LO G168 Industrial
Financial Services

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

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

This item is the *sum* of:

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

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

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

This item is the *sum* of:

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

LOJMT G462 Financial Services

This item is available for Japanese trust banks only.

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

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

LOLT G472 Financial Services

This item is available for Japanese trust banks only.

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

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

LOP G483 Financial Services

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

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

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

This item includes:

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

This item includes:

1. Long-term notes payable
2. Long-term notes payable for facilities
3. Long-term accounts payable
4. Long-term accounts payable for facilties
5. Consolidation goodwill (liabilities)
6. Insurance obligations
7. Other long-term liabilities

This item is provided by TOYO KEIZAI, Inc.

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

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

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

This item includes:

1. Accrued expenses and deferred income (when no breakout from other liabilities is available)
2. Advance payments
3. Advances received
4. Billings in excess of cost
5. Deposits received to secure services (lease deposits)
6. Deferred credit
7. Discontinued operations reported in the Liabilities section
8. Interest in default
9. Loss and damage claims
10. Miscellaneous liabilities
11. Mortgagors' escrow deposits
12. Other liabilities

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

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

This item includes:

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

This item includes:

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

This item includes:

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

This item includes estimated claims and other liabilities under Chapter Xl bankruptcy.

LT	G171	Industrial Financial Services

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

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

This item is the *sum* of:

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

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

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

This item is the *sum* of:

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

This item excludes:

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

LTIS Industrial
Financial Services

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

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

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

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

This item is the *sum* of:

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

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

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

This item is the *sum* of:

1. Acceptances Outstanding
2. Accounts Payable
3. Deposits - Total - Banks
4. Deposits - Total - Customer
5. Foreign Exchange Liabilities
6. Liabilities - Other - Total
7. Loans From Securities Finance Companies for Margin Transactions S
8. Long-Term Debt - Total

This item excludes:

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

LTPS Industrial
Financial Services

This item represents Liabilities - Total collected on a **Preliminary** basis. By definition, preliminary data is scalar, while data collected from the final sou[(n)-rce is retained fo[(n)-r historical pu[(n)-rpo[(n)-ses. Preliminary data is collected primarily from newswires and qu[2.3(a)7nterly rerts.

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

This item repesents the total value of all items repted in the Liabilities sectio.

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

This item is the *sum* of:

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

This item repesents the total value of all items repted in the Liabilities sectio.

This item is a component of Liabilities and Sh[2.8(are)6.9(h3.2(olders')6(E)6.3-quity - Total.)]TJ-15.7126 -1.7425 TD-0.0009 Tc

2. Accounts Payable

This item excludes:

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

LTJMT G463 Financial Services

This item is available for Japanese trust banks only.

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

This item is the *sum* of:

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

LTLT G473 Financial Services

This item is available for Japanese trust banks only.

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

This item is the *sum* of:

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

LTP G484 Financial Services

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

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

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

This item is the *sum* of:

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

LTT G453 Financial Services

This item is available for Japanese trust banks only.

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

This item is the *sum* of:

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

LSE G195 Industrial
Financial Services

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

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

Liabilities and Shareholders' Equity - Total is the *sum* of:

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

Assets - Total is the *sum* of:

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

This item represents all liabilities and capital accounts.

This item is the *sum* of:

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

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

LSEQP G486 Financial Services

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

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

This item is the *sum* of:

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

LIF G577 Financial Services

This item is available for insurance companies only.

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

This item includes:

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

LST G578 Financial Services

This item is available for insurance companies only.

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

This item includes:

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

LIQRESO Not Applicable Industrial

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

This item represents changes in cash equivalents other than loans and deposits and short-term investments, reported on the Cash Flow Statement.

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

- Before adoption of FRS 1

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

LIQIDX ((COLLECT*RECT)+ (SELLINV*INVT))/ACT Industrial

This item represents Average Collection Period *multiplied by* Receivables - Total *plus* the total of Days to Sell Inventory *multiplied by* Inventories - Total. This total is *divided by* 006 J06io

LNINC	Not Applicable	Industrial
LNINCF	Not Applicable	Footnote

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

This item represents the total inflow of funds derived from additions to all long- and short-term debt except for finance leases, reported on the Cash Flow Statement.

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

Code	Description
QO	Reported net

INTREV	((IDILB + IDILC)/REVT) * 100	Financial Services

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

LNLSPV	(PCL/IDIT) * 100	Financial Services

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

LLRCI G403 Financial Services

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

This item includes:

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

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

LLRCR G404 Financial Services

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

This item includes:

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

This item excludes loan loss recoveries credited to income.

LNLNPL (RCL/NPANL) * 100 Financial Services

This concept is Reserves for Credit Losses (Assets) *divided by* Nonperforming Assets - Nonaccrual Loans *multiplied by* 100.

LNLTL	(RCL/LCAT) * 100	Financial Services

This concept is Reserves for Credit Losses (Assets) *divided by* Loans/Claims/Advances -Total *multiplied by* 100.

LNREP	Not Applicable	Industrial
LNREPF	Not Applicable	Footnote

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

This item represents the total outflow of funds used for the reduction of all long- and short-term debt except for finance leases, reported in the Financing section of the Cash Flow Statement.

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

Code	Description
QO	Reported net

LNTT	G445	Financial Services

This item is available for Japanese trust banks only.

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

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

LNMD Not Applicable Industrial

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

This item represents the net effect of loans made to and repaid by associated and subsidiary undertakings and others, reported in the Capital Expenditure and Financial Investment section of the U.K. (revised FRS 1) Cash Flow Statement.

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

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

LBDJMT G455 Financial Services

This item is available for Japanese trust banks only.

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

LBDLT G465 Financial Services

This item is available for Japanese trust banks only.

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

LBDT G433 Financial Services

This item is available for Japanese trust banks only.

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

This item includes:

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

LNDEP Not Applicable Industrial

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

This item represents changes in the amount of the company's short-term lending activities and non-demand deposits with credit institutions, reported in the Management of Liquid Resources section of the Cash Flow Statement.

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

- Before adoption of FRS 1

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

- After adoption of FRS 1

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

1. Changes in loans and deposits are combined with short-term deposits. The combined total is included in Liquid Resources - Other Movements (LIQRESO)
2. Changes in short-term loans and deposits are not reported on the Statement of Cash Flows, but the Balance Sheet reports a change between the current and prior years

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MTL G137 Financial Services

This item is available for brokers/dealers only.

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

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

LONAST (IALTI/IATI) * 100 Financial Services

This concept is available for insurance companies only.

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

LCABG G11 Financial Services

This item is available for banks only.

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

This item is the *sum* of:

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

LCACL G44 Financial Services

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

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

This item includes:

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

12. Retail and wholesale sales loans
13. Service industry loans
14. Trade acceptances

This item excludes:

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

This item includes loans to governments and official institutions.

LCACR G43 Financial Services

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

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

This item includes:

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

This item excludes:

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

LCACU	G50	Financial Services
LCACUF	GF5	footnote

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

This item is the *sum* of:

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

less:

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

This item includes:

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

This item excludes:

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

This item includes:

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

This item includes:

1. Lease financing
2. Mortgages

This item includes:

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

This item includes:

1. Bills of exchange - own drawings (Wechsel - eigene Ziehungen)
2. Mortgage bank lending
3. Promissory notes

This item includes advances to customers.

This item includes:

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

This item includes:

1. Loans and bills discounted
2. Monetary receivables bought

This item includes bills receivable (*wissel*).

This item includes:

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

This item includes hire-purchase debtors.

This item includes lease financing.

BK	Includes other expenses
EC	Reported gross (provision for credit losses reported in the Liabilities section)
QP	Components are reported net of reserve for credit losses
QU	Components are reported net of unearned income
RK	Combination BK and QP
RQ	Combination BK and QU
SM	Combination BK and EC
VQ	Combination BK and XP
XP	Combination QP and QU

LCAG G10 Financial Services

This item is available for banks only.

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

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

This item excludes:

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

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

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

LCAL G46 Financial Services

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

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

This item includes:

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

This item excludes:

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

This item includes:

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

This item includes equipment leased to customers.

LCALT G8 Financial Services

This item is available for banks only.

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

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

This item includes:

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

This item includes:

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

This item includes:

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

LCAM G45 Financial Services

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

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

This item includes:

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

This item excludes:

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

LCAO	G47	Financial Services
LCAOF	GF13	footnote

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

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

This item excludes:

1. Commercial loans (included in Loans/Claims/Advances - Commercial [LCACL])
2. Consumer loans (included in Loans/Claims/Advances - [LCACR])

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LCAT G9 Financial Services

This item is available for banks only.

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

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

This item is the *sum* of:

1. Loans/Claims/Advances - Long-Term (Banks) (LCALT)
2. Loans/Claims/Advoan- Short-Term (Banks) (LCAST)

This item includes:

1. Certificates of deposit
2. Claims on banks not payable on demand
3. Due from banks at interest
4.a Interbank lending
5. Interest-bearingn deponsits
6. Short-term deposits
7. Time deposits

This item excludes:

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

LMII Issue

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

This item is updated on a monthly basis.

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

LTDCH Not Applicable Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents the net changes in long-term debt, reported in the Financing Activities section.

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

This item includes:

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

DLTIS G672 Industrial

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

This item is a component of Sources of Funds - Total (FSRCT) on a Working Capital Statement (Format Code = *1*), a Cash Statement Classified by Source and Use (Format Code = *2*), or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = *5*)

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH) on a Cash Statement Classified by Activity (Format Code = *3*) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = *6*).

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

This item includes:

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

This item excludes:

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

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

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

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

This item includes:

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

DLTR G678 Industrial

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

This item is a component of Uses of Funds - Total (FUSET) on a Working Capital Statement (Format Code = *1*), a Cash Statement Classified by Source and Use (Format Code = *2*), or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = *5*).

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH) on a Cash Statement Classified by Activity (Format Code = *3*) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = *6*).

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

This item includes:

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

This item excludes:

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

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

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

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

This item includes:

1. Conversion of debt into common/ordinary stock
2. Reclassification of long-term debt to current liabilities

DLTSUB	G133	Financial Services

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

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

This item includes:

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

DLTT	G135	Industrial Financial Services
DLTTF	GF18	footnote

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

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

This item includes:

1. Advances to finance construction
2. All obligations that require interest payments
3. Bonds, mortgages, and similar debt
4. Extractive industries'
   - Advances for exploration and development
   - Production payments and advances for exploration and development
1. Finance lease obligations
2. Forestry and paper companies' timber contracts
3. Indebtedness to affiliates
4. Industrial revenue bonds
5. Loans on insurance policies
6. Long-term lease obligations (capitalized lease obligations)

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This item excludes:

1. Accounts payable/creditors due after one year (included in Liabilities - Sundry [LS])
2. Accrued interest on long-term debn (when abnreakonunt is avnailabnle) (included in Liabilities - Sundry [LS])
3. Customers' deposits on bnottles, cases, and kegs (included in Liabilities - Sundry [LS])
4. Deferred compensation (included in Liabilities - Sundry [LS])

This item includes pension loans.

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

This item includes:

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

This item is provided by TOYO KEIZAI, Inc.

This item excludes medium-term debt (due in 18 months or less) (included in Noes Payble [NP]).

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

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

This item is the *sum* of:

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

This item includes:

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

This item excludes:

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

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

This item includes pension loans.

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

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

This item includes industrial revenue bonds.

ES	Includes current portion of long-term debt; when the Balance Sheet Presentation Code is GN, includes short-term borrowings
EY	Combination ES and IM
IM	Includes liabilities other than financial debt

DLTTIS	Industrial Financial Services

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

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

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

This item is a component of Liabilities - Total.

This item includes:

1. Advances to finance construction
2. All obligations that require interest payments
3. Bonds, mortgages, and similar debt
4. Extractive industries'
   - Advances for exploration and development
   - Production payments and advances for exploration and development
1. Finance lease obligations
2. Forestry and paper companies' timber contracts
3. Indebtedness to affiliates
4. Industrial revenue bonds
5. Loans on insurance policies
6. Long-term lease obligations (capitalized lease obligations)

7. Notes payable due within one year and to be refunded by long-term debt (when reported as a noncurrent liability)
8. Publishing companies' royalty contracts payable
9. Purchase obligations and payments to officers

This item excludes:

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

This item includes pension loans.

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

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

This item includes industrial revenue bonds.

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

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

This item is the *sum* of:

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

This item includes:

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

This item excludes:

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

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

This item includes pension loans.

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

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

This item includes industrial revenue bonds.

DLTTPS

Industrial
Financial Services

This item represents Long-Term Debt - Total collected on a **Preliminary** basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

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

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

This item is a component of Liabilities - Total.

This item includes:

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

This item excludes:

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

This item includes pension loans.

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

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

This item includes industrial revenue bonds.

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

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

This item is the *sum* of:

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

This item includes:

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

This item excludes:

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

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

This item includes pension loans.

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

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

This item includes industrial revenue bonds.

LTDP G482 Financial Services

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

This item represents borrowings of the parent bank holding company maturing after one year or the current operating cycle.

COMPUSTAT

This item includes:

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

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

This item includes:

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

This item is provided by TOYO KEIZAI, Inc.

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

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

This item includes:

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

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

DCE	(DLTT/CEQ) * 100	Industrial Financial Services

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

LTDLCH	Not Applicable	Industrial

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

This item represents the total increase (decrease) in long-term debt and/or liabilities as reportede Movementn Funds or Work-ng Cap-talt-on.

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

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

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

LTLO	Not Available	Industrial

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

This item represents changes in long-term liabilities other than debt, not elsewhere classified.

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

LIQRESN	Not Applicable	Industrial

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

This item represents the total cash inflow (outflow) from changes in liquid resources or cash equivalents, reported in the Management of Liquid Resources section of the Cash Flow Statement.

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

- Before adoption of FRS 1

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

- After adoption of FRS 1

This item is equal to the sum of:

1. Loans and Deposits - (Increase)/Decrease (LNDEP)
2. Short-Term Investments - Increase)/Decrease (STINV)
3. Liquid Resources - Other Movements (LIQRESO)

MSVRV G508 Financial Services

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

MKVAL @CSUM((PRCCM/@VALUE(QUOTEBLK,1))* Millions of dollars
@VALUE(CSHO[@YR(-11M)],CSHO[@YR(-11M)-1]),@CHGCO(ISSUE))

Market Value - Outstanding for the current year multiplied by Common Shares Outstanding for the previous fiscal year. If Common Shares calculation will search up to 2 prior years. If a company's common stock was traded on

MKVALO @CSUM((PRCCM/@VALUE(QUOTEBLK,1))* Millions of dollars
@VALUE(CSHO[@YR(-11M)],CSHO[@YR(-11M)-1]),@set(@CHGCO(ISSUE),@or(@find("OTC",dsci),@find("COM ",dsci),@find

Market Value - Ordinary - Outstanding for the current year multiplied by Common Shares Outstanding for the previous fiscal year. If Common Shares calculation will search up to 2 prior years. If a company's common stock was traded on

MIC	Not Applicable	Industrial

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

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

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

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

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

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

MII	G372	Industrial Financial Services

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

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

This item includes:

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

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

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

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

This item includes:

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

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

MISEQ Not Applicable Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents net changes in minority interest in liabilities or shareholders' equity, as reported in the Financing Activities section.

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

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

MCTT G449 Financial Services

This item is available for Japanese trust banks only.

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

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

MITT G447 Financial Services

This item is available for Japanese trust banks only.

This item represents the value of money in trust (other

MTT	G442	Financial Services

This item is available for Japanese trust banks only.

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

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

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

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

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

This item includes:

1. Jointly operated money trusts
2. Specified money trusts (tokkin)

XAUDME	Australian Dollars	Currency Data Item
XBEFME	Belgian Francs	Currency Data Item
XGBPME	British Pounds	Currency Data Item
XCADME	Canadian Dollars	Currency Data Item
XEURME	EMU Euro	Currency Data Item
XXEUME	European Currency Units	Currency Data Item
XFRFME	French Francs	Currency Data Item
XDEMME	German Marks	Currency Data Item
XHKDME	Hong Kong Dollars	Currency Data Item
XITLME	Italian Lira	Currency Data Item
XJPYME	Japanese Yen	Currency Data Item
XNLGME	Netherlands Guilders	Currency Data Item

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

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

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

Each Tier 1 currency has a monthly rate average item.

$$a = \overline{Y} - b^1 \overline{X}^1 - \overline{Y} - b^2 \overline{X}^2$$

X1, X2	Observed values of the two independent variables (for a multiple regression equation with two independent variables)
Y	Observed value of the dependent variable
B1,B2	Multiple Regression Beta Calculation

$$b^1 = \frac{[\sum X_2^2 - n\overline{X}_2^2][\sum X_1 Y - n\overline{X}_1\overline{Y}] - [(\sum X_1 X_2 - n\overline{X}_1\overline{X}_2)(\sum X_2 Y - n\overline{X}_2\overline{Y})]}{[\sum X_1^2 - n\overline{X}_1^2][\sum X_2^2 - n\overline{X}_2^2] - [\sum X_1 X_2 - n\overline{X}_1\overline{X}_2]^2}$$

$$b^2 = \frac{[\sum X_1^2 - n\overline{X}_1^2][\sum X_2 Y - n\overline{X}_2\overline{Y}] - [(\sum X_1 X_2 - n\overline{X}_1\overline{X}_2)(\sum X_1 Y - n\overline{X}_1\overline{Y})]}{[\sum X_1^2 - n\overline{X}_1^2][\sum X_2^2 - n\overline{X}_2^2] - [\sum X_1 X_2 - n\overline{X}_1\overline{X}_2]^2}$$

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

$$\textit{standard error} = \sqrt{\frac{\sum (Y - \hat{Y})^2}{n - K'}}$$

Y	Observed value of the dependent variable
$\hat{Y}$	Predicted value of the dependent variable
K	Number of independent variables
N	Number of observations

NINREV	(INITB/REVT) * 100	Financial Services

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

CHGOFF	((LLWOCR - LLRCR)/LCAT) * 100	Financial Services

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

NITS	G516	Financial Services

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

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

This item includes:

1. Life net income
2. Property and casualty net income

NIP	G504	Financial Services

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

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

This item is the *sum* of:

1. Equity in Undistributed Income of Subsidiaries (Parent) (EQIP)
2. Income Before Income Taxes and Equity in Undistributed Income (Parent) (IBTP)

less:

1. Income Taxes (Parent) (TXIP)

NIINT	G385	Financial Services

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

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

NITO	G622	Industrial
NIO	G375	Financial Services

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

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

This item includes:

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

This item contains a zero.

