the last three years of Dividends Per Share / Sum of the last three years of Market Price-Year End * 100

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

Dividend Yield – 3 Yr Avg – Avg High - Low

Stock Performance Ratio, Annual Item; Field 09433

All Industries:

Sum of the last three years of Dividends Per Share / ((Sum of the last three years of Market Price-High + Sum of the last three years of Market Price-Low) / 2) * 100

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

Dividend Yield – 3 Yr Avg – High

Stock Performance Ratio, Annual Item; Field 09430

All Industries:

Sum of the last three years of Dividends Per Share / Sum of the last three years of Market Price-High * 100

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

Dividend Yield – 3 Yr Avg – Low

Stock Performance Ratio, Annual Item; Field 09431

All Industries:

Sum of the last three years of Dividends Per Share / Sum of the last three years of Market Price-Low * 100

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

Dividend Yield - 5 Yr Avg - Close

Stock Performance Ratio, Annual Item; Field 09421

All Industries:

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

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

Dividend Yield - 5 Yr Avg - High

Stock Performance Ratio, Annual Item; Field 09411

All Industries:

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

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

Dividend Yield - 5 Yr Avg - High-Low

Stock Performance Ratio, Annual Item; Field 09426

All Industries:

Dividends Per Share - Five Year / (Market Price-High 5 Year Average + Market Price-Low 5 Yr Average / 2) * 100

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

Dividend Yield - 5 Yr Avg - Low

Stock Performance Ratio, Annual Item; Field 09416

All Industries:

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

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

Dividends

Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04052

All Industries:

DIVIDENDS represent dividends received from investments, including those received by the company from equity accounted investments. This data is a component of Total Other Cash Flow (field 04151) in Operating Activities.

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

Dividends (Cash)

See CASH DIVIDENDS PAID - TOTAL and/or COMMON DIVIDENDS (CASH) and/or PREFERRED DIVIDENDS (CASH)

Dividends Payable*Liability Data, Annual Item; Field 03061*

Industrials:

DIVIDENDS PAYABLE represents a dividend that has been declared but not yet paid.

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

It excludes:

Dividends to minority shareholders of subsidiaries

Dividends Per Share*Stock Data, Annual Item; Field 05101*

All Industries:

DIVIDENDS PER SHARE represents the total dividends per share declared during the calendar year for U.S. corporations and fiscal year for non-U.S. corporations. It includes extra dividends declared during the year.

Dividends Per Share is based on the "gross" dividend of a security, before normal withholding tax is deducted at a country's basic rate, but excluding the special tax credit available in some countries. This tax credit is due to the imputation system of corporate income tax under which shareholders are entitled to credit a certain proportion of the corporate income tax on distributed profits against the income tax imposed on the dividends received.

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 6005 - Type of Share.

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

Footnotes:

- A. All items adjusted for stock splits or dividends
- B. Calculation based on average number of shares
- C. Derived per share figure from block figure
- D. Includes tax credit on common dividend
- F. Parent company data
- H. Cash preferred dividend may be included
- I. Alternate numbers given for gross dividend per share
- J. Gross dividend
- K. Includes extra cash dividends
- L. No standard text
- M. No standard text
- N. No standard text
- P. No standard text
- Q. No standard text
- R. Company does not disclose dividends per share, estimated based on company's definition
- S. Dividends not paid on all shares
- T. Twelve month dividends reflects revaluation of interim dividends to year end rate
- Y. Multiple shares exist - see type of shares
- Z. Dividends per share estimated using the total cash dividend divided by the number of shares outstanding at year end

Dividends Per Share - Declaration Date - First, Second, Third and Fourth Quarter*Stock Data, Annual Items; Fields 05910, 05911, 05912, 05913, respectively*

All Industries:

DIVIDENDS PER SHARE - DECLARATION DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the updating source and source date for the dividend.

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

Dividends Per Share - Ex-Dividend Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05923, 05924, 05925, 05926, respectively

All Industries:

DIVIDENDS PER SHARE - EX-DIVIDEND DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on or after which a buyer will no longer be entitled to the dividend declared on a share.

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

Dividends Per Share - Extra - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05151, 05152, 05153, 05154, respectively

All Industries:

DIVIDENDS PER SHARE - EXTRA - FIRST, SECOND, THIRD AND FOURTH QUARTER represents any extra dividends declared in each of the respective quarters. When a company declares five dividends in one year, the fourth quarter dividend is shown as an extra dividend - fourth quarter and the fifth dividend is shown as dividends per share - fourth quarter.

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

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 6005 - Type of Share.

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

Dividends Per Share - Extra - Declaration Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05935, 05936, 05937, 05938, respectively

All Industries:

DIVIDENDS PER SHARE - EXTRA - DECLARATION DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the updating source and source date for extra dividends declared by the company.

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

Refer to the definition of DIVIDENDS PER SHARE - DECLARATION DATE - FIRST SECOND, THIRD AND FOURTH QUARTER for a list of source codes and sources.

Dividends Per Share - Extra - Ex-Dividend Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05947, 05948, 05949, 05950, respectively

All Industries:

DIVIDENDS PER SHARE - EXTRA - EX-DIVIDEND DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on or after which a buyer will no longer be entitled to the extra dividend declared on a share.

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

Dividends Per Share - Extra - Payable Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05953, 05954, 05955, 05956, respectively

All Industries:

DIVIDENDS PER SHARE - EXTRA - PAYABLE DATE - FIRST, SECOND THIRD AND FOURTH QUARTER represent the date the declared extra dividend is scheduled to be paid.

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

Dividends Per Share - Extra - Record Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05941, 05942, 05943, 05944, respectively

All Industries:

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

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

Dividends Per Share - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05121, 05122, 05123, 05124, respectively

All Industries:

DIVIDENDS PER SHARE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent dividends per share declared in each of the respective four quarters during the year.

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

For companies with more than one type of common/ordinary share, dividends per share is shown for the share type identified in field 6005 - Type of Share.

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

Footnotes:

- L. No standard text
- M. No standard text
- N. No standard text
- P. No standard text
- Q. No standard text
- R. Indicated Rate
- T. Revalued to year end rates

Dividends Per Share – Fiscal

Stock Data, Annual Item; Field 05110

All Industries:

DIVIDENDS PER SHARE – FISCAL represents the total dividends per share declared during a company's fiscal year. It includes extra dividends declared during the fiscal year but excludes special dividends.

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

Dividends Per Share - Gross

Stock Data, Annual Item; Field 05102

All Industries:

DIVIDENDS PER SHARE - GROSS represent the total dividend, before normal withholding tax is deducted at a country's basic tax rate and including the special tax credit available in some countries. This tax credit is due to the imputation system of corporate income tax under which shareholders are entitled to credit a certain proportion of the corporate income tax on distributed profits against the income tax imposed on the dividends declared.

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

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

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

Dividends Per Share - Gross - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05125, 05126, 05127, 05128, respectively

All Industries:

DIVIDENDS PER SHARE - GROSS - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the gross dividends declared in each of the respective interim periods during the year.

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

Data for these fields are generally not available prior to 1993.

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

Dividends Per Share - Gross - Extra - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05171, 05172, 05173, 05174, respectively

All Industries:

DIVIDENDS PER SHARE - GROSS - EXTRA - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the extra gross dividends declared in each of the respective interim periods during the year.

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

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

Data for these fields are generally not available prior to 1993.

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

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

Stock Data, Annual Items; Fields 05175, 05176, 05177, 05178, respectively

All Industries:

DIVIDENDS PER SHARE - SPECIAL - EXTRA - FIRST, SECOND, THIRD AND FOURTH QUARTER represents the special gross dividends declared in each of the respective interim periods during the year.

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

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

Data for these fields are generally not available prior to 1993.

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

Dividends Per Share - Interim

Stock Data; Interim Item; Field 05116

All Industries:

DIVIDENDS PER SHARE (INTERIM) represents the regular dividends declared during a specific fiscal interim time period. It is based on the "net" dividend of a security. For companies with more than one type of common ordinary share, dividends per share are shown for the share type identified in field 06005 Type of Share.

This item is populated for the quarterly, semi-annual and trimester time series. It is not available prior to 1998. It is also available at the security level for 1998 and subsequent years.

Dividends Per Share - Interim – Extra

Stock Data; Interim Item; Field 05112

All Industries:

DIVIDENDS PER SHARE (INTERIM) – EXTRA represents any extra dividend declared during a specific fiscal interim time period.

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

This item is populated for the quarterly, semi-annual and trimester time series. It is not available prior to 1998. It is also available at the security level for 1998 and subsequent years.

Dividends Per Share - Interim – Special

Stock Data; Interim Item; Field 05114

All Industries:

DIVIDENDS PER SHARE (INTERIM) – SPECIAL represents unusual and infrequent distributions to shareholders that were declared during a specific fiscal interim time period.

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

This item is populated for the quarterly, semi-annual and trimester time series. It is not available prior to 1998. It is also available at the security level for 1998 and subsequent years.

Dividends Per Share - Last 12 Months

Stock Data, Current Item; Field 05145

All Industries:

DIVIDENDS PER SHARE - LAST 12 MONTHS represents the sum of the interim dividends per share, including extras, declared by the company in the last twelve months. If interim data is not available it is the most recent dividends per share reported by the company in the last two years.

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

This item is also available at the security level.

Dividends Per Share - Last 12 Months - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Current 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.

Dividends Per Share - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Annual Items; Fields 20044, 20144, 20244, 20344, 20444, 20544, 20644, respectively

All Industries:

DIVIDENDS PER SHARE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the total dividends per share declared for each type of common/ordinary share during the calendar year for U.S. corporations and fiscal year for non-U.S. corporations. It includes extra dividends declared during the year.

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

Refer to the definition of DIVIDENDS PER SHARE for more details and applicable footnotes.

Dividends Per Share - Payable Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05929, 05930, 05931, 05932, respectively

All Industries:

DIVIDENDS PER SHARE - PAYABLE DATE - FIRST, SECOND THIRD AND FOURTH QUARTER represent the date the declared dividend is scheduled to be paid.

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

Dividends Per Share - Record Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items, Fields 05917, 05918, 05919, 05920, respectively

All Industries:

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

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

Dividends Per Share - Special - Declaration Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05965, 05966, 05967, 05968, respectively

All Industries:

DIVIDENDS PER SHARE - SPECIAL - DECLARATION DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the updating source and source date for special dividends declared by the company.

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

Refer to the definition of DIVIDENDS PER SHARE - DECLARATION DATE - FIRST SECOND, THIRD AND FOURTH QUARTER for a list of source codes and sources.

Dividends Per Share - Special - Ex-Dividend Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05959, 05960, 05961, 05962, respectively

All Industries:

DIVIDENDS PER SHARE - SPECIAL - EX-DIVIDEND DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the date on or after which a buyer will no longer be entitled to the special dividend declared on a share.

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

Dividends Per Share - Special - Payable Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05976, 05977, 05978, 05979, respectively

All Industries:

DIVIDENDS PER SHARE - SPECIAL - PAYABLE DATE - FIRST, SECOND THIRD AND FOURTH QUARTER represent the date the declared special dividend is scheduled to be paid.

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

Dividends Per Share - Special - Record Date - First, Second, Third and Fourth Quarter

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

All Industries:

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

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

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

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

All Industries:

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

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

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

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

It includes but is not restricted to:

Cash equivalent of a stock or debenture distribution
 Extra dividend payment if not the usual policy of the company
 Unusually high cash distributions
 Spin-off dividends
 Liquidating dividends

Footnotes:

- A. Special cash distribution
- B. Cash equivalent of spin-off
- C. Cash equivalent of right distribution, debentures or other

Dividends Per Share - 1 Yr Annual Growth

Growth Rate, Annual & Interim Item; Field 08611

All Industries:

Annual Time Series:

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

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.

Dividends Per Share - 5 Yr Average - First, Second, Third and Fourth Quarters

Stock Data, Annual Item; Fields 05141, 05142, 05143, 05144, respectively

All Industries:

DIVIDENDS PER SHARE - 5 YR AVERAGE - FIRST, SECOND, THIRD AND FOURTH QUARTERS represent the average of the dividends declared in each respective quarter for the last five years including extras if any.

Interim periods are determined on a calendar basis for U.S. corporations and on a fiscal basis for non-U.S. corporations. These items are also available at the security level for 1987 and subsequent years.

Dividends Per Share - 12 Months - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05131,05132,05133,05134, respectively

All Industries:

DIVIDENDS PER SHARE - 12 MONTHS - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the sum of the dividends declared in the last four quarters ending the respective quarter.

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

These items are also shown at the security level for 1987 and subsequent years.

Dividends Provided For Or Paid - Common

Supplementary Data, Annual Item; Field 18192

All Industries:

DIVIDENDS PROVIDED FOR OR PAID - COMMON represents the total value of the common dividends declared for the year. For most countries outside of the U.S. and Canada it includes the interim paid, if any, plus the proposed final dividend declared after the year end. If not reported separately, it is the dividend charged to retained earnings.

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

Footnotes:

A. No standard text

DVFA Earnings Per Share

Stock Data, Annual Item; Field 05240

All Industries:

DVFA EARNINGS PER SHARE represent earnings per share as calculated in accordance with the formula laid down by the German Society of Investment Analysts. These earnings are calculated under the "DVFA method" which makes uniform adjustments to the published net profit of the company, allowing for better company comparisons.

Data for this field is only available for German companies.

E

Earning Assets % Total Assets

Profitability Ratio, Annual Item; Field 15587

Banks:

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

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 & Interim Item; Field 18191

All Industries:

EARNINGS BEFORE INTEREST AND TAXES (EBIT) represent the earnings of a company before interest expense and income taxes. It is calculated by taking the pre-tax income and adding back interest expense on debt and subtracting interest capitalized.

Earnings Before Interest, Taxes, Depreciation & Amortization (EBITDA)

Supplementary (Income) Data, Annual & Interim Item; Field 18198

All Industries:

EARNINGS BEFORE INTEREST, TAXES, DEPRECIATION & AMORTIZATION (EBITDA) represent the earnings of a company before interest expense, income taxes and depreciation. It is calculated by taking the pre-tax income and adding back interest expense on debt and depreciation, depletion and amortization and subtracting interest capitalized.

Earnings Per ADR – GAAP

Share Data, Annual Item; Field 05204

All Industries:

EARNINGS PER ADR – GAAP represents the Earnings Per American Depositary Share of a non-U.S. company adapted to conform to U.S. Generally Accepted Accounting Principles. It is calculated by dividing Net Income – GAAP (converted to U.S. dollars at the fiscal year average exchange rate) by the shares used to calculate the company's earnings per share adjusted by the ADR ratio.

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

Earnings Per ADR – GAAP – Last 12 Months

Stock Data, Current Item; Field 05257

All Industries:

EARNINGS PER ADR – GAAP – LAST 12 MONTHS represents the sum of the interim Earnings Per Share – GAAP reported in the latest twelve months by the company. If interim data is not available it is the most recent Earnings Per Share - GAAP reported by the company in the last two years.

Earnings Per ADR – GAAP – 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08595

All Industries:

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

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:

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

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

Earnings Per ADR – GAAP – 5 Yr Annual Growth*Growth Rate, Annual Item; Field 08599*

All Industries:

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

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1999.

Earnings Per ADR – GAAP – 5 Yr Avg*Stock Data, Annual Item; Field 05265*

All Industries:

EARNINGS PER ADR – GAAP – 5 YR AVG represent the average of the Earnings Per ADR – GAAP in each of the last five years. This item will not be available until 1998.

Earnings Per Share*Stock Data, Annual Item; Field 05201*

All Industries:

EARNINGS PER SHARE represents the earnings for the 12 months ended the last calendar quarter of the year for U.S. corporations and the fiscal year for non-U.S. corporations. It represents the fully diluted earnings per share (field 05290) for US companies and basic earnings per share (field 05210) for other companies.

It is as reported by the company except for Sweden where the Standard Tax Method has been used where not reported by the company. Where earnings per share is reported for Swedish companies it may be after standard or actual tax. If earnings per share is not reported by the company, an estimate based on the respective country's generic definition has been computed.

Preference stock has been included in the share base where it participates with the common/ordinary shares in the profits of the company. The following indicates the net earnings base used for earnings per share in each country.

In Austria, earnings per share are based on profit after tax and minority interest but before transfers to equity reserves. Per share earnings for Belgium, Denmark, France, Germany, Italy, Japan, Netherlands, Switzerland and the United Kingdom reflect profit after tax, minority interest, and preferred dividends (except where preferred is included in share base), generally including pre-tax extraordinary items. United Kingdom earnings per share exclude extraordinary items prior to 1993. However with the adoption of FRS3 they are now included.

Finland and Norway are based on profit before allocations to untaxed reserves (Finland all years; Norway prior to 1992 only) and before extraordinary items, after actual taxes, minority interest and preferred dividends. In Sweden profit before special adjustments and allocations to untaxed reserves but after an assumed 28% tax rate, (30% prior to 1994 and 50% in 1988 and previous years) and after minority interest and preferred dividends is used. Per share earnings in Spain are based on profit after Corporation tax and are generally after extraordinary items.

Where Corporation tax is not reported it has been estimated. All other countries base earnings per share on profit after tax, minority interest and preferred dividends but before extraordinary items. For companies with more than one type of common/ordinary share, earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 - Type of Share.

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

Footnotes:

- AA. Earnings per share after full tax
- B. Includes or excludes extraordinary charge or credit
- D. No standard text

- F. Period includes strike
- G. Includes the effects of a change in accounting policies or tax laws
- M. Calculation based on year end outstanding shares
- O. No standard text
- P. Based on common and common equivalent shares
- Q. Based on fully diluted shares
- S. No standard text
- U. Based on average shares outstanding
- V. No standard text
- W. No standard text
- X. Estimated based on standard tax basis
- Y. Based on combined multiple shares
- Z. Earnings per share estimated using net income after preferred dividends divided by year end shares or latest shares available

Earnings Per Share After Extraordinary Items

Stock Data, Annual Item; Field 05230

All Industries:

EARNINGS PER SHARE AFTER EXTRAORDINARY ITEMS represent earnings per share including extraordinary charges and credits for the 12 months ended the last calendar quarter of the year for U.S. corporations and the fiscal year for non-U.S. corporations. See definition for Earnings Per Share (field 05201) in the Worldscope Data Definition Guide for additional information.

Data for this field is available for 1992 and subsequent years.

Earnings Per Share - As Reported

Stock Data, Annual & Interim Item; Field 18193

All Industries:

EARNINGS PER SHARE - AS REPORTED represents the per share earnings amount reported by the company at the end of the fiscal period prior to any adjustments or recalculations.

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

Footnotes:

- A. No standard text

Earnings Per Share – Basic – First, Second, Third, and Fourth Quarter

Stock Data, Annual Items; Fields 05211, 05212, 05213, 05214, respectively

All Industries:

EARNINGS PER SHARE - BASIC - FIRST, SECOND, THIRD, AND FOURTH QUARTER represent earnings per share based on average shares reported by the company in each of the respective interim periods. It represents the fully diluted earnings per share (fields 05291-4) for US companies and basic earnings per share (field 05211-4) for other companies.

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

For companies with more than one type of common/ordinary share, basic earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 Type of share.

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

Refer to the definition of EARNINGS PER SHARE - FIRST, SECOND, THIRD AND FOURTH QUARTER for applicable footnotes.

Earnings Per Share – Basic – Fiscal*Stock Data, Annual Item; Field 10010*

All Industries:

EARNINGS PER SHARE - BASIC - FISCAL represents earnings based on average common shares for the 12 months ended the last calendar quarter of the year for US corporations and the fiscal year end 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.

For securities, the history is back to 1987.

Earnings Per Share – Basic – Year*Stock Data, Annual Item; Field 05210*

All Industries:

EARNINGS PER SHARE - BASIC - YEAR represents earnings based on average common shares for the 12 months ended the last calendar quarter for U.S. corporations and the fiscal year for non-U.S. corporations.

For companies with more than one type of common/ordinary share, earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 Type of share.

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

Earnings Per Share – Continuing Operations – Fiscal*Stock Data, Annual & Interim Item; Field 18208*

All Industries:

EARNINGS PER SHARE - CONTINUING OPERATIONS – FISCAL represents the per share amount earned by a company before any gain/loss adjustment for discontinued operations and extraordinary items but after preferred dividends are deducted. The period is 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 this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies.

Footnotes:

A. No standard text

Earnings Per Share – First, Second, Third and Fourth Quarter*Stock Data, Annual Items; Fields 05221,05222, 05223, 05224, respectively*

All Industries:

EARNINGS PER SHARE - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the earnings reported by the company in each of the respective interim periods.

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

For companies with more than one type of common/ordinary share, earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 - Type of Share.

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

Footnotes:

- A. Estimate based on net profit before minority interest divided by latest shares available
- AA. Earnings per share after full tax
- B. Includes or Excludes extraordinary charge or credit
- C. Estimate based on pre-tax profit before minority interest adjusted for standard tax rate divided by latest shares available
- D. No standard text
- F. Period includes strike

- G. Includes the effects of a change in accounting policies or tax laws
- O. No standard text
- S. No standard text
- T. Based on profits after transfer to reserves
- V. No standard text
- W. No standard text

Earnings Per Share (EPS) – Fiscal Period – Basic

Stock Data, Interim Time Series; Field 18420

All Industries:

EARNINGS PER SHARE (EPS) - FISCAL PERIOD - BASIC represents net income after preferred dividends divided by average common shares outstanding for the period. Net income is stated before extraordinary items disclosed by the company after tax. Exceptional/extraordinary items reported pre-tax are included. The equivalent annual time series item is 05210- Earnings Per Share (EPS) – Basic. Please note, for US companies, field 05210 is presented on a calendar basis.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998. It is also available at the security level.

Earnings Per Share (EPS) – Fiscal Period – Basic – Revised

Stock Data, Annual & Interim Item; Field 18469

All Industries:

EARNINGS PER SHARE (EPS) - FISCAL PERIOD - BASIC – REVISED represents revised net income after preferred dividends divided by average common shares outstanding for the period or revised shares where applicable. Net income is stated before extraordinary items disclosed by the company after tax. Exceptional/extraordinary items reported pre-tax are included. Revised fields are used to account for the restatement of values due to changes that occur during the year or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months value. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001. It is also available at the security level.

Earnings Per Share – Fiscal Period End

Stock Data, Annual & Interim Item; Field 05202

All Industries:

EARNINGS PER SHARE - FISCAL PERIOD END represent the earnings for the 12 months ended the last calendar quarter of the year for U.S. corporations and the fiscal year for non-U.S. corporations. It represents the fully diluted earnings per share (field 10030) for US companies and basic earnings per share (field 05210) for other companies.

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

Refer to the definition of EARNINGS PER SHARE for more details.

Earnings Per Share (EPS) – Fiscal Period – Fully Diluted

Stock Data, Interim Time Series; Field 18440

All Industries:

EARNINGS PER SHARE (EPS) - FISCAL PERIOD - FULLY DILUTED represents net income after preferred dividends adjusted to reflect conversion of common stock equivalents divided by average common shares and common share equivalents for the period. Net income is stated before extraordinary items disclosed by the company after tax. Exceptional/extraordinary items reported pre-tax are included. The equivalent annual time series item is 05290- Earnings Per Share (EPS) –Fully Diluted Year. Please note, for US companies, field 05290 is presented on a calendar basis.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998. It is also available at the security level.

Earnings Per Share (EPS) – Fiscal Period – Fully Diluted – Revised*Stock Data, Annual & Interim Item; Field 18470*

All Industries:

EARNINGS PER SHARE (EPS) - FISCAL PERIOD - FULLY DILUTED – REVISED represents revised net income after preferred dividends adjusted to reflect conversion of common stock equivalents divided by revised average common shares and common share equivalents shares outstanding for the period or revised shares where applicable. Net income is stated before extraordinary items disclosed by the company after tax. Exceptional/extraordinary items reported pre-tax are included. Revised fields are used to account for the restatement of values due to changes that occur during the year or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months value. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001. It is also available at the security level.

Earnings Per Share – Fully Diluted – Fiscal*Stock Data, Annual Item; Field 10030*

All Industries:

EARNINGS PER SHARE – FULLY DILUTED - FISCAL represents earnings based on average fully diluted common shares. For companies with more than one type of common/ordinary share, earnings per share is based on combined shares adjusted to reflect the par value of the share type identified in field 06005 Type of share.

For securities, the history is back to 1987.

Earnings Per Share Growth (Period Vs. Year Ago)*Growth Rate, Interim Item; Field 08699*

All Industries:

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

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.

This calculation uses restated data for last year's values where available.

Earnings Per Share (EPS) – Included Extra Cr/Chg After Tax – Basic*Stock Data, Annual & Interim Item; Field 18426*

All Industries:

EARNINGS PER SHARE (EPS) - INCLUDED EXTRA CR/CHG AFTER TAX – BASIC represents the after tax per share amount of an as reported pre-tax non-recurring gain/loss included in EPS- Fiscal-Basic (field 18420). If not reported, it is calculated based on average basic shares for the period.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998. It is also available at the security level.

Earnings Per Share (EPS) Included Extra Cr/Chg After Tax – Basic - Revised*Stock Data, Annual & Interim Item; Field 18453*

All Industries:

EARNINGS PER SHARE (EPS) INCLUDED EXTRA CR/CHG AFTER TAX - BASIC – REVISED represents the after tax per share amount of an as reported non-recurring gain/loss net of taxes included in EPS- Fiscal-Basic (18469). If not reported, it is calculated based on average basic shares for the period or revised shares where applicable. Revised fields are used to account for the restatement of values due to changes that occur during the year or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months value. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001. It is also available at the security level.

Earnings Per Share (EPS) – Included Extra Cr/Chg After Tax – Fully Diluted*Stock Data, Annual & Interim Item; Field 18446*

All Industries:

EARNINGS PER SHARE (EPS) - INCLUDED EXTRA CR/CHG AFTER TAX - FULLY DILUTED represents the fully diluted after tax per share amount of an as reported pre-tax non-recurring gain/loss net of taxes included in EPS- Fiscal-Fully Diluted (field 18440). If not reported, it is calculated based on average fully diluted shares for the period.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998. It is also available at the security level.

Earnings Per Share (EPS) Included Extra Cr/Chg After Tax – Fully Diluted - Revised

Stock Data, Annual & Interim Item; Field 18454

All Industries:

EARNINGS PER SHARE (EPS) INCLUDED EXTRA CR/CHG AFTER TAX - FULLY DILUTED – REVISED represents the fully diluted after tax per share amount of an as reported pre-tax non-recurring gain/loss net of taxes included in EPS- Fiscal-Fully Diluted-Revised (item 18470). If not reported, it is calculated based on average fully diluted shares for the period or revised shares where applicable. Revised fields are 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. It is also available at the security level.

Earnings Per Share (EPS) – Included Extra Pre-tax Cr/Chg – Basic

Stock Data, Annual & Interim Item; Field 18428

All Industries:

EARNINGS PER SHARE (EPS) - INCLUDED EXTRA PRE-TAX CR/CHG – BASIC represents the pre-tax per share amount of non-recurring gain/loss included in EPS- Fiscal- Basic (field 18420). If not reported, it is calculated based on average basic shares for the period. This field is only updated if the company has not disclosed the associated tax amount of exceptional gain/loss and as such field 18426 could not be populated.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998. It is also available at the security level.

Earnings Per Share (EPS) Included Extra Pre-tax Cr/Chg – Basic - Revised

Stock Data, Annual & Interim Item; Field 18457

All Industries:

EARNINGS PER SHARE (EPS) INCLUDED EXTRA PRE-TAX CR/CHG - BASIC – REVISED represents the pre-tax per share amount of an as reported pre-tax non-recurring gain/loss included in EPS- Fiscal- Basic (18469). If not reported, it is calculated based on average basic shares or revised shares where applicable for the period. Only updated if the associated tax amount of an exceptional profit/loss has not been disclosed. Revised fields are 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 values. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001. It is also available at the security level.

Earnings Per Share (EPS) Included Extra Pre-tax Cr/Chg – Fully Diluted

Stock Data, Annual & Interim Item; Field 18448

All Industries:

EARNINGS PER SHARE (EPS) INCLUDED EXTRA PRE-TAX CR/CHG - FULLY DILUTED represents the pre-tax fully diluted per share amount of nonrecurring gain/loss included in EPS- Fiscal- Fully Diluted (field 18440). If not reported, it is calculated based on average diluted shares for the period. This field is only updated if the company has not disclosed the associated tax amount of exceptional gain/loss and as such field 18446 could not be populated.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 1998. It is also available at the security level.

Earnings Per Share (EPS) Included Extra Pre-tax Cr/Chg – Fully Diluted - Revised

Stock Data, Annual & Interim Item; Field 18458

All Industries:

EARNINGS PER SHARE (EPS) INCLUDED EXTRA PRE-TAX CR/CHG - FULLY DILUTED – REVISED represents the pre-tax per share amount of non-recurring gain/loss included in EPS- Fiscal- Fully Diluted revised (18470). If not reported, it is calculated based on average diluted shares for the period or revised shares where applicable. Only updated if the associated tax amount of an exceptional profit/loss has not been disclosed. Revised fields are use to account for the restatement figures or if, for example, reported Q1 and reported Q2 do not add to the reported 6 months. These fields are also used for hyper-inflationary countries such as Mexico, where the reported interim amounts will not add to the annual figures.

This item is populated for quarterly, semi-annual and trimester time series only. It is not available prior to 2001. It is also available at the security level.

Earnings Per Share Including Extraordinary Items - Fiscal

Stock Data, Annual & Interim Item; Field 18209

All Industries:

EARNINGS PER SHARE INCLUDING EXTRAORDINARY ITEMS - FISCAL represents the per share amount of net income earned by a company including any gain or loss from extraordinary items. The period is 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 this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies.

It includes but is not restricted to:

Gain/Loss from cumulative effect of accounting change Gain/Loss from early extinguishment of debt

Gain/Loss from discontinued operations when it is treated as an extraordinary item

Earnings Per Share - Last 12 Months

Stock Data, Current Item; Field 05255

All Industries:

EARNINGS PER SHARE - LAST 12 MONTHS represents the sum of the interim earnings reported in the latest twelve months by the company. If interim data 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.

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.

Earnings Per Share - Mult Share 1, 2, 3, 4, 5, 6, 7

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

All Industries:

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

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

Refer to the definition of EARNINGS PER SHARE for more details and applicable footnotes.

Earnings Per Share - Report Date - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05901, 05902, 05903, 05904, respectively

All Industries:

EARNINGS PER SHARE - REPORT DATE - FIRST, SECOND, THIRD AND FOURTH QUARTER represents the source date for the earnings reported by the company.

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

Earnings Per Share - 12 Months - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05251, 05252, 05253, 05254, respectively

All Industries:

EARNINGS PER SHARE - 12 MONTHS - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the sum of the earnings reported for the last four quarters, ending the respective quarter. If a company reports semi-annually then its earnings for a six-month period are divided equally across two quarters for the purposes of this calculation.

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

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

Earnings Per Share - 1 Yr Annual Growth

Growth Rate, Annual & Interim Item; Field 08601

All Industries:

Annual Time Series:

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

This calculation uses restated data for last year's values where available It is available at the security level for 1987 and subsequent years.

Interim Time Series:

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

This calculation uses restated data for last year's values where available It is available in the Interim time series at the company and security level for 1998 and subsequent years.

Earnings Per Share - 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08816

All Industries:

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

This calculation is based on Worldscope field 05202 Earnings per Share – Fiscal and uses restated data for last year's values where available. This item is also available at the security level and is only available in the annual original time series.

Earnings Per Share – 3 Yr Annual Growth

Growth Rate, Annual Item; Field 08604

All Industries:

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

Earnings Per Share - 5 Yr Annual Growth

Growth Rate, Annual Item; Field 08605

All Industries:

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

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

Earnings Per Share - 5 Yr Avg

Stock Data, Annual Item; Field 05260

All Industries:

EARNINGS PER SHARE - 5 YR AVG represents the average of the earnings per share reported by the company in each of the last five years.

For U.S. corporations five year average earnings are shown on a calendar basis. For non-U.S. corporations they are shown on a fiscal basis.

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

Earnings Per Share - 5 Yr Avg - First, Second, Third and Fourth Quarter

Stock Data, Annual Items; Fields 05261, 05262, 05263, 05264, respectively

All Industries:

EARNINGS PER SHARE - 5 YR AVG - FIRST, SECOND, THIRD AND FOURTH QUARTER represent the average of the earnings per share reported for each respective quarter for the last five years.

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

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

Earnings Per Share Report Date – Fiscal Period End

Stock Data, Annual & Interim Item; Field 05905

All Industries

EARNINGS REPORT DATE – FISCAL PERIOD END represents the source date for the earnings reported by the company for the corresponding period. Data for this field is provided for all time series that contain Earnings Per Share data.

This item is available in the annual and interim time series at both the company and the security level. It is generally not available prior to 1992 in the annual time series. In the interim time series it will be available for 1998 and subsequent years for U.S. companies and securities and for 2001 and subsequent years for non-U.S. companies and securities.

Earnings Report Frequency

Stock Data, Annual & Interim Item; Field 05200

All Industries:

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

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

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

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

Earnings Yield - Avg High-Low

Stock Performance Ratio, Annual Item; Field 09206

All Industries:

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

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

Earnings Yield - Close

Stock Performance Ratio, Annual Item; Field 09204

All Industries:

Earnings Per Share / Market Price-Year End * 100

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

Earnings Yield - Current

Stock Performance Ratio, Current Item; Field 09202

All Industries:

Earnings Per Share-Last 12 Months / Market Price-Current * 100

This item is also available at the security level.

Earnings Yield - Current High

Stock Performance Ratio, Current Item; Field 09203

All Industries:

Earnings Per Share-Last 12 Months / Market Price-Year to Date High *100

This item is also available at the security level.

Earnings Yield - Current Low

Stock Performance Ratio, Current Item; Field 09205

All Industries:

Earnings Per Share-Last 12 Months / Market Price-Year to Date Low *100

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

Earnings Yield – GAAP – Avg High-Low

Stock Performance Ratio, Annual Item; Field 09246

All Industries:

Earnings Per ADR-GAAP / ((Market Price-High + Market Price-Low) / 2) * 100

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

Earnings Yield – GAAP - Close

Stock Performance Ratio; Annual Item, Field 09244

All Industries:

Earnings Per ADR-GAAP / Market Price-Year End * 100

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

Earnings Yield – GAAP – Current

Stock Performance Ratio, Current Item; Field 09242

All Industries:

Earnings Per ADR-GAAP-Last 12 Months / Market Price-Current * 100

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

Earnings Yield – GAAP – Current High

Stock Performance Ratio, Current Item; Field 09243

All Industries:

Earnings Per ADR-GAAP-Last 12 Months / Market Price-Year to Date High * 100

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

Earnings Yield – GAAP – Current Low

Stock Performance Ratio, Current Item; Field 09245

All Industries:

Earnings Per ADR-GAAP-Last 12 Months / Market Price-Year to Date Low * 100

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

Earnings Yield – GAAP – High

Stock Performance Ratio, Annual Item; Field 09240

All Industries:

Earnings Per ADR-GAAP / Market Price-High * 100

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

Earnings Yield – GAAP – Low

Stock Performance Ratio, Annual Item; Field 09241

All Industries:

Earnings Per ADR-GAAP / Market Price-Year Low * 100

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

Earnings Yield – GAAP - 3 Yr Avg – Avg High-Low

Stock Performance Ratio, Annual Item; Field 09250

All Industries:

Sum of the last 3 years Earnings Per ADR-GAAP / ((Sum of the last 3 years Market Price-High + Sum of the last 3 years Market Price-Low) / 2) * 100

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

Earnings Yield - GAAP – 3 Yr Avg – Close

Stock Performance Ratio, Annual Item; Field 09249

All Industries:

Sum of the last 3 years Earnings Per ADR-GAAP / Sum of the last 3 years Market Price-Year End * 100

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

Earnings Yield – GAAP - 3 Yr Avg – High

Stock Performance Ratio, Annual Item; Field 09247

All Industries:

Sum of the last 3 years Earnings Per ADR-GAAP / Sum of the last 3 years Market Price-High * 100

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

Earnings Yield - GAAP – 3 Yr Avg – Low

Stock Performance Ratio, Annual Item; Field 09248

All Industries:

Sum of the last 3 years Earnings Per ADR / Sum of the last 3 years Market Price-Low * 100

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

Earnings Yield – GAAP - 5 Yr Avg – Avg High-Low

Stock Performance Ratio, Annual Item; Field 09254

All Industries:

Earnings Per ADR-GAAP-5 Yr Avg / ((Market Price-5 Yr Avg High + Market Price-5 Yr Avg Low) / 2) * 100

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

Earnings Yield - GAAP – 5 Yr Avg – Close

Stock Performance Ratio, Annual Item; Field 09253

All Industries:

Earnings Per ADR-GAAP-5 Yr Avg / Market Price-Year End-5 Yr Avg * 100

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

Earnings Yield – GAAP - 5 Yr Avg – High

Stock Performance Ratio, Annual Item; Field 09251

All Industries:

Earnings Per ADR-GAAP-5 Yr Avg / Market Price-5 Yr Avg High * 100

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

Earnings Yield – GAAP - 5 Yr Avg – Low

Stock Performance Ratio, Annual Item; Field 09252

All Industries:

Earnings Per ADR-GAAP-5 Yr Avg / Market Price-5 Yr Avg Low * 100

This item is only available for ADRs and will not be available until 1998.

Earnings Yield - High

Stock Performance Ratio, Annual Item; Field 09200

All Industries:

Earnings Per Share / Market Price-High * 100

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

Earnings Yield - Low

Stock Performance Ratio, Annual Item; Field 09201

All Industries:

Earnings Per Share / Market Price-Low * 100

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

Earnings Yield – 3 Yr Avg – Avg High-Low

Stock Performance Ratio, Annual Item; Field 09233

All Industries:

Sum of the last 3 years Earnings Per Share / ((Sum of the last 3 years Market Price-High + Sum of the last 3 years Market Price-Low) / 2) * 100

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

Earnings Yield – 3 Yr Avg – Close

Stock Performance Ratio, Annual Item; Field 09232

All Industries:

Sum of the last 3 years of Earnings Per Share / Sum of the last three years of Market Price-Year End * 100

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

Earnings Yield – 3 Yr Avg – High

Stock Performance Ratio, Annual Item; Field 09230

All Industries:

Sum of the last 3 years Earnings Per Share / Sum of the last 3 years Market Price-High * 100

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

Earnings Yield – 3 Yr Avg – Low

Stock Performance Ratio, Annual Item; Field 09231

All Industries:

Sum of the last 3 years Earnings Per Share / Sum of the last 3 years Market Price-Low * 100

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

Earnings Yield - 5 Yr Avg - Close

Stock Performance Ratio, Annual Item; Field 09221

All Industries:

Arithmetic average of the last 5 years of Earnings Per Share / Market Price-Five Year Average Close * 100

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

Earnings Yield - 5 Yr Avg - High

Stock Performance Ratio, Annual Item; Field 09211

All Industries:

Arithmetic average of the last 5 years of Earnings Per Share / Market Price-Five Year Average High * 100

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

Earnings Yield - 5 Yr Avg - High-Low

Stock Performance Ratio, Annual Item; Field 09226

All Industries:

Arithmetic average of the last 5 years of Earnings Per Share / (Market Price - 5-Yr Avg-High + Market Price - Five Yr Avg-Low/2)*100

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

Earnings Yield - 5 Yr Avg - Low

Stock Performance Ratio, Annual Item; Field 09216

All Industries:

Arithmetic average of the last 5 years of Earnings Per Share/ Market Price-Five Year Average Low * 100

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

EBIT

See EARNINGS BEFORE INTEREST AND TAXES (EBIT)

EBIT/ Interest Expense on Debt Ratio

Leverage Ratio, Annual Item; Field 08291

All Industries:

Earnings Before Interest and Taxes / Interest Expense on Debt

Data for this field is only available for 1989 and subsequent years.

EBITDA

See EARNINGS BEFORE INTEREST, TAXES & DEPRECIATION (EBITDA)

Effect Of Exchange Rate On Cash

Cash Flow Data, Annual & Interim Item; Field 04840

All Industries:

EFFECT OF EXCHANGE RATE ON CASH represents the effect of translating from one currency to another on the cash flow of the company.

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

Efficiency Of Earning Assets

Profitability Ratio, Annual Item; Field 15611

Banks, Other Financial Companies:

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

This calculation uses restated data for last years values where available

Efficiency Of Earning Assets - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15614

Banks, Other Financial Companies:

Arithmetic average of the last five years of Efficiency of Earning Assets

Employees

Descriptive Data, Annual Item; Field 07011

All Industries:

EMPLOYEES represent the number of both full and part time employees of the company.

It excludes:

Seasonal employees

Emergency employees

Footnotes:

D. Average employees

Ongoing update discontinued from Oct 2012

A. Worldwide

B. Domestic companies

C. Parent company

G. As of March of the following year

H. Company leases the employees

J. Includes full time equivalent for part time employees

K. Decrease due to redundancies/layoffs

L. As of June the following year

O. Includes employees of associated companies

Employees - 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08626

All Industries:

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

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 & Due from Banks for Banks, Cash for Insurance Companies and Cash & Short Term Investments for all other industries.

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

For companies with more than one type of ordinary shares, Market Capitalization represents the total market value of the company calculated as total number of listed and unlisted common equivalent shares multiplied by the price of the primary issue at fiscal year end date.

Entity Type

Descriptive Data, Current Item; Field 06100

All Industries:

ENTITY TYPE represents a code used to indicate that the 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

EPRA NAV

Per Share Data Item, Annual & Interim Item; Field 05278

Other Financials (Rental, Leasing and REITS):

EPRA NAV represents Net Asset Value (NAV) as recommended by the EPRA (European Public Real Estate Association). It calculates book value assuming all properties have been measured at fair value.

The item is only updated if disclosed by the company.

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restated Annual and Interim time series
- Annual and interim time periods collected from May 2007

EPRA Triple NAV

Per Share Data Item, Annual & Interim Item; Field 05279

Other Financials ((rental, leasing and REITS):

EPRA TRIPLE NAV represents Triple Net Asset Value (NAV) as recommended by the EPRA (European Public Real Estate Association). It calculates book value assuming property and financial debt have been measured at fair value. The item is only updated if disclosed by the company.

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restated Annual and Interim time series
- Annual and interim time periods collected from May 2007

EPRA/Recurring EPS

Per Share Data Item, Annual & Interim Item; Field 05277

Other Financials (Rental, Leasing and REITS):

EPRA/Recurring EPS represents EPS as recommended by the EPRA (European Public Real Estate Association). It is the bottom line IFRS EPS backing out; a) fair value changes in property/investments/financial instruments b) realized gains on property other than held for trading and c) negative goodwill/impairment and d) any other income/expense considered by the company as nonrecurring.

The item is only updated if disclosed by the company.

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restated Annual and Interim time series
- Annual and interim time periods collected from May 2007

EPRA/Recurring Net Income

Supplementary Income Data; Annual & Interim Item; Field 18319

Other Financials ((rental, leasing and REITS):

EPR/Recurring net income represents the net income used to calculate the recurring/EPRA EPS (EPS as recommended by the European Public Real Estate Association). It is the bottom line net income after backing out a) fair value changes in property/investments/financial instruments, b) realized gains on property other than held for trading and c) negative goodwill/impairment and d) any other income/expenses considered by the company as non-recurring.

This item is only updated if disclosed by the company.

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restate Annual and Interim time series
- Annual and interim time periods collected from May 2007

EPS

See EARNINGS PER SHARE

Equipment Expense

Supplementary (Expense) Data, Annual & Interim Item; Field 01085

Banks, Other Financial Companies:

EQUIPMENT EXPENSE represents rental and maintenance expenses, furniture repairs, interest on mortgages on bank premises, real estate taxes and all other equipment or occupancy expenses.

It includes but is not restricted to:

- Other property and equipment expense
- Property rental (U.K.)
- Hire equipment (U.K.)

It excludes:

- Depreciation expense

Equity

See COMMON EQUITY

Equity Per Share

See BOOK VALUE PER SHARE

Equity - GAAP – 1 Yr Annual Growth*Growth Rate, Annual Item; Field 08589*

All Industries:

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

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

Equity - GAAP – 3 Yr Annual Growth*Growth Rate, Annual Item; Field 08590*

All Industries:

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

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

Equity - GAAP – 5 Yr Annual Growth*Growth Rate, Annual Item; Field 08591*

All Industries:

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

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1999.

Equity - 1 Yr Annual Growth*Growth Rate, Annual & Interim Item; Field 08616*

All Industries:

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

Insurance Companies:

If Common Equity is not available, Policyholders Equity is substituted

This calculation uses restated data for last year's values where available.

Exceptions:

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

All Industries:

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

Sweden (88 and prior years):

All Industries:

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

Sweden (89)

All Industries:

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

Sweden (90-92)

All Industries:

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

Sweden (93)

All Industries:

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

Sweden (94 and subsequent years):

All Industries:

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

Footnote:

A. Calculated based on original balance sheet data as no restated interim is disclosed by the company.

Equity– 3 Yr Annual Growth

Growth Rate, Annual Item; Field 08618

All Industries:

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

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:

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

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:

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

Sweden (88 and prior years):

All Industries:

$((\text{Current Year's Common Equity} + \text{Non-Equity Reserves} * .5) / (\text{Common Equity} + \text{Non-Equity Reserves} * .5 \text{ six years ago}), \text{reduced to a compound annual rate}) - 1) * 100$

Sweden (89 to 92)

All Industries:

$((\text{Current Year's Common Equity} + \text{Non-Equity Reserves} * .7) / (\text{Common Equity} + \text{Non-Equity Reserves} * .5 \text{ six years ago}), \text{reduced to a compound annual rate}) - 1) * 100$

Sweden (93 to 97)

All Industries:

$((\text{Current Year's Common Equity} + \text{Non-Equity Reserves}) / (\text{Common Equity} + \text{Non-Equity Reserves} * .7 \text{ six years ago}), \text{reduced to a compound annual rate}) - 1) * 100$

Sweden (98 and subsequent years)

All Industries:

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

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:

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

Sweden (88 and prior years):

All Industries:

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

Sweden (89 to 93): subsequent years):

All Industries:

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

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:

$\text{Common Equity} / \text{Deposits-Total} * 100$

Exceptions:

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

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

Sweden (88 and prior years):

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

Sweden (89 to 93):

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

Sweden (94 and subsequent years):

$\text{Common Equity} / \text{Deposits-Total} * 100$

Equity % Total Deposits - 5 Yr Avg

Leverage Ratio, Annual Item; Field 15010

Banks:

Arithmetic average of the last five years Equity % Deposits-Total

Equity In Earnings

Income Data, Annual & Interim Item; Field 01503

All Industries:

EQUITY IN EARNINGS represent that portion of the earnings or losses of a subsidiary whose financial accounts are not consolidated with the controlling company's assets.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Equity in earnings is pre-tax and included in pre-tax income

Equity in Earnings

Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04056

All Industries:

EQUITY IN EARNINGS represent the non cash adjustment to income for share of profit/loss of associated companies and other equity accounted companies such as unconsolidated subsidiaries, affiliated companies and joint ventures. This data is a component of Total Other Cash Flow (field 04151).

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

Equity In Untaxed Reserves

Shareholders' Equity Data, Annual Item; Field 03490

All Industries:

EQUITY IN UNTAXED RESERVES represents the portion of the reserve that is allocated to equity. It is only applicable to Finnish, Norwegian and Swedish consolidated results for comparison purposes with other countries.

Data for this field is generally not available prior to 1990.

Equity Securities & Real Estate % Capital

Other Ratio, Annual Item; Field 15109

Insurance, Other Financial Companies:

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

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:

Ongoing update discontinued from Oct 2012

- A. Fixed income securities are included
- B. Includes other securities

ESOP Guarantees

Shareholders' Equity Data, Annual Item; Field 03496

All Industries:

ESOP GUARANTEES represents guarantees made by the company for loans incurred by Employee Stock Option Plans for the purchase of common shares. The company holds the stock as collateral for the loan.

Data for this field is generally not available prior to 1990.

ESOP Guarantees - Preferred Issued

Liability Data, Annual Item; Field 03449

All Industries:

ESOP GUARANTEES - PREFERRED ISSUED represents a pledge by the company to insure a loan incurred by the employee stock option plan (ESOP) for the purchase of preferred shares. The company holds the stock as collateral for the loan. It is similar to treasury stock in that the preferred equity is reduced by the amount of the ESOP guarantee.

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

Exchange Rate Used In Translating Balance Sheet

Supplementary Data, Annual & Interim Item; Field 18214

All Industries:

EXCHANGE RATE USED IN TRANSLATING BALANCE SHEET represents the exchange rate used to convert data from the reported currency to the currency of the country in which the company is domiciled. This data is only available if the financial accounts of the company are not reported in the local currency.

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

Footnotes:

- A. No standard text

Exchange Rate Used In Translating Income Statement/Cash Flow

Supplementary Data, Annual & Interim Item; Field 18215

All Industries:

EXCHANGE RATE USED IN TRANSLATING INCOME STATEMENT/CASH FLOW represents the exchange rate used to convert data from the reported currency to the currency of the country in which the company is domiciled. This data is only available if the financial accounts of the company are not reported in the local currency.

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

Excise/Windfall Profit Tax

Supplementary Data, Annual Item; Field 18063

All Industries:

EXCISE/WINDFALL PROFIT TAX represents taxes that are levied on specific products or services or for a specific purpose. These taxes are usually a percentage of the price and are not considered part of the company's revenue. It is deducted from sales/revenues if included in the breakdown of expenses.

Data for this field is generally not available prior to 1993.

Footnotes:

- A. No standard text

Excludes Extraordinary Credit/Charge Per Share – Fiscal

Stock Data; Annual & Interim Item; Field 18260

All Industries:

EXCLUDES EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the gain/loss net of taxes resulting from nonrecurring or unusual events that is excluded from the net income of a company.

Data for this field is not available prior to 1998.

Expense Ratio (%)

Profitability Ratio, Annual Item; Field 15555

Insurance Companies:

Underwriting Expense / Total Premiums Written * 100

Expense Ratio (%) - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15558

Insurance Companies:

Arithmetic average of the last five years of Expense Ratios

Exports

Supplementary (Income) Data, Annual Item; Field 07161

All Industries:

EXPORTS represents the revenues generated from the shipment of merchandise to another country for sale.

Footnotes:

C. No standard text

Ongoing update discontinued from Oct 2012

A. Parent Company

B. Includes Excise Taxes

External Financing

Supplementary (Cash Flow) Data, Annual Item; Field 04500

All Industries:

EXTERNAL FINANCING represents company financing from outside sources. It includes the issuance and retirement of stock and debt. This item is calculated from available data.

Footnotes:

A. May reflect changes due to acquisitions and accounting policies

Extraordinary Charge - Pre-tax

Expense Data, Annual & Interim Data; Field 01254

All Industries:

EXTRAORDINARY CHARGE - PRE-TAX represents any pre-tax extraordinary charge which is infrequent or unusual included in the net income of a company. For non-U.S. companies it is as defined by the company.

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

It includes but is not restricted to:

Major casualties such as earthquakes and floods, if rare in the area

Expropriation of assets by foreign governments

Effects of a prohibition under a newly enacted law or regulation

Prior effects of an accounting change

Reorganization (Worldscope 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:

Ongoing update discontinued from Oct 2012

A. Net of income taxes

B. Net of extraordinary income

Extraordinary Credit - Pre-tax

Income Data, Annual & Interim Data; Field 01253

All Industries:

EXTRAORDINARY CREDIT - PRE-TAX represents any pre-tax extraordinary credit which is infrequent or unusual included in the net income of a company. For non-U.S. companies it is as defined by the company.

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

It includes but is not restricted to:

Major casualties such as earthquakes and floods, if rare in the area

Expropriation of assets by foreign governments

Effects of a prohibition under a newly enacted law or regulation

Prior effects of an accounting change

Reorganization

Exceptional Items (United Kingdom)

Write-down or write-off of inventories or other write-downs that are normally a part of operations if they exceed 25% of earnings

Special items (Japan)

It excludes:

Effects of labor strikes

Shortages of raw materials

Changes in estimates of accumulated depreciation, accrued expenses and profit or loss on long term construction contracts

Footnotes:

Ongoing update discontinued from Oct 2012

A. Net of income taxes

B. Net of extraordinary charge

Extraordinary Credit/Charge Per Share

Stock Data, Annual Item; Field 05226

All Industries:

EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the gain/loss resulting from nonrecurring or unusual events.

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

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

Footnotes:

- A. No standard text
- Ongoing update discontinued from Oct 2012
- C. Other charges are included
- D. Includes discontinued operations

Extraordinary Items

Cash Flow Data, Annual & Interim Item; Field 04225

All Industries:

EXTRAORDINARY ITEMS represent gains and losses resulting from nonrecurring unusual events. There are two types:

1. Those that occur in the current accounting period
2. Those that relate to past years' transactions

For Non-U.S. corporations, this item is as reported by the company. Differences in accounting definitions would exist between countries.

Extraordinary Items & Gain/Loss Sale Of Assets

Income Data, Annual & Interim Item; Field 01601

All Industries:

EXTRAORDINARY ITEMS & GAIN/LOSS SALE OF ASSETS represent gains and losses resulting from nonrecurring or unusual events.

There are two types:

1. Those that occur in the current accounting period
2. Those that relate to past years' transactions

For Non-U.S. corporations, this item is as reported by the company. Differences in accounting definitions would exist between countries.

It includes but is not restricted to:

Discontinued operations when disposal of assets is not stated separately

Footnotes:

Ongoing update discontinued from Oct 2012

- C. Other charges are included
- D. Includes discontinued operations

F

Fax Number

Descriptive Data, Current Item; Field 06033

All Industries:

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

Federal Agency Securities

Asset Data, Annual Item; Field 02206

Banks:

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

It includes but is not restricted to:

Federal securities available for sale (field 18088)

It excludes:

U.S. agency mortgage-backed securities

Footnotes:

A. Included in U.S. Treasury Securities

Federal Agency Securities Available For Sale

Supplementary (Asset) Data, Annual Item; Field 18088

Banks:

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

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

It excludes:

U.S. Agency mortgage backed securities available for sale

Footnotes:

Ongoing update discontinued from Oct 2012

A. Included in U.S. treasury securities available for sale

Federal Funds

Asset Data, Annual & Interim Item; Field 02210

Banks:

FEDERAL FUNDS represent short term loans from the Federal Reserve Bank made to the bank from their excess balances. For 1989 and prior years it includes securities purchased under resale agreements.

Footnotes:

A. Includes securities purchased under resale agreements

Federal Funds (Liability)

Supplementary (Liability) Data, Annual & Interim Item; Field 03055

Banks:

FEDERAL FUNDS represent funds bought by the bank from the excess reserve funds of other banks that are maintained in the Federal Reserve Bank. These funds are purchased by the bank when their reserves temporarily go below their reserve requirements.

Footnotes:

A. Includes securities sold under repurchase agreements

Finance Receivables

Supplementary (Asset) Data, Annual Item; Field 02048

Other Financial Companies:

FINANCE RECEIVABLES represent the amounts due to the company as a result of its financial operations. It is shown net of unearned finance charges and allowances for credit losses.

It includes but is not restricted to:

- Loans - secured/unsecured
- Sales finance contracts
- Notes receivable
- Receivables from trusts
- Accrued rents
- Due from factor
- Due from finance subsidiary
- Unbilled lease revenue
- Accrued interest
- Current portion of net investment in sales-type leases
- Deferred billings to contracts.

Finished Goods

Asset Data, Annual Item; Field 02099

All Industries:

FINISHED GOODS represent the inventory of goods which are ready for sale.

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

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes work in progress

Fiscal Year End 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 & Interim Item; Field 08266

All Industries:

Property, Plant & Equipment-Net / Common Equity * 100

Insurance Companies:

If Common Equity is not available, Policyholders Equity is substituted

Exceptions:

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

All Industries:

Property, Plant & Equipment-Net / (Non-Equity Reserves + Common Equity) * 100

Sweden (88 and prior years):

All Industries:

Property, Plant & Equipment-Net / (Non-Equity Reserves * .5 + Common Equity) * 100

Sweden (89 to 93):

All Industries:

Property, Plant & Equipment-Net / (Non-Equity Reserves * .7 + Common Equity) * 100

Sweden (94 and subsequent years):

All Industries:

Property, Plant & Equipment-Net / Common Equity * 100

Fixed Assets % Common Equity - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08270

All Industries:

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

Fixed Charge Coverage Ratio

Leverage Ratio, Annual & Interim (Not Insurance) Item; Field 08251

Industrials, Insurance, Other Financial Companies:

Earnings before Interest and Taxes / (Interest Expense on Debt + (Preferred Dividends (Cash) / (1 - Tax Rate / 100)))

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

Earnings before Interest and Taxes / (Interest Expense on Debt + Preferred Dividends (Cash))

Exceptions:

U.S. Companies:

Standard Tax Rate Used in Calculations:

86 and prior years: 46%

87 to 94: 34%

95 and subsequent years: 35%

Fixed Charge Coverage Ratio - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08255

Industrials, Other Financial Companies:

Arithmetic average of the last five years of Fixed Charge Coverage Ratios

Fixed Income Securities Investment - Total

Asset Data, Annual Item; Field 02215

Insurance Companies:

FIXED INCOME SECURITIES INVESTMENT - TOTAL represents the total investment of the insurance company in fixed income securities such as bonds and redeemable preferred stocks.

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Loans are included
- B. Equity securities are included
- C. Loans and equity securities are included

Foreign Asset Turnover

Asset Utilization Ratio, Annual Item; Field 08706

All Industries:

Foreign 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:

International Assets / Total Assets * 100

Banks:

International Assets / (Total Assets - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

International Assets / (Total Assets - Custody Securities) * 100

Foreign Assets % Total Assets - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08740

All Industries:

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

Foreign Currency Translation Gain/Loss

Supplementary (Income) Data, Annual & Interim Item; Field 01351

All Industries:

FOREIGN EXCHANGE TRANSLATION GAIN/LOSS represents gains or losses from holding foreign monetary items during a period of fluctuating exchange rates used in determination of net income. For U.S. corporations, this is usually reported after taxes.

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes other financial charges
- B. Before taxes for U.S. Corporations
- C. Includes realized gains/losses

Foreign Exchange Income

Income Data, Annual Item; Field 01018

Banks, Other Financial Companies:

FOREIGN EXCHANGE INCOME represents income received from foreign currency transactions.

It includes but is not restricted to:

- Foreign currency translation gains or losses, if not reported separately
- Foreign exchange trading income

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Some other financial charges are included
- B. Includes foreign currency translation gain/loss

Foreign Exchange Transactions

Supplementary (Income) Data, Annual & Interim Item; Field 01352

All Industries:

FOREIGN EXCHANGE TRANSACTIONS represents realized foreign currency gains and losses. Transaction gains or losses happen when the exchange rate changes between the date of purchase and the date of sale.

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

It includes but is not restricted to:

- Currency trading gain/loss

Footnotes:

- A. No standard text
- Ongoing update discontinued from Oct 2012
- B. May include foreign currency translation

Foreign Income Growth - 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08726

All Industries:

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

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:

International Operating Income / International Sales * 100

Foreign Income Margin - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08705

All Industries:

Arithmetic average of the last five years of Foreign Income Margin

Foreign Income % Total Income

Profitability Ratio, Annual Item; Field 08741

All Industries:

International Operating Income / Operating Income * 100

Foreign Income % Total Income - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08745

All Industries:

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

Foreign Loans

Asset Data, Annual Item; Field 02268

Banks:

FOREIGN LOANS represent loans made to foreign customers.

Foreign Office Deposits

Liability Data, Annual Item; Field 03017

Banks:

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

It includes but is not restricted to:

Deposits of nonresidents

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:

 $\text{International Sales} / \text{Net Sales or Revenues} * 100$ **Foreign Sales % Total Sales - 5 Yr Avg***Profitability Ratio, Annual Item; Field 08735*

All Industries:

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

Format Code - Cash Flow*Supplementary (Cash Flow) Data, Annual Item; Field 18216*

All Industries:

FORMAT CODE - CASH FLOW represents the method used by the company for reporting its Cash Flow Statement.

Code	Method
01	FASB 95
02	Sources & Uses
03	Limited

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

Free Cash Flow Per Share*Stock Data, Annual Item; Field 05507*

All Industries:

FREE CASH FLOW PER SHARE represents the cash earnings per share, net of capital expenditures and total dividends paid of the company, for the 12 months ended the last calendar quarter of the year for U.S. corporations and the fiscal year for non-U.S. corporations. The numerator used in this calculation is Funds from Operations (field 04201) - Capital Expenditures (field 04601) - Cash Dividends Paid (field 04551).

Free Reserves

See UNAPPROPRIATED (FREE) RESERVES

Full/Limited Coverage Indicator*Supplementary Data, Annual Item; Field 07033*

All Industries:

FULL/LIMITED COVERAGE INDICATOR indicates whether or not a full set or a limited set of company data is available for a specific year. 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.

Footnotes:

- B. Includes or excludes extraordinary charge or credit
- D. No standard text
- O. No standard text
- S. No standard text
- V. No standard text
- W. No standard text

Ongoing update discontinued from Oct 2012

- AA. Earnings per share after full tax
- F. Period includes strike
- G. Includes the effects of a change in accounting policies or tax laws
- M. Calculation based on year end outstanding shares
- Q. Based on fully diluted shares
- X. Estimated based on standard tax basis
- Y. Based on combined multiple shares
- Z. Earnings per share estimated using net income after preferred dividends divided by year end shares or latest shares available

Fully Diluted Earnings Per Share - First, Second, Third and Fourth Quarter

Stock Data, Annual Item; Fields 05291, 05292, 05293, 05294, respectively

All Industries-

FULLY DILUTED EARNINGS PER SHARE represents the net income per share assuming the conversion of all convertible securities including convertible preferred stock and convertible debentures and the exercise of all outstanding stock options and warrants reported by the company in each of the respective interim periods.