This item includes:

1. Amortization of consolidation goodwill (after income taxes)
2. Foreign currency translation adjustments and other adjustments (after i9st8.2(u)4.5(n m)6(e)2.2(nt)3.9(r)a.2(ntxe)

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

NOASUB	Not Applicable	Industrial

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

This item represents the net amount of overdrafts acquired with new subsidiary undertakings, reported on the Cash Flow Statement.

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

- Before adoption of FRS 1

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

- After adoption of FRS 1

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

NPM	(IB/REVT) * 100	Financial Services

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

TRCYCLE	SELLINV+COLLECT -PAYAP	Industrial

This item represents Days to Sell Inventory *plus* Average Collection Period *minus* Days to Accounts Payable.

NEQMI Not Applicable Industrial

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

- Before adoption of FRS 1

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

- After adoption of FRS 1

This item represents the total amount of cash dividends paid to non-equity shareholders and minority interests, reported in the Returns on Investments and Servicing of Finance section of the U.K. (revised FRS 1) Cash Flow Statement.

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

NAT G507 Financial Services

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

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

This item includes:

1. Life nonadmitted assets
2. Property and casualty assets

XNF G396 Financial Services

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

NCFLIQ Not Applicable Industrial

This item is only available for Format code 12

This item represents the total cash flow (out

servicing of finance, taxation, capital expenditure and financial investment, acquisiti

NOPIO G619 Industrial

This item includes the following (if reported separately and not classified elsewhere on the Income Statement.

3. Depreciation and amortization of unconsolidated subsidiaries (when reported as a separate item on the Income Statement)
5. Depreciation of tangible fixed assets not used in operations
6. Equity in earnings (when reported before taxes)
10. Other income/expense, net (when reported before taxes)
13. Write-offs of intangible assets

This item includes:

1. Amortization of deferred credit
2. Discount of receivables sold (factoring)
3. Discount on debt reacquired
4. Dividend and other financial income
5. Franchise income (when corresponding expenses are not reported on the Income Statement)
6. Royalty income

NOPI G618 Industrial
Financial Services

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

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

This item is the *sum* of:

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

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

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

NOPN NOPI/NIINT*100 Financial Services

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

NPANL G207 Financial Services

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

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

This item includes loans on a cash basis.

This item excludes:

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

NPAORE G209 Financial Services

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

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

This item includes:

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

NPARL G208 Financial Services

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

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

This item includes:

1. Reduced-rate loans
2. Renegotiated loans

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

NPAT G210 Financial Services

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

This item is the sum of:

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

This item includes:

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

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

NPAE NPAT/CEQ*100 Financial Services

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

NPAA NPAT/AT*100 Financial Services

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

NONPER (NPANL/LCAT) * 100 Financial Services

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

NP G645 Industrial

This item represents the total amount of short-term notes and borrowings.

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

This item includes:

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

This item excludes:

OANCF G692 Industrial

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

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

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

This item is the sum of:

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

This item includes changes in operating assets and liabilities.

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

This item is the sum of:

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

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

This item is the sum of:

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

OANCFC Not Applicable Industrial

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

This item represents the total inflow (outflow) of funds from continuing operations, reported as supplementary information in the Operating Activities section of the Cash Flow Statement.

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

OANCFD Not Applicable Industrial

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

This item represents the total inflow (outflow) of

OPCYCLE SELLINV+COLLECT Industrial

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

XOPR G610 Industrial

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

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

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

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

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

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

less:

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

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

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

XOPRO G616 Industrial

This item represents operating expense not classified elsewhere.

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

This item includes:

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

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

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

This item includes:

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

This item includes:

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

This item is provided by TOYO KEIZAI, Inc.

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

OPINC	G617	Industrial
OPINCF	GF56	footnote

This item represents the total income from normal business operations.

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

This item is the *sum* of:

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

less:

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

AC Reflects an accounting change

OPILI G584 Financial Services

This item is available for insurance companies only.

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

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

This item includes:

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

This item excludes:

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

OPINI G585 Financial Services

This item is available for insurance companies only.

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

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

This item includes:

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

This item excludes:

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

OPIOI G587 Financial Services

This item is available for insurance companies only.

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

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

This item includes:

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

This item excludes:

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

OPIRI G586 Financial Services

This item is available for insurance companies only.

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

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

This item includes

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

This item excludes:

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

OPITI	G588	Financial Services

This item is available for insurance companies only.

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

This item is the *sum* of:

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

OIADP	PI + XINT - NOPI	Industrial Financial Services

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

OMAD	(OPINC/REVT) * 100	Industrial

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

OPPRFT	Not Applicable	Industrial
OPPRFTF	Not Applicable	Footnote

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

This item represents the company's income less all operating expenses, reported in the Operating Activities section of the Cash Flow Statement.

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

Code	Description
IY	Includes discontinued operations

OPRO	G609	Industrial

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

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

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

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

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

This item includes other income (*sonstige Erträge*).

This item includes working income from uranium production.

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

PRC	G178	Industrial Financial Services

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

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

This item contains a zero.

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

This item includes:

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

This item includes:

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

This item contains a zero.

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

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

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

This item includes:

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

This item includes:

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

XPR	G418	Industrial Financial Services

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

This is a supplementary Income Statement item.

This item includes:

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

This item excludes:

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

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

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

This item excludes:

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

This item includes:

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

This item excludes:

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

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

This item includes:

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

This item excludes:

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

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

This item excludes:

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

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

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

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

PLIACH Not Applicable Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents adjustments made to financing activities to account for changes in long-term pension liabilities, as reported in the Financing Activities section.

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

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

PTT G443 Financial Services

This item is available for Japanese trust banks only.

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

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

PDM G722 Industrial
Financial Services

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

This item is not available for all companies.

PDMIS Industrial
Financial Services

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

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

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

This item is not available for all companies.

PDMPS		Industrial Financial Services

This item represents Period Duration - Months collected on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

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

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

This item is not available for all companies.

PDW	G723	Industrial Financial Services

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

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

PPCBL	G54	Financial Services

This item is available for insurance companies only.

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

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

This item includes:

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

PPPABL G529 Financial Services

This item is available for insurance companies only.

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

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

This item excludes:

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

PPPHBL G530 Financial Services

This item is available for insurance companies only.

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

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

This item excludes:

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

PPPOBL G531 Financial Services

This item is available for insurance companies only.

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

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

This item excludes:

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

PPPTBL G532 Financial Services

This item is available for insurance companies only.

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

This item is the *sum* of:

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

PHONE Industrial
Financial Services

This item is the area code and telephone number of the company's corporate headquarters or home office.

PRVT G503 Financial Services

This item is available for insurance companies only.

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

This item includes:

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

PACQP G621 Industrial

This item represents the parent company's after-tax

PSTKN	G176	Industrial Financial Services

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

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

This item includes:

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

This item excludes:

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

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

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

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

This item includes:

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

This item excludes:

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

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

This item includes priority shares.

PSTKR	G175	Industrial Financial Services

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

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

This item includes:

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

This item excludes:

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

This item contains a zero.

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

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

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

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

This item includes:

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

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

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

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

C O M P U S T A T

This item is the *sum* of:

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

This item includes:

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

PNLBL G535 Financial Services

This item is available for insurance companies only.

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

PREBL	G527	Financial Services

This item is available for insurance companies only.

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

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

This item includes premiums earned from a separate reinsurance division.

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

PTBL	G536	Financial Services
PTBLF	GF51	footnote

This item is available for insurance companies only.

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

This item is the *sum* of:

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

IF	Includes reinsurance ceded
LY	Combination IF and XC
XC	Excludes reinsurance assumed

PALR	G547	Financial Services

This item is available for insurance companies only.

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

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

This item includes:

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

This item excludes:

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

PANLR G548 Financial Services

This item is available for insurance companies only.

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

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

This item includes:

1. Nonlife reinsurance premiums assumed
2. Property and casualty reinsurance premiums assumed

This item excludes:

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

PATR G549 Financial Services

This item is available for insurance companies only.

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

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

This item is the *sum* of:

1. Premiums Assumed - Life (Reinsurance) (PALR)
2. Premiums Assumed - Nonlife (Reinsurance) (PANLR)

This item includes:

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

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

PCLR G551 Financial Services

This item is available for insurance companies only.

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

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

This item includes:

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

This item excludes:

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

PCNLR G552 Financial Services

This item is available for insurance companies only.

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

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

This item includes:

1. Nonlife reinsurance premiums ceded
2. Property and casualty reinsurance premiums ceded

This item excludes:

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

PCTR G553 Financial Services

This item is available for insurance companies only.

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

This item is the *sum* of:

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

This item includes:

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

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

PNLI G283 Financial Services

This item is available for Insurance companies only.

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

This item includes:

1. Commercial property and casualty premiums written
2. Other nonlife premiums written
3. Personal property and casualty premiums written
4. Unearned nonlife premiums

This item excludes:

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

This item includes premiums written from general insurance.

PWOI G285 Financial Services

This item is available for insurance companies only.

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

This item includes:

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

This item excludes:

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

PRI G284 Financial Services

This item is available for Insurance companies only.

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

This item includes:

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

This item excludes:

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

XPP	G99	Industrial Financial Services

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

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

This item includes:

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

This item excludes:

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

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

This item includes motion picture companies':

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

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

This item excludes prepaid expenses and deferred charges (*Rechnungsabgrenzungsposten - Aktiva*) (included in Deferred Charges [DC]).

This item includes:

1. Prepaid expenses
2. Accrued income

This item is provided by TOYO KEIZAI, Inc.

This item includes motion picture companies':

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

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

This item includes:

1. Advances on purchase contracts
2. Advances to subcontractors
3. Advances to suppliers
4. Prepaid expenses (such as advertising, commissions, insurance, interest, and rent)
5. Prepaid royalties
6. Prepaid taxes (when no breakout from deferred taxes is available)
7. Royalty advances
8. Supplies (when a breakout from inventories/stocks is available)

This item excludes:

1. Deferred and prepaid taxes (when no breakout is available) (included in Assets - Other - Excluding Deferred Charges [AOX])
2. Future tax benefits (included in Assets - Other - Excluding Deferred Charges [AOX])
3. Refundable income taxes (included in Accounts Receivable/Debtors - Other [AROFS])

This item includes equalization accounts (*comptes de régularisation*).

This item excludes prepaid expenses and deferred charges (*Rechnungsabgrenzungsposten - Aktiva*) (included in Deferred Charges (DC)).

This item includes income receivable (*productos devengados no vencidos*).

This item excludes Advance Corporation Tax recoverable (included in Assets - Other - Excluding Deferred Charges [AOX]).

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

This item represents net operating and nonoperating income. It is reported before appropriations to untaxed reserves, income taxes, minority interest, net items, and extraordinary items.

This item is a component of Income Before Extraordinary Items.

This item is the sum of:

1. Nonoperating Income (Expense) - Total
2. Operating Income

less:

1. Interest Expense - Total

Standard & Poor's may calculate this item for companies using a production cycle Income Statement in which net income is the difference between net assets at the beginning and end of each year.

This item represents net operating and nonoperating income. It is reported before appropriations to untaxed reserves, income taxes, minority interest, net items, and extraordinary items.

This item is a component of Income Before Extraordinary Items

This item is the *sum* of:

1. Special Items
2. Foreign Currency Adjustment
3. Provisions - Other (Net)
4. Revenue - Total

less:

1. Expense - Total

PIPS Industrial

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

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

This item represents net operating and nonoperating income. It is reported before appropriations to untaxed reserves, income taxes, minority interest, net items, and extraordinary items.

This item is a component of Income Before Extraordinary Items.

This item is the sum of:

1. Nonoperating Income (Expense) - Total
2. Operating Income

less:

1. Interest Expense - Total

Standard & Poor's may calculate this item for companies using a production cycle Income Statement in which net income is the difference between net assets at the beginning and end of each year.

This item represents net operating and nonoperating income. It is reported before appropriations to untaxed reserves, income taxes, minority interest, net items, and extraordinary items.

This item is a component of Income Before Extraordinary Items

This item is the *sum* of:

1. Special Items
2. Foreign Currency Adjustment (FCA)
3. Provisions - Other (Net) (PVON)
4. Revenue - Total (REVT)

less:

1. Expense - Total (XT)

PM	(PI/(SALE + OPRO)) *100	Industrial Financial Services

This concept is the *sum* of Pretax Income. This is *divided by* Sales/Turnover (Net) *plus* Operating Revenues - Other. This total is *multiplied by* 100.

PROA	PI/AT*100	Industrial

This item represents Pretax Income *divided by* Assets - Total and *multiplied by* 100.

PROAA	PI/@PAVG(AT,-1,0) *100	Industrial

This item represents Pretax Income *divided by* the average of the most recent two years' of Assets - Total - Quarterly, *multiplied by* 100.

PROAE	PI/@PAVG(CEQ,-1,0) *100	Industrial

This item represents Pretax Income *divided by* the average of the most recent two years' of Common Equity - Total, *multiplied by* 100.

PROAAF	PI/@PAVG(PPENT, -1,0)*100	Industrial

This item represents Pretax Income *divided by* the average of the most recent two years' of Property, Plant, and Equipment (Net) - Total, *multiplied by* 100.

PROAI	PI/@PAVG(ICAPT, -1,0)*100	Industrial

This item represents Pretax Income *divided by* the average of the most recent two years of Invested Capital - Total, *multiplied by* 100.

PROE	PI/CEQ*100	Industrial

This item represents Pretax Income *divided by* Common Equity - Total, *multiplied by* 100.

PROAF	PI/PPENT*100	Industrial

This item represents Pretax Income *divided by* Property, Plant, and Equipment (Net) - Total, *multiplied by* 100.

PROI	PI/ICAPT*100	Industrial

This item represents Pretax Income *divided by* Invested Capital - Total, *multiplied by* 100.

PRCHM	Issue
PRCLM	Issue
PRCCM	Issue

Price - High and Price - Low contain the highest and lowest close prices. In some instances, the bid price may be used to determine the high or low price. Price - Close contains either the last traded close price or the official close price. The official close price is usually an average of the bid and asked prices.

SPC presents prices in the currency in which they are reported and these items are not scaled. SPC does not scale prices.

SPC converts prices that are originally quoted as percentages of nominal values to the appropriate currency.

The ISO Currency Code - Issue identifies the currency used for the price quotes.

These items contain Not Available data codes (@NA) for months in which issues are not traded.

These items contain the absolute high, low, and close market prices for each calendar month. Bid prices are reported for over-the-counter issues not traded on the NASDAQ National Market System.

SPC may present the market maker price. When the market maker price is not available, SPC presents an average of the bid and asked prices.

These items contain the absolute high, low, and close market prices for each calendar month. Bid prices are reported for over-the-counter issues not traded on the NASDAQ National Market System.

Please note that this item represents the high, low, or closing **value** for the month, ratherdthan a price. Because there is no direct correlation between an index **value** and a currency code, if a currency translation is applied to an index **value**, it will create a misleading result.

PCCHG1	((PRCCM/PRCCM[-12]) -1)*100	Industrial Financial Services

This item represents Price - Monthly - Close *divided by* the previous year value of Price - Monthly - Close. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

PCCHG10	((PRCCM/PRCCM [-120])-1)*100	Industrial Financial Services

This item represents Price - Monthly - Close *divided by* the value 10 years ago of Price - Monthly - Close. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

PCCHG3	((PRCCM/PRCCM[-36]) -1)*100	Industrial Financial Services

This item represents Price - Monthly - Close *divided by* the value three years ago of Price - Monthly - Close. One (1) is *subtracted from* this quantid the result is *multiplied by* 100.

PCCHG5	((PRCCM/PRCCM[-60]) -1)*100	Industrial Financial Services

This item represents Price - Monthly - Close *divided by* the value five years ago of Price - Monthly - Close. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

PRCH10	@PAVG(PRCHM, -119,0)	Industrial Financial Services

This item is the average of Price - Monthly - High for the last 10 years.

PRCHM12	@PMAX(PRCHM, -11,0)	Industrial Financial Services

This item identifies the largest value of Price - Monthly - High in the last year.

PRCH3	@PAVG(PRCHM, -35,0)	Industrial Financial Services

This item is the average of Price - Monthly - High in the last three years.

PRCH5	@PAVG(PRCHM, -59,0)	Industrial Financial Services

This item is the average of Price - Monthly - High in the last five years.

PHCHG1	((PRCHM/PRCHM [-12])-1)*100	Industrial Financial Services

This item represents Price - Monthly - High

PRCLM12	@PMIN(PRCLM,-11,0)	Industrial Financial Services

This item identifies the lowest value of Price -Monthly -Low in the last year.

PRCL3	@PAVG(PRCLM,-35,0)	Industrial Financial Services

This item is the average of Price - Monthly - Low in the last three years.

PRCL5	@PAVG(PRCLM,-59,0)	Industrial Financial Services

This item is the average of Price - Monthly -Low in the last five years.

PLCHG1	((PRCLM/PRCLM [-12])-1)*100	Industrial Financial Services

This item represents Price - Monthly - Low *divided by* the previous year value of Price - Monthly - Low. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

PLCHG10	((PRCLM/PRCLM [-120])-1)*100	Industrial Financial Services

This item represents Price - Monthly - Low *divided by* the value 10 years ago of Price - Monthly - Low. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

PLCHG3	((PRCLM/PRCLM [-36])-1)*100	Industrial Financial Services

This item represents Price - Monthly - Low *divided by* the value three years ago of Price - Monthly - Low. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

PLCHG5	((PRCLM/PRCLM [-60])-1)*100	Industrial Financial Services

This item represents Price - Monthly - Low *divided by* the value five years ago of Price - Monthly - Low. One (1) is *subtracted from* this quantity, and the result is *multiplied by* 100.

PINDEX	Scalar	Company

This item links a company to the main index in a country. The main index for each country has been designated by Standard & Poor's Compustat.

The following table lists each index selected for each company:

Argentina	ARG	Buenos Aires S.E. General Index	150080
Australia	AUS	Australian S.E. All-Ordinaries Index	150061
Austria	AUT	Vienna S.E. Index (WBI)	150014
Belgium	BEL	Belgian General Return Index	150084
Brazil	BRA	Sao Paulo S.E. Index (BOVESPA)	150086
Canada	CAN	S&P/TSX Composite Index (formerly TSE 300)	10
Chile	CHL	HSBC Securities - Chile	150038
Colombia	COL	HSBC Securities - Colombia	150054
Denmark	DNK	Copenhagen S.E. All-Share Index	150020
Finland	FIN	Helsinki S.E. General Index (HEX)	150022
France	FRA	SBF 250 Index	150021
Germany	DEU	DAX Composite Index (DAX 300)	150007

Greece	GRC	Athens S.E. General Index	150098
Hong Kong	HKG	Hang Seng Index	150051
India	IND	Bombay S.E. National Index	150012
Indonesia	IDN	Jakarta S.E. Composite Index	150029
Ireland	IRL	Irish S.E. General Index	150017
Israel	ISR	Tel Aviv S.E. Mishtanim Index	150031
Italy	ITA	BCI All Share Index (COMIT)	150003
Japan	JPN	Nikkei 225 Index	150069
Luxembourg	LUX	Luxembourg S.E. Index	150028
Malaysia	MYS	Kuala Lumpur S.E. Composite Index	150033
Mexico	MEX	Mexican S.E. IPC Index	150039
Netherlands	NLD	CBS All Share Index	150005
New Zealand	NZL	New Zealand S.E. 40 Index	150062
Norway	NOR	Oslo S.E. General Index	150023
Pakistan	PAK	Karachi S.E. 100 Index	150032
Peru	PER	HSBC Securities - Peru	150078
Philippines	PHL	Philippines S.E. Composite Index	150037
Portugal	PRT	Banco Totta & Acores Index	150002
Singapore	SGP	Stock Exchange of Singapore (SES) All Share Index	150053
South Africa	ZAF	Johannesburg S.E. All Share Index	150030
South Korea	KOR	Korean S.E. Composite Index (KOPSI)	150035
Spain	ESP	Madrid S.E. General Index	150034
Sweden	SWE	Affarsvarlden General Index	150001
Switzerland	CHE	SBC 100	150041
Taiwan	TWN	Taiwan S.E. Weighted Index	150072
Thailand	THA	Security Exchange of Thailand (SET) Index	150068
Turkey	TUR	Istanbul S.E. Composite Index	150018
United Kingdom	GBR	FTSE All-Share Index	150011
United States	USA	S&P 500 Composite Index	3
Venezuela	VEN	HSBC Securities - Venezuela	150079

PJMT G460 Financial Services

This item is available for Japanese trust banks only.

This item represents a Japanese trust bank's liability for the principal of jointly operated money trusts. Japanese Trust Law requires the trust bank to guarantee the principal of jointly operated money trusts.

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

PLT	G470	Financial Services

This item is available for Japanese trust banks only.

This item represents a Japanese trust bank's liability for the principal of loan trusts. Japanese Trust Law requires the trust bank to guarantee the principal of loan trusts.

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

PTRAN	G301	Financial Services

This item is available for brokers/dealers only.

This item represents net realized and unrealized gain (loss) on the disposition of securities held for sale by a security broker/dealer. This is revenue derived from trading securities included in the firm's own inventory.

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

This Item excludes:

1. Gain (loss) from insurance investment assets (included in Capital Gains - Total [Insurance] [CGTI])
2. Gain (loss) from investment securities held by banks or banking-related companies or divisions (included in Investment Securities - Gain [Loss] - Total [ISGT])
3. Gain (loss) from trading securities held by banks or banking-related companies or divisions (included in Trading/Dealing Securities - Gain [Loss] [TDSG])
4. Interest and dividends earned on securities (included in Interest and Dividend Income - Total [IDIT])

PSFIX	Not Applicable	Industrial
PSFIXF	Not Applicable	Footnote

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents the inflow of cash or funds derived from reductions in the company's tangible fixed and intangible assets, reported in the Investing Activities section.

This item is a component of Investing Activities - Net Cash Flow (IVNCF).

This item includes:

1. Sale of tangible fixed assets
2. Disposal of intangible assets

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

1. Purchases or acquisitions of fixed assets are reported net of proceeds from sales
2. Proceeds from the sale of fixed assets are reported outside the Investing Activities section, or if the Balance Sheet or Fixed Asset Table reports disposals of tangible fixed and intangible assets within the year

QO	Reported net

PROSAI	Not Applicable	Industrial

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

This item represents the total realized gains or losses from the sale or disposal of tangible fixed assets, intangibles and/or long-term investments.

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

PRTT	G444	Financial Services

This item is available for Japanese trust banks only.

This item represents the value of property formation trusts included in the trust account of a Japanese trust bank. This savings trust allows customers to accumulate funds over a period of time. This type of trust is intended to encourage individual savings. The funds are used primarily for long-term lending and investment in securities. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

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

PPEGT	G639	Industrial Financial Services

This item represents the cost and/or valuation of tangible fixed assets used in the production of revenue.

This item is a component of Property, Plant, and Equipment (Net) - Total (PPENT).

This item includes:

1. Advances to vendors
2. Airline companies' deposits and advances on flight equipment
3. Beverage producers' bottles, kegs, and cases
4. Broadcasting companies' broadcast rights
5. Capitalized leases
6. Computer software (when included in fixed assets on the Balance Sheet)
7. Construction in progress and funds for construction (including funds held by trustees)
8. Equipment leased to others
9. Extractive industries'
   - Exploration and development expenditures
   - Investment in oil and gas properties at cost
   - Mining concessions and undeveloped leases
   - Patents and franchises on foreign property
   - Prepaid mine development and stripping
   - Seismic libraries
1. Forestry and paper companies' timberlands and timber rights
2. Improvements to leased or rental properties
3. Leaseholds and leasehold improvements (when not reported as an intangible asset)
4. Motion picture production companies'
   - Broadcast licenses
   - Noncurrent film costs
   - Noncurrent inventory
1. Patterns
2. Pollution abatements
3. Property held for future use
4. Real estate companies' and land developers' land held for development and sale
5. Shipping companies' statutory reserve funds and allowances for Maritime Administration for vessels traded in (to support vessels under construction)
6. Tools, dies, and patterns

This item excludes:

1. Broadcasting companies'
   - Film productions (included in Deferred Charges [DC])
   - Film rights (included in Deferred Charges [DC])
   - Program rights (included in Deferred Charges [DC])
2. Computer software (when not included in fixed assets on the Balance Sheet) (included in Assets - Other [AO])
3. Excess cost over value of property (included in Intangibles [INTAN])
4. Goodwill, patents, and other intangibles
5. Idle land (included in Assets - Other [AO])

6. Long-term inventory (included in Assets - Other [AO])
7. Motion picture production companies' distribution rights (included in Assets - Other [AO])
8. Non-real estate companies'
   - Land held for resale (included in Investment and Advances - Other [IVAO])
   - Property purchased and held for investment (included in Investments and Advances - Other [IVAO])
9. Property not used in operations (included in Assets - Other [AO])
10. Property of discontinued operations (included in Assets - Other [AO])

This item includes:

1. Intangible assets (when included on 10-K report)
2. Shipping companies' statutory reserve funds and allowances from the Maritime Administration for vessels traded in (to support vessels under construction)

This item contains a Not Available data code (@NA) prior to 1987.

This item includes:

1. Intangible assets (when included on 10-K report)
2. Shipping companies' statutory reserve funds and allowances from the Maritime Administration for vessels traded in (to support vessels under construction)
3. Unexpended proceeds of industrial revenue bonds

PPENT	G85	Industrial Financial Services
PPENTF	GF12	footnote

This item represents the net cost or valuation of tangible fixed property used in the production of revenue.

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

This item is the sum of:

1. Fixed Assets - Total (Gross) (FXTT)

less:

1. Depreciation, Depletion, and Amortization (Accumulated) (DPACT)
2. Investment Grants and Other Deductions (IVGOD)

This item includes:

1. Depreciable assets - Buildings and structures
2. Depreciable assets - Machinery and equipment
3. Depreciable assets - Vessels, vehicles and conveyors
4. Depreciable assets - Tools, furniture and fixtures
5. Depreciable assets - Other
6. Non-Depreciable assets - Land
7. Non-Depreciable assets - Construction in Progress
8. Non-Depreciable assets - Other

This item is provided by TOYO KEIZAI, Inc.

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

This item contains a zero.

This item includes only those amounts reported on the Balance Sheet.

This item excludes:

1. Other provisions for losses (included in Provisions - Other [Net] [PVON])
2. Provision for doubtful accounts unless attributed to loans (included in Provisions - Other [Net] [PVON])
3. Provisions for security losses (included in Provisions - Other [Net] [PVON])

This item includes:

1. Doubtful loans (appropriations for the year)
2. Doubtful loans (recovery of provisions no longer needed)

This item includes:

1. Additional transfer to reserves for loans to less developed countries
2. Transfer to reserve for possible loan losses

This item includes a provision for loan losses less the reversal of special reserves for loan losses (*dotación a fondos de insolvencias menos fondos expeciales que han quedado disponsibles de insolvencias*).

This item includes:

1. Exceptional provisions for country risks
2. General provision for bad and doubtful accounts
3. Specific provision for bad and doubtful accounts

This item includes provision for lease losses.

IO Includes other losses

PVPL G147 Industrial
Financial Services

This item represents all provisions for future pension liabilities and similar obligations.

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

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

This item includes reserve for employee severance indemnities or termination benefits (*fondo trattamento di fine rapporto di lavoro*).

This item includes:

1. Retirement benefits
2. Directors' retirement benefits
3. Retirement pension obligations

This item is provided by TOYO KEIZAI, Inc.

This item includes obligatory severance payments.

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

This item represents all provisions for future pension liabilities and similar obligations.

This item is a component of Provisions - Total (PVT).

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

This item includes reserve for employee severance indemnities or termination benefits (*fondo trattamento di fine rapporto di lavoro*).

This item includes:

1. Accrued severance indemnities
2. Employees' retirement and termination allowances

This item includes obligatory severance payments.

This item includes special reserves for retirees and pensioners *(fondo especial de provision para compromisos con jubliados y pensionistas).*

PVO	G149	Industrial Financial Services

This item represents all provisions or allowances not classified as deferred taxes, future pension liabilities, or credit losses.

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

This item includes:

1. Contingencies
2. Provision for bad debts and losses
3. Provision for employee profit sharing
4. Provision for fluctuation and valuation of investments
5. Provision for foreign exchange loss
6. Provision for taxes

This item excludes provision for deferred taxes (included in Deferred Taxes [Balance Sheet] [TXDB]).

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

This item includes:

1. Other accrued liabilities or other provisions (sonstige Rückstellungen)
2. Provision for doubtful accounts (Pauschalwertberichtigung zu Forderungen)

This item includes:

1. Other reserves (long-term liabilities)
2. Special reserve (long-term liabilities)

This item is provided by TOYO KEIZAI, Inc.

This item represents all provisions or allowances not classified as deferred taxes, future pension liabilities, or credit losses.

This item is a component of Provision - Total (PVT).

This item includes:

1. Contingencies
2. Provision for bad debts and losses
3. Provision for employee profit sharing
4. Provision for fluctuation and valuation of investments
5. Provision for foreign exchange loss
6. Provision for taxes

This item excludes:

1. Provision for deferred taxes (included in Deferred Taxes [Balance Sheet] [TXDB])
2. Provision for loan losses (included in Provision - Credit Losses [Balance Sheet] [PVCL])
3. Provision for pension liabilities (included in Provision - Retirement Expense [PVPL])

This item includes:

This item includes:

1. Pension fund provisions
2. Provision for doubtful accounts
3. Provision for losses on securities
4. Provision for risks and expenses

This item excludes:

1. Allocations to untaxed reserves (included in Appropriations to Untaxed Reserves (AUTXR))
2. Provision for future insurance claims and policy benefits (included in Benefits and Claims - Total (Insurance) (BCT))
3. Provision for loan losses (included in Provision - Credit Losses (Income Account) (PCL))

This item includes income from write-offs of provisions for banks (*Erträge aus der Auflösung von Rucküstellungen*) (unless specifically reported as other income).

This item includes provision for reserves under Article 86 of the Insurance Business Law.

This item includes:

1. Allocations to deposit guarantee funds (conribuciónal fondo de garantia de depósitos)
2. Provisions for special reserves less the reversal of other special reserves (dotaciones a otros especiales menos fondos especiales que han quedado disponsibles)

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

This item includes amortization of inventories.

This item contains a zero.

This item is a component of Operating Activities - Net Cash Flow (OANCF) on the Rest of World Cash Flow Statement by Activity (Format code 10).

This item is a component of Source of Funds - Total (FSRCT) on the Rest of World Cash Flow Statement by Source and Use (Format code 11).

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

1. Depreciation and amortization are combined with provisions, expenses, or reversals. The combined total is included in Depreciation and Amortization (DPC)
2. Provisions, expenses, or reversals are reported outside the Operating Activities or Source of Funds section or on the Income Statement

This item includes:

1. Pension and employee benefit provisions
2. Provisions for doubtful accounts

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

This item includes:

1. Direct expenses or the provision expense associated with reorganization
2. Pension and benefit provisions

This item contains a Combined Figure (@CF) data code when costs or provisions are not reported on the Statement of Cash Flows but are disclosed on the Income Statement

PRSTKC G679 Industrial

This item represents any use of funds decreasing common/ordinary, preferred/preference, participation rights certificates, or other share capital.

This item is a component of Uses of Funds - Total (FUSET) on a Working Capital Statement (Format Code 1), a Cash Statement Classified by Source and Use (Format Code 2), a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code 5), or a Rest of World Cash Flow Statement by Source and Use (Format Code 11).

This item is a component of Financing Activities - Net Cash Flow (FINCF) on a Statement of Cash Flows (Format Code 7), a Rest of World Cash Flow Statement by Activity (Format Code 10), or a U.K. (revised FRS 1) Cash Flow Statement (Format Code 12).

This item includes:

1. Conversion of Class A, Class B, and special stock into common/ordinary capital
2. Conversion of preferred/preference stock and/or debt into common/ordinary capital
3. Purchase of treasury capital (in Format Codes 1-3, 5-7, and 12)
4. Retirement or redemption of common/ordinary and preferred/preference capital

This item excludes:

1. Purchase of warrants
2. Reduction in capital of subsidiary company
3. Purchase of treasury shares (Format Codes 10 and 11)

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

1. Purchase of common/ordinary and preferred/preference capital is reported net of sale
2. Sale of common/ordinary and preferred/preference capital is reported outside the Financing Activities section, or if the Balance Sheet reports reductions during the year

This item includes:

1. Stock transactions (net)
2. Treasury stock transactions (net)

This item is provided by TOYO KEIZAI, Inc.

PURTSHR	Not Applicable	Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

This item represents funds used for the purchase of treasury shares, reported in the Financing Activities section.

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

This item contains a Combined Figure data code (@CF) when purchase of treasury shares is reported outside the Financing Activities section, or if the Balance Sheet reports an increase in treasury stock.

QR	(CHSTI + RECT)/LCT	Industrial

This concept is the *sum* of Cash and Short-Term Investments *plus* Accounts Receivable/Debtors - Total. This is *divided by* Current Liabilities - Total.

This section provides you with quick tips on how you can work faster and more efficiently. It also provides you with information for organizing and locating your set, report, screen or spreadsheet files, depending on your particular task.

R^2=

Y	Observed value of the dependent variable
$\hat{Y}$	Predicted value of the dependent variable
$\overline{Y}$	Average value of the dependent variable

$$r = \frac{n(\sum XY) - (\sum X)(\sum Y)}{\sqrt{[n\sum X^2 - (\sum X)^2][n\sum Y^2 - (\sum Y)^2]}}$$

x =	1st variable
y =	2nd variable
n =	number of observations
Σ =	Sum

RAWMSM	G613	Industrial
RAWSMF	GF64	footnote

This item represents the costs associated with the purchase or depletion of inventories/stocks.

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

This item contains a Not Available data code (@NA) on Income Statement Model Numbers 01, 03, and 04.

This item excludes other purchases and external charges (*autres achats et charge externes*) (included in Operating Expense - Other [XOPRO]).

EI	Includes other purchases and/or other external charges

RETT	G451	Financial Services

This item is available for Japanese trust banks only.

This item represents the value of real estate in trust included in the trust account of a Japanese trust bank. This investment management trust is designed for developing and managing property. The trust bank is responsible for development of the property and distribution of income to the property owner. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

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

This item includes land and fixtures trusts.