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

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

Footnotes:

- A. Estimate based on net profit before minority interest divided by latest shares available
- AA. Earnings per share after full tax
- B. Includes or Excludes extraordinary charge or credit
- C. Estimate based on pre-tax profit before minority interest adjusted for standard tax rate divided by latest shares available
- D. No standard text

- F. Period includes strike
- G. Includes the effects of a change in accounting policies or tax laws
- O. No standard text
- S. No standard text
- T. Based on profits after transfer to reserves
- V. No standard text
- W. No standard text

Funds From/For Other Operating Activities

Cash Flow Data, Annual & Interim Item; Field 04831

All Industries:

FUNDS FROM/FOR OTHER OPERATING ACTIVITIES represent the net change in working capital apart from the increase/decrease in short term borrowings and increase/decrease in cash & equivalents.

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

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Funds provided from other current assets or other current liabilities are included in other sources or uses
- B. Includes increase/decrease in short term borrowings

Funds From Operations

Cash Flow Data, Annual & Interim Item; Field 04201

All Industries:

FUNDS FROM OPERATIONS represents the sum of net income and all non-cash charges or credits. It is the cash 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:

- G. Includes funds from other operating activities
- L. No standard text

Ongoing update discontinued from Oct 2012

- A. Using cash flow figure per financial statements when statement of changes in financial position is not given
- B. Defined by company
- F. Taken from English Report

G

Gain On Sale Of Investment

Supplementary (Income) Data, Annual Item; Field 01305

Other Financial Companies:

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

Gain/Loss On Disposal Of Assets

Supplementary (Income) Data, Annual & Interim Item; Field 01306

All Industries:

GAIN/LOSS ON DISPOSAL OF ASSETS represents the funds earned from the sale of assets.

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

Footnotes:

A. No standard text

J. Extraordinary

Ongoing update discontinued from Oct 2012

B. Disposal of fixed assets

C. Disposal of investments

D. Disposal of intangible assets

F. Disposal of fixed assets and investments

G. Disposal of fixed assets and intangible assets

H. Disposal of investments and intangible assets

I. Disposal of fixed assets, investments and intangible assets

Gains/Losses On Sale Of Securities - Pre-tax

Income Data, Annual & Interim Item; Field 01270

Banks, Insurance Companies:

GAINS/LOSSES ON SALE OF SECURITIES - PRE-TAX represent the difference between the amount received from the sale or disposal of an asset and its carrying value. Realized investment loss can also be caused by the write-down of the asset when it has a permanent decline in its value or by moving the investment to short term investments when the market value has dropped below cost.

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

It includes but is not restricted to:

Marketable securities gain/loss

Gain on government and other bonds sold and redeemed minus loss on government and other bonds sold and redeemed

Loss on devaluation of bonds

Profit/Loss on realization of government securities

General Industry Classification

Descriptive Data, Current Item; Field 06010

All Industries:

This item represents the company's general industry classification.

It is defined as follows:

01	Industrial
02	Utility
03	Transportation
04	Bank/Savings & Loan
05	Insurance
06	Other Financial

Geographic Segment Data

Geographic Data, Annual Items; Fields 19600-19695

All Industries:

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

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

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

DESCRIPTION represents the geographic region as reported by the company.

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

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

Footnotes:

- C. No standard text
- D. No standard text
- G. Reflects Market Segment Breakdown

Ongoing update discontinued from Oct 2012

- A. Includes non-domestic operations which cannot be separated
- B. Includes excise taxes, windfall profit taxes and/or other income
- F. Includes other income
- H. Includes share of associate companies
- I. May include export sales which cannot be subtracted out
- J. Includes discontinued operations
- K. Based on premiums only

GEOGRAPHIC SEGMENT 1-10 - ASSETS - Fields 19603, 19613, 19623, 19633, 19643, 19653, 19663, 19673, 19683, 19693, respectively

ASSETS represents the total assets from the geographic region updated in the respective description.

Footnotes:

- C. No standard text
- D. No standard text

Ongoing update discontinued from Oct 2012

- A. Includes non-domestic operations which cannot be separated

- B. Reflects net-operating assets
- F. Net assets
- H. Includes share of associate companies
- J. Includes discontinued operations
- L. Reflects capital employed

GEOGRAPHIC SEGMENT 1-10 - OPERATING INCOME - Fields 19602, 19612, 19622, 19632, 19642, 19652, 19662, 19672, 19682, 19692, respectively

OPERATING INCOME represents the operating income generated from the geographic region updated in the respective description.

Footnotes:

- C. No standard text
- D. No standard text

Ongoing update discontinued from Oct 2012

- A. Includes non-domestic operations which cannot be separated
- B. Reflects pre-tax income
- H. Includes share of associate companies
- J. Includes discontinued operations
- K. As reported
- N. Net income before interest and tax

GEOGRAPHIC SEGMENT 1-10 - CAPITAL EXPENDITURES - Fields 19604, 19614, 19624, 19634, 19644, 19654, 19664, 19674, 19684, 19694, respectively

CAPITAL EXPENDITURES represents the capital expenditures resulting from the geographic region updated in the respective description.

Footnotes:

- C. No standard text
- D. No standard text

Ongoing update discontinued from Oct 2012

- A. Includes non-domestic operations which cannot be separated
- H. Includes share of associate companies
- J. Includes discontinued operations

GEOGRAPHIC SEGMENT 1-10 - DEPRECIATION - Fields 19605, 19615, 19625, 19635, 19645, 19655, 19665, 19675, 19685, 19695, respectively

DEPRECIATION represents the depreciation expense resulting from the geographic segment updated in the respective description.

Footnotes:

- C. No standard text
- D. No standard text

Ongoing update discontinued from Oct 2012

- A. Includes non-domestic operations that cannot be separated

H. Includes share of associate companies

J. Includes discontinued operations

Goodwill - Accumulated Amortization

Supplementary (Asset) Data; Annual Item; Field 02503

All Industries:

GOODWILL – ACCUMULATED AMORTIZATION represents the accumulated amortization of the difference between the cost of an acquired entity and the aggregate value of its identifiable assets. It includes any impairment charge(s) made against the goodwill.

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

Data for this field is generally not available prior to 2006.

Goodwill - Gross

Supplementary (Asset) Data; Annual Item; Field 02502

All Industries:

GOODWILL - GROSS represents the gross value of the difference between the cost of an acquired entity and the aggregate value of its identifiable assets.

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

Data for this field is generally not available prior to 2006.

Goodwill – GAAP

Supplementary (Asset) Data, Annual Item; Field 06693

All Industries:

GOODWILL – GAAP represents the goodwill of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for GOODWILL/COST IN EXCESS OF ASSETS PURCHASED for additional information.

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

Goodwill Written Off

Supplementary (Liability) Data, Annual Item; Field 03491

All Industries:

GOODWILL WRITTEN OFF represents goodwill written off directly to the reserve account in the equity of a company.

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

It includes but is not restricted to:

Current year's negative goodwill

Goodwill written back

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

B. Includes negative goodwill

Goodwill/Cost In Excess Of Assets Purchased, Net

Supplementary (Asset) Data, Annual & Interim Item; Field 18280

All Industries:

GOODWILL/COST IN EXCESS OF ASSETS PURCHASED represents the excess cost over the fair market value of the net assets purchased. It is included in other intangible assets.

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

Footnotes:

A. No standard text

Gross Income

Income Data, Annual & Interim Item; Field 01100

Industrials, Other Financial Companies:

Gross Income represents the difference between sales or revenues and cost of goods sold and depreciation/depletion, and amortization

Gross Profit Margin

Profitability Ratio, Annual & Interim Item; Field 08306

Industrials, Other Financial Companies :

Gross Income / Net Sales or Revenues * 100

Gross Profit Margin - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08310

Industrials, Other Financial Companies :

Arithmetic average of the last five years of Gross Margin

H

Headline Earnings Per Share

Stock Data, Annual Item; Field 05725

All Industries:

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

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

Healthcare Data – Actual Return On Plan Assets

Supplementary Data, Annual Item; Field 18842

All Industries:

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

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Healthcare Data – Accumulated Benefit Obligation

Supplementary Data, Annual Item; Field 18834

All Industries:

HEALTHCARE DATA – ACCUMULATED BENEFIT OBLIGATION represents an approximate measure of the liability of a plan in the event of a termination at the date the calculation is performed.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Healthcare Data – Amortization Of Prior Service Costs

Supplementary Data, Annual Item; Field 18838

All Industries:

HEALTHCARE DATA – AMORTIZATION OF PRIOR SERVICE COSTS represents costs related to employee service in years preceding the adoption or amendment of a pension plan; these are referred to as prior service costs. These costs are amortized over future expected service periods of the employees.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Healthcare Data – Discount Rate

Supplementary Data, Annual Item; Field 18832

All Industries:

HEALTHCARE DATA – DISCOUNT RATE represents the annual rate at which the projected future liabilities are discounted back to the present date.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Healthcare Data – Expected Long-Term Return Rate On Pension Assets

Supplementary Data, Annual Item; Field 18831

All Industries:

HEALTHCARE DATA – EXPECTED LONG-TERM RETURN RATE ON PENSION ASSETS represents an estimate of the rate of return to be earned over the period until all benefits under the plan have been paid.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Healthcare Data – Expected Return On Plan Assets For The Period

Supplementary Data, Annual Item; Field 18843

All Industries:

HEALTHCARE DATA – EXPECTED RETURN ON PLAN ASSETS FOR THE PERIOD represents the expected return on the pension plan investments plus the change in the carrying value of the plan assets used in operations.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

As this field is an expense field and amounts reported for Expected Return on Plan Assets are income, this field will always be updated with a minus (-).

Healthcare Data – Fair Value Of Plan Assets

Supplementary Data, Annual Item; Field 18833

All Industries:

HEALTHCARE DATA – FAIR VALUE OF PLAN ASSETS represents the value of the investments in the pension plan at a particular point in time.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Healthcare Data – (Gains) Losses From Settlements

Supplementary Data, Annual Item; Field 18840

All Industries:

HEALTHCARE DATA – (GAINS) LOSSES FROM SETTLEMENTS represents an irrevocable transaction that relieves the employer (or the plan) of primary responsibility for a defined benefit pension obligation.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

This may be reported as a combined item as gains/losses from settlements/curtailments.

Include gains/losses from curtailments if reported separately.

Healthcare Data – Interest Cost

Supplementary Data, Annual Item; Field 18839

All Industries:

HEALTHCARE DATA – INTEREST COST represents annual interest costs, which reflect the financing costs in a pension plan. Interest expense accrues each year on the projected benefit obligation based on a selected interest rate.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Healthcare Data – Net Interest Cost

Supplementary Data, Annual Item; Field 18848

All Industries:

HEALTHCARE DATA – NET INTEREST COST is defined as the change in the value of net post retirement and healthcare liability/(asset) during the reporting period that arises from passage of time and determined by multiplying the net benefit liability/(asset) by discount rate, taking into account actual contributions and benefits paid during the reporting period. It reflects combined plans data where multiple plans exist.

This item is usually provided by those companies that adopts IAS 19R under the IFRS reports published after 1st January 2013

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

Healthcare Data – Net Periodic Pension (Income)/Expense

Supplementary Data, Annual Item; Field 18836

All Industries:

HEALTHCARE DATA – NET PERIODIC PENSION (INCOME)/EXPENSE represents the amount recognized in an employer's financial statements as the cost of a pension plan for a period.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

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

Supplementary Data, Annual Item; Field 18841

All Industries:

HEALTHCARE DATA – OTHER NET PERIODIC PENSION (INCOME)/EXPENSE represents a component of Net Periodic Pension (Income)/Expense.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Healthcare Data – Pension Service Costs

Supplementary Data, Annual Item; Field 18837

All Industries:

HEALTHCARE DATA – PENSION SERVICE COSTS represents the expense caused by the increase in pension benefits payable (the projected benefit obligation) to employees due to services rendered during the current year. (Present value of new benefits earned by employees during the year). For example, when an employee is covered by a defined-benefit pension plan, the annual Service Cost is the increase in the present value of the future pension obligations due to an added year of service and salary.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is in the annual time series at the company level.

Healthcare Data – Projected Benefit Obligation (PBO)

Supplementary Data, Annual Item; Field 18835

All Industries:

HEALTHCARE DATA – PROJECTED BENEFIT OBLIGATION represents a measure of a pension plan's liability at the calculation date assuming that the plan is ongoing and will not terminate in the foreseeable future.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Healthcare Data – Unfunded Healthcare Defined Benefits

Supplementary Data, Annual Item; Field 18830

All Industries:

HEALTHCARE DATA – UNFUNDED HEALTHCARE DEFINED BENEFITS represents the difference between the accumulated benefit obligation and the fair value of plan assets when the accumulated obligation exceeds the fair value.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Healthcare Data – Unrecognized Prior Service Cost

Supplementary Data, Annual Item; Field 18844

All Industries:

HEALTHCARE DATA – UNRECOGNIZED PRIOR SERVICE COST represents costs when a pension plan is initially adopted or amended to provide increased benefits, employees are granted additional benefits for services performed in years prior to the plan's adoption or amendment.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Healthcare - Net Healthcare Liability/(Asset) – Balance Sheet

Supplementary (Pension) Data, Annual Item; Field 18847

All Industries:

HEALTHCARE - NET HEALTHCARE LIABILITY/(ASSET) – BALANCE SHEET represents the amount of the post-retirement liability or asset to be reported on the balance sheet. It is Healthcare Plan-Projected Benefit Obligation (18835) – Healthcare-Fair Value of Plan Assets (18833) - Healthcare Plan-Unrecognized Prior Service Cost (18844) + Healthcare-Unrecognized Actuarial Gains/Losses (18845) – Healthcare-Other Adjustments to Funded Status (18846)

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

Healthcare - Other Adjustments to Funded Status for Net Pension/Post Retirement Assets/Liabilities

Supplementary (Pension) Data, Annual Item; Field 18846

All Industries:

HEALTHCARE - OTHER ADJUSTMENTS TO FUNDED STATUS FOR NET 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

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.

Use of this data item requires a separate license with the data originator.

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 & Distribution	0573 Oil Equipment & Services		
			0577 Pipelines		
			0580 Alternative Energy		
		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 & Mining		1753 Aluminum		

Industry	Supersector	Sector	Subsector		
			1755 Nonferrous Metals		
			1757 Iron & 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				

Industry	Supersector	Sector	Subsector
		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 Distillers & Vintners
			3537 Soft Drinks
		3570 Food Producers	3573 Farming & Fishing
			3577 Food Products
	3700 Personal & Household Goods	3720 Household Goods & Home Construction	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

Industry	Supersector	Sector	Subsector	
		3780 Tobacco	3785 Tobacco	
4000 Health Care	4500 Health Care	4530 Health Care Equipment & Services	4533 Health Care Providers	
			4535 Medical Equipment	
			4537 Medical Supplies	
		4570 Pharmaceuticals & Biotechnology	4573 Biotechnology	
			4577 Pharmaceuticals	
5000 Consumer Services	5300 Retail	5330 Food & Drug Retailers	5333 Drug Retailers	
			5337 Food Retailers & Wholesalers	
			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	

Industry	Supersector	Sector	Subsector	
		6570 Mobile Telecommunications	6575 Mobile Telecommunications	
7000 Utilities	7500 Utilities	7530 Electricity	7535 Conventional Electricity	
			7537 Alternative Electricity	
		7570 Gas, Water & Multiutilities	7573 Gas Distribution	
			7575 Multiutilities	
			7577 Water	
8000 Financials	8300 Banks	8350 Banks	8355 Banks	
	8500 Insurance	8530 Nonlife Insurance	8532 Full Line Insurance	
			8534 Insurance Brokers	
			8536 Property & Casualty Insurance	
			8538 Reinsurance	
			8570 Life Insurance	8575 Life Insurance
	8600 Real Estate	8630 Real Estate Investment & Services	8633 Real Estate Holding & Development	
			8637 Real Estate Services	
			8670 Real Estate Investment Trusts	8671 Industrial & Office REITs
				8672 Retail REITs
				8673 Residential REITs
				8674 Diversified REITs
				8675 Specialty REITs
				8676 Mortgage REITs
				8677 Hotel & Lodging REITs
			8700 Financial Services	8770 Financial Services

Industry	Supersector	Sector	Subsector
			8773 Consumer Finance
			8775 Specialty Finance
			8777 Investment Services
			8779 Mortgage Finance
		8980 Equity Investment Instruments	8985 Equity Investment Instruments
		8990 Nonequity Investment Instruments	8995 Nonequity 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 Financial Fixed Assets

Supplementary (Expense) Data, Annual & Interim Time Series; Field 18275

All Industries:

IMPAIRMENT OF FINANCIAL FIXED ASSETS represents the loss due to impairment/write-downs or write-offs of the company's financial fixed assets investments.

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

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

It includes but is not restricted to:

All impairment/write-offs or write-downs of the company's financial fixed assets investments (including any amount described as exceptional/extraordinary)

Impairment Of Goodwill

Supplementary (Expense) Data, Annual & Interim Time Series; Field 18225

All Industries:

IMPAIRMENT OF GOODWILL represents the loss due to the impairment of goodwill.

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

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

It includes but is not restricted to:

- All impairment/write-offs or write-downs of goodwill (including any amount described as exceptional/extraordinary)
- Amortization/impairment of goodwill arising on the acquisition of an equity accounted or associated company

It excludes:

- Impairment losses for goodwill arising from the initial application of SFAS 142, and resulting from a transitional impairment test, which are reported as a change in accounting principles.
- Unamortized negative goodwill written off under the provisions of SFAS 142.

Impairment Of Other Intangibles

Supplementary (Expense) Data, Annual & Interim Time Series; Field 18226

All Industries:

IMPAIRMENT OF OTHER INTANGIBLES represents the loss due to impairment of intangible assets, other than goodwill.

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

Data for this field is generally not available prior to 2002.

It includes but is not restricted to:

- All impairment/write-offs or write-downs of other intangibles (including any amount described as exceptional/extraordinary)

Impairment Of Property, Plant & Equipment

Supplementary (Expense) Data, Annual & Interim Time Series; Field 18274

All Industries:

IMPAIRMENT OF PROPERTY, PLANT & EQUIPMENT represents the loss due to impairment of property, plant and equipment.

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

Data for this field is generally not available prior to 2002.

It includes but is not restricted to:

- All impairment/write-offs or write-downs of property, plant and equipment (including any amount described as exceptional/extraordinary)

Inactive Date

Descriptive Data, Current Item; Field 07015

All Industries:

INACTIVE DATE represents the day on which a company became privately held, merged, liquidated, or otherwise became inactive.

This item is also available at the security level.

Inactive Date (Security)

Descriptive Data, Current Item; Field 07012

All Industries:

INACTIVE DATE (SECURITY) represents the date that the share of a company ceases to exist.

Footnotes:

- AB. Exchange/Cancellation of shares
 AC. Merger of shares, multiple share information no longer provided

Inactive Date (Security) - Mult Share 1, 2, 3, 4, 5, 6, 7

Descriptive Data, Current 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 - Fiscal

Stock Data; Annual & Interim Item; Field 18259

All Industries:

INCLUDES EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the gain/loss net of taxes resulting from nonrecurring or unusual events included in the net income of a company.

Data for this field is not available prior to 1998.

Includes Pre-tax Extraordinary Credit/Charge Per Share

Stock Data, Annual Item; Field 05227

All Industries:

INCLUDES PRE-TAX EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the pre-tax gain/loss resulting from nonrecurring or unusual events.

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

Data for this field is generally not available prior to 1993.

Includes Pre-tax Extraordinary Credit/Charge Per Share – Fiscal

Stock Data; Annual & Interim Item; Field 18261

All Industries:

INCLUDES PRE-TAX EXTRAORDINARY CREDIT/CHARGE PER SHARE represents the per share amount of the pre-tax gain/loss resulting from nonrecurring or unusual events included in the net income of a company.

Data for this field is not available prior to 1998.

Income From Continuing Operations

Supplementary (Income) Data, Annual & Interim Item; Field 18150

All Industries:

INCOME FROM CONTINUING OPERATIONS represents the amount earned by a company before any adjustment for preferred dividends, discontinued operations and extraordinary items. Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

- A. No standard text

Income Tax Credits

Income Data, Annual Item; Field 18185

All Industries:

INCOME TAX CREDITS represent a direct dollar-for-dollar reduction in tax liability. It is not a tax credit as a result of deficit earnings where a company would have no tax liability.

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

It includes but is not restricted to:

- Tax losses carryforward/carrybackward
- Royalty tax credits
- Research and development tax credits

Income Taxes

Expense Data, Annual & Interim Item; Field 01451

All Industries:

INCOME TAXES represent all income taxes levied on the income of a company by federal, state and foreign governments.

It includes but is not restricted to:

- Federal income taxes
- State income taxes
- Foreign income taxes
- Charges in lieu of income taxes
- Charges equivalent to investment tax credit
- Income taxes on dividends or earnings of unconsolidated subsidiaries or minority interest, if reported before taxes
- Deferred taxation charges

It excludes:

- Domestic International Sales Corporation taxes
- Ad Valorem taxes
- Excise taxes
- Windfall profit taxes
- Taxes other than income
- General and services taxes

Footnotes:

- A. Includes other taxes
- Ongoing update discontinued from Oct 2012
- B. Not comparable and includes other taxes
- C. Includes only domestic tax
- D. Includes employee profit sharing
- F. Exempt of income taxes
- G. Includes minority interests

Income Taxes Payable

Liability Data, Annual & Interim Item; Field 03063

Industrials, Insurance:

INCOME TAXES PAYABLE represents an accrued tax liability which is due within the normal operating cycle of the company.

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

It excludes:

- Taxes other than income
- Ad Valorem taxes
- Value Added taxes
- General and Services taxes
- Excise taxes
- Windfall profit taxes

Footnotes:

- A. Includes other taxes

Ongoing update discontinued from Oct 2012

- B. Includes employee profit sharing

Increase/Decrease In Accounts Payable

Cash Flow Data, Annual & Interim Item; Field 04827

Industrials, Other Financial Companies:

INCREASE/DECREASE IN ACCOUNTS PAYABLE represents the change in the amount of accounts payable from one year to the next as reported in the cash flow statement.

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

Footnotes:

- A. No standard text

Increase/Decrease – Cash – GAAP

Supplementary (Cash Flow) Data, Annual Item; Field 06970

All Industries:

INCREASE/DECREASE – CASH – GAAP represents the change in cash and short term investments from one year to the next for non-U.S. companies adjusted to conform to U.S. Generally Accepted Accounting Principles.

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

Increase/Decrease In Cash and Short Term Investments

Cash Flow Data, Annual & Interim Item; Field 04851

All Industries:

INCREASE/DECREASE IN CASH AND SHORT TERM INVESTMENTS represent the change in cash and short term investments from one year to the next. This item is available only when the Statement of Changes in Financial Position is based on cash and short term investments.

Increase/Decrease In Federal Home Loan Advances

Cash Flow Data, Annual Item; Field 04443

Banks:

INCREASE/DECREASE IN FEDERAL HOME LOAN ADVANCES represents the increase or decrease in federal home loan advances from one year to the next as reported in the cash flow statement.

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

Increase/Decrease In Income Tax Payable

Cash Flow Data, Annual & Interim Item; Field 04828

Industrials, Other Financial Companies:

INCREASE/DECREASE IN INCOME TAX PAYABLE represents the change in the amount of income taxes payable from one year to the next as reported in the cash flow statement.

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

Footnotes:

- A. No standard text

Increase/Decrease In Other Accruals

Cash Flow Data, Annual & Interim Item; Field 04829

Industrials, Other Financial Companies:

INCREASE/DECREASE IN OTHER ACCRUALS represents the change in the amount of accruals from one year to the next as reported in the cash flow statement.

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

Footnotes:

- A. No standard text

Increase/Decrease In Short Term Borrowings

Cash Flow Data, Annual & Interim Item; Field 04821

All Industries:

INCREASE/DECREASE IN SHORT TERM BORROWINGS represent the increase or decrease in short term borrowings from one year to the next as reported in the cash flow statement.

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Included in funds from/for other operating activities or long term debt

Increase/Decrease In Working Capital

Supplementary (Cash Flow) Data, Annual Item; Field 04900

All Industries:

INCREASE/DECREASE IN WORKING CAPITAL represents the change in working capital from one year to the next year.

Increase In Deposits

Cash Flow Data, Annual & Interim Item; Field 04441

Banks:

INCREASE IN DEPOSITS represents the increase in deposits from one year to the next.

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

It includes but is not restricted to:

- Net changes in deposits if an increase
- Transferred deposits
- Proceeds from the issuance of certificates of deposits
- Proceeds from receipt of public fund deposits

Footnotes:

- A. Net of decrease

B. No standard text

Increase In Investments

Cash Flow Data, Annual & Interim Item; Field 04760

All Industries:

INCREASE IN INVESTMENTS represents the investments bought during the accounting period of the company.

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

It includes but is not restricted to:

- Purchase of portfolio investments
- Increase in short term investments
- Increase in marketable securities (if using FASB 95)
- Increase in short term investments when disclosed with investing activities

Footnotes:

B. No standard text

Ongoing update discontinued from Oct 2012

A. Increase in investments, net of decrease

Increase In Loans

Cash Flow Data, Annual & Interim Item; Field 04753

Banks:

INCREASE IN LOANS represents the increase in loans from one year to the next.

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

It includes but is not restricted to:

- Loans originated or acquired
- Leases made to customers
- Purchase of loan portfolios
- Net increase in customer loans (if an increase)

Index Information

See STOCK INDEX INFORMATION

Indicated Dividend Rate

Stock Data, Current Item; Field 05190

All Industries:

INDICATED DIVIDEND RATE represents the last dividend declared times four and includes any extras declared in the last twelve months for U.S. and Canadian companies. This is the dividends expected to be paid by the company during the next twelve months. For non U.S./Canadian companies, it is the last twelve months dividends.

This item is available at the security level.

Indicator – ADR/U.S. Foreign Filer

Descriptive Data, Current Item; Field 11503

All Industries:

INDICATOR – ADR indicates that the Worldscope Identifier represents an ADR (A) or a Foreign Filer (F).

Indicator - Multiple Share Company

Descriptive Data, Current Item; Field 11501

All Industries:

INDICATOR - MULTIPLE SHARE COMPANY indicates which companies currently have or in the past have had more than one type of common/ordinary share. A company meeting this criterion will have an "X" provided in this field.

Indicator – Data Update

Descriptive Data, Annual & Interim Item; Field 07034

All Industries:

INDICATOR – DATA UPDATE indicates the status of data provided in the annual and interim time series. The following indicators are provided:

Indicator Definition

1	Preliminary
2	FAST
3	Final
4	Only Specified Unconsolidated Data Fields are available.
5	Preliminary – Flash
6	Final – Flash

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

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

A Fast indicator (2) is provided for annual time series data to indicate that a subset of key financial data points has been completed using as source the final annual reports.

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

The Final- Flash indicator (6) is used to identify initial updates that only incorporate reported items from the face of the financial statements. Once all data from the final document is completed this indicator will change to (3).

A setting of 4 will be used to indicate when only Worldscope specified unconsolidated fields have been updated. The fields currently supported are as follows:

Field 18169 Unconsolidated/Parent Company Depreciation

Field 18170 Unconsolidated/Parent Company Sales

Field 18171 Unconsolidated/Parent Company Pretax Earnings

Field 18172 Unconsolidated/Parent Company Net Profit

Field 18173 Unconsolidated/Parent Company Earnings per Share

An indicator of 4 may be used for both the annual and interim time series;

a) A company issues consolidated annual accounts but interim unconsolidated accounts only are reported; Worldscope unconsolidated fields only are updated on the interim time series,

b) There is a significant time delay between unconsolidated and consolidated filings; Worldscope unconsolidated fields are updated prior to the release of consolidated accounts.

Available for:

-Detailed, Limited and Fast update types

-Original and Restated Annual and Interim time series

Indicator – Early Restatement Release

Descriptive Data, Annual & Interim Item; Field 11558

All Industries

INDICATOR – EARLY RESTATEMENT RELEASE indicates if the company has announced restated data early i.e. prior to the publication of comparative data in the next period financial report. Data may be unaudited. The existing accounting standard field (07546) can be used to identify if the restated data is audited. In some cases, only key data may be provided. This indicator was added to support the transition period for IFRS changes.

If 11558 = 1, only a selection of key items have been provided by the company on a restated basis

If 11558 = 2, a company has released a full detail restatement prior to publication of comparative data in the next period financial report

Indicator – Limited Data Set Company

Supplementary Data, Current Item; Field 11519

All Industries:

INDICATOR – LIMITED DATA SET COMPANY when available indicates that only a limited set of data items is available for the company.

Indicator – Non-Traded Company/Security

Descriptive Data, Current Item; Field 11528

All Industries:

INDICATOR – NON-TRADED COMPANY/SECURITY indicates companies and securities which are held privately.

A company or security meeting this criterion will have an "X" provided in this field.

Indicator – Period Sourced from Reuters Content

Descriptive Data, Annual & Interim Item; Field 11565

All Industries:

INDICATOR – PERIOD SOURCED FROM REUTERS CONTENT indicates time series which have had data sourced from the Reuters Fundamentals product.

A company meeting this criterion will have an "X" provided in this field.

Indicator – Pricing Unavailable

Descriptive Data, Current Item; Field 11568

All Industries:

INDICATOR – PRICING UNAVAILABLE indicates the companies for which a pricing source is unavailable.

A company meeting this criterion will have an "X" provided in this field.

Indicator – Primary Issue

Security Data, Current Item; Field 11526

All Industries:

INDICATOR – PRIMARY ISSUE is provided on the security level identifier for the share type selected as the primary issue of the company. The prices and dividends for this share type are shown at the company level. An "X" is provided in this field on the security identifier selected as the primary issue.

Indicator – Restated Data Exists

Descriptive Data, Annual & Interim Item; Field 11556

All Industries

INDICATOR– RESTATED DATA EXISTS indicates that Restated Time series content is available for a period. This indicator is populated on the original accounts data for the period restated data has been provided.

If 11556 = 1, restated data exists

If 11556 = 2, restated data exists and is now provided in the quarterly series

Example: If year 2004 Time Series Frequency A001 has a value of 1 in field 11556, then year 2004 Time Series Frequency B001 will contain restated content. If year 2004 S001 has a value of 2 in field 11556, then year 2004 Time Series Frequency

C001 and C002 will contain restated accounts. This is the case where a company has switched from semi-annual to quarterly reporting.

Indicator – Restatement Reason Code

Descriptive Data, Annual & Interim Item; Field 11559

All Industries

INDICATOR – RESTATEMENT REASON CODE provides standardized coding for identifying the general reason restated accounts have been provided. Only one code is provided. If a company adopted a Change in GAAP followed and also discontinued operations, a code would be given for Change in GAAP followed together with other events.

- 1 – Where the accounts are restated due to Discontinued Operations, Spin-offs or de-mergers.
- 2 – Where the accounts are restated due to the adoption of a new accounting policy or policies related to specific item or items
- 3 – Where the accounts are restated due to Acquisition/Mergers
- 4 – Where the accounts are restated due to a change in accounting GAAP followed by the company
- 5 – Where the accounts are restated due to change in accounting GAAP followed together with other events
- 6 – Where the accounts are restated due to multiple events
- 7 – Where the accounts are restated due to reasons other than those noted above
- 8 – Where the accounts are reclassified.

Existing field 07536 (accounting standards followed) can be used to identify the GAAP standard followed. Code 23 identifies if a company has adopted IFRS.

Example: If 11559 =4 and 07536 = 23, the Restatement is for a company which has adopted IFRS.

Reason code 8 was introduced to identify restated comparative accounts due to a reclassification, i.e. where the presentation of an item is changed or accounting concepts are being classified differently. Data for this field is generally available from 2009-2010 onwards.

A company can also issue restated data to correct for accounting irregularities. This is when a company has made a material error in the application of existing accounting standards or even has committed fraud. The Worldscope treatment of accounting irregularities remains the same: the figures will be amended within the original time series.

Indicator – Restatement Type

Descriptive Data, Annual & Interim Item; Field 11557

All Industries

INDICATOR – RESTATEMENT TYPE indicates if the restated data provided is Restated or Revised. Restated is defined as a change/event that occurred subsequent to the annual period for which the interim or annual restatement is provided. Revised is defined as a change/event which occurred within the annual period in which the interim is a part of. This indicator is provided on the Restated Times Series Frequency codes

If 11557 = 1, data is restated

If 11557 = 2, data is revised

Example 1: A company switches to a new accounting standard from the first interim period for fiscal year 2005. Field 11557 on the restated annual and interim time series for 2004 is then 1.

Example 2: A company switches to a new accounting standard with the publication of the annual report for fiscal year 2005. Value for field 11557 on the restated interim time series for 2004 is then 2.

Example 3: A company restates its first quarter when releasing second quarter results for 2005. Value for field 11557 on the 2005 restated quarter for 2005 is then 2.

Indicator – Reuters Data Company

Descriptive Data, Current Item; Field 11563

All Industries:

INDICATOR – REUTERS DATA COMPANY indicates which companies currently have data provided by the Reuters Fundamentals product.

A company meeting this criterion will have an "X" provided in this field.

Indicator – Sponsored/Un-sponsored

Descriptive Data, Current Item; Field 11502

All Industries:

INDICATOR – SPONSORED/UNSPONSORED indicates whether or not the ADR is a sponsored or unsponsored program. An "S" in this field indicates sponsored, a "U" indicates unsponsored.

This item is only available for ADRs.

Indicator – Trades ADR

Descriptive Data, Current Item; Field 11496

All Industries:

INDICATOR - ADR indicates companies which have American Depository Receipts trading on a U.S. exchange. If a company has ADRs and the ADRs record is available on Worldscope, an "X" would be provided in this field.

Industry Group

Descriptive Data, Current Item; Field 06011

All Industries:

INDUSTRY GROUP represents a four digit numeric code assigned to the company to represent its industry group. Each company is classified into a major industry group, represented by the first two digits of the code. In addition each company is further classified within its major group into a subordinated industry group. The following is the definition of the industry codes:

1300	AEROSPACE
1310	Engines, Components & Parts Manufacturers
1320	Military & Commercial Aircraft Manufacturers
1330	Missile & Missile Parts Manufacturers
1340	Private & Business Aircraft Manufacturers
1350	Miscellaneous Aerospace
1600	APPAREL
1610	Apparel Manufacturers
1620	Diversified Apparel Manufacturers
1630	Hosiery Manufacturers
1640	Shoe Manufacturers
1900	AUTOMOTIVE
1910	Diversified Automotive Manufacturers
1920	Original Parts & Accessories Manufacturers
1930	Replacement Parts & Accessories Manufacturers
1940	Truck & Trailer Manufacturers
2200	BEVERAGES
2210	Brewers
2220	Distillers

2230	Soft Drink Producers & Bottlers
2500	CHEMICALS
2510	Diversified Chemical Manufacturers
2520	Household Chemicals
2530	Industrial Chemicals & Gases Manufacturers
2540	Paint & Resin Manufacturers
2550	Rubber & Tire Manufacturers
2560	Sulphur Producers
2570	Synthetic Fibers
2580	Miscellaneous Chemicals
2800	CONSTRUCTION
2810	Diversified Construction Companies
2820	Brick, Clay & Refractory Products
2830	Builders' Metal Products
2840	Cement Products
2850	Construction Aggregates
2860	Construction Machinery
2870	Engineering & Contracting Services
2880	Home Builders
2890	Gypsum, Lumber & Building Supplies
2891	Plumbing, Heating & Air Conditioning
2892	Prefabricated & Mobile Home Builders
2893	Miscellaneous Construction
3100	DIVERSIFIED
3110	General Diversified
3400	DRUGS, COSMETICS & HEALTH CARE
3410	Diversified
3420	Cosmetics & Toiletries
3430	Ethical Drug Manufacturers
3440	Medical, Surgical & Dental Suppliers
3700	ELECTRICAL
3710	Diversified Electrical Manufacturers
3720	Appliances & Consumer Products
3730	Industrial & Commercial Electrical Equipment
3740	Power Transmission Equipment

3750	Miscellaneous Electrical
4000	ELECTRONICS
4010	Diversified
4020	Automatic Controls
4030	Electronic Data Processing Equipment
4040	Government & Defense Electronic Systems
4050	Instruments, Gauges & Meters
4060	Parts & Components
4070	Radio, T.V. & Phonograph Manufacturers
4080	Systems & Subsystems
4090	Miscellaneous Electronics
4300	FINANCIAL
4310	Commercial Banks - Multi-Bank Holding Companies
4320	Commercial Banks - One Bank Holding Companies
4350	Investment Companies
4360	Commercial Finance Companies
4370	Insurance Companies
4380	Land and Real Estate
4390	Personal Loan Company
4391	Real Estate Investment Trust Companies, including Business Trusts
4392	Rental & Leasing
4393	Savings & Loan Holding Companies
4394	Securities Brokerage Firms
4395	Miscellaneous Financial
4600	FOOD
4610	Diversified
4620	Bakers
4630	Canners & Processors
4640	Confectionery Goods
4650	Dairy Products
4660	Grain, Flour & Cereal
4670	Meat Packers
4680	Sugar Producer
4690	Miscellaneous Food
4900	MACHINERY & EQUIPMENT
4910	Diversified Machinery

4920 Agricultural Machinery
 4930 Business Machines & Office Equipment
 4940 Construction Machinery
 4950 Engines
 4960 Gauges & Meters Manufacturers
 4970 Industrial Machinery
 4980 Machine Tools
 4990 Portable Tools
 4991 Transportation Equipment
 4992 Miscellaneous Machinery & Equipment

5200 METAL PRODUCERS

5210 Diversified
 5220 Aluminum Producers
 5230 Copper Producers
 5240 Gold Producers
 5250 Iron Ore Producers
 5260 Lead & Zinc Producers
 5270 Silver Producers
 5280 Steel Producers - Integrated
 5290 Steel Producers - Non-Integrated
 5291 Steel Producers - Specialty
 5292 Miscellaneous Metal Producers

5500 METAL PRODUCT MANUFACTURERS

5510 Diversified
 5520 Bearing Manufacturers
 5530 Metal Containers
 5540 Metal Fasteners
 5550 Supplies & Distributors
 5560 Wire, Chain & Spring
 5570 Miscellaneous Metal Products Manufacturers

5800 OIL, GAS, COAL & RELATED SERVICES

5810 Coal Producers
 5820 Crude Oil & Natural Gas Producers
 5830 Holding Companies
 5840 Integrated Domestic Oil Producers
 5850 Integrated International Oil Producers
 5860 Liquefied Petroleum Gas Distributors

5870	Exploration, Drilling Service & Equipment
5880	Oil Refiners & Distributors
5890	Miscellaneous Oil, Gas & Coal
6100	PAPER
6110	Diversified
6120	Packaging Products
6130	Printing & Writing Paper
6140	Miscellaneous Paper
6400	PRINTING & PUBLISHING
6410	Book Publishers
6420	Magazine Publishers
6430	Newspaper Publishers
6440	Printers
6450	Miscellaneous Printing & Publishing
6700	RECREATION
6710	Games & Toys
6720	Motion Picture Producers & Distributors
6730	Musical Instruments
6740	Photographic Equipment & Supplies
6750	Radio & T.V. Broadcasts
6760	Restaurants & Fast Food Franchisers
6770	Sporting Goods
6780	Miscellaneous Recreation
7000	RETAILERS
7010	Apparel Store Chains
7020	Department Store Chains
7030	Discount Stores
7040	Drug Store Chains
7050	Local Food Store Chains
7060	National Regional Food Store Chains
7070	Shoe Retailers
7080	Variety Store Chains
7090	Vending Machine Operators
7091	Miscellaneous Retailers
7300	TEXTILES
7310	Diversified

7320	Apparel Fabrics
7330	Home Furnishings
7340	Miscellaneous Textiles
7600	TOBACCO
7610	Cigar Manufacturers
7620	Cigarette Manufacturers
7630	Miscellaneous Tobacco
7900	TRANSPORTATION
7910	Airlines
7920	Freight Forwarders
7930	Railroads
7940	Railroad Holding Companies
7950	Shipping
7960	Trucking
7970	Miscellaneous Transportation
8200	UTILITIES
8210	Communications
8220	Electric Power Companies
8230	Electric Power Holding Companies
8240	Electric Power & Gas Companies
8250	Natural Gas Distributors
8260	Natural Gas Holding Companies
8270	Natural Gas Pipelines
8280	Water Companies
8500	MISCELLANEOUS
8510	Advertising Agencies
8520	Furnishings
8530	Glass
8540	Hotel & Motel Chains
8550	Medical Services
8560	Industrial Abrasives
8570	Scientific Equipment & Supplies
8580	Service Organizations
8590	Shipbuilding
8591	Wholesalers
8592	Miscellaneous Companies

8600	REUTERS FUNDAMENTALS-SOURCED DATA
8610	Industrial/Commercial format; Industry group NA
8620	Utilities; Industry group NA
8630	Bank format; Industry group NA

Insurance Contracts Technical Liabilities

Supplementary Liability Data, Annual Item; Field 18204

Insurance Companies:

INSURANCE CONTRACTS TECHNICAL LIABILITIES represents a contract where the insurer has accepted significant insurance risks as it will compensate the policy holder when an uncertain event happens. The amount is stated net of reinsurance.

Available for:

- Detailed and Limited update types
- Original and Restated Annual time series
- Annual time periods collected from May 2007

Insurance Reserves – GAAP

Supplementary (Liability) Data, Annual Item; Field 06740

Insurance Companies:

INSURANCE RESERVES – GAAP represents the insurance reserves of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for INSURANCE RESERVES – TOTAL for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Insurance Reserves - Total

Liability Data, Annual & Interim Item; Field 03030

Insurance Companies:

INSURANCE RESERVES - TOTAL represent the sum of benefit and loss reserves, unearned premiums, policy and contract claims and other reserves.

Insurance Reserves - 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08661

Insurance Companies:

$(\text{Current Year's Total Insurance Reserves} / \text{Last Year's Total Insurance Reserves} - 1) * 100$

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 & Interim Item; Field 02055

Banks:

INTERBANK LOANS represent transactions between banks that are not classified as cash. This item is only available for non-U.S. banks.

It includes but is not restricted to:

- Claims on banks
- Amounts due from credit/financial institutions
- Placings for banks
- Overdrafts from banks
- Deposits with Banks (other than Central Banks)
- Call Loans
- Due from banks
- Commercial papers and other debt purchased (Japan)
- Money at call and short notice

Footnotes:

Ongoing update discontinued from Oct 2012

- F. Includes some type of loans
- G. Includes near cash items
- I. Includes short term investments

Interest & Fees On Loans

Income Data, Annual & Interim Item; Field 01007

Banks:

INTEREST & FEES ON LOANS represent the amount that a borrower must pay the bank for the use of its depositors' money and other charges on loans such as loan origination fees.

It includes but is not restricted to:

- Lending to customers (U.K.)
- Lease Receivables (U.K.)
- Interest on Loans and discounts (Spain)

Footnotes:

- B. No standard text

Ongoing update discontinued from Oct 2012

- A. Includes interest income on bank deposits

Interest Capitalized

Income Data, Annual Item; Field 01255

All Industries:

INTEREST CAPITALIZED represents an allowance on borrowed funds used for long term projects or construction.

For Utilities, it includes allowance for funds used during construction that are related to borrowed monies. It excludes allowance for borrowed funds used during construction that are not interest related.

Interest Coverage

See FIXED CHARGE COVERAGE RATIO

Interest Expense - Total

Expense Data, Annual & Interim Item; Field 01075

Banks, Other Financial Companies:

INTEREST EXPENSE - TOTAL represents the total amount of interest paid by a bank or other financial company.

It includes but is not restricted to:

- Interest expense on deposits
- Interest expense on federal funds
- Interest expense on commercial paper
- Interest expense on short term borrowing
- Interest expense on long term debt
- Interest expense on securities purchased under resale agreements

For Other Financial Companies:

It includes but is not restricted to:

- Interest expense on debt (field 01251)
- Interest capitalized (field 01255)

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes commissions and fees paid
- B. Includes interest expense on debt

Interest Expense On Bank Deposits

Expense Data, Annual & Interim Item; Field 01072

Banks:

INTEREST EXPENSE ON BANK DEPOSITS represents the total interest paid by the bank on their savings and other time deposits.

It includes but is not restricted to:

- Interest on deposits, current accounts and other borrowings
- Interest on current and demand accounts
- Interest on savings accounts
- Interest on other time deposits

Interest Expense On Debt

Expense Data, Annual & Interim Item; Field 01251

All Industries:

INTEREST EXPENSE ON DEBT represents the service charge for the use of capital before the reduction for interest capitalized. If interest expense is reported net of interest income, and interest income cannot be found the net figure is shown.

It includes but is not restricted to:

- Interest expense on short term debt
- Interest expense on long term debt and capitalized lease obligations

Amortization expense associated with the issuance of debt
Similar charges

Footnotes:

- A. Net expense
- B. Similar charges are included
- D. Net interest expense and similar charges may be included

Ongoing update discontinued from Oct 2012

- C. Other financial charges may be included
- J. Includes other income or expense
- L. Includes income taxes

Interest Expense On Federal Funds

Expense Data, Annual & Interim Item; Field 01073

Banks:

INTEREST EXPENSE ON FEDERAL FUNDS represents the interest paid by the bank on federal funds bought from other banks.

It includes but is not restricted to:

Interest expense on securities purchased under resale agreements

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Included in interest expense on other borrowed funds

Interest Expense On Other Borrowed Funds

Expense Data, Annual & Interim Item; Field 01074

Banks:

INTEREST EXPENSE ON OTHER BORROWED FUNDS represents interest paid on all short term borrowings except federal funds and securities purchased under resale agreements.

It includes but is not restricted to:

Interest on short term debt

Interest on commercial paper

Interest on due to banks (Spain)

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes interest expense on federal funds purchased/securities purchased under resale agreements

Interest Income

See NON-OPERATING INTEREST INCOME

Interest Income (Cash Flow)

Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04149

All Industries:

INTEREST INCOME (CASH FLOW) represents the amount of interest received during the year as shown on the cash flow statement. This field includes interest received irrespective of the section in which it is reported – Operating, Investing, Financing Section or under Supplementary notes to Cash Flow Statement.

Data for this field is generally not available prior to 1992.

Footnotes:

- A. No standard text
- C. May include other financial income

Ongoing update discontinued from Oct 2012

- B. Net income

Interest Income - Total

Income Data, Annual & Interim Item; Field 01016

Banks, Other Financial Companies:

INTEREST INCOME - TOTAL represents income received from all earning assets such as loans and investment securities.

It includes but is not restricted to:

- Interest and fees on loans
- Interest on federal funds
- Interest on bank deposits
- Interest on state, county and municipality funds
- Interest on U.S. government and federal agencies securities
- Federal funds sold and securities purchased under resale agreements
- Lease financing
- Net leasing revenues
- Other interest or dividend income
- Interest on investments - listed (U.K.)
- Interest on investments - unlisted (U.K.)
- Interest on government debt securities
- Interest on equity investments
- Placings with banks (U. K.)
- Short term funds (U.K.)
- Interest on funds at central bank
- Interest on funds from banks (Spain)
- Lending to customers (U.K.)
- Lease receivables (U.K)
- Interest on loans and discounts (Spain)
- Interest on investment securities
- Interest on mortgage-backed securities
- Dividend income

Footnotes:

- B. Net of interest expenses
- Ongoing update discontinued from Oct 2012
- A. Includes commissions and fees
 - C. Includes foreign exchange gain/loss
 - D. Includes investment income
 - F. Includes other income

Interest Income On Bank Deposits*Income Data, Annual & Interim Item; Field 01009*

Banks:

INTEREST INCOME ON BANK DEPOSITS represents income derived from time and other savings deposits placed by the bank in other banks.

It includes but is not restricted to:

- Placings with banks (U.K.)
- Short term funds (U.K.)
- Interest on funds at Central Bank
- Interest on due from banks (Spain)

Interest Income On Federal Funds*Income Data, Annual & Interim Item; Field 01008*

Banks:

INTEREST INCOME ON FEDERAL FUNDS represents income derived from the sale of the bank's federal funds to other banks.

It includes but is not restricted to:

- Interest on securities sold under resale agreements

Interest On Government Securities*Income Data, Annual Item; Field 01010*

Banks:

INTEREST ON GOVERNMENT SECURITIES represents income derived by banks in return for its investment in government, federal agency and state, county and municipal securities.

It includes but is not restricted to:

- Interest on mortgage backed securities
- Interest on investments listed (U.K.)
- Interest on investments unlisted (U.K.)
- Interest on government debt securities
- Interest/dividends on investment securities-taxable (field 18094)
- Interest/dividends on investment securities-tax exempt (field 18095)
- Interest/dividends securities available for sale-taxable (field 18096)
- Interest/dividends securities available for sale-tax exempt (field 18097)
- Interest/dividends on trading account securities (18140)

Interest Paid (Cash Flow)*Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04148*

All Industries:

INTEREST PAID (CASH FLOW) represents the amount of interest paid by the company during the year as shown on the cash flow statement. This field includes interest paid irrespective of the section in which it is reported – Operating, Investing, Financing Section or under Supplementary notes to Cash Flow Statement.

Data for this field is generally not available prior to 1992.

Footnotes:

- A. No standard text

Ongoing update discontinued from Oct 2012

- B. Net expense
- C. May include other financial expense

Interest Payable

Supplementary (Liability) Data, Annual Item; Field 03062

Industrials, Other Financial Companies:

INTEREST PAYABLE represents the amount of interest that is due to be paid within one year.

Data for this field is generally not available prior to 1992.

Footnotes:

- A. No standard text

Interest Rate - Estimated Average

Profitability Ratio, Annual Item; Field 08356

All Industries:

Interest Expense on Debt / (Short Term Debt & Current Portion of Long Term Debt + Long Term Debt) * 100

Interest Rate - Estimated Average - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08360

All Industries:

Arithmetic average of the last five years of Interest Rates - Estimated Average.

Interest/Dividends On Investment Securities - Taxable

Supplementary (Income) Data, Annual Item; Field 18094

Banks:

INTEREST/DIVIDENDS ON INVESTMENT SECURITIES - TAXABLE represent the income derived by banks on its taxable investment securities.

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 & Interim Item; Field 18098

Banks:

INTEREST/DIVIDENDS ON TRADING ACCOUNT SECURITIES represent the income derived by banks on its trading account securities.

Data for this field is generally not available prior to 1993.

Footnotes:

- A. No standard text

Interest Receivables

Asset Data, Annual & Interim Item; Field 02280

Banks:

INTEREST RECEIVABLES represents all the interest income due but not yet collected.

Interim Net Profit - Quarter 1, 2, 3, 4

Supplementary (Income) Data, Annual Item; Fields 19109, 19110, 19111, 19112, respectively

All Industries:

INTERIM NET PROFIT - QUARTER 1, 2, 3, 4 represents the quarterly income/loss before extraordinary items and preferred and common dividends, but after operating and non-operating income and expenses, minority interest and equity in earnings. Interim periods are determined on a calendar basis for U.S. corporations and a fiscal basis for non-U.S. corporations.

Data for these fields are generally not available prior to 1992.

Footnotes:

- A. Net income is before the effect of minority interest

- C. Before capital contribution and state guarantees by government or interest on same
- D. Profit before appropriations and tax
- F. Profit before tax
- G. Six months
- H. Changed reporting practice to exclude the effect of allocations to untaxed reserves
- I. No standard text
- J. Includes extraordinary item
- K. Eight months
- L. Four months
- N. Nine months

Interim Pre-tax Income - Quarter 1, 2, 3, 4

Supplementary (Income) Data, Annual Item; Fields 19105, 19106, 19107, 19108 respectively

All Industries:

INTERIM PRE-TAX EARNINGS - QUARTER 1, 2, 3, 4 represent the income/loss before any federal, state or local taxes generated during each quarter. It is total revenue minus both operating and non-operating expenses. Interim periods are determined on a calendar basis for U.S. corporations and a fiscal basis for non-U.S. corporations.

Data for these fields are generally not available prior to 1992.

Footnotes:

- A. Net of income taxes
- B. No standard text
- G. Six months
- K. Eight months
- L. Four months
- N. Nine months

Interim Sales - Quarter 1, 2, 3, 4

Supplementary (Income) Data, Annual Item; Fields 19101, 19102, 19103, 19104 respectively

All Industries:

INTERIM SALES - QUARTER 1, 2, 3, 4 represent the amount of net sales/revenues generated during the quarter as reported by the company. Interim periods are determined on a calendar basis for U.S. corporations and a fiscal basis for non-U.S. corporations.

Data for these fields are generally not available prior to 1992.

It excludes:

- Excise taxes
- Windfall profit taxes
- Value added taxes
- General and service taxes

Footnotes:

- A. Gross total sales or revenue
- B. Net sales include value-added, excise, windfall profit or sales tax
- BA. Major accounting standards switch
- BB. Change from unconsolidated to consolidated reports

- BC. Major reorganization
- BD. Change from domestic consolidation to worldwide consolidation
- BE. Major accounting standards switch and major reorganization
- BF. Change from domestic consolidation and one other country to worldwide consolidation
- BG. Change from domestic consolidation and one other country to worldwide consolidation
- BH. Change from worldwide consolidation to domestic consolidation
- BI. Major accounting standards switch and change from domestic consolidation to worldwide consolidation
- BJ. Change from domestic consolidation to unconsolidated reports
- BK. Includes investment income
- BL. Change from worldwide consolidation to unconsolidated reports
- BN. Major reorganization - change in perimeter of consolidation
- BP. Change in accounting method for domestic companies to full consolidation to equity method.
- BQ. Substantial change in forms of financial statements
- C. Includes deferred profit on installment sales
- G. Six months
- I. Value-added, excise, windfall profit or sales tax has been subtracted along with an undeterminable amount of other taxes which could not be separated
- J. Four month sales
- K. Eight month sales
- L. No standard text
- M. Includes equity in pre-tax income which cannot be separated
- N. Nine months
- Q. Revenue attributable to banking business is not disclosed
- R. Net of interest expense
- W. Includes other income
- Z. Holding company

International Assets

Geographic Data, Annual Item; Field 07151

All Industries:

INTERNATIONAL ASSETS represent total or identifiable assets of foreign operations before adjustments and eliminations.

Footnotes:

- AA. No standard text

Ongoing update discontinued from Oct 2012

- A. Includes foreign currency translation
- B. Excludes European countries
- C. After adjustments and eliminations of inter-company transfers
- D. Net assets
- F. Excludes research products
- H. Transfers between geographic areas are immaterial and not separately stated
- J. Excludes a geographic area

- K. Average assets
- M. Tobacco operations only
- N. Foreign operations not consolidated
- O. Includes assets of associate companies
- Q. Segment reporting for international operations which appear substantial are not provided
- S. Excludes EEC Countries
- T. Net operating assets
- V. Before inter-company eliminations
- Z. Appears to be a domestic company or has very little foreign operations

International Auditors & Affiliates

See PARENT AUDITORS & AFFILIATES

International Operating Income

Geographic Data, Annual Item; Field 07126

All Industries:

INTERNATIONAL OPERATING INCOME represents operating income generated from operations in foreign countries before adjustments and eliminations.

Footnotes:

- A. Pre-tax Income
 - AA. No standard text
- Ongoing update discontinued from Oct 2012
- B. Net Income
 - C. Before Extraordinary Items
 - D. Parent company figures
 - F. Excludes research products
 - G. After adjustments and eliminations of inter-company sales
 - H. Transfers between geographic areas are immaterial and not separately stated
 - I. After tax operating income
 - J. Excludes a geographic area
 - K. Prior data not comparable due to an accounting change
 - L. Before extraordinary items and excludes a geographic area
 - M. Tobacco operations only
 - N. Net income before interest and taxes
 - O. Includes income of associate companies
 - P. Excludes European Countries
 - Q. Segment reporting for international operations which appear substantial are not provided
 - S. Excludes EEC Countries
 - V. Before inter-company eliminations
 - Z. Appears to be a domestic company or has very little foreign operations

International Sales

Geographic Data, Annual Item; Field 07101

All Industries:

INTERNATIONAL SALES represent sales generated from operations in foreign countries.

It excludes:

Export sales

Excise taxes

Windfall profit taxes

Value Added taxes (VAT)

General and Services taxes (GST)

Footnotes:

AA. No standard text

B. Includes export sales which cannot be subtracted out

Ongoing update discontinued from Oct 2012

A. After adjustments and eliminations of inter-company transfers

C. Excludes European Countries

D. Parent company figures

F. Excludes Research Products

G. Includes shares of sales of associated companies

H. Transfers between geographic areas are immaterial & not separately stated

I. Includes interest and other income

J. Excludes a geographic area

K. Includes excise taxes

L. Includes inter-company eliminations

M. Tobacco operations only

N. Foreign operations not consolidated

Q. Segment reporting for international operations which appear substantial are not provided

R. Includes discontinued operations

S. Excludes EEC Countries

T. Includes other income

V. Before inter-company eliminations

Z. Appears to be a domestic company with a little foreign operations

Internet Address

Descriptive Data, Current Item; Field 06030

All Industries:

INTERNET ADDRESS represents the address where the company can be contacted on the World Wide Web.

Inventories - Days Held

Liquidity Data, Annual Item; Field 08126

Industrials:

$365 / (\text{Cost of Goods Sold (excl Depreciation)} / (\text{Average of Last Year's and Current Year's Inventories}))$

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 & Interim Item; Field 02101*

Industrials:

INVENTORIES - TOTAL represent tangible items or merchandise net of advances and obsolescence acquired for either (1) resale directly or (2) included in the production of finished goods manufactured for sale in the normal course of operation. In manufacturing companies this item is classified as follows (depending upon the stage of completion in the manufacturing process):

- A. Finished goods, consisting of products ready for sale.
- B. Work in process, consisting of products in various stages of production.
- C. Raw materials and supplies, consisting of items that will enter directly or indirectly into the production of finished goods. In non-manufacturing companies finished goods bought for resale is the major portion of the inventories.

It includes but is not restricted to:

- Advances and deposits to subcontractors and purchase of materials and other manufacturing costs
- Revenue stamps
- Unbilled costs on contracts
- Contracts in Progress
- Supplies (usually office supplies)
- For U.S. corporations, reserve for LIFO
- Film and program exhibition rights, if part of current assets
- Deferred fuel costs

It excludes:

- Tools that are listed in current asset section
- Supplies and prepaid expenses for companies that lump these items together
- Advances from customers
- Contract Billings
- For non-U.S. companies, negative inventories which arise from advances from customers greater than costs on long-term contracts. It is reclassified to current liabilities.

Footnotes:

- H. Includes advances to suppliers
 - I. No standard text
- Ongoing update discontinued from Oct 2012
- C. Includes other current assets
 - D. Net of prepayments on work in process
 - F. Before adjustment for prepayment of work in progress that has been treated as liability

Inventories % Total Current Assets*Liquidity Ratio, Annual Item; Field 08116*

Industrials :

Inventories / Current Assets-Total * 100

Inventories % Total Current Assets - 5 Yr Avg

Liquidity Ratio, Annual Item; Field 08120

Industrials :

Arithmetic average of the last five years of Inventories % Total Current Assets

Inventory Turnover

Liquidity Ratio, Annual Item; Field 08136

Industrials :

Cost of Goods Sold (excl Depreciation) / Average of Last Year's and Current Year's Inventories

This calculation uses restated data for last years values where available

If Cost of Goods Sold (excl Depreciation) is not available or zero, then Net Sales or Revenues is used.

Inventory Turnover - 5 Yr Avg

Liquidity Ratio, Annual Item; Field 08140

Industrials :

Arithmetic average of the last five years of Inventory Turnover

Invested Assets % Liabilities

Leverage Ratio, Annual Item; Field 15097

Banks:

Investments-Total / (Total Liabilities - Customer Liabilities on Acceptances) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Liabilities

Insurance Companies:

Investments-Total / Total Liabilities * 100

Other Financial Companies:

Investments-Total / (Total Liabilities - Custody Securities) * 100

Invested Assets % Liabilities - 5 Yr Avg

Leverage Ratio, Annual Item; Field 15100

Banks, Insurance, Other Financial Companies:

Arithmetic average of the last five years of Invested Assets % Liabilities

Invested Assets % Total Assets

Asset Utilization Ratio, Annual Item; Field 15091

Banks:

Investments-Total / (Total Assets - Customer Liabilities on Acceptances) *100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Insurance Companies:

Investments-Total / Total Assets * 100

Other Financial Companies:

Investments-Total / (Total Assets - Custody Securities) * 100

Invested Assets % Total Assets - 5 Yr Avg

Asset Utilization Ratio, Annual Item; Field 15094

Banks, Insurance, Other Financial Companies:

Arithmetic average of the last five years of Invested Assets % Total Assets

Invested Assets % Total Deposits

Leverage Ratio, Annual Item; Field 15161

Banks:

$\text{Investments-Total} / \text{Deposits-Total} * 100$

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 Contracts Technical Liabilities

Supplementary Liability Data, Annual Item; Field 18203

Insurance Companies:

INVESTMENT CONTRACTS TECHNICAL LIABILITIES represents a contract where the insurer has not accepted significant insurance risks. The amount is stated net of reinsurance.