RECD G203 Financial Services

This item represents the monetary amount of accounts receivable/debtors estimated to be uncollectible based on historical or industry averages. This account allows for practical presentation of the realizable value of customer receivables.

This item includes:

1. Allowance for cancellation
2. Allowance for cash discounts
3. Allowance for refunds on returnable containers
4. Allowances (with no other explanation)
5. Allowances/reserves for loan losses
6. Other loss reserves (such as a securities loss reserve)

RECX (REVT/@PAVG(RECT, -1, 0)) Industrial

This concept is Revenue - Total *divided by* the average of the most recent two years of Accounts Receivable/Debtors - Total.

RDP G201 Financial Services

This item is available for banks only.

This item represents financial assets (usually a percentage of deposits) retained by a bank in accordance with national law. These assets are in the form of cash or other liquid assets and are kept on deposit with the national bank. They are included in Cash and Due From Banks (CH).

This item includes:

1. Balances or deposits with foreign central banks
2. Balances or deposits with central banks

This item includes:

1. Cash requirement funds
2. Compulsory cash reserves deposited with the Swedish Central Bank (Riksbank)
3. Liquidity account with the Swedish Central Bank (Riksbank)

This item excludes:

1. Blocked investment accounts with the Swedish Central Bank (Riksbank)
2. Blocked renewal accounts with the Swedish Central Bank (Riksbank)

RADP G63 Financial Services

This item is available for Insurance companies only.

This item represents deposits made with reinsurers in connection with insurance business ceded and other reinsurance assets. These deposits are not classified as receivables/debtors or reinsurers' liability for reserves.

This item is a component of Reinsurance Assets - Total (Insurance) (RATI).

This item includes:

1. Ceded reinsurance deposits
2. Deposits from reinsurance accepted
3. Deposits held by ceding reinsurers
4. Funds held by reinsurance companies

This item excludes:

1. Reinsurance receivables (included in Reinsurance Assets - Receivables/Debtors (Insurance) [RARI])
2. Reinsurers' share of reserves (included in Reinsurers' Liability for Reserves (Insurance) [RLRI])

This item includes deposits held by ceding reinsurers (*Depotforderungen aus dem in Rückdeckung ubenommener Versicherungsgeschäft*).

RARI G61 Financial Services

This item is available for insurance companies only.

This item represents amounts recoverable for claims and benefits paid on insurance policies ceded to other insurance companies.

This item is a component of Reinsurance Assets - Total (Insurance) (RATI).

This item includes:

1. Reinsurance receivables
2. Reinsurance recoverable on paid losses

This item excludes:

1. Ceded reinsurance deposits (included in Reinsurance Assets - Deposits and Other [Insurance] [RADP])
2. Funds held by reinsurance companies (included in Reinsurance Assets - Deposits and Other [Insurance] [RADP])
3. Reinsurers' share of reserves (included in Reinsurers' Liability for Reserves [Insurance] [RLRI])

RATI G64 Financial Services

This item is available for insurance companies only.

This item represents all assets resulting from the ceding of insurance liabilities to other insurance companies.

This item is the *sum* of:

1. Reinsurance Assets - Deposits and Other (Insurance) (RADP)
2. Reinsurance Assets - Receivables/Debtors (Insurance) (RARI)
3. Reinsurers' Liability for Reserves (Insurance) (RLRI)

This item includes amounts due from coinsurance companies.

This item excludes:

1. Insurance receivables from agents and policyholders (included in Accounts Receivable/Debtors - Total [ARTFS])
2. Insurance receivables from customers (included in Accounts Receivable/Debtors - Total [ARTFS])

RLO G143 Financial Services

This item is available for insurance companies only.

This item represents reinsurance liabilities not classified as payables/creditors.

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

This item includes:

1. Deposits from reinsurance ceded
2. Deposits retained on reinsurance business ceded
3. Reinsurance deposits

This item excludes reinsurance payables (included in Reinsurance Liabilities - Payables/Creditors [RLP]).

This item includes deposits retained or reinsurance ceded (*Depotverbindlichkeiten aus dem in Rückdeckung gegebenen Versicherungsgeschäft*).

This item includes deposits received for reinsurance ceded and retroceded.

RLP G142 Financial Services

This item is available for insurance companies only.

This item represents obligations of the company for liabilities ceded to other insurance companies.

This item includes:

1. Accounts payable on reinsurance business
2. Reinsurance balances payable
3. Reinsurance payables on losses

This item excludes:

1. Ceded reinsurance deposits (included in Reinsurance Assets - Deposits and Other [Insurance] [RADP])
2. Funds held by reinsurance companies (included in Reinsurance Assets - Deposits and Other [Insurance] [RADP])
3. Reinsurance receivables (included in Reinsurance Assets - Receivables/Debtors [Insurance] [RARI])

RVSTR5	@PAVG((IB-DV)/ SEQ,-4,0)*100	Industrial

This item is the average of the most recent five years of Income Before Extraordinary Items *minus* Cash Dividends *divided by* Stockholders' Equity. This quantity is *multiplied by* 100.

XRENT	G626	Industrial
XRENTF	GF58	footnote

This item represents all costs charged to operations for rental, lease, or hire of space and/or equipment.

This is a supplementary Income Statement item.

This item includes:

1. Airlines' landing fees
2. Contingent rentals associated with capitalized leases
3. Lease charges and plant hire

This item excludes:

1. Extractive industries' delay rentals
2. Principal lease or rental payments under capitalized lease obligations or capitalized hire purchase obligations

This item includes television production and transmission companies' rentals payable to the Independent Broadcasting Authority.

BR	Includes royalties
QH	Net of rental income
RH	Combination BR and QH

IRENT G627 Industrial

This item represents the amount of income generated from rentals and subleases of tangible fixed assets.

This is a supplementary Income Statement item.

This item excludes rental income classified as sales (included in Sales/Turnover [Net] [(SALE]).

RPAG G129 Financial Services

This item is available for brokers/dealers only.

This item represents short-term borrowing arrangements whereby the company sells securities under an agreement to repurchase these same securities at a later date.

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

This item includes:

1. Investments sold subject to repurchase.
2. Securities repurchase agreements

This item excludes federal funds purchased (included in Federal Funds Purchased [FDFR]).

RAGR G4 Financial Services

This item represents short-term financial arrangements whereby the company buys securities from an investor who agrees to repurchase these same securities at a later date.

This item is a component of Short-Term Investments - Total (IVST).

This item includes:

1. Reverse repurchase agreements
2. Securities purchased under resale agreements

This item excludes federal funds sold (included in Federal Funds Sold [FFS]).

RV G666 Industrial

This item represents all pre-tax funds transferred to or from reserves, reported on the Cash Flow Statement.

This item is a component of Operating Activities - Net Cash Flow (OANCF) on the Rest of World Cash Flow Statement by Activity (Format Code 10).

This item is a component of Source of Funds - Total (FSRCT) on the Rest of World Cash Flow Statement by Source and Use (Format Code 11).

This item contains a Combined Figure data code (@CF) when transfers to or from reserves are reported outside the Operating Activities or Source of Funds section, or on the Income Statement.

RVDO G183 Financial Services

This item represents those equity reserves available for distribution to shareholders not classified as retained earnings.

This item is a component of Reserves - Distributable - Total (RVDT).

1. Due from employees for the exercise of stock options
2. Issuable capital stock
3. Other distributable reserves
4. Reserves for shares to be issued
5. Stock options, warrants, and rights
6. Unappropriated net profit

This item excludes:

1. Consolidation reserves (included in Reserves - Nondistributable - Other [RVNO])
2. Government grants (included in Reserves - Nondistributable - Other [RVNO])
3. Legal reserves (included in Reserves - Nondistributable - Other [RVNO])
4. Tax-regulated reserves (included in Reserves - Nondistributable - Other [RVNO])

This item includes adjustments for:

1. Notes receivable under capital stock purchase plans
2. Notes receivable under restricted capital stock plans
3. Other notes receivable reported in the Shareholders' Equity section (other than from subscription capital and employee stock ownership plans)

This item excludes adjustments for notes receivable from subscription capital and employee stock ownership plans (included in Capital Surplus/Share Premium Reserve [CAPS])

This item includes investment suspense accounts (when included in profit reserve).

RVDT	G184	Financial Services
RVDTF	GF24	footnote

This item represents all equity reserves available for distribution to shareholders.

This item is a component of Equity Reserves - Total (RVEQT).

This item is the *sum* of:

1. Reserves - Distributable - Other (RVDO)
2. Retained Earnings (RE)

JD	Reflects adjustment for stock split or dividend

RVNO	G189	Financial Services

7. Reserves attributed to a separate international division
8. Reserves for business reported on a no-profit/no-loss basis
9. Technical provisions (investment pools)

This item excludes:

1. Life benefits reserve (included in Reserves for Benefits - Life - Total [Insurance] [RVBTI])
2. Nonlife claims reserve (included in Reserves for Claims [Losses] - Nonlife [Insurance] [CRVNLI])
3. Reserves attributed to a separate reinsurance division (included in Reserves - Reinsurance [Insurance] [RVRI])
4. Unearned premium reserve (included in Reserves for Unearned Premiums [Insurance] [RVUPI])

This item includes:

1. Underwriting reserve for compulsory automobile liability insurance
2. Underwriting reserve for earthquake insurance

RVTXR	G270	Industrial Financial Services

This item represents reserves established for special purposes containing tax-deferred or tax privileged status.

This is a supplementary Balance Sheet item.

(This item contains a zero for countries not listed below.)

This item includes accumulated allocations to tax-influenced reserves.

This item includes tax-exempt reserves *(réserves immunisées).*

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

For parent-only statements after 1987, this item includes:

1. Long-term capital gains (plus-values a long terme)

TD0 Tc0 Tw( )Tj/Arial 1 Tf -1.2025 -1.7365 TD0.0014 Tc0.0001 Tw[(Thi)3.8(s)1.3(i)3.8(t)3.8(e)2.14m)12.8(repre)8.1

status.

This item excludes any reserves reported in the Shareholders' Equity section.

This item contains a zero for countries not listed below.

This item excludes tax-influenced reserves (included in Tax-Regulated Reserves [RVTXR]).

This item includes:

1. Inventory reserve
2. Investment reserve
3. Operating reserve
4. Other untaxed reserves
5. Pension funding reserve

As companies adopt the Accounting Directives Law (*Bilanzrnchtlinien-Gesetz*) from 1987 to 1990, these special reserves are eliminated from consolidated accounts and proportionately transferred to revenue reserves in the Shareholders' Equity section (*Gewinnrücklagen*) and provision for deferred taxation (*Rückstellungen für latent Steuern*). This practice is not applied to parent company statements.

This item includes special items with reserve elements or *(continued)*tax-favored reserves (*Sonderposten mit Rücklageanteil*):

1. Reserves according to Article 35 of the Income Tax Guidelines (Rücklagen gemäß Abschnitt 35 Einkommensteuer-Richtlinien [EStR])
2. Reserves according to Section 1 of the Developing Countries Tax Law (Rücklagen gemäß § 1 Entwicklungsländer-Steuergesetz)
3. Reserves according to Section 3 of the Foreign Investment Law (Rücklagen gemäß § 3 Auslandsinvestitionsgesetz)
4. Reserves according to Sections 6b and 7c of the Income Tax Law (Rücklagen gemäß § 6b und § 7c Einkommensteuergesetz [EStG])
5. Reserves according to Section 52, Article 5 of the Income Tax Law (Rücklagen gemäß § 52 Abschnitt 5 Einkommensteuergesetz [EStG])
6. Reserves according to Sections 74 and 80 of the Income Tax Regulations (Rücklagen gemäß § 74 und 80 Einkommensteuer-Durchführungs-Verordnung [EStDV]

This item excludes the effect of accumulated tax-allowed reserves on the Income Statement. From 1984 forward, this item and Appropriations to Untaxed Reserves (AUTXR) contain zeros. I n prior years, these items may contain either numbers or zeros.

Some companies presenting parent company accounts continue to report untaxed reserves and the related effects on the Income Statement. For these companies, the relevant items may contain either numbers or zeros.

When reported, this Item includes:

1. Excess depreciation
2. Overseas investment loss
3. Overseas market development

This item includes:

1. Capital reserve
2. Classification reserve
3. Conditional tax-exempt allocations (betinget skattefrie avsetninger)
4. Consolidation fund (konsolideringsfond)
5. Extraordinary depreciation
6. Inventory tax reserve
7. Investment reserves (anleggsreserver)
8. Other tax-related reserves
9. Profits on conditional sales
10. Regional development fund (distriktsutbyggingsfond)
11. Reserve for environmental protection

This item includes:

1. Consolidation reserves
2. Depreciation in excess of plan (avskrivningar utöver plan)
3. Development reserves (förnyelsefonder)
4. Exchange risk reserves (valutakursreserver)
5. General/statutory and special investment reserves
6. Internal profit reserve
7. Inventory reserves (lagerreserver)
8. Renewal reserves
9. Reserves for contingencies
10. Statutory renewal reserves

This item represents cumulative allocations from income to untaxed reserves reported as long-term liabilities on the Balance Sheet.

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

This item excludes any reserves reported in the Shareholders' Equity section.

This item contains a zero for countries not listed below.

This item excludes tax-influenced reserves (included in Tax-Regulated Reserves (RVTXR)

This item includes:

1. Accumulated difference between fiscal and financial depreciation
2. Inventory reserve
3. Investment reserve
4. Operating reserve
5. Other untaxed reserves
6. Pension funding reserve

As companies adopt the Accounting Directives Law (*Bilanzrichtlinien-Gesetz*) from 1987 to 1990, these special reserves are eliminated from consolidated accounts and proportionately transferred to revenue reserves in the Shareholders' Equity section (*Gewinnrücklagen*) and provision for deferred taxation (*Rückstellungen für latent Steuern*).

Some companies presenting parent company accounts *(continued)*continue to report untaxed reserves and the related effects on the Income Statement. For these companies, the relevant items may contain either numbers or zeros.

This item includes:

1. Excess depreciation
2. Overseas investment loss
3. Overseas market development

This item includes:

1. Capital reserve
2. Classification reserve
3. Conditional tax-exempt allocations (betinget skattefrie avsetninger)
4. Consolidation fund (konsolideringsfond)
5. Extraordinary depreciation
6. Inventory tax reserve
7. Investment reserves (anleggsreserver)
8. Other tax-related reserves
9. Profits on conditional sales
10. Regional development fund (distriktsutbyggingsfond)

This item excludes:

1. Dividend reserve (included in Reserves - Sundry [Insurance] (RVSI))
2. Life policy reserve (included in Reserves for Benefits - Life - Policy [Insurance] [RVBPI])
3. Nonlife claims reserve (included in Reserves for Claims [Losses] - Nonlife [Insurance] [CRVNLI])
4. Unearned premium reserve (included in Reserves for Unearned Premiums [Insurance] [RVUPI])

RVBPI G109 Financial Services

This item is available for insurance companies only.

This item represents the actuarial reserves maintained by the life segment of an insurance company to cover future life insurance benefits.

This item is a component of Reserves for Benefits - Life - Total (Insurance) (RVBTI).

This item includes:

1. Future claims for life insurance
2. Future policy benefits
3. Life policy reserve
4. Reserve for future policy benefit

This item excludes:

1. Dividend reserve (included in Reserves - Sundry [Insurance] [RVSI])
2. Life claims reserve (included in Reserves for Benefits - Life - Claims [Insurance] [RVBCI])
3. Nonlife claims reserve (included in Reserves for Claims [Losses] - Nonlife [Insurance] [CRVNLI])
4. Unearned premium reserve (included in Reserves for Unearned Premiums [Insurance] [RVUPI])

This item includes capitalized interest rate rebates (when reported in the Liabilities section). This item excludes capitalized interest rate rebates (when reported in the Assets section) (included in Deferred Charges [DC]).

RVBTI G111 Financial Services

This item is available for insurance companies only.

This item includes:

1. Actuarial reserve (life insurance)
2. Insurance reserve (life insurance)
3. Life insurance funds (outstanding claims and provisions)
4. Long-term insurance funds
5. Policy and contract claims
6. Policy provisions/reserves
7. Provision for life insurance policy liabilities
8. Technical reserve (life insurance)

This item excludes:

1. Nonlife claims reserve (included in Reserves for Claims [Losses] - Nonlife [Insurance] [CRVNLI])
2. Other insurance reserves (included in Reserves - Sundry [Insurance] [RVSI])
3. Unearned premium reserve (included in Reserves for Unearned Premiums [Insurance] [RVUPI])

CRVNLI G112 Financial Services

This item is available for insurance companies only.

This item represents the reserves maintained by the nonlife segment of an insurance company to cover unsettled claims and losses incurred but not reported.

This item is a component of Reserves - Total (Insurance) (RVTI).

This item includes:

1. Benefit and loss reserves for nonlife insurance
2. Claims admitted or intimated but not paid
3. Claims equalization reserve
4. Claims reserve for nonlife insurance
5. Reserve for outstanding claims losses surrenders and refunds
6. Reserve premium for nonlife annuities
7. Unpaid claims and claim expenses for nonlife insurance

This item excludes:

1. Life benefits reserve (included in Reserves for Benefits - Life - Total [Insurance] [RVBTI])
2. Other insurance reserves (included in Reserves - Sundry [Insurance] [RVSI])
3. Unearned premium reserve (included in Reserves for Unearned Premiums [Insurance] [RVUPI])

RCL	G48	Financial Services
RCLF	GF4	footnote

This item represents reserves set aside to absorb potential future losses in the loan portfolio. Determination of reserve amounts is based on loan experience, economic conditions, portfolio makeup, and management's judgment.

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

This item includes:

1. Allowance for possible credit losses
2. Reserve for bad and doubtful debts attributed to loans
3. Reserve for credit losses attributed to less developed countries
4. Reserve for possible loan losses

This item excludes:

1. Allowance for bad and doubtful debts attributed to accounts receivable (netted against Accounts Receivable/Debtors - Total [ARTFS])
2. Reserve for credit losses reported in the Liabilities section (included in Provision - Credit Losses [Balance Sheet] [PVCL])

This item includes claims equalization funds (*Schwankungsruckstellung*).

This item includes technical provisions outstanding claims on direct insurance (*provisiones tecnicas para presetaciones - seguro directo*).

IO	Includes other losses

RCLJMT	G461	Financial Services

This item is available for Japanese trust banks only.

This item represents reserves set aside by a Japanese trust bank to counteract possible impairment of the principal of jointly operated money trusts.

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

This item includes:

1. Reserve for possible impairment of principal
2. Reserve for possible loan losses

RVUPI	G113	Financial Services
RVUPIF	GF15	footnote

This item is available for insurance companies only.

This item represents the reserves maintained by an insurance company for recording premiums paid but not yet earned at yearend.

This item is a component of Reserves - Total (Insurance) (RVTI).

This item includes:

1. Premium reserves
2. Provision for premium refunds
3. Provision for unearned premiums
4. Reserve for unearned premiums
5. Reserve for unexpired insurance risk

This item excludes:

1. Life benefits reserve (included in Reserves for Benefits - Life - Total [Insurance] [RVBTI])
2. Nonlife claims reserve (included in Reserves for Claims [Losses] - Nonlife [Insurance] [CRVNLI])
3. Other insurance reserves (included in Reserves - Sundry [Insurance] [RVSI])

This item may include non-life insurance for current risks (*assicurazioni contro i danni per rischi in corso).*

Premium reserves may include the following (in addition to unearned premiums):

1. Reserve for compulsory automobile liability insurance
2. Reserve for earthquake insurance
3. Reserve for extraordinary loss

This item includes technical provisions for current risks on direct insurance (*provisiones tecnicas para riesgos en curso-seguro directo*).

IV	Includes adjustment for additional premium reserves

RE	G182	Industrial Financial Services

This item represents cumulative earnings of the company *less* total dividend distributions to shareholders and amounts allocated to other reserves. Due to the variety of accounting methods throughout the world, this item is often not reported as a pure figure. When possible, SPC estimates a retained earnings/earned surplus figure from the available information.

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

This item includes the effects of, and is adjusted for:

1. Accumulated earnings/deficit
2. Appropriated retained earnings (including appropriation from retained earnings of mandatory redemption of liquidating over preferred at par)
3. Earned surplus/deficit
4. Partially appropriated net profit
5. Unrealized gain (loss) on investments
6. Value of common/ordinary treasury shares netted against retained earnings by the company

This item includes:

1. Associated companies' reserves
2. General reserve
3. Revenue reserve

This item usually contains a Combined Figure data code (@CF) for companies that do not report an international style of accounts.

This item includes:

1. Amounts due from employees for the exercise of stock options
2. Deferred compensation (when reported in the Shareholders' Equity section)
3. Employee stock ownership plan shares held in trust
4. lssuable stock
5. Miscellaneous notes receivable (other than subscription stock receivables)
6. Noncorporate proprietorship
7. Notes receivable under restricted stock plan
8. Notes receivable under stock purchase plan
9. Notes receivable/unearned deferred compensation from leveraged employee stock ownership plans
10. Reacquired capital stock
11. Reserves for self-insurance (when reported in the Shareholders' Equity section)
12. Reserves for shares to be issued (when reported in the Shareholders' Equity section)
13. Residual of excess cost over carrying value for both preferred/preference and common/ordinary treasury stock (when it exceeds that of the capital surplus/share premium reserve account)
14. Stock options, warrants, and rights
15. Unappropriated retained earnings

This item excludes:

1. Reserve account for shares to be repurchased (included in Capital Surplus/Share Premium Reserve [CAPS])
2. Subscription stock receivables (included in Capital Surplus/Share Premium Reserve [CAPS])

This item includes unrestricted/free reserves.

This item excludes the current year's unappropriated net profit from unrestricted/free reserves (included in Unappropriated Net Profit (Liabilities) [UNNPL]).

This item usually contains a Combined Figure data code (@CF) for companies that do not report an international style of accounts.

This item includes:

1. Free reserves (freie Rücklagen)
2. Reserves for special purposes (equipment reserves, foreign business reserves, etc.)

This item contains a Combined Figure data code (@CF) for companies that have not adopted the Accounting Directives Law (*Bilanzrichtlinien-Gesetz*) and do not report an international style of accounts.

This item may include or be equal to:

1. Legal reserves
2. Reserve surplus
3. Special depreciation reserve
4. Unappropriated retained earnings (not unappropriated net profit)
5. Voluntary reserve

This item includes:

1. Associated companies' reserves
2. Revenue reserve

This item includes legal reserves.

This item includes unrestricted/free reserves.

This item excludes the current year's unappropriated net profit from unrestricted/free reserves (included in Unappropriated Net Profit [Liabilities] [UNNPL]).

This item includes:

1. Profit and loss account
2. Related companies' reserves

This item includes:

1. Amounts due from employees for the exercise of stock options
2. Deferred compensation (when reported in the Shareholders' Equity section)
3. Employee stock ownership plan shares held in trust
4. lssuable stock
5. Miscellaneous notes receivable (other than subscription stock receivables)
6. Noncorporate proprietorship
7. Notes receivable under restricted stock plan
8. Notes receivable under stock purchase plan
9. Notes receivable/unearned deferred compensation from leverage employee stock ownership plans
10. Reacquired capital stock
11. Reserves for self-insurance (when reported in the Shareholders' Equity section)
12. Reserves for shares to be issued (when reported in Shareholders' Equity section)
13. Residual of excess cost over carrying value for both preferred/preference and common/ordinary treasury stock (when it exceeds that of the capital surplus/share premium reserve account)
14. Stock options, warrants, and rights

15. Unappropriated retained earnings

This item excludes:

1. Reserve account for shares to be repurchased (included in Capital Surplus/Share Premium Reserve [CAPS])
2. Subscription stock receivables (included in Capital Surplus/Share Premium Reserve [CAPS])

This item represents the cumulative earnings of the company *less* total dividend distributions to shareholders and amounts allocated to other reserves. Due to the variety of accounting methods throughout the world, this item is often not reported as a pure figure. When possible, SPC estimates a retained earnings/earned surplus figure from the available information.

This item is a component of Reserves - Distributable - Total (RVDT).

This item includes the effects, and is adjusted for:

1. Accumulated earnings/deficit
2. Appropriated retained earnings
3. Distributable profit
4. Earned surplus/deficit
5. Partially appropriated net profit
6. Undistributed profits

This item excludes unappropriated net profit (included in Reserves Distributable - Other [RVDO]).

1. This item includes:
2. Associated companies' reserves
3. General reserve
4. Revenue reserve

This item contains a Not Available data code (@NA) for companies that do not report an international style of accounts.

This item contains a Not Available data code (@NA) for companies that do not report an international style of accounts.

This item includes unrestricted/free reserves.

This item excludes the current year's unappropriated net profit (included in Reserves - Distributable - Other [RVDO]).

This item usually contains a Not Available data code (@NA) for companies that do not report an international style of accounts.

This item usually contains a Not Available data code (@NA) for companies that do not report an international style of accounts.

This item includes free reserves (*freie Rücklagen*).

This item contains a Not Available data code (@NA) for companies that have not adopted the Accounting Directives Law (*Bilanzrichtlinien-Gesetz*) and do not report an international style of accounts.

This item may include or be equal to:

1. Legal reserves
2. Reserve surplus
3. Special depreciation reserve
4. Unappropriated retained earnings (not unappropriated net profit)
5. Voluntary reserve

This item includes:

1. Associated companies' reserves
2. Revenue reserve

This item includes legal reserves.

This item usually contains a Not Available data code (@NA) for companies that do not report an international style of accounts.

This item includes:

1. Profit and loss account
2. Related companies' reserves

This item includes retained earnings restricted by debt agreements.

ROA	(IB/@PAVG (AT, -1, 0)) * 100	Industrial Financial Services

This concept is Income Before Extraordinary Items *divided by* the average of the most recent two years of Assets - Total. This result is *multiplied by* 100.

BIROA	((IB + ((1 - (TXT/PI)) * XINT))/@PAVG (AT, -1, 0)) * 100	Financial Services

This concept is an alternate Return on Assets definition for banks and insurance companies. This is the *sum of* Income Before Extraordinary Items *plus* the result of 1 *minus* Income Taxes - Total *divided* Pretax Income *multiplied by* Interest Expense - Total. This result is then *divided by* the average of the most recent two years of Assets - Total *multiplied by* 100.

ROAI	(IB/@PAVG(ICAPT, -1,0))*100	Industrial Financial Services

Return on Average Investment is Income Before Extraordinary Items, *divided by* the average of the most current year's Total Invested Capital and the prior year's Total Invested Capital. This is then *multiplied by* 100.

ROE	((IB - DVP - DVSCO)/@ PAVG (CEQ, -1, 0)) * 100	Industrial Financial Services

This concept is the *sum of* Income Before Extraordinary Items *minus* Dividends - Preferred *minus* Dividends - Share Capital - Other. This result is *divided by* the average of the most recent two years of Common/Ordinary Equity. The total is *multiplied by* 100.

ROI	(IB/ICAPT) * 100	Industrial Financial Services

This concept is Income Before Extraordinary Items *divided by* Invested Capital *multiplied by* 100.

ROET	IB/@ PAVG (SEQ, -1, 0)) *100	Industrial Financial Services

This concept is Income Before Extraordinary Items *divided by* the average of the most recent two years of Shareholders' Equity - Total *multiplied by* 100.

RVLRV	G652	Industrial
REVRV	G187	Financial Services

This item represents the accumulated surplus from asset revaluations reported in the Shareholders' Equity section.

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

This item excludes unrealized gain (loss) on investments not reported in retained earnings.

This item contains a zero.

This item includes:

1. Currency adjustments (kursregulering)
2. Write-ups (opskrivning)

This item includes special revaluation provisions (*provisions spéciales de réévaluation*).

This item contains a zero for the following countries:

This item represents the accumulated surplus from asset revaluations reported in the Shareholders' Equity section.

This item is a component of Reserves - Nondistributable - Total (RVNT).

This item excludes unrealized security gain (loss) (included in Securities Gains [Lossesk - Unrealized [SECU]).

This item contains a zero.

This item includes extra reserve (*ekstra reservefond*).

This item includes special revaluation provisions (*provisions spéciales de réévaluation*).

This item includes restatement reserves (*reserva de regularización y actualización de balance*

This item contains a zero for the following countries:

REVT	G321	Industrial Financial Services
REVTF	GF33	footnote

This item is the *equal* of Sales/Turnover (Net) (SALE).

This item represents the gross income received from all divisions of the company.

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

This item is the sum of:

1. Commissions and Fees (Broker/Dealer) (CFBD)
2. Commissions and Fees (Real Estate) (CFERE)
3. Commissions and Fees - Other (CFO)
4. Development Revenue (Real Estate) (DVRRE)
5. Income - Other (Broker/Dealer) (IOBD)
6. Income - Other (Insurance) (IOI)
7. Income - Other (Real Estate) (IORE)
8. Insurance Premiums - Total (Insurance) (IPTI)
9. Interest and Dividend Income - Total (IDIT)
10. Investment Banking Income (IBKI)
11. Investment Income (Real Estate) (IIRE)
12. Investment Income - Total (Insurance) (IVI)
13. Investment Securities - Gain (Loss) - Total (ISGT)
14. Principal Transactions (PTRAN)
15. Revenue/Income - Sundry (RIS)
16. Trading/Dealing Securities - Gain (Loss) (TDSG)

This item includes:

1. Revenue from banking operations
2. Revenue from broker/dealer operations
3. Revenue from insurance operations
4. Revenue from nonfinancial services operations
5. Revenue from other financial services operations
6. Revenue/income from real estate operations
7. Sundry revenue

This item excludes:

1. Exceptional income (included Special Items [SPI])
2. Foreign exchange income (included in Foreign Currency Adjustment [FCA])
3. Provisions transferred from reserves (included in Provisions - Other [Net] [PVON])

AC	Reflects an accounting change
AG	Reflects adoption of Fresh-Start Accounting (applies to U.S. and Canadian companies only)
BA	Includes excise tax
BB	Includes other income or excludes some operating revenues
BC	Includes sales of leased departments
BS	Combination BA and BB
BT	Combination BB and BC
FG	Combination AC and BA
FH	Combination AC and BB
FJ	Combination AC and BC
FK	Combination AC and BS

REVTIS	Industrial Financial Services

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

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

This item is the *equal* of Sales/Turnover (Net).

This item represents the gross income received from all divisions of the company.

This item is a component of Pretax Income.

This item is the sum of:

1. Commissions and Fees (Broker/Dealer)
2. Commissions and Fees (Real Estate)
3. Commissions and Fees - Other
4. Development Revenue (Real Estate)
5. Income - Other (Broker/Dealer)
6. Income - Other (Insurance)
7. Income - Other (Real Estate)
8. Insurance Premiums - Total (Insurance)
9. Interest and Dividend Income - Total
10. Investment Banking Income
11. Investment Income (Real Estate)
12. Investment Income - Total (Insurance)
13. Investment Securities - Gain (Loss) - Total
14. Principal Transactions
15. Revenue/Income - Sundry
16. Trading/Dealing Securities - Gain (Loss)

This item includes:

1. Revenue from banking operations
2. Revenue from broker/dealer operations
3. Revenue from insurance operations
4. Revenue from nonfinancial services operations
5. Revenue from other financial services operations
6. Revenue/income from real estate operations
7. Sundry revenue

This item excludes:

1. Exceptional income (included Special Items)
2. Foreign exchange income (included in Foreign Currency Adjustment)

This item includes:

1. Capitalized interest
2. Dividends received from permanent investments
3. Equity in earnings of permanent investments
4. Gains (losses) on disposition of tangible fixed assets (unless classified as exceptional income)
5. Income from operating leases
6. Nonfinancial service revenue
7. Bank and banking related revenue/.6(i)4(n)-cone non alloned to another bank revenue conpnin
8. Gain (loss) on disposition of investment prerties for Real Estate companies (unless classified as exceptional income)

This item excludes:

1. Exceptional income (included Spn7(eci)3.7(al)3.7(It)3.7(em)6.7(s [S)6.6(PI])5())4(( )]TJ0 -1.1497 TD0.002 Tc-0.0
3. Other income from broker/dealer activities (included in Income - Other [Broker/Dealer] [IOBD])
4. Other income from insurance activities (included in Income - Other [Insurance] [IOI])
5. Other income from real estate activities (included in Income - Other [Real Estate] [IORE])
6. Provisions transferred from reserves (included in Provisions - Other [Net] [PVON])

This item is available for banks only.

This item represents the combined core and supplementary capital ratio calculation establishenr baiks by

Tier 1	3.625%	4.000%
Tier 1 & Tier 2	7.250%	8.000%

The Tier 2 ratio cannot exceed the Tier 1 ratio in meeting the minimum combined ratio requirement.

TJ	Reported using 1990 calculation standards

CAPR1	G741	Financial Services

SPPCH	Not Applicable	Industrial

This item is only available for Format code 12

6. Provision to reduce the carrying value of assets
7. Unrealized gain (loss) on sale of property, plant, and equipment
8. Write-downs, write-offs, or impairments in value of assets

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

1. Gain (loss) on sale of assets is combined with other items reported in the Operating Activities or Operations section
2. Gain (loss) on sale of assets is not reported in the Operating Activities or Operations section, but is reported in another section
3. Gain (loss) on sale of assets relating to continuing operations is combined with gain (loss) applying to discontinued operations

This item contains a Not Available data code (@NA) prior to 1987.

This item is a component of Operating Activities - Net Cash Flow (OANCF) on the Rest of World Cash Flow Statement by Activity (Format Code 10).

This item is a component of Source of Funds - Total (FSRCT) on the Rest of World Cash Flow Statement by Source and Use (Format Code 11).

This item includes

1. Profit (loss) on the sale of tangible fixed assets
2. Gain (loss) on the sale of intangible assets
3. Gain (loss) on the sale of investment securities
4. Gain (loss) on the sale of shares in related companies

This item contains a Combined Figure data code (@CF) when gains or losses on sales of fixed assets and investments are reported outside of the Operating Activities section or on the Income Statement.

SIV	G671	Industrial
SIVF		Footnote

This item represents a source of funds from the sale of investments.

This item includes:

1. Decrease in long-term receivables
2. Reclassification of long-term investments to current assets
3. Sale of investments in unconsolidated subsidiaries

This item is a component of Sources of Funds - Total (FSRCT) on a Working Capital Statement (Format Code = *1*), a Cash Statement Classified by Source and Use (Format Code = *2*), or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = *5*).

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH) on a Cash Statement Classified by Activity (Format Code = *3*) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code = *6*).

This item is a component of Financing Activities - Net Cash (FINCF) on a Statement of Cash Flows

When presented outside a Funds From Operations or an Operating Activities section, this item includes:

1. Book value of fixed assets sold
2. Decrease in funds for construction
3. Disposal of fixed assets from discontinued operations (when reported after total funds from operations)
4. Gain (loss) on disposition of property, plant, and equipment (when reported after total funds from operations)
5. Sale and/or retirement of fixed assets
6. Transfer of tangible fixed assets to inventory accounts

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

1. Capital expenditures are reported net of the sale of tangible fixed assets and/or the figure for tangible fixed assets is presented in the Uses of Funds or Operations sections
2. Sale of assets is reported but no breakout is available for sale of tangible fixed assets
3. Sale of consolidated subsidiary is reported but no breakout is available for sale of tangible fixed assets
4. Sale of tangible fixed assets is combined with another item for companies reporting a Working Capital Statement (Format Code = 1), a Cash Statement Classified by Source and Use (Format Code = 2), or a Cash Statement Classified by Activity (Format Code = 3)
5. Sale of tangible fixed assets is combined with another item within or outside the Investing Activities section on the Statement of Cash Flows (Format Code = 7)

STFIXA	Not Applicable	Industrial
STFIXAF	Not Applicable	Footnote

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

This item represents the inflow of cash or funds derived from reductions in the company's tangible fixed assets, reported on the Cash Flow Statement.