Available for:

- Detailed and Limited update types
- Original and Restated Annual time series
- Annual time periods collected from May 2007

Investment Income

Income Data, Annual & Interim Item; Field 01006

Insurance, Other Financial Companies:

INVESTMENT INCOME represents the realized gain or loss from the sale of investment securities.

It includes but is not restricted to:

- Option premiums
- Royalty or annuity income
- Capital Gains
- Investment banking income

Insurance Companies:

INVESTMENT INCOME represents all interest and investment income. If the insurance company reports this item net of investment expenses we show the net amount after excluding interest expense.

It includes but is not restricted to:

Dividends from equity portfolios
 Interest on bond holdings
 Rent from real estate investments
 Rent from other property owned

Footnotes:

V. No standard text

Ongoing update discontinued from Oct 2012

- A. Net of provisions
- B. Net of interest expenses
- C. Gross investment income
- D. Includes other income
- F. Includes foreign exchange gain/loss
- G. Includes some non-operating gain/loss
- H. Includes commission income
- I. Includes investment security gain/loss
- J. Includes trading profits
- K. Includes interest income

Investment Income % Invested Assets

Profitability Ratio, Annual Item; Field 15575

Insurance Companies:

Investment Income / Last Year's Investments-Total * 100

Investment Income % Invested Assets - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15576

Insurance Companies:

Arithmetic average of the last five years of Investment Income % Invested Assets

Footnotes:

- A. Three Year Average
- B. Four Year Average

Investment Property - Accumulated Depreciation

Supplementary Asset Data, Annual & Interim Item; Field 18213

Other Financials (Rental, Leasing and REITs):

ACCUMULATED DEPRECIATION - INVESTMENT PROPERTY represents the accumulated depreciation/impairment value of property held to earn rentals or capital appreciation.

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restated Annual and Interim time series
- Annual and Interim time periods collected from May 2007

Investment Property - Gross

Supplementary Asset Data, Annual & Interim Item; Field 18212

Other Financials (Rental, Leasing and REITs):

INVESTMENT PROPERTY – GROSS represents the gross value of property held to earn rentals or capital appreciation.

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restated Annual and Interim time series
- Annual and Interim time periods collected from May 2007

Investment Property - NBV

Supplementary Asset Data, Annual & Interim Item; Field 18300

Other Financials (Rental, Leasing and REITs):

INVESTMENT PROPERTY– NBV represents the net book value of property held to earn rentals or capital appreciation.

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restated Annual and Interim time series
- Annual and Interim time periods collected from May 2007

Investment Tax Credits

Cash Flow Data, Annual Item; Field 04100

Industrials, Other Financial Companies:

INVESTMENT TAX CREDITS represents the increase or decrease in the investment tax credit from one year to the next. An investment tax credit was a reduction in income tax liability that was granted by the U.S. federal government to firms that made new investments in certain asset categories, primarily equipment. The investment tax credit was repealed in 1986.

Investments – GAAP

Supplementary (Asset) Data, Annual Item; Field 06640

Banks, Insurance, Other Financial Companies:

INVESTMENTS – GAAP represents the Investments of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for INVESTMENTS – TOTAL for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Investments In Sales and Direct Financing Leases

Asset Data, Annual Item; Field 02257

Other Financial Companies:

INVESTMENTS IN SALES AND DIRECT FINANCING LEASES represents the amount of funds invested by the lessor in capital equipment used in leases. Under this type of lease, the lessor is not a manufacturer or dealer. The lessor has acquired the property for the purpose of leasing it.

It includes but is not restricted to:

- Direct financing leases
- Sales type leases

Investments In Associated Companies

Asset Data, Annual & Interim Item; Field 02256

All Industries:

INVESTMENTS IN ASSOCIATED COMPANIES represent long term investments and advances in unconsolidated subsidiaries and affiliates in which the company has a business relationship or exercises control. It includes joint ventures.

Data is generally not available prior to 1989.

It includes but is not restricted to:

Investment in non-consolidated subsidiaries or associated companies

Investment in joint ventures

Advances in related companies (if the item is simply called advances then it will be update to Other Investments)

Advances/Loans to unconsolidated subsidiaries or related companies (if reported simply as loans, this item is shown in other investments)

Footnotes:

A. Includes other investments

Investments - Total

Asset Data, Annual & Interim Item; Field 02255

Banks:

INVESTMENTS - TOTAL represent investment in securities which directly or indirectly creates a loan made by the bank.

It includes but is not restricted to:

U.S. treasury securities

Federal agency securities

State and municipal securities

Federal funds sold

Trading accounts securities

Securities purchased under resale agreements

Mortgage backed securities

Federal funds

Other securities

Other investments

Total securities available for sale (field 18093)

Insurance and Other Financial Companies:

INVESTMENTS - TOTAL represent the interest earning assets of the company.

It includes but is not restricted to:

For Insurance Companies:

Fixed income securities

Equity securities

Real estate assets

Mortgage & Policy loans

Other Investments

For Other Financial Companies:

Loans

Real estate assets

Finance Receivables

Other Investments

Investor Relations – E-mail Address

Descriptive Data, Current Item; Field 18356

All Industries:

INVESTOR RELATIONS – E-MAIL ADDRESS represents the e-mail address of the investor relations contact.

Investor Relations - Name

Descriptive Data, Current Item; Field 18357

All Industries:

INVESTOR RELATIONS - NAME represents the person who is responsible for the maintenance of relations between the company and the investment community. The investor relations officer is responsible for supplying reports and information requested by shareholders, professional investors, brokers, and the financial media.

Investor Relations - Phone/Fax

Descriptive Data, Current Item; Field 18359

All Industries:

INVESTOR RELATIONS - PHONE/FAX represents the phone number/fax number at which the investor relations officer can be reached.

Footnote:

A. See company phone company

ISIN Number

Descriptive Data, Current Item; Field 06008

All Industries:

ISIN NUMBER represents a 12 digit alphanumeric identifier assigned to the company by the International Standards Organization (ISO) in order to provide standardization of securities identification.

For companies with more than one type of common/ordinary share, the ISIN shown is for the share type identified in field 6005 - Type of Share.

This item is also available at the security level.

ISIN Number - Mult Share 1, 2, 3, 4, 5, 6, 7

Descriptive Data, Current 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

Ongoing update discontinued from Oct 2012

D. Includes other

Latest Annual Updated*Descriptive Data, Current Item; Field 07016*

All Industries:

LATEST ANNUAL UPDATED represents the most recent year where complete annual information reported by a company is available. This item is also updated for companies followed as a Limited Data Set company.

Latest Interim Date*Descriptive Data, Current Item; Field 07035*

All Industries:

LATEST INTERIM DATE represents the fiscal period end date for the most recent interim period updated.

This item is only available at the company level.

Latest Reuters Data Year*Descriptive Data, Current Item; Field 11564*

All Industries:

LATEST REUTERS DATA YEAR represents the most recent year where data provided by the Reuters Fundamentals product is available. E.g. 2010.

Lease Financing*Asset Data, Annual Item; Field 02264*

Banks:

LEASE FINANCING represent loans made by the bank in order to finance leases.

It includes but is not restricted to:

Finance lease receivables

Lease Commitments - Year 1, Year 2, Year 3, Year 4, Year 5, Over 5 Years*Supplementary (Liability) Data, Annual Items; Fields 18141, 18142, 18143, 18144, 18145, 18146, respectively*

All Industries:

LEASE COMMITMENTS - YEAR 1, YEAR 2, YEAR 3, YEAR 4, YEAR 5, OVER 5 YEARS represents the minimum lease commitments for operating leases that have been initialized or remaining lease terms in excess of one year, two years, three years, four years, five years and over five years; respectively.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Length Of Fiscal Period*Descriptive Data, Annual & Interim Item; Field 05351*

All Industries:

LENGTH OF FISCAL YEAR represents the number of days in the company's fiscal year.

Liabilities Held for Sale*Supplementary Liability Data, Annual & Interim Item; Field 18159*

All Industries:

LIABILITIES HELD FOR SALE represents the liabilities arising from sale or planned sale of a business or group of assets. This field is used when reported by the company outside current liabilities or when the company has adopted and unclassified balance sheet. This field is supplementary to Other Liabilities (03273)

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restated Annual and Interim time series
- Annual and Interim time periods collected from May 2007

Liabilities Held for Sale - Current

Supplementary Liability Data, Annual & Interim Item; Field 18314

Industrials:

LIABILITIES HELD FOR SALE – CURRENT represents the liabilities arising from sale or planned sale of a business or group of assets. This field is used when reported by the company within current liabilities.

This field is supplementary to Other Current Liabilities (03066)

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restated Annual and Interim time series
- Annual and Interim time periods collected from May 2007

Licenses - Accumulated Amortization

Supplementary (Asset) Data, Annual Item; Field 02512

All Industries:

LICENSES - ACCUMULATED AMORTIZATION represent the total accumulated amortization of licenses, franchises and production rights.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

Licenses - Gross

Supplementary (Asset) Data, Annual Item; Field 02511

All Industries:

LICENSES - GROSS represent the gross value of licenses, franchises and production rights.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

Licenses - Net

Supplementary (Asset) Data, Annual Item; Field 02510

All Industries:

LICENSES - NET represent the net book value of licenses, franchises and production rights.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

Life Insurance In Force

Supplementary Data, Annual Item; Field 18219

Insurance Companies:

LIFE INSURANCE IN FORCE represent the aggregate of the face amount of coverage paid up, or on which premiums are still being paid, as issued by a life insurance company.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

- A. No standard text

Loan Loss Coverage Ratio

Other Ratio, Annual Item; Field 15139

Banks:

(Pre-tax Income + Provision for Loan Losses) / Net Loan Losses

Loan Loss Coverage Ratio - 5 Yr Avg*Other Ratio, Annual Item; Field 15141*

Banks:

Arithmetic average of the last five years of Loan Loss Coverage Ratios

Loans (Net) – GAAP*Supplementary (Asset) Data, Annual Item; Field 06660*

Banks, Other Financial Companies:

LOANS (NET) – GAAP represents the net loans of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for LOANS - NET for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Loans - Net*Asset Data, Annual & Interim Item; Field 02276*

Banks, Other Financial Companies:

LOANS - NET represent the total amount of money loaned to customers after deducting reserves for loan losses.

For Banks:

It includes but is not restricted to:

- Lease Financing
- Total non-performing assets (field 02287)

For Other Financial Companies:

It includes but is not restricted to:

- Lease Financing
- Finance Receivables (field 02048)

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes reserve for loan losses
- B. Gross loans
- C. Includes investment assets
- D. Includes interbank loans

Loans - Total*Asset Data, Annual Item; Field 02271*

Banks, Other Financial Companies:

LOANS - TOTAL represent the total amount of money loaned to customers before reserves for loan losses but after unearned income.

It includes but is not restricted to:

- Lease financing
- Finance Receivables

Footnotes:

- A. Net of provisions for loan losses
- D. Net of unearned income

Ongoing update discontinued from Oct 2012

- B. Includes investment assets
- C. Includes interbank loans

Loans - 1 Year Annual Growth

Growth Rate; Annual Item; Field 08666

Banks, Other Financial Companies:

$(\text{Current Year's Loans-Total} / \text{Last Year's Loans-Total} - 1) * 100$

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 & Interim Item; Field 04401

All Industries:

LONG TERM BORROWINGS represent the amount received by the company from the issuance of long term debt, (convertible and non-convertible), increase in capitalized lease obligations, and debt acquired from acquisitions.

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes reduction in long term debt
- B. Includes increase in short term borrowings
- C. Includes proceeds from stock
- D. Includes other long term liabilities

Long Term Debt

Liability Data, Annual & Interim Item; Field 03251

All Industries:

LONG TERM DEBT represents all interest bearing financial obligations, excluding amounts due within one year. It is shown net of premium or discount.

It includes but is not restricted to:

- Mortgages
- Bonds
- Debentures
- Convertible debt
- Sinking fund debentures
- Long term bank overdrafts
- Long term notes
- Long term bills
- Medium term loans
- Long term royalties
- Long term contracts
- Industrial revenue bonds

Notes payable, due within one year and to be refunded by long term debt when carried as non-current liability
 Long term prepaid contracts
 Advances and production payments
 Talent and broadcasting rights
 Capitalized lease obligations
 Revolving credit
 Long term advances from subsidiaries/associated companies
 Compulsory convertible debt (South Africa)
 Eurodollar borrowing
 Long term liability in connection with ESOP
 Federal Home Loan advances

It excludes:

Current portion of long term debt
 Pensions
 Deferred taxes
 Minority interest

Footnotes:

- A. Includes current portion
- C. Includes some long term provisions and/or other long term liabilities
- D. Includes current portion of long term debt and is not comparable
- F. Includes short term borrowings
- G. No standard text
- H. Adjusted to exclude long term liabilities and/or provisions

Long Term Debt – GAAP

Supplementary (Liability) Data, Annual Item; Field 06769

All Industries:

LONG TERM DEBT – GAAP represents the total long term debt of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for LONG TERM DEBT for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Long Term Debt – GAAP % Common Equity - GAAP

Leverage Ratio, Annual Item; Field 08277

All Industries:

Long Term Debt-GAAP / Last Year's Common Equity-GAAP * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Long Term Debt – GAAP % Common Equity – GAAP – 3 Yr Avg

Leverage Ratio, Annual Item; Field 08279

All Industries:

Arithmetic average of the last three years Long Term Debt % Common Equity-GAAP

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1996.

Long Term Debt – GAAP % Common Equity – GAAP – 5yr Avg*Leverage Ratio, Annual Item; Field 08281*

All Industries:

Arithmetic average of the last five years Long Term Debt % Common Equity-GAAP

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and will not be available until 1998.

Long Term Debt Excluding Capitalized Leases*Liability Data, Annual & Interim Item; Field 03245*

All Industries:

LONG TERM DEBT EXCLUDING CAPITALIZED LEASES represents all interest bearing financial obligations of the company due after twelve months or the normal operating cycle of the company. It is shown net of premiums or discounts.

It includes but is not restricted to:

- Mortgages
- Bonds
- Debentures
- Convertible debt
- Sinking fund debentures
- Long term bank overdrafts
- Long term notes
- Long term bills
- Medium term loans
- Long term contracts
- Long term royalties
- Industrial Revenue Bond, if not clearly defined as a capitalized lease
- Revolving credit
- Long term advances from subsidiaries/associated companies
- Long Term Prepaid Contracts
- Advances and Production Payments
- Talent and Broadcasting Rights
- Notes Payable due within one year and to be refunded by long term debt when carried as a non-current liability
- Compulsory convertible debt (South Africa)
- Eurodollar borrowings
- Long term liability in connection with ESOP
- Federal Home Loan advances

It excludes:

- Capitalized Lease Obligations
- Current portion of Long Term Debt
- Pensions
- Deferred taxes
- Minority Interest

Footnotes:

- F. Includes short term borrowings
 - G. No standard text
- Ongoing update discontinued from Oct 2012
- A. Includes current portion
 - C. Includes some long term provisions and/or other long term liabilities
 - D. Includes current portion of long term debt and is not comparable
 - H. Adjusted to exclude long term liabilities and/or borrowings

Long Term Debt % Common Equity

Leverage Ratio, Annual & Interim Item; Field 08226

All Industries:

Long Term Debt / Common Equity * 100

Insurance Companies:

If Common Equity is not available, Policyholders Equity is substituted

Long Term Debt % Common Equity - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08230

All Industries:

Arithmetic average of the last five years of Long Term Debt % Common Equity

Long Term Debt % Total Capital

Leverage Ratio, Annual Item; Field 08216

All Industries:

Long Term Debt / Total Capital * 100

Long Term Debt % Total Capital - Current

Leverage Ratio, Current Item; Field 08217

All Industries:

Current Long Term Debt / Current Total Capital * 100

Long Term Debt % Total Capital - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08220

All Industries:

Arithmetic average of the last five years of Long Term Debt % Total Capital

Long Term Insurance Reserves

Expense Data, Annual & Interim Item; Field 01080

Insurance Companies:

LONG TERM INSURANCE RESERVES represent the expected discounted future payments for long term policies usually determined by regulatory agencies in each country.

It includes but is not restricted to:

- Interest to policy holders

- Experience refunds on long term policies

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes part of losses and claims expense

Long Term Liabilities Per Share*Stock Data, Annual Item; Field 05503*

All Industries:

LONG TERM LIABILITIES PER SHARE represents the fiscal year end per share amount of the obligations of the company due after one year.

Long Term Receivables*Asset Data, Annual Item; Field 02258*

Industrials:

LONG TERM RECEIVABLES represent amounts due from customers that will not be collected within the normal operating cycle of the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

- Loans to other companies

- Investment in sale type leases

- Finance Receivables for industrial companies whose financial subsidiaries are consolidated

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes other assets

B. Includes long term loans to related companies

Loss Adjustment Expense*Supplementary (Expense) Data, Annual & Interim Item; Field 01078*

Insurance Companies:

LOSS ADJUSTMENT EXPENSE represents the cost involved in an insurance company's adjustment of losses under a policy.

This item is available in the annual time series and the quarterly, cumulative quarterly, semi-annual, trimester and cumulative trimester interim time series. It is only available at the company level.

Loss Ratio*Profitability Ratio, Annual Item; Field 15549*

Insurance Companies:

$(\text{Claim \& Loss Expense} + \text{Long Term Insurance Reserves}) / \text{Premiums Earned} * 100$

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

Ongoing update discontinued from Oct 2012

- D. Includes other

Major Shareholders

Stock Data, Current Item; Field 18370

All Industries:

MAJOR SHAREHOLDERS represent any individual or company that owns more than the local legal disclosure requirement of the outstanding shares of a company. The name of the individual or group along with the percent of outstanding shares held are shown in this fields. This is a free text field; shareholders are separated by a semi-colon.

This field replaces historic fields 18360 – 18369 Major Shareholders 1 – 10, which restricted collection to ten shareholders.

Mandatorily Redeemable Trust Preferred Securities

Supplementary (Liability) Data, Annual & Interim Item; Field 18168

All Industries:

MANDATORILY REDEEMABLE TRUST PREFERRED SECURITIES represents mandatory redeemable preferred securities of subsidiary trusts created for the purpose of holding solely debt securities of the parent company. This item is included in Long Term Debt.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Market Capitalization

Stock Data, Annual & Interim Item; Field 08001

All Industries:

Market Price-Year End * Common Shares Outstanding

Market price – year end represents the closing price of the company's stock at 31 December for U.S. Corporations. For non-U.S. corporations, this item represents the closing price of the company's stock at their fiscal year end.

If Field 05350, Date of Fiscal Period End, is not yet populated for the current year and thus there is no value for this period for Field 05301, Common Shares Outstanding, then Field 05302, Common Shares Outstanding-Current is used.

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

This item is also available at the security level for 1987 and subsequent years.

Market Capitalization - Current

Stock Data, Current Item; Field 08005

All Industries:

Market Price-Current * Common Shares Outstanding-Current

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

This item is also available at the security level.

Market Capitalization - Current (U.S.\$)

Supplementary Data, Current Item; Field 07211

All Industries:

MARKET CAPITALIZATION - CURRENT (U.S.\$) represents the current total market value of a company based on current price and current shares outstanding converted to U.S. dollars using the current exchange rate.

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

This item is also available at the security level.

Market Capitalization - Current - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Current 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 – Fiscal Period End

Stock Data, Annual Items; Field 08002

All Industries:

Market Price-Fiscal Period End * Common Shares Outstanding

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

Please note that this item differs from item 08001 (market capitalization) for US companies. Item 08001 uses market price at calendar year end whereas item 08002 uses market price at fiscal year end.

This item is also available at the security level for 1987 and subsequent years.

Market Capitalization - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Annual Items; Fields 20041, 20141, 20241, 20341, 20441, 20541, 20641, respectively

All Industries:

Market Price-Year End * Common Shares Outstanding; for each type of common/ordinary share

If Common Shares Outstanding is not available for the current year or prior year, then Common Shares Outstanding-Current is used.

Data for these fields is generally not available prior to 1987.

Market Capitalization – 1 Year Growth %

Growth Ratio, Annual & Interim Item; Field 08579

All Industries:

$(\text{Current Year's Market Capitalization} / \text{Last Year's Market Capitalization} - 1) * 100$

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)

Market price – year end represents the closing price of the company's stock at 31 December for U.S. Corporations. For non-U.S. corporations, this item represents the closing price of the company's stock at their fiscal year end.

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

Market Capitalization (Public) - Current

Stock Data, Current Item; Field 08003

All Industries:

Market Price-Current * (Common Shares Outstanding-Current - Closely Held Shares-Current)

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

Market Capitalization (U.S.\$)

Supplementary Data, Annual & Interim Item; Field 07210

All Industries:

MARKET CAPITALIZATION (U.S.\$) represents the total market value of the company based on year end price and number of shares outstanding converted to U.S. dollars using the year end exchange rate.

For companies with more than one type of common/ordinary share, market capitalization represents the total market value of the company.

This item is also available at the security level for 1987 and subsequent years.

Market Capitalization/Common Equity

Stock Performance Ratio, Annual & Interim Item; Field 09704

All Industries:

Market Capitalization / Common Equity

Exceptions:

Finland (95 and prior years) and Norway (93 and prior years):

All Industries:

Market Capitalization / (Common Equity + Non-Equity Reserves)

Sweden (88 and prior years):

All Industries:

Market Capitalization / (Common Equity + Non-Equity Reserves * .5)

Sweden (89 to 93):

All Industries:

Market Capitalization / (Common Equity + Non-Equity Reserves * .7)

Sweden (94 and subsequent years):

All Industries:

Market Capitalization / Common Equity

Market Capitalization/Common Equity - 5 Yr Avg

Stock Performance Ratio, Annual Item; Field 09721

All Industries:

Arithmetic average of the last five years of Market Capitalization/Common Equity

Market Capitalization/Trailing Twelve Months Sales Or Revenues

Stock Performance Ratio; Annual & Interim Item; Field 09905

All Industries:

Market Capitalization / Trailing Twelve Months Net Sales/Revenue

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Market Price - Current

Stock Data, Current Item; Field 05006

All Industries:

MARKET PRICE - CURRENT represents the most recent close price within the last sixty days available in the database.

Where a close price is not available within the sixty day period then this item will not be populated.

For companies with more than one type of common/ordinary share, Market Price - Current represents the price of the share identified in field 6005 - Type of Share.

This item is also available at the security level.

Footnotes:

A. Trading temporarily suspended

NL. Not Listed

Market Price - Current - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Current 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 close price within the last sixty days available in the database.

Where a close price is not available within the sixty day period these items will not be populated.

Footnotes:

A. Trading temporarily suspended

NL. Not Listed

Market Price - High

Stock Data, Annual Item; Field 05002

All Industries:

MARKET PRICE - HIGH represents the highest price in the calendar year for U.S. corporations and fiscal year for non-U.S. corporations.

For companies with more than one type of common/ordinary share, Market Price - High represents the price of the share identified in field 06005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years.

Footnotes:

A. All highs based on daily close

Market Price - Low

Stock Data, Annual Item; Field 05003

All Industries:

MARKET PRICE - LOW represents the lowest price in the calendar year for U.S. corporations and fiscal year for non-U.S. corporations.

For companies with more than one type of common/ordinary share, Market Price - Low represents the price of the share identified in field 06005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years.

Footnotes:

A. All lows based on daily close

Market Prices - Monthly Close

Stock Data, Annual Items; Fields 05015 January, 05020 February, 05025 March, 05030 April, 05035 May, 05040 June, 05045 July, 05050 August, 05055 September, 05060 October, 05065 November, 05070 December

All Industries:

MARKET PRICE - MONTHLY CLOSE represents the closing price of the stock at its respective month end.

For companies with more than one type of common/ordinary share, Market Price - Monthly Close represents the price of the share identified in field 06005 - Type of Share.

These items are also available at the security level for 1987 and subsequent years.

Footnotes:

- A. No price available
- B. No price available - trading suspending

Market Prices - Monthly High

Stock Data, Annual Items; Fields 05016 January, 05021 February, 05026 March, 05031 April, 05036 May, 05041 June, 05046 July, 05051 August, 05056 September, 05061 October, 05066 November, 05071 December

All Industries:

MARKET PRICE - MONTHLY HIGH represents the high price of the stock for its respective month.

For companies with more than one type of common/ordinary share, Market Price - Monthly High represents the price of the share identified in field 06005 - Type of Share.

These items are also available at the security level for 1987 and subsequent years.

Market Price - Monthly Low

Stock Data, Annual Items; Fields 05017 January, 05022 February, 05027 March, 05032 April, 05037 May, 05042 June, 05047 July, 05052 August, 05057 September, 05062 October, 05067 November, 05072 December

All Industries:

MARKET PRICE - MONTHLY LOW represents the low price of the stock for its respective month.

For companies with more than one type of common/ordinary share, Market Price - Monthly Low represents the price of the share identified in field 06005 - Type of Share.

These items are also available at the security level for 1987 and subsequent years.

Market Price – Week Close

Stock Data, Annual Item, Weekly Time Series; Field 05080

All Industries:

MARKET PRICE – WEEK CLOSE represents the closing price for the week represented by the weekly time series code/frequency on the record. Week 1 (W001 Time series code/frequency) represent the first week of the calendar year that ends on a Friday (for example, W024 time series code/frequency in the year 2000 represents the week ending Friday, 16 June 2000).

This item is available at the security level and is only available for 1999 and subsequent years.

Market Price – Week High

Stock Data, Annual Item, Weekly Time Series; Field 05081

All Industries:

MARKET PRICE – WEEK HIGH represents the high price for the week represented by the weekly time series code/frequency on the record. Week 1 (W001 Time series code/frequency) represent the first week of the calendar year that ends on a Friday (for example, W024 time series code/frequency in the year 2000 represents the week ending Friday, 16 June 2000).

This item is available at the security level and is only available for 1999 and subsequent years.

Market Price – Week Low

Stock Data, Annual Item, Weekly Time Series; Field 05082

All Industries:

MARKET PRICE – WEEK LOW represents the low price for the week represented by the weekly time series code/frequency on the record. Week 1 (W001 Time series code/frequency) represent the first week of the calendar year that ends on a Friday (for example, W024 time series code/frequency in the year 2000 represents the week ending Friday, 16 June 2000).

This item is available at the security level and is only available for 1999 and subsequent years.

Market Price - Year End

Stock Data, Annual Item; Field 05001

All Industries:

MARKET PRICE - YEAR END represents the closing price of the company's stock at 31 December for U.S. Corporations. For non-U.S. corporations, this item represents the closing price of the company's stock at their fiscal year end.

For companies with more than one type of common/ordinary share, Market Price - Year End represents the price of the share identified in field 06005 - Type of Share.

This item is also available at the security level for 1987 and subsequent years.

Footnotes:

- AA. No price available
- B. Price taken as of the closest available date
- BB. No price available - trading suspended
- N. Monthly prices currently not available on Worldscope
- NL. Shares not listed on the stock exchange

Market Price - Year End - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Annual Item; Fields 20042, 20142, 20242, 20342, 20442, 20542, 20642, respectively

All Industries:

MARKET PRICE - YEAR END - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the closing price of each type of common/ordinary share at 31 December for U.S. Corporations. For non-U.S. corporations, this item represents the closing price for each type of common/ordinary share at the company's fiscal year end.

Data for these fields are generally not available prior to 1987.

See definition for MARKET PRICE - YEAR END for a list of available footnotes for this item.

Market Price - Year To Date - High

Stock Data, Current Item; Field 05007

All Industries:

MARKET PRICE - YEAR TO DATE - HIGH represents the highest price of the company in the current calendar year for U.S. corporations and fiscal year for non-U.S. corporations.

For companies with more than one type of common/ordinary share, Market Price - Year To Date - High represents the price of the share identified in field 6005 - Type of Share.

This item is also available at the security level.

Market Price - Year To Date - Low

Stock Data, Current Item; Field 05008

All Industries:

MARKET PRICE - YEAR TO DATE - LOW represents the lowest price of the company in the current calendar year for U.S. corporations and fiscal year for non-U.S. corporations.

For companies with more than one type of common/ordinary share, Market Price - Year To Date - Low represents the price of the share identified in field 06005 - Type of Share.

This item is also available at the security level.

Market Price - 5 Year Average - High

Stock Data, Annual Item; Field 05004

All Industries:

MARKET PRICE - 5 YEAR AVERAGE - HIGH represents the average of the company's high price for the last five calendar years for U.S. corporations and the last five fiscal years for non-U.S. corporations.

This item is also available at the security level for 1987 and subsequent years.

Market Price - 5 Year Average - Low

Stock Data, Annual Item; Field 05005

All Industries:

MARKET PRICE - 5 YEAR AVERAGE - LOW represents the average of the company's low price for the last five calendar years for U.S. corporations and the last five fiscal years for non-U.S. corporations.

This item is also available at the security level for 1987 and subsequent years.

Market Price - 52 Week High

Stock Data, Current Item; Field 05091

All Industries:

MARKET PRICE - 52 WEEK HIGH represents the highest price of a security in the last 52 weeks.

This item is also available at the security level.

Market Price - 52 Week Low

Stock Data, Current Item; Field 05092

All Industries:

MARKET PRICE - 52 WEEK LOW represents the lowest price of a security in the last 52 weeks.

This item is also available at the security level.

Market Value

See MARKET CAPITALIZATION

Material Expense

Supplementary (Expense) Data, Annual Item; Field 18195

Industrials:

MATERIAL EXPENSE represents the cost directly related to the purchase of raw materials and supplies used in the manufacture of a company's product.

Data for this field is generally not available prior to 1992.

Footnotes:

- A. No standard text

Minority Interest (Income Statement)

Expense Data, Annual & Interim Item; Field 01501

All Industries:

MINORITY INTEREST represents the portion of earnings/losses of a subsidiary pertaining to common stock not owned by the controlling company or other members of the consolidated group.

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes preference dividends
- B. Minority Interest is pre-tax and included in pre-tax income

- C. Included in other income/expense, no breakdown available
- D. Includes policyholders surplus

Minority Interest (Balance Sheet)

Liability Data, Annual & Interim Item; Field 03426

All Industries:

MINORITY INTEREST represents the portion of the net worth (at par or stated value) of a subsidiary pertaining to shares not owned by the controlling company and its consolidated subsidiaries.

If minority interest is shown on the asset side, it is updated as a negative and the total assets are adjusted to exclude it.

It includes but is not restricted to:

- Minority interest in preferred stock

- Dividends in arrears on a subsidiary's preferred stock not owned by the parent company

Footnotes:

- A. Included in other long term liabilities

Ongoing update discontinued from Oct 2012

- B. Includes policyholders equity

Minority Interest

Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04055

All Industries:

MINORITY INTEREST represents the non-cash adjustment to income for profits attributable to interests in subsidiaries held outside the group. This data is a component of Total Other Cash Flow (field 04151) in Operating Activities.

This item is available in the annual original and annual restated time series for detailed companies, full update. For U.S. companies, it is also available in the interim original and interim restated time series.

Minority Interest – GAAP

Supplementary (Liability) Data, Annual Item; Field 06780

All Industries:

MINORITY INTEREST – GAAP represents the minority interest of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for MINORITY INTEREST (BALANCE SHEET) for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Minority Interest % Total Capital

Leverage Ratio, Annual Item; Field 08211

All Industries:

Minority Interest / Total Capital * 100

Minority Interest % Total Capital - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08215

All Industries:

Arithmetic average of the last five years of Minority Interest % Total Capital.

Monetary Correction

Supplementary (Income) Data, Annual Item; Field 01265

All Industries:

MONETARY CORRECTION represents the year-to-year difference of the effect on shareholders' capital investment and fixed assets resulting from currency revaluations to counter effects of a hyperinflationary economy.

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 the currency of analysis is USD while NATION shows the non-US country of domicile. See ADR Frequently Asked Questions for further details.

012	Algeria	422	Lebanon
025	Argentina	428	Latvia
036	Australia	440	Lithuania
040	Austria	442	Luxembourg
044	Bahamas	454	Malawi
048	Bahrain	458	Malaysia
052	Barbados	470	Malta
056	Belgium	480	Mauritius
060	Bermuda	484	Mexico
068	Bolivia	496	Mongolia
070	Bosnia and Herzegovina	499	Montenegro
072	Botswana	504	Morocco
076	Brazil	516	Namibia
092	Virgin Islands (British)	528	Netherlands
100	Bulgaria	554	New Zealand
124	Canada	566	Nigeria
136	Cayman Islands	578	Norway
152	Chile	582	Oman
156	China	586	Pakistan
175	Colombia	591	Panama
178	Costa Rica	597	Peru

182	Cote d'Ivoire	593	Paraguay
191	Croatia	608	Philippines
196	Cyprus	617	Poland
203	Czech Republic	620	Portugal
208	Denmark	634	Qatar
214	Dominican Republic	642	Romania
218	Ecuador	643	Russia
220	Egypt	682	Saudi Arabia
222	El Salvador	688	Serbia
233	Estonia	702	Singapore
234	Faroe Islands	703	Slovakia
242	Fiji	704	Vietnam
246	Finland	705	Slovenia
250	France	710	South Africa
268	Georgia	724	Spain
275	Palestine	730	Sri Lanka
280	Germany	736	Sudan
300	Greece	748	Swaziland
320	Guatemala	752	Sweden
328	Guyana	756	Switzerland
340	Honduras	760	Taiwan
344	Hong Kong	764	Thailand
350	Hungary	780	Trinidad and Tobago
352	Iceland	784	United Arab Emirates
356	India	788	Tunisia
366	Indonesia	796	Turkey
372	Ireland	800	Uganda
376	Israel	804	Ukraine
380	Italy	807	Macedonia
388	Jamaica	826	United Kingdom
392	Japan	833	Isle of Man
398	Kazakhstan	834	Tanzania

400	Jordan	840	United States
404	Kenya	862	Venezuela
410	South Korea	894	Zambia
414	Kuwait	897	Zimbabwe

This item is also available at the security level.

Net Asset Value

See BOOK VALUE PER SHARE

Net Assets From Acquisitions

Cash Flow Data, Annual & Interim Item; Field 04355

All Industries:

NET ASSETS FROM ACQUISITIONS represent assets acquired through pooling of interests or mergers. It does not include capital expenditures of acquired companies.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

- Net assets of acquired companies

- Additions to fixed assets from acquisitions

- Working capital of companies acquired (if shown as both a source and a use, both numbers are netted against each other)

- Excess of cost of acquired companies

- Discount on acquisitions

Net Capital Requirement

Supplementary Data, Annual Item; Field 08015

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 & Interim Item; Field 04890

All Industries:

NET CASH FLOW - FINANCING represents the net cash receipts and disbursements resulting from reduction and/or increase in long or short term debt, proceeds from sale of stock, stock repurchased/redeemed/retired, dividends paid and other financing activities.

Data for this field is generally not available prior to 1989.

Net Cash Flow - Investing

Cash Flow Data, Annual & Interim Item; Field 04870

All Industries:

NET CASH FLOW - INVESTING represents the net cash receipts and disbursements resulting from capital expenditures, decrease/increase from investments, disposal of fixed assets, increase in other assets and other investing activities.

A positive value in this field represents an outflow (use) of funds. A negative value in this field represents an inflow (source) of funds.

Data for this field is generally not available prior to 1989.

Net Cash Flow - Operating Activities

Cash Flow Data, Annual & Interim Item; Field 04860

All Industries:

NET CASH FLOW - OPERATING ACTIVITIES represent the net cash receipts and disbursements resulting from the operations of the company. It is the sum of Funds from Operations, Funds From/Used for Other Operating Activities and Extraordinary Items.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Funds from operations

Funds from/for working capital

Extraordinary items

Net Cash From Continuing Operations

Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04891

All Industries:

NET CASH FROM CONTINUING OPERATIONS represents total net cash received from continuing operations. This item reflects the change in cash allocable to continuing operations after the effects of exchange rates on cash.

This item is only available at the company level.

Net Cash From Discontinued Operations

Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04892

All Industries:

NET CASH FROM DISCONTINUED OPERATIONS represents total net cash received from discontinued operations. This item reflects the change in cash allocable to discontinued operations after the effects of exchange rates on cash.

This item is only available in the annual time series at the company level.

Net Debt

Supplementary Data, Annual & Interim Item; Field 18199

All Industries:

NET DEBT represents Total Debt minus Cash. Cash represents Cash & Due from Banks for Banks, Cash for Insurance companies and Cash & Short Term Investments for all other industries.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Net Income (U.S.\$)

Supplementary Data, Annual Item; Field 07250

All Industries:

NET INCOME (U.S.\$) represents the net income of the company converted to U.S. dollars using the fiscal year end exchange rate. See the definition for NET INCOME – BOTTOM LINE for information regarding the net income used in this calculation.

Net Income – GAAP

Supplementary (Income) Data, Annual Item; Field 06895

All Industries:

NET INCOME – GAAP represents the income after all operating and non-operating income and expense, reserves, income taxes, minority interest and extraordinary items of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Net Income - GAAP – 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08584

All Industries:

$(\text{Current Year's Net income-GAAP} / \text{Last Year's Net income-GAAP} - 1) * 100$

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 is generally not available prior to 1999.

Net Income - 1 Yr Annual Growth

Growth Rate, Annual & Interim Item; Field 08636

All Industries:

Annual Time Series:

$(\text{Current Year's Net Income – Bottom Line} / \text{Last Year's Net Income – Bottom Line} - 1) * 100$

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:

$((\text{Current Year's Net Income – Bottom Line} + \text{Current Year's Policyholders' Surplus}) / (\text{Last Year's Net Income - Bottom Line} + \text{Last Year's Policyholders' Surplus}) - 1) * 100$

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:

$((\text{Current Year's Net Income} - \text{Bottom Line} / \text{Net Income} - \text{Bottom Line six years ago, reduced to a compound annual rate}) - 1) * 100$

Insurance Companies:

$((\text{Current Year's Net Income} - \text{Bottom Line} + \text{Policyholders' Surplus}) / (\text{Net Income} - \text{Bottom Line} + \text{Policyholders' Surplus six years ago, reduced to a compound annual rate}) - 1) * 100$

Net Income – Bottom Line (Formerly Net Income Before Preferred Dividends)

Supplementary (Income) Data, Annual & Interim Item; Field 01651

All Industries:

NET INCOME - BOTTOM LINE represents income after all operating and non-operating income and expense, reserves, income taxes, minority interest and extraordinary items.

Footnotes:

- A. Net income is before the effect of minority interests
- C. Before capital contribution and state guarantees by government or interest on same
- D. Profit before appropriations and tax
- F. Profit before tax
- G. Taxes and other expenses cannot be separated
- H. Changed reporting practice to exclude effect of allocations to untaxed reserves
- I. Excludes extraordinary charge or credit
- J. Net income accounted for in the insurance reserve fund
- K. Policyholders' surplus cannot be separated
- L. Before provision for loan losses which cannot be separated from equity reserves

Net Income After Preferred Dividends (Basic EPS) (Formerly Net Income Used To Calculate Basic Earnings Per Share)

Income Data, Annual & Interim Item; Field 01706

All Industries:

NET INCOME AFTER PREFERRED DIVIDENDS represents the net income after preferred dividends that the company uses to calculate its basic earnings per share.

Footnotes:

- A. No standard text

Ongoing update discontinued from Oct 2012

- C. Change reporting practice to excluded effect of allocations to reserves
- D. Net income before effects of minority interest

Net Income Before Extraordinary Items/Preferred Dividends

Income Data, Annual & Interim Item; Field 01551

All Industries:

NET INCOME BEFORE EXTRAORDINARY ITEMS/PREFERRED DIVIDENDS represents income before extraordinary items and preferred and common dividends, but after operating and non-operating income and expense, reserves, income taxes, minority interest and equity in earnings.

If a company reports discontinued operations it is treated as follows:

- a. If the discontinued operations are purely an operating gain or loss on a business segment the company is discontinuing, income including the discontinued operations will be shown.
- b. If the discontinued operations include disposal (gain or loss on a sale), then earnings per share is examined. If a separate per share amount is shown for discontinued operations and a separate per share amount is shown for disposal, the

discontinued operations portion is included in net income and the disposal portion is treated as an extraordinary charge or credit. If one per share amount for discontinued operations is reported and it includes disposal, then net income before discontinued operations is shown and the discontinued operations is treated as an extraordinary item.

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Net income is before the effect of minority interest
- C. Before capital contribution and state guarantees by government or interest on same
- D. Profit before appropriations and tax
- F. Profit before tax
- G. Taxes and other expenses cannot be separated
- H. Changed reporting practice to exclude effect of allocations to untaxed reserves
- J. Net income accounted for in the insurance reserve fund
- K. Policyholders' Equity cannot be separated
- L. Before provision for loan losses which cannot be separated from equity reserves

Net Income Used To Calculate Earnings Per Share (Formerly Net Income Available To Common)

Supplementary (Income) Data, Annual & Interim Item; Field 01751

All Industries:

NET INCOME USED TO CALCULATE EARNINGS PER SHARE represents the net income the company uses to calculate its earnings per share. It is before extraordinary items.

For U.S. corporations, it is one of the following:

- a. Net income after preferred dividends
- b. Common and common equivalent net income (includes effect of those securities considered common equivalent)
- c. Fully diluted net income (includes the effects of all convertible securities and the exercise of stock options and warrants)

For Non-U.S. corporations, it is generally net income after preferred dividends. It is not necessarily the numerator for the earnings per share calculation.

Footnotes:

- A. No standard text
- C. Changed reporting practice to exclude effect of allocations to untaxed reserves
- D. Net income is before the effect of minority interest

Net Income Used To Calculate Fully Diluted Earnings Per Share

Supplementary (Income) Data, Annual & Interim Item; Field 01705

All Industries:

NET INCOME USED TO CALCULATE FULLY DILUTED EARNINGS PER SHARE represents the net income the company uses to calculate its fully diluted earnings per share. It is the net income adjusted to add back dividends on convertible preferred stock and/or the after tax amount of interest recognized for convertible debt.

Net Income/Starting Line

Cash Flow Data, Annual & Interim Item; Field 04001

Industrials, Other Financial Companies:

NET INCOME/STARTING LINE represents the beginning figure of the sources and uses statement as defined by the company. For U.S. corporations it is usually the net income reported by the company before discontinued operations, extraordinary items and provision for preferred and common dividends.

Footnotes:

- C. Pre-tax Income
- D. Operating Income
- F. As reported
- G. No standard text

Ongoing update discontinued from Oct 2012

- A. Some non-operational charges cannot be separated
- B. Net income is after preferred dividends

Net Interest Income

Income Data, Annual & Interim Item; Field 01076

Banks:

NET INTEREST INCOME represents the difference between the total interest income and total interest expense of the bank.

Net Interest Income – GAAP

Supplementary (Income) Data, Annual Item; Field 06830

Banks:

NET INTEREST INCOME – GAAP represents the difference between the total interest income and total interest expense of a non-U.S. bank adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Net Interest Income % Average Deposits

Profitability Ratio, Annual Item; Field 15150

Banks:

Net Interest Income / Average of Last Year's and Current Year's Deposits * 100

This calculation uses restated data for last years values where available

Net Interest Income % Average Deposits - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15153

Banks:

Arithmetic average of the last five years of Net Interest Income % Average Deposits

Net Interest Income % Earning Assets

Profitability Ratio, Annual Item; Field 15144

Banks:

Net Interest Income / Average of Last Year's and Current Year's (Investment-Total + Loans-Net) * 100

This calculation uses restated data for last years values where available

Net Interest Income % Earning Assets - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15147

Banks:

Arithmetic average of the last five years of Interest Income % Earning Assets

Net Interest Income/Net Interest Spread

See NET INTEREST MARGIN (NIM)

Net Interest Margin (NIM)

Supplementary Data, Annual Item; Field 18220

Banks:

NET INTEREST MARGIN (NIM) measures the difference between Interest income and Interest expense, both based on earnings assets, either total or average earnings assets. This item is expressed as a percentage.

This item may also be referred to as Net Interest Yield, Net Yield on Average Interest-Earning Assets, Net Average Yield on Interest-Earning Assets or Net Interest Income as a Percentage of Average Interest-Earning Assets..

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

Net Interest Yield

See NET INTEREST MARGIN (NIM)

Net Loan Losses

Supplementary (Asset) Data, Annual Item; Field 01275

Banks:

NET LOAN LOSSES represent the actual amount the bank lost during the year from uncollectable loans. It is calculated by subtracting recoveries from the amount of loans charged off.

Net Loan Losses % Total Loans

Other Ratio, Annual Item; Field 15019

Banks:

Net Loan Losses / (Loans-Total - Interbank Loans) * 100

Net Loan Losses % Total Loans - 5 Yr Avg

Other Ratio, Annual Item; Field 15022

Banks:

Arithmetic average of the last five years of Net Loan Losses % Total Loans

Net Margin

Profitability Ratio, Annual & Interim Item; Field 08366

All Industries:

Net Income – Bottom Line / Net Sales or Revenues * 100

Insurance Companies:

If Net Income – Bottom Line is not available, Policyholder's Surplus is substituted.

Net Margin - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08370

All Industries:

Arithmetic average of the last five years of Net Margin

Net Margin - 1 Year Annual Growth

Growth Rate, Annual & Interim Item; Field 08676

All Industries:

Annual Time Series:

$(\text{Current Year's Net Margin} / \text{Last Year's Net Margin} - 1) * 100$

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):

$\text{Total Premiums Written} / \text{Average of Last Year's and Current Year's (Common Equity + Policyholders' Equity + Non-Equity Reserves)} * 100$

Sweden (88 and prior years):

$\text{Total Premiums Written} / \text{Average of Last Year's and Current Year's (Common Equity + Policyholders' Equity + Non-Equity Reserves * .5)} * 100$

Sweden (89):

$\text{Total Premiums Written} / (\text{Average of Last Year's and Current Year's Common Equity + Policyholders' Equity} + (\text{Average of Last Year's Non Equity Reserves * .5 and Current Year's Non-Equity Reserves * .7})) * 100$

Sweden (90-92):

$\text{Total Premiums Written} / \text{Average of Last Year's and Current Year's (Common Equity + Policyholders' Equity + Non-Equity Reserves * .7)} * 100$

Sweden (93):

$\text{Total Premiums Written} / (\text{Average of Last Year's and Current Year's Common Equity + Policyholders' Equity} + (\text{Average of Last Year's Non Equity Reserves * .7 and Current Year's Non-Equity Reserves})) * 100$

Sweden (94 and subsequent years):

$\text{Total Premiums Written} / \text{Average of Last Year's and Current Year's (Common Equity + Policyholders' Equity)} * 100$

Net Premiums Written % Equity - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15510

Insurance Companies:

Arithmetic average of the last five years of Net Premiums Written % Equity

Net Proceeds From Sale/Issue Of Common & Preferred

Cash Flow Data, Annual & Interim Item; Field 04251

All Industries:

NET PROCEEDS FROM SALE/ISSUE OF COMMON & PREFERRED represents the amount a company received from the sale of common and/or preferred stock. It includes amounts received from the conversion of debentures or preferred stock into common stock, exchange of common stock for debentures, sale of treasury shares, shares issued for acquisitions and proceeds from stock options.

This item is available in the annual time series and the cumulative quarterly, semi-annual and cumulative trimester interim time series. It is only available at the company level.

Footnotes:

- A. Includes proceeds from stock options
- B. Includes long term borrowings

Net Sales Or Revenues

Income Data, Annual & Interim Item; Field 01001

Industrials :

NET SALES OR REVENUES represent gross sales and other operating revenue less discounts, returns and allowances.

It includes but is not restricted to:

- Franchise sales when corresponding costs are available and included in expenses.
- Consulting fees
- Service income
- Royalty income when included in revenues by the company.
- Contracts-in-progress income
- Licensing and franchise fees
- Income derived from equipment lease or rental when considered part of operating revenue
- Commissions earned (not gross billings) for advertising companies
- Income from leased departments

It excludes:

- Non-operating income
- Interest income
- Interest capitalized
- Equity in earnings of unconsolidated subsidiaries
- Rental income
- Dividend income
- Foreign exchange adjustment
- Gain on debt retired
- Sale of land or natural resources
- Sale of plant and equipment
- Sale of investment
- Sales from discontinued operations
- Security transactions
- Income on reserve fund securities when shown separately
- Operating differential subsidies for shipping companies
- Net mutual aid assistance for airlines companies
- General and Service Taxes

Value-Added taxes

Excise taxes

Windfall Profit Taxes

Banks, Insurance 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 Municipality Funds

Interest on U.S. Government and Federal Agencies Securities

Federal Funds sold and securities purchased under resale agreements

Lease Financing

Net leasing revenue

Income from Trading Accounts

Foreign Exchange Income

Investment Securities gains/losses

Service Charges on Deposits

Other Service Fees

Trust Income

Commissions and Fees

For Insurance Companies:

Premiums Earned

Investment income (if the company reports this item net of expenses then the net amount is shown after excluding interest expense)

Other operating income

Gains/Losses on sale of securities (pre-tax)

For Other Financial Companies:

Investment income/loss

Interest income

Income from trading accounts

Trust income

Commission and fees

Rental Income

Securities purchased under resale agreements

Investment Banking income

Principal Transactions

Footnotes:

A. Gross total sales or revenue

BA.	Major accounting standards switch
BB.	Change from unconsolidated to consolidated reports
G.	Limited income statement given
L.	No standard text
N.	No standard text
R.	Net of interest expenses
SP.	Preliminary – as reported by the company
U.	No standard text
V.	No standard text
W.	Includes other income
Ongoing update discontinued from Oct 2012	
AA.	Length of fiscal period is 18 months
AB.	Length of fiscal period is 15 months
AC.	Length of fiscal period is 9 months
AD.	Length of fiscal period is 6 months
AF.	Length of fiscal period is 5 months
AG.	Length of fiscal period is 13 months
AH.	Length of fiscal period is 14 months
AI.	Length of fiscal period is 7 months
AJ.	Length of fiscal period is 8 months
AK.	Length of fiscal period is 48 weeks
AL.	Length of fiscal period is 3 months
AM.	Length of fiscal period is 11 months
AN.	Length of fiscal period is 53 weeks
AP.	Length of fiscal period is 16 months
AQ.	Length of fiscal period is 10 months
AR.	Length of fiscal period is 20 months
AS.	Length of fiscal period is 2 months
AT.	Length of fiscal period is 17 months
AU.	Length of fiscal period is 4 months
AV.	Length of fiscal period is 21 months
AX.	Length of fiscal period is 22 months
B.	Net sales includes value-added, excise, windfall profit or sales tax
BC.	Major reorganization
BD.	Change from domestic consolidation to worldwide consolidation
BE.	Major accounting standards switch and major reorganization
BF.	Change from domestic consolidation to domestic consolidation and one other country
BG.	Change from domestic consolidation and one other country to worldwide consolidation
BH.	Change from worldwide consolidation to domestic consolidation
BI.	Major accounting standards switch and change from domestic consolidation to worldwide consolidation

- BJ. Change from domestic consolidation to unconsolidated reports
- BK. Includes investment income
- BL. Change from worldwide consolidation to unconsolidated reports
- BN. Major reorganization. Changes in perimeter of consolidation
- BP. Change in accounting method for domestic companies from full consolidation to equity method
- BQ. Substantial changes in forms of financial statements
- BS. Company's financial statements are based on INPC (National Consumer Price Index). Prior data is not comparable.
- BT. Based on monetary adjusted statements
- C. Includes deferred profit on installment sales
- D. Includes inter-company sales (Non-U.S. companies only)
- F. Combined interim reports for the periods
- H. Includes services, but no sales are disclosed
- I. Value-added, excise, windfall profit or sales tax has been subtracted along with an undeterminable amount of other taxes which could not be separated
- J. Includes only main component
- K. Acq'd
- M. Includes equity in pre-tax income which cannot be separated.
- P. Not balancing with components of income due to lack of disclosure of each operating item.
- S. Net of operating expenses
- Q. Revenue attributable to the banking business is not disclosed
- T. Net of expenses
- Y. Net of expenses and tax
- Z. Holding company

Net Sales Or Revenues (U.S.\$)

Supplementary Data, Annual Item; Field 07240

All Industries:

NET SALES OR REVENUES (U.S.\$) represents the net sales or revenues of the company converted to U.S. dollars using the fiscal year end exchange rate. See the definition for NET SALES OR REVENUES for information regarding the net sales or revenues used in this calculation

Net Sales / Working Capital

Asset Utilization Ratio, Annual Item; Field 08141

Industrials:

Net Sales or Revenues / (Current Assets-Total - Current Liabilities-Total)

Net Sales / Working Capital - 5 Yr Avg

Asset Utilization Ratio, Annual Item; Field 08145

All Industries:

Arithmetic average of the last five years of Net Sales or Revenues / Working Capital

Net Sales Growth (Period Vs. Year Ago)

Growth Rate, Interim Time Series; Field 08698

All Industries:

$(\text{Net Sales or Revenue} / \text{Last Year's Net Sales or Revenues for the same period} - 1) * 100$

This item is populated for the quarterly, semi-annual, trimester, quarterly cumulative and trimester cumulative time series based on the availability of underlying data. It is not available prior to 1999.

This calculation uses restated data for last year's values where available.

Net Sales/Revenues - 1 Yr Annual Growth

Growth Rate, Annual & Interim Item; Field 08631

All Industries:

Annual Time Series:

$(\text{Current Year's Net Sales or Revenues} / \text{Last Year's Total Net Sales or Revenues} - 1) * 100$

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 year's values where available

Net Sales/Revenues – 3 Yr Annual Growth

Growth Rate, Annual Item; Field 08633

All Industries:

$((\text{Current Year's Net Sales or Revenues} / \text{Net Sales or Revenues four years ago, reduced to a compound annual rate}) - 1) * 100$

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

Industrials:

Net Sales or Revenues / Property, Plant and Equipment-Gross

Net Sales To Gross Fixed Assets - 5 Yr Avg

Asset Utilization Ratio, Annual Item; Field 08435

All Industries:

Arithmetic average of the last five years of Net Sales to Gross Fixed Assets Ratios.

NIM

See Net Interest Margin (NIM)

Non-Convertible Debt

Liability Data, Annual Item; Field 18281

All Industries:

NON-CONVERTIBLE DEBT represents the total amount of a company's long term debt that is not convertible into common or preferred stock.

Data for this field is generally not available prior to 1991.

Non-Equity Reserves

Liability Data, Annual & Interim Item; Field 03401

All Industries:

NON-EQUITY RESERVES represent a reserve set aside from shareholders' equity with no designated payee. This item is only applicable to non-U.S. corporations.

It includes but is not restricted to:

- Specific reserves (includes untaxed reserves)
- Government/Investment grants (capital subsidies)
- Revaluation reserves as well as current cost reserves unless clearly placed in shareholders' equity
- Electricity supply funds

Footnotes:

- H. No standard text
- Ongoing update discontinued from Oct 2012
- F. See equity in untaxed reserves and deferred tax liability in untaxed reserves
- G. Adjusted to excluded loan loss reserves

Non-Interest Expense

Expense Data, Annual & Interim Item; Field 01245

Banks:

NON-INTEREST EXPENSE represents all expenses of the bank except interest expense and provision for loan losses.

It includes but is not restricted to:

- Salaries and benefits
- Equipment expense
- Occupancy expense
- Depreciation and depletion
- Taxes other than income tax
- Other operating expenses

Non-Interest Income

Income Data, Annual & Interim Item; Field 01021

Banks:

NON-INTEREST INCOME represents all other operating revenues of the bank besides interest income.

It includes but is not restricted to:

- Investment securities gains/losses
- Trust & fiduciary income
- Commission & fees
- Income from trading accounts
- Foreign exchange income

Non-Interest Income – GAAP

Supplementary (Income) Data, Annual Item; Field 06840

Banks:

NON-INTEREST INCOME – GAAP represents all other operating revenues of a non-U.S. bank besides interest income adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for NON-INTEREST INCOME for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Non-Interest Income % Total Revenues*Profitability Ratio, Annual Item; Field 15593*

Banks:

Non-Interest Income / Net Sales or Revenues * 100

Non-Interest Income % Total Revenues - 5 Yr Avg*Profitability Ratio, Annual Item; Field 15596*

Banks:

Arithmetic average of the last five years of Non-Interest Income % Total Revenues

Non-Operating Interest Income*Income Data, Annual Item; Field 01266*

All Industries:

NON-OPERATING INTEREST INCOME represents income generated from interest bearing investments not related to the operating activities of the company.

Data for this field is generally not available prior to 1990.

It includes but is not restricted to:

- Interest on savings

- Interest on Investments

Footnotes:

A. Net of interest expense

Ongoing update discontinued from Oct 2012

B. Includes other income

C. Similar income included

Non-Performing Loans*Supplementary (Asset) Data, Annual 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):

Non-Performing Loans / (Common Shareholders' Equity + Non-Equity Reserves * .7) * 100

Sweden (94 and subsequent years):

Non-Performing Loans / Common Shareholders' Equity * 100

Non-Performing Loans % Equity - 5 Yr Avg

Other Ratio, Annual Item; Field 15070

Banks:

Arithmetic average of the last five years of Non-Performing Loans % Equity

Non-Performing Loans % Reserve For Loan Losses

Other Ratio, Annual Item; Field 15001

Banks:

Non-Performing Loans / Reserve for Loan Losses * 100

Non-Performing Loans % Reserve For Loan Losses - 5 Yr Avg

Other Ratio, Annual Item; Field 15004

Banks:

Arithmetic average of the five years of Non-Performing Loans % Reserve Loan Losses

Non-Performing Loans % Total Loans

Other Ratio, Annual Item; Field 15061

Banks:

Non-Performing Loans / Loans-Total * 100

Non-Performing Loans % Total Loans - 5 Yr Avg

Other Ratio, Annual Item; Field 15064

Banks:

Arithmetic average of the last five years Non-Performing Loans % Total Loans

Non-Redeemable Preferred Stock

Supplementary (Liability) Data, Annual & Interim Item; Field 18289

All Industries:

NON-REDEEMABLE PREFERRED STOCK represents a security of a company which cannot be paid off before maturity even if the company can afford to do so. This stock is not subject to call and is shown at involuntary liquidation value.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

Non-Redeemable Preferred Stock

Asset Data, Annual Item; Field 02229

Insurance Companies:

NON-REDEEMABLE PREFERRED STOCK represents the insurance company's investment in securities which cannot be paid off before maturity even if the company can afford to do so. These securities are not subject to recall.

Number Of Months - Earnings Per Share - Quarters 1 - 4

Stock Data, Annual Items; Fields 05217, 05218, 05219, 05220, respectively

All Industries:

NUMBER OF MONTHS - QUARTERS 1-4 represent the number of months that the earnings are reported for. These fields are only available when the EARNINGS REPORT FREQUENCY has a code of 3 (three fixed interim periods) or a code of 0 (missing quarters/quarter). If there is no data in these fields and the company has a code of 0 in EARNINGS REPORT FREQUENCY, then the number of months is assumed to be three.

Data for these fields is generally not available prior to 1992. These items are also available at the security level from 1992 and subsequent years.

Number Of Shares Authorized

Stock Data, Annual Item; Field 05326

All Industries:

NUMBER OF SHARES AUTHORIZED represents the maximum number of shares that can be issued by a company. If the company is publicly traded then the SEC and the company's state of incorporation must approve it. The number of shares issued is usually smaller than the authorized shares.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

A. No standard text

Number of Stores Closed- Domestic

Industry Metric, Annual & Interim Item; Field 13047

Retailers

NUMBER OF STORES CLOSED – DOMESTIC represents the number of stores closed during the period (annual, quarter, cumulative) within the retailer's domestic market and excludes relocations.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

Ongoing update discontinued from Oct 2012

C. Includes Canada

I. May include relocations; treatment of company not specified

Number of Stores Closed – International

Industry Metric, Annual & Interim Item; Field 13048

Retailers

NUMBER OF STORES CLOSED – INTERNATIONAL represents the number of stores closed during the period (annual, quarter, cumulative) outside the retailer's domestic market and excludes relocations.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
 - B. No standard text
- Ongoing update discontinued from Oct 2012
- I. May include relocations; treatment of company not specified

Number of Stores Closed - Total

Industry Metric, Annual & Interim Item; Field 13046

Retailers

NUMBER OF STORES CLOSED – TOTAL represents the number of stores closed during the period (annual, quarter, cumulative) and excludes relocations.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
- B. No standard text

Number of Stores Opened - Domestic

Industry Metric, Annual & Interim Item; Field 13044

Retailers

NUMBER OF STORES OPENED – DOMESTIC represents the number of stores opened within the retailer's domestic market during the period (annual, quarter, cumulative). This data includes stores acquired and excludes relocations.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
- B. No standard text

Ongoing update discontinued from Oct 2012

- C. Includes Canada
- I. May include relocations; treatment by company not specified

Number of Stores Opened – International

Industry Metric, Annual & Interim Item; Field 13045

Retailers

NUMBER OF STORES OPENED – INTERNATIONAL represents the number of stores opened outside the retailer's domestic market during the period (annual, quarter, cumulative). This data includes stores acquired and excludes relocations.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes

- A. No standard text
 - B. No standard text
- Ongoing update discontinued from Oct 2012
- I. May include relocations; treatment by company not specified

Number of Stores Opened - Total

Industry Metric, Annual & Interim Item; Field 13043

Retailers

NUMBER OF STORES OPENED – TOTAL represents the number of stores opened during the period (annual, quarter, cumulative). This data includes stores acquired and excludes relocations.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
 - B. No standard text
- Ongoing update discontinued from Oct 2012
- I. May include relocations; treatment by company not specified

Number of Stores Period End - Domestic

Industry Metric, Annual & Interim Item; Field 13041

Retailers

NUMBER OF STORES PERIOD END – DOMESTIC represents the number of stores at period end (annual, quarter) within the retailer's domestic market.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
 - B. No standard text
- Ongoing update discontinued from Oct 2012
- C. Includes Canada

Number of Stores Period End – International

Industry Metric, Annual & Interim Item; Field 13042

Retailers

NUMBER OF STORES PERIOD END – INTERNATIONAL represents the number of stores at period end (annual, quarter) outside the retailer's domestic market.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series

-Generally 2005 and subsequent years

Footnotes:

- A. No standard text
- B. No standard text

Number of Stores Period End - Total

Industry Metric, Annual & Interim Item; Field 13040

Retailers

NUMBER OF STORES PERIOD END – TOTAL represents the number of stores at period end (annual, quarter).

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text

Number of Stores Relocated - Domestic

Industry Metric, Annual & Interim Item; Field 13050

Retailers

NUMBER OF STORES RELOCATED – DOMESTIC represents the number of stores relocated during the period (annual, quarter, cumulative) within the retailer's domestic market.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
- B. No standard text

Ongoing update discontinued from Oct 2012

- C. Includes Canada

Number of Stores Relocated – International

Industry Metric, Annual & Interim Item; Field 13051

Retailers

NUMBER OF STORES RELOCATED – INTERNATIONAL represents relocated during the period (annual, quarter, cumulative) outside the retailer's domestic market.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text

B. No standard text

Number of Stores Relocated - Total

Industry Metric, Annual & Interim Item; Field 13049

Retailers

NUMBER OF STORES RELOCATED – TOTAL represents the number of stores relocated during the period (annual, quarter, cumulative). This item is supplementary and not included in stores opened or closed in the period.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
 B. No standard text

O

Occupancy Rate – Domestic (%)

Industry Metric, Annual & Interim Item; Field 13024

Hotels

OCCUPANCY RATE – DOMESTIC represents the percentage of all available rooms that are occupied or rented at a given time within the hotel's domestic market.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
 B. No standard text

Ongoing update discontinued from Oct 2012

- C. Includes Canada

Occupancy Rate – International (%)

Industry Metric, Annual & Interim Item; Field 13025

Hotels

OCCUPANCY RATE – INTERNATIONAL represents the percentage of all available rooms that are occupied or rented at a given time outside the hotel's domestic market.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text

B. No standard text

Occupancy Rate – Total (%)

Industry Metric, Annual & Interim Item; Field 13023

Hotels

OCCUPANCY RATE – TOTAL represents the percentage of all available rooms that are occupied or rented at a given time.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

Officers

Descriptive Data, Current 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 & Interim 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 & Interim Item; Field 01249

All Industries: Annual Item; Insurance and Other Financials: Interim Item

OPERATING EXPENSES - TOTAL represents the sum of all expenses related to operations.

Operating Income

Income Data, Annual & Interim Item; Field 01250

All Industries except banks:

OPERATING INCOME represents the difference between sales and total operating expenses

Banks:

OPERATING INCOME for banks is calculated by:

= Interest Income-Total (01016) + Non-Interest Income (01021) – Interest Expense-Total (01075) – Non- Interest Expense (01245) – Provision for Loan Losses (01271).

Operating Income Before Depreciation and Amortization (Operating EBITDA)

Supplementary (Income) Data, Annual & Interim Time Series; Field 18155

All Industries:

OPERATING INCOME DEPRECIATION AND AMORTIZATION represents the operating income of a company before depreciation and amortization expenses have been deducted.

This item is populated for the quarterly, semi-annual, trimester, cumulative quarterly, cumulative trimester and annual time series based on the availability of underlying data. It is not available prior to 1998.

Operating Income Return On Total Capital (%)

Profitability Ratio, Annual Item; Field 08361

All Industries:

Operating Income / Average of Last Year's and Current Year's Total Capital * 100

This calculation uses restated data for last years values where available.

Operating Income Return On Total Capital (%) - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08365

All Industries:

Arithmetic average of the last five years of Operating Income/ Total Capital

Operating Income – GAAP

Supplementary (Income) Data, Annual Item; Field 06850

All Industries:

OPERATING INCOME – GAAP represents the difference between sales/revenues and total operating expenses of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Operating Income % Premiums Earned

Profitability Ratio, Annual Item; Field 15519

Insurance Companies:

Operating Income / Premiums Earned * 100

Operating Income % Premiums Earned - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15522

Insurance Companies:

Arithmetic average of the last five years of Operating Income % Premiums Earned

Footnotes:

A. Three Year Average

B. Four Year Average

Operating Income % Total Premiums Written

Profitability Ratio, Annual Item; Field 15543

Insurance Companies:

Operating Income / Total Premiums Written * 100

Operating Income % Total Premiums Written - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15546

Insurance Companies:

Arithmetic average of the last five years of Operating Income % Total Premiums Written

Operating Income - 1 Yr Annual Growth

Growth Rate, Annual Item; Field 08646

All Industries:

$(\text{Current Year's Operating Income} / \text{Last Year's Operating Income} - 1) * 100$

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 & Interim Item; Field 08316

All Industries:

Operating Income / Net Sales or Revenues * 100

Operating Profit Margin - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08320

All Industries:

Arithmetic Average of the last five years of Operating Profit Margin

Operating Profit Per Share

Stock Data, Annual Item; Field 05509

All Industries:

OPERATING PROFIT PER SHARE represents the per share amount of the operating profit of a company for the 12 months ended the last calendar quarter of the year for U.S. corporations and the fiscal year for non-U.S. corporations.

Operating Provisions

Supplementary (Expense) Data, Annual Item; Field 01302

All Industries:

OPERATING PROVISIONS represent any operating provision such as maintenance expenses and provisions for risks and charges.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

- Provisions for risk and charges
- Provisions for maintenance expense
- Provisions for other operating expenses

It excludes:

- Provision for bad debts
- Provision for non-equity reserves

Footnotes:

- A. No standard text

Order Backlog

Supplementary Data, Annual Item; Field 18223

All Industries:

ORDER BACKLOG represents a customer's order that cannot be filled at the present time. This is due to the fact that the merchandise is not presently in stock. Excessive backlog can be an indication of poor inventory management.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

- A. No standard text

Ordinary Profit

Supplementary (Income) Data, Annual Item & Interim Item; Field 18175

All Industries:

ORDINARY PROFIT represents the operating profit plus any non-operating income minus any non-operating expense before any extraordinary items. This item is only available for Japanese companies.

Data for this field is generally not available prior to 1994.

Other Accrued Expenses

Supplementary (Liability) Data, Annual & Interim Item; Field 03069

Industrials:

OTHER ACCRUED EXPENSES represent those accrued expenses not included in accrued payroll, interest payable, dividends payable or income taxes payable.

Data for this field is generally not available prior to 1992.

Footnotes:

- A. No standard text
- B. Includes deferred income

Other Appropriated Reserves

Shareholders' Equity Data, Annual Item; Field 03493

All Industries:

OTHER APPROPRIATED RESERVES represent reserves which are identified for a specific purpose other than revaluation.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

- 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

Ongoing update discontinued from Oct 2012

- T. Includes consolidation adjustments

Other Assets

Asset Data, Annual & Interim Item; Field 02652

All Industries:

OTHER ASSETS represent all other assets of the company besides current assets, long term receivables, investment in unconsolidated subsidiaries, other investments and net property, plant and equipment.

For years prior to 1989 it represents all other assets of the company besides current assets and net property, plant and equipment

Banks:

OTHER ASSETS represent all other assets of the bank besides cash and due from banks, total investments, net loans, investment in unconsolidated subsidiaries, customer liability on acceptances (if included in total assets), real estate assets and net property, plant & equipment. For years prior to 1989 it represents all other assets besides cash and due from banks, customer liabilities on acceptances (if included in total assets), total investments, net loans, real estate assets and net property, plant and equipment.

Insurance Companies:

OTHER ASSETS represent all other assets of the company besides total investments, investment in unconsolidated subsidiaries, cash, premium balance receivables and net property, plant and equipment.

For years prior to 1989 it represents all other assets of the company besides total investments, cash, premium balance receivables and net property, plant and equipment.

Other Financial Companies:

OTHER ASSETS represent all other assets of the company besides cash and equivalents, receivables, securities inventories, custody securities, total investments, investment in associated companies and net property, plant and equipment.

For years prior to 1989 it represents all other assets of the company besides cash and equivalents, receivables, securities inventory, custody securities, total investments and net property, plant and equipment.

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes net fixed assets
- B. Includes some cash items
- C. Includes other investments

Other Assets – GAAP

Supplementary (Asset) Data, Annual Item; Field 06695

All Industries:

OTHER ASSETS – GAAP represents all other assets of a non-U.S. company not included in Current Assets, Property, Plant and Equipment (Net), Investments, Loans, Goodwill and Other Intangibles adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Other Cash Flow

Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04057

Industrials, Other Financial Companies:

OTHER CASH FLOW represents any unspecified trading cash flows or combination of trading inflows not shown separately under Worldscope fields 04052, 04053, 04054, 04055, 04056, 04058. For non-U.S. companies, it may include interest received, interest paid and taxation paid which are shown by Worldscope under the supplementary cash flow fields 04149, 04148 and 04150. These data items may be reported either in the Operating, Investing, Financing Section. This data is a component of Total Other Cash Flow (field 04151).

This item is available in the annual original and annual restated time series for detailed companies, full update. For U.S. companies it is also available in the interim original and interim restated time series.

Other Current Assets

Asset Data, Annual & Interim Item; Field 02149

Industrials:

OTHER CURRENT ASSETS represents all other current assets besides cash and equivalents, receivables, inventories and prepaid expenses.

For years prior to 1989 it represents all other current assets besides cash and equivalents, receivables and inventories.

It includes but is not restricted to:

- Deferred expenses included in current assets
- Property and assets held for disposal
- Deposits and advances to others
- Program rights
- Accrued Ad Valorem taxes
- Felling Rights (if shown as a current asset)
- Deferred or future income tax benefits (if shown as current asset)

Footnotes:

- A. Includes prepaid expenses

Other Current Liabilities

Liability Data, Annual & Interim Item; Field 03066

Industrials:

OTHER CURRENT LIABILITIES represents all other current liabilities besides accounts payable, short term debt, accrued payroll, income taxes payable and dividends payable.

For years prior to 1989 it represents all other current liabilities besides short term debt.

It includes but is not restricted to:

- Product guarantees and warranties
- Contingency reserves
- Taxes other than income taxes
- Payroll taxes
- Ad Valorem taxes
- Restructuring expenses
- Pensions
- Dividends to minority shareholders of subsidiaries
- Interest Payable (field 03062)

Other Accrued Expenses (field 03069)

Other Income/Expense - Net

Income Data, Annual & Interim Item; Field 01262

All Industries:

OTHER INCOME/EXPENSE - NET represents other pre-tax income and expenses besides operating income, non-operating interest income, interest expense on debt, interest capitalized, pre-tax extraordinary charge, pre-tax extraordinary credit and increase/decrease in reserves. For years prior to 1989 it represents other pre-tax income and expenses besides operating income, interest expense on debt, interest capitalized and increase/decrease in reserves.

It includes but is not restricted to:

- Gain/Loss on disposal of assets (field 01306)
- Dividend income - non-operating (field 01268)
- Foreign exchange transactions (field 01352)
- Monetary correction (field 01265)
- Discontinued operations-pre-tax (field 01269)
- Foreign currency translation gain/loss (field 01351)
- Allowance for funds used during construction if not interest related (utilities only)
- Gain on sale of investment (Other financial companies only) (field 01305)

It excludes:

- Allowance for borrowed funds used during construction which are interest related (utilities only)

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Some operating expenses are included
- B. Includes non-equity reserve charges (credits)
- C. Includes extraordinary gain/loss
- D. Includes government grants and government supports
- F. Includes interest expense
- J. Includes foreign exchange loss/gain

Other Insurance Reserves

Liability Data, Annual & Interim Item; Field 03023

Insurance Companies:

OTHER RESERVES represent all other reserves except benefit and loss reserves, unearned premiums and policy and contract claims.

Other Intangible Assets – Accumulated Amortization

Supplementary (Asset) Data, Annual Item; Field 02515

All Industries:

OTHER INTANGIBLE ASSETS - ACCUMULATED AMORTIZATION represent the total accumulated amortization on intangible fixed assets which are either not specified as being goodwill, development costs, brands and patents, licenses, or software or which may represent a combination of some or all of these items.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

Other Intangible Assets - Gross

Supplementary (Asset) Data, Annual Item; Field 02514

All Industries:

OTHER INTANGIBLE ASSETS - GROSS represent the gross value of intangible fixed assets which are either not included in goodwill, development costs, brands and patents, or licenses or which may represent a combination of some or all of these assets

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

Other Intangibles - Net

Supplementary (Asset) Data, Annual Item; Field 02513

All Industries:

OTHER INTANGIBLES - NET represent intangible fixed assets which are either not specified as being goodwill, development costs, brands and patents or licenses, or which may represent a combination of some or all of these items.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Data for this field is generally not available prior to 2006.

Other Interest Or Dividend Income

Income Data, Annual & Interim Item; Field 01011

Banks:

OTHER INTEREST OR DIVIDEND INCOME represents other interest income besides interest and fees on loans, interest on federal funds and government securities.

It includes but is not restricted to:

Interest on equity investments

Other Investments

Asset Data, Annual & Interim 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:

- G. No standard text
 Ongoing update discontinued from Oct 2012
- A. Net assets of non-major business when combination or consolidation is impossible
 B. Includes real estate investment
 C. Cash on hand is included
 F. May include long term receivables
 G. No standard text
 H. Includes investments in associated/subsidiary companies

Other Liabilities

Liability Data, Annual & Interim Item; Field 03273

All Industries:

OTHER LIABILITIES represent all other liabilities of the company besides current liabilities, long term debt, provision for risk and charges and deferred taxes.

For years prior to 1989 it represents all other liabilities of the company besides current liabilities and long term debt.

Banks; Other Financial Companies:

OTHER LIABILITIES represent all other liabilities of the bank besides total deposits, short and long term debt, provision for risks and charges and deferred taxes.

For years prior to 1989 it represents all other liabilities of the bank besides total deposits and short and long term debt.

For Banks:

It includes but is not restricted to:

Accrued taxes (field 03060)
 Customer liabilities on acceptances (liabilities) (field 03058)

For Other Financial Companies:

It includes but is not restricted to:

Securities sold but not yet purchased (Short call) (field 03059)
 Interest payable (field 03062)

Insurance Companies:

OTHER LIABILITIES represent all other liabilities of the company besides insurance reserves, short and long term debt, provision for risk and charges and deferred taxes.

For years prior to 1989 it represents all other liabilities of the company besides insurance reserves and short and long term debt.

It includes but is not restricted to:

Reserves for contingencies
Pensions
Ad Valorem taxes
Taxes other than income taxes (long term)
Foreign exchange on the liability side (Japan)
Pre-need funeral plans
Trade payables (long term)
Separate & variable account liabilities (field 03035)
Unrealized gain/loss on marketable securities (field 03498)

It excludes:

Minority Interest
Preferred stock equity
Common stock equity
Non-Equity reserves

Footnotes:

G. No standard text

Ongoing update discontinued from Oct 2012

- A. Includes other provisions
- B. Includes due to trust options
- C. Includes some non-equity reserves
- D. Includes short term liabilities
- F. Includes some interest bearing borrowings

Other Long Term Liabilities – GAAP

Supplementary (Liability) Data, Annual Item; Field 06774

All Industries:

OTHER LONG TERM LIABILITIES – GAAP represents all other Long Term Liabilities of a non-U.S. company not included in Current Liabilities, Deposits, Insurance Reserves, Long Term Debt and Deferred Taxes adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Other Mandatory Redeemable Instruments

Supplementary (Liability) Data, Annual & Interim Item; Field 18167

All Industries:

OTHER MANDATORY REDEEMABLE INSTRUMENTS represents mandatory redeemable securities disclosed within liabilities. This item would be utilized to support US GAAP SFAS150 – “Accounting for Certain Financial Instruments with Characteristics of both Liability and Equity” or similar items. This item is included in Long Term Debt.

This item is available in the annual time series and the quarterly, semi-annual and trimester interim time series. It is only available at the company level.

Other Non-Performing Assets

Supplementary (Asset) Data, Annual 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 & Interim Item; Field 01230

Banks:

OTHER OPERATING EXPENSES represents all other operating expenses besides interest expense, salaries and benefits expense, equipment expense and provision for loan losses.

All Industries:

OTHER OPERATING EXPENSES represents all other operating expenses besides cost of goods sold, depreciation, depletion and amortization and selling, general and administrative expense.

Insurance Companies:

OTHER OPERATING EXPENSES represents all other operating expenses besides selling, general and administrative expense, long term insurance reserves and total claims expense.

Other Financial Companies:

OTHER OPERATING EXPENSES represents all other operating expenses besides selling, general and administrative expense, cost of goods sold, interest expense and depreciation, depletion & amortization.

It includes but is not restricted to:

Operating provisions (all industries except banks)(field 01302)

Taxes other than income taxes (all industries except banks) (field 01204)

Ad Valorem Taxes

Underwriting expense (Insurance only) (field 01081) (when field 1101 SG&A is blank)

Staff costs (Other financial companies only) (field 01084) (when field 01051 Cost of Goods Sold is blank)

Equipment expenses (Other financial companies only) (field 01085)

It excludes:

Excise Taxes

Windfall Profit Taxes

Value-Added Taxes

General and Service Taxes

Other Operating Income

Income Data, Annual & Interim Item; Field 01020

Banks:

OTHER OPERATING INCOME represents all other non-interest income of the bank except interest income, investment income, income from trading accounts, foreign exchange income, trust and fiduciary income and commission and fees.

It includes but is not restricted to:

Gain on sale of assets

Other charges and fees

Insurance Companies:

OTHER OPERATING INCOME represents all other revenue of the company besides premiums earned, investment income and foreign exchange income.

Other Financial Companies:

OTHER OPERATING INCOME represents all other revenue of the company besides investment income, commission & fees, interest income and foreign exchange income.

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes write-offs of loan losses
- B. Includes leasing transactions
- C. Includes interest revenue reduced by operating expenses
- D. Includes gain/loss on disposal of fixed assets
- F. Includes some investment income
- G. Includes some non-operating gain/loss
- H. Net of operating expenses

Other Operating Income – GAAP

Supplementary (Income) Data, Annual Item; Field 06820

Insurance Companies:

OTHER OPERATING INCOME – GAAP represents other operating income of a non-U.S. insurance company not included in premium income adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Other Proceeds From Sale/Issuance Of Stock

Cash Flow Data, Annual & Interim Item; Field 04302

All Industries:

OTHER PROCEEDS FROM SALE/ISSUANCE OF STOCK represent the amount a company received from the sale of common and/or preferred stock. It includes amounts received from the conversion of debentures or preferred stock into common stock, sale of treasury shares and shares issued for acquisitions.

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes proceeds from stock options
- B. Includes long term borrowings

Other Securities

Asset Data, Annual Item; Field 02209

Banks:

OTHER SECURITIES represent all other securities besides Treasury, Federal Agency, State, Municipal and Trading Account Securities.

It includes but is not restricted to:

- Due from stockbrokers and other stock exchange intermediaries (France)
- Subscription of newly issued bonds (France)
- Other bills (U.K.)
- Unlisted investments (U.K)
- Other fixed income securities (Spain)

- Other investments listed in the country (U.K.)
- Other investments listed outside the country (U.K.)
- Corporate stock available for sale (field 18091)
- Other securities available for sale (field 18092)

Other Securities Available For Sale

Supplementary (Asset) Data, Annual Item; Field 18092

Banks:

OTHER SECURITIES AVAILABLE FOR SALE represents the amount of other securities available for sale besides treasury securities, federal agency securities, state/municipal securities, mortgage backed securities and corporate stock.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

It includes but is not restricted to:

- Due from stock brokers and other stock exchange intermediaries
- Subscription of newly issued bonds
- Subscription of bonds already issued
- Other bills
- Other investments listed in the country
- Other investment listed outside the country
- Unlisted investments
- Other fixed income securities
- Bills discounted

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 & Interim Item; Field 04446

All Industries:

OTHER SOURCES - FINANCING represents any other funds derived from financing activities not included in additions to stock, proceeds from stock options, long term borrowings, increase/decrease of short term debt, reduction of long term debt, total cash dividends paid or common/preferred redeemed, retired, converted or purchased.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

- Dividends paid to minorities

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

B. Includes other sources – financing

Other Sources - Investing

Cash Flow Data, Annual & Interim Item; Field 04796

All Industries:

OTHER SOURCES - INVESTING represents any other funds derived from the investing activities and not included in capital expenditures, net assets from acquisitions, increase in investments or additions to property.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Decrease in federal funds sold

Decrease in securities purchased under agreements to resell

Increase in bank card receivables

Collection of longer-term loans

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

B. Includes other uses – investing

Other Sources/(Uses) - Financing

Cash Flow Data, Annual 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 & Interim Item; Field 04447

All Industries:

OTHER USES - FINANCING represents any other funds employed in financing activities and not include in additions to stock, proceeds from stock options, long term borrowings, increase/decrease in short term debt, reduction of long term debt, total cash dividends paid or common/preferred redeemed, retired, converted or purchased.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

B. Includes other sources – financing

Other Uses - Investing

Cash Flow Data, Annual & Interim Item; Field 04795

All Industries:

OTHER USES - INVESTING represents any other funds employed in investing activities and not included in capital expenditures, net assets from acquisitions, increase in investments, decrease in investments or additions to property.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

Purchase of other assets

Increase in federal funds sold

Increase in securities purchased under agreements to resell

Origination of longer-term loans

Footnotes:

A. No standard text

Ongoing update discontinued from Oct 2012

B. Includes other sources – investing

Other Uses/(Sources) Investing

Cash Flow Data, Annual & Interim Item; Field 04797

All Industries:

OTHER USES/(SOURCES) INVESTING represents increases or decreases from investing activities other than capital expenditures, net assets from acquisitions, decrease from investments, increase from investments, fixed asset disposal and increase in other assets. It is used when items are not delineated.

Data for this field is generally not available prior to 1989.

OVFA Earnings Per Share

Stock Data, Annual Item; Field 05203

All Industries:

OVFA EARNINGS PER SHARE represent earnings per share as calculated in accordance with the formula laid down by the Austrian Society of Investment Analysts. These earnings are calculated under the "OVFA method" which makes uniform adjustments to the published net profit of the company, allowing for better company comparisons.

This field is only available for Austrian companies and is generally not available prior to 1994.

Own Shares

See TREASURY STOCK

P

Par Value

Stock Data, Annual & Interim Item; Field 05309

All Industries:

PAR VALUE represents the per share value that is arbitrarily assigned to the stock by the company issuing the stock. It is the nominal or face value of a security.

For companies with more than one type of common/ordinary share, the par value shown is for the share type identified in field 6005 - Type of Share.

Data for this field is generally not available prior to 1991.

This item is also available at the security level for 1991 and subsequent years.

Par Value - Mult Share 1, 2, 3, 4, 5, 6, 7

Stock Data, Annual Item, Fields 20002, 20102, 20202, 20302, 20402, 20502, 20602, respectively

All Industries:

PAR VALUE - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents the per share value that is arbitrarily assigned to each class of common/ordinary shares of a company. It is the nominal or face value of a security.

Data for these fields is generally not available prior to 1991.

Parent Auditors & Affiliates (Formerly International Auditors & Affiliates)

Descriptive Data, Current Items, Fields 07800-07819

All Industries:

PARENT AUDITORS & AFFILIATES represent the names of the auditor or auditors and their affiliate(s), employed by a company to examine its financial records. The Affiliate fields show the name of the local auditor or auditors who examined the company's books. The Parent Auditor fields show the name of the international accounting firm or firms to which the local auditor or auditors are affiliated. The fields are defined as follows:

07800 Parent Auditor 1
 07801 Parent Auditor 1 - Affiliate 1
 07802 Parent Auditor 1 - Affiliate 2
 07803 Parent Auditor 1 - Affiliate 3
 07804 Parent Auditor 1 - Affiliate 4
 07805 Parent Auditor 2
 07806 Parent Auditor 2 - Affiliate 1
 07807 Parent Auditor 2 - Affiliate 2
 07808 Parent Auditor 2 - Affiliate 3
 07809 Parent Auditor 2 - Affiliate 4
 07810 Parent Auditor 3
 07811 Parent Auditor 3 - Affiliate 1
 07812 Parent Auditor 3 - Affiliate 2
 07813 Parent Auditor 3 - Affiliate 3
 07814 Parent Auditor 3 - Affiliate 4
 07815 Parent Auditor 4
 07816 Parent Auditor 4 - Affiliate 1
 07817 Parent Auditor 4 - Affiliate 2
 07818 Parent Auditor 4 - Affiliate 3
 07819 Parent Auditor 4 - Affiliate 4

Data for these fields are generally not available prior to 1990.

The following codes are used for the Parent Auditors:

AA Arthur Andersen

AY	Arthur Young
BDO	BDO Binder
CL	Coopers & Lybrand
DHS	Deloitte Haskins & Sells
DRMP	Dunwoody Robson McGladrey & Pullen
DT	Deloitte & Touche
EW	Ernst & Whinney
EY	Ernst & Young
GOV	Audited by Government Agency
GTI	Grant Thornton International
HHI	Horwath & Horwath International
HLB	Hodgson Landau Brands International
INDV	Audited by an Individual
KPMG	Klynveld Peat Marwick Goerdeler
MRI	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

Passenger Load Factor (%)

Industry Metric, Annual & Interim Item; Field 13002

Airlines

PASSENGER LOAD FACTOR represents the ratio of revenue passenger miles (RPM) to available seat miles (ASM), expressed as a percentage. Sometimes simply called the load factor, it is a measure of how much of an airline's passenger carrying capacity is used.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
- B. No standard text

Passengers Carried

Industry Metric, Annual & Interim Item; Field 13006

Airlines

PASSENGERS CARRIED represent the number of revenue passengers carried during the period.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
- B. No standard text

Pension Assets – Long-Term

Supplementary (Asset) Data, Annual Item; Field 02653

All Industries:

PENSION ASSETS – LONG-TERM represent the assets in a pension plan where the fair value of plan assets are in excess of Projected Benefit Liabilities.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Pension/Post Retirement Benefits

Supplementary (Liability) Data, Annual Item; Field 03261

All Industries:

PENSION/POST RETIREMENT BENEFITS represent obligations or provisions by a company for future employee annuity payments. A pension plan is an agreement whereby the employer provides benefits to employees upon retirement. Funds are set aside by the employer and/or the employee. The funds will be invested in order to generate sufficient funds to meet the benefit requirements.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

- Accrued pension liabilities
- Accrued post-retirement benefit cost
- Pension reserves
- Early retirement funds
- Post retirement health and life insurance benefits
- Provision for retirement bonuses

Footnotes:

- A. No standard text

Pension Data – Accumulated Benefit Obligation

Supplementary Data, Annual Item; Field 18808

All Industries:

PENSION DATA – ACCUMULATED BENEFIT OBLIGATION represents an approximate measure of the liability of a plan in the event of a termination at the date the calculation is performed. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Pension Data – Actual Return On Plan Assets*Supplementary Data, Annual Item; Field 18816*

All Industries:

PENSION DATA – ACTUAL RETURN ON PLAN ASSETS represents the difference in the fair value of fund assets at the beginning and the end of the period adjusted for contributions made to the fund and benefit payments made by the fund during the year. . It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Pension Data – Asset Allocation - % Bonds*Supplementary Data, Annual Item; Field 18802*

All Industries:

PENSION DATA – ASSET ALLOCATION - % BONDS represents the percentage of funds that are distributed in bonds. . It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Pension Data – Asset Allocation - % Equities*Supplementary Data, Annual Item; Field 18801*

All Industries:

PENSION DATA – ASSET ALLOCATION - % EQUITIES represents the percentage of funds that are distributed in equities. . It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Pension Data – Asset Allocation - % Other*Supplementary Data, Annual Item; Field 18804*

All Industries:

PENSION DATA – ASSET ALLOCATION - % OTHER represents the percentage of funds that are distributed in other investments. . It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Pension Data – Asset Allocation - % Property*Supplementary Data, Annual Item; Field 18803*

All Industries:

PENSION DATA – ASSET ALLOCATION - % Property represents the percentage of funds that are distributed in property. . It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Pension Data – Expected Long-Term Return Rate On Pension Assets*Supplementary Data, Annual Item; Field 18805*

All Industries:

PENSION DATA – EXPECTED LONG-TERM RETURN RATE ON PENSION ASSETS represents an estimate of the rate of return to be earned over the period until all benefits under the plan have been paid. . It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Pension Data – Expected Return On Plan Assets For The Period

Supplementary Data, Annual Item; Field 18817

All Industries:

PENSION DATA – EXPECTED RETURN ON PLAN ASSETS FOR THE PERRIOD represents the expected return on the pension plan investments plus the change in the carrying value of the plan assets used in operations. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

As this field is an expense field and amounts reported for Expected Return on Plan Assets are income, this field will always be updated with a minus (-).

Pension Data – Fair Value Of Plan Assets

Supplementary Data, Annual Item; Field 18807

All Industries:

PENSION DATA – FAIR VALUE OF PLAN ASSETS represents the value of the investments in the pension plan at a particular point in time. . It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Pension Data – (Gains) Losses From Settlements

Supplementary Data, Annual Item; Field 18814

All Industries:

PENSION DATA – (GAINS) LOSSES FROM SETTLEMENTS represents an irrevocable transaction that relieves the employer (or the plan) of primary responsibility for a defined benefit pension obligation. It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

This may be reported as a combined item as gains/losses from settlements/curtailments.

Include gains/losses from curtailments if reported separately.

Pension Data - Net Pension Liability/(Asset) - Balance Sheet

Supplementary (Pension) Data, Annual Item; Field 18821

All Industries:

PENSION DATA - NET PENSION LIABILITY/(ASSET) represents the net amount of pension liability or asset included in the balance sheet. It is Pension Data - Projected Benefit Obligation (18809) – Pension Data - Fair Value of Plan Assets (18807) - Pension Data - Unrecognized Prior Service Cost (18818) + Pension Data - Unrecognized Actuarial Gain/Loss (18819) - Pension Data – Other Adjustments to Funded Status for Net Pension/Post Retirement Assets/Liabilities (18820).

This item is available in the annual original and annual restated time series for detailed Non-U.S. companies, full update.

Pension Data – Net Periodic Pension (Income)/Expense

Supplementary Data, Annual Item; Field 18810

All Industries:

PENSION DATA – NET PERIODIC PENSION (INCOME)/EXPENSE represents the amount recognized in an employer's financial statements as the cost of a pension plan for a period. . It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Pension Data - Other Adjustments to Funded Status for Net Pension/Post Retirement Assets/Liabilities*Supplementary (Pension) Data, Annual Item; Field 18820*

All Industries:

PENSION DATA - OTHER ADJUSTMENTS TO FUNDED STATUS FOR NET PENSION/POST RETIREMENT ASSETS/LIABILITIES represent any miscellaneous items used in the adjustment to the funded status for net pensions assets/liabilities recognized in the Balance Sheet.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Pension Data – Other Net Periodic Pension (Income)/Expense*Supplementary Data, Annual Item; Field 18815*

All Industries:

PENSION DATA – OTHER NET PERIODIC PENSION (INCOME)/EXPENSE represents a component of Net Periodic Pension Income/Expense. . It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Pension Data – Pension Discount Rate*Supplementary Data, Annual Item; Field 18806*

All Industries:

PENSION DATA – PENSION DISCOUNT RATE represents the annual rate at which the projected future liabilities are discounted back to the present date. . It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Pension Data – Pension Interest Cost*Supplementary Data, Annual Item; Field 18813*

All Industries:

PENSION DATA – PENSION INTEREST COST represents annual interest costs which reflect the financing costs in a pension plan. Interest expense accrues each year on the projected benefit obligation based on a selected interest rate. . It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Pension Data – Pension Net Interest Cost*Supplementary Data, Annual Item; Field 18822*

All Industries:

PENSION DATA – PENSION NET INTEREST COST is defined as the change in the value of net defined benefit liability/(asset) during the reporting period that arises from passage of time and determined by multiplying the net benefit liability/(asset) by discount rate, taking into account actual contributions and benefits paid during the reporting period. It reflects combined plans data where multiple plans exist.

This item is usually provided by those companies that adopts IAS 19R under the IFRS reports published after 1st January 2013.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Pension Data – Pension Service Costs*Supplementary Data, Annual Item; Field 18811*

All Industries:

PENSION DATA – PENSION SERVICE COSTS represents the expense caused by the increase in pension benefits payable (the projected benefit obligation) to employees due to services rendered during the current year. (Present value of new benefits earned by employees during the year). For example, when an employee is covered by a defined-benefit pension plan the annual Service Cost is the increase in the present value of the future pension obligations due to an added year of service and salary. . It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Pension Data – Prior Service Costs*Supplementary Data, Annual Item; Field 18812*

All Industries:

PENSION DATA – PRIOR SERVICE COSTS represents costs related to employee service in years preceding the adoption or amendment of a pension plan, these are referred to as prior service costs. These costs may reflect value (as under UK GAAP FRS17) or amortized over future expected service periods of the employees (as under US GAAP SFAS87). . It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Pension Data – Projected Benefit Obligation (PBO)*Supplementary Data, Annual Item; Field 18809*

All Industries:

PENSION DATA – PROJECTED BENEFIT OBLIGATION represents a measure of a pension plan's liability at the calculation date assuming that the plan is ongoing and will not terminate in the foreseeable future. . It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Pension Data – Unrecognized Net Actuarial Gain/Loss*Supplementary (Pension) Data, Annual Item; Field 18819*

All Industries:

PENSION DATA - UNRECOGNIZED ACTUARIAL GAIN/LOSS represents a measure of the difference between the actual experience and that expected based upon the actuarial assumptions that have not yet been recognized as a component of net periodic benefit cost.

This item is available in the annual original and annual restated time series for detailed companies, full update.

Pension Data – Unrecognized Prior Service Cost*Supplementary Data, Annual Item; Field 18818*

All Industries:

PENSION DATA – UNRECOGNIZED PRIOR SERVICE COST represents costs when a pension plan is initially adopted or amended to provide increased benefits, employees are granted additional benefits for services performed in years prior to the plan's adoption or amendment. . It reflects combined plans data where multiple plans exist.

This item is usually only provided by those companies that follow IFRS or US GAAP accounting.

This item is only available in the annual time series at the company level.

Period Close Price*Stock Data; Annual & Interim Item; Field 05085*

All Industries:

PERIOD CLOSE PRICE represents the closing price of a security at the end of a specific fiscal interim time period.

This item is not available prior to 1988.

This item is also populated for the interim time series where it is not available prior to 1998. It is also available at the security level for 1998 and subsequent years.

Phone Number

Descriptive Data, Current Item; Field 06031

All Industries:

PHONE NUMBER represents the telephone number of the company.

Policy & Contract Claims

Liability Data, Annual & Interim Item; Field 03020

Insurance Companies:

POLICY & CONTRACT CLAIMS represent the present value of claims to be paid on behalf of or to policyholders.

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes unearned premium reserves
- B. Includes policyholder funds left with company

Policy Loans

Supplementary (Asset) Data, Annual Item; Field 02245

Insurance Companies:

POLICY LOANS represent advances made to policyholders against their life insurance policies. Such loans are secured by the cash surrender value of these policies.

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes other loans

Policyholders' Equity

Shareholders' Equity Data, Annual & Interim Item; Field 03440

Insurance Companies:

POLICYHOLDERS' EQUITY represents the net worth of the insurance company belonging to policyholders.

Policyholders' Surplus

Income Data, Annual Item; Field 01640

Insurance Companies:

POLICYHOLDERS' SURPLUS represents all surplus attributable to policyholders. It is the excess earnings after netting out expenses and required reserve charges.

Post Office Box

Descriptive Data, Current Item; Field 06094

All Industries:

POST OFFICE BOX represents the mailbox used by the company to receive mail.

Preferred Dividend Requirements

Expense Data, Annual & Interim Item; Field 01701

All Industries:

PREFERRED DIVIDEND REQUIREMENTS represent actual cash dividend payment on preferred stock or the provision for preferred dividends, if in arrears. It also includes accretion on preferred stock.

If the company has ESOP preferred stock, the dividend will be shown net of the tax benefit.

Footnotes:

Ongoing update discontinued from Oct 2012

D. Net of ESOP tax benefit

Preferred Dividends (Cash)

Stock Data, Annual Item; Field 05401

All Industries:

PREFERRED DIVIDENDS (CASH) represent the total cash preferred dividends paid on the company's preferred stock during the year.

Preferred Stock

Shareholders' Equity Data, Annual & Interim Item; Field 03451

All Industries:

PREFERRED STOCK represents a claim prior to the common shareholders on the earnings of a company and on the assets in the event of liquidation.

For U.S. corporations, its value is shown at the total involuntary liquidation value of the number of preferred shares outstanding at year end. If preferred stock is redeemable at anytime by the shareholder it is shown at redemption value, or if the company carries it at a higher value than the involuntary liquidation value, the stated value.

Preferred stock of subsidiary and premium on preferred stock is included in preferred stock. It excludes minority interest in preferred stock.

For Non-U.S. Corporations, the stated value of preferred stock is shown and it includes all preferred stock related accounts.

For Non-U.S. Corporations preference stock which participates with the common/ordinary shares in the profits of the company is included in common equity.

It includes but is not restricted to:

Redeemable preferred stock (field 18290)

Non-redeemable preferred stock (field 18289)

Footnotes:

D. No standard text

Ongoing update discontinued from Oct 2012

A. Included in long term debt

B. Profit-participating preferred stock included in common equity

C. Net of ESOP guarantee

Preferred Stock – GAAP

Supplementary (Liability) Data, Annual Item; Field 06783

All Industries:

PREFERRED STOCK – GAAP represents the preferred stock of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for PREFERRED STOCK for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Preferred Stock Issued For ESOP

Liability Data, Annual Item; Field 03448

All Industries:

PREFERRED STOCK ISSUED FOR ESOP represents the total number of preferred shares issued to the employee stock option plan. This field would include all the shares that are fully paid for as well as those covered by a pledge made by the company to insure a loan incurred by the employee stock option plan (ESOP) for the purchase of preferred shares.

Data for this field is generally not available prior to 1990.

Preferred Stock Treated as Common

Supplementary (Liability) Data, Annual Item; Field 03450

All Industries:

PREFERRED STOCK TREATED AS COMMON represents preferred stock and preference shares with the right to a fixed dividend, payable in priority to the dividend on common/ordinary shares, but with additional rights to participate in the remaining profits of the company together with the common/ordinary shares.

It is generally available for 1990 and subsequent years.

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:

Ongoing update discontinued from Oct 2012

- A. Gross figure (not netted by allowances)
- B. Includes other receivables

Premium Income – GAAP

Supplementary (Income) Data, Annual Item; Field 06802

Insurance 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 & Interim Item; Field 01002

Insurance Companies:

PREMIUMS EARNED represents the portion of total premiums written needed to cover all expenses and benefits.

It includes but is not restricted to:

- Total premiums written (field 01004)
- Reinsurance & adjustment reserves (field 01005)

Footnotes:

- A. Gross premiums

Prepaid Expenses

Asset Data, Annual & Interim Item; Field 02140

Industrials:

PREPAID EXPENSES represent payments made in advance for services to be received within the normal operating cycle of the company.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

- Prepaid insurance expenses
- Prepaid property taxes
- Prepaid rent
- Prepaid income taxes
- Prepaid supplies
- Prepaid employee benefits
- Advance Corporation Tax recoverable within 1 year (United Kingdom)

Pre-tax Equity In Earnings

Income Data, Annual & Interim Item; Field 01267

All Industries:

PRE-TAX EQUITY IN EARNINGS represents the pre-tax portion of the earnings or losses of a subsidiary whose financial accounts are not consolidated with the controlling company's accounts. This field is available only when a company reports their equity in earnings pre-tax and the net of tax amount is not reported or cannot be calculated.

Data for this field is generally not available prior to 1991.

It includes but is not restricted to:

- Profit sharing agreements (Germany)

Pre-tax Income

Income Data, Annual & Interim Item; Field 01401

All Industries:

PRE-TAX INCOME represents all income/loss before any federal, state or local taxes. Extraordinary items reported net of taxes are excluded.

For U.S. corporations, equity in earnings of unconsolidated subsidiaries and minority interest are not included, unless the company specifically states that they are pre-tax. For non-U.S. corporations, this item is usually reported before taxes.

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Net of income taxes

Pre-tax Income – GAAP

Supplementary (Income) Data, Annual Item; Field 06860

All Industries:

PRE-TAX INCOME – GAAP represents income before taxes of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for PRE-TAX INCOME for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year twelve month average exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Pre-tax Margin

Profitability Ratio, Annual & Interim Item; Field 08321

All Industries:

Pre-tax Income / Net Sales or Revenues * 100

Pre-tax Margin - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08325

All Industries:

Arithmetic average of the last five years of Pre-tax Margin

Price

See MARKET PRICE

Price Trend - Four Week

Stock Performance Ratio, Current Item; Field 09005

All Industries:

$(\text{Current Price} / \text{Closing Price four weeks ago} - 1) * 100$

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 & Interim Item; Field 09304

All Industries:

$\text{Market Price-Year End} / \text{Book Value Per Share}$

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:

$\text{Market Price-Year End} / \text{Book Value Per Share}$; 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:

$((\text{Sum of the last three years Market Price-Year High} + \text{Sum of the last three years Market Price-Year Low}) / 2) / \text{Sum of the last three years Book Value Per ADR-GAAP}$

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:

$\text{Sum of the last three years Market Price-Year End} / \text{Sum of the last three years Book Value Per ADR-GAAP}$

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 – High – 3 Yr Avg

Stock Performance Ratio, Annual Item; Field 09347

All Industries:

$\text{Sum of the last three years Market Price-High} / \text{Sum of the last three years Book Value Per ADR-GAAP}$

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 – Low – 3 Yr Avg

Stock Performance Ratio, Annual Item; Field 09348

All Industries:

$\text{Sum of the last three years Market Price-Low} / \text{Sum of the last three years Book Value Per ADR-GAAP}$

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 – 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:

$\text{Market Price-Year End-Five Yr Avg Close} / (\text{Sum of the last five years Book Value Per ADR-GAAP} / 5)$

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 – High – 5 Yr Avg

Stock Performance Ratio, Annual Item; Field 09351

All Industries:

$\text{Market Price-Five Yr Avg High} / (\text{Sum of the last five years Book Value-GAAP} / 5)$

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:

$((\text{Sum of the last three years Market Price-High} + \text{Sum of the last three years Market Price-Low}) / 2) / \text{Sum of the last three years Book Value}$

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/ (Sum of the last 3 years Earnings Per ADR-GAAP / Sum of the last 3 years Market Price–Year End)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Price/Earnings Ratio – GAAP - 3 Yr Avg – High*Stock Performance Ratio, Annual Item; Field 09147*

All Industries:

1/ (Sum of the last 3 years Earnings Per ADR-GAAP / Sum of the last 3 years Market Price–High)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Price/Earnings Ratio – GAAP - 3 Yr Avg – Low*Stock Performance Ratio, Annual Item; Field 09148*

All Industries:

1/ (Sum of the last 3 years Earnings Per ADR-GAAP / Sum of the last 3 years Market Price–Low)

This item is only available for ADRs and is generally not available prior to 1996.

Price/Earnings Ratio - GAAP – 5 Yr Avg – Avg High-Low*Stock Performance Ratio, Annual Item; Field 09154*

All Industries:

1/ (Earnings Per Share-GAAP–5 Yr Avg / Market Price–Year End-5 Yr Avg High-Low)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

Price/Earnings Ratio - GAAP – 5 Yr Avg – Close*Stock Performance Ratio, Annual Item; Field 09153*

All Industries:

1/ (Earnings Per Share-GAAP–5 Yr Avg / Market Price–Year End-5 Yr Avg)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and is generally not available prior to 1996.

Price/Earnings Ratio – GAAP - 5 Yr Avg – High*Stock Performance Ratio, Annual Item; Field 09151*

All Industries:

1/ (Earnings Per Share-GAAP–5 Yr Avg / Market Price–Year End-5 Yr Avg High)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

Price/Earnings Ratio - GAAP – 5 Yr Avg – Low*Stock Performance Ratio, Annual Item; Field 09152*

All Industries:

1/ (Earnings Per Share-GAAP–5 Yr Avg / Market Price–Year End-5 Yr Avg Low)

This item is only available for ADRs trading on the NYSE, ASE, NASDAQ and will not be available until 1998.

Price/Earnings Ratio - High*Stock Performance Ratio, Annual Item; Field 09100*

All Industries:

Market Price-High / Earnings Per Share

This item is also available at the security level for 1987 and subsequent years.

Price/Earnings Ratio - Low*Stock Performance Ratio, Annual Item; Field 09101*

All Industries:

Market Price-Low / Earnings Per Share

This item is also available at the security level for 1987 and subsequent years.

Price/Earnings Ratio – 3 Yr Avg – Avg High-Low*Stock Performance Ratio, Annual Item; Field 09133*

All Industries:

1 / (Sum of the last 3 years Earnings Per Share / ((Sum of the last 3 years of Market Price–High + Sum of the last 3 years of Market Price-Low) / 2)

This item is only available for ADRs and is generally not available prior to 1994.

Price/Earnings Ratio – 3 Yr Avg – Close*Stock Performance Ratio, Annual Item; Field 09132*

All Industries:

1 / (Sum of the last 3 years of Earnings Per Share / Sum of the last 3 years of Market Price–Year End)

This item is only available for ADRs and is generally not available prior to 1994.

Price/Earnings Ratio – 3 Yr Avg – High*Stock Performance Ratio, Annual Item; Field 09130*

All Industries:

1 / (Sum of the last 3 years of Earnings Per Share / Sum of the last 3 years of Market Price–High)

This item is only available for ADRs and is generally not available prior to 1994.

Price/Earnings Ratio – 3 Yr Avg – Low*Stock Performance Ratio, Annual Item; Field 09131*

All Industries:

1 / (Sum of the last 3 years of Earnings Per Share / Sum of the last 3 years Market Price– Low)

This item is only available for ADRs and is generally not available prior to 1994.

Price/Earnings Ratio - 5 Yr Avg - Close*Stock Performance Ratio, Annual Item; Field 09121*

All Industries:

1 / (Earnings Per Share-5 Year Average / Market Price-Year End-5 Year Average)

This item is also available at the security level for 1987 and subsequent years.

Price/Earnings Ratio - 5 Yr Avg - High*Stock Performance Ratio, Annual Item; Field 09111*

All Industries:

1 / (Earnings Per Share-5 Year Average / Market Price-5 Year Average High)

This item is also available at the security level for 1987 and subsequent years.

Price/Earnings Ratio - 5 Yr Avg - High-Low*Stock Performance Ratio, Annual Item; Field 09126*

All Industries:

1 / (Earnings Per Share-5 Year Average / (Market Price-5 Year Average-High + Market Price-5 Year Average-Low / 2)

This item is also available at the security level for 1987 and subsequent years.

Price/Earnings Ratio - 5 Yr Avg - Low

Stock Performance Ratio, Annual Item; Field 09116

All Industries:

1 / (Earnings Per Share-5 Year Average / Market Price-5 Year Average Low)

This item is also available at the security level for 1987 and subsequent years.

Price/Sales Per Share Ratio

Stock Performance Ratio, Annual Item; Field 09904

All Industries:

Market Price–Year End / Sales Per Share

Primary Issue Identifier

Descriptive Data, Current Item; Field 06036

All Industries:

PRIMARY ISSUE IDENTIFIER is provided at the security level for companies with more than one type of common/ordinary share. It is the Worldscope company identifier for the security identified in Field 6005 - Type of Share. It provides a link between the security information and the fundamental data of the company.

Proceeds From Stock Options

Cash Flow Data, Annual & Interim Item; Field 04301

All Industries:

PROCEEDS FROM STOCK OPTIONS represent the amount a company receives from employee stock options, benefit plans, performance share awards, warrants and employee stock purchases. When no breakdown is available this item is included in net proceeds from sale of stock.

Product Segment Data

Product Data, Annual Items; Fields 19500-19596

All Industries:

The following information is given for up to ten product segments of a company. If a company has only one product line data is updated to the product segment 1 fields. If a company has more than ten product segments the remaining segments are included with the Product Segment 10 data.

PRODUCT SEGMENT 1-10 - DESCRIPTION - Fields 19500, 19510, 19520, 19530, 19540, 19550, 19560, 19570, 19580, 19590, respectively

DESCRIPTION represents the product line as reported by the company. A description of the product is added if necessary.

PRODUCT SEGMENT 1-10 - SALES - Fields 19501, 19511, 19521, 19531, 19541, 19551, 19561, 19571, 19581, 19591, respectively

SALES represents the total revenues from the product line updated in the respective description.

Footnotes:

- C. No standard text
- D. No standard text
- G. Reflects market segment breakdown

Ongoing update discontinued from Oct 2012

- A. Includes other income
- B. Includes excise taxes, windfall profit taxes and/or other income
- H. Includes share of associate companies

- J. Includes discontinued operations
- K. Based on premiums only

PRODUCT SEGMENT 1-10 - OPERATING INCOME -Fields 19502, 19512, 19522, 19532, 19542, 19552, 19562, 19572, 19582, 19592, respectively

OPERATING INCOME represents the operating income generated from the product line updated in the respective description.

Footnotes:

- A. Reflects pre-tax income
- C. No standard text
- D. No standard text

Ongoing update discontinued from Oct 2012

- H. Includes share of associate companies
- J. Includes discontinued operations
- K. As reported
- N. Net income before interest and taxes

PRODUCT SEGMENT 1-10 - ASSETS - Fields 19503, 19513, 19523, 19533, 19543, 19553, 19563, 19573, 19583, 19593, respectively

ASSETS represents the total assets from the product line updated in the respective description.

Footnotes:

- C. No standard text
- D. No standard text

Ongoing update discontinued from Oct 2012

- A. Reflects net operating assets
- F. Net Assets
- H. Includes share of associate companies
- J. Includes discontinued operations
- L. Reflects capital employed

PRODUCT SEGMENT 1-10 - CAPITAL EXPENDITURES - Fields 19504, 19514, 19524, 19534, 19544, 19554, 19564, 19574, 19584, 19594, respectively

CAPITAL EXPENDITURES represents the capital expenditures resulting from the product line updated in the respective description.

Footnotes:

- C. No standard text
- D. No standard text

Ongoing update discontinued from Oct 2012

- H. Includes share of associate companies
- J. Includes discontinued operations

PRODUCT SEGMENT 1-10 - DEPRECIATION - Fields 19505, 19515, 19525, 19535, 19545, 19555, 19565, 19575, 19585, 19595, respectively

DEPRECIATION represents the depreciation expense resulting from the product line updated in the respective description.

Footnotes:

C. No standard text

D. No standard text

Ongoing update discontinued from Oct 2012

H. Includes share of associate companies

J. Includes discontinued operations

PRODUCT SEGMENT 1-10 - SIC CODE - Fields 19506, 19516, 19526, 19536, 19546, 19556, 19566, 19576, 19586, 19596, respectively

SIC CODES represents the Standard Industry Classification of the product line updated in the respective description.

Data for these fields are generally not available prior to 1990.

Products

Descriptive Data, Current Item; Field 07001

All Industries:

PRODUCTS represent the type of products or services the company provides.

Choices include:

- Industrial Materials (includes supplies)
- Industrial Equipment
- Industrial Construction
- Industrial Services (including commercial services)
- Industrial Packaging
- Consumer Expendables
- Consumer Durables
- Consumer Construction
- Consumer Services
- Consumer Distribution
- Financial Services

Profit/Loss

See NET INCOME

Progress Payments and Other

Asset Data, Annual Item; Field 02100

All Industries:

PROGRESS PAYMENTS AND OTHER represents other inventories effecting Total Inventories but not included in Finished goods, Work in Process or Raw Materials.

Data is generally not available prior to 1989.

It includes but is not restricted to:

- Excess of FIFO cost over LIFO inventory value

Property, Plant And Equipment - Gross*Asset Data, Annual & Interim Item; Field 02301*

Industrials, Other Financial Companies:

PROPERTY, PLANT AND EQUIPMENT (GROSS) represents tangible assets with an expected useful life of over one year which are expected to be used to produce goods for sale or for distribution of services.

It includes but is not restricted to:

- Land
- Buildings
- Machinery
- Equipment
- Construction work in progress
- Minerals
- Oil
- Autos & trucks
- Timberland and timber rights
- Leasehold improvements
- Rented equipment, if depreciated
- Furniture and fixtures
- Property, Plant and Equipment leased under capitalized lease obligations
- Book plates
- Non-current film costs and inventory
- Broadcasting rights and licenses
- Franchise rights and licenses
- Publishing rights and licenses
- Funds held for construction
- Long term power purchase 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:

Ongoing update discontinued from Oct 2012

- A. Includes intangibles
- G. Included in other assets
- H. Excessive revaluation on fixed assets

Property, Plant And Equipment - Net*Asset Data, Annual & Interim Item; Field 02501*

All Industries:

PROPERTY, PLANT AND EQUIPMENT (NET) represents Gross Property, Plant and Equipment less accumulated reserves for depreciation, depletion and amortization.

It includes but is not restricted to:

- Land
- Buildings - Net
- Machinery- Net
- Equipment - Net
- Construction work in progress
- Minerals - Net
- Oil - Net
- Autos and trucks - Net
- Timberland and timber rights - Net
- Leasehold improvements - Net
- Rented equipment - Net
- Furniture and fixture - Net
- Property, Plant and Equipment leased under capitalized lease obligations - Net
- Book plates - Net
- Non-current film costs and inventory
- Broadcasting rights and licenses
- Franchise rights and licenses
- Long term power purchase contracts
- Publishing rights and licenses
- Funds held for construction
- Long term power purchase contracts
- Software products

It excludes:

- Tools and dies amortized over less than two years
- Excess carrying value over cost of property
- Copyrights, trademarks, and goodwill
- Property not used in operations or used in operations to be discontinued
- Property held for sale for companies other than Real Estate companies (treated as investment and advances)

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes intangibles
- D. Includes long term investments, intangibles and other assets
- F. Decrease due to decentralization of parent company
- G. Included in other assets
- H. Excessive revaluation of fixed assets
- J. After appropriations for net expenditures on mining assets

- K. Before appropriations for net expenditures on mining assets
- L. Includes financial investments
- M. Equipment only
- N. Includes some real estate investments

Property, Plant And Equipment (Net) – GAAP

Supplementary (Asset) Data, Annual Item; Field 06620

All Industries:

PROPERTY, PLANT AND EQUIPMENT (NET) – GAAP represents Net Property, Plant and Equipment of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles. See definition for PROPERTY, PLANT AND EQUIPMENT – NET for additional information.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Property, Plant & Equipment - Other

Asset Data, Annual Item; Field 18379

Industrials, Other Financial Companies:

PROPERTY, PLANT & EQUIPMENT - OTHER represents all other property, plant and equipment besides land, buildings, machinery & equipment, rental/lease property, transportation equipment and property, plant & equipment under capital leases.

Data for this field is generally not available prior to 1992.

It includes but is not restricted to:

- Leasehold improvements

Footnotes:

- A. No standard text
- C. Net of depreciation

Property, Plant & Equipment Under Capital Leases

Asset Data, Annual Item; Field 18381

Industrials, Other Financial Companies:

PROPERTY, PLANT & EQUIPMENT UNDER CAPITAL LEASES represents the property, plant and equipment leased by the company for use in its operations.

Data for this field is generally not available prior to 1992.

Footnotes:

- A. No standard text
- C. Net of depreciation

Ongoing update discontinued from Oct 2012

- D. Includes other

Provision For Bad Debt

Supplementary (Asset) Data, Annual Item; Field 18298

Industrials:

PROVISION FOR BAD DEBT represents the provision for possible uncollectable accounts receivable. This item may also be referred to as the allowance for doubtful accounts.

Data for this field is generally not available prior to 1992.

Footnotes:

- A. No standard text

Provision For Loan Losses*Expense Data, Annual & Interim Item; Field 01271*

Banks, Other Financial Companies:

PROVISION FOR LOAN LOSSES represents losses that the bank or the company expects to take as a result of uncollectable or troubled loans.

It includes but is not restricted to:

- Transfer to bad debt reserves (Japan)

- Amortization of loans (Japan)

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Loans given net of provisions
- B. Net of interest expense
- C. Includes some other provisions

Provision For Loan Losses % Total Loans*Other Ratio, Annual Item; Field 15079*

Banks:

Provision for Loan Losses / (Loans-Total - Interbank Loans) * 100

Provision For Loan Losses % Total Loans - 5 Yr Avg*Other Ratio, Annual Item; Field 15082*

Banks:

Arithmetic average of the last five years Provision for Loan Losses % Total Loans

Provision For Risks And Charges*Liability Data, Annual Item; Field 03260*

All Industries:

PROVISION FOR RISKS AND CHARGES found in non-U.S. corporations includes provisions for pension funds (field 03261), repairs and maintenance, litigation claims, etc.

Data for this field is generally not available prior to 1989.

Q**Quick Ratio***Liquidity Ratio, Annual Item; Field 08101*

Industrials, 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

Industrials:

RAW MATERIALS represent the inventory of raw materials or supplies which indirectly or directly enter into the production of finished goods.

Data for this field is generally not available prior to 1989.

Footnotes:

Ongoing update discontinued from Oct 2012

A. Includes work in progress

Real Estate Assets

Asset Data, Annual Item; Field 02240

Banks:

REAL ESTATE ASSETS represents property owned by the bank but not classified as part of premises or equipment.

It includes but is not restricted to:

Real estate acquired from foreclosures

Lands held for resale

Lands held for future branch expansion

Industrials, Insurance 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:

Ongoing update discontinued from Oct 2012

A. Properties used for operations are included

Real Estate Mortgage Loans

Supplementary (Asset) Data, Annual Item; Field 02267

Banks, Insurance Companies:

REAL ESTATE MORTGAGE LOANS represent loans made to finance construction or the purchase of real estate.

It includes but is not restricted to:

Residential mortgages

Veteran Administration (VA) mortgages

Conventional mortgages

- Second mortgages
- Commercial mortgages
- Construction mortgages
- Loans on deed (Japan)
- Federal Housing Administration (FHA) Loans

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Fixed income securities are included
- B. Includes some short term investments

Realized Investment Gains/Loss

Income Data, Annual Item; Field 01542

Insurance Companies:

REALIZED INVESTMENT GAINS/LOSS represents the after tax gain or loss on the sale of securities.

This item is generally not available subsequent to 1989.

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes unrealized gains/losses

Receivables (Net)

Asset Data, Annual & Interim 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
- D. Adjusted to excluded long term receivables
- H. Long term receivables cannot be separated
- M. Includes prepaid expenses

Ongoing update discontinued from Oct 2012

- B. Includes current and/or non-current non-trade receivables
- C. Gross receivables; provision for bad debts is on liability side, but cannot be determined
- F. Includes some types of loans
- G. Includes near cash items
- I. Includes short-term investments
- J. Long term receivables cannot be separated and gross receivables
- K. Long Term Receivables cannot be separated and includes other current non-trade receivables and/or other current assets
- L. Adjusted to exclude bad debt

Receivables % Total Current Assets

Liquidity Ratio, Annual Item; Field 08121

All Industries:

$(\text{Receivables (Net)} / \text{Current Assets-Total}) * 100$

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 & Interim Item; Field 18290

All Industries:

REDEEMABLE PREFERRED STOCK represents stock which carries a higher dividend rate than other preferred and is callable by the company at a stated call or redemption price. The call price is usually higher than the par value. This is done in order to compensate the owner for the involuntary loss of his investment. The redemption provision may merely establish the right to call the stock or may require the establishment of a sinking fund for the redemption of a specified amount of the stock each year. This item is shown at involuntary liquidation value.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

- A. No standard text

Redeemable Preferred Stock

Asset Data, Annual Item; Field 02214

Insurance Companies:

REDEEMABLE PREFERRED STOCK represents the insurance company's investment in stock which carries a higher dividend rate and is callable by the company at a stated redemption price.

Reduction In Long Term Debt

Cash Flow Data, Annual & Interim Item; Field 04701

All Industries:

REDUCTION IN LONG TERM DEBT represents funds used to reduce long term debt, capitalized lease obligations and includes decrease in debt from the conversion of debentures into common stock.

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes common and preferred, redeemed, retired or converted
 B. Includes reduction of short term debt
 C. Includes other long term liabilities
 D. Includes increase in long term debt

Region

Descriptive Data, Current Item; Field 06028

All Industries:

REGION represents the region of the world that the company is domiciled in. This variable is alphanumeric and 80 bytes in length. Each byte from left to right corresponds to a region in this list from the top down. An "X" in a given byte indicates that the company belongs in that region.

BYTE	REGION
1	Americas
2	Europe/Africa
3	Asia Pacific
4	Emerging Market
5	Worldscope International (all non-US)
6	U.S. Financial (US & Canada)
7	Middle East

This item is also available at the security level.

Reinsurance & Adjustment Reserves*Supplementary (Expense) Data, Annual Item; Field 01005*

Insurance Companies:

REINSURANCE & ADJUSTMENT RESERVES represent the difference between the premiums for the amount of insurance that the company has transferred (ceded) to another insurance company and the amount of reinsurance risk that the company has assumed from other insurance companies.