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

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

1. Purchases of fixed assets are reported net of sales. The combined total is included in Capital Expenditures (CAPX)
2. Disposals of tangible fixed assets are not reported on the Statement of Cash Flows but are disclosed elsewhere in the company's report

QO	Reported net

SALE	G608	Industrial
SALEF	GF53	footnote

This item represents gross sales reduced by cash discounts, trade discounts, returned sales, excise taxes, and value-added taxes and allowances for which credit is given to customers.

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

This item includes:

1. Advertising companies' net sales or commissions earned
2. Airline companies' net mutual aid assistance and federal subsidies
3. Any external operating revenue source expected to continue for the life of the company
4. Equipment rental income
5. Franchise fees
6. Hospitals' sales net of provision for contractual allowances
7. Leasing companies' rental or leased income
8. License fees
9. Management fees
10. Retail companies' sales of leased departments (when corresponding expenses are reported in the Income Statement and no breakout is available)
11. Royalty income (when included in operating revenues)
12. Shipping companies' operating differential subsidies and income on reserve fund securities (when a breakout is available)

This item excludes:

1. Capitalized costs (included in Capitalized Costs [CAPCST] for companies using Income Statement Model Number 02 [Purchases Format])
2. Effects of excise taxes and value-added taxes (when not reported on the Income Statement) (included in Cost of Goods Sold [COGS] or Operating Expense - Other [XOPRO])
3. Equity in earnings of unconsolidated subsidiaries (included in Nonoperating Income [Expense] - Other [NOPIO])
4. Interest income (included in Interest and Related Income [IDIT])
5. Nonoperating income (included in Nonoperating Income [Expense]- Other [NOPIO])
6. Other operating income (included in Nonoperating Income [Expense] - Other [NOPIO])
7. Rental income (included in Nonoperating Income [Expense] - Other [NOPIO])

This item includes sales less sales discounts and sales returns.

This item is provided by TOYO KEIZAI, Inc.

AC	Reflects an accounting change
AG	Reflects adoption of Fresh-Start Accounting (applies to U.S. and Canadian companies only)
BA	Includes excise tax

BB	Includes other income or excludes some operating revenues
BC	Includes sales of leased departments
BS	Combination BA and BB
BT	Combination BB and BC
FG	Combination AC and BA
FH	Combination AC and BB
FJ	Combination AC and BC
FK	Combination AC and BS

CSTKE	G387	Industrial Financial Services

This item represents expense associated with securities classified as common/ordinary stock equivalents that would not have been paid when the securities had been converted into common/ordinary stock.

Common/ordinary stock equivalents include securities such as stock options and warrants, convertible debt, and convertible stock. These securities are designated as common stock equivalents at the time of their issuance.

This is a supplementary Income Statement item.

This item contains a Not Available data code (@NA) for countries not listed below.

This item includes:

1. After-tax interest expense on convertible debt
2. After-tax interest from convertible debt retirement
3. After-tax interest from investments made with proceeds from conversion of options and warrants
4. Preferred/preference dividends on convertible preferred/preference stock listed as common/ordinary stock equivalents

This item represents expense associated with securities classified as common/ordinary stock equivalents that would not have been paid when the securities had been converted into common/ ordinary stock.

Common/ordinary stock equivalents include securities such as stock options and warrants, convertible debt, and convertible stock. These securities are designated as common stock equivalents at the time of their issuance.

This item includes:

1. After-tax interest earned from investments made with proceeds from conversion of options and warrants
2. After-tax interest expense on convertible debt classified as common/ordinary stock equivalents
3. After-tax interest saved from retirement of debt with proceeds from the conversion of options and warrants
4. Preferred/preference dividends on convertible preferred/preference stock classified as common/ordinary stock equivalents

A company is required to include common/ordinary stock equivalents in the calculation of earnings per share when their inclusion negatively impacts the per share future by three percent or more.

SJMT G456 Financial Services

This item is for Japanese trust banks only.

This item represents the amount of funds from jointly operated money trusts of a Japanese trust bank invested in securities.

SLT G466 Financial Services

This item is for Japanese trust banks only.

This item represents the amount of funds from loan trusts of a Japanese trust bank invested in securities.

ST G434 Financial Services

This item is for Japanese trust banks only.

This item represents investment securities attributed to the trust account assets of a Japanese trust bank. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item includes:

1. Corporate bonds
2. Corporate stocks
3. Foreign securities
4. Local government bonds (municipals)
5. National government bonds
6. Other securities
7. Securities held in custody accounts

SA IVAO/AT*100 Industrial

This item represents Investments and Assets - Other *divided by* Assets - Total *multiplied by* 100.

SBDC G158 Financial Services

This item is for brokers/dealers only.

This item represents the company's liability for the securities borrowed to secure temporary loans for margin transactions and the securities deposited by customers as collateral for margin and futures transactions.

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

SECU G188 Financial Services

This item represents equity reserves for accumulated net unrealized securities gains and losses.

This item is a component of Reserves - Nondistributable - Total (RVNT).

This item includes unrealized capital gains (losses) on investments.

This item excludes revaluation reserves (included in Revaluation Reserve [REVRV]).

This item includes:

1. Legal reserve for long-term capital gains (réserve légale des plus values à long terme)
2. Special reserve for long-term capital gains (réserve légale des plus values à long terme)

SHTAT G435 Financial Services

This item is for Japanese trust banks only.

SCLT G436 Financial Services

This item is for Japanese trust banks only.

This item represents loaned investment securities attributed to the trust account assets of a Japanese trust bank. Japanese Trust Law requires that the trust accounts be segregated and administered separately from the commercial banking accounts.

This item includes securities pledged.

SSNP G157 Financial Services

This item is for brokers/dealers only.

This item represents liabilities for securities sold to customers for which payment has been received. The seller must deliver the purchased securities within one week of the purchase date.

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

SEDOL Issue

The Stock Exchange Daily Official List (SEDOL) identifies issues. This code is established by the International Stock Exchange in London and is used primarily for issues listed outside of North America. Due to its visibility in international markets and its usefulness in serving as a link to other databases, we present this code as a separate item.

When the issue trades on more than one exchange, the SEDOL Code is the same as the corresponding SEDOL Code on the exchange. Changes in the code may reflect a change in a company's fundamental line of business. When a change in par value results in a new SEDOL Code assignment, the SEDOL reflects both the issue's inactivation and a new issue with a cross-reference back to its predecessor issue. Not all issues are assigned a SEDOL Code.

The SEDOL Code contains seven digits. The first digit of the code contains a geographical component as defined below:

0	Security quoted in the United Kingdom or Ireland
2	Security quoted in North or South America
4	Security quoted in Europe
6	Security quoted elsewhere (Rest of World)

We retain inactive issues on the database where appropriate but they are not updated.

XSGA	G612	Industrial
XSGAF	GF55	footnote

This item represents the aggregate amount of all indirect operating costs incurred to secure operating income.

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

This item excludes depreciation allocated to Selling, General, and Administrative Expense (included in Depreciation of Fixed Assets (Tangible) (DFXA]).

This item contains a Not Available data code (@NA) on Income Statement Model Numbers *02, 03,* and *04.*

When reported separately, this item includes:

1. Advertising epense
2. Amortization of research and development costs (including software costs)
3. Bad debt expense (provision for doubtful account)
4. Commissions
5. Directors' fees and remuneration
6. Distribution expense
7. Engineering expense
8. Extractive industries' carrying charges on nonproducing properties, delay rentals, drilling program marketing expense, lease rentals or expense, exploration expense, research and development expense, and geological and geophysical expense
9. Foreign currency adjustments
10. Freight-out expense
11. Indirect costs
12. Lease expense
13. Marketing expense
14. Operating expense (when there is no selling, general, and administrative expense)
15. Parent company charges for administrative services
16. Pension, retirement, profit sharing, provision of bonus and stock options, employee insurance, and other employee benefit expenses (for nonmanufacturing companies)
17. Research and development expense
18. Software expense
19. Strike expense

This item includes selling, general and administrative expenses less depreciation, amortization and research and development expense allocated to SGA.

This item is provided by TOYO KEIZAI, Inc.

T his item includes finance lease charges (when a breakout from interest expense is available) on an Income Statement Model Number *01.*

When reported separately, this item includes:

1. Advertising expense
2. Amortization of research and development costs (including software costs)
3. Bad debt expense (provision for doubtful accounts)
4. Commissions
5. Directors' fees and remuneration
6. Distribution expense
7. Engineering expense
8. Extractive industries' carrying charges on nonproducing properties, delay rentals, drilling program marketing expense, lease rentals or expense, exploration expense, research and development expense, and geological and geophysical expense
9. Foreign currency adjustments
10. Freight-out expense
11. Indirect costs
12. Lease expense
13. Marketing expense
14. Operating expense (when there is no selling, general, and administrative expense)
15. Parent company charges for administrative services
16. Pension, retirement, profit sharing, provision of bonus and stock options, employee insurance, and other employee benefit expenses (for nonmanufacturing companies)
17. Research and development expense
18. Software expense
19. Strike expense

AC Reflects an accounting change

SAA G92 Financial Services

This item is for insurance companies only.

This item represents the assets associated with special funds maintained to meet specific investment objectives. Benefits from these funds accrue directly to the policyholders and all investment risk lies solely with them. These assets are segregated and are not subject to claims from any other business of the company.

SAL G151 Financial Services

This item is for insurance companies only.

This item represents the policyholders' equity in special funds maintained to meet specific investment objectives. Benefits from these funds accrue directly to the policyholders and all investment risk lies solely with them. The company has no investment risk with these funds and the liabilities are segregated on the Balance Sheet.

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

SCO G179 Industrial
Financial Services

This item represents the stated value of capital not classified as common/ordinary capital, preferred/preference capital, or participation rights certificates.

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

This item includes:

1. Founders' shares
2. Government investment funds paid (when reported in the Shareholders' Equity section)
3. Shares designed for capital appreciation rather than a share of earnings (accumulation shares)
4. Special stock not convertible into common/ordinary stock

This item is not available for fiscal periods ending prior to June 1994.

This item contains a zero.

This item includes capital in excess of par value as stated under Commercial Code 293-3-2

This item is provided by TOYO KEIZAI, Inc.

This item represents the stated value of capital not classified as common/ordinary capital, preferred/preference capital, or participation rights certificates.

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

This item includes:

1. Founders' shares
2. Government investment funds paid (when reported in the Shareholders' Equity section)
3. Shares designed for capital appreciation rather than a share of earnings (accumulation shares)
4. Special stock not convertible into comamon/ordinary stock

SHRCAP	Not Applicable	Industrial

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

This item represents the (outflow) ianflow of cash orfunds resulting from share capital transactions other than equity stock, reported on the Cash Flow Statement.

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

SEQ	G193	Industrial Financial Services

This item represents comamon/ordinary and preferred/preference shareholders' interest ian the company and any reserves reported in the Shareholders' Equity section.

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

This item is the *sum* of:

1. Capital Surplaus/Share Premium Reserve (CaAPS)
2. Comamon Stock (CSTK)
3. Cumulative Translation AdjuMnstment (TRANSA)
4. Equity Reserveas - Othear (ERO)
5. Participation Raights Certificates (PRC)
6. Preferred Stock - Total (PaSTK)
7. Retained Earnings (RE)

This item represents common/ordinary and preferred/preference shareholders' interest in the company and any reserves reported in the Shareholders' Equity section.

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

This item is the *sum* of:

1. Capital Surplus/Share Premium Reserve (CAPS)
2. Common Stock (CSTK)
3. Cumulative Translation Adjustment (TRANSA)
4. Equity Reserves - Total (RVEQT)
5. Participation Rights Certificates (PRC)
6. Preferred Stock - Total (PSTK)
7. Share Capital - Other (SCO)

less:

1. Treasury Stock - All Capital - Total (TSTK)

This item excludes minority interest (included in Minority Interest (MIB]).

SEQIS	G193	Industrial Financial Services

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

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

This item represents common/ordinary and preferred/preference shareholders' interest in the company and any reserves reported in the Shareholders' Equity section.

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

This item is the *sum* of:

1. Capital Surplus/Share Premium Reserve (CAPS)
2. Common Stock (CSTK)
3. Cumulative Translation Adjustment (TRANSA)
4. Equity Reserves - Other (ERO)
5.
6. Preferred Stock - Total (PSTK)
7. Retained Earnings (RE)
8. Revaluation Reserve (RVLRV)
9. Share Capital - Other (SCO)
10. Unappropriated Net Profit (S

This item excludes minority interest (included in Minority Interest (Balance Sheet) [MIB]).

This item represents common/ordinary and preferred/preference shareholders' interest in the company and any reserves reported in the Shareholders' Equity section.

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

This item is the *sum* of:

1. Capital Surplus/Share Premium Reserve (CAPS)
2. Common Stock (CSTK)
3. Cumulative Translation Adjustment (TRANSA)
4. Equity Reserves - Total (RVEQT)
5. Participation Rights Certificates (PRC)
6. Preferred Stock - Total (PSTK)
7. Share Capital - Other (SCO)

less:

1. Treasury Stock - All Capital - Total (TSTK)

This item excludes minority interest (included in Minority Interest (MIB]).

SEQPS	G193	Industrial Financial Services

This item represents Shareholders' Equity on a Preliminary basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected from newswires and quarterly reports.

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

This item represents common/ordinary and preferred/preference shareholders' interest in the company and any reserves reported in the Shareholders' Equity section.

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

This item is the *sum* of:

1. Capital Surplus/Share Premium Reserve (CAPS)
2. Common Stock (CSTK)
3. Cumulative Translation Adjustment (TRANSA)
4. Equity Reserves - Other (ERO)
5. Participation Rights Certificates (PRC)
6. Preferred Stock - Total (PSTK)
7. Retained Earnings (RE)
8. Revaluation Reserve (RVLRV)
9. Share Capital - Other (SCO)
10. Unappropriated Net Profit (Shareholders' Equity) (UNNP)

less:

1. Treasury Stock - All Capital - Total (TSTK)

This item excludes minority interest (included in Minority Interest (Balance Sheet) [MIB]).

This item represents common/ordinary and preferred/preference shareholders' interest in the company and any reserves reported in the

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

This item is the *sum* of:

1. Capital Surplus/Share Premium Reserve (CAPS)
2. Common Stock (CSTK)
3. Cumulative Translation Adjustment (TRANSA)
4. Equity Reserves - Total (RVEQT)
5. Participation Rights Certificates (PRC)
6. Preferred Stock - Total (PSTK)
7. Share Capital - Other (SCO)

less:

1. Treasury Stock - All Capital - Total (TSTK)

This item excludes minority interest (included in Minority Interest (MIB]).

SEQP G485 Financial Services

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

This item represents common/ordinary and preferred/preference shareholders' interest in the parent bank holding company.

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

This item includes:

QUOTEBLK	Not Applicable	Industrial Financial Services

For companies whose issues are priced on a basis other than per-share, this item represents the size of the block in which the shares are quoted. A value of 1 in this item indicates that the information is already provided on a per-share basis. This is a monthly data item.

Example: In Brazil, pricing information for many company issues is quoted on the local exchange in blocks of 1000 shares. Consequently, for these equity securities, QUOTEBLK will have a value of 1000 in the appropriate month(s).

This item is used in the calculation of market value (at both an issue level (MKVALI) and company level (MKVAL)) and various issue ratios that include price as a component (i.e., the Issue Price/Earnings ratio (PEI), the Issue Market/Book ratio (MKBKI), etc.).

This item can also be used to change pricing information (PRCCM, PRCHM, PRCLM) from representing a block of shares, to being on a per-share basis. The dividends per share items (DVPSPM, DVPSXM) can also be adjusted using this item.

This item can be accessed through a user database on the CD-ROM.

STBO	G131	Financial Services

This item represents the total amount of short-term notes and borrowings not classified as the current portion of long-term borrowings, federal funds purchased, repurchase agreements, or commercial paper.

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

This item includes:

1. Bank advances
2. Bank liabilities
3. Bank overdrafts
4. Call money
5. Current bank loans
6. Discount notes
7. Drafts payable
8. Floating rate notes
9. Hire-purchase agreements

10. Loans payable to officers of the company
11. Loans payable to stockholders
12. Notes payable (banks and others)
13. Other borrowed funds reported as part of short-term borrowings
14. Term loans

This item excludes current portion of long-term borrowings (included in Long-Term Debt Due in One Year [DD1]).

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

This item includes financial bills payable.

This item includes communal bonds due in four years.

This item includes:

1. Accounts with branches
2. Cheques in circulation
3. Rediscounted bills.

This item includes medium-term debt (due in 18 months or less).

STBLIA	(DLC/LT) * 100	Industrial Financial Services

This concept is Debt in Current Liabilities *divided by* Liabilities - Total *multiplied by* 100.

STDP	G481	Financial Services

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

This item represents borrowings of the parent bank holding company maturing within one year.

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

This item includes:

1. Commercial paper (when reported as current)
2. Other short-term borrowings
3. Repurchase agreements

This item excludes long-term borrowings (included in Long-Term Debt (Parent) (LTDP]).

STDLTD DLC/DT*100 Industrial

Financial Services

This item represents Debt in Current Liabilities *divided by* Debt - Total, and *multiplied by* 100.