Reinvestment Rate - Per Share*Profitability Ratio, Annual & Interim Item; Field 08651*

All Industries:

Annual Time Series:

$$(\text{Earnings Per Share} - \text{Dividends Per Share}) / \text{Average of Last Year's and Current Year's Book Value Per Share} * 100$$

Interim Time Series:

$$(\text{Trailing 12 Months Earnings Per Share} - \text{Trailing 12 Months Dividends Per Share}) / \text{Average of Last Year's and Current Year's Book Value Per Share} * 100$$

This calculation uses restated data for last years values where available.

Footnote:

A. Calculated based on original balance sheet data as no restated interim is disclosed by the company.

Reinvestment Rate Per Share – Fiscal*Profitability Ratio, Annual Item; Field 08653*

All Industries:

$$((\text{Current year EPS fiscal} - \text{Dividends per share}) / \text{Average of Last Year's and Current Year's Book Value Per Share Fiscal}) * 100$$

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:

$$(\text{Earnings Per Share-Last 12 Mos.} - \text{Dividends Per Share-Last 12 Mos.}) / \text{Book Value Per Share a year ago} * 100$$
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:

$$(\text{Net Income} - \text{Bottom Line} - \text{Preferred Dividends (Cash)} - \text{Common Dividends (Cash)}) / \text{Average of Last Year's and Current Year's Common Equity} * 100$$

Exceptions:

Finland (95 and prior years) and Norway (93 and prior years):

All Industries:

$(\text{Net Income} - \text{Bottom Line} + \text{Reserves-Increase/Decrease} - \text{Preferred Dividends (Cash)} - \text{Common Dividends (Cash)}) / \text{Average of Last Year's and Current Year's (Common Equity} + \text{Last Year's Non-Equity Reserves)} * 100$

Sweden (88 and prior years):

All Industries:

$(\text{Net Income} - \text{Bottom Line} + \text{Reserves-Increase/Decrease} * .5 - \text{Preferred Dividends (Cash)} - \text{Common Dividends (Cash)}) / \text{Average of Last Year's and Current Year's (Common Equity} + (\text{Last Year's Non-Equity Reserves} * .5)) * 100$

Sweden (89):

All Industries:

$(\text{Net Income} - \text{Bottom Line} + \text{Reserves-Increase/Decrease} * .7 - \text{Preferred Dividends (Cash)} - \text{Common Dividends (Cash)}) / (\text{Average of Last Year's and Current Year's Common Equity} + \text{Average of (Last Year's Non Equity Reserve} * .5 \text{ and Current Year's Non-Equity Reserves} * .7))) * 100$

Sweden (90-92):

All Industries:

$(\text{Net Income} - \text{Bottom Line} + \text{Reserves-Increase/Decrease} * .7 - \text{Preferred Dividends (Cash)} - \text{Common Dividends (Cash)}) / \text{Average of Last Year's and Current Year's (Common Equity} + (\text{Last Year's Non-Equity Reserves} * .7)) * 100$

Sweden (93):

All Industries:

$(\text{Net Income} - \text{Bottom Line} + \text{Reserves-Increase/Decrease} - \text{Preferred Dividends (Cash)} - \text{Common Dividends (Cash)}) / \text{Average of Last Year's and Current Year's Common Equity} + \text{Average of (Last Year's Non-Equity Reserves} * .7 \text{ and Current Year's Non Equity Reserve})) * 100$

Sweden (94 and subsequent years):

All Industries:

$(\text{Net Income} - \text{Bottom Line} - \text{Preferred Dividends (Cash)} - \text{Common Dividends (Cash)}) / \text{Average of Last Year's and Current Year's Common Equity} * 100$

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 – Non-operating

Supplementary (Income) Data, Annual Item; Field 18276

Industrials:

RENTAL INCOME represents non-operating income from rental of assets. This item is supplementary to Other Income/Expense – Net (field 01262).

This item is available in the annual original and annual restated time series for detailed and limited companies, full and fast updates.

Rental/Leased Property

Asset Data, Annual Item; Field 18378

Industrials, Other Financial Companies:

RENTAL/LEASED PROPERTY represents assets that the company owns and rents or leases to others.

Data for this field is generally not available prior to 1989.

It excludes:

Equipment under capitalized leases

Footnotes:

- A. No standard text
- C. Net of depreciation

Ongoing update discontinued from Oct 2012

- D. Includes other

Rental/Operating Lease Expense

Supplementary (Expense) Data, Annual Item; Field 18140

All Industries:

RENTAL/OPERATING LEASE EXPENSE represents the amount of rental expense paid for operating leases during the year.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

- A. No standard text

Research And Development Expense

Supplementary (Expense) Data, Annual & Interim Item; Field 01201

Industrials:

RESEARCH AND DEVELOPMENT EXPENSE represents all direct and indirect costs related to the creation and development of new processes, techniques, applications and products with commercial possibilities.

These costs can be categorized as:

1. Basic research
2. Applied research
3. Development costs of new products

It includes but is not restricted to:

Software Expense

Design and Development Expense

It excludes:

Customer or government sponsored research amortization

For oil, gas, coal, drilling and mining companies, purchase of mineral rights

Engineering Expense

Contributions by government, customers, partnerships or other corporations to the company's research and development expense

Footnotes:

- M. No standard text
- I. Includes engineering expense

Ongoing update discontinued from Oct 2012

- A. Worldwide

- B. Domestic companies
- C. Parent company
- D. Includes contributions from government, customers, partnerships or other corporations
- F. Includes science or technology expense
- H. Excludes cost of plant research and development
- J. Included in Cost of Goods Sold
- K. Includes market testing & research
- L. Includes exploration expense

Research And Development/Sales

Profitability Ratio, Annual Item; Field 08341

All Industries:

Research and Development Expense / Net Sales or Revenues * 100

Research And Development/Sales - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08345

All Industries:

Arithmetic average of the last five years of Research and Development Sales

Reserve For Loan Losses

Asset Data, Annual & Interim Item; Field 02275

Banks, Other Financial Companies:

RESERVE FOR LOAN LOSSES represent a reserve set aside by the bank or financial company to cover possible loan losses.

It includes (for Banks):

Net loan losses (field 01275)

Footnotes:

- B. No standard text

Ongoing update discontinued from Oct 2012

- A. Includes other provisions

Reserve For Loan Losses % Total Assets

Other Ratio, Annual Item; Field 15156

Banks:

Reserve for Loan Losses / (Total Assets - Customer Liabilities on Acceptances) * 100

Other Financial Companies:

Reserve for Loan Losses / (Total Assets - Custody Securities) * 100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Reserve For Loan Losses % Total Assets - 5 Yr Avg

Other Ratio, Annual Item; Field 15159

Banks, Other Financial Companies:

Arithmetic average of the last five years of Reserve for Loan Losses % Total Assets

Reserve For Loan Losses % Total Capital

Leverage Ratio, Annual Item; Field 15115

Banks, Other Financial Companies:

Reserve for Loan Losses / Total Capital * 100

Reserve For Loan Losses % Total Capital - 5 Yr Avg

Leverage Ratio, Annual Item; Field 15118

Banks, Other Financial Companies:

Arithmetic average of the last five years Reserve for Loan Losses % Total Capital

Reserve For Loan Losses % Total Loans

Other Ratio, Annual Item; Field 15073

Banks, Other Financial Companies:

Reserve for Loan Losses / (Loans-Total - Interbank Loans) * 100

Other Financial Companies:

Reserve for Loan Losses / Loans-Total * 100

Reserve For Loan Losses % Total Loans - 5 Yr Avg

Other Ratio, Annual Item; Field 15076

Banks, Other Financial Companies:

Arithmetic average of the last five years Reserve for Loan Losses % Total Loans

Reserves - Increase/Decrease

Expense Data, Annual Item; Field 01301

All Industries:

RESERVES - INCREASE/DECREASE represents allocations to and/or from discretionary reserves and is most common in European countries. Only allocations to reserves included in net income apply. This item is not available for U.S. Corporations.

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes depreciation expense
- B. Not comparable and includes depreciation expense
- C. Includes other charges
- D. Includes provision for loan losses
- F. Includes minority interest

Restricted Cash – Current

Supplementary Asset Data, Annual & Interim Item; Field 18293

All Industries:

RESTRICTED CASH -CURRENT represents cash held subject to limitations on how or when it may be used. For example, refundable customer deposits and cash in escrow accounts. This item is used when reported within current assets or in unclassified balance sheet for financial companies. This field is supplementary to Cash (02003) for all industry groups except banks. For banks it is supplementary to Cash & Due From Banks (02004).

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restated Annual and Interim time series
- Annual and interim time periods collected from May 2007

Restricted Cash – Non-current

Supplementary Asset Data, Annual & Interim Item; Field 18294

Industrial & Other Financials:

RESTRICTED CASH NON-CURRENT represents cash held subject to limitations on how or when it may be used. For example, refundable customer deposits and cash in escrow accounts. This item is long-term. This field is supplementary to Other Investments (02250).

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restated Annual and Interim time series
- Annual and interim time periods collected from May 2007

Restructuring Expense

Supplementary (Expense) Data, Annual Item; Field 18227

All Industries:

RESTRUCTURING EXPENSE represents the pre-tax cost of reorganizing a company's operations. This item includes Restructuring Provisions.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Footnotes:

- A. No standard text

Restructuring Expense Per Share

Stock Data, Annual Item; Field 18210

All Industries:

RESTRUCTURING EXPENSE PER SHARE represents the after tax per share cost of the reorganization of a company.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies.

Footnotes:

- A. No standard text

Restructuring Expense Per Share - Pre-tax

Stock Data, Annual Item; Field 18211

All Industries:

RESTRUCTURING EXPENSE PER SHARE - PRE-TAX represents the pre-tax per share cost of the reorganization of a company.

Data for this field is generally not available prior to 1996 for non-U.S. companies, 1991 for U.S. companies.

Retained Earnings

Shareholders' Equity Data, Annual & Interim Item; Field 03495

All Industries:

RETAINED EARNINGS represent the accumulated after tax earnings of the company which have not been distributed as dividends to shareholders or allocated to a reserve account.

Excess involuntary liquidation value over stated value of preferred stock is deducted if there is an insufficient amount in the capital surplus account.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

- Merger Reserves
- Reserves for associated undertakings

Footnotes:

- A. Current year's net income

Retained Earnings % Equity*Profitability Ratio, Annual Item; Field 08911*

All Industries:

Retained Earnings / Common Equity * 100

This field is generally not available prior to 1989.

Retained Earnings % Equity - 5 Yr Avg*Profitability Ratio, Annual Item; Field 08915*

All Industries:

Arithmetic average of the last five years' Retained Earnings % Equity.

Return On Assets*Profitability Ratio, Annual & Interim Item; Field 08326*

Industrials:

Annual Time Series:

 $(\text{Net Income} - \text{Bottom Line} + ((\text{Interest Expense on Debt-Interest Capitalized}) * (1 - \text{Tax Rate}))) / \text{Average of Last Year's and Current Year's Total Assets} * 100$

Banks:

 $\text{Net Income} - \text{Bottom Line} + ((\text{Interest Expense on Debt-Interest Capitalized}) * (1 - \text{Tax Rate})) / \text{Average of Last Year's (Total Assets - Customer Liabilities on Acceptances) and Current Year's (Total Assets - Customer Liabilities on Acceptances)} * 100.$
Customer Liabilities on Acceptances only subtracted when included in Total Assets

Insurance Companies:

 $(\text{Net Income} - \text{Bottom Line} + ((\text{Interest Expense on Debt-Interest Capitalized}) * (1 - \text{Tax Rate}))) + \text{Policyholders' Surplus} / \text{Average of Last Year's and Current Year's Total Assets} * 100$

Other Financial Companies:

 $(\text{Net Income} - \text{Bottom Line} + ((\text{Interest Expense on Debt-Interest Capitalized}) * (1 - \text{Tax Rate}))) / \text{Average of Last Year's (Total Assets - Custody Securities) and Current Year's (Total Assets - Custody Securities)} * 100$

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:

 $((\text{Trailing 12 Months Net Profit} + (\text{Trailing 12 Months Interest Expense On Debt} * (1 - \text{Tax Rate} / 100)))) / \text{Average of Last Year's and Current Year's Total Assets} * 100$

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..

Footnote:

A. Calculated based on original balance sheet data as no restated interim is disclosed by the company.

Return On Assets - 5 Yr Avg*Profitability Ratio, Annual Item; Field 08330*

All Industries:

Arithmetic average of the last five years of Return on Assets

Return On Capital Employed

See RETURN ON INVESTED CAPITAL

Return On Earning Assets

Profitability Ratio, Annual Item; Field 15567

Banks:

Net Income – Bottom Line / Average of Last Year's and Current Years (Investments-Total + Last Year's Loans-Net) * 100

Return On Earning Assets - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15570

Banks:

Arithmetic average of the last five years Return on Earning Assets

Return On Equity – GAAP

Profitability Ratio, Annual Item; Field 08295

All Industries:

Net Income-GAAP / Last Year's Common Equity-GAAP * 100

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1995.

Return On Equity – GAAP – 3 Yr Avg

Profitability Ratio, Annual Item; Field 08297

All Industries:

Arithmetic average of the last three years Return on Equity GAAP

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1997.

Return On Equity – GAAP – 5yr Avg

Profitability Ratio, Annual Item; Field 08299

All Industries:

Arithmetic average of the last five years Return on Equity GAAP

This item is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1999.

Return On Equity - Per Share

Profitability Ratio, Annual & Interim Item; Field 08371

All Industries:

Annual Time Series:

Earnings Per Share / Average of Last Year's and Current Year's Book Value Per Share * 100

Interim Time Series:

Trailing 12 Months Earnings Per Share / Average of Last Year's and Current Year's Book Value Per Share * 100

This calculation uses restated data for last years values where available.

Footnote:

A. Calculated based on original balance sheet data as no restated interim is disclosed by the company.

Return On Equity Per Share - Fiscal

Profitability Ratio, Annual item; Field 08302

All industries:

(Current Year's EPS fiscal / Average of Last Year's and Current Year's Book Value Per Share Fiscal) * 100

The calculation is based on Worldscope field 05491 Book Value Per Share-Fiscal and field 05202 Earnings Per Share-Fiscal. 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:

$(\text{Net Income} - \text{Bottom Line} - \text{Preferred Dividend Requirement}) / \text{Average of Last Year's and Current Year's Common Equity} * 100$

For Insurance companies, Policyholders' Surplus is substituted where Net Income – Bottom Line is not available and Policyholders' Equity where Common Equity is not available.

Exceptions:

Finland (95 and prior years) and Norway (93 and prior years):

All Industries:

$(\text{Net Income} - \text{Bottom Line} - \text{Preferred Dividend Requirement} + \text{Reserves-Increase/Decrease}) / (\text{Average of Last Year's and Current Year's Non-equity Reserves} + \text{Average of Last Year's and Current Year's Common Equity}) * 100$

Sweden (88 and prior years):

All Industries:

$(\text{Net Income} - \text{Bottom Line} - \text{Preferred Dividend Requirement} + \text{Reserves-Increase/Decrease} * .5) / (\text{Average of Last Year's and Current Year's (Non-Equity Reserves} * .5) + \text{Average of Last Year's and Current Year's Common Equity}) * 100$

Sweden (89):

All Industries:

$(\text{Net Income} - \text{Bottom Line} - \text{Preferred Dividend Requirement} + \text{Reserves-Increase/Decrease} * .7) / (\text{Average of (Last Year's Non Equity Reserve} * .5 \text{ and Current Year's Non-Equity Reserves} * .7) + \text{Average of Last Year's and Current Year's Common Equity}) * 100$

Sweden (90-92):

All Industries:

$(\text{Net Income} - \text{Bottom Line} - \text{Preferred Dividend Requirement} + \text{Reserves-Increase/Decrease} * .7) / (\text{Average of Last Year's and Current Year's (Non-Equity Reserves} * .7) + \text{Average of Last Year's and Current Year's Common Equity}) * 100$

Sweden (93):

All Industries:

$(\text{Net Income} - \text{Bottom Line} - \text{Preferred Dividend Requirement} + \text{Reserves Increase/Decrease}) / (\text{Average of (Last Year's Non Equity Reserve} * .7 \text{ and Current Year's Non-Equity Reserves} * .7) + \text{Average of Last Year's and Current Year's Common Equity}) * 100$

Sweden (94 and subsequent years):

All Industries:

(Net Income – Bottom Line - Preferred Dividend Requirement / Average of Last Year's and Current Years Common Equity * 100

Interim Time Series:

Trailing 12 Months Net Profit / Average of Last Year's and Current Year's Common Equity * 100

This calculation uses restated data for last year's values where available.

Footnote:

A. Calculated based on original balance sheet data as no restated interim is disclosed by the company.

Return On Equity - Total (%) - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08305

All Industries:

Arithmetic average of the last five years of Return on Equity

Return On Invested Capital

Profitability Ratio, Annual Item; Field 08376

All Industries:

(Net Income – Bottom Line + ((Interest Expense on Debt - Interest Capitalized) * (1-Tax Rate))) / Average of Last Year's and Current Year's (Total Capital + Short Term Debt & Current Portion of Long Term Debt) * 100

This calculation uses restated data for last years values where available.

Exceptions:

U.S. Companies:

Standard Tax Rate Used in Calculations:

86 and prior years: 46%

87 to 94: 34%

95 and subsequent years: 35%

Return On Invested Capital - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08380

All Industries:

Arithmetic average of the last five years of Return on Invested Capital

Return On Net Assets

See RETURN ON EQUITY.

Revaluation Reserve

Shareholders' Equity Data, Annual Item; Field 03492

All Industries:

REVALUATION RESERVE represents a reserve created by the revaluation of assets.

Data for this field is generally not available prior to 1989.

Revenue Cargo Ton Miles (RTM)

Industry Metric, Annual & Interim Item; Field 13009

Airlines

REVENUE CARGO TON MILES (RTM) represents the total weight capacity sold multiplied by the distance traveled expressed in ton miles.

Available for:

-Detailed and Fast update types

- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
- B. No standard text

Revenue Passenger Miles (RPM)

Industry Metric, Annual & Interim Item; Field 13001

Airlines

REVENUE PASSENGER MILES (RPM) represents the total number of seats sold (revenue paying passengers carried) multiplied by the distance traveled, expressed in miles. It is also referred to as Revenue Seat Miles.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
- B. No standard text

Revenue Per Available Room (RevPAR) - Domestic

Industry Metric, Annual & Interim Item; Field 13027

Hotels

REVENUE PER AVAILABLE ROOM (REVPAR) – DOMESTIC represents a measure of a hotel's pricing scale within the hotel's domestic market. The figure is calculated by 1) multiplying the domestic market occupancy rate by the average daily room rate or 2) dividing a hotel's total guestroom revenue by the room count within the domestic market and number of days in the period being measured. It is expressed in main unit of currency (e.g. dollars not cents).

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
- B. No standard text

Ongoing update discontinued from Oct 2012

- C. Includes Canada

Revenue Per Available Room (RevPAR) – International

Industry Metric, Annual & Interim Item; Field 13028

Hotels

REVENUE PER AVAILABLE ROOM (REVPAR) – INTERNATIONAL represents a measure of a hotel's pricing scale outside its domestic market. The figure is calculated by multiplying the occupancy rate by the average daily room rate outside the hotel's domestic market or 2) dividing a hotel's total guestroom revenue by the room count outside the domestic market and number of days in the period being measured. It is expressed in main unit of currency (e.g. dollars not cents).

Available for:

- Detailed and Fast update types

-Original and Restated Annual and Interim time series

-Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

Revenue Per Available Room (RevPAR) - Total

Industry Metric, Annual & Interim Item; Field 13026

Hotels

REVENUE PER AVAILABLE ROOM (REVPAR) – TOTAL represents a measure of a hotel's pricing scale. The figure is calculated by 1) multiplying the occupancy rate by the average daily room rate or 2) dividing a hotel's total guestroom revenue by the room count and the number of days in the period being measured. It is expressed in main unit of currency (e.g. dollars not cents).

Available for:

-Detailed and Fast update types

-Original and Restated Annual and Interim time series

-Generally 2005 and subsequent years

Footnotes:

A. No standard text

B. No standard text

Revenues

See NET SALES OR REVENUES

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 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.

This item is also available at the security level for 1987 and subsequent years.

Sales Per Square Foot

Industry Metric, Annual & Interim Item; Field 13058

Retailers

SALES PER SQUARE FOOT represents a measure of the productivity of store footage.. Computations can vary from sales recognition (excluding internet sales) to square footage used, gross square footage, selling space or average square footage.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
- B. No standard text
- F. Based on gross square footage

- G. Based on selling square footage
- H. Based on average square footage

Savings Deposits % Total Deposits

Other Ratio, Annual Item; Field 15184

Banks:

Savings and Other Time Deposits / Deposits-Total * 100

Savings Deposits % Total Deposits - 5 Yr Avg

Other Ratio, Annual Item; Field 15187

Banks:

Arithmetic average of the last five years of Savings Deposits % Total Deposits

Savings/Other Time Deposits

Liability Data, Annual Item; Field 03015

Banks:

SAVINGS/OTHER TIME DEPOSITS represent interest bearing deposits in the bank.

It includes but is not restricted to:

- Interest bearing deposits
- Money Market deposits
- Term Certificates
- Certificates of Deposits greater than \$100,000
- Consumer Certificates of Deposits
- Time Deposits
- Savings Deposits
- Negotiable certificates of deposits
- Other time deposits - retail (U.K.)
- Other time deposits - wholesale (U.K.)

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Other short term liabilities included
- B. May include borrowings
- C. Includes due to banks
- D. May include some demand deposits

Securities Inventory

Asset Data, Annual Item; Field 02130

Other Financial Companies:

SECURITIES INVENTORY represents securities owned by the firm as part of their portfolio.

It includes but is not restricted to:

- Corporate securities
- Government and agency securities
- Mortgages and mortgaged backed securities
- Money Market instruments

Municipal securities

Bull position (U.K. term)

Footnotes:

Ongoing update discontinued from Oct 2012

A. May include investments

B. Includes cash or near cash items

Securities Purchased Under Resale Agreements

Supplementary (Asset) Data, Annual Item; Field 02211

Banks, Other Financial Companies:

SECURITIES PURCHASED UNDER RESALE AGREEMENTS represents the purchase of government securities on a temporary basis, normally fifteen days or less. These securities are usually sold back at stated price and by a given date. This is done through the Federal Reserve.

Data for this field is generally not available prior to 1990.

Footnotes:

A. Included in federal funds

Securities Sold But Not Yet Purchased (Short Call)

Supplementary (Liability) Data, Annual Item; Field 03059

Other Financial Companies:

SECURITIES SOLD BUT NOT YET PURCHASED (SHORT CALL) represents the selling of a security which the seller does not own but will have to purchase so that the shares can be delivered to the buyer. This is usually done when the seller believes that the value of the stock will decline. The seller hopes to be able to purchase the shares needed to fulfill the sale at a lower price than he sold them for thus making a profit.

It includes but is not restricted to:

Bear positions (U.K. term)

Margin accounts

Securities Sold Under Repurchase Agreements

Supplementary (Liability) Data, Annual & Interim Item; Field 03056

Banks, Other Financial Companies:

SECURITIES SOLD UNDER REPURCHASE AGREEMENTS represent securities sold on a short term basis that are bought back by the bank. Repurchase agreements usually call for the securities to be bought back by a certain date at a stated price. Banks also use repurchase agreements to maximize earnings on treasury issues on a short term basis.

Footnotes:

A. Included in federal funds

SEDOL Number

Descriptive Data, Current Item; Field 06006

All Industries:

SEDOL NUMBER represents the seven digit security identifier assigned by the London Stock Exchange.

This item also available at the security level.

Use of this data item requires a separate license with the data originator.

SEDOL Number - Mult Share 1, 2, 3, 4, 5, 6, 7

Descriptive Data, Current 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.

Use of these data items requires a separate license with the data originator.

Selling, General & Administrative Expenses

Expense Data, Annual & Interim Item; Field 01101

Industrials, Insurance, Other Financials:

SELLING, GENERAL & ADMINISTRATIVE EXPENSES represents expenses not directly attributable to the production process but relating to selling, general and administrative functions.

It includes but is not restricted to:

- Marketing expense
- Strike expense
- Pension costs, and other employee benefits if a company does not buy or make goods to sell
- Parent company charges for administrative services
- For motion picture and entertainment companies, amortization of film costs
- Amortization of tools and dies where the usable life is two years or less (e.g., automobile industry, aircraft manufacturing, etc.)
- Payroll taxes
- Social Security taxes
- Other operating expenses if a company does not buy or make goods to sell
- Other operating expenses when no selling, general & administrative expense is reported but cost of goods sold is
- Commissions
- Advertising expense
- Product promotion expense
- Engineering expense, when the company has no operating revenues derived from engineering activities
- Directors' fees & remuneration
- Delivery expense
- Bad debt expense (provision for doubtful accounts)
- Research and Development Expense (field 01201)
- Lease expense
- Petition expense
- For software companies, related expense of software development
- Depreciation and amortization of intangibles charged to selling, general and administrative expenses

It excludes:

- For U.S. corporations, depreciation and amortization charged to selling, general and administrative expenses when reported by the company
- Moving expense
- Foreign currency translation gains or losses
- Idle plant expense

Profit on sales of properties (except for securities, etc.) for companies in the oil, coal, airline and other industries where these transactions are considered a normal part of doing business

Supplies

Taxes other than income taxes

Amortization of deferred costs

Cost of franchise sales

Improvement to leased property

Geological and geophysical expense

Discontinued operations or extraordinary charges or credits

Amortization of Goodwill

Insurance, Other Financial Companies:

SELLING, GENERAL & ADMINISTRATIVE EXPENSES represents all expenses relating to selling & administration expenses of the company.

It includes but is not restricted to:

For Insurance Companies:

Pension costs

Employee benefits

Payroll taxes

Social Security taxes

Parent company charges for administrative services

Commissions

Advertising expense

Directors fees & remuneration

Bad debt expense

Underwriting expenses (Insurance only) (field 01081)

Insurance taxes

For Other Financial Companies:

Pension costs

Employee benefits

Payroll taxes

Social Security taxes

Parent company charges for administrative services

Commissions

Advertising expense

Directors fees & remuneration

Footnotes:

- A. No standard text
- B. Included in Cost of Goods Sold and/or other Operating Expense
- G. All or part of underwriting expenses are included

Ongoing update discontinued from Oct 2012

- C. Includes other income
- D. Includes provisions for loan loss
- F. Foreign currency translation differences are included
- H. Income taxes are included
- I. Includes some interest expense
- J. Includes some long term insurance reserve charges
- K. Includes some non-operating expense (income)
- L. Interest expense is included as operating expense
- M. Includes income tax expense
- N. Includes a portion of depreciation

Selling, General And Administrative Expenses/Sales

Profitability Ratio, Annual Item; Field 08336

Industrials, Other Financial Companies:

(Selling, General and Administrative Expenses - Research and Development Expense) / Net Sales or Revenues * 100

Selling, General And Administrative Expenses/Sales - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08340

Industrials, Other Financial Companies:

Arithmetic average of the last five years of Selling, General and Administrative Expense / Net Sales

Separate And Variable Account Assets

Asset Data, Annual & Interim Item; Field 02290

Insurance Companies:

SEPARATE AND VARIABLE ACCOUNT ASSETS represent funds for which investment income and investment gains and losses accrue directly to, and investment risk is borne by, the policyholders. Separate accounts are legally segregated and are not subject to the claims which may arise out of any other business of the insurance company. Deposits and investment income of such separate accounts are included in the revenues with the corresponding liability increases included in benefits and expenses.

Separate And Variable Account Liabilities

Supplementary (Liability) Data, Annual & Interim Item; Field 03035

Insurance Companies:

SEPARATE AND VARIABLE ACCOUNT LIABILITIES represent funds for which investment income and investment gains and losses accrue directly to, and investment risk is borne by, the policyholders. Separate accounts are legally segregated and are not subject to the claims that may arise out of any other business of the insurance company. Deposits and investment income of such separate accounts are included in the revenues with the corresponding liability increases included in benefits and expenses.

Share Type

See TYPE OF SHARE

Shareholders - Common

See COMMON SHAREHOLDERS

Shares Outstanding

See COMMON SHARES OUTSTANDING

Short Term Debt & Current Portion Of Long Term Debt*Liability Data, Annual & Interim Item; Field 03051*

All Industries:

SHORT TERM DEBT & CURRENT PORTION OF LONG TERM DEBT represents that portion of debt payable within one year including current portion of long term debt and sinking fund requirements of preferred stock or debentures.

It includes but is not restricted to:

- Current portion of long-term debt (field 18232)
- Notes payable, arising from short-term borrowings
- Current maturities of participation and entertainment obligations
- Contracts payable for broadcast rights
- Current portion of advances and production payments
- Current portion of long term debt that must be paid back during the next twelve months and included in long term debt
- Bank Overdrafts
- Advances from subsidiaries/associated companies, if the term of the loan is not known it is assumed to be long term debt
- Current portion of preferred stock of a subsidiary
- Treasury tax and loan demand notes
- Short sales of U.S. government securities
- Eurodollar borrowings, if not reported separately and the amount cannot be separated

For Banks:

It includes but is not restricted to:

- Federal Funds (liability) securities sold under repurchase agreements (field 03055)

For Other Financial Companies:

It includes but is not restricted to:

- Securities sold under repurchase agreements (field 03056)

For All Industries:

It excludes:

- Securities loaned

Footnotes:

F. No standard text

Ongoing update discontinued from Oct 2012

- A. Notes payable included in accounts payable
- B. May include long term borrowings
- C. Includes debts due in four years or less for Germany
- D. Non-operational borrowings are included

Short Term Investments*Asset Data, Annual Item; Field 02008*

Industrials, Other Financial Companies:

SHORT TERM INVESTMENTS represent temporary investments of excess cash in marketable securities that can be readily converted into cash.

It includes but is not restricted to:

- Short-term obligations of the U.S. government
- Stocks, bonds, or other marketable securities listed as short-term investments
- Time certificates of deposit
- Time deposits
- Eurodollar bank time deposits
- U.S. government treasury bills
- Corporate securities - stocks, bonds
- Municipal securities
- Commercial paper
- Money market mutual fund shares
- Post office time deposits (non-U.S.)
- Short-term investments
- Temporary investments

It excludes:

- Commercial paper issued by unconsolidated subsidiaries to parent company (this is included in receivables)
- Amount due from sale of debentures (this is included in receivables)
- Checks written by the company but not yet deposited and charged to the company's bank account
- Promissory notes

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes long term investments
- B. Includes securities due four years or less for Germany
- C. Cash on hand is included
- D. Includes cash and securities held for regulatory purposes

SIC Codes

Descriptive Data, Current 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.

Square Footage - Domestic

Industry Metric, Annual & Interim Item; Field 13053

Retailers

SQUARE FOOTAGE – DOMESTIC represents the total square footage of stores at the period end (annual, quarter) within the retailer's domestic market. It does not include square footage of other buildings/offices.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
- B. No standard text
- C. Includes Canada

Square Footage – International

Industry Metric, Annual & Interim Item; Field 13054

Retailers

SQUARE FOOTAGE – INTERNATIONAL represents the total square footage of stores at the period end (annual, quarter) outside the retailer's domestic market. It does not include square footage of other buildings/offices.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
- B. No standard text

Square Footage - Total

Industry Metric, Annual & Interim Item; Field 13052

Retailers

SQUARE FOOTAGE – TOTAL represents the total square footage of stores at the period end (annual, quarter). It does not include square footage of other buildings/offices.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
- B. No standard text

Staff Costs

Supplementary (Expense) Data, Annual & Interim Item; Field 01084

All Industries: Annual Item; Banks: Interim Item

STAFF COSTS represents wages paid to employees and officers of the company.

It includes but is not restricted to:

All employee benefits such as health insurance and contributions to pension plans

Footnotes:

- A. No standard text

State And Municipal Securities*Asset Data, Annual Item; Field 02207*

Banks:

STATE AND MUNICIPAL SECURITIES represents the purchase of securities that would create a loan to a state and/or a municipal government. These bonds are usually long term. Most of these bonds are exempt from federal taxes on interest.

It includes but is not restricted to:

- General obligation bonds
- Revenue bonds
- Industrial revenue bonds
- Mortgage revenue bonds
- Municipal bonds
- Municipal notes
- State/municipal securities available for sale (field 18089)

State/Municipal Securities Available For Sale*Supplementary (Asset) Data, Annual Item; Field 18089*

Banks:

STATE/MUNICIPAL SECURITIES AVAILABLE FOR SALE represent the amount of state/municipal securities that cannot be classified as either investment securities or trading account securities.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

It includes but is not restricted to:

- General obligation bonds
- Revenue bonds
- Industrial revenue bonds
- Mortgage revenue bonds
- Municipal bonds
- Municipal notes

Footnotes:

- A. No standard text

Stock Exchange(s) Listed*Stock Data, Current Item; Field 05427*

All Industries:

STOCK EXCHANGE(S) LISTED represents the stock exchange(s) the company is traded on. For companies with more than one type of common/ordinary share, the stock exchange shown is for the share type identified in field 06005-Type of Share. This variable is alphanumeric, and 120 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

BYTE	ABBREVIATION	EXCHANGE
5	MSE	Midwest
6	PBW	Philadelphia, Baltimore, Washington
7	PCS	Pacific
8	NAS	NASDAQ
9	ASE	American
10	MON	Montreal
11	TOR	Toronto
12	AMS	Amsterdam
13	BCN	Barcelona
14	BRU	Brussels
15	CPH	Copenhagen
16	DUS	Düsseldorf
17	FRA	Frankfurt
18	GVA	Geneva
19	HEL	Helsinki
20	HKG	Hong Kong
21	JNB	Johannesburg
22	KUL	Kuala Lumpur
23	LON	London
24	MAD	Madrid
25	MBE	Melbourne
26	JAM	Jamaica
27	MXK	Mexico City
28	NZL	New Zealand
29	OSA	Osaka
30	OSL	Oslo
31	PAR	Paris
32	ISE	Italian
33	SEO	Seoul
34	SIN	Singapore
35	STO	Stockholm
36	SYD	Sydney
37	TYO	Tokyo
38	VIE	Vienna
39	OTH	Others

BYTE	ABBREVIATION	EXCHANGE
40	ZHR	Zürich
41	ATH	Athens
42	BAN	Bangkok
43	BOG	Bogotá
44	BOM	Bombay
45	BAR	Buenos Aires
46	CAR	Caracas
47	IST	Istanbul
48	KAR	Karachi
49	LIM	Lima
50	LIS	Lisbon
51	PHL	Philippine
52	RIO	Rio De Janeiro
53	SAN	Santiago
54	SOP	Sao Paulo
55	TAI	Taipei
56	JAK	Jakarta
57	OTC	OTC/Unofficial Markets
58	SZN	Shenzhen
59	DUB	Dublin
60	LUX	Luxembourg
61	TEL	Tel Aviv
62	144A	144A
63	BUD	Budapest
64	WAR	Warsaw
65	AMN	Amman
66	NIG	Nigerian
67	COL	Colombo
68	ZIM	Zimbabwe
69	PRG	Prague
70	RTS	Russian Trading System
71	BRT	Bratislava
72	LJB	Ljubljana
73	SWB	Electronic Bourse
74	CAI	Cairo

BYTE	ABBREVIATION	EXCHANGE
75	CAS	Casablanca
76	ESQ	EASDAQ
77	HAM	Hamilton
78	VEN	TSX Ventures
79	JSQ	JASDAQ
80	BAJ	Banjaluca
81	SAJ	Sarajevo
82	RIY	Riyadh
83	BHN	Bahrain
84	BGR	Bulgarian
85	CYP	Cyprus
86	TLN	Tallinn
87	BLN	Berlin
88	ILN	Iceland
89	NSE	NSE Bombay
90	SAP	Sapporo
91	KWT	Kuwait
92	RGA	Riga
93	BZA	Borza Malta
94	VIL	NSE Vilnius
95	DOH	Doha
96	BCH	Bucharest
97	SAR	Saudi Arabia
98	DFM	Dubai
99	ABD	Abu Dhabi
100	NAR	Nairobi – NSE Kenya
101	BEY	Beirut
102	OMN	Oman - Muscat
103	TUN	Tunis
104	ZAG	Zagreb
105	KAZ	Kazakhstan
106	MTS	Mauritius
107	BGD	Belgrade
108	KIV	Kiev
109	HNI	Hanoi

BYTE	ABBREVIATION	EXCHANGE
110	HCM	HoChiMin
111	MCX	MICEX
112	MAC	Macedonia
113	PAS	Palestine
114	DAR	Dar es Salaam
115	UGA	Uganda
116	ASX	Australian
117	BOT	Botswana
118	BRVM	Bourse Regionale (BRVM)
119	NAM	Namibian
120	LUS	Lusaka

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

BYTE	INDEX	COUNTRY
12	HEX 25	Finland
13	CAC 40	France
14	*** Not Used ***	
15	Hang Seng	Hong Kong
16	ISEQ Overall Index	Ireland
17	MIB 30	Italy
18	KLSE Composite	Malaysia
19	AEX All Share	Netherlands
20	NZX 50	New Zealand
21	OBX 25	Norway
22	Strait Times Industrial	Singapore
23	FTSE/JSE 40	South Africa
24	IBEX 35	Spain
25	OMX	Sweden
26	Swiss Market Index	Switzerland
27	All Share	United Kingdom
28	MERVAL	Argentina
29	BOVESPA	Brazil
30	IPSA	Chile
31	IGBC Index	Colombia
32	FTSE/ASE.20	Greece
33	Mumbai Sensitive	India
34	IGSG Index	Indonesia
35	TOPIX Index	Japan
36	LuxX Index	Luxembourg
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

BYTE	INDEX	COUNTRY
47	FT-SE Mid 350	United Kingdom
48	Caracas General Index	Venezuela
49	DAX	Germany
50	*** Not Used ***	
51	*** Not Used ***	
52	*** Not Used ***	
53	SBF 250	France
54	DJ Global Index	
55	DJ STOXX	
56	DJ EURO STOXX	
57	DJ STOXX 50	
58	DJ EURO STOXX 50	
59	HDAX	Germany
60	SBF 120	France
61	TSE 60	Canada
62	WIG 20	Poland

Stock Option Compensation Expense – Adjustment To Net Income, Net Of Tax

Supplementary Data, Annual Item; Field 18322

All Industries:

STOCK OPTION COMPENSATION EXPENSE – ADJUSTMENT TO NET INCOME, NET OF TAX represents the adjustments to Net Income for estimated fair value provision for stock option compensation, net of tax for companies that have not recognized the fair value of option compensation in the Income Statement.

This item is only available in the annual time series at the company level.

Stock Option Compensation Expense, Net Of Tax

Supplementary Data, Annual Item; Field 18321

All Industries:

STOCK OPTION COMPENSATION EXPENSE, NET OF TAX represents the provision for stock option compensation when reflected in the Income Statement. This would apply to the nominal charge recognized by some companies or the fair value provision for companies who have adopted US GAAP SFAS123 or other similar GAAP practices.

If this item is not reported net of taxes, the relevant standard tax rate will be applied to the reported pre-tax amount.

This item is only available in the annual time series at the company level.

Stock Premium

See CAPITAL SURPLUS

Stock Split/Dividend Ratio

Stock Data, Annual Item; Field 05576

All Industries:

STOCK SPLIT/DIVIDEND RATIO reflects the reciprocal of subsequent years accumulated stock splits/stock dividends (e.g. 2:1 stock split in 1992 would result in a .5000 ratio for 1991) at the company's fiscal year end for non-U.S. corporations and at the end of the last calendar year for U.S. corporations.

It includes but is not restricted to:

- Rights Issues
- Scrip Issues
- Capital Increases
- Reverse Splits

This item is also available at the security level for 1987 and subsequent years.

See also Notes to DIVIDENDS PER SHARE

Stock Split/Dividend Ratio – Fiscal

Stock Data, Annual Item; Field 05575

All Industries:

STOCK SPLIT/DIVIDEND RATIO – FISCAL is the reciprocal of subsequent fiscal years accumulated stock splits/stock dividends (e.g. a 2:1 stock split in 1999 would result in a .5000 ratio in 1998).

This item is also available at the security level for 1987 and subsequent years.

It includes but is not restricted to:

- Rights Issues
- Scrip Issues
- Capital Increases
- Reverse Splits

Stocks (Current Assets)

See INVENTORIES – TOTAL

T

Tangible Book Value Per Share

Stock Data, Annual & Interim Item; Field 05486

All Industries:

TANGIBLE BOOK VALUE PER SHARE represents the fiscal year end book value of a company excluding intangible other assets.

This item is generally not available prior to 1989.

Tangible Other Assets

Asset Data, Annual Item; Field 02648

All Industries:

TANGIBLE OTHER ASSETS represent other assets not delineated other than intangibles.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

- Assets from discontinued operations
- Claims in litigation
- Franchises of a specific duration
- Advances to suppliers which are not part of fixed assets
- Tooling costs
- Licenses of a specific duration

Exploration permits
 Import/Export permits
 Fuel Security supplies (U.K.)
 Inventories not utilized within 1 year (except film industry)
 Advance corporation tax (due after 1 year)

Footnotes:

- A. May include intangible assets and/or deferred charges
- B. No standard text

Tax Rate

Profitability Ratio, Annual & Interim Item; Field 08346

All Industries:

Income Taxes / Pre-tax Income * 100

Footnotes:

- A. No standard text
- B. No standard text
- C. No standard text
- D. No standard text
- F. Not computed
- G. Company is not a separate taxable entity for income tax purposes

Tax Rate - 5 Yr Avg

Profitability Ratio, Annual Item; Field 08350

All Industries:

Arithmetic average of the last five years of Tax Rates

Taxation (Cash Flow)

Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04150

All Industries:

TAXATION (CASH FLOW) represents the amount of income taxes paid as reported on the cash flow statement. This field includes income tax paid irrespective of the section in which it is reported – Operating or Financing Section or under Supplementary notes to Cash Flow Statement.

Data for this field is generally not available prior to 1992.

Footnotes:

- A. No standard text

Taxes Other Than Income Taxes

Supplementary (Expense) Data, Annual & Interim Item; Field 01204

All Industries:

TAXES OTHER THAN INCOME TAXES represent any other operating tax that is not a tax on income.

Data for this field is generally not available prior to 1993.

It includes but is not restricted to:

Property Tax
 Taxes on production

Import duties
 Ad Valorem taxes
 It excludes:
 Excise taxes
 Windfall profits taxes
 Value added taxes
 General and service taxes
 Payroll Taxes

Footnotes:

A. No standard text

Telex Number

Descriptive Data, Current Item; Field 06032

All Industries:

TELEX NUMBER represents the number used to transmit written messages electronically to the company via a teletype machine.

Ticker Symbol

Stock Data, Current Item; Field 05601

All Industries:

TICKER SYMBOL represents a symbol used to identify the company on the stock exchanges where it is listed. Local Ticker symbols are used for non-US corporations. Quick Code is used for Japanese companies.

This item is also available at the security level.

Ticker Symbol - Mult Share 1, 2, 3, 4, 5, 6, 7

Descriptive Data, Current Item; Fields 20008, 20108, 20208, 20308, 20408, 20508, 20608, respectively

All Industries:

TICKER SYMBOL - MULT SHARE 1, 2, 3, 4, 5, 6, 7 represents a symbol used to identify each type of common/ordinary share on the stock exchanges where it is listed. Local Ticker symbols are used for non-US corporations. Quick Code is used for Japanese companies. For companies with more than one type of common/ordinary shares, the ticker shown is for the share identified in field 06005 - Type of Share.

Tier 1 Capital

Supplementary (Liability) Data, Annual & Interim Item; Field 18228

Banks:

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 & Interim 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 & Interim Item; Field 08401

All Industries:

Net Sales or Revenues / Total Assets

Banks:

Net Sales or Revenues / (Total Assets - Customer Liabilities on Acceptances)

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

Net Sales or Revenues / (Total Assets - Custody Securities)

Total Asset Turnover - 5 Yr Avg

Asset Utilization Ratio, Annual Item; Field 08405

All Industries:

Arithmetic average of the last five years Total Asset Turnover

Total Assets

Asset Data, Annual & Interim Item; Field 02999

All Industries:

TOTAL ASSETS represent the sum of total current assets, long term receivables, investment in unconsolidated subsidiaries, other investments, net property plant and equipment and other assets.

Banks:

TOTAL ASSETS represent the sum of cash & due from banks, total investments, net loans, customer liability on acceptances (if included in total assets), investment in unconsolidated subsidiaries, real estate assets, net property, plant and equipment and other assets.

Insurance Companies:

TOTAL ASSETS represent the sum of cash, total investments, premium balance receivables, investments in unconsolidated subsidiaries, net property, plant and equipment and other assets.

Other Financial Companies:

TOTAL ASSETS represent the sum of cash & equivalents, receivables, securities inventory, custody securities, total investments, net loans, net property, plant and equipment, investments in unconsolidated subsidiaries and other assets.

Footnotes:

B. Excludes contra items (contingent liabilities)

L. No standard text

- M. No standard text
 - O. Adjusted to exclude deferred taxes
- Ongoing update discontinued from Oct 2012
- C. Includes trust business assets
 - D. Adjusted to exclude foreign currency translation gains/losses
 - F. Adjusted to exclude provision for bad debt/loan losses
 - G. Adjusted to exclude treasury stock
 - H. Adjusted to exclude investment in own bonds
 - I. Adjusted to exclude foreign currency translation losses and provision for bad debts
 - J. Adjusted to excluded treasury stock and investment in own bonds
 - K. Adjusted to excluded unappropriated net loss
 - N. Increased by payments on work in progress that has been treated as a current liability

Total Assets – GAAP

Supplementary (Asset) Data, Annual Item; Field 06699

All Industries:

TOTAL ASSETS – GAAP represents the sum Current Assets, Property, Plant and Equipment (Net), Investments, Loans, Goodwill, Other Intangibles and Other Assets of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Total Assets (U.S.\$)

Supplementary Data, Annual & Interim Item; field 07230

All Industries:

TOTAL ASSETS (U.S.\$) represent the total assets of the company converted to U.S. dollars using the fiscal year end exchange rate.

See the definition for TOTAL ASSETS for information about the total assets used in this calculation.

Total Assets - 1 Yr Annual Growth

Growth Rate, Annual & Interim Item; Field 08621

All Industries:

$(\text{Current Year's Total Assets} / \text{Last Year's Total Assets} - 1) * 100$

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.

Footnote:

- A. Calculated based on original balance sheet data as no restated interim is disclosed by the company.

Total Assets - 5 Yr Annual Growth

Growth Rate, annual Item; Field 08625

All Industries:

$((\text{Current Year's Total Assets} / \text{Total Assets six years ago, reduced to a compound annual rate}) - 1) * 100$

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 & Interim Item; Field 02300

All Industries:

TOTAL ASSETS - AS REPORTED represents the reported sum of total current assets, long term receivables, investment in associated companies, other investments, net property plant and equipment and other assets as reported by the company.

This item is available in the annual and interim original and annual and interim restated time series. It is supported for detailed and limited companies and for all update types (fast, full and preliminary).

Total Assets/Common Equity Ratio

Leverage Ratio, Annual & Interim Item; Field 08287

All Industries:

This is the reciprocal of field 08241 Common Equity % Total Assets.

See definition for Common Equity % Total Assets in the Worldscope Data Definition Guide for additional information.

Data for this field is only available for 1989 and subsequent years.

Total Capital

Supplementary Data, Annual & Interim Item; Field 03998

All Industries:

TOTAL CAPITAL represents the total investment in the company. It is the sum of common equity, preferred stock, minority interest, long-term debt, non-equity reserves and deferred tax liability in untaxed reserves. For insurance companies policyholders' equity is also included.

Total Capital % Total Assets

Leverage Ratio, Annual Item; Field 15121

All Industries:

$\text{Total Capital} / \text{Total Assets} * 100$

Banks:

$\text{Total Capital} / (\text{Total Assets} - \text{Customer Liabilities on Acceptances}) * 100$

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

$\text{Total Capital} / (\text{Total Assets} - \text{Custody Securities}) * 100$

Total Capital % Total Assets - 5 Yr Avg

Other Ratio, Annual Item; Field 15124

All Industries:

Arithmetic average of the last five years of Total Capital % Total Assets

Total Capital % Total Deposits*Leverage Ratio, Annual Item; Field 15025*

Banks:

Total Capital / Deposits-Total * 100

Total Capital % Total Deposits - 5 Yr Avg*Leverage Ratio, Annual Item; Field 15028*

Banks:

Arithmetic average of the last five years of Total Capital % Total Deposits

Total Cost per Available Seat Mile (CASM)*Industry Metric, Annual & Interim Item; Field 13004*

Airlines

TOTAL COST PER AVAILABLE SEAT MILE (CASM) represents total operating expenses divided by available seat mile expressed in main unit of currency (e.g. dollars not cents). When CASM has not been reported by the company, it is estimated using the disclosed figures for ASM and total operating expenses reported in the income statement.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
- B. No standard text
- E. Estimated

Total Debt*Liability Data, Annual & Interim Item; Field 03255*

All Industries:

TOTAL DEBT represents all interest bearing and capitalized lease obligations. It is the sum of long and short term debt.

Total Debt % Common Equity*Leverage Ratio, Annual & Interim Item; Field 08231*

All Industries:

(Long Term Debt + Short Term Debt & Current Portion of Long Term Debt) / Common Equity * 100

Insurance Companies:

If Common Equity is not available, Policyholders Equity is substituted

Total Debt % Common Equity - 5 Yr Avg*Leverage Ratio, Annual Item; Field 08235*

All Industries:

Arithmetic average of the last five years of Total Debt % Common Equity

Total Debt % Total Assets*Leverage Ratio, Annual & Interim Item; Field 08236*

All Industries:

(Short Term Debt & Current Portion of Long Term Debt + Long Term Debt) / Total Assets * 100

Banks:

$(\text{Short Term Debt \& Current Portion of Long Term Debt} + \text{Long Term Debt}) / (\text{Total Assets} - \text{Customer Liabilities on Acceptances}) * 100$

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

$(\text{Short Term Debt \& Current Portion of Long Term Debt} + \text{Long Term Debt}) / (\text{Total Assets} - \text{Custody Securities}) * 100$

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:

$(\text{Long Term Debt} + \text{Short Term Debt \& Current Portion of Long Term Debt}) / (\text{Total Capital} + \text{Short Term Debt \& Current Portion of Long Term Debt}) * 100$

Total Debt % Total Capital - 5 Yr Avg

Leverage Ratio, Annual Item; Field 08225

All Industries:

Arithmetic average of the last five years of Total Debt % Total Capital

Total Deposits % Total Assets

Leverage Ratio, Annual Item; Field 15037

Banks:

$\text{Deposits-Total} / (\text{Total Assets} - \text{Customer Liabilities on Acceptances}) * 100$

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

$\text{Deposits-Total} / (\text{Total Assets} - \text{Custody Securities}) * 100$

Total Deposits % Total Assets - 5 Yr Avg

Leverage Ratio, Annual Item; Field 15040

Banks, Other Financial Companies:

Arithmetic average of the last five years Total Deposits % Total Assets

Total Equity – GAAP

Supplementary (Liability) Data, Annual Item; Field 06798

All Industries:

TOTAL EQUITY – GAAP represents the sum of the preferred stock and common equity of a non-U.S. company adjusted to conform to U.S. Generally Accepted Accounting Principles.

This item is presented in U.S. dollars (converted at the company's fiscal year end exchange rate). It is only available for ADRs trading on the NYSE, ASE or NASDAQ and is generally not available prior to 1994.

Total Intangible Other Assets - Accumulated Amortization

Supplementary (Asset) Data, Annual & Interim Item; Field 02655

All Industries:

TOTAL INTANGIBLE OTHER ASSETS – ACCUMULATED AMORTIZATION represents the total accumulated amortization of the other assets not having a physical existence. The value of these assets lies in their expected future return.

This item is available in the annual and interim original and annual and interim restated time series. It is supported for detailed and limited companies and for full and fast updates.

Data for this field is generally not available prior to 2006.

Total Intangible Other Assets – Gross

Supplementary (Asset) Data, Annual & Interim Item; Field 02654

All Industries:

TOTAL INTANGIBLE OTHER ASSETS – GROSS represents the gross total other assets not having a physical existence. The value of these assets lies in their expected future return.

This item is available in the annual and interim original and annual and interim restated time series. It is supported for detailed and limited companies and for full and fast updates.

Data for this field is generally not available prior to 2006.

Total Intangible Other Assets – Net

Asset Data, Annual & Interim Item; Field 02649

All Industries:

INTANGIBLE OTHER ASSETS, NET (TOTAL) represent other assets not having a physical existence. The value of these assets lies in their expected future return.

Data for this field is generally not available prior to 1989.

It includes but is not restricted to:

Goodwill/Cost in excess of net assets purchased (field 18280)

Patents

Copyrights

Trademarks

Formulae

Franchises of no specific duration

Capitalized software development costs/Computer programs

Organizational costs

Customer lists

Licenses of no specific duration

Capitalized advertising cost

Mastheads (newspapers)

Capitalized servicing rights

Purchased servicing rights

Footnotes:

A. May include tangible assets and/or deferred charges

Total Interest Expense % Total Interest Bearing Liabilities

Profitability Ratio, Annual Item; Field 15599

Banks:

Interest Expense-Total / Average of Last Year's and Current Year's (Short Term Debt and Current Portion of Long Term Debt + Long Term Debt + Deposits-Total) * 100

This calculation uses restated data for last years values where available

Total Interest Expense % Total Interest Bearing Liabilities 5 Yr Avg

Profitability Ratio, Annual Item; Field 15602

Banks:

Arithmetic average of the last five years of Total Interest Expense % Total Interest Bearing Liabilities

Total Interest Income % Earning Assets

Profitability Ratio, Annual Item; Field 15605

Banks:

Interest Income-Total / Average of Last Year's and Current Year's(Investments-Total + Loans-Net) * 100

This calculation uses restated data for last year's values where available

Total Interest Income % Earning Assets - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15608

Banks:

Arithmetic average of the last five years Total Interest Income % Earning Assets

Total Investment Return %

Stock Performance Ratio, Annual & Interim Item; Field 08801

All Industries:

$((\text{Market Price Year End} + \text{Dividends Per Share} + \text{Special Dividend -Quarter 1} + \text{Special Dividend-Quarter 2} + \text{Special Dividend-Quarter 3} + \text{Special Dividend-Quarter 4}) / \text{Last Year's Market Price-Year End} - 1) * 100$

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:

$((\text{Current Month's Close Price} + \text{Dividends Per Share (regular, extra and special) with ex dividend dates falling during the month}) / \text{Last Month's Close Price} - 1) * 100$

Data for this field is available for 1999 and subsequent years and is also available at the security level for 1999 and subsequent years.

Total Investment Return – 3 Month %

Stock Performance Ratio, Monthly Time Series; Field 08808

All Industries:

$((\text{Current Month's Close Price} + \text{Dividends Per Share (regular, extra and special) with ex dividend dates falling during the 3 month period}) / \text{Close Price three months ago} - 1) * 100$

This item is also available at the security level for 1989 and subsequent years.

Total Investment Return – 3 Yr Annual Return %

Stock Performance Ratio, Annual Item; Field 08803

All Industries:

$((\text{Market Price-Year End} + \text{Dividends Per Share} + \text{Dividends Per Share-Special-Q1} + \text{Dividends Per Share-Special-Q2} + \text{Dividends Per Share-Special-Q3} + \text{Dividends Per Share-Special-Q4}) / \text{Year Ago Market Price-Year End} - 1) * 100$ is calculated for each year in the last three years. The result of each year is multiplied together and the product is reduced to a compound annual rate.

Data for this field is available for 1989 and subsequent years, including at the security level.

Total Investment Return - 5 Yr Annual Return %*Stock Performance Ratio, Annual Item; Field 08805*

All Industries:

((Market Price + Dividends Per Share + Special Dividend-Quarter 1 + Special Dividend-Quarter 2 + Special Dividend-Quarter 3 + Special Dividend-Quarter 4) / Last Year's Market Price-Year End - 1) * 100 is calculated for each year in the last five years. The result of each year is multiplied together and the product is reduced to a compound annual rate.

This item is also available at the security level for 1987 and subsequent years.

Total Investments % Total Capital*Other Ratio, Annual Item; Field 15580*

Insurance Companies:

Total Investments / Total Capital *100

Total Investments % Total Capital - 5 Yr Avg*Other Ratio, Annual Item; Field 15583*

Insurance Companies:

Arithmetic average of the last five years of Total Investments % Total Capital

Total Liabilities*Liability Data, Annual & Interim Item; Field 03351*

All Industries:

TOTAL LIABILITIES represent all short and long term obligations expected to be satisfied by the company.

It includes but is not restricted to:

- Current Liabilities
- Long Term Debt
- Provision for Risk and Charges (non-U.S. corporations)
- Deferred taxes
- Deferred income
- Other liabilities
- Deferred tax liability in untaxed reserves (non-U.S. corporations)
- Unrealized gain/loss on marketable securities (insurance companies)
- Pension/Post retirement benefits
- Securities 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 & Interim Item; Field 03999*

All Industries:

TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY represents the sum of total liabilities, minority interest, non-equity reserves, preferred stock and common equity.

Footnotes:

- B. Excludes contra items (contingent liabilities)
- C. Includes trust business assets

Total Loans % Total Assets

Other Ratio, Annual Item; Field 15043

Banks:

Loans-Total / (Total Assets - Customer Liabilities on Acceptances) *100

Customer Liabilities on Acceptances only subtracted when included in Total Assets

Other Financial Companies:

Loans-Total / (Total Assets - Custody Securities) * 100

Total Loans % Total Assets - 5 Yr Avg

Other Ratio, Annual Item; Field 15046

Banks, Other Financial Companies:

Arithmetic average of the last five years of Total Loans % Total Assets

Total Loans % Total Deposits

Liquidity Ratio, Annual Item; Field 15049

Banks, Other Financial Companies:

Loans-Total / Deposits-Total * 100

Total Loans % Total Deposits - 5 Yr Avg

Liquidity Ratio, Annual Item; Field 15052

Banks, Other Financial Companies:

Arithmetic average of the last five years of Total Loans % Total Deposits

Total Non-Performing Assets

Supplementary (Asset) Data, Annual 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 & Interim Item; Field 04151

Industrials, Other Financial Companies:

OTHER CASH FLOW represents non-cash items included in funds from operations other than net income, depreciation, depletion and amortization, and deferred taxes. In cases where the start line reported by the company is other than net income some cash items may be included.

It is comprised of the following items provided from 2004:

- 04052 Dividends
- 04053 Asset Disposal
- 04054 Discontinued Operations
- 04055 Minority Interest
- 04056 Equity In Earnings
- 04058 Unrealized Gains/Losses From Fair Value Adjustment Of Financial Assets
- 04057 Other Cash Flow

It excludes:

- Extraordinary items
- Changes in working capital

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes discontinued operations

Total Premiums Written

Supplementary (Income) Data, Annual Item; Field 01004

Insurance Companies:

TOTAL PREMIUMS WRITTEN represent the amounts charged to the policyholders for their insurance contracts.

Footnotes:

- A. Net of reinsurance ceded

Ongoing update discontinued from Oct 2012

- B. Net of reinsurance ceded and exclude life (long term) insurance operations. Results of life (long term) insurance operations is accounted for in net other expense (income)

Total Revenue per Available Seat Mile (RASM)

Industry Metric, Annual & Interim Item; Field 13003

Airlines

TOTAL REVENUE PER AVAILABLE SEAT MILE (RASM) represents total operating revenue divided by available seat miles expressed in main unit of currency (e.g. dollars not cents). When RASM has not been reported by the company, it is estimated using the disclosed figures for ASM and operating revenues less cargo revenue reported in the income statement.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
- B. No standard text
- E. Estimated

Ongoing update discontinued from Oct 2012

- P. Based on passenger revenue

Total Securities Available For Sale

Supplementary (Asset) Data, Annual Item; Field 18093

Banks:

TOTAL SECURITIES AVAILABLE FOR SALE represents the total amount of securities available for sale.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

It includes but is not restricted to:

- Treasury securities available for sale
- Federal agency securities available for sale
- State/Municipal securities available for sale
- Mortgage backed securities available for sale
- Corporate stock available for sale
- Other securities available for sale

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 & Interim Item; Field 01017

Banks, Other Financial Companies:

TRADING ACCOUNTS INCOME represents revenues received from the resale or purchase of investment securities.

It includes but is not restricted to:

- Revaluation adjustments

Securities trading income

It excludes:

Interest earned on trading account securities

Trading Account Securities

Asset Data, Annual & Interim Item; Field 02208

Banks:

TRADING ACCOUNT SECURITIES represent the aggregate value of the securities (government and others) purchased and/or underwritten by the bank. Trading account securities are usually purchased for profit rather than addition to the bank's investment portfolio. They are recorded at the price in effect when they were purchased or sold.

It includes but is not restricted to:

Long positions at market value

Deposits with stock exchanges, money brokers and others as collateral for stock borrowing

Market debtors

Client debtors

Dealing assets

Trading Volume (\$ Amount)

Marketability Data, Annual Item; Field 08006

All Industries:

Common Shares Traded-Annual * ((Market Price-High + Market Price-Low / 2) If High and Low Prices are not available, then Market Price - Year End is used.

This data is only available for U.S. & Canadian Companies.

This item is also available at the security level for 1987 and subsequent years.

Trading Volume (Weekly Average \$ Amount)

Marketability Data, Annual Item; Field 08010

All Industries:

Trading Volume (\$ Amount) / 52

This data is for the calendar year and is only available for U.S. & Canadian Companies.

This item is also available at the security level for 1987 and subsequent years.

Trailing Twelve Months Capital Expenditures

Supplementary Cash Flow Data, Interim Time Series; Field 18311

All Industries:

TRAILING TWELVE MONTHS CAPITAL EXPENDITURES represent the sum of the interim capital expenditures reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Cash Dividends Paid

Supplementary Cash Flow Data, Interim Time Series; Field 18318

All Industries:

TRAILING TWELVE MONTHS CASH DIVIDEND PAID represent the sum of the cash dividends paid reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998

Trailing Twelve Months Cash Flow Per Share*Stock Data, Interim Time Series Item; Field 18265*

All Industries:

TRAILING TWELVE MONTHS CASH FLOW PER SHARE represents the sum of the interim cash flow per share in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Cost Of Goods Sold*Supplementary Income Statement Data, Interim Time Series; Field 18312*

Industrials, Other Financial Companies:

TRAILING TWELVE MONTHS COST OF GOODS SOLD represent the sum of the interim cost of goods sold reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Depreciation, Depletion & Amortization*Supplementary Income Statement Data, Interim Time Series; Field 18313*

All Industries:

TRAILING TWELVE MONTHS DEPRECIATION, DEPLETION & AMORTIZATION represent the sum of the depreciation, depletion & amortization reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Dividends Per Share*Stock Data; Interim Time Series; Field 18266*

All Industries:

TRAILING TWELVE MONTHS DIVIDENDS PER SHARE represents the regular dividends declared during the last twelve months. It is based on the "gross" dividend of a security, before withholding tax is deducted at a country's basic rate, but excluding the special tax credit available in some countries. This tax credit is due to the imputation system of corporate income tax under which shareholders are entitled to credit a certain proportion of the corporate income tax on distributed profits against the income tax imposed on the dividends received.

For companies with more than one type of common ordinary share, dividends per share are shown for the share type identified in field 06005 Type of Share.

This item is populated for the quarterly, semi-annual and trimester time series. It is not available prior to 1998. It is also available at the security level for 1998 and subsequent years.

Trailing Twelve Months EBIT*Supplementary Income Statement Data, Interim Time Series; Field 18308*

All Industries:

TRAILING TWELVE MONTHS EBIT represent the sum of the interim EBIT reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months EBITDA*Supplementary Income Statement Data, Interim Time Series; Field 18309*

All Industries:

TRAILING TWELVE MONTHS EBITDA represent the sum of the interim EBITDA reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Earnings Per Share*Stock Data, Interim Time Series; Field 18264*

All Industries:

TRAILING TWELVE MONTHS EARNINGS PER SHARE represent the sum of the interim earnings per share reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Funds From Operations*Supplementary Cash Flow Data, Interim Time Series; Field 18862*

All Industries:

TRAILING TWELVE MONTHS FUNDS FROM OPERATIONS represent the sum of the interim funds from operations (item 04201) reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Gross Margin*Profitability Ratio, Interim Time Series ; Field 18267*

Industrials:

Trailing Twelve Months Gross Income / Trailing Twelve Months Net Sales/Revenue

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Income Taxes*Supplementary (Expense) Data; Interim Time Series; Field 18270*

All Industries:

TRAILING TWELVE MONTHS INCOME TAXES represents the sum of the interim income taxes reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Interest Expense*Supplementary (Expense) Data; Interim Time Series; Field 18269*

All Industries:

TRAILING TWELVE MONTHS INTEREST EXPENSE represents the sum of the interim interest expense reported in the last twelve months, before the deduction of interest capitalized.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Net Cash Flow - Operating Activities*Supplementary Cash Flow Data, Interim Time Series; Field 18310*

All Industries:

TRAILING TWELVE MONTHS NET CASH FLOW OPERATING ACTIVITIES represent the sum of the net cash flow from operating activities reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Net Margin*Profitability Ratio, Interim Time Series; Field 18268*

All Industries:

Trailing Twelve Months Net Profit / Trailing Twelve Months Net Sales/Revenue

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Net Profit

Supplementary Income Statement Data, Interim Time Series ; Field 18263

All Industries:

TRAILING TWELVE MONTHS NET PROFIT represents the sum of the interim net profit reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Net Profit (U.S. \$)

Supplementary (Income) Data; Interim Time Series; Field 07260

All Industries:

TRAILING TWELVE MONTHS NET PROFIT represents the sum of the interim net profit reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Net Sales/Revenue

Supplementary Income Statement Data, Interim Time Series; Field 18262

All Industries:

TRAILING TWELVE MONTHS NET SALES/REVENUE represent the sum of the interim net sales/revenue reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Net Sales/Revenue (U.S. \$)

Supplementary (Income) Data; Interim Time Series; Field 07270

All Industries:

TRAILING TWELVE MONTHS NET SALES/REVENUE represent the sum of the interim net sales/revenue reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Operating Margin

Profitability Ratio, Interim Time Series; Field 18306

All Industries:

Trailing Twelve Months Operating Profit / Trailing Twelve Months Net Sales/Revenue * 100

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Operating Profit

Supplementary Income Statement Data, Interim Time Series; Field 18305

All Industries:

TRAILING TWELVE MONTHS OPERATING PROFIT represents the sum of the interim operating profit reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Trailing Twelve Months Pre-tax Income*Supplementary (Income); Interim Time Series Field 18271*

All Industries:

TRAILING TWELVE MONTHS PRE-TAX INCOME represents the sum of the interim pre-tax income reported in the last twelve months.

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998

Trailing Twelve Months Pre-tax Margin*Profitability Ratio, Interim Time Series; Field 18304*

All Industries:

Trailing Twelve Months Pre-tax Income / Trailing Twelve Months Net Sales/Revenue * 100

This item is populated for the quarterly, semi-annual and trimester time series based on the availability of underlying data. It is not available prior to 1998.

Transportation Equipment*Asset Data, Annual Item; Field 18380*

Industrials, Other Financial Companies:

TRANSPORTATION EQUIPMENT represents the cars, ships, planes or any other type of transportation equipment that is part of the company's property, plant and equipment.

Data for this field is generally not available prior to 1992.

It excludes:

Transportation equipment leased to others

Footnotes:

- A. No standard text
- C. Net of depreciation

Ongoing update discontinued from Oct 2012

- D. Includes other

Thomson Reuters Business Classification (TRBC) Code*Descriptive Data, Current Item; Field 07041*

All Industries:

TRBC CODE represents an industry code within the Thomson Reuters Business Classification schema. Thomson Reuters Business Classification schema (TRBC) is the global, comprehensive industry classification system owned and operated by Thomson Reuters. The market based system helps identify, analyze and monitor industries across global markets. This classification allows for the comparison of companies through multiple hierarchical levels of industry classification. The TRBC code provided is generally the lowest level code in the hierarchical structure.

[Thomson Reuters Business Classification \(TRBC\) Codes Description/Hierarchy](#)

Companies are assigned with an Activity, the lowest level. The Industry, Industry Group, Business Sector and Economic Sector assignments are derived from the classification hierarchy.

ECONOMIC SECTOR		BUSINESS SECTOR		INDUSTRY GROUP		INDUSTRY		ACTIVITY			
50	ENERGY	5010	Energy - Fossil Fuels	501010	Coal	50101010	Coal	5010101010	Coal - NEC		
								5010101011	Coal Mining Support		
								5010101012	Coal Wholesale		
				501020	Oil & Gas	50102010	Integrated Oil & Gas	5010201010	Integrated Oil & Gas		
								5010202010	Oil & Gas Exploration and Production - NEC		
						50102020	Oil & Gas Exploration and Production	5010202011	Oil Exploration & Production - Onshore		
								5010202012	Oil Exploration & Production - Offshore		
								5010202013	Natural Gas Exploration & Production - Onshore		
								5010202014	Natural Gas Exploration & Production - Offshore		
								5010202015	Unconventional Oil & Gas Production		
								5010203010	Oil & Gas Refining and Marketing - NEC		
						50102030	Oil & Gas Refining and Marketing	5010203011	Petroleum Refining		
								5010203012	Gasoline Stations		
								5010203013	Petroleum Product Wholesale		
						501030	Oil & Gas Related Equipment and Services	50103010	Oil & Gas Drilling	5010301010	Oil & Gas Drilling - NEC
				5010301011	Oil Drilling - Onshore						
				5010301012	Gas Drilling - Onshore						
				5010301013	Oil Drilling - Offshore						
				5010301014	Gas Drilling - Offshore						
				5010301015	Unconventional Oil & Gas Drilling						
				5010302010	Oil Related Services and Equipment - NEC						
				5010302011	Oil Related Services						
				50103020	Oil Related Services and Equipment					5010302012	Oil Related Equipment
										5010302013	Oil Related - Surveying & Mapping Services
				5020	Renewable Energy	502010	Renewable Energy	50201010	Renewable Energy Equipment & Services	5020101010	Renewable Energy Equipment & Services - NEC
										5020101011	Wind Systems & Equipment
										5020101012	Stationary Fuel Cells
5020101013	Photovoltaic Solar Systems & Equipment										
5020101014	Thermal Solar Systems & Equipment										
5020101015	Biomass Power Energy Equipment										
5020101016	Waste to Energy Systems & Equipment										
5020101017	Hydropower Equipment										
5020101018	Wave Power Energy Equipment										
5020101019	Renewable Energy Services										
5020101020	Geothermal Equipment										
50201020	Renewable Fuels	5020102010	Renewable Fuels - NEC								
		5020102011	Biodiesel								
		5020102012	Ethanol Fuels								
		5020102013	Pyrolytic & Synthetic Fuels								
		5020102014	Biomass & Biogas Fuels								
5020102015	Hydrogen Fuel										
5030	Uranium	503010	Uranium	50301010	Uranium	5030101010	Uranium - NEC				
						5030101011	Uranium Mining				
						5030101012	Uranium Processing				
ECONOMIC SECTOR		BUSINESS SECTOR		INDUSTRY GROUP		INDUSTRY		ACTIVITY			

51	BASIC MATERIALS	5110	Chemicals	511010	Chemicals	51101010	Commodity Chemicals	5110101010	Commodity Chemicals - NEC		
								5110101011	Plastics		
								5110101012	Paint & Coating		
								5110101013	Tanning & Softening Agents		
								5110101014	Explosives		
								5110101015	Industrial Gas		
						5110101016	Commodity Chemicals Wholesale				
						51101020	Agricultural Chemicals	5110102010	Agricultural Chemicals - NEC		
								5110102011	Fertilizer		
								5110102012	Pesticide		
								5110102013	Organic Fertilizer		
						51101030	Specialty Chemicals	5110103010	Specialty Chemicals		
								5110103011	Coloring Agent		
								5110103012	Cellular Fiber		
								5110103013	Adhesive		
								5110103014	Advanced Polymer		
								5110103015	Epoxy		
		5110103016	Industrial Biotechnology Chemicals								
		5110103017	Specialty Chemicals Wholesale								
		51101090	Diversified Chemicals	5110109010	Diversified Chemicals						
		5120	Mineral Resources	512010	Metals & Mining	51201010	Precious Metals & Minerals	5120101010	Precious Metals & Minerals - NEC		
								5120101011	Silver Mining		
								5120101012	Platinum Mining		
								5120101013	Diamond Mining		
								5120101014	Semiprecious Gem Stones		
								5120101015	Pearl Cultivation		
						5120101016	Rare Earth Minerals				
						51201080	Gold	5120108010	Gold - NEC		
						5120108011	Gold Mining				
						51201070	Mining Support Services & Equipment	51201070	Mining Support Services & Equipment	5120107010	Mining Support Services & Equipment - NEC
										5120107011	Geophysical Surveying & Mapping Services
										5120107012	Mining Support Activities
										5120107013	Mining Machinery & Equipment Manufacturing
51201080	Integrated Mining							5120108010	Integrated Mining		
51201020	Steel							51201020	Steel	5120102010	Steel - NEC
										5120102011	Iron Ore Mining
		5120102012	Coke Coal Mining								
		5120102013	Iron, Steel Mills & Foundries								
		5120102014	Metal Service Centers								
		5120102015	Metallic Rolling & Drawing Products								
5120102016	Metal Merchant Wholesalers										
51201030	Aluminum	51201030	Aluminum	5120103010	Aluminum - NEC						
				5120103011	Primary Aluminum Production						
				5120103012	Secondary Smelting & Alloying of Aluminum						
				5120103013	Aluminum Rolling						
				5120103014	Aluminum Refining						
				5120103015	Aluminum Wholesalers						
5120103016	Bauxite Mining										
51201050	Specialty Mining & Metals	51201050	Specialty Mining & Metals	5120105010	Specialty Mining & Metals - NEC						
				5120105011	Lead Ore Mining						
				5120105012	Copper Ore Mining						
				5120105013	Nickel Ore Mining						
				5120105014	Zinc Ore Mining						
				5120105015	Nonferrous Metal Mining						
				5120105016	Nonferrous Metal Processing						
5120105017	Specialty Mining & Metals Wholesale										
512020	Construction Materials	51202010	Construction Materials	5120201010	Construction Materials - NEC						
				5120201011	Construction Material Processing						

								52102050	Shipbuilding	5210205010	Shipbuilding - NEC						
										5210205011	Ship Part Manufacturers						
										5210205012	Ship Repairing & Maintenance						
										52102030	Electrical Components & Equipment	5210203010	Electrical Components & Equipment - NEC				
												5210203011	Batteries & Uninterruptable Power supplies				
												5210203012	Wires & Cables				
												5210203013	Electronic Component				
												5210203014	Lighting Equipment				
												5210203015	Heating, Ventilation & Air Conditioning Systems				
												5210203016	Electron Tubes & Insulators				
												5210203017	Switchgear				
												5210203018	Portable Motors & Generators				
												5210203019	Electrical Measuring & Testing Instruments				
										5210203020	Electric Equipment Wholesale						
										52102040	Heavy Electrical Equipment	5210204010	Heavy Electrical Equipment - NEC				
												5210204011	Smart Grid & Electrical Transmission				
												5210204012	Elevator & Conveying Equipment				
												5210204013	Turbine Manufacturing				
												5210204014	Heavy Motors & Generators				
												5210204015	Industrial Electrical Switchgear				
										5210204016	Nuclear Generators & Components						
								5220	Industrial & Commercial Services	522010	Construction & Engineering	52201020	Construction & Engineering	5220102010	Construction & Engineering - NEC		
														5220102011	Commercial Buildings		
														5220102012	Highway & Bridge Construction		
														5220102013	Railway Construction		
														5220102014	Smart Grid & Power Distribution Construction		
														5220102015	Civil Engineers & Architects		
														5220102016	Building Contractors		
														5220102017	Industrial Plant		
														5220102018	Water & Sewage Construction		
																5220102019	Land Division & Subdivision
																5220102020	Gas Construction
																5220102021	Electric Construction
		5220102022	Nuclear Construction														
		5220102023	Telecommunication Construction														
522020	Diversified Trading & Distributing	52202010	Diversified Trading & Distributing	5220201010	Diversified Trading & Distributing												
522030	Professional & Commercial Services	52203010	Environmental Services & Equipment	5220301010	Environmental Services & Equipment - NEC												
				5220301011	Purification & Treatment Equipment												
				5220301012	Waste Management, Disposal & Recycling Services												
				5220301013	Environmental Consultancy Services												
				5220301014	Environmental Biotechnology												
				5220301015	Carbon Capture & Storage												
				5220302010	Commercial Printing Services - NEC												
				5220302011	Specialized Printing Services												
				5220302012	Newspaper & Magazine Printing Services												
				5220302013	Book Printing Services												
				5220303010	Employment Services - NEC												
				5220303012	Human Resources Consulting Services												
				5220303013	Outsourcing & Staffing Services												
				5220303014	Executive Search Services												
				5220303015	Online Job Portals												
				52203040	Business Support Services	5220304010	Business Support Services - NEC										
						5220304011	Corporate Accounting Services										
						5220304012	Legal Services										
5220304013	Management Consulting Services																
5220304014	Security Services																
5220304015	Educational Services																
5220304016	Cleaning Services																
5220304017	Data Processing Services																
5220304018	Commercial Equipment Rental																

							5220304019	Office Equipment & Supplies Rental
							5220304020	Pest Control Services
							5220304021	Maintenance & Repair Services
							5220304022	Design Services
							5220304023	Translation & Interpretation Services
							5220304024	Testing Laboratories
							5220304025	Call Center Services
							5220304026	Exhibition & Conference Services
							5220304027	Transaction & Payment Services
					52203070	Professional Information Services	5220307010	Professional Information Services - NEC
							5220307011	Financial Information Providers
							5220307012	Investment Support Tools
							5220307013	Rating Agencies
							5220307014	Trade & Business Publishing
							5220307015	Legal & Tax Information Providers
							5220307016	Education & Training Information Providers
							5220307017	Journals & Scholarly Research
							5220307018	News Agencies
					52203060	Business Support Supplies	5220306010	Business Support Supplies - NEC
							5220306011	Office Furniture
							5220306012	Office Supplies
							5220306013	Office Equipment Rental
							5220306014	Office Supplies Wholesale
	5230	Industrial Conglomerates	523010	Industrial Conglomerates	52301010	Industrial Conglomerates	5230101010	Industrial Conglomerates
	5240	Transportation	524050	Freight & Logistics Services	52405010	Air Freight & Logistics	5240501010	Air Freight & Logistics - NEC
							5240501011	Freight Logistics
							5240501012	Air Freight
							5240501013	Courier Services
							5240501014	Integrated Logistics Operators
					52405020	Marine Freight &	5240502010	Marine Freight & Logistics - NEC

						Logistics	5240502011	Marine Logistics
							5240502012	Inland Water Freight
							5240502013	Deep Sea Freight
					52405030	Ground Freight & Logistics	5240503010	Ground Freight & Logistics - NEC
							5240503011	Railway Freight Operators
							5240503012	Freight Trucking
							5240503013	Warehousing
							5240503014	Truck Rental
			524060	Passenger Transportation Services	52406010	Airlines	5240601010	Airlines - NEC
							5240601011	Regional Airlines
							5240601012	Charter & Private Air Services
							5240601013	Specialized Aviation Services
							5240601014	Inter-Modal Passenger Transportation
					52406020	Passenger Transportation, Ground & Sea	5240602010	Passenger Transportation, Ground & Sea - NEC
							5240602011	Commuting Services
							5240602012	Charter Bus Services
							5240602013	Rail Services
							5240602014	Marine Passenger Transportation
							5240602015	Commuter Ferry
							5240602016	Taxi & Limousine
							5240602017	Passenger Car rental
			524070	Transport Infrastructure	52407030	Highways & Rail Tracks	5240703010	Highways & Rail Tracks - NEC
							5240703011	Highway Operators
							5240703012	Railway Operators
							5240703013	Parking Lot Operators
					52407010	Airport Services	5240701010	Airport Services - NEC
							5240701011	Airport Operators
							5240701012	Duty Free Shops
							5240701013	Airport Fueling Services
							5240701014	Airline Catering Services

						52407020	Marine Port Services	5240702010	Marine Port Services - NEC
								5240702011	Port Warehousing Services
								5240702012	Port Operators
								5240702013	Marine Cargo Handling Services
ECONOMIC SECTOR	BUSINESS SECTOR	INDUSTRY GROUP	INDUSTRY	ACTIVITY					
53	CONSUMER CYCLICALS	5310	Automobiles & Auto Parts	531010	Automobiles & Auto Parts	53101010	Auto & Truck Manufacturers	5310101010	Auto & Truck Manufacturers - NEC
								5310101011	Motorcycles & Scooters
								5310101012	Automobiles & Multi Utility Vehicles
								5310101013	Light Trucks
								5310101014	Electrical (Alternative) Vehicles
								5310101015	Luxury Vehicles
						5310101016	Auto & Truck Wholesale		
						53101020	Auto, Truck & Motorcycle Parts	5310102010	Auto, Truck & Motorcycle Parts - NEC
								5310102011	Automotive Body Parts
								5310102012	Engine & Powertrain Systems
								5310102013	Automotive Batteries
								5310102014	Automotive Systems
								5310102015	Automotive Accessories
								5310102016	Motorcycle Parts & Accessories
						5310102017	Auto & Truck Parts Wholesale		
						53101030	Tires & Rubber Products	5310103010	Tires & Rubber Products - NEC
								5310103011	Tire & Tube Manufacturers
								5310103012	Tire Retreading
		5310103013	Industrial Rubber Products						
		5310103014	Rubber Plantation						
		5310103015	Tires & Rubber Products Wholesale						
		5320	Cyclical Consumer Products	532020	Textiles & Apparel	53202010	Textiles & Leather Goods	5320201010	Textiles & Leather Goods - NEC
								5320201011	Synthetic Fabrics
								5320201012	Natural Fabrics
								5320201013	Organic & Ecologically Produced Fabric
								5320201014	Leather Goods
								5320201015	Fur Goods
5320201016	Fabric Dyeing & Finishing								
5320201017	Yarn Goods								
5320201018	Cotton Farming								
5320201019	Textiles & Leather Goods Wholesale								
53202020	Apparel & Accessories	53202020	Apparel & Accessories	5320202010	Apparel & Accessories - NEC				
				5320202011	Men's Clothing				
				5320202012	Women's Clothing				
				5320202013	Children & Infants Clothing				
				5320202014	Sportswear & Outdoors Clothing				
				5320202015	Jeans				
				5320202016	Knitwear				
				5320202017	Lingerie				
				5320202018	Hosiery & Sock				
				5320202019	Industrial Clothing & Uniforms				
				5320202020	Fair Trade & Ethical Clothing				
				5320202021	Luxury Clothing				
				5320202022	Theatrical Costumes				
				5320202023	Animal & Pet Clothing				
				5320202024	Luxury Accessories				
				5320202025	Accessories				
				5320202026	Jewelry				
				5320202027	Watches				
				5320202028	Handbags & Luggage				
5320202029	Fashion Eyewear								
5320202030	Apparel Wholesale								
53202030	Footwear	53202030	Footwear	5320203010	Footwear - NEC				
				5320203011	Men's Footwear				

						5320203012	Women's Footwear
						5320203013	Children & Infants Footwear
						5320203014	Sports & Outdoor Footwear
						5320203015	Luxury Footwear
						5320203016	Functional Footwear
						5320203017	Footwear Wholesale
			532030	Homebuilding & Construction Supplies		5320301010	Homebuilding - NEC
					53203010	5320301011	Residential Builders - Single Homes
						5320301012	Residential Builders - Multifamily Homes
						5320301013	Prefabricated Homes
						5320301014	Sustainable & Energy Efficient Home Builders
						5320301015	Retirement Home Builders
						5320301016	Residential Architectural & Interior Design Services
					53203020	5320302010	Construction Supplies & Fixtures - NEC
						5320302011	Construction Supplies
						5320302012	Luxury Construction Supplies & Fixtures
						5320302013	Doors & Window Frames
						5320302014	Flooring & Interior Tile Manufacturers
						5320302015	Plumbing Fixtures & Fittings
						5320302016	Kitchen Cabinets
						5320302017	Bathroom Fixtures
						5320302018	Roofing Supplies
						5320302019	Lighting Fixtures
						5320302020	Construction Supplies & Fixtures Wholesale
			532040	Household Goods		5320403010	Appliances, Tools & Housewares - NEC
						5320403011	Household Appliances
						5320403012	Tools & Housewares
						5320403013	Kitchen Appliances
						5320403014	Cutlery & Flatware
						5320403015	Appliance & Houseware Wholesale
						5320403016	Luxury Appliances
					53204040	5320404010	Home Furnishings - NEC
						5320404011	Carpets & Curtains
						5320404012	Wallpaper
						5320404013	Furniture
						5320404014	Luxury Furnishing
						5320404015	Antiques
						5320404016	Home Furnishings Wholesale
			532050	Leisure Products		5320501010	Toys & Juvenile Products - NEC
					53205010	5320501011	Dolls & Stuffed Toys
						5320501012	Games, Toys & Children Vehicles
						5320501013	Juvenile Safety Products
						5320501014	Juvenile Furniture
						5320501015	Juvenile Products & Accessories
						5320501016	Toys & Juvenile Products Wholesale
					53205020	5320502010	Recreational Products - NEC
						5320502011	Sailing Yachts & Motorboats
						5320502012	Bicycle Manufacturing
						5320502013	Sporting & Outdoor Goods
						5320502014	Musical Instruments
						5320502015	Luxury Recreational Products
						5320502016	Leisure Products Wholesale
	5330	Cyclical Consumer Services		533010	Hotels & Entertainment Services	5330101010	Hotels, Motels & Cruise Lines - NEC
						5330101011	Hotels & Motels
						5330101012	Cruise Lines
						5330101013	Luxury Hotels
						5330101014	Resort Operators
						5330101015	Bed & Breakfast
						5330101016	Self-Catering Accommodation
						5330101017	Campsite Operators

							5330102010	Restaurants & Bars - NEC
							5330102011	Pubs, Bars & Night Clubs
							5330102012	Commercial Food Services
					53301020	Restaurants & Bars	5330102013	Quick Service Restaurants
							5330102014	Mobile Caterers
							5330102015	Banquet Halls & Catering
							5330102016	Cafés
							5330103010	Casinos & Gaming - NEC
							5330103011	Gambling & Gaming Machine Manufacturers
					53301030	Casinos & Gaming	5330103012	Gaming Machine Operators
							5330103013	Casinos
							5330103014	Horse & Dog Race Tracks
							5330103015	Lottery Operators
							5330104010	Leisure & Recreation - NEC
							5330104011	Movie Theaters & Movie Products
					53301040	Leisure & Recreation	5330104012	Theatres & Performing Arts
							5330104013	Museums & Historic Places
							5330104014	Travel Agents
							5330104015	Amusement Parks and Zoos
							5330104016	Gyms, Fitness and Spa Centers
							5330104017	Adventure Sports Facilities & Ski Resorts
							5330104018	Public Sport Facilities
							5330104019	Professional Sports Venues
							5330104020	Golf Courses
							5330104021	Hunting & Fishing
							5330104022	Marinas
							5330104023	Guided Tour Operators
			533020	Media & Publishing			5330201010	Advertising & Marketing - NEC
					53302010	Advertising & Marketing	5330201011	Advertising Agency
							5330201012	Media Buying Agency

							5330201013	Signs & Advertising Specialty Producers	
							5330201014	Outdoor Advertising	
							5330201015	Direct Marketing	
							5330201016	Sales Promotions & Events Management	
							5330201017	Guerrilla Marketing	
							5330201018	Public Relations	
							5330201019	Digital Media Agencies	
							5330201020	Branding & Naming	
							5330201021	Market Research	
							5330201022	Marketing Consulting Services	
					53302020	Broadcasting	5330202010	Broadcasting - NEC	
							5330202011	Television Broadcasting	
							5330202012	Radio Broadcasting	
							5330202013	Cable Service Providers	
							5330203010	Entertainment Production - NEC	
					53302030	Entertainment Production	5330203011	Movie, TV Production & Distribution	
							5330203012	Music, Music Video Production & Distribution	
							5330203013	Plays & Concert Production	
							5330203014	Entertainment Production Equipment & Services	
							5330203015	Copyright Management	
							5330203016	Adult Entertainment Production & Broadcasting	
							5330204010	Consumer Publishing - NEC	
					53302040	Consumer Publishing	5330204011	Newspaper Publishing	
							5330204012	Magazine Publishing	
							5330204013	Book Publishing	
							5330204014	Directory Publishing	
							5330204015	Digital Publishing	
							5330204016	Adult Publishing	
		5340	Retailers	534020	Diversified Retail	53402010	Department Stores	5340201010	Department Stores - NEC
								5340201011	Retail - Department Stores

						5340201012	Luxury Department Stores	
						5340201013	Internet & Mail Order Department Stores	
					53402020	Discount Stores	5340202010	Discount Stores - NEC
							5340202011	Internet & Mail Order Discount Stores
							5340202012	Discount Stores with Groceries
							5340202013	Discount Stores without Groceries
							5340202014	Discount Stores with Gasoline
							5340202015	Discount Stores without Gasoline
			534030	Other Specialty Retailers	53403010	Auto Vehicles, Parts & Service Retailers	5340301010	Auto Vehicles, Parts & Service Retailers - NEC
							5340301011	New Car Dealers
							5340301012	Used Car Dealers
							5340301013	Motorcycle Dealers
							5340301014	Automotive Parts & Accessories Retailers
							5340301015	Tire Dealers
							5340301016	Luxury Car Dealers
					53403020	Home Improvement Products & Services Retailers	5340302010	Home Improvement Products & Services Retailers - NEC
							5340302011	Paint & Wallpaper Retailers
							5340302012	Builder Merchants
							5340302013	Nursery & Garden Centers
							5340302014	Kitchen & Bathroom Retailers
							5340302015	Home Décor Retailers
							5340302016	Interior Design Services
							5340302017	Luxury Home Improvement Product Retailers
					53403030	Home Furnishings Retailers	5340303010	Home Furnishings Retailers - NEC
							5340303011	Furniture Retailers
							5340303012	Floor Covering Retailers
							5340303013	Soft Furnishing Retailers
							5340303014	Luxury Furnishing Retailers
							5340303015	Antique Dealers
					53403090	Other Specialty	5340309010	Other Specialty Retailers - NEC
							5340309011	Luxury Beauty Supply Retailers
							5340309012	Beauty Supply Shop
							5340309013	Optical Goods Stores
							5340309014	Health Food Stores
							5340309015	Musical Instrument Retailers
							5340309016	Hobby & Craft Product Retailers
							5340309017	Toys & Games Retailers
							5340309018	Book & Magazine Retailers
							5340309019	Florists
							5340309020	Office Supplies & Stationery Stores
							5340309021	Gift, Novelty & Souvenir Stores
							5340309022	Used Merchandise Stores
							5340309023	Sporting Goods Stores
							5340309024	Pet & Pet Supplies Retailers
							5340309025	Adult Products Retailers
					53403040	Apparel & Accessories Retailers	5340304010	Apparel & Accessories Retailers - NEC
							5340304011	Footwear Retailers
							5340304012	Jewelry & Watch Retailers
							5340304013	Men's Apparel Retailers
							5340304014	Women's Apparel Retailers
							5340304015	Children & Infants Clothing Retailers
							5340304016	Teen Fashion Retailers
							5340304017	Handbags & Luggage Retailers
							5340304018	Luxury Apparel Retailers
							5340304019	Sports & Outdoors Retailers
					53403050	Computer & Electronics Retailers	5340305010	Computer & Electronics Retailers - NEC
							5340305011	Computer Hardware & Software Retailers
							5340305012	Consumer Electronics Retailers
							5340305013	Mobile Phone Retailers

ECONOMIC SECTOR		BUSINESS SECTOR		INDUSTRY GROUP		INDUSTRY		ACTIVITY			
53	CONSUMER NON-CYCLICALS	5410	Food & Beverages	541010	Beverages	54101010	Brewers	5410101010	Brewers - NEC		
								5410101011	Craft & Micro Brewers		
						54101020	Distillers & Wineries	5410102010	Distillers & Wineries - NEC		
								5410102011	Wineries		
								5410102012	Distilleries		
								5410102013	Malt producers		
						54101030	Non-Alcoholic Beverages	5410103010	Non-Alcoholic Beverages - NEC		
								5410103011	Carbonated Soft Drinks		
								5410103012	Fruit Drinks		
								5410103013	Energy Drinks		
								5410103014	Bottled Water & Ice		
				541020	Food & Tobacco	54102010	Fishing & Farming	5410201010	Fishing & Farming - NEC		
								5410201011	Grain (Crop) Production		
								5410201012	Poultry Farming		
								5410201013	Red Meat		
								5410201014	Vegetable, Fruit & Nut Farming		
								5410201015	Coffee, Tea & Cocoa Farming		
								5410201016	Sugarcane Farming		
								5410201017	Commercial Nurseries		
								5410201018	Commercial Fishing		
								5410201019	Aquaculture		
								5410201020	Fur Farming		
								5410201021	Animal Breeding		
						5410201022	Agriculture Support Services				
						5410201023	Organic Farming				
						5410201024	Animal Feed				
						5410201025	Agricultural Consultancy Services				
						5410201026	Fishing & Farming Wholesale				
						5410201027	Agricultural Biotechnology				
										5410201028	Hog & Pig Farming
										5410201029	Beef & Veal Farming
			54102020	Food Processing	5410202010	Food Processing - NEC					
					5410202011	Flour Milling					
					5410202012	Bread & Bakery Product Manufacturing					
					5410202013	Breakfast Cereal Manufacturing					
					5410202014	Cookie, Cracker & Pasta Manufacturing					
					5410202015	Fruit & Vegetable Processing					
					5410202016	Animal Slaughtering & Processing					
					5410202017	Halal Animal Slaughtering & Processing					
					5410202018	Seafood Product Preparation & Packaging					
					5410202019	Dairy Products					
					5410202020	Starch, Vegetable Fat & Oil Manufacturing					
					5410202021	Coffee & Tea					
					5410202022	Sugar & Artificial Sweeteners					
					5410202023	Chocolate & Confectionery					
					5410202024	Snack Food & Non-chocolate Confectionary					
					5410202025	Special Foods & Wellbeing Products					
					5410202026	Food Ingredients					
					5410202027	Baby Food					
			5410202028	Ready-Made Meals							
			5410202029	All Other Food Manufacturing							
			5410202030	Frozen Food Manufacturing							
			5410202031	Pet Food Manufacturing							
			54102030	Tobacco	5410203010	Tobacco - NEC					
					5410203011	Tobacco Farming					
					5410203012	Tobacco Stemming & Redrying					
					5410203013	Cigars & Cigarette Manufacturing					
					5410203014	Chewing Tobacco Products					
		5420	Personal &	542010	Personal	54201010	Household Products	5420101010	Household Products - NEC		

			Household Products & Services		&Household Products & Services			5420101011	Laundry Supplies
								5420101012	Cleaning Supplies
								5420101013	Air Fresheners
								5420101014	Brooms, Brushes & Dustpans
								5420101015	Pet & Plant Protection Agents
								5420101016	Auto Cleaning Products
						54201020	Personal Products	5420102010	Personal Products - NEC
								5420102011	Cosmetics & Perfumes
								5420102012	Luxury Cosmetics
								5420102013	Sanitary Products
								5420102014	Hair Accessories
								5420102015	Birth Control Products
						54201030	Personal Services	5420103010	Personal Services - NEC
								5420103011	Consumer Goods Rental
								5420103012	Accounting & Tax Preparation
								5420103013	Personal Legal Services
								5420103014	General Education Services
								5420103015	Child Care & Family Services
								5420103016	Consumer Repair Services
								5420103017	Personal Care Services
								5420103018	Funeral Services
		5430	Food & Drug Retailing	543010	Food & Drug Retailing	54301010	Drug Retailers	5430101010	Drug Retailers - NEC
								5430101011	Retail - Drugs with Grocery
								5430101012	Retail - Drugs without Grocery
						54301020	Food Retail & Distribution	5430102010	Food Retail & Distribution - NEC
								5430102011	Food Wholesale
								5430102012	Supermarkets & Convenience Stores
								5430102013	Beer, Wine & Liquor Stores
								5430102014	Vending Machine Providers
								5430102015	Tobacco Stores

								5430102016	Food Markets
ECONOMIC SECTOR	BUSINESS SECTOR	INDUSTRY GROUP	INDUSTRY	ACTIVITY					
55	FINANCIALS	5510	Banking & Investment Services	551010	Banking Services	55101010	Banks	5510101010	Banks - NEC
								5510101011	Commercial Banks
								5510101012	Retail & Mortgage Banks
								5510101013	Money Center Banks
								5510101014	Private Banks
								5510101015	Islamic Banks
				55101030	Consumer Lending	5510103010	Consumer Lending - NEC	5510103011	Personal & Car Loans
								5510103012	Consumer Credit Card Services
								5510103013	Consumer Leasing
								5510103014	Credit Unions
								5510103015	Microfinancing
				55101050	Corporate Financial Services	5510105010	Corporate Financial Services - NEC	5510105011	Commercial Loans
								5510105012	Import-Export Banks
								5510105013	International Trade Financing
								5510105014	Factoring
								5510105015	Commercial Leasing
				55102010	Investment Banking & Brokerage Services	5510201010	Investment Banking & Brokerage Services - NEC	5510201011	Investment Banking
								5510201012	Brokerage Services
								5510201013	Inter-dealer Broker
								5510201014	Islamic Investment Banking & Brokerage Services
								5510201015	Merchant Banks
				55102020	Investment Management & Fund Operators	5510202010	Investment Management & Fund Operators - NEC	5510202011	Investment Management
								5510202012	Hedge Funds

						5510202013	Collective Investment Fund Operators					
						5510202014	Wealth Management					
						5510202015	Venture Capital					
						5510202016	Private Equity					
						5510202017	Islamic Investment Management & Fund Operators					
				55102030	Diversified Investment Services	5510203010	Diversified Investment Services					
				55102050	Financial & Commodity Market Operators	5510205010	Financial & Commodity Market Operators - NEC					
			5510205011			Securities & Commodity Exchanges						
			5510205012			Clearing, Settlement & Custodial Service						
			5510205013			Financial Technology & Infrastructure						
	5560	Holding Companies	556010	Holding Companies	55601010	Holding Companies	5560101010	Holding Companies - NEC				
						5560101011	Shell Companies					
	5530	Insurance	553010	Insurance	55301010	Multiline Insurance & Brokers	5530101010	Multiline Insurance & Brokers - NEC				
							5530101011	Islamic Insurance				
							5530101012	Insurance Brokers				
					55301020	Property & Casualty Insurance	5530102010	Property & Casualty Insurance - NEC				
							5530102011	Property Insurance				
							5530102012	Insurance - Automobile				
							5530102013	Travel Insurance				
					55301030	Life & Health Insurance	5530102014	Casualty Insurance				
							5530103010	Life & Health Insurance - NEC				
							5530103011	Life Insurance				
					55301050	Reinsurance	5530103012	Health Insurance				
							5530105010	Reinsurance - NEC				
							5530105011	Life & Health Reinsurance				
							5530105012	Property & Casualty Reinsurance				
					5540	Real Estate	554020	Real Estate Operations	55402010	Real Estate Development & Operations	5540201010	Real Estate Development & Operations - NEC
											5540201011	Office Real Estate Development
	5540201012	Retail Real Estate Development										
	5540201013	Industrial Real Estate Development										
							5540201014	Residential Real Estate Development				
					55402020	Real Estate Services	5540202010	Real Estate Services - NEC				
				5540202011			Office Real Estate Services					
				5540202012			Retail Real Estate Services					
				5540202013			Industrial Real Estate Services					
				5540202014			Residential Real Estate Services					
			554030	Residential & Commercial REIT	55403010	Diversified REITs	5540301010	Diversified REITs				
					55403020	Commercial REITs	5540302010	Commercial REITs - NEC				
							5540302011	Office REITs				
							5540302012	Retail REITs				
					55403030	Specialized REITs	5540302013	Industrial REITs				
							5540303010	Residential REITs				
							5540304010	Specialized REITs - NEC				
							5540304011	Healthcare REITs				
							5540304012	Hospitality REITs				
							5540304013	Self-Storage REITs				
			5540304014	Timber REITs								
			5540304015	Mortgage REITs								
			5540304016	Islamic REITs								
	5560	Collective Investments	556010	Collective Investments	55601010	Investment Trusts	5560101010	Investment Trusts				
					55601020	Mutual Funds	5560102010	Mutual Funds - NEC				
							5560102011	Islamic Mutual Funds				
					55601030	Closed End Funds	5560103010	Closed End Funds				
					55601040	Exchange Traded Funds	5560104010	Exchange Traded Funds - NEC				
							5560104011	Islamic ETFs				
							5560104012	Islamic Commodity ETFs				
	55601050	Pension Funds	5560105010	Pension Funds								
	55601060	Insurance Funds	5560106010	Insurance Funds								
ECONOMIC SECTOR	BUSINESS SECTOR	INDUSTRY GROUP	INDUSTRY	ACTIVITY								

56	HEALTHCARE	5610	Healthcare Services	561010	Healthcare Equipment & Supplies	56101010	Advanced Medical Equipment & Technology	5610101010	Advanced Medical Equipment & Technology - NEC
								5610101011	Medical Diagnostic & Testing Equipment
								5610101012	Medical Monitoring Systems
								5610101013	Laser Equipment
								5610101014	Medical Imaging Systems
								5610101015	Medical Software & Technology Services
						5610101016	Advanced Medical Equipment Wholesale		
						56101020	Medical Equipment, Supplies & Distribution	5610102010	Medical Equipment, Supplies & Distribution - NEC
								5610102011	Medical Supplies
								5610102012	Medical Prosthetics
				5610102013	Medical Equipment				
				56102010	Healthcare Facilities & Services	5610201010	Healthcare Facilities & Services - NEC		
						5610201011	Hospitals, Clinics & Primary Care Services		
						5610201012	Residential & Long Term Care		
						5610201013	Ambulance & Emergency Services		
						5610201014	Doctor's Office		
						5610201015	Medical & Diagnostic Laboratories		
				56102020	Managed Healthcare	5610202010	Managed Healthcare - NEC		
		5610202011	HMO Medical Centers						
		5620	Pharmaceuticals	562010	Pharmaceuticals	56201040	Pharmaceuticals	5620104010	Pharmaceuticals - NEC
			& Medical Research	562020	Biotechnology & Medical Research	56202010	Biotechnology & Medical Research	5620104011	Specialty & Advanced Pharmaceuticals
								5620104012	Biopharmaceuticals
								5620104013	Diagnostic & Testing Substances Manufacturers
								5620104014	Veterinary Drugs
								5620104015	Generic Pharmaceuticals
								5620104016	Alternative Medicine
				56202010	Biotechnology & Medical Research - NEC	5620201011	Bio Therapeutic Drugs		
						5620201012	Bio Diagnostics & Testing		
						5620201013	Bio Medical Devices		
ECONOMIC SECTOR BUSINESS SECTOR INDUSTRY GROUP INDUSTRY ACTIVITY									
57	TECHNOLOGY	5710	Technology Equipment	571010	Semiconductors & Semiconductor Equipment	57101010	Semiconductors	5710101010	Semiconductors - NEC
								5710101011	Integrated Circuits
								5710101012	Memory Chips (RAM)
								5710101013	Processors
								5710101014	Semiconductor Wholesale
								5710101015	RFID Systems
						57101020	Semiconductor Equipment & Testing	5710102010	Semiconductor Equipment & Testing - NEC
								5710102011	Semiconductor Machinery Manufacturing
								5710102012	Semiconductor Testing Equipment & Service
								5710102013	Semiconductor Equipment Wholesalers
				571020	Communications & Networking	57102010	Communications & Networking	5710201010	Communications & Networking - NEC
								5710201011	Network Equipment
								5710201012	Security & Surveillance
								5710201013	Conferencing Tools & Systems
								5710201014	VOIP Equipment & Systems
		5710201015	Broadcasting Equipment						
		5710201016	Satellite Systems & Accessories						
5710201017	Fiber Optic Cable Manufacturing								

				571050	Office Equipment	57105010	Office Equipment	5710501010	Office Equipment - NEC
								5710501011	Commercial Document Management
								5710501012	Office Technology Equipment
								5710501013	Point of Sale Systems
								5710501014	Scientific & Precision Equipment
								5710501015	Office Equipment Wholesale
				571040	Electronic Equipment & Parts	57104010	Electronic Equipment & Parts	5710401010	Electronic Equipment & Parts - NEC
								5710401011	Biometric Products
								5710401012	Advanced Electronic Equipment
								5710401013	Display Screens
								5710401014	Electronic Repair Services
				571080	Computers, Phones & Household Electronics	57108010	Computer Hardware	5710801010	Computer Hardware - NEC
								5710801011	Scientific & Super Computers
								5710801012	Laptop & Desktop Computers
								5710801013	Tablet & Netbook Computers
								5710801014	Input Devices
								5710801015	Computer Peripherals
								5710801016	Servers & Systems
								5710801017	Storage Devices
								5710801018	Computer Hardware Component Assembly
								5710801019	Consumer Document Management
						57108020	Phones & Handheld Devices	5710802010	Phones & Handheld Devices - NEC
								5710802011	Phones & Smart Phones
								5710802012	Portable Satellite Navigation
								5710802013	Personal Music Players
								5710802014	Electronic Books
								5710802015	Mobile Device Component Assembly
						57108030	Household Electronics	5710803010	Household Electronics - NEC
								5710803011	Photographic Equipment
								5710803012	TV & Video

								5710803013	Home Audio
								5710803015	Consumer Electronic Wholesale
		5720	Software & IT Services	572010	Software & IT Services	57201010	IT Services & Consulting	5720101010	IT Services & Consulting - NEC
								5720101011	Computer Programming
								5720101012	Computer Training
								5720101013	Technology Consulting & Outsourcing Services
								5720101014	Testing Services
								5720101015	Cloud Computing Services
						57201020	Software	5720102010	Software - NEC
								5720102011	System Software
								5720102012	Application Software
								5720102013	Enterprise Software
								5720102014	Mobile Application Software
								5720102015	Mobile System Software
								5720102016	Programming Software & Testing Tools
								5720102017	Server & Database Software
						57201030	Internet Services	5720103010	Internet Services - NEC
								5720103011	Search Engines
								5720103012	Social Media & Networking
								5720103013	E-commerce & Auction Services
								5720103014	Content & Site Management Services
								5720103015	Internet Security & Transactions Services
								5720103016	Internet Gaming

ECONOMIC SECTOR	BUSINESS SECTOR	INDUSTRY GROUP	INDUSTRY	ACTIVITY
58	TELECOMMUNICATION SERVICES	5810	Telecommunications Services	5810101010
				5810101011
				5810101012
				5810101013
				5810101014

ECONOMIC SECTOR	BUSINESS SECTOR	INDUSTRY GROUP	INDUSTRY	ACTIVITY
			58101020	Wireless Telecommunications Services
				58101015 VOIP Services
				5810102010 Wireless Telecommunications Services - NEC
				5810102011 Alternative Communications Services
				5810102012 Satellite Service Operators
				5810102013 Wi-Fi & Wi-Max Providers
				5810102014 Wireless Telecom
59	UTILITIES	5910 Utilities	591010 Electrical Utilities & IPPs	59101010 Electric Utilities
				5910101010 Electric Utilities - NEC
				5910101011 Renewable Utilities
				5910101012 Fossil Fuel Electric Utilities
				5910101013 Nuclear Utilities
			59101020 Independent Power Producers	5910102010 Independent Power Producers - NEC
				5910102011 Fossil Fuel IPPs
				5910102012 Renewable IPPs
				5910102013 Nuclear IPPs
		591020 Natural Gas Utilities	59102010 Natural Gas Utilities	5910201010 Natural Gas Utilities - NEC
				5910201011 Natural Gas Distribution
		591030 Water Utilities	59103010 Water Utilities	5910301010 Water Utilities - NEC
				5910301011 Water Supply & Irrigation Systems
				5910301012 Sewage Treatment Facilities
				5910301013 Steam & Air-Conditioning Supply
		591040 Multiline Utilities	59104010 Multiline Utilities	5910401010 Multiline Utilities

Treasury Securities

Supplementary (Asset) Data, Annual Item; Field 02205

Banks, Other Financial Companies:

TREASURY SECURITIES represents the purchase of securities which would create a loan made directly to the government. These are negotiable debt obligations of the government and are secured by its "full faith and credit". They are issued at various schedules and rates.

It includes but is not restricted to:

- Treasury Bills
- Treasury Notes
- Treasury Bonds
- Treasury Securities Available for Sale (field 18087)

Footnotes:

- A. Includes federal agency securities

Treasury Securities Available For Sale

Supplementary (Asset) Data, Annual Item; Field 18087

Banks:

TREASURY SECURITIES AVAILABLE FOR SALE represent the amount of treasury securities that cannot be classified as either investment or trading account securities.

Reporting required by U.S. FASB 115. Updated where available in 1993 and subsequent years.

It includes but is not restricted to:

- Treasury bills
- Treasury notes
- Treasury bonds
- Securities of, or guaranteed by the government
- Government securities

Other government's treasury bills

Special treasury bills

Ordinary treasury bills

Footnotes:

A. Include federal agency securities

B. No standard text

Treasury Shares

Stock Data, Annual & Interim Item; Field 05303

All Industries:

TREASURY SHARES represent the number of common shares reacquired by the company.

Data for this field is generally not available prior to 1993.

Treasury Stock

Shareholders' Equity Data, Annual & Interim Item; Field 03499

All Industries:

TREASURY STOCK represents the acquisition cost of shares held by the company. For non-U.S. companies treasury stock may be carried at par value. This stock is not entitled to dividends, has no voting rights and does not share in the profits in the event of liquidation.

Data for this field is generally not available prior to 1989.

Trust Income

Income Data, Annual & Interim Item; Field 01014

Banks, Other Financial Companies:

TRUST INCOME represents income derived from services rendered in a fiduciary capacity.

It includes but is not restricted to:

Trust department fees

Asset management fees

Investment fees

Trusts & Fiduciary Income/Commission & Fees

Income Data, Annual Item; Field 01019

Banks, Other Financial Companies:

TRUSTS & FIDUCIARY INCOME/COMMISSION & FEES represent income received from asset management.

It includes but is not restricted to:

Trust department fees

Asset management fees

Investment fees

Checking/current account fees

Other loan servicing fees

Service charges on deposit accounts

Business service fees

Processing service fees

Credit card fees

Commission/fees for banking and related services

Footnotes:

- A. Net of provisions
- B. Other operating income is not delineated
- C. Includes commission from foreign exchanges
- D. Net of expenses
- F. Net of expenses including taxes

Turnover

See NET SALES OR REVENUES

Turnover Rate

Marketability Ratio, Annual Item; Field 08011

All Industries:

$(\text{Trading Volume (\$ Amount)} / \text{Market Capitalization}) * 100$

This data is for the calendar year and is only available for U.S. & Canadian Companies.

This item is also available at the security level for 1987 and subsequent years.

Type Of Share

Descriptive Data, Current Item; Field 06005

All Industries:

TYPE OF SHARE represents the name of the security whose prices and dividends are shown with the fundamental data of the company. This item is provided for all share types at the security level. The share names are generally shown in the language of the country in which the company is domiciled.

Type Of Share - Mult Share 1, 2, 3, 4, 5, 6, 7

Descriptive Data, Current 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 & Interim Item; Field 18169

All Industries:

UNCONSOLIDATED /PARENT COMPANY DEPRECIATION, DEPLETION & AMORTIZATION represents the process of allocating the cost of a depreciable asset to the accounting periods covered during its expected useful life to the unconsolidated/parent company's business. It is a non-cash charge for use and obsolescence.

Data for this field is generally not available prior to 1995.

Footnotes:

A. No standard text

Unconsolidated/Parent Company's Earnings Per Share

Supplementary Data, Annual & Interim Item; Field 18173

All Industries:

UNCONSOLIDATED/PARENT COMPANY'S EARNINGS PER SHARE represent the unconsolidated company's earnings per share.

Data for this field is generally not available prior to 1994.

Footnotes:

S. No standard text

U. Based on average shares outstanding

V. No standard text

W. No standard text

Ongoing update discontinued from Oct 2012

AA. Earning per share after full tax

B. Includes or excludes extraordinary charge or credit

D. No standard text

F. Period includes strike

G. Includes the effects of a change in accounting policies or tax laws

M. Calculation based on year end outstanding shares

O. No standard text

P. Based on common and common equivalent shares

Q. Based on fully diluted shares

X. Estimated based on standard tax basis

Z. Earnings per share estimated using net income after preferred dividends divided by the year end shares outstanding or the latest shares available

Unconsolidated/Parent Company's Net Profit

Supplementary Data, Annual & Interim Item; Field 18172

All Industries:

UNCONSOLIDATED/PARENT COMPANY'S NET PROFIT represents the unconsolidated/parent company's net income before extraordinary items and preferred and common dividends, but after operating and non-operating income and expenses, income taxes, minority interest and equity in earnings.

Data in this field is generally not available prior to 1994.

Footnotes:

B. No standard text

Ongoing update discontinued from Oct 2012

A. Net income is before the effect of minority interest

C. Before capital contribution and state guarantees by government or interest on same

- D. Profit before appropriations and tax
- F. Profit before tax
- G. Taxes and other expenses cannot be separated
- H. Changed reporting practice to exclude the effect of allocations to untaxed reserves
- J. Net income accounted for in the insurance reserve fund
- K. Policyholders' equity cannot be separated
- L. Before provision for loan losses which cannot be separated from equity reserves

Unconsolidated/Parent Company's Pre-tax Income

Supplementary Data, Annual & Interim Item; Field 18171

All Industries:

UNCONSOLIDATED/PARENT COMPANY'S PRE-TAX INCOME represents all the income/loss of the unconsolidated/parent company before any federal, state or local taxes. It consists of revenue minus total expenses, both operating and non-operating.

Data for this field is generally not available prior to 1994.

Footnotes:

- B. No standard text

Ongoing update discontinued from Oct 2012

- A. Net of income tax

Unconsolidated/Parent Company Sales

Supplementary Data, Annual & Interim Item; Field 18170

All Industries:

UNCONSOLIDATED/PARENT COMPANY SALES represent the parent/unconsolidated company's gross sales and other operating revenue less discounts, returns and allowances.

Data for this field is generally not available prior to 1994.

It excludes:

- Excise taxes
- Windfall profit taxes
- Value added taxes
- General and service taxes

Footnotes:

- N. No standard text
- U. No standard text
- V. No standard text

Ongoing update discontinued from Oct 2012

- A. Gross total sales or revenue
- AA. Length of fiscal period is 18 months
- AB. Length of fiscal period is 15 months
- AC. Length of fiscal period is 9 months
- AD. Length of fiscal period is 6 months
- AF. Length of fiscal period is 5 months
- AG. Length of fiscal period is 13 months

AH.	Length of fiscal period is 14 months
AI.	Length of fiscal period is 7 months
AJ.	Length of fiscal period is 8 months
AK.	Length of fiscal period is 48 weeks
AL.	Length of fiscal period is 3 months
AM.	Length of fiscal period is 11 months
AN.	Length of fiscal period is 53 weeks
AP.	Length of fiscal period is 16 months
AQ.	Length of fiscal period is 10 months
AR.	Length of fiscal period is 20 months
AS.	Length of fiscal period is 2 months
AT.	Length of fiscal period is 17 months
AU.	Length of fiscal period is 4 months
AV.	Length of fiscal period is 21 months
AX.	Length of fiscal period is 22 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
- P. Not balancing with components of income due to lack of disclosure of each operating item
- Q. Revenue attributable to the banking business is not disclosed
- R. Net of interest expenses
- S. Net of operating expenses
- T. Net of expenses
- W. Includes other income
- Y. Net of expenses and tax
- Z. Holding company

Underwriting Expense

Supplementary (Expense) Data, Annual & Interim Item; Field 01081

Insurance Companies:

UNDERWRITING EXPENSE represents any expense associated with writing the insurance policy. It includes policy acquisition costs and premium reimbursement. This amount is included in selling, general and administrative expenses.

Footnotes:

- A. All or part of general expenses are included

Unearned Income

Asset Data, Annual Item; Field 02274

Banks:

UNEARNED INCOME represents the earnings on loans which is not generated by interest charges.

Data for this field is generally not available prior to 1990.

It includes but is not restricted to:

- Fees on Loans
- Mortgage points
- Unearned interest
- Late charges

Unearned Premiums

Liability Data, Annual & Interim Item; Field 03010

Insurance Companies:

UNEARNED PREMIUMS represent premiums on policies written but not yet earned.

Footnotes:

Ongoing update discontinued from Oct 2012

- A. Includes some other insurance reserves

Unearned Premiums % Total Capital

Other Ratio, Annual Item; Field 15133

Insurance Companies:

Unearned Premiums / Average of Last Year's and Current Year's Total Capital * 100

This calculation uses restated data for last years values where available

Unearned Premiums % Total Capital - 5 Yr Avg*Other Ratio, Annual Item; Field 15136*

Insurance Companies:

Arithmetic average of the last five years Unearned Premium % Total Capital

Unfunded Pension Liabilities*Supplementary (Liability) Data; Annual Item; Field 18352*

All Industries:

UNFUNDED PENSION LIABILITIES result from the failure to provide adequate funds to cover the pension plan. The failure by the employer to fund the pension plan will result in a deferred pension credit.

Data for this field is generally not available prior to 1992.

Footnotes:

A. No standard text

Unrealized Foreign Exchange Gain/Loss*Liability Data, Annual & Interim Item; Field 03497*

All Industries:

UNREALIZED FOREIGN EXCHANGE GAIN/LOSS represents the gains and losses from the translation of foreign currency. These amounts are not recognized as part of the current income but will be realized when the foreign entity is sold or liquidated. It is shown as part of shareholders' equity and is based on the current rate of exchange.

Unrealized Gain/Loss from Fair Value Adjustment of Financial Assets*Supplementary (Cash Flow) Data, Annual & Interim Item; Field 04058*

All Industries:

UNREALIZED GAIN/LOSS FROM FAIR VALUE ADJUSTMENT OF FINANCIAL ASSETS represent the non cash adjustment for unrealized gains or losses from changes in the fair value of financial assets recognized in the income statement. This data is a component of Total Other Cash Flow (field 04151).

This item is available in the annual original and annual restated time series for detailed companies, full update.. For U.S. companies it is also available in the interim original and interim restated time series.

Unrealized Gain/Loss On Marketable Securities*Shareholders' Equity Data, Annual & Interim Item; Field 03498*

All Industries:

UNREALIZED GAIN/LOSS ON MARKETABLE SECURITIES represents the investment gain or loss from securities held by the company.

It is included in common equity for industrials, banks and other financials. It is excluded from common equity and included in Other Liabilities for insurance companies.

Data for this field is generally not available prior to 1989.

Unrealized Valuation Gains/Losses – Biological Assets*Supplementary Income Data, Annual & Interim Item; Field 18573*

Industrials:

UNREALIZED VALUATION GAIN/LOSSES – BIOLOGICAL ASSETS represents fair value changes that are recognized in the income statement for biological assets.

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restated Annual and Interim time series
- Annual and Interim time periods collected from May 2007

Unrealized Valuation Gains/Losses – Hedges/Derivatives*Supplementary Income Data, Annual & Interim Item; Field 18574*

All Industries:

UNREALIZED VALUATION GAIN/LOSSES – HEDGES/DERIVATIVES represents fair value changes that are recognized in the income statement for hedges and derivative financial instruments.

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restated Annual and Interim time series
- Annual and Interim time periods collected from May 2007

Unrealized Valuation Gains/Losses – Investments*Supplementary Income Data, Annual & Interim Item; Field 18571*

All Industries:

UNREALIZED VALUATION GAIN/LOSSES – INVESTMENTS represents fair value changes that are recognized in the income statement for investments.

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restated Annual and Interim time series
- Annual and Interim time periods collected from May 2007

Unrealized valuation Gains/Losses – Investment Property*Supplementary Income Data, Annual & Interim Item; Field 18572*

All Industries

UNREALIZED VALUATION GAIN/LOSSES – INVESTMENT PROPERTY represents fair value changes that are recognized in the income statement for investment properties..

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restated Annual and Interim time series
- Annual and Interim time periods collected from May 2007

Unrealized Valuation Gains/Losses – Other*Supplementary Income Data, Annual & Interim Item; Field 18575*

All Industries:

UNREALIZED VALUATION GAIN/LOSSES – OTHER represents fair value changes that are recognized in the income statement and which are not specified as being investments (18571), hedges/derivative financial instruments (18574), investment property (18572) or biological assets (18573)

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restated Annual and Interim time series
- Annual and Interim time periods collected from May 2007

Unrealized Valuation Gains/Losses – Total*Supplementary Income Data, Annual & Interim Item; Field 18324*

All Industries:

UNREALIZED VALUATION GAIN/LOSS represents fair value changes that are recognized in the income statement for financial instruments, investment property and biological assets. It is the sum of:

- 18571 - Unrealized Valuation Gains/Losses – Investments
- 18572 - Unrealized Valuation Gains/Losses – Investment Property
- 18573 - Unrealized Valuation Gains/Losses – Biological Assets
- 18574 - Unrealized Valuation Gains/Losses – Hedges/Derivatives
- 18575 - Unrealized Valuation Gains/Losses – Other

Available for:

- Detailed, Limited, Fast, Preliminary update types
- Original and Restated Annual and Interim time series
- Annual and Interim time periods collected from May 2007

Unspecified Deposits

Liability Data, Annual Item; Field 03018

Banks:

UNSPECIFIED DEPOSITS represent deposits not classified by the bank as being a demand, savings, time or foreign deposit.

It includes but is not restricted to:

- Public sector deposits (Spain)
- Promissory notes and bills (Spain)
- Other deposit accounts

Unspecified / Other Loans

Asset Data, Annual Item; Field 02263

Banks:

UNSPECIFIED/ OTHER LOANS represent loans included in total loans but not specified by the company as belonging to one of the following loan classifications.

- 1 Lease Financing
- 2 Consumer and Installment Loans
- 3 Real Estate Mortgage Loans
- 4 Foreign Loans
- 5 Broker and Financial Institution Loans
- 6 Interbank Loans
- 7 Commercial Loans

It includes but is not restricted to:

- Secured loans (Spain)
- Other loans

W

Weighted Cost Of Debt

Supplementary Data, Annual Item; Field 18231

All Industries:

WEIGHTED COST OF DEBT represents the weighted average interest rate of the total fixed rate long term debt.

In the absence of weighted cost of long term debt, weighted cost of total debt needs to be collected.

Data for this field is generally not available prior to 1996 for non-U.S. companies and 1991 for U.S. companies.