IVSTCH G693 Industrial

This item represents changes in marketable securities and cash equivalents reported in the Investing Activities section of the Cash Flow Statement.

This item is a component of Investing Activities - Net Cash Flow (IVNCF).

This item includes:

1. Cash equivalents (when not reported in cash and cash equivalents)
2. Short-term marketable securities

This item excludes current receivables on the Balance Sheet.

This item contains a Not Available data code (@NA) for companies reporting statement formats other than a Statement of Cash Flows (Format Code = *7*).

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

1. Short-term investments are reported only in the Financing or Indirect Operating Activities section
2. Some or all short-term investments are combined with another item in the Investing Activities section

This item contains a Combined Figure data code (@CF) when short-term investments are reported outside the Investing Activities section, or if the Balance Sheet reports a change between the current and prior years.

This item includes changes in the company's interest-bearing time deposits with banks or other credit institutions, reported in the Investing Activities section.

This item includes:

1. Call loans
2. Money trusts

This item includes monetary assets (*activos monetarios*).

IVST	G6	Industrial Financial Services

This item represents liquid assets not immediately negotiable. Such assets may be converted to cash within a relatively short period of time and generally yield a short- term return.

This item is a component of Cash and Short-Term Investments (CHSTI).

This item includes:

1. Accrued interest (when reported in short-term investments)
2. Cash in escrow
3. Certificates of deposit (when reported in short-term investments)
4. Certificates of deposit (when a breakout in the Current Assets section is available)
5. Commercial paper
6. Deposits for bank guarantees and similar items
7. Deposits with other corporations
8. Government and other marketable securities (including stocks and bonds classified as short-term)
9. Margin deposits on commodity futures contracts
10. Marketable securities
11. Money market funds
12. Repurchase agreements (when reported as a current asset)
13. Restricted cash (when reported as a current asset)
14. Short-term deposits
15. Time deposits and time certificates of deposit
16. Treasury bills (when reported as short-term)

This item excludes:

1. Accrued interest (when not reported in short-term investments)
2. Bullion, bullion in transit, uranium in transit, etc. (included in Inventories/Stocks - Raw Materials [INVRM])
3. Cash and demand deposits (included in Cash and Due From Banks [CH])
4. Certificates of deposit (when reported in cash) (included in Cash and Due From Banks [CH])
5. Commercial paper issued by unconsolidated subsidiaries to parent company (included in Accounts Receivable/Debtors - Other [RECCO])
6. Demand certificates of deposit (included in Cash and Due From Banks [CH])
7. Money due from sale of debentures (included in Accounts Receivable/Debtors - Other [RECCO])
8. Short-term deposits
9. Short-term equity investments (included Current Assets - Other - Excluding Prepaid Expense [ACOX])

This item includes Own Shares (if the company includes them as part of marketable securities) for companies outside of Canada and the United States.

SIC	G707	Industrial Financial Services

This identifies the line of business best representative

57	Annual Report translated into English + Government Filing (for example, the United States Securities and Exchange Commission Marketable Securities Report)
58	Annual Report in native language + Annual Report translated into English + Government Filing (for example, the United States Securities and Exchange Commission Japan)
63	Annual Report + Statutory Report on U.S. insurance companies
6	S. insurance companies

y Reports on U.S. insurance

6 6

SRCDOC Industrial Companies

88	Subsequent period source 99	No source document

This item represents Source Document Code on an

02	Periodical
03	Interim Report
20	Newswire
31	Interim Report + News Release
38	Interim Report + Government Filing + News Release

53	Interim Report + Government Filing
88	Data updated from subsequent period source

FSRCO	G673	Industrial

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

Format Codes 1-3, 5, 6, and 11

This item represents all sources of funds not classified elsewhere for companies reporting statement formats other than a Statement of Cash Flows (Format Code 7).

This item is a component of Sources of Funds - Total (FSRCT) on a Working Capital Statement (Format Code 1), a Cash Statement Classified by Source and Use (Format Code 2), or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code 5).

This item is a component of Cash and Cash Equivalents - Increase (Decrease) (CHECH) on a Cash Statement Classified by Activity (Format Code 3) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code 6).

This item is a component of Source of Funds - Total (FSRCT) on a Rest of World Cash Flow Statement by Source and Use (Format Code 11).

This item includes:

1. Changes due to foreign currency exchange adjustments (when reported as a use of funds) in Statement Format Codes 1-3, 5, and 6
2. Working capital changes increasing cash for the company reporting a Cash Statement Classified by Activity (Format Code 3) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format C
3. Working capital changes not reported as one total and/or not distinctly grouped together in sources for companies reporting a Cash Statement Classified by Source and Use (Format Code 2), a Cash Statement Classified by Activity (Format Code 3), a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code 5) or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Codes 6)

This item excludes working capital changes reported as one total and/or distinctly grouped together in sources for the company reporting a Cash Statement Classified by Source and Use (Format Code 2), a Cash Statement Classified by Activity (Format Code 3), a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code 5). or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Code 6).

FSRCT	G674	Industrial

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

This item represents the total sources of funds for companies reporting a Working Capital Statement (Format Code = *1*), a Cash Statement Classified by Source and Use (Format Code = *2*), or a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = *5*).

This item is the *sum* of:

1. Equity Stock - Addition (SSTK)
2. Sale of Investments (SIV)
3. Funds From Operations - Total (FOPT)
4. Long-Term Debt - Issuance (DLTIS)
5. Sale of Property, Plant, and Equipment (SPPE)
6. Source of Funds - Other (FSRCO)

This item excludes increase (decrease) in working capital for companies reporting a Working Capital Statement (Format Code = *1*).

This item represents total operating and other income as reported in the Source of Funds section on the Rest of World Cash Flow Statement by Source and Use.

1. This item is equal to the sum of:
2. Source of Funds from Operations - Total (FSRCOPT)
3. Equity Stock - Addition (SSTK)
4. Current Debt - Source of Funds (DCSFD)
5. Long-Term Debt - Issuance (DLTIS)
6. Long-Term Liabilities - Other - Increase (Decrease) (LTLO)
7. Proceeds from Sale of Fixed Assets and Sale of Investments (PROSAI)
8. Working Capital Change - Source of Funds (WCAPS)
9. Sources of Funds - Other (FSRCO)

SPI G362 Industrial
Financial Services

This item represents net unusual or nonrecurring gain (loss) considered exceptional by the company, reported before taxes. Exceptional income/gains appear as positive figures. Exceptional expense/losses appear as negative figures.

This is a supplementary Income Statement item.

When reported before taxes, this item includes:

1. Adjustments applicable to prior years
2. After-tax adjustments to net income for the purchase portion of partly pooled companies (when the adjustments are carried over to retained earnings and reported below taxes)
3. Any significant nonrecurring items
4. Current year's results of discontinued operations and operations to be discontinued
5. Losses from flood, fire, and other natural disasters
6. Nonrecurring profit (loss) on the sale of assets, investments, and securities

7. Profit (loss) on repurchase of debentures
8. Relocation/moving expense
9. Transfers from reserves provided for in prior years
10. Write-downs or write-offs of receivables, intangibles, etc.

This item excludes:

1. Any item considered exceptional or special appearing (continued) eight out of ten years or every year for the last five years
2. Foreign exchange (currency) adjustments
3. Idle plant expense

This item represents net unusual or nonrecurring gain (loss) consid1f- repred1f repred1f5(rec)3.9(e)p6(net)1.4(i)on4.5(al)3.2(by.9

This item is the *sum* of:

1. Special Reserves - Possible Trading Losses (Japan) (SRVPL)
2. Special Reserves - Securities Transaction Liabilities (Japan) (SRVTL)

This item includes:

1. Special reserves reported in either the Liabilities section or in the Shareholders' Equity section
2. Statutory reserves reported in either the Liabilities section or in the Shareholders' Equity section

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XSTFO	G416	Industrial Financial Services

This item represents all indirect remunerations to employees.

This is a supplementary Income Statement item.

This item includes:

1. Employee benefit plans
2. Other social expenditures
3. Pension and retirement expense
4. Social security contributions

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

This item represents all indirect remunerations to employees.

This item is a component of Labor and Related Expense (XLR).

This item includes:

1. Amounts paid on behalf of employees to central authorities (for example, income taxes deducted and paid to revenue)
2. Employee benefit plans
3. Other social expenditures
4. Pension and retirement expense
5. Social security contributions

This item includes bonuses and social costs.

XSTFWS	G415	Industrial Financial Services

This item represents all direct remunerations to employees.

This is a supplementary Income Statement item.

This item includes profit sharing (when included in staff expense by the company).

This item excludes commissions (when a breakout is available) (included in Selling, General, and Administrative Expense [XSGA] or Operating Expense - Other [XOPRO]).

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

This item represents all direct remunerations to employees.

This item is a component of Labor and Related Expense (XLR).

This item includes profit sharing (when included in staff expense by the company).

This item excludes commissions (when a breakout is available).

Bonus payments made to directors are reported as appropriations from unappropriated reserves and are voted on at the Annual General Shareholders' Meeting. These are, in effect, salary expenses; however, they are not included in the item.

This item excludes:

1. Bonuses (included in Staff Expense - Other [XSTFO])
2. Social costs (included in Staff Expense - Other [XSTFO])

$$\sqrt{\frac{\Sigma x^2 - \frac{(\Sigma x)^2}{N}}{N}}$$

X = 1st variable

N = number of observations

Σ = Sum

SIF	G205	Financial Services

This item is for Australian insurance companies only.

This item represents the statutory funds of insurance subsidiaries reported separately from the consolidated accounts.

This item is a component of Assets - Other - Excluding Deferred Charges (AOX) and Liabilities - Sundry (LS) when reported on the consolidated Balance Sheet.

This item includes:

1. Net assets of life insurance statutory funds reported on the consolidated Balance Sheet
2. Workers compensation statutory fund reported on the consolidated Balance Sheet

This item excludes assets of statutory funds excluded from the consolidated Balance Sheet.

SUBDIS	Not Applicable	Industrial
SUBDISF	Not Applicable	Footnote

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

This item represents the inflow of cash or funds derived from the disposal of subsidiary undertakings, reported on the Cash Flow Statement.

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

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

1. Purchases of subsidiaries are reported net of disposals. The combined total is included in Subsidiary Undertakings - Purchase (SUBPUR)
2. Disposals of subsidiary undertakings during the year are not reported on the Statement of Cash Flows but are disclosed elsewhere in the company’s report

QO	Reported net

TXEQA G575 Financial Services

This item is for U.S. and Canadian banks only.

This item represents the adjustment made to a bank's tax-exempt interest income to put it on a taxable equivalent basis. Adjustments are made at the applicable statutory tax rate.

This item includes:

1. Tax-equivalent adjustment to investment securities
2. Tax-equivalent adjustment to loans
3. Tax-equivalent adjustment to trading account securities

TXEQII G574 Financial Services

This item is for U.S. and Canadian banks only.

This item represents all income from a bank's interest-earning assets, including tax-exempt income adjusted to a taxable equivalent basis. Adjustments are made at the applicable statutory tax rate.

This item includes:

1. Income from lease financing
2. Interest and dividends from investment securities
3. Interest and dividends from short-term investments
4. Interest and dividends from trading account securities
5. Interest from deposits with banks
6. Interest from federal funds sold and resale agreements
7. Interest from loans

This item contains a Combined Figure (@CF) data code when, if taxes are not reported on the Source and Use Statement but the Income Statement indicates that taxes were paid.

This item represents the total domestic and foreign taxes paid during the year.

This item is a component of Net Cash Flow Before Management of Liquid Resources and Financing (NCFLIQ) on the U.K. (revised FRS 1) Cash Flow Statement.

This item includes:

1. Corporation taxes
2. Overseas taxes

TXOP	Not Applicable	Industrial

This item is only available for Format code 10 (Rest of World Cash Flow Statement by Activity).

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

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

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

TXNC	G651	Industrial Financial Services
TXNCF	GF59	footnote

This item represents income taxes not payable in the current operating cycle.

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

For countries other than Canada and the United States, this item contains a zero.

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

BH	Includes other taxes

TXP	G161	Industrial Financial Services
TXPF	GF21	footnote

This item is also referred to as Income Taxes Payable.

It represents accrued tax liability on income due within the current operating cycle.

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

This item includes:

1. Accrued taxes
2. Local taxes (when not classified by type)

This item excludes:

1. Deferred taxes (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX])
2. Other taxes (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX])

This item includes:

1. Aggregated liabilities due to central authorities
2. Social liabilities (when combined with taxes and no breakout is available)

This item includes:

1. Aggregated liabilities due to central authorities
2. Social liabilities (when combined with taxes and no breakout is available)
3. United Kingdom corporation tax

This item excludes:

Advance Corporation Tax paid and proposed (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX])

Group relief payable (included in Current Liabilities - Other - Excluding Accrued Expense [LCOX])

This item represents the company’s accrued tax liability on income.

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

This item includes:

1. Accrued income taxes
2. Accrued taxes (when no breakout of taxes is available)
3. Local taxes (not classified by type)

This item excludes:

1. Accrued taxes other than income (included in Accrued Expense and Deferred Income [AEDI])
2. Deferred taxes (included in Deferred Taxes [Balance Sheet] [TXDB])
3. Provisions for taxation (included in Provisions - Other [PVO])

This item includes:

1. Aggregated liabilities to central authorities

2. Social liabilities(when combined with taxes and no breakout is available)

This item excludes provision for taxation (*fondo imposte e tasse*) (included in Provisions - Other [PVO]).

This item includes:

1. Aggregated liabilities to central authorities
2. Social liabilities (when combined with taxes and no breakout is available)
3. United Kingdom corporation tax

This item excludes:

1. Advance Corporation Tax paid and proposed (included in Liabilities - Sundry (LS])
2. Group relief payable relating to financial activities (included in Liabilities - Sundry (LS])

This item excludes tax provision (*Steuerückstellungen*) (included in Provisions - Other [PVO]).

BH	Include other taxes	

TRR	IB/PI*100	Industrial

This item represents Income Before Extraordinary Items *divided by* Pretax Income, and *multiplied by* 100.

TRR10	@PAVG(IB/PI,-9,0) *100	Industrial

This item is the average of the most recent 10 years of Income Before Extraordinary Items *divided by* Pretax Income. This quantity is *multiplied by* 100.

TRR3	@PAVG(IB/PI,-2,0) *100	Industrial

TDSCE G28 Financial Services

This item represents corporate equity securities held in dealer trading accounts for resale to other institutions and/or the public.

This item is a component of Trading/Dealing Account Securities - Other (TDSO).

This item includes:

1. Common/ordinary capital or stock
2. Corporate shares
3. Preferred/preference capital or stock
4. Stocks

This item excludes:

1. Corporate debt securities held for trading (included in Trading/Dealing Account Securities - Corporate Debt [TDSCD])
2. Money market securities held for trading (included in Trading/Dealing Account Securities - Money Market [TDSMM])
3. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
4. Securities held as investments (included in Investment Securities - Total [IST])

TDSLG G26 Financial Services

This item represents all securities of local governments held in dealer trading accounts for resale to other institutions and/or the public.

This item is a component of Trading/Dealing Account Securities - Total (TDST).

This item includes:

1. Local government securities
2. State and municipal securities

This item excludes:

1. Federal agency securities (included in Trading/Dealing Account Securities - National Governments [TDSNG])
2. Federal government securities (included in Trading/Dealing Account Securities - National Governments [TDSNG])
3. Other securities held for trading (included in Trading/Dealing Account Securities - Other [TDSO])
4. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
5. Securities held as investments (included in Investment Securities - Total [IST])

TDSMM G29 Financial Services

This item represents short-term debt instruments held in dealer trading accounts for resale to other institutions and/or the public.

This item is a component of Trading/Dealing Account Securities - Other (TDSO).

This item includes:

1. Bankers' acceptances held for trading
2. Certificates of deposit held for trading
3. Commercial paper held for trading
4. Other money market instruments held for trading

This item excludes:

1. Corporate debt securities held for trading (included in Trading/Dealing Account Securities - Corporate Debt [TDSCD])
2. Corporate equity securities held for trading (included in Trading/Dealing Account Securities - Corporate Equity [TDSCE])
3. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
4. Securities held as investments (included in Investment Securities - Total [IST])

TDSNG G25 Financial Services

This item represents all securities of national governments (both domestic and foreign) held in dealer trading accounts for resale to other institutions and/or the public.

This item is a component of Trading/Dealing Account Securities - Total (TDST).

This item includes:

1. Federal agency securities
2. Federal government securities
3. Local government securities (when no breakout from national government securities is available)
4. Securities of both domestic and foreign governments

This item excludes:

1. Local government securities (included in Trading/Dealing Account Securities - Local Governments [TDSLG])
2. Other securities held for trading (included in Trading/Dealing Account Securities - Other [TDSO])
3. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
4. Securities held as investments (included in Investment Securities - Total [IST])

TDSO G31 Financial Services

This item represents all securities held in dealer trading accounts for resale to other institutions and/or the public that are not classified as government securities.

This item is a component of Trading/Dealing Account Securities - Total (TDST).

This item is the *sum* of:

1. Trading/Dealing Account Securities - Corporate Debt (TDSCD)
2. Trading/Dealing Account Securities - Corporate Equity (TDSCE)
3. Trading/Dealing Account Securities - Money Market (TDSMM)
4. Trading/Dealing Account

A. This item represents all securities held in dealer trading accounts for resale to other institutions and/or the public. These securities cannot be classified as government securities, corporate debt, corporate equity, or money market securities.

This item is a component of Trading/Dealing Account Securities - Other (TDSO).