Weight Load Factor (%)

Industry Metric, Annual & Interim Item; Field 13010

Airlines

WEIGHT LOAD FACTOR represents the ratio between Revenue Cargo Ton Miles (RTM) and Cargo Available Ton Miles (ATM), expressed as a percentage. This Item is estimated where not reported and RTM and ATM are available.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
- B. No standard text
- E. Estimated

Work In Process

Asset Data, Annual Item; Field 02098

All Industries:

WORK IN PROCESS represents the inventory of products which are in various stages of production.

Data for this field is generally not available prior to 1989.

Working Capital

Supplementary Data, Annual & Interim Item; Field 03151

Industrials:

WORKING CAPITAL represents the difference between current assets and current liabilities. It is a measure of liquidity and solvency.

Working Capital Per Share

Stock Data, Annual Item; Field 05506

Industrials:

WORKING CAPITAL PER SHARE represents the difference between current assets and current liabilities divided by outstanding shares

Working Capital % Total Capital

Leverage Ratio, Annual Item; Field 08271

All Industries:

$(\text{Current Assets}-\text{Total} - \text{Current Liabilities}-\text{Total}) / \text{Total Capital} * 100$

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 Nation Code

Bytes 5-8: Four digit unique company identifier

Byte 9: 0

NON-U.S. SECURITY IDENTIFIERS:

A derived identifier based on the country where the company is domiciled is used. This identifier is identical to the company identifier except that the "0" at the end is replaced with a letter.

COUNTRY AVERAGE IDENTIFIERS (Industrial Companies only):

Byte 1: A

Bytes 2-4: WORLDSCOPE Nation Code

Bytes 5-9: filled with zeros

For example: A25000000 is the country average for France

"A" identifies the record as an Average record

"250" is the Nation Code for France

For the name of the country average see WORLDSCOPE field 06001 (Company Name)

INDUSTRY AVERAGE IDENTIFIERS:

Byte 1: A

Bytes 2-4: WORLDSCOPE Nation Code

Byte 5: 0

Bytes 6-9: WORLDSCOPE Industry Code

For example: A38004310 is the industry average for Italian Banks

"A" identifies the record as an Average record

"380" is the Nation Code for Italy

"4310" is the industry code for banks

For the name of the industry average see WORLDSCOPE field 06001 (Company Name).

INDEX IDENTIFIERS:

Byte 1: I

Bytes 2-4: WORLDSCOPE Nation Code

Bytes 5-7: filled with zeros

Byte 8: Number of the index

Byte 9: 0

For example: I25000010 indicates that the index values are for a French index.

"I" identifies the record as an index record

"250" is the Nation Code for France

EXCHANGE RATE IDENTIFIERS:

Byte 1: space

Byte 2: E

Byte 3: X

Byte 4: C

Byte 5: H

Byte 6: space

Bytes 7-9: WORLDSCOPE Nation Code

For example: " EXCH 756" is the exchange rate identifier for Switzerland's exchange rate.

"756" is the Nation Code for Switzerland

Worldscope Identifier - Mult Share 1, 2, 3, 4, 5, 6, 7

Descriptive Data, Current 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 Nation Code

Bytes 5-8: Alpha numeric company portion of I.D.

Byte 9: 0 indicates a Company entity; a letter a Security entity

This item is also available at the security level.

Y

Year Of Fast Update

Descriptive Data, Current Item; Field 07013

All Industries:

YEAR OF FAST UPDATE represents the year for which a subset of key financial data has been updated from the annual report.

Yield On Investment

Profitability Ratio, Annual Item; Field 15513

Insurance Companies:

Investment Income / Average of Last Year's and Current Year's Investments-Total * 100

Yield On Investment - 5 Yr Avg

Profitability Ratio, Annual Item; Field 15516

Insurance Companies:

Arithmetic average of the last five years of Yield on Investment

Yield or Revenue Per Revenue Passenger Mile (PRRPM)

Industry Metric, Annual & Interim Item; Field 13005

Airlines

PASSENGER REVENUE PER REVENUE PASSENGER MILES (PRRPM) represents total passenger revenue divided by revenue passenger miles expressed in main unit of currency (e.g. dollars not cents). It is also referred to as Yield per Revenue Passenger Miles. When PRRPM has not been reported by the company, it is estimated using the disclosed figures for RPM and total passenger revenue reported in the income statement.

Available for:

- Detailed and Fast update types
- Original and Restated Annual and Interim time series
- Generally 2005 and subsequent years

Footnotes:

- A. No standard text
- B. No standard text
- E. Estimated

Addendum 1: Industry Metrics - List

Please note that since July 2010, in addition to the metrics relating to the three industries detailed in the Industrials template in Chapter 8, the following metrics relating to fifteen industries have been available in a separate file. Their definitions are provided after the item lists below.

Airlines

MBBC	EBITDAR
MBBE	Passengers, Total
MBBG	Revenue Passengers
MBBK	Enplaned Passengers
SBBQ	Revenue Passenger Kilometers (RPK)
SBDG	Available Seat Kilometers (ASK)
MBDL	Load Factor, Total -%
SBDQ	Revenue per ASK
MBEA	Breakeven Load Factor, Total -%
SBFG	Passenger Haul, Avg. Length (Kilometers)
SBFO	Aircraft Stage, Avg. Length (Kilometers)
MBFQ	Number of Trips Flown (Departures)
MBGA	Average Passenger Fare, Total
SBHG	Passenger Revenue per RPK
SBHO	Passenger Revenue per ASK
SBHZ	Operating Revenue per ASK
SBJG	Operating Expense per ASK
SBJO	Operating Expense per ASK, excl. Fuel
SBLE	Fuel Cost per Liter
SBLO	Fuel Consumed, Liters
MBLR	Aircraft Utiliz. (Hours. per Day), Total
MBLZ	Average Number of Operating Aircraft
MBNF	Percentage of Sales - Internet, Total -%
MBRK	Number of Hours Flown
MAIT	Airlines
MBRO	Size of Fleet
MAIB	Airlines

Banking/Brokerage

MNIO	Net Interest Margin, Total -%
MNIT	Net Interest Spread, Total -%

MBBT Banking/Brokerage

Consumer Electronics

MUNI Number of Units Sold

MCON Consumer Electronics

Healthcare Facilities

MHEF Number of Visits per Admission, Total

MHEG Number of Outpatient Visits

MHEK Number of Discharges

MHEP Number of Cases per Scan, Total

MHEQ Number of Surgeries

MHFA Revenue per Visit/Disc./Case/Scan, Total

MHGE Net Inpatient Revenues

MHGG Net Outpatient Revenues

MHGK Average Number of Licensed Beds

MHGP Utilization of Licensed Beds, Total -%

MHGQ Patient Days

MHGZ Equivalent Patient Days

MHJF Inpatient Revenue per Patient Day, Total

MHJH Inpatient Revenue per Admission, Total

MHJL Outpatient Revenue per Visit, Total

MHJP Average Length of Stay (Days), Total

MHFT Healthcare Facilities

MHJQ Number of Hospitals

MHJZ Number of Licensed Beds

MHFB Healthcare Facilities

Hotels/Gaming

MHAF Occupancy, Total - %

MHAH Average Daily Room Rate (ADR), Total

MHAK Revenue per Avail. Room (REVPAR), Total

MHAO Property-Level EBITDA

MHCE Value of Slot Handle

MHCH Gwth. in Tb. Games Drop (Vol.), Total -%

MHCL Percentage of Win or Hold, Total -%

MHGI Hotels/Gaming

MHAQ	Number of Properties
MHAZ	Number of Rooms
MHGB	Hotels/Gaming

Insurance

MIBF	Expense Ratio, Total -%
MIBH	Loss Ratio, Total -%
MIBL	Combined Ratio, Total -%
MIBP	Statutory Expense Ratio, Total -%
MIBR	Wght. Avg. Cost of Cap. (WACC), Total -%
MIBZ	Underwriting Profit or Loss
MIGK	New Business Profit
MIGO	New Business Annual Premium Equiv. (APE)
MIGR	New Business Margin, Total -%
MIIS	Insurance
MIEV	Embedded Value
MINB	Insurance

Internet

MIIF	Average Revenue per Click, Total
MIIH	Average Revenue per Customer, Total
MIIL	Click rate, Total -%
MIKE	Number of Page Views (User Traffic)
MIKG	Value of Paid Clicks
MIKL	Query Market Share, Total -%
MIKQ	Traffic Acquisition Costs (TAC)
MIMT	Internet Media

Managed Care

MMBF	Premiums Per Member Per Month, Total
MMBH	Medical Costs Per Mbr. Per Month, Total
MMBL	SG&A Costs Per Mbr. Per Month, Total
MMBP	Medical Expense Ratio, Total -%
MMBR	General & Administration Ratio, Total -%
MMCA	Selling Costs Ratio, Total -%
MMCF	Combined Ratio, Total -%
MMAI	Managed Care

MMJE	Unprocessed Claims Inventories, Number
MMJG	Unprocessed Claims Inventories, Value
MMJK	Unprocessed Claims Inventories, Days
MMJO	Days in Claims Payable (DCP)
MMJQ	Days in Claims Payable excl. Capitation
MMJZ	Receipt Cycle Time (Days)
MMKE	Receipt Cycle Time (Months)
MMKG	Claims Reserves
MMKP	Membership under Capitation, Total -%
MMKQ	Covered Lives
MMKZ	Enrollment or Membership
MMCB	Managed Care

Mining

SADG	Copper, Avg. Price per Metric Tonne
MADP	Diamonds, Avg. Price per Carat, Total
SAGK	Gold, Avg. Price per Troy Ounce
SAIG	Iron Ore, Avg. Price per Metric Tonne
SAPZ	Platinum, Avg. Price per Troy Ounce
SASK	Silver, Avg. Price per Troy Ounce
SATQ	Titanium Slag, Avg. Price per Met. Tonne
SAZG	Zinc, Avg. Price per Metric Tonne
MMAP	Mining, Average Price
SPDO	Copper Production (Metric Tonnes)
MPDZ	Diamond Production (Carats)
SPGK	Gold Production (Troy Ounces)
SPIG	Iron Ore Production (Metric Tonnes)
SPPZ	Platinum Production (Troy Ounces)
SPSK	Silver Production (Troy Ounces)
SPTQ	Titanium Slag Production (Metric Tonnes)
SPZG	Zinc Production (Metric Tonnes)
MMPT	Mining, Production
SSFF	Copper, Reserves (Metric Tonnes)
MSFO	Diamonds, Reserves (Carats)
SSHE	Gold, Reserves (Troy Ounces)
SSHK	Iron Ore, Reserves (Metric Tonnes)
SSLN	Platinum, Reserves (Troy Ounces)
SSNE	Silver, Reserves (Troy Ounces)
SSNZ	Titanium Slag, Reserves (Metric Tonnes)

SSPK	Zinc, Reserves (Metric Tonnes)
MMRT	Mining, Reserves
SMPG	Avg. Production per Mine (Metric Tonnes)
MMPP	Stripping Ratio, Total -%
MMTO	Mining, Other
SDAK	Developed Square Kilometers - Mining
SNMK	Undeveloped Square Kilometers - Mining
MRML	Number of Mines
MUAC	Remaining Mine Life -Years
MMTB	Mining, Other

Oil & Gas

MOBE	Crude Oil, Avg. Production (Barrels/Day)
MOBH	Crude Oil, Avg. Sales pp. Barrel, Total
MOBK	Crude Oil Production (Barrels)
MOBO	Gas Liquids, Avg. Prod. (Barrels/Day)
MOBR	Gas Lqd., Avg. Sales pp. Barrel, Total
MOBZ	Gas Liquids Production (Barrels)
SODG	Natural Gas, Avg. Prod. (Cu. Meters/Day)
SODO	Natural Gas, Avg. Sales Price per Cu.Mt.
SODZ	Natural Gas Production (Cubic Meters)
MOGF	Avg. Production Costs per Barrel, Total
MOGG	Oil Equivalent Production (Barrels/Day)
MOGL	Production Growth, Total -%
MOGO	Exploration and Development Costs
MOGR	Recycle Ratio, Total -%
MOGI	Oil and Gas
SOIF	Developed Square Kilometers - Oil & Gas
SOII	Undeveloped Square Kilometers -Oil & Gas
MOIK	Number of Rigs
MOIO	Number of Wells, New
MOIQ	Number of Wells, Total
MOIZ	Oil and LNG Reserves, Proved (Barrels)
SOKG	Natural Gas Reserves, Proved (Cu.Mts.)
MOLB	Oil and LNG Reserves, Probable (Barrels)
SOLK	Natural Gas Reserves, Prob. (Cu. Mts.)
MOMB	Oil and LNG Reserves, Possible (Barrels)
SOMK	Natural Gas Reserves, Possible (Cu.Mts.)
MOGB	Oil and Gas

Pharmaceuticals/Biotech

MNPA	Number of Patents
MPAR	Number of Patent References (Other)
MPP1	Number of Products in Phase I
MPP2	Number of Products in Phase II
MPP3	Number of Products in Phase III
MPRE	Number of Products in Pre-Registration
MPPL	Number of Products Launched
MPBT	Pharmaceuticals/Biotech

REITS/Real Estate

MRBE	FFO per Share (Basic)
MRBF	FFO per Share (Diluted)
MRBG	Adjusted FFO (AFFO)
MRBK	Adjusted FFO per Share (Basic)
MRBL	Adjusted FFO per Share (Diluted)
MRBO	Funds Available for Distribution (FAD)
MRBR	FFO Payout Ratio, Total -%
MRCA	FAD Payout Ratio, Total -%
MRGE	Net Operating Income (NOI)
MRGH	Fixed Charge Coverage Ratio, Total
SRTE	Average Rent per Square Meter
MRTH	Rent Growth (Sequential), Total -%
MREI	REITs/Real Estate
MRGK	Number of Operating Partnership Units
MRGN	Net Asset Value (NAV)
MRGQ	Gross Asset Value (GNAV)
MRGZ	Triple Net Asset Value (NNNAV)
MRLE	Number of Units or Properties
SRLF	Total Square Meters Avail. for Lease
SRLT	Average Square Meters Leased
MRLO	Occupancy Rate of Space Leased, Total -%
MREB	REITs/Real Estate

Restaurants

MRVD	Comp. Store Sales, Rstrnts., Total - %
MRVF	Comp. Store Sales, Restaurants (Value)

MRVH	Operating Margin, Total -%
MRVL	Avg. Value per Transaction, Total
MRVP	Growth in Avg. Value per Tran., Total -%
MRVR	Growth in Guest Counts, Total - %
MRWA	Wtd. Avg. Wkly. Sales per Rstrnt., Total
MREN	Restaurants
MRXE	Number of Restaurants Opened
MRXG	Number of Restaurants Closed
MRXZ	Number of Restaurants, End of Period
MRXJ	Number of Stores per Region
MRXM	Number of Company Owned Restaurants
MRXV	Number of Franchised Restaurants
MRSB	Restaurants

Retail

MTBD	Comp. Store Sales, Retail, Total - %
MTBF	Comparable Store Sales, Retail (Value)
MTBG	Traffic (Number of Customer Visits)
MTBL	Merchandise Margins, Total -%
MTDP	Average Sales per Store, Total
STDZ	Average Sales per Square Meter
STFG	Average Rental Expense per Square Meter
MTFL	Average Rental Expense per Store, Total
MTFQ	Retail Sales
MTHE	Catalog Sales
MTHG	Online Sales
MRET	Retail
STBQ	Selling Space, Square Meters (Gross)
STBZ	Selling Space, Square Meters (Net)
STDK	Average Store Size (Square Meters)
MTHK	Number of Stores Opened
MTHO	Number of Stores Closed
MTHQ	Number of Stores, End of Period
MRTB	Retail

Semi-conductors/Semi-conductor Equipment

MTJE	Value of Bookings
MTJG	Value of Backlog

MTJL Book to Bill Ratio, Total
MSET Semi-conductors/Semi-conductor Equipment

Addendum 2: Industry Metrics - Definitions

Airlines

EBITDAR *COA Code MBBC*

COA code	MBBC
Units	Period header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

EBITDAR [MBBC] represents earnings before interest, taxes, depreciation, amortization and obsolescence and aircraft rent. It is a non-GAAP financial measure.

Thomson Reuters collects EBITDAR [MBBC] as it is disclosed by the company, and not calculate it if the company does not report this value.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Passengers, Total *COA Code MBBE*

COA code	MBBE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Passengers, Total [MBBE] represents the number of persons on board a flight who is not a member of the flight or cabin crew.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Revenue Passengers *COA Code MBBG*

COA code	MBBG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Revenue Passengers [MBBG] represents the total number of paying passengers flown on all flight segments.

If the company does not specify the nature (total, enplaned or revenue) of the number of the passengers disclosed in its Management's Discussion and Analysis, Thomson Reuters collects the number of passengers disclosed by the company as Revenue Passengers [MBBG].

Definition revised October 2007.

Enplaned Passengers *COA Code MBBK*

COA code	MBBK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Enplaned Passengers [MBBK] represents the total number of revenue passengers boarding aircraft.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Revenue Passenger Kilometers (RPK) *COA Code SBBQ*

COA code	SBBQ
Units	Whole Number, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Revenue Passengers Kilometers (RPK) [SBBQ] captures the total distance flown by the airline's revenue passengers in kilometers. This is a measure of total passenger traffic for an airline.

It represents the sum of:

- Revenue Passenger Miles (RPM) [MBBQ], converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Revenue Passenger Kilometers (RPK) [MBBQ]

Definition revised March 2008.

Available Seat Kilometers (ASK) COA Code SBDQ

COA code	SBDG
Units	Whole Number, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Available Seat Kilometers (ASK) [SBDG] captures the total flight passenger capacity of an airline in kilometers.

It is obtained by multiplying the total number of seats available for scheduled passengers and the total number of kilometers those seats were flown.

It represents the sum of:

- Available Seat Miles (ASM) [MBDE] , converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Available Seat Kilometers (ASK) [MBDG]

Definition revised March 2008.

Load Factor, Total - % COA Code SBDG

COA code	MBDL
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Load Factor, Total - % [MBDL] represents the Company level Load Factor percentage that is reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It represents the percentage of aircraft seating capacity that is actually utilized, and is obtained using revenue passenger miles/kilometers, divided by available seat miles/kilometers.

In the event that the Company level Load Factor, Total - % [MBDL] is not reported by the company, Thomson Reuters will calculate the item using Revenue Passengers Kilometers (RPK) [SBBQ], divided by Available Seat Kilometers (ASK) [SBDG], multiply by 100%. However, if any of the above components are not reported by the company, this item Load Factor, Total - % [MBDL] will not be calculated.

Thomson Reuters will collect any segmental breakout information provided by the company using: Load Factor - % [MBDK].

Definition revised March 2008.

Revenue per ASK COA Code SBDQ

COA code	SBDQ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Revenue per ASK [SBDQ] captures the revenue earned by each available seat kilometer of an airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained by using total revenues divided by the total available seat kilometers of an airline.

Contingent upon the units reported by the company, it represents either one of the following:

- Revenue per ASM, Total [MBDP] , converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Revenue per ASK, Total [MBDR]

Revenue per ASK [SBDQ] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct.
- There is more than one instance of the Company level Revenue per ASK for the reported unit.

ASM: Available Seat Miles

ASK: Available Sear Kilometers

Definition revised March 2008.

Breakeven Load Factor, Total - % *COA Code MBEA*

COA code	MBEA
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Breakeven Load Factor, Total - % [MBEA] represents the Company level Breakeven Load Factor as reported by the company. This item is used as the line item display for the Standard Format Financial Statements display.

The Breakeven Load Factor is the passenger load factor that will result in operating revenues being equal to operating expenses, assuming constant revenue per passenger mile and expenses.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Breakeven Load Factor - % [MBDZ].

Definition revised March 2008.

Passenger Haul, Avg. Length (Kilometers) *COA Code MBEA*

COA code	SBFG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Passenger Haul, Average Length (Kilometers) [SBFG] captures the average distance traveled by a scheduled fare paying passenger of the airline in kilometers. This item is used as the line item display for the Standard Format Financial Statements.

Contingent upon the units reported by the company, it represents either one of the following:

- Passenger Haul, Average Length (Miles), Total [MBFF] , converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers

- Passenger Haul, Average Length (Kilometers), Total [MBFH]

In the event that the company reports the Company level Passenger Haul in both constructs (miles and kilometers), Thomson Reuters will calculate Passenger Haul, Average Length (Kilometers) [SBFG] using Revenue Passenger Kilometers [SBBQ], divided by Revenue Passengers [MBBG].

However, if any of the above components are not reported by the company, this item will not be calculated.

Passenger Haul, Average Length (Kilometers) [SBFG] will not be reported in the following scenario:

- There is more than one instance of the Company level Passenger Haul, Average Length for the reported unit.

Definition revised March 2008.

Aircraft Stage, Avg. Length (Kilometers) *COA Code SBFQ*

COA code	BFO
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Aircraft Stage, Average Length (Kilometers) [SBFO] captures the average distance flown per flight of an airline in kilometers. This item is used as the line item display for the Standard Format Financial Statements.

Contingent upon the units reported by the company, it represents either one of the following:

- Aircraft Stage, Average Length (Miles), Total [MBFL] , converted into kilometers using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Aircraft Stage, Average Length (Kilometers), Total [MBFP]

Aircraft Stage, Average Length (Kilometers) [SBFO] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Aircraft Stage, Average Length for the reported unit.

Definition revised March 2008.

Number of Trips Flown (Departures) *COA Code MBFQ*

COA code	MBFQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Number of Trips Flown (Departures) [MBFQ] represents the number of takeoffs made at an airport.

Thomson Reuters collects Number of Trips Flown (Departures) [MBFQ] as disclosed by the company in the Management's Discussion & Analysis.

Definition revised October 2007.

Average Passenger Fare, Total**COA MBGA**

COA code	MBGA
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Average Passenger Fare, Total [MBGA] represents the Company level Average Passenger Fare as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the average one-way fare paid per flight segment by a revenue passenger.

Thomson Reuters will collect any segmental breakout information provided by the company using:

- Average Passenger Fare [MBFZ].

Definition revised March 2008.

Passenger Revenue per RPK**COA SBHG**

COA code	SBHG
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Passenger Revenue per RPK [SBHG] captures the total passenger revenues earned per revenue passenger kilometer traveled by the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using passenger revenue divided by total revenue passenger kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Passenger Revenue per RPM, Total [MBHF] , converted into Passenger Revenue per RPK, using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Passenger Revenue per RPK, Total [MBHH]

Passenger Revenue per RPK [SBHG] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct.
- There is more than one instance of the Company level Passenger Revenue per RPK for the reported unit.

RPM: Revenue Passenger Miles

RPK: Revenue Passenger Kilometers

Definition revised March 2008.

Passenger Revenue per ASK**COA SBHO**

COA code	SBHO
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005

COA Type Industry

Data Type Airlines Operating Metrics, IS

Passenger Revenue per ASK [SBHO] captures the total passenger revenues earned per available seat kilometer of the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using passenger revenues divided by total available seat kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Passenger Revenue per ASM, Total [MBHL] , converted into Passenger Revenue per ASK, using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Passenger Revenue per ASK, Total [MBHP]

Passenger Revenue per ASK [SBHO] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Passenger Revenue per ASK for the reported unit.

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008.

Operating Revenue per ASK COA Code SBHZ

COA code SBHZ

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Airlines Operating Metrics, IS

Operating Revenue per ASK [SBHZ] captures the total operating revenues earned per available seat kilometer of the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total operating revenues divided by total available seat kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Operating Revenue per ASM, Total [MBHR] , converted into Operating Revenue per ASK, using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Operating Revenue per ASK, Total [MBIA]

Operating Revenue per ASK [SBHZ] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Operating Revenue per ASK for the reported unit.

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008.

Operating Expense per ASK COA Code SBJG

COA code SBJG

Units Period Header Currency, Whole Number

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Operating Expense per ASK [SBJG] captures the total operating expenses incurred per available seat kilometer of the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total operating expenses divided by total available seat kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Operating Expense per ASM, Total [MBJF], converted into Operating Expense per ASK, using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Operating Expense per ASK, Total [MBJH]
- Operating Expense per ASK [SBJG] will not be reported in the following scenarios:
- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Operating Expense per ASK for the reported unit.

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008.

Operating Expense per ASK, excl. Fuel COA Code SBJO

COA code	SBJO
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Operating Expense per ASK, excluding Fuel [SBJO] captures the total operating expenses, less aircraft fuel, incurred per available seat kilometer of the airline. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total operating expenses, less aircraft fuel, divided by total available seat kilometers.

Contingent upon the units reported by the company, it represents either one of the following:

- Operating Expense per ASM, excluding Fuel, Total [MBJL], converted into Operating Expense per ASK, excl. Fuel using the following conversion factor - where one mile is equivalent to 1.60934 kilometers
- Operating Expense per ASK, excluding Fuel, Total [MBJP]
- Operating Expense per ASK, excluding Fuel [SBJO] will not be reported in the following scenarios:
- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Operating Expense excluding Fuel Costs per ASK for the reported unit.

ASM: Available Seat Miles

ASK: Available Seat Kilometers

Definition revised March 2008.

Fuel Cost per Liter COA Code SBLE

COA code	SBLE
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Fuel Cost per Liter [SBLE] captures the unit cost of each liter of fuel consumed by the airline. This item is used as the line item display for the Standard Format Financial Statements.

This is obtained using total aircraft fuel costs (excluding fuel taxes) divided by the total number of fuel liters consumed.

Contingent upon the units reported by the company, it represents either one of the following:

- Fuel Cost per Liter, Total [MBLF]
- Fuel Cost per US Gallon, Total [MBJR], converted into Fuel Cost per Liter using the following conversion factor - where one US Gallon is equivalent to 3.78541 liters
- Fuel Cost per UK Gallon, Total [MBKA], converted into Fuel Cost per Liter using the following conversion factor - where one UK Gallon is equivalent to 4.54609 liters
- Fuel Cost per Liter [SBLE] will not be reported in the following scenarios:
 - The company reports the item using more than one unit construct
 - There is more than one instance of the Company level Fuel Cost per Unit Volume for the reported unit.

Definition revised March 2008.

Fuel Consumed, Liters COA Code SBLO

COA code	SBLO
Units	Whole Number, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Fuel Consumed, Liters [SBLO] captures the total volume of fuel consumed by the airlines, in liters.

It represents the sum of:

- Fuel Consumed, Liters [MBLO]
- Fuel Consumed, US Gallon [MBLG], converted into Fuel Consumed, Liters using the following conversion factor - where one US Gallon is equivalent to 3.78541 liters
- Fuel Consumed, UK Gallon [MBLK], converted into Fuel Consumed, Liters using the following conversion factor - where one UK Gallon is equivalent to 4.54609 liters

Definition revised March 2008.

Aircraft Utiliz. (Hours per Day), Total COA Code MBLR

COA code	MBLR
Units	Whole Number

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Aircraft Utilization (Hours per Day), Total [MBLR] represents the Company level Aircraft Utilization as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the average number of block hours operated per day per aircraft for the total fleet of aircraft.

In the event that the Company level Aircraft Utilization (Hours per Day), Total [MBLR] is not reported by the company, Thomson Reuters will calculate the item using Number of Hours Flown [MBRK], divided by 365 days, divided by the Average Number of Operating Aircraft [MBLZ].

However, if any of the above components are not reported by the company, Aircraft Utilization (Hours per Day), Total [MBLR] will not be calculated.

Thomson Reuters will collect any segmental breakout information provided by the company using:

- Aircraft Utilization (Hours per Day) [MBLQ]

Definition revised March 2008.

Average Number of Operating Aircraft

COA Code MBLZ

COA code	MBLZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Average Number of Operating Aircraft [MBLZ] represents the average number of aircrafts used by an airline during a period of time. This is obtained using the number of aircraft in use, divided by a given period of time.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Percentage of Sales - Internet, Total - %

COA Code MBNF

COA code	MBNF
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Percentage of Sales - Internet, Total - % [MBNF] represents the Company level portion of sales that is made from the internet, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the number of sales via Internet, divided by the total number of sales.

Thomson Reuters will collect any segmental breakout information provided by the company using:

- Percentage of Sales via Internet - % [MBNE]

Definition revised March 2008.

Number of Hours Flown**COA Code MBRK**

COA code	MBRK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Number of Hours Flown [MBRK] represents the block hours or the number of hours which elapsed between the time the aircraft started to move to commence a flight, and the time the aircraft came to its final stop after the conclusion of a flight.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Airlines COA**Code MAIT**

COA code	MAIT
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, IS

Airlines [MAIT] represents the airlines industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the airline industry, reported by the company.

The Airlines Industry consists of companies engaged in the operation of airline transportation primarily for consumer and business passengers.

The Airlines Industry excludes:

- Airline operators primarily for cargo transportation (classified under the Air Freight & Courier Services Industry)
- Fueling, maintenance, airline catering and airport landing services (classified under the Airport Services Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Size of Fleet COA Code MBRO

COA code	MBRO
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, BS

Size of Fleet [MBRO] represents the number of aircraft operated by a single company or ownership as at the period end.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Airlines COA Code MAIB

COA code	MAIB
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Airlines Operating Metrics, BS

Airlines [MAIT] represents the airlines industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the airline industry, reported by the company.

The Airlines Industry consists of companies engaged in the operation of airline transportation primarily for consumer and business passengers.

The Airlines Industry excludes:

- Airline operators primarily for cargo transportation (classified under the Air Freight & Courier Services Industry)
- Fueling, maintenance, airline catering and airport landing services (classified under the Airport Services Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Banking/Brokerage

Net Interest Margin, Total - % COA Code MNIO

COA code	MNIO
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Bank
Data Type	Banking/ Brokerage Operating Metrics, IS

Net Interest Margin, Total - % [MNIO] represents the Company level Net Interest Margin, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the difference between interest income earned and the interest paid on borrowings by the bank, as a percentage of its earning assets.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Net Interest Margin - % [MNIM]

Definition revised March 2008.

Net Interest Spread, Total - %**COA Code MNIT**

COA code	MNIT
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Bank
Data Type	Banking/ Brokerage Operating Metrics, IS

Net Interest Spread, Total - % [MNIT] represents the Company level Net Interest Spread, as reported by the company. It shows the difference in the borrowing and lending rates of the bank. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the average yield on interest-earning assets, less the average cost of interest-bearing liabilities.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Net Interest Spread - % [MNIS]

Definition revised March 2008.

Banking Brokerage COA Code MBBT

COA code	MBBT
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Bank
Data Type	Banking/ Brokerage Operating Metrics, IS

Banking/ Brokerage [MBBT] represents the banking/ brokerage industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the banking/brokerage industry, reported by the institution.

The Banking/Brokerage Industry includes:

- Deposit-taking institutions such as commercial banks, savings & loans banks, credit institutions and universal banking institutions
- Bank holding companies
- Consumer Financial Services companies engaged in providing personal loan services (such as credit card, mortgage lending, brokerage), and consumer leasing services (such as automobiles, personal and student loans)
- Investment Services companies like stock exchanges, transfer agents, and companies engaged in providing security brokerage services, investment banking and investment management services (without significant commercial banking operations), and other investment services (such as information retrieval services for the investment community)
- Financials - Specialty companies engaged in providing commercial loans for long-term equipment leases, mortgage REITs, insurance brokers, import-export banks, international trade financing and pension fund administration services.
- Diversified Financial Services institutions engaged in banking, insurance and other financial services.
- Holding companies with interests in industrial operations as well as financial services.

The Banking/Brokerage Industry excludes:

- Banks with substantial insurance operations (classified under the Financial Services – Diversified Industry)
- Companies engaged in lease financing of commercial equipment, (classified under Financials – Specialty Industry),

- Companies engaged in consumer brokerage and investment services (classified under Investment Services Industry)
- Banks engaging in auxiliary investment banking and brokerage services (classified under Banks)
- Companies engaged in providing short-term commercial equipment rentals (classified under Commercial Services & Supplies Industry)
- Conglomerates without a significant interest in financial services (classified under Industrial Conglomerates)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance, and the notes to the financial statements.

Definition revised March 2008.

Consumer Electronics

Consumer Electronics Number of Units Sold COA

Code MUNI

COA code	MUNI
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Consumer Electronics Operating Metrics, IS

Number of Units Sold [MUNI] represents the number of products sold by the electronics company.

Thomson Reuters obtains the break out of the Number of Units Sold [MUNI] by products, if the information is disclosed in the financial report. Thomson Reuters then populates the number of each type of product sold on separate lines using the same code [MUNI]. However, each line will have a unique description of the type of product sold.

Definition revised October 2007.

Consumer Electronics

COA Code MCON

COA code	MCON
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Consumer Electronics Operating Metrics, IS

Consumer Electronics [MCON] represents the consumer electronics industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the consumer electronics industry, reported by the company.

The Consumer Electronics Industry includes:

- Companies engaged in the manufacturing of home audio and video equipment
- Appliances, Tools & House-ware companies engaged in the manufacturing of kitchen appliances, hand and light power tools, gardening tools, cookware, silverware and other household goods.

The Consumer Electronics Industry excludes:

- Companies engaged in the manufacturing of computers and peripherals (classified in Computer Hardware Industry),

- Companies engaged in the manufacturing of Office equipment such as facsimile machines, typewriters and photocopy machines (classified in Office Equipment Industry),
- Companies engaged in the manufacturing of video gaming consoles, conventional camera and film manufacturers (classified in Leisure Products Industry)
- Companies engaged in the manufacturing of commercial use power tools (classified in Industrial Machinery & Equipment Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Healthcare Facilities

Healthcare Facilities Number of Visits per Admission, Total COA Code MHEF

COA code	MHEF
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, IS

Number of Visits per Admission, Total [MHEF] represents the Company level average number of visits each patient admitted into the hospital has, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total number of visits divided by the number of admissions.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Number of Visits per Admission [MHEE]

Definition revised March 2008.

Number of Outpatient Visits COA Code MHEG

COA code	MHEG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, IS

Number of Outpatient Visits [MHEG] represents the number of individual visits to hospital outpatient departments located on the hospital campus, during the period.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007.

Number of Discharges COA Code MHEK

COA code	MHEK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, IS

Number of Discharges [MHEK] represents the number of discharges in the hospital during the period.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007.

Number of Cases per Scan, Total COA Code MHEP

COA code	MHEP
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, IS

Number of Cases of Scan, Total [MHEP] represents the Company level number of patient visits per time they need a medical procedure/scan, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Number of Cases of Scan [MHEO].

Definition revised March 2008.

Number of Surgeries COA Code MHEQ

COA code	MHEQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, IS

Number of Surgeries [MHEQ] represents the number of surgeries performed in the hospital during the period.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007.

Revenue per Visit/Disc./Case/Scan, Total COA Code MHFA

COA code	MHFA
Units	Period Header Currency, Whole Number
Annual History	Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Revenue per Visit/ Discharge/ Case/ Scan [MHFA] represents the Company level average revenue earned by the hospital for each visit, discharge, case or scan, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total value billed divided by the total number of visits, discharges, cases and/or scans.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Revenue per Visit/ Discharge/ Case/ Scan [MHEZ].

Definition revised March 2008.

Net Inpatient Revenues

COA Code MHGE

COA code MHGE

Units Period Header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Net Inpatient Revenues [MHGE] represents the total billed value for the services provided by the hospital to its inpatients.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007.

Net Outpatient Revenues

COA Code MHGG

COA code MHGG

Units Period header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Net Outpatient Revenues [MHGG] represents the total billed value for the services provided by the hospital to its outpatients.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007.

Average Number of Licensed Beds COA Code MHGK

COA code MHGK

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Average Number of Licensed Beds [MHGK] represents the average number of licensed beds owned by the hospital during the period. It is obtained by weighting the total number of licensed beds owned, by according to the periods owned.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007.

Utilization of Licensed Beds, Total - %

COA Code MHGP

COA code	MHGP
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, IS

Utilization of Licensed Beds, Total - % [MHGP] represents the Company level average utilization of the licensed beds during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the average patient days divided by average licensed beds divided by number of days in the period.

In the event that the Company level Utilization of Licensed Beds, Total - % [MHGP] is not reported by the company, Thomson Reuters will calculate the item using Patient Days [MHGQ] divided by 365 days, divided by Average Number of Licensed Beds [MHGK].

Thomson Reuters will collect any segmental breakout information provided by the company using:

Utilization of Licensed Beds - % [MHGO]

Definition revised March 2008.

Patient Days

COA Code MHGQ

COA code	MHGQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, IS

Patient Days [MHGQ] represents the total number of days of patient care provided by the hospital for the periods indicated.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007.

Equivalent Patient Days

COA Code MHGZ

COA code	MHGZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry

Data Type Healthcare Facilities Operating Metrics, IS

Equivalent Patient Days [MHGQ] represents actual admissions/patient days adjusted to include outpatient services.

It is obtained by multiplying actual admissions/patient days by the sum of gross inpatient revenues and outpatient revenues, and dividing the result by gross inpatient revenues.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007.

Inpatient Revenue per Patient Day, Total COA Code MHJF

COA code MHJF

Units Period Header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Inpatient Revenue per Patient Day, Total [MHJF] represents the Company level average inpatient revenues earned by the hospital for each patient day, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total billed value of inpatient services divided by the total number of patient days.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Inpatient Revenue per Patient Day [MHJE].

Definition revised March 2008.

Inpatient Revenue per Admission, Total COA Code MHJH

COA code MHJH

Units Period Header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Healthcare Facilities Operating Metrics, IS

Inpatient Revenue per Admission, Total [MHJH] represents the Company level average inpatient revenues earned by the hospital for each admission, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total billed value of inpatient services divided by the number of admissions.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Inpatient Revenue per Admission [MHJG].

Definition revised March 2008.

Outpatient Revenue per Visit, Total COA Code MHJL

COA code MHJL

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, IS

Outpatient Revenue per Visit, Total [MHJL] represents the Company level average outpatient revenue earned by the hospital for each hospital visit, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total billed value of outpatient services divided by the number of hospital visits.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Outpatient Revenue per Visit [MHJK].

Definition revised March 2008.

Average Length of Stay (Days), Total

COA Code MHJP

COA code	MHJP
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, IS

Average Length of Stay (Days), Total [MHJP] represents the Company level average number of days an admitted patient stays in the facility, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Average Length of Stay (Days) [MHJO].

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised March 2008.

Healthcare Facilities COA Code MHFT

COA code	MHFT
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, IS

Healthcare Facilities [MHFT] represents the healthcare facilities industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the healthcare facilities industry, reported by the company.

The Healthcare Facilities Industry consists of:

- Companies engaged in operating hospitals, physician and dental clinics, psychiatric facilities, nursing homes and home health care agencies
- Medical laboratories that support healthcare facilities such as blood analysis, pathology, urinalysis, medical x-ray and other diagnostic laboratories.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Number of Hospitals COA Code MHJQ

COA code	MHJQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, BS

Number of Hospitals [MHJQ] represents the number of hospitals owned by the company as at the end of the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Number of Licensed Beds COA Code MHJZ

COA code	MHJZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, BS

Number of Licensed Beds [MHJZ] represents the maximum number of beds permitted in a facility under its license as at the end of the period, regardless of whether the beds are actually available for patient care.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Healthcare Facilities COA Code MHFB

COA code	MHFB
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Healthcare Facilities Operating Metrics, BS

Healthcare Facilities [MHFB] represents the healthcare facilities industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the healthcare facilities industry, reported by the company.

The Healthcare Facilities Industry consists of:

- Companies engaged in operating hospitals, physician and dental clinics, psychiatric facilities, nursing homes and home health care agencies

- Medical laboratories that support healthcare facilities such as blood analysis, pathology, urinalysis, medical x-ray and other diagnostic laboratories.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Hotels/Gaming

Hotels/Gaming Occupancy, Total - %

COA Code MHAF

COA code	MHAF
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/ Gaming Operating Metrics, IS

Occupancy, Total - % [MHAF] represents the Company level Occupancy percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of rooms that are occupied or rented in a hotel at a given time.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Occupancy - % [MHAE].

Definition revised March 2008.

Average Daily Room Rate (ADR), Total COA Code MHAH

COA code	MHAH
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/ Gaming Operating Metrics, IS

Average Daily Room Rate (ADR), Total [MHAH] represents the Company level average rental income per occupied room in a given time period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total room revenues divided by the total number of rooms sold.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Average Daily Room Rate [MHAG].

Definition revised March 2008.

Revenue per Avail. Room (REVPAR), Total

COA Code MHAK

COA code	MHAK
Units	Period Header Currency, Whole Number

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/ Gaming Operating Metrics, IS

Revenue per Available Room (REVPAR), Total [MHAK] represents the Company level average revenue earned per available room in a given time period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total room revenues in a given period (net of discounts, sales taxes, and meals) divided by the number of available room in a given time period. Alternatively, it can also be obtained using the average daily room rate (ADR) multiplied by the occupancy rate.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Revenue per Available Room (REVPAR) [MHAJ].

Definition revised March 2008.

Property-Level EBITDA

COA Code MHAO

COA code	MHAO
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/ Gaming Operating Metrics, IS

Property-Level EBITDA [MHAO] represents earnings before interest, other non-operating Income/Expense, Taxes, depreciation and amortization, and before any corporate expenses and stock compensation expense on properties that a company owns.

Property EBITDA is different from Consolidated EBITDA, as Consolidated EBITDA may include other corporate and stock compensation expenses.

This information is generally obtained from press releases, and the Management's Discussion and Analysis of the company's operating performance (if available in the financial report). For US companies, this information is not usually available in the 10-K or 10-Q.

EBITDA: Earnings before Interest, Taxes, Depreciation and Amortization

Definition revised October 2007.

Value of Slot Handle COA Code MHCE

COA code	MHCE
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/ Gaming Operating Metrics, IS

Value of Slot Handle [MHCE] represents the total amount of coins, tokens, credits or currency placed into slot machines by patrons to play the slot machines.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Grwth. in Tb. Games Drop(Vol.), Total- % COA Code MHCH

COA code	MHCH
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/ Gaming Operating Metrics, IS

Growth in Table Games Drop (Volume), Total - % [MHCH] represents the Company level Growth in the volume of Table Games Drop. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of change of the table games drop from the prior period. Table games drop refers to the amount of chips exchanged for cash or cash equivalents for table games.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Growth in Table Games Drop (Volume) - % [MHCG].

Definition revised March 2008.

Percentage of Win or Hold, Total - %

COA Code MHCL

COA code	MHCL
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/ Gaming Operating Metrics, IS

Percentage of Win or Hold, Total - % [MHCL] represents the Company level Percentage Win or Hold, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows gross win as a percentage of total slot handle or total table games drop.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Percentage of Win or Hold - % [MHCK].

Definition revised March 2008.

Hotels/Gaming

COA Code MHGI

COA code	MHGI
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/ Gaming Operating Metrics, IS

Hotels/ Gaming [MHGI] represents the hotels/ gaming industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the hotels/ gaming industry, reported by the company.

The Hotels/ Gaming Industry consists of:

- Hotels, Motels & Cruise Lines companies engaged in the operation of hotels, bed and breakfast inns, motels, cabins, cottages, youth hostels, cruise lines and other tourist and boarding lodges.
- Casinos & Gaming of companies engaged in casinos and gambling operations. Companies

The Hotels/ Gaming Industry excludes:

- Ski resorts and amusement parks with resort owned hotel service, where the ski or amusement operation comprises the dominant operation (classified under the Leisure & Recreation Industry)
- Horse and dog race tracks (classified under the Leisure & Recreation Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Number of Properties COA Code MHAQ

COA code	MHAQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/ Gaming Operating Metrics, BS

Number of Properties [MHAQ] represents the total number of properties that the company owns as of the period end date.

Thomson Reuters obtains the break out of the Number of Properties [MHAQ] by brand names, if the information is disclosed in the financial report. Thomson Reuters then populates the number of properties under the specific brand name on separate lines using the same code [MHAQ]. However, each line will have a unique description of the name of the property.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Number of Rooms COA Code MHAZ

COA code	MHAZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/ Gaming Operating Metrics, BS

Number of Rooms [MHAZ] represents the total number of rooms owned by the company as of the period end date.

Thomson Reuters obtains the break out of the Number of Rooms [MHAZ] by property brands, if the information is disclosed in the financial report. Thomson Reuters then populates the number of rooms under the specific property brand on separate lines using the same code [MHAZ]. However, each line will have a unique description of the name of the property.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Hotels/Gaming COA Code MHGB

COA code	MHGB
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Hotels/ Gaming Operating Metrics, BS

Hotels/ Gaming [MHGI] represents the hotels/ gaming industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the hotels/ gaming industry, reported by the company.

The Hotels/ Gaming Industry consists of:

- Hotels, Motels & Cruise Lines companies engaged in the operation of hotels, bed and breakfast inns, motels, cabins, cottages, youth hostels, cruise lines and other tourist and boarding lodges.
- Casinos & Gaming of companies engaged in casinos and gambling operations. Companies

The Hotels/ Gaming Industry excludes:

- Ski resorts and amusement parks with resort owned hotel service, where the ski or amusement operation comprises the dominant operation (classified under the Leisure & Recreation Industry)
- Horse and dog race tracks (classified under the Leisure & Recreation Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Insurance

Insurance Expense Ratio, Total - % COA Code MIBF

COA code	MIBF
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, IS

Expense Ratio, Total - % [MIBF] represents the Company level Expense Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the sum of the acquisition costs and other underwriting expenses in relation to the premium earned.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Expense Ratio - % [MIBE].

Expense Ratio, Total - % [MIBF] reflects the insurance company's expense ratio reported under the reported GAAP. It excludes: Statutory Expense Ratio, Total - % [MIBP]

Definition revised March 2008.

Loss Ratio, Total - % COA Code MIBH

COA code	MIBH
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, IS

Loss Ratio, Total - % [MIBH] represents the Company level Loss Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the loss expenses incurred by an insurance company, in relation to the total premiums earned.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Loss Ratio - % [MIBG].

Definition revised March 2008.

Combined Ratio, Total - % COA Code MIBL

COA code	MIBL
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, IS

Combined Ratio, Total - % [MIBL] represents the Company level Combined Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the combination of the loss ratio and the expense ratio, and is an indicator of the operational profitability of an insurance company.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Combined Ratio - % [MIBK].

Definition revised March 2008.

Statutory Expense Ratio, Total - % COA Code MIBP

COA code	MIBP
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, IS

Statutory Expense Ratio, Total - % [MIBP] represents the Company level Statutory Expense Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the sum of the acquisition costs and other underwriting expenses in relation to the premium earned (under the Statutory Accounting Principle).

Thomson Reuters will collect any segmental breakout information provided by the company using:

Statutory Expense Ratio - % [MIBO].

Definition revised March 2008.

Wght. Avg. Cost of Cap.(WACC), Total- % COA Code MIBR

COA code	MIBR
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, IS

Weighted Average Cost of Capital (WACC), Total - % [MIBR] represents the Company level Weighted Average Cost of Capital, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the average cost of raising capital, by proportionately weighing the cost of each category of capital. The company may raise its capital by issuing equity or from borrowings.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Weighted Average Cost of Capital (WACC) - % [MIBQ].

Definition revised March 2008.

Underwriting Profit or Loss COA Code MIBZ

COA code	MIBZ
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, IS

Underwriting Profit or Loss [MIBZ] represents the money earned or loss by an insurer in its underwriting operations.

This is obtained by subtracting the sum of its losses, loss adjusting expenses and other underwriting expenses, from the total premiums earned.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

New Business Profit COA Code MIGK

COA code	MIGK
Units	Period header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, IS

New Business Profit [MIGK] represents the contribution of the total new business sales of an insurer during the period.

The insurer's new business sales can include premium income on new regular policies, and also single premium policies.

Definition revised October 2007.

New Business Ann. Prem. Equiv.(APE) COA Code MIGO

COA code	MIGO
Units	Period header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, IS

New Business Annual Premium Equiv. [MIGO] represents the annual premium amount for regular premium contracts plus 10% of new single premiums.

Due to the difference in the proportion of single premium policies between the insurers, New Business Annual Premium Equiv. [MIGO] enables a better comparison of the volume of the new business amongst the insurers.

Annual Premium Equivalent has traditionally been the common industry sales measure in the UK and Ireland.

Definition revised October 2007.

New Business Margin, Total - % COA Code MIGR

COA code	MIGR
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, IS

New Business Margin, Total - % [MIGR] represents the Company level New Business Margin percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the profit from new business sales, expressed as a percentage of the Present Value of New Business Premiums (PVNBP) for the period.

Thomson Reuters will collect any segmental breakout information provided by the company using:

New Business Margin - % [MIGQ].

Definition revised March 2008.

Insurance COA Code MIIS

COA code	MIIS
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, IS

Insurance [MIIS] represents the insurance industry for Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the insurance industry, reported by the company.

The Insurance Industry consists of:

- Multi-line insurance companies carrying life and non-life policies.
- Property & Casualty insurance companies engaged in insurance underwriting and carriers of property, fire, marine, auto, title, professional liability, funeral, bonding, fidelity and other surety policies.
- Life & Health insurance companies engaged in insurance underwriting and carriers of accidental death and dismemberment, disability, dental, health, medical and life policies, as well as the management of annuity plans.
- Property and casualty, and life and health Reinsurance carriers.

The Insurance Industry excludes:

- Insurance brokers (classified under the Financials – Specialty Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Embedded Value COA Code MIEV

COA code	MIEV
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, BS

Embedded Value [MIEV] represents the present value of existing life insurance business at the valuation date and excluding any value attributable to future new business.

The embedded value is an Actuarial science construct, which allows the uncertain future cash-flows of a life insurer to be valued, so as to give a more realistic picture of the company's financial position, allowing for future contingencies.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Insurance COA Code MINB

COA code	MINB
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Insurance Operating Metrics, BS

Insurance [MINB] represents the insurance industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the insurance industry, reported by the company.

The Insurance Industry consists of:

- Multi-line insurance companies carrying life and non-life policies.
- Property & Casualty insurance companies engaged in insurance underwriting and carriers of property, fire, marine, auto, title, professional liability, funeral, bonding, fidelity and other surety policies.

- Life & Health insurance companies engaged in insurance underwriting and carriers of accidental death and dismemberment, disability, dental, health, medical and life policies, as well as the management of annuity plans.
- Property and casualty, and life and health Reinsurance carriers.

The Insurance Industry excludes:

- Insurance brokers (classified under the Financials – Specialty Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Internet

Internet Average Revenue per Click, Total COA Code MIIF

COA code	MIIF
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Internet Media Operating Metrics, IS

Average Revenue per Click, Total [MIIF] represents the Company level average revenue earned per click from each campaign, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

This is a measurement of the average revenue earned each time a visitor clicks on an advertisement displayed in a website.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Average Revenue per Click [MIIE].

Definition revised March 2008.

Average Revenue per Customer, Total

COA Code MIIH

COA code	MIIH
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Internet Media Operating Metrics, IS

Average Revenue per Customer, Total [MIIH] represents the Company level revenue generated by a customer per month, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

This item is commonly used by telephone carriers and other industries including consumer Internet services, to measure the rate of revenue generation. This term is also commonly known as Average Revenue per User (ARPU).

Thomson Reuters will collect any segmental breakout information provided by the company using: Average Revenue per Customer [MIIG].

Definition revised March 2008.

Click Rate, Total - % COA Code MIIL

COA code	MIIL
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Internet Media Operating Metrics, IS

Click Rate, Total - % [MIIL] represents the Company level Click Rate, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the frequency an advertisement downloaded with a webpage, is clicked on. This is obtained using the number of clicks on an ad on a webpage, divided by the total number of times that the ad was downloaded with a page.

For example: if one in ten web-users who downloaded a page click on the ad, then the Click Rate would be 10%.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Click Rate - % [MIIL].

Definition revised March 2008.

Number of Page Views (User Traffic)**COA Code MIKE**

COA code	MIKE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Internet Media Operating Metrics, IS

Number of Page Views (User Traffic) [MIKE] represents the number of hits (page views) that a website has received over the specified period of time. This is used to measure the user traffic of a particular website during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Value of Paid Clicks COA Code MIKG

COA code	MHJG
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Internet Media Operating Metrics, IS

Value of Paid Clicks [MIKG] represents the total sales resulting from the click-paid activity for an internet media company.

This information is generally obtained from the Management's Discussion and Analysis of the hospital's operating performance.

Definition revised October 2007.

Query Market Share, Total - %**COA Code MIKL**

COA code	MIKL
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Internet Media Operating Metrics, IS

Query Market Share, Total - % [MIKL] represents the Company level Query Market Share percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the market share percentage specifically for query volumes of an Internet search company (Yahoo, Google etc.). It is an indicator of the search engine's market position, with respect to the totals search/query volume during the period.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Query Market Share - % [MIKK].

Definition revised March 2008.

Traffic Acquisition Costs (TAC)**COA Code MIKQ**

COA code	MIKQ
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Internet Media Operating Metrics, IS

Traffic Acquisition Costs (TAC) [MIKG] represents the cost for a company to acquire traffic into their site.

This cost is considered as the cost of revenue for many internet search company such as Yahoo, Google, etc.

Definition revised October 2007.

Internet Media**COA Code MIMT**

COA code	MIIS
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Internet Media Operating Metrics, IS

Internet Media [MIMT] represents the internet media industry for Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the internet media industry, reported by the company.

The Internet Media industry consists of:

- IT Services & Consulting companies engaged in customized software development, ISP providers, online support services, online database management, interactive data access and auctioning services.
- Advertising/Marketing companies engaged in print and broadcast media advertising agencies, marketing research, public opinion research, public relations and other marketing and consulting services.

- Large corporations with operations in broadcasting, entertainment production or publishing, where at least two of the business lines comprise a substantial portion of the company's total operation.

The Internet Media industry excludes:

- Companies utilizing the internet as an auxiliary means of retailing merchandise (classified under the Retail - Catalog & Internet Order Industry)
- Companies utilizing the internet as an auxiliary means of distributing content (classified under the Publishing Industry), information and data delivery (classified under the Integrated Telecommunications Services Industry), and delivery of financial information (classified under the Investment Services Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Managed Care

Managed Care Premiums per Member per Month, Total COA Code MMBF

COA code	MMBF
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, IS

Premiums per Member per Month, Total [MMBF] represents the Company level Premiums per Member per Month, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total revenues earned by the company, divided by the total number of member months.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Premiums per Member per Month [MMBE]

Definition revised March 2008.

Medical Costs per Mbr. per Month, Total COA Code MMBH

COA code	MMBH
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, IS

Medical Costs per Member per Month, Total [MMBH] represents the Company level Medical Costs incurred per Member per Month, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using total medical costs incurred by the company, divided by the total number of member months. This is also sometimes called Service Costs PMPM.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Medical Costs per Member per Month [MMBG]

PMPM: Per Member per Month

Definition revised March 2008.

SG&A Costs per Mbr. per Month, Total

COA Code MMBL

COA code	MMBL
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, IS

SG&A Costs per Member per Month, Total [MMBL] represents the Company level Selling, General and Administrative costs incurred per Member per Month, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using SG&A costs incurred by the company, divided by the total number of member months.

Thomson Reuters will collect any segmental breakout information provided by the company using:

SG&A Costs per Member per Month [MMBK].

Definition revised March 2008.

Medical Expense Ratio, Total - % COA Code MMBP

COA code	MMBP
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, IS

Medical Expense Ratio, Total - % [MMBP] represents the Company level Medical Expense Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of the premiums that are used to pay for the delivery of health care. It is obtained using the total medical expenses incurred by the company, divided by the total revenues earned.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Medical Expense Ratio - % [MMBO]

Definition revised March 2008.

General & Administration Ratio, Total - % COA Code MMBR

COA code	MMBR
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, IS

General & Administration Ratio, Total - % [MMBR] represents the Company level General & Administration Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total General and Administration costs incurred by the company, divided by the total revenues earned. It shows the percentage of total revenues that are used to administer the health plan, and is a measure of the efficiency of the company.

Thomson Reuters will collect any segmental breakout information provided by the company using: General & Administration Ratio - % [MMBQ].

Definition revised March 2008.

Selling Costs Ratio, Total - % COA Code MMCA

COA code	MMCA
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, IS

Selling Costs Ratio, Total - % [MMCA] represents the Company level Selling Costs Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of total revenues that are used to complete the sales of the health plan. It is obtained using the total selling expenses incurred by the company, divided by the total premiums earned.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Selling Costs Ratio - % [MMBZ]

Definition revised March 2008.

Combined Ratio, Total - % COA Code MMCF

COA code	MMCF
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, IS

Combined Ratio, Total - % [MMCF] represents the Company level Combined Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is the sum of the Loss ratio, LAE (Loss Adjustment Expenses) ratio, and Underwriting Expense and Policyholder dividends to premiums ratio. It is a measure of the efficiency of the company.

Thomson Reuters will collect any breakout information provided by the company using: Combined Ratio - % [MMCE].

Definition revised March 2008.

Managed Care COA Code MMAI

COA code	MMAI
Units	NA
Annual History	Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Managed Care Operating Metrics, IS

Managed Care [MMAI] represents the managed care industry for Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the managed care industry, reported by the company.

The Managed Care Industry consists of companies engaged in providing managed healthcare, mainly operating in the United States.

The Managed Care Industry excludes:

- Primary or supplementary health insurance policies provided by life insurance companies (classified under the Insurance - Life & Health Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008.

Unprocessed Claims Inventories, Number COA Code MMJE

COA code MMJE

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Managed Care Operating Metrics, BS

Unprocessed Claims Inventories, Number [MMJE] represents the claims count of claims received, but not yet fully processed.

The inventory of unprocessed claims reflects the company's ability to manage and process claims submissions made to the company.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Unprocessed Claims Inventories, Value COA Code MMJG

COA code MMJG

Units Period Header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Managed Care Operating Metrics, BS

Unprocessed Claims Inventories, Value [MMJG] represents the estimated valuation of claims received but not yet fully processed.

The inventory of unprocessed claims reflects the company's ability to manage and process claims submissions made to the company.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Unprocessed Claims Inventories, Days**COA Code MMJK**

COA code	MMJK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, BS

Unprocessed Claims Inventories, Number [MMJE] represents number of days on hand of the unprocessed claims inventories.

The inventory of unprocessed claims reflects the company's ability to manage and process claims submissions made to the company.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Days in Claims Payable (DCP)**COA Code MMJO**

COA code	MMJO
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, BS

Days in Claims Payable (DCP) [MMJE] represents the medical claim liabilities at the end of the period, divided by average medical expenses per day in the quarterly period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Days in Claims Payable excl. Capitation**COA Code MMJQ**

COA code	MMJQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, BS

Days in Claims Payable excl. Capitation [MMJE] represents medical claim liabilities at the end of the period divided by average medical expenses per day in the quarterly period, excluding capitation.

Companies may have some providers under capitation payment arrangements. Capitation refers to the system of payment for each customer served, rather than by service performed. Such capitation payment arrangements do not require a medical claim IBNR reserve.

Hence, companies with such capitation payment arrangements will usually summarize the DCP metric excluding capitation expense.

IBNR: Incurred But Not Reported

DCP: Days in Claims Payable

Definition revised October 2007.

Receipt Cycle Time (Days) COA Code MMJZ

COA code	MMJZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, BS

Receipt Cycle Time (Days) [MMJZ] represents the average length of time (in number of days) that has lapsed between the time when a claim was initially incurred and when the claim form was received.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Receipt Cycle Time (Months) COA Code MMKE

COA code	MMKE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, BS

Receipt Cycle Time (Months) [MMKE] represents the average length of time (in number of months) that has lapsed between the time when a claim was initially incurred and when the claim form was received.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Claims Reserves COA Code MMKG

COA code	MMKG
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, BS

Claims Reserves [MMKG] represents the provisions set apart for future claims, as at the end of the period. The claims reserves include:

- Incurred but not reported claims
- Received but unprocessed claims

- Reserves for loss adjustment expenses

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Membership under Capitation, Total - % COA Code MMKP

COA code	MMKP
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, BS

Membership under Capitation - % [MMKP] represents the Company level Membership under Capitation Percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of membership under the capitation agreement.

In a limited number of circumstances, the company contracts with hospitals and physicians to accept financial risk for a defined set of HMO membership. For transferring this risk, the company prepays these providers a monthly fixed-fee per member to coordinate substantially all of the medical care for their capitated HMO membership, including some health benefit administrative functions and claims processing.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Membership under Capitation - % [MMKO]

HMO: Health Maintenance Organization

Definition revised March 2008.

Covered Lives COA Code MMKQ

COA code	MMKQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Managed Care Operating Metrics, BS

Covered Lives [MMKQ] represents the total number of people covered by the insurance policies.

For example: one man is a member of a health insurance plan, but then he adds his family (wife and 3 kids) as dependents. Covered Lives [MMKQ] in the above example will be 5 – the man (member), and his 4 dependants.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Enrollment or Membership COA Code MMKZ

COA code	MMKZ
Units	Whole Number
Annual History	Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Managed Care Operating Metrics, BS

Enrollment of Membership [MMKZ] represents the total number of members acquired by the company, as at period end.

For example: one man is a member of a health insurance plan, and he adds his family (wife and 3 kids) as dependents. Enrollment of Membership [MMKZ] in the above example will be one – the man who subscribed to the insurance plan.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Managed Care COA Code MMCB

COA code MMCB

Units NA

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Managed Care Operating Metrics, BS

Managed Care [MMCB] represents the Managed Care industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Managed Care industry, reported by the company.

The Managed Care Industry consists of:

- Companies engaged in providing managed healthcare, mainly operating in the United States. The Managed Care Industry excludes:
- Primary or supplementary health insurance policies provided by life insurance companies (classified under the Insurance - Life & Health industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Mining

Mining Copper, Avg. Price per Metric Tonne COA Code SADG

COA code SADG

Units Period Header Currency, Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, IS (Avg. Price)

Copper, Average Price per Metric Tonne [SADG] captures the average selling price of Copper per Metric Tonne, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Copper, Average Price per Metric Tonne, Total [MADH]

- Copper, Average Price per Long Ton, Total [MADF], converted into Metric Tonne using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Copper, Average Price per US Ton, Total [MADL], converted into Metric Tonne using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Copper, Average Price per Metric Tonne [SADG] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit.

Definition revised March 2008.

Diamonds, Avg. Price per Carat, Total COA Code MADP

COA code	MADP
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry

Data Type Mining Operating Metrics, IS (Avg. Price)

Diamonds, Average Price per Carat, Total [MADP] represents Company level Average Selling Price of Diamonds per Carat during the specified period of time, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Diamonds, Average Price per Carat [MADO].

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008.

Gold, Avg. Price per Troy Ounce COA Code SAGK

COA code	SAGK
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Gold, Average Price per Troy Ounce [SAGK] captures the average selling price of Gold per Troy Ounce, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Gold, Average Price per Troy Ounce, Total [MAGL]
- Gold, Average Price per Gram, Total [MAGF], converted into Troy Ounce using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Gold, Average Price per Ounce, Total [MAGH], converted into Troy Ounce using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Gold, Average Price per Troy Ounce [SAGK] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct.

- There is more than one instance of the Company level Average Price for the reported unit.

Definition revised March 2008.

Iron Ore, Avg. Price per Metric Tonne

COA Code SAIG

COA code	SAIG
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Iron Ore, Average Price per Metric Tonne [SAIG] captures the average selling price of Iron Ore per Metric Tonne, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Iron Ore, Average Price per Metric Tonne, Total [MAIH]
- Iron Ore, Average Price per Long Ton, Total [MAIF], converted into Metric Tonne using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Iron Ore, Average Price per US Ton, Total [MAIL], converted into Metric Tonne using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne Iron Ore, Average Price per Metric Tonne [SAIG] will not be reported in the following scenarios:
 - The company reports the item using more than one unit construct
 - There is more than one instance of the Company level Average Price for the reported unit.

Definition revised March 2008.

Platinum, Avg. Price per Troy Ounce

COA Code SAPZ

COA code	SAPZ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Platinum, Average Price per Troy Ounce [SAPZ] captures the average selling price of Platinum per Troy Ounce, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Platinum, Average Price per Troy Ounce, Total [MAQA]
- Platinum, Average Price per Gram, Total [MAPP], converted into Troy Ounce using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Platinum, Average Price per Ounce, Total [MAPR], converted into Troy Ounce using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce
- Platinum, Average Price per Troy Ounce [SAPZ] will not be reported in the following scenarios:
 - The company reports the item using more than one unit construct
 - There is more than one instance of the Company level Average Price for the reported unit.

Definition revised March 2008.

Silver, Avg. Price per Troy Ounce COA Code SASK

COA code	SASK
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Silver, Average Price per Troy Ounce [SAGK] captures the average selling price of Silver per Troy Ounce, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Silver, Average Price per Troy Ounce, Total [MASL]
- Silver, Average Price per Gram, Total [MASF], converted into Troy Ounce using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Silver, Average Price per Ounce, Total [MASH], converted into Troy Ounce using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Silver, Average Price per Troy Ounce [SAGK] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Price for the reported unit.

Definition revised March 2008.

Titan. Slag, Avg. Price per Met. Tonne COA Code SATQ

COA code	SATQ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Titanium Slag, Average Price per Metric Tonne [SATQ] captures the average selling price of Titanium Slag per Metric Tonne, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Titanium Slag, Average Price per Metric Tonne, Total [MATR]
- Titanium Slag, Average Price per Long Ton, Total [MATP], converted into Metric Tonne using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Titanium Slag, Average Price per US Ton, Total [MAUA], converted into Metric Tonne using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne
Titanium Slag, Average Price per Metric Tonne [SATQ] will not be reported in the following scenarios:

The company reports the item using more than one unit construct

There is more than one instance of the Company level Average Price for the reported unit.

Definition revised March 2008.

Zinc, Avg. Price per Metric Tonne COA Code SAZG

COA code	SAZG
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Zinc, Average Price per Metric Tonne [SAIG] captures the average selling price of Zinc per Metric Tonne, during the specified period of time.

Contingent upon the units reported by the company, it represents either one of the following:

- Zinc, Average Price per Metric Tonne, Total [MAZH]
- Zinc, Average Price per Long Ton, Total [MAZF], converted into Metric Tonne using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Zinc, Average Price per US Ton, Total [MAZL], converted into Metric Tonne using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Zinc, Average Price per Metric Tonne [SAIG] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct.
- There is more than one instance of the Company level Average Price for the reported unit.

Definition revised March 2008.

Mining, Average Price COA Code MMAP

COA code	MMAP
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Avg. Price)

Mining, Average Price [MMAP] represents the Average Price Operating Metrics information collected by Thomson Reuters for the Mining Industry. This includes the average selling price information for a range of metals, reported by the mining company.

The Mining Industry consists of companies engaged in the extraction and primary processing of Precious Metals & Minerals.

Thomson Reuters currently covers 8 types of metals and minerals in the Operating Metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver
- Titanium
- Zinc
- Diamond

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Copper Production (Metric Tonnes) COA Code SPDO

COA code	SPDO
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Copper Production (Metric Tonnes) [SPDO] captures the total production volume of Copper by the mining company in Metric Tonnes, during the specified period of time.

It represents the sum of:

- Copper Production (Metric Tonnes) [MPDO]
- Copper Production (Long Tons) [MPDK], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Copper Production (US Tons) [MPDQ], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008.

Diamond Production (Carat) COA Code MPDZ

COA code	MPDZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Diamond Production (Carats) [MPDZ] represents the total production volume of Diamonds in Carats, by the mining company during the specified period of time.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Gold Production (Troy Ounces)

COA Code SPGK

COA code	SPGK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Gold Production (Troy Ounces) [SPGK] captures the total production volume of Gold by the mining company in Troy Ounces, during the specified period of time.

It represents the sum of:

- Gold Production (Troy Ounces) [MPGK]
- Gold Production (Grams) [MPGE], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Gold Production (Ounces) [MPGG], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008.

Iron Ore Production (Metric Tonnes) COA Code SPIG

COA code	SPIG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Iron Ore Production (Metric Tonnes) [SPIG] captures the total production volume of Iron Ore by the mining company in Metric Tonnes, during the specified period of time.

It represents the sum of:

- Iron Ore Production (Metric Tonnes) [MPIG]
- Iron Ore Production (Long Tons) [MPIE], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Iron Ore Production (US Tons) [MPIK], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008.

Platinum Production (Troy Ounces) COA Code SPPZ

COA code	SPPZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Platinum Production (Troy Ounces) [SPPZ] captures the total production volume of Platinum by the mining company in Troy Ounces, during the specified period of time.

It represents the sum of:

- Platinum Production (Troy Ounces) [MPPZ]
- Platinum Production (Grams) [MPPO], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Platinum Production (Ounces) [MPPQ], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008.

Silver Production (Troy Ounces) COA Code SPSK

COA code	SPSK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Silver Production (Troy Ounces) [SAGK] captures the total production volume of Silver by the mining company in Troy Ounces, during the specified period of time.

It represents the sum of:

- Silver Production (Troy Ounces) [MPSK]
- Silver Production (Grams) [MPSE], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Silver Production (Ounces) [MPSG], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008.

Titanium Slag Production (Metric Tonnes) COA Code SPTQ

COA code	SPTQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Titanium Slag Production (Metric Tonnes) [SPTQ] captures the total production volume of Titanium Slag by the mining company in Metric Tonnes, during the specified period of time.

It represents the sum of:

- Titanium Slag Production (Metric Tonnes) [MPTQ]
- Titanium Slag Production (Long Tons) [MPTO], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Titanium Slag Production (US Tons) [MPTZ], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008.

Zinc Production (Metric Tonnes) COA Code SPZG

COA code	SAZG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005

COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Zinc Production (Metric Tonnes) [SAIG] captures the total production volume of Zinc by the mining company in Metric Tonnes, during the specified period of time.

It represents the sum of:

- Zinc Production (Metric Tonnes) [MPZG]
- Zinc Production (Long Tons) [MPZE], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Zinc Production (US Tons) [MPZK], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008.

Mining, Production COA Code MMPT

COA code	MMPT
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Production)

Mining, Production [MMPT] represents the Production Volume Operating Metrics information collected by Thomson Reuters for the Mining Industry. This includes the total production volume information for a range of metals, reported by the mining company.

The Mining Industry consists of companies engaged in the extraction and primary processing of Precious Metals & Minerals.

Thomson Reuters currently covers 8 types of metals and minerals in the Operating Metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver
- Titanium
- Zinc
- Diamond

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Copper, Reserves (Metric Tonnes) COA Code SSFF

COA code	SSFF
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005

COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Copper, Reserves (Metric Tonnes) [SSFF] captures the total Copper reserves owned by the mining company in Metric Tonnes, as at the period end.

It represents the sum of:

- Copper, Reserves (Metric Tonnes) [MSFF]
- Copper, Reserves (Long Tons) [MSFE], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Copper, Reserves (US Tons) [MSFK], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008.

Diamonds, Reserves (Carat) COA Code MSFO

COA code	MSFO
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Diamonds, Reserves (Carats) [MSFO] represents the total Diamonds reserves owned by the mining company in Carats, as at the period end.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Gold, Reserves (Troy Ounces)

COA Code SSHE

COA code	SSHE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Gold, Reserves (Troy Ounces) [SSHE] captures the total Gold reserves owned by the mining company in Troy Ounces, as at the period end.

It represents the sum of:

- Gold, Reserves (Troy Ounces) [MSHE]
- Gold, Reserves (Grams) [MSFQ], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Gold, Reserves (Ounces) [MSFZ], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008.

Iron Ore, Reserves (Metric Tonnes) COA Code SSHK

COA code	SSHK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Iron Ore, Reserves (Metric Tonnes) [SSHK] captures the total Iron Ore reserves owned by the mining company in Metric Tonnes, as at the period end.

It represents the sum of:

- Iron Ore, Reserves (Metric Tonnes) [MSHK]
- Iron Ore, Reserves (Long Tons) [MSHF], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Iron Ore, Reserves (US Tons) [MSHO], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008.

Platinum, Reserves (Troy Ounces) COA Code SSLN

COA code	SSLN
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Platinum, Reserves (Troy Ounces) [SSLN] captures the total Platinum reserves owned by the mining company in Troy Ounces, as at the period end.

It represents the sum of:

- Platinum, Reserves (Troy Ounces) [MSLN]
- Platinum, Reserves (Grams) [MSLF], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Platinum, Reserves (Ounces) [MSLK], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008.

Silver, Reserves (Troy Ounces) COA Code SSNE

COA code	SSNE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry

Data Type Mining Operating Metrics, BS (Reserves)

Silver, Reserves (Troy Ounces) [SSNE] captures the total Silver reserves owned by the mining company in Troy Ounces, as at the period end.

It represents the sum of:

- Silver, Reserves (Troy Ounces) [MSNE]
- Silver, Reserves (Grams) [MSLQ], converted into Troy Ounces using the following conversion factor - where one Gram is equivalent to 0.03215 Troy Ounce
- Silver, Reserves (Ounces) [MSLZ], converted into Troy Ounces using the following conversion factor - where one Ounce is equivalent to 0.91146 Troy Ounce

Definition revised March 2008.

Titanium Slag, Reserves (Metric Tonnes) COA Code SSNZ

COA code SSNZ

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, BS (Reserves)

Titanium Slag, Reserves (Metric Tonnes) [SSNZ] captures the total Titanium Slag reserves owned by the mining company in Metric Tonnes, as at the period end.

It represents the sum of:

- Titanium Slag, Reserves (Metric Tonnes) [MSNZ]
- Titanium Slag, Reserves (Long Tons) [MSNQ], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Titanium Slag, Reserves (US Tons) [MSPE], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008.

Zinc, Reserves (Metric Tonnes)) COA Code SSPK

COA code SSPK

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Mining Operating Metrics, BS (Reserves)

Zinc, Reserves (Metric Tonnes) [SSPK] captures the total Zinc reserves owned by the mining company in Metric Tonnes, as at the period end.

It represents the sum of:

- • Zinc, Reserves (Metric Tonnes) [MSPK]
- • Zinc, Reserves (Long Tons) [MSPF], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne

- Zinc, Reserves (US Tons) [MSPN], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Definition revised March 2008.

Mining, Reserves

COA Code MMRT

COA code	MMRT
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Reserves)

Mining, Reserves [MMRT] represents the Balance Sheet (Reserves) Operating Metrics information collected by Thomson Reuters for the Mining Industry. This includes the reserves information for a range of metals, reported by the mining company.

The Mining Industry consists of companies engaged in the extraction and primary processing of Precious Metals & Minerals.

Thomson Reuters currently covers 8 types of metals and minerals in the Operating Metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver
- Titanium
- Zinc
- Diamonds

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Avg. Production per Mine (Metric Tonnes)COA Code SMPG

COA code	SMPG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Others)

Average Production per Mine (Metric Tonnes) [SMPG] captures the average production volume of a mineral per mine, in Metric Tonnes, of a mining company.

Thomson Reuters collects Average Production per Mine (Metric Tonnes) [SMPG] only when one type of mineral is produced in the mine.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Production per Mine (Metric Tonnes), Total [MMPH]

- Average Production per Mine (Long Tons), Total [MMPF], converted into Metric Tonnes using the following conversion factor - where one Long Ton is equivalent to 1.01605 Metric Tonne
- Average Production per Mine (US Tons), Total [MMPL], converted into Metric Tonnes using the following conversion factor - where one US Ton is equivalent to 0.90718 Metric Tonne

Average Production per Mine (Metric Tonnes) [SMPG] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Production for the reported unit.

Definition revised March 2008.

Stripping Ratio, Total - %

COA Code MMPP

COA code	MMPP
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Others)

Stripping Ratio, Total - % [MMPP] represents the Company level Stripping Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the amount of waste rock mined relative to the amount of ore mined.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Stripping Ratio - % [MMPO].

Definition revised March 2008.

Mining, Other COA Code MMT0

COA code	MMT0
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, IS (Others)

Mining, Other [MMT0] represents the Operating Metrics information (other than average price and production volume information) collected by Thomson Reuters for the Mining Industry. This includes the average production per mine and stripping ratio information, reported by the mining company.

The Mining Industry consists of companies engaged in the extraction and primary processing of Precious Metals & Minerals.

Thomson Reuters currently covers 8 types of metals and minerals in the Operating Metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver

- Titanium
- Zinc
- Diamond

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Developed Square Kilometers – Mining COA Code SDAK

COA code	SDAK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Other)

Developed Square Kilometers [SDAK] represents the total area, in square kilometers, that are allocated or assignable to productive mines or mines capable of production.

It represents the sum of:

- Developed Square Kilometers - Mining [MDAK]
- Developed Acreage - Mining [MDAC], converted into Square Kilometers using the following conversion factor - where one Acre is equivalent to 0.00405 Square Kilometer

Definition revised March 2008.

Undeveloped Square Kilometers COA Code SNMK

COA code	SNMK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Other)

Undeveloped Square Kilometers [SNMK] represents the total lease area, in square kilometers on which mines have not been completed to a point that would permit the production of commercial quantities of minerals, regardless of whether such area contains proved reserves.

It represents the sum of:

- Undeveloped Square Kilometers [MNMK]
- Undeveloped Acreage - Mining [MNMI], converted into Square Kilometers using the following conversion factor - where one Acre is equivalent to 0.00405 Square Kilometer

Definition revised March 2008.

Number of Mines COA Code MRML

COA code	MRML
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Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Other)

Number of Mines [MRML] represents the number of mines the company is working on as at the period end.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Remaining Mine Life – Years COA Code MUAC

COA code	MUAC
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Other)

Remaining Mine Life - Years [MUAC] represents the number of years left remaining of the life of the productive mine as at the period end.

Thomson Reuters obtains the break out of the Remaining Mine Life - Years [MUAC] by the name of the mine, if the information is disclosed in the financial report. Thomson Reuters then populates the number of years under the specific name of the mine on separate lines using the same code [MUAC]. However, each line will have a unique description of the name of the mine.

Definition revised October 2007.

Mining, Other COA Code MMTB

COA code	MMTB
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Mining Operating Metrics, BS (Other)

Mining, Other [MMTB] represents the other Balance Sheet Operating Metrics information collected by Thomson Reuters for the Mining Industry. This includes the reserves information for a range of metals, reported by the mining company.

The Mining Industry consists of companies engaged in the extraction and primary processing of Precious Metals & Minerals.

Thomson Reuters currently covers 8 types of metals and minerals in the Operating Metrics, namely:

- Copper
- Gold
- Iron Ore
- Platinum
- Silver

- Titanium
- Zinc
- Diamond

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Oil & Gas

Oil & Gas Crude Oil, Avg. Production (Barrels/Day)

COA Code MOBE

COA code	MOBE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Crude Oil, Average Production (Barrels/Day) [MOBE] represents the average production of crude oil on daily basis, in barrels. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters obtains the break out of Crude Oil, Average Production (Barrels/Day) [MOBE], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Thomson Reuters then populates the average production volume for each location on separate lines, using the same code [MOBE]. However, each line will have a unique description of the location of the production source.

Definition revised March 2008.

Crude Oil, Avg. Sales Pp. Barrel, Total

COA

Code MOBH

COA code	MOBH
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Crude Oil, Average Sales Price per Barrel, Total [MOBH] represents the Company level Average Sales Price of Crude Oil per Barrel, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Crude Oil, Average Sales Price per Barrel [MOBG].

Definition revised March 2008.

Crude Oil Production (Barrels)

COA Code MOBK

COA code	MOBK
Units	Whole Number

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Crude Oil Production (Barrels) [MOBK] represents the total production of crude oil in barrels.

Thomson Reuters obtains the break out of Crude Oil Production (Barrels) [MOBK], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Thomson Reuters then populates the total production volume for each location on separate lines, using the same code [MOBK]. However, each line will have a unique description of the location of the production source.

Definition revised October 2007.

Gas Liquids, Avg. Prod. (Barrels/Day)

COA Code MOBO

COA code	MOBO
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Gas Liquids, Average Production (Barrels/Day) [MOBE] represents the average production of gas liquids on daily basis, in barrels. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters obtains the break out of Gas Liquids, Average Production (Barrels/Day) [MOBO], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Thomson Reuters then populates the average production volume for each location on separate lines, using the same code [MOBO]. However, each line will have a unique description of the location of the production source.

Definition revised March 2008.

Gas Lqd., Avg. Sales Pp. Barrel, Total

COA Code MOBR

COA code	MOBR
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Gas Liquids, Average Sales Price per Barrel, Total [MOBR] represents the Company level Average Sales Price of Gas Liquids per barrel, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Gas Liquids, Average Sales Price per Barrel [MOBQ].

Definition revised March 2008.

Gas Liquids Production (Barrels) COA Code MOBZ

COA code	MOBZ
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Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Gas Liquids Production (Barrels) [MOBZ] represents the total production of gas liquids in barrels.

Thomson Reuters obtains the break out of Gas Liquids Production (Barrels) [MOBZ], if the information is disclosed in the financial report. For example: by the geographical location of its source.

Thomson Reuters then populates the total production volume for each location on separate lines, using the same code [MOBZ]. However, each line will have a unique description of the location of the production source.

Definition revised October 2007.

Natural Gas, Avg. Prod. (Cu. Meters/Day) COA Code SODG

COA code	SODG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas, Average Production (Cubic Meters/Day) [SODG] represents the average production of gas liquids on daily basis by the company, in cubic meters.

Contingent upon the units reported by the company, it represents either one of the following:

- Natural Gas, Average Production (Cubic Meters/Day), Total [MODH]
- Natural Gas, Average Production (Cubic Feet/Day), Total [MODF], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Natural Gas, Average Production (Cubic Meters/Day) [SODG] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Production for the reported unit.

Definition revised March 2008.

Natural Gas, Avg. Sales Price per Cu. Mt. COA Code SODO

COA code	SODO
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas, Average Sales Price per Cubic Meter [SODO] represents the average sales price of Natural Gas per Cubic Meter.

Contingent upon the units reported by the company, it represents either one of the following:

- Natural Gas, Average Sales Price per Cubic Meter, Total [MODP]

- Natural Gas, Average Sales Price per Cubic Foot, Total [MODL], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Natural Gas, Average Sales Price per Cubic Meter [SODO] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct.
- There is more than one instance of the Company level Average Price for the reported unit.

Definition revised March 2008.

Natural Gas Production (Cubic Meters) COA Code SODZ

COA code	SODZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Natural Gas Production (Cubic Meters) [SODZ] represents the total production of natural gas by the company, in cubic meters. It represents the sum of:

- Natural Gas Production (Cubic Meters) [MODZ]
- Natural Gas Production (Cubic Feet) [MODQ], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Definition revised March 2008.

Avg. Production Costs per Barrel, Total COA Code MOGF

COA code	MOGF
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, IS

Average Production Costs per Barrel, Total [MOGF] represents the Company level Average Cost incurred to produce a barrel of oil or gas, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Average Production Costs per Barrel [MOGE].

Definition revised March 2008.

Oil Equivalent Production (Barrels/Day) COA Code MOGG

COA code	MOGG
Units	Whole Number
Annual History	Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Oil and Gas Operating Metrics, IS

Oil Equivalent Production (Barrels/Day) [MOGG] represents the total daily production (of natural gas) in Oil Equivalent Barrel. This item is also used as the line item display for the Standard Format Financial Statements.

Oil Equivalent Barrel is a used to quantify crude oil and natural gas using the same unit of measure. Natural gas volumes are converted to barrels on the basis of energy content.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised March 2008.

Production Growth, Total - % \ COA Code MOGL

COA code MOGL

Units Percentage (%)

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Oil and Gas Operating Metrics, IS

Production Growth, Total - % [MOGL] represents the Company level Average Daily Production Growth, as reported by the oil/gas company. This item is used as the line item display for the Standard Format Financial Statements.

This item is used to collect the rate of growth of the production of Crude Oil, Gas Liquids and/or Natural Gas.

Thomson Reuters will collect any segmental breakout information provided by the company using: Production Growth - % [MOGK].

Definition revised March 2008.

Exploration and Development Costs COA Code MOGO

COA code MOGO

Units Period Header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Oil and Gas Operating Metrics, IS

Exploration and Development Costs [MOGO] represents the exploration and development costs incurred by the company for feasibility studies for new wells.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Recycle Ratio, Total - % COA Code MOGR

COA code MOGR

Units Percentage (%)

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Oil and Gas Operating Metrics, IS

Recycle Ratio, Total - % [MOGR] represents the Company level Recycle Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the value created for each dollar invested in the oil/gas company, and is a measure of the capital efficiency of the company.

It is obtained using operating income per BOE (Barrels of Oil Equivalent), divided by the FD&A (Finding, Development & Acquisition) costs per BOE.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Recycle Ratio - % [MOGQ]

Definition revised March 2008.

Oil and Gas COA Code MOGI

COA code MOGI

Units NA

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Oil and Gas Operating Metrics, IS

Oil and Gas [MOGI] represents the oil and gas industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the oil and gas industry, reported by the company.

The Oil and Gas Industry consists of:

- Integrated Oil & Gas companies engaged in the exploration, production, refinement and distribution of oil and gas.
- Oil & Gas Exploration & Production companies engaged in the exploration and extraction of crude petroleum and natural gas.
- Oil & Gas Refining & Marketing companies engaged in the operation of oil and gas refineries for the production of heating, lubricating, and fuel oils, as well as gasoline, diesel, jet fuel, propane, kerosene and other liquefied petroleum gas (LPG) products.
- Oil & Gas Drilling companies engaged in oil and gas drilling services on a contract basis. Services include, directional drilling, well drilling and reconditioning of oil and gas field wells.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Developed Sq. Kilometers – Oil & Gas COA Code SOIF

COA code SOIF

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Oil and Gas Operating Metrics, BS

Developed Square Kilometers – Oil & Gas [SOIF] represents the total area, in square kilometers, that are allocated or assignable to productive wells or wells capable of production.

It represents the sum of:

- Developed Square Kilometers – Oil & Gas [MOIF]
- Developed Acreage – Oil & Gas [MOIE], converted into Square Kilometers using the following conversion factor - where one Acre is equivalent to 0.00405 Square Kilometer

Definition revised March 2008.

Undeveloped Sq. Kilometers – Oil & Gas COA Code SOII

COA code	SOII
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Undeveloped Square Kilometers – Oil & Gas [SOII] represents the total lease area, in square kilometers on which wells have not been drilled or completed to a point that would permit the production of commercial quantities of natural gas and oil, regardless of whether such area contains proved reserves.

It represents the sum of:

- Undeveloped Square Kilometers – Oil & Gas [MOII]
- Undeveloped Acreage – Oil & Gas [MOIG], converted into Square Kilometers using the following conversion factor - where one Acre is equivalent to 0.00405 Square Kilometer

Definition revised March 2008.

Number of Rigs COA Code MOIK

COA code	MOIK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Number of Rigs [MOIK] represents the number of Rigs the company is actively exploring for oil and natural gas as at the period end.

Thomson Reuters collects the total number of Rigs worldwide owned by the company as at the end of the period. Thomson Reuters does not break out the Number of Rigs [MOIK] by geographical location in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Number of Wells, New COA Code MOIO

COA code	MOIO
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Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Number of Wells, New [MOIO] represents the number of new wells explored by the company as at the period end.

Thomson Reuters collects the total number of new wells worldwide as at the end of the period. Thomson Reuters does not break out the Number of Wells, New [MOIO] by geographical location in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Number of Wells, Total COA Code MOIQ

COA code	MOIQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Number of Wells, Total [MOIQ] represents the number of total wells owned by the company as at the period end.

Thomson Reuters collects the net number of productive wells, since it is the real working interest owned by the company.

If the company reports the total number of wells for Oil and Gas separately, Thomson Reuters obtains the break out of the Number of Wells, Total [MOIQ] by the mining product. The total number of wells will be populated under the specific name of the product on separate lines using the same code [MOIQ]. However, each line will have a unique description of the name of the product.

Definition revised October 2007.

Oil and LNG Reserves, Proved (Barrels) COA Code MOIZ

COA code	MOIZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Oil and LNG Reserves, Proved (Barrels) [MOIZ] represents the estimated quantities of oil and liquefied natural gas reserves which geological and engineering data demonstrate with reasonable certainty to be recoverable in future years from known reservoirs under existing economic and operating conditions (in Barrels).

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Natural Gas Reserves, Proved (Cu. Mts.) COA Code SOKG

COA code	SOKG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Proved (Cubic Meters) [SOKG] represents the total estimated quantities of natural gas, in cubic meters, which geological and engineering data demonstrate with reasonable certainty to be recoverable in future years from known reservoirs under existing economic and operating conditions.

It represents the sum of:

- Natural Gas Reserves, Proved (Cubic Meters) [MOKG]
- Natural Gas Reserves, Proved (Cubic Feet) [MOKE], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Definition revised March 2008.

Oil and LNG Reserves, Probable (Barrels) COA Code MOLB

COA code	MOLB
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Oil and LNG Reserves, Probable (Barrels) [MOLB] represents the estimated quantities of oil and liquefied natural gas reserves which is categorized as "reasonably probable" of being produced using current or likely technology at current prices, with current commercial terms and government consent. (in Barrels)

Some industry specialists refer to this as P50, i.e., having a 50% certainty of being produced. This is also known in the industry as 2P or Proven plus probable

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Natural Gas Reserves, Prob. (Cu.Mts.) COA Code SOLK

COA code	SOLK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Probable (Cubic Meters) [SOLK] represents the total estimated quantities, in cubic meters, of gas reserves which is categorized as "reasonably probable" of being produced using current or likely technology at current prices, with current commercial terms and government consent.

Some industry specialists refer to this as P50, i.e., having a 50% certainty of being produced. This is also known in the industry as 2P or Proven plus probable.

It represents the sum of:

- Natural Gas Reserves, Probable (Cubic Meters) [MOLK]
- Natural Gas Reserves, Probable (Cubic Feet) [MOLF], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Definition revised March 2008.

Oil and LNG Reserves, Possible (Barrels) COA Code MOMB

COA code	MOMB
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Oil and LNG Reserves, Possible (Barrels) [MOMB] represents the estimated quantities of oil and liquefied natural gas reserves that have a chance of being developed under favorable circumstances. (in Barrels)

Some industry specialists refer to this as P10, i.e., having a 10% certainty of being produced. This is also known in the industry as 3P or Proven plus probable plus possible.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Natural Gas Reserves, Possible (Cu.Mts) COA Code SOMK

COA code	SOMK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Natural Gas Reserves, Possible (Cubic Meters) [SOMK] represents the total estimated quantities, in cubic meters, of natural gas reserves that have a chance of being developed under favorable circumstances.

Some industry specialists refer to this as P10, i.e., having a 10% certainty of being produced. This is also known in the industry as 3P or Proven plus probable plus possible.

It represents the sum of:

- Natural Gas Reserves, Possible (Cubic Meters) [MOMK]
- Natural Gas Reserves, Possible (Cubic Feet) [MOMF], converted into cubic meters using the following conversion factor - where one Cubic Feet is equivalent to 0.02832 Cubic Meters

Definition revised March 2008.

Oil and Gas COA Code MOGB

COA code	MOGB
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Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Oil and Gas Operating Metrics, BS

Oil and Gas [MOGB] represents the oil and gas industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the oil and gas industry, reported by the company.

The Oil and Gas Industry consists of:

- Integrated Oil & Gas companies engaged in the exploration, production, refinement and distribution of oil and gas.
- Oil & Gas Exploration & Production companies engaged in the exploration and extraction of crude petroleum and natural gas.
- Oil & Gas Refining & Marketing companies engaged in the operation of oil and gas refineries for the production of heating, lubricating, and fuel oils, as well as gasoline, diesel, jet fuel, propane, kerosene and other liquefied petroleum gas (LPG) products.
- Oil & Gas Drilling companies engaged in oil and gas drilling services on a contract basis. Services include, directional drilling, well drilling and reconditioning of oil and gas field wells.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Pharmaceuticals/Biotech

Pharmaceuticals/Biotech Number of Patents

COA Code MNPA

COA code	MNPA
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Pharmaceuticals/ Biotech Operating Metrics, BS

Number of Patents [MNPA] represents the number of patents on drug compounds and manufacturing processes held by the company as at the period end.

Thomson Reuters collects the total number of patents held by the company, and does not break out Number of Patents [MNPA] by geographical location or potential products in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Number of Patent References (Other)

COA Code MPAR

COA code	MPAR
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005

COA Type Industry

Data Type Pharmaceuticals/ Biotech Operating Metrics, BS

Number of Patent References (Other) [MPAR] represents the number of references to this company's patents by other pharmaceutical/biotech companies in their patent filings.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Number of Products in Phase I

COA Code MPP1

COA code MPP1

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Pharmaceuticals/ Biotech Operating Metrics, BS

Number of Products in Phase I [MPP1] represents the number of products/ compounds the company has in Phase 1 clinical trials.

Phase 1 clinical trials investigate the safety and proper dose ranges of a product candidate in a small number of human subjects.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Number of Products in Phase II

COA Code MPP2

COA code MPP2

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Pharmaceuticals/ Biotech Operating Metrics, BS

Number of Products in Phase II [MPP2] represents the number of products/ compounds the company has in Phase 2 clinical trials.

Phase 2 clinical trials investigate side effect profiles and efficacy of a product candidate in a large number of patients who have the disease or condition under study.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Number of Products in Phase III

COA Code MPP3

COA code MPP3

Units W hole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Pharmaceuticals/ Biotech Operating Metrics, BS

Number of Products in Phase III [MPP3] represents the number of products/ compounds the company has in Phase 3 clinical trials.

Phase 3 clinical trials investigate the safety and efficacy of a product candidate in a large number of patients who have the disease or condition under study.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Number of Products in Pre-Registration COA Code MPRE

COA code MPRE

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Pharmaceuticals/ Biotech Operating Metrics, BS

Number of Products in Pre-Registration [MPRE] represents the number of products/compounds that have passed Phase 3 clinical trials and are awaiting regulatory approval before being launched for sale.

Thomson Reuters collects the total number of products in the pre-registration phase, and does not break out Number of Products in Pre-Registration [MPRE] by geographical location or potential products in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Number of Products Launched COA Code MPPL

COA code MPPL

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Pharmaceuticals/ Biotech Operating Metrics, BS

Number of Products Launched [MPPL] represents the number of products/ compounds that have passed Phase 3 clinical trials, received all necessary regulatory approvals and have been launched for sale for the year.

Thomson Reuters collects the total number of products launched by the company as at the period end, and does not break out Number of Products Launched [MPPL] by geographical location or potential products in this case.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Pharmaceuticals/ Biotech COA Code MPBT

COA code MPBT

Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Pharmaceuticals / Biotech Operating Metrics, BS

Pharmaceuticals/ Biotech [MPBT] represents the Pharmaceuticals/ Biotech industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Pharmaceuticals/ Biotech industry, reported by the company.

The Pharmaceuticals/ Biotech Industry consists of:

- Large pharmaceutical companies engaged in a diversified range of activities like research, development, manufacturing and marketing of drugs.
- Biotechnology companies engaged in the research and development of new drugs, medical devices and procedures, including the manufacturing and marketing of drugs as a result of direct research and development.
- Generic & Specialty Pharmaceuticals companies engaged in the manufacturing and marketing of over the counter, prescription and veterinary drugs.

The Pharmaceuticals/ Biotech Industry excludes:

- Advanced medical equipment wholesalers (classified under the Advanced Medical Equipment Industry)
- Wholesalers of medical supplies, (classified under the Medical Equipment, Supplies & Distribution Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

REITS/Real Estate

REITS/Real Estate FFO per Share (Basic) COA Code MRBE

COA code	MRBE
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/ Real Estate Operating Metrics, IS

FFO per Share (Basic) [MRBE] represents Funds from Operations (FFO) divided by the basic weighted average shares for the period.

Funds from Operations (FFO) is used by real estate and other investment trusts to define the cash flow from trust operations.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007.

FFO per Share (Diluted) COA Code MRBF

COA code	MRBF
Units	Period Header Currency, Whole Number

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/ Real Estate Operating Metrics, IS

FFO per Share (Diluted) [MRBF] represents Funds from Operations (FFO) divided by the diluted weighted average shares for the period.

Funds from Operations (FFO) is used by real estate and other investment trusts to define the cash flow from trust operations.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007.

Adjusted FFO (AFFO)

COA Code MRBG

COA code	MRBG
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/ Real Estate Operating Metrics, IS

Adjusted FFO (AFFO) [MRBF] represents Funds from Operations (FFO) adjusted for unusual and/or extraordinary items.

Funds from Operations (FFO) is used by real estate and other investment trusts to define the cash flow from trust operations.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007.

Adjusted FFO per Share (Basic)

COA Code MRBK

COA code	MRBK
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/ Real Estate Operating Metrics, IS

Adjusted FFO per Share (Basic) [MRBK] represents Adjusted Funds from Operations (AFFO) divided by the basic weighted average shares for the period.

AFFO represents Funds from Operations (FFO) adjusted for unusual and/or extraordinary items.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007.

Adjusted FFO per Share (Diluted) COA Code MRBL

COA code	MRBL
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005

COA Type Industry
Data Type REITs/ Real Estate Operating Metrics, IS

Adjusted FFO per Share (Diluted) [MRBL] represents Adjusted Funds from Operations (AFFO) divided by the diluted weighted average shares for the period.

AFFO represents Funds from Operations (FFO) adjusted for unusual and/or extraordinary items.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007.

Funds Available for Distribution (FAD)

COA Code MRBO

COA code MRBO
Units Period Header Currency, Following Period Header Unit
Annual History Since 2002
Quarterly History Since 2005
COA Type Industry
Data Type REITs/ Real Estate Operating Metrics, IS

Funds Available for Distribution (FAD) [MRBO] represents Funds from Operations (FFO) adjusted for non-real estate depreciation and the effect of straight-line rent, less capital investments in property.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007.

FFO Payout Ratio, Total - %

COA Code MRBR

COA code MRBR
Units Percentage (%)
Annual History Since 2002
Quarterly History Since 2005
COA Type Industry
Data Type REITs/ Real Estate Operating Metrics, IS

FFO Payout Ratio, Total - % [MRBR] represents the Company level FFO Payout Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the dividend payout rate from the Funds from Operations (FFO) for each share. It is obtained using Dividends per Common share divided by Funds from Operations per share.

Thomson Reuters will collect any segmental breakout information provided by the company using:

FFO Payout Ratio - % [MRBQ]

Definition revised March 2008.

FAD Payout Ratio, Total - %

COA Code MRCA

COA code MRCA
Units Percentage (%)
Annual History Since 2002
Quarterly History Since 2005
COA Type Industry

Data Type REITs/ Real Estate Operating Metrics, IS

FAD Payout Ratio, Total - % [MRCA] represents the Company level FAD Payout Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the dividend payout rate from the Funds Available for Distribution (FAD) for each share. It is obtained using Dividends per Common share divided by Funds Available for Distribution per share.

Thomson Reuters will collect any segmental breakout information provided by the company using:

FAD Payout Ratio - % [MRBZ]

Definition revised March 2008.

Net Operating Income (NOI) COA Code MRGE

COA code MRGE

Units Period Header Currency, Following Period Header Unit

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type REITs/ Real Estate Operating Metrics, IS

Net Operating Income (NOI) [MRGE] represents the underlying profitability of the operating properties of the REIT/ Real Estate company.

Net Operating Income (NOI) [MRGE] is a non-GAAP measure that is generally equivalent to tenant revenues less labor and facility operating costs and management fees.

This information is generally found in the Management's Discussion & Analysis of the company's operating performance.

Definition revised October 2007.

Fixed Charge Coverage Ratio, Total COA Code MRGH

COA code MRGH

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type REITs/ Real Estate Operating Metrics, IS

Fixed Charge Coverage Ratio, Total [MRGH] represents the Company level Fixed Charge Coverage Ratio, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is a measure of leverage of the REIT/ Real Estate company, and is obtained using EBITDA divided by fixed charges.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Fixed Charge Coverage Ratio [MRGE].

EBITDA: Earnings before Interest, Taxes, Depreciation and Amortization

Definition revised March 2008.

Average Rent per Square Meter COA Code SRTE

COA code SRTE

Units Period Header Currency, Whole Number

Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/ Real Estate Operating Metrics, IS

Average Rent per Square Meter [SRTE] represents the total average rent received from tenants, per square meter of property controlled by the Real Estate company.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Rent per Square Meter, Total [MRTF]
- Average Rent per Square Foot, Total [MRMA], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Average Rent per Square Meter [SRTE] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct.
- There is more than one instance of the Company level Average Rent for the reported unit.

Definition revised March 2008.

Rent Growth (Sequential), Total - %

COA Code MRTH

COA code	MRTH
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/ Real Estate Operating Metrics, IS

Rent Growth (Sequential), Total - % [MRTH] represents the Company level sequential Rent Growth percentage, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage increase in rental rates from the previous period.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Rent Growth - % [MRTG].

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008.

REITs/ Real Estate

COA Code MREI

COA code	MREI
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/ Real Estate Operating Metrics, IS

REITs/ Real Estate [MREI] represents the REITs/ Real Estate industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the REITs/ Real Estate industry, reported by the company.

The REITs/ Real Estate Industry consists of

- Real Estate Operations companies engaged in developing, renting, leasing and managing residential and commercial properties; such as: real estate brokerage and agent services, real estate appraisal services and consulting services.
- Residential & Commercial REIT companies engaged in the securitization of interests related to rights on residential and commercial real estate.

The REITs/ Real Estate Industry excludes:

- REITs specializing in hotel properties, (classified under the Hotels, Motels & Cruise Lines Industry)
- REITs specializing in hospitals, (classified under the Healthcare Facilities Industry)
- REITs specializing in timberlands, (classified in the Forest & Wood Products Industry)
- REITs specializing in parking lots and self-storage services (classified under the Highways & Railtracks Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Number of Operating Partnership Units COA Code MRGK

COA code	MRGK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/ Real Estate Operating Metrics, BS

Number of Operating Partnership Units [MRGK] represents the total number of interests units issued for unit-holders, for ownership in the partnership that controls the REIT.

This is similar to the concept of Common Stock in an equity company, and often appears as Minority Interests on the balance sheet of the REIT.

This information is generally obtained from the Notes to the Financial Statements of the company.

Definition revised October 2007.

Net Asset Value (NAV) COA Code MRGN

COA code	MRGN
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/ Real Estate Operating Metrics, BS

Net Asset Value (NAV) [MRGN] represents the net "market value" of all of a company's assets. This includes but is not limited to its properties, after subtracting all its liabilities and obligations. This construct is used for valuation purposes of a REIT.

Net Asset Value (NAV) [MRGN] is generally obtained using Net Assets, less Liabilities and Preferred Stock.

This information is generally obtained from the Notes to the Financial Statements of the company.

Definition revised October 2007.

Gross Net Asset Value (GNAV)**COA Code MRGQ**

COA code	MRGQ
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/ Real Estate Operating Metrics, BS

Gross Net Asset Value (GNAV) [MRGQ] represents the market value of the net assets of the REIT, before any deductions for deferred tax on revaluation gains.

This construct is used for valuation purposes of a REIT, and is usually used by UK REIT companies.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Triple Net Asset Value (NNNAV) COA Code MRGZ

COA code	MRGZ
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/ Real Estate Operating Metrics, BS

Triple Net Asset Value (NNNAV) [MRGZ] represents the net asset value when all of the assets and liabilities of the REIT are valued at their respective market values.

This construct is used for valuation purposes of a REIT, and is usually used by UK REIT companies.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Total Number of Units or Properties**COA Code MRLE**

COA code	MRLE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/ Real Estate Operating Metrics, BS

Total Number of Units or Properties [MRLE] represents the total number of units (buildings) or properties controlled by the company as at the end of the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Total Square Meters Avail. for Lease**COA Code SRLF**

COA code	SRLF
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/ Real Estate Operating Metrics, BS

Total Square Feet Available for Lease [MRLK] represents the total amount of space, in square feet, controlled by the company that's available for lease as at the end of the period.

It represents the sum of:

- Total Square Meters Available for Lease [MRLF]
- Total Square Feet Available for Lease [MRLK], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Definition revised March 2008.

Avg. Sq. Meters Leased Per Property**COA Code SRLT**

COA code	SRLT
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/ Real Estate Operating Metrics, BS

Average Square Meters Leased [SRLT] represents the total average amount of space per property, in square meters, leased by the company during the period.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Square Meters Leased Per Property, Total [MRLU]
- Average Square Feet Leased Per Property, Total [MRLR], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Average Square Meters Leased [SRLT] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct.
- There is more than one instance of the Company level Average Area Leased for the reported unit.

Definition revised March 2008.

Occupancy Rate of Space Leased, Total-%**COA Code MRLO**

COA code	MRLO
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/ Real Estate Operating Metrics, BS

Occupancy Rate of Space Leased, Total - % [MRLO] represents the Company level Occupancy Rate of Space Leased, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage of leased space that is occupied by tenants, as at the end of the period.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Occupancy Rate of Space Leased - % [MRLN]

Definition revised March 2008.

REITs/ Real Estate

COA Code MREB

COA code	MREB
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	REITs/ Real Estate Operating Metrics, BS

REITs/ Real Estate [MREI] represents the REITs/ Real Estate industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the REITs/ Real Estate industry, reported by the company.

The REITs/ Real Estate Industry consists of:

- Real Estate Operations companies engaged in developing, renting, leasing and managing residential and commercial properties; such as: real estate brokerage and agent services, real estate appraisal services and consulting services.
- Residential & Commercial REIT companies engaged in the securitization of interests related to rights on residential and commercial real estate.

The REITs/ Real Estate Industry excludes:

- REITs specializing in hotel properties, (classified under the Hotels, Motels & Cruise Lines Industry)
- REITs specializing in hospitals, (classified under the Healthcare Facilities Industry)
- REITs specializing in timberlands, (classified in the Forest & Wood Products Industry)
- REITs specializing in parking lots and self-storage services (classified under the Highways & Railtracks Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Restaurants

Restaurants Comp. Store Sales Growth, Rstrnts., Total-% COA Code MRVD

COA code	MRVD
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, IS

Comparable Store Sales Growth, Restaurants, Total - % [MRVD] represents the Company level Growth in Comparable Store Sales, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the period over period percentage change in total sales of the restaurants that are in operation in for both periods.

Thomson Reuters will collect any segmental breakout information provided by the company using: Comparable Store Sales Growth - % [MRVE].

Definition revised March 2008.

Comp. Store Sales, Restaurants (Value) COA Code MRVF

COA code	MRVF
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, IS

Comp. Store Sales, Restaurants (Value) [MRVF] represents the total sales generated by all restaurants in operation in both this and the prior periods.

Comparable Store Sales are sales dollars generated by those restaurants that are open for a year or more, and have historical data to compare this year's sales to the same time-frame in the previous year. It allows for meaningful historical comparison by taking restaurant closings and chain expansions out of the mix.

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised October 2007.

Operating Margin, Total - % COA Code MRVH

COA code	MRVH
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, IS

Operating Margin, Total - % [MRVH] represents the Company level Operating Margin, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters will collect any segmental breakout information for different restaurants provided by the company using: Operating Margin - % [MRVG].

This information is generally obtained from the Management's Discussion and Analysis of the restaurant's operating performance.

Definition revised March 2008.

Avg. Value per Transaction, Total COA Code MRVL

COA code	MRVL
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005

COA Type	Industry
Data Type	Restaurants Operating Metrics, IS

Average Value per Transaction, Total [MRVL] represents the Company level Average customer check or bill per transaction during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total revenues earned from customer checks, divided by the total number of transactions during the period. This is a measurement of the average revenue earned for every customer transaction.

Thomson Reuters will collect any segmental breakout information for the different restaurants provided by the company using: Average Value per Transaction [MRVK].

Definition revised March 2008.

Growth in Avg. Value per Tran., Total - % COA Code MRVP

COA code	MRVP
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, IS

Growth in Average Value per Transaction, Total - % [MRVP] represents the Company level Growth in Average Value per Transaction for the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the period over period percentage change in average customer check or bill per transaction.

Thomson Reuters will collect any segmental breakout information for different restaurants provided by the company using: Growth in Average Value per Transaction - % [MRVO].

Definition revised March 2008.

Growth in Guest Counts, Total - % COA Code MRVR

COA code	MRVR
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, IS

Growth in Guest Counts, Total - % [MRVR] represents Company level Growth in Guest Counts for the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the period over period percentage change in the total number of guest or customer visits to the restaurants.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Growth in Guest Counts - % [MRVQ].

Definition revised March 2008.

Wtd. Avg. Wkly Sales per Rstrnt, Total COA Code MRWA

COA code	MRWA
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Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, IS

Weighted Average Weekly Sales per Restaurant, Total [MRWA] represents the Company level Weighted Average Weekly Sales per Restaurant during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Weighted Average Weekly Sales per Restaurant [MRVZ].

Definition revised March 2008.

Restaurants COA Code MREN

COA code	MREN
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, IS

Restaurants [MREN] represents the Restaurants industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Restaurants industry, reported by the company.

The Restaurants Industry consists of companies engaged in the operation of restaurants, diners, taverns, pubs, nightclubs, banquet halls, fixed location snack bars, food cart vendors, food service contractors and companies engaged in commercial food service equipment wholesaling.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Number of Restaurants Opened COA Code MRXE

COA code	MRXE
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, BS

Number of Restaurants Opened [MRXE] represents the number of new restaurants opened during the period. This includes both company owned and franchised restaurants in all regions.

This item includes the net number of restaurants opened during the period – number of restaurants opened, less the number of restaurants closed during the period.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Number of Restaurants Closed**COA Code MRXG**

COA code	MRXG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, BS

Number of Restaurants Closed [MRXG] represents the total number of new restaurants closed during the period. This includes both company owned and franchised restaurants in all regions.

If the company reports only a net number (restaurants opened, less restaurants closed), Thomson Reuters collects the net number under Number of Restaurants Opened [MRXE].

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Number of Restaurants, End of Period**COA Code MRXZ**

COA code	MRXZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, BS

Number of Restaurants, End of Period [MRXZ] represents the total number of restaurants in operation at the end of the period. This includes both company owned and franchised restaurants.

Thomson Reuters collects the total number of restaurants in all regions, as at the end of the period. Thomson Reuters does not break out the Number of Restaurants, End of Period [MRXZ] by geographical location in this case.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Number of Stores per Region**COA Code MRXJ**

COA code	MRXJ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, BS

Number of Stores per Region [MRXJ] represents the total number of restaurants (both company owned and franchised restaurants) in operation in a specified region as at the end of the period. This item is also used as the line item display for the Standard Format Financial Statements.

Thomson Reuters obtains the break out of the Number of Stores per Region [MRXJ] by geographic location, and populates the number of restaurants under the specific location on separate lines using the same code [MRXJ]. However, each line will have a unique description of the name of the region.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised March 2008.

Number of Company Owned Restaurants COA Code MRXM

COA code	MRXM
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, BS

Number of Company Owned Restaurants [MRXM] represents the total number of restaurants in operation owned by the company at the end of the period.

Thomson Reuters collects the total number of company owned restaurants in all regions, as at the end of the period. Thomson Reuters does not break out the Number of Company Owned Restaurants [MRXM] by geographical location in this case.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Number of Franchised Restaurants COA Code MRXV

COA code	MRXV
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, BS

Number of Franchised Restaurants [MRXV] represents the number of restaurants in operation owned by franchisees at the end of the period.

Thomson Reuters collects the total number of franchised restaurants in all regions, as at the end of the period. Thomson Reuters does not break out the Number of Franchised Restaurants [MRXV] by geographical location in this case.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Restaurants COA Code MRSB

COA code	MRSB
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Restaurants Operating Metrics, BS

Restaurants [MRSB] represents the Restaurants industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Restaurants industry, reported by the company.

The Restaurants Industry consists of companies engaged in the operation of restaurants, diners, taverns, pubs, nightclubs, banquet halls, fixed location snack bars, food cart vendors, food service contractors and companies engaged in commercial food service equipment wholesaling.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Retail

Retail Comp. Store Sales Grwth,Retail, Total- % COA Code MTBD

COA code	MTBD
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Comparable Store Sales Growth, Retail, Total - % [MTBD] represents the Company level Growth in Comparable Store Sales for the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the period over period percentage change in total sales of stores in operation in both periods.

Thomson Reuters will collect any segmental breakout information for the different retail stores provided by the company using: Comparable Store Sales Growth - % [MTBE].

Definition revised March 2008.

Comparable Store Sales, Retail (Value) COA Code MTBF

COA code	MTBF
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Comparable Store Sales, Retail (Value) [MTBF] represents the total sales generated by all stores in operation in both this and the prior periods.

Comparable Store Sales are sales dollars generated by those stores that are open for a year or more, and have historical data to compare this year's sales to the same time-frame in the previous year. It allows for meaningful historical comparison by taking store closings and chain expansions out of the mix.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Traffic (Number of Customer Visits)**COA Code MTBG**

COA code	MTBG
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Traffic (Number of Customer Visits) [MTBG] represents the total number of customer visits to all of the company's stores during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Merchandise Margins, Total - %**COA Code MTBL**

COA code	MTBL
Units	Percentage (%)
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Merchandise Margins, Total - % [MTBL] represents the Company level Merchandise Margins, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the percentage profit margin on product sales achieved during the period. It is generally the same as gross profit margin %, but some companies call this merchandise margin.

Thomson Reuters will collect any segmental breakout information for the different retail stores provided by the company using: Merchandise Margins - % [MTBK].

Definition revised March 2008.

Average Sales per Store, Total**COA Code MTDP**

COA code	MTDP
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Average Sales per Store, Total [MTDP] represents the Company level Average Sales per Store during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total revenues earned from store sales, divided by the total number of stores during the period.

Thomson Reuters will collect any segmental breakout information for the different retail stores provided by the company using: Average Sales per Store [MTDO]

Definition revised March 2008.

Average Sales per Square Meter COA Code STDZ

COA code	STDZ
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Average Sales per Square Meter [STDZ] captures the total average sales-per-square meter of retail space.

It is obtained using the total revenues earned from store sales, divided by the total area of retail space (in square meters) during the period.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Sales per Square Meter, Total [MTEA]
- Average Sales per Square Foot, Total [MTDR], converted into Square Meter using the following conversion factor - where one Square Foot is equivalent to 0.0929 Square Meter

Average Sales per Square Meter [STDZ] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct.
- There is more than one instance of the Company level Average Sales for the reported unit.

Definition revised March 2008.

Average Rental Exp. per Square Meter COA Code STFG

COA code	STFG
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Average Rental Expense per Square Meter

[STFG] captures the total average rental expense-per-square meter of retail space.

It is obtained using the total rental expenses incurred for store operations, divided by the total area of retail space (in square meters) during the period.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Rental Expense per Square Meter, Total [MTFH]
- Average Rental Expense per Square Foot, Total [MTFF], converted into Square Meter using the following conversion factor - where one Square Foot is equivalent to 0.0929 Square Meter

Average Rental Expense per Square Meter

[STFG] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct.
- There is more than one instance of the Company level Average Rental Expense for the reported unit.

Definition revised March 2008.

Average Rental Expense per Store, Total COA Code MTFL

COA code	MTFL
Units	Period Header Currency, Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Average Rental Expense per Store, Total [MTFL] represents the Company level Average Rental Expense incurred per store during the period, as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It is obtained using the total rental expenses incurred for store operations, divided by the total number of stores during the period.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Average Rental Expense per Store [MTFK].

Definition revised March 2008.

Retail Sales COA Code MTFQ

COA code	MTFQ
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Retail Sales [MTFQ] represents the total value of sales at retail locations (physical stores) during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Catalog Sales COA Code MTHE

COA code	MTHE
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Catalog Sales [MTHE] represents the total value of sales revenues earned by the company through catalogs (mail order) during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Online Sales COA Code MTHG

COA code	MTHG
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Online Sales [MTHG] represents the total value of sales generated over the Internet during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Retail COA Code MRET

COA code	MRET
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, IS

Retail [MRET] represents the Retail industry for Income Statement Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Retail industry, reported by the company.

The Retail Industry consists of:

- Department Stores companies engaged in the operation of department store chains offering a diversified product line, including auxiliary internet and mail order facilities
- Discount Stores companies engaged in the operation of stores offering a diversified product line at a discount, including auxiliary internet and mail order facilities
- Catalog & Internet Order companies engaged in internet and catalog retailing of single line and diversified product lines, including internet and catalog retailers with auxiliary brick and mortar stores
- Apparel & Accessories companies engaged in the operation men, women and children's clothing and accessories stores, as well as retailers of handbags, footwear, leather goods, luggage, jewelry and watches.
- Computer & Electronics companies engaged in the retailing of computers and peripherals, consumer electronics and other technology products- including household appliances, audio and video equipment, consumer software, digital cameras, cell phones and components and other electronic goods.
- Specialty Retail companies engaged in the operation of stores and dealerships concentrated on a single product, including car and truck dealerships, auto parts, home improvement, office supplies, books, kitchen-wares, house-wares, garden centers, toys, sporting equipment and other focused retail operations.
- Drugs companies engaged in the operation of pharmacies, including retail drug operations with auxiliary food and household good product lines.
- Food Distribution & Convenience Stores companies engaged in the operation of grocery, convenience, liquor and specialty food stores.
- The Retail Industry excludes:
- Wholesale and distribution of multiple lines of products (classified under the Diversified Trading & Distributing Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Selling Space, Square Meters (Gross) COA Code STBQ

COA code	STBQ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, BS

Selling Space, Square Meters (Gross) [STBQ] represents the total gross area, in square meters, of all the company's stores at period end.

It represents the sum of:

- Selling Space, Square Meters (Gross) [MTBQ]
- Selling Space, Square Feet (Gross) [MTBO], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Definition revised March 2008.

Selling Space, Square Meters (Net) COA Code STBZ

COA code	STBZ
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, BS

Selling Space, Square Meters (Net) [STBZ] represents the total net area, in square meters, of all the company's stores at period end.

It represents the sum of:

- Selling Space, Square Meters (Net) [MTDE]
- Selling Space, Square Feet (Net) [MTBZ], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Definition revised March 2008.

Average Store Size (Square Meters) COA Code STDK

COA code	STDK
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry

Data Type Retail Operating Metrics, BS

Average Store Size (Square Meters) [STDK] represents the total average size of all the company's stores at period end.

Contingent upon the units reported by the company, it represents either one of the following:

- Average Store Size (Square Meters), Total [MTDL]
- Average Store Size (Square Feet), Total [MTDH], converted into square meter using the following conversion factor - where one square foot is equivalent to 0.0929 square meter

Average Store Size (Square Meters) [STDK] will not be reported in the following scenarios:

- The company reports the item using more than one unit construct
- There is more than one instance of the Company level Average Store Size for the reported unit.

Definition revised March 2008.

Number of Stores Opened COA Code MTHK

COA code MTHK

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, BS

Number of Stores Opened [MTHK] represents the total number of new stores opened in all regions during the period.

This item includes the net number of stores opened during the period – number of stores opened, less the number of stores closed during the period.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Number of Stores Closed COA Code MTHO

COA code MTHO

Units Whole Number

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type Retail Operating Metrics, BS

Number of Stores Closed [MTHO] represents the total number of new stores closed in all regions during the period.

If the company reports only a net number (stores opened, less stores closed), Thomson Reuters collects the net number under Number of Stores Opened [MTHK].

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Number of Stores, End of Period COA Code MTHQ

COA code MTHQ

Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, BS

Number of Stores, End of Period [MTHQ] represents the total number of stores operated by the company at the end of the period.

Thomson Reuters collects the total number of stores in all regions, as at the end of the period. Thomson Reuters does not break out the Number of Stores, End of Period [MTHQ] by geographical location in this case.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Retail COA Code MRTB

COA code	MRTB
Units	NA
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Retail Operating Metrics, BS

Retail [MRTB] represents the Retail industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Retail industry, reported by the company.

The Retail Industry consists of:

- Department Stores companies engaged in the operation of department store chains offering a diversified product line, including auxiliary internet and mail order facilities
- Discount Stores companies engaged in the operation of stores offering a diversified product line at a discount, including auxiliary internet and mail order facilities
- Catalog & Internet Order companies engaged in internet and catalog retailing of single line and diversified product lines, including internet and catalog retailers with auxiliary brick and mortar stores
- Apparel & Accessories companies engaged in the operation men, women and children's clothing and accessories stores, as well as retailers of handbags, footwear, leather goods, luggage, jewelry and watches.
- Computer & Electronics companies engaged in the retailing of computers and peripherals, consumer electronics and other technology products- including household appliances, audio and video equipment, consumer software, digital cameras, cell phones and components and other electronic goods.
- Specialty Retail companies engaged in the operation of stores and dealerships concentrated on a single product, including car and truck dealerships, auto parts, home improvement, office supplies, books, kitchenwares, housewares, garden centers, toys, sporting equipment and other focused retail operations.
- Drugs companies engaged in the operation of pharmacies, including retail drug operations with auxiliary food and household good product lines.
- Food Distribution & Convenience Stores companies engaged in the operation of grocery, convenience, liquor and specialty food stores.
- The Retail Industry excludes:
- Wholesale and distribution of multiple lines of products (classified under the Diversified Trading & Distributing Industry)

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Semi-conductors/Semi-conductor Equipment

Value of Bookings

COA Code MTJE

COA code	MTJE
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Semiconductors/ Semiconductor Equipment Operating Metrics, BS

Value of Bookings [MTJE] represents the total value of new orders received by the company during the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Value of Backlog

COA Code MTJG

COA code	MTJG
Units	Period Header Currency, Following Period Header Unit
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Semiconductors/ Semiconductor Equipment Operating Metrics, BS

Value of Online Sales [MTHG] represents the total order backlog of the company as of the end of the period.

This information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

Definition revised October 2007.

Book to Bill Ratio, Total

COA Code MTJL

COA code	MTJL
Units	Whole Number
Annual History	Since 2002
Quarterly History	Since 2005
COA Type	Industry
Data Type	Semiconductors/ Semiconductor Equipment Operating Metrics, BS

Book to Bill Ratio, Total [MTJL] represents the Company level Book to Bill Ratio as reported by the company. This item is used as the line item display for the Standard Format Financial Statements.

It shows the ratio of the total orders received from the company's customers to the total orders that have been shipped.

Thomson Reuters will collect any segmental breakout information provided by the company using:

Book to Bill Ratio [MTJK]

Definition revised March 2008.

Semiconductors/ Semiconductor Equip. COA Code MSET

COA code MSET

Units NA

Annual History Since 2002

Quarterly History Since 2005

COA Type Industry

Data Type: Semiconductors/ Semiconductor Equipment Operating Metrics, BS

Semiconductors/ Semiconductor Equipment [MSET] represents the Semiconductors/ Semiconductor Equipment industry for Balance Sheet Operating Metrics information collected by Thomson Reuters. This includes all the operating indicators for the Semiconductors/ Semiconductor Equipment industry, reported by the company.

The Semiconductors/ Semiconductor Equipment Industry consists of:

- Companies engaged in the design and fabrication of high-value and commodity-type circuit boards, microcircuits, microprocessor chips, integrated circuits, memory chips, fuel and solar cells
- Semiconductor Equipment & Testing companies engaged in the production of semiconductor testing equipment and semiconductor manufacturing equipment
- Companies engaged in semiconductor testing services.

The Operating Metrics information is generally obtained from the Management's Discussion and Analysis of the company's operating performance.

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