This item excludes:

1. Corporate debt securities held for trading (included in Trading/Dealing' Account Securities - Corporate Debt [TDSCD])
2. Corporate equity securities held for trading (included in Trading/Dealing Account Securities - Corporate Equity [TDSCE])
3. Money market securities held for trading (included in Trading/Dealing Account Securities - Money Market [TDSMM])
4. Securities classified as insurance investment a

TDST	G32	Financial Services
TDSTF	GF2	footnote

This item represents all securities held in dealer trading accounts for resale to other institutions and/or the public.

This item is the *sum* of:

1. Trading/Dealing Account Securities - Local Governments (TDSLG)
2. Trading/Dealing Account Securities - National Governments (TDSNG)
3. Trading/Dealing Account Securities - Other (TDSO)

This item includes:

1. Investment securities of a broker/dealer (when no breakout from trading is available
2. (Bank) Trading account assets
3. Broker/Dealer items:
4. Securities inventory
5. Securities owned
6. Trading account assets
7. Trading securities owned

This item excludes:

1. Securities classified as insurance investment assets (included in Investment Assets - Securities - Total [Insurance] [IASTI])
2. Securities held as investments (included in Investment Securities - Total [IST])

This item includes:

1. Dealing assets
2. Dealing stocks
3. Investment dealing securities

This item excludes trade investments (included in Investments - Permanent - Total [IVPT]).

SB	Investment assets, investment securities, or trading/dealing account securities are combined

TDSG	G314	Financial Services

This item represents net realized and unrealized gain (loss) on the disposition of securities held for resale.

This item is a component of Income - Noninterest - Total (Bank) (INITB) and Revenue - Total (REVT)

This item includes:

1. Gain (loss) from dealing securities
2. Gain (loss) from trading account securities

This item excludes:

1. Gain (loss) on disposition of investment securities (included in Investment Securities - Gain [Loss] - Total [ISGT])
2. Interest and dividends from trading/dealing securities (included in Interest and Dividend Income - Trading Securities [IDITS])
3. (Broker/Dealer) Gain (loss) on disposition of securities held by security brokers/dealers (included in Principal Transactions [PTRAN])
4. (Insurance) Gain (loss) on disposition of securities classified as insurance investment assets (included in Capital Gains - Total [Insurance] [CGTI])

This item includes income from trading account assets.

TSTK	G180	Industrial Financial Services

This item represents the cost of all share capital held in treasury.

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

This item includes:

1. Cost of escrow shares reported in the Shareholders' Equity section but excluded from the calculation of earnings per share
2. Reciprocal share holdings

This item contains a number when the company uses the cost method of accounting for treasury stock.

This item contains a zero when:

1. The company has no treasury stock
2. The company presents treasury stock in the Assets section
3. The company uses the retirement method of accounting for treasury stock

This item excludes redeemable preferred/preference treasury stock netted against Preferred Stock - Nonredeemable (PSTKN).

This item excludes reserve for own shares (*Rücklage für eigene Aktien*). This reserve is a component of Reserves - Nondistributable - Other (RVNO). Own shares (*eigene Aktien*) is reported in the Assets section.

This item excludes reserve for own shares (*riserva acquisto azioni proprie*). This reserve is a component of Reserves - Nondistributable - Other (RVNO).

This item contains a zero when:

1. The company has no treasury stock
2. The company presents treasury stock in the Assets section
3. The company uses the retirement method of accounting for treasury

This item excludes redeemable preferred/preference treasury stock (netted against Preferred Stock - Nonredeemable [PSTKN]).

This item represents the cost of all share capital held in treasury.

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

When treasury stock is reported as a deduction in the Shareholders' Equity section, this item is the *sum* of:

1. Treasury Stock - Dollar Amount - Common (TSTKC)
2. Treasury Stock - Dollar Amount - Preferred (TSTKP)
3. Treasury Stock - Share Capital - Other (TSO)

This item includes:

1. Common/ordinary capital held in treasury and reported as a deduction in the Shareholders' Equity section
2. Cost of escrow shares reported in the Shareholders' Equity section but excluded from the calculation of earnings per share
3. Other share capital held in treasury and reported as a deduction in the Shareholders' Equity section
4. Preferred/preference capital held in treasury and reported as a deduction in the Shareholders' Equity section
5. Reciprocal share holdings

This item excludes treasury stock reported in the Assets section (included in Treasury Stock [Assets] [TSA]).

This item excludes redeemable preferred treasury stock (netted against Preferred Stock - Redeemable [PSTKR]).

This item excludes reserve for own shares (*Rücklage für eigene Aktien*). This reserve is a component of Reserves - Nondistributable - Other (RVNO). Own shares (*eigene Aktien*) is reported in the Assets section.

This item excludes reserve for own shares (*riserva acquisto azioni proprie*). This reserve is a component of Reserves - Nondistributable - Other (RVNO). Own shares (*azioni proprie*) is reported in the Assets section.

This item excludes redeemable preferred treasury stock (netted against Preferred Stock - Redeemable [PSTKR]).

TSTKC	G274	Industrial Financial Services

This item represents the cost of all common/ordinary capital held in treasury.

This is a supplementary Balance Sheet item.

This item contains a number when the company uses the cost method of accounting for treasury stock.

This item contains a zero when:

1. The company has no treasury stock or when it is reported in the Assets section (included in Current Assets - Other - Excluding Prepaid Expense [ACOX])
2. The company uses the retirement method of accounting for treasury stock

This item represents the cost of all common/ordinary capital held in treasury.

This item is a component of Treasury Stock (Assets) (TSA) or Treasury Stock - All Capital - Total (TSTK).

This item includes:

1. Common/ordinary treasury stock reported in the Assets section
2. Common/ordinary treasury stock reported separately as a deduction in the Shareholders' Equity section

This item excludes:

1. Other share capital held in treasury (included in Treasury Stock - Share Capital - Other [TSO])
2. Preferred/preference capital held in treasury (included in Treasury Stock - Dollar Amount - Preferred [TSTKP])

TSTKP G275 Industrial
Financial Services

This item represents the cost of all preferred/preference capital held in treasury.

This is a supplementary Balance Sheet item.

This item contains a number when the company uses the cost method of accounting for treasury stock.

This item excludes redeemable preferred/preference treasury stock (netted against Preferred Stock - Nonredeemable [PSTKN]).

This item contains a zero when:

1. The company has no treasury stock
2. The company uses the retirement method of accounting for treasury stock
3. Treasury stock is presented in the Assets section

This item includes own savings shares (*di*). *risparmio*

This item includes own priority shares.

This item excludes redeemable preferred/preference treasury stock (netted against Preferred Stock - Nonredeemable [PSTKN]).

This item contains a zero when:

1. The company has no treasury stock
2. The company uses the retirement method of accounting for treasury stock
3. Treasury stock is presented in the Assets section

This item represents the cost of all preferred/preference capital held in treasury.

This item is a component of Treasury Stock (Assets) (TSA) or Treasury Stock - All Capital - Total (TSTK).

This item includes:

1. Preferred/Preference treasury stock reported in the Assets section
2. Preferred/Preference treasury stock reported separately as a deduction in the Shareholders' Equity section

This item excludes:

1. Common/ordinary capital held in treasury (included in Treasury Stock - Dollar Amount - Common [TSTKC])
2. Other share capital held in treasury (included in Treasury Stock - Share Capital - Other [TSO])

This item excludes redeemable preferred/preference treasury stock (netted against Preferred Stock - Redeemable[PSTKR]).

This item includes own savings shares (*di risparmio*).

This item includes own priority shares.

This item excludes redeemable preferred/preference treasury stock (netted against Preferred Stock - Redeemable (PSTKR]).

TSO	G276	Industrial Financial Services

This item represents the cost of all other share capital held in treasury.

This is a supplementary Balance Sheet item.

This item contains a number when the company uses the cost method of accounting for treasury stock.

This item contains a zero.

This item represents the cost of all other share capital held in treasury when it is reported separately as an asset or a deduction in the Stockholders' Equity section. Equity components are not adjusted for the cost of treasury stock.

This item is a component of Treasury Stock (Assets) (TSA) or Treasury Stock - All Capital - Total (TSTK).

This item includes:

1. Other share capital treasury stock reported in the Assets section
2. Other share capital treasury stock reported separately as a deduction in the Shareholders' Equity section
3. Own participation rights certificates

This item excludes:

1. Common/ordinary capital held in treasury (included in Treasury Stock - Dollar Amount - Common [TSTKC])
2. Preferred/preference capital held in treasury (included in Treasury Stock - Dollar Amount - Preferred [TSTKP])

TSA	G100	Industrial Financial Services

This item is the *sum* of:

1. Treasury Stock (Current Assets) (TSCA)
2. Treasury Stock (Long-Term Assets) (TSTLTA)

This item represents the cost of all preferred/preference capital, common/ordinary capital, and other share capital held in treasury (when reported as an asset).

This item is a component of Invested Capital (ICAPT).

When reported as an asset, this item is the *sum* of:

1. Treasury Stock - Dollar Amount - Common (TSTKC)
2. Treasury Stock - Dollar Amount - Preferred (TSTKP)
3. Treasury Stock - Share Capital - Other (TSO)

This item excludes treasury stock reported as a contra asset in the Shareholders' Equity section (included in Treasury Stock - All Capital - Total [TSTK]).

Companies usually include treasury stock in long-term investments. This item contains a figure (when a breakout from long-term investments is available).

Companies usually report treasury stock as a contra asset in the Shareholders' Equity section.

Companies usually include treasury stock in short-term investments. This item contains a figure (when a breakout from short-term investments is available).

This item includes shareholders' and own shares held (*accionistas y acciones en cartera*).

Companies usually include treasury stock in long-term investments. This item contains a figure (when a breakout from long-term investments is available).

Companies usually report treasury stock as a contra asset in the Shareholders' Equity section.

TSCA	G636	Industrial

This item represents the cost of all preferred/preference capital, common/ordinary capital, and other share capital held in treasury (when reported as a current asset).

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

This item contains a zero.

This item includes Treasury Stock for Nonconsolidated companies only.

This item is provided by TOYO KEIZAI, Inc.

TSTLTA G641 Industrial

This item represents the cost of all preferred/preference capital, common/ordinary capital, and other share capital held in treasury (when reported as a long-term asset).

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

This item includes:

1. Charitable trusts
2. Composite trusts
3. General trusts
4. Land lease trusts
5. Other liabilities

UNL	G101	Industrial Financial Services

This item represents a net loss transferred to assets. A figure in this item indicates that the Balance Sheet was prepared before appropriations of the current year's net results (that is, before declaration of dividends, directors' bonuses, and appropriations to various equity reserves). Unappropriated net loss is carried forward to the new account after proposed distributions have been approved by the shareholders.

This item contains a zero. Net profit (loss) for the year is reported after appropriations and is included in Retained Earnings (RE):

UNNPL	G165	Industrial Financial Services

This item represents a net profit transferred to liabilities (reported outside of the Shareholders' Equity section). A figure in this item indicates the Balance Sheet was prepared before appropriations of the current year's net results (that is, before declaration of dividends, directors' bonuses, appropriations to various equity reserves). Unappropriated net profit is carried forward to the new account after proposed distributions have been approved by the shareholders. Unappropriated net loss is reported in the Assets section.

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

This item may include the balance of undistributed net profit (loss) from previous periods.

This item excludes unappropriated amounts owed to minority interest (included in Minority Interest [Balance Sheet] [MIB]).

This item is not available for fiscal periods ending prior to June 1994.

This item contains a zero.

This item is reported before appropriations for proposed dividends, but after appropriations for

This item contains a zero. Net profit (loss) for the year is reported after appropriations and is reported in Retained Earnings (RE):

This item contains a Not Available data code (@NA). Net profit (loss) for the year is included in Retained Earnings (RE).

This item represents a net profit transferred to liabilities (reported outside of the Shareholders' Equity section). A figure in this item indicates the Balance Sheet was prepared before appropriations of the current year's net results (that is, before declaration of dividends, directors' bonuses, appropriations to various equity reserves). Unappropriated net profit is carried forward to the new account after proposed distributions have been approved by the shareholders. Unappropriated net loss is reported in the Assets section.

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

This item may include the balance of undistributed net profit (loss) from previous periods.

This item excludes:

1. Amounts owed to minority interest (included in Minority Interest [Balance Sheet] [MIB])
2. Unappropriated net profit reported in the Shareholders' Equity section (included in Reserves - Distributable - Total [RVDT])

This item is reported before appropriations for proposed dividends, but after appropriations for taxed and untaxed reserves.

This item contains a zero. Net profit (loss) for the year is reported after appropriations and is reported in Retained Earnings (RE):

UNNP	G273	Industrial Financial Services

This item represents a net profit transferred to the Shareholders' Equity section. A figure in this item indicates the Balance Sheet was prepared before appropriations of the current year's net results (that is, before declaration of dividends, directors' bonuses, and appropriations to various equity reserves). Unappropriated net profit is carried forward to the new account after proposed distributions have been approved by the shareholders.

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

This item may include the balance of undistributed profit (loss) from previous periods.

This item excludes amounts owed to minority interest (included in Minority Interest [Balance Sheet] [MIB]).

This item contains a zero:

This item contains a zero. Net profit (loss) for the year is reported after appropriations and is included in Retained Earnings (RE):

XUWLI G323 Financial Services

This item is for insurance companies only.

This item represents underwriting expense (other than benefits and claims) incurred by the life division of an insurance company.

This item is a component of Underwriting Expense - Total (Insurance) (XUWTI).

This item includes:

1. Administrative expense
2. Amortization of policy acquisition costs
3. Commissions
4. Fees
5. Licenses
6. Other operating expenses
7. Taxes (other than income taxes)
8. Underwriting expense of group life, health, and employee benefits divisions
9. Underwriting expense of individual life, health, and annuities divisions

This item excludes:

1. Underwriting expense of nonlife divisions (included in Underwriting Expense - Nonlife [Insurance] [XUWNLI])
2. Underwriting expense of other divisions (included in Underwriting Expense - Other [Insurance] [XUWOI])
3. Underwriting expense of separate reinsurance divisions (included in Underwriting Expense - Reinsurance [Insurance) [XUWREI])

XUWNLI G3247 Services Financial

This item is for insurance companies only.

This item represents underwriting expense (other than benefits and claims) incurred by the nonlife (property and casualty) division of an insurance company.

This item is a component of Underwriting Expense - Total (Insurance) (XUWTI).

This item includes:

1. Administrative expense
2. Amortization of policy acquisition costs
3. Commissions
4. Fees
5. Licenses
6. Other operating expenses
7. Taxes (other than income taxes)
8. Underwriting expense of commercial property and casualty divisions
9. Underwriting expense of other nonlife divisions
10. Underwriting expense of personal property and casualty divisions

This item excludes:

1. Underwriting expense of life divisions (included in Underwriting Expense - Life [Insurance] [XUWLI])
2. Underwriting expense of other divisions (included in Underwriting Expense - Other [Insurance] [XUWOI])
3. Underwriting expense of separate reinsurance divisions (included in Underwriting Expense - Reinsurance [Insurance] [XUWREI])

Japan This item includes:

1. Other underwriting expenses
2. Policy acquisition costs

Underwriting Expense - Other (Insurance)

6. Other operating expenses
7. Taxes (other than income taxes)
8. Underwriting expense of a separate international division

This item excludes:

1. Underwriting expense of life divisions (included in Underwriting Expense - Life [Insurance] [XUWLI])
2. Underwriting expense of nonlife divisions (included in Underwriting Expense - Nonlife [Insurance] [XUWNLI)
3. Underwriting expense of separate reinsurance divisions (included in Underwriting Expense - Reinsurance [Insurance] [XUWREI])

XUWREI G325 Financial Services

This item is for insurance companies only.

This item represents underwriting expense (other than benefits and claims) incurred by the reinsurance division of an insurance company.

This item is a component of Underwriting Expense - Total (Insurance) (XUWTI).

This item includes:

1. Administrative expense
2. Amortization of policy acquisition costs
3. Commissions
4. Fees
5. Licenses
6. Other operating expenses
7. Taxes (other than income taxes)
8. Underwriting expense of a separate reinsurance division

This item excludes:

1. Underwriting expense of life divisions (included in Underwriting Expense - Life [Insurance] [XUWLI])
2. Underwriting expense of nonlife divisions (included in Underwriting Expense - Nonlife [Insurance] [XUWNLI])
3. Underwriting expense of other divisions (included in Underwriting Expense - Other [Insurance] [XUWOI])

XUWTI G327 Financial Services

This item is for insurance companies only.

This item represents underwriting expense (other than benefits and claims) incurred for all lines of insurance policies.

This item is the *sum* of:

1. Underwriting Expense - Life (Insurance) (XUWLI)
2. Underwriting Expense - Nonlife (Insurance) (XUWNLI)
3. Underwriting Expense - Other (Insurance) (XUWOI)
4. Underwriting Expense - Reinsurance (Insurance) (XUWREI)

This item includes:

1. Administrative expense
2. Amortization of policy acquisition costs
3. Commissions
4. Fees
5. Licenses
6. Other operating expenses
7. Taxes (other than income taxes)

UI	G49	Industrial Financial Services

This item represents advance interest income deducted from loan portfolios and taken into income as earned over the life of the loan.

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

This item includes:

1. Deferred income reported as a reduction of loans
2. Deferred revenue
3. Reserves for unearned charges on commercial installment and equipment lease receivables (when reported as a contra asset)
4. Unearned discount
5. Unearned lease income

UREPCO	@IF(@CMAX(UREP,@SET($N,ISOCUR=@CHGCO (COMPANY):@VALUE(ISOF, ISOF[-1])))=1000,"BILLIONS","MILLIONS")	Company

This item represents whether the financial data for the company displays in units of millions or billions.

UPD	G725	Industrial Financial Services

This identifies the updated status of data for the period. It consists of a one-character numeric code.

The following lists Update Codes and their descriptions:

0	Company has not been updated
1	Data is preliminary
2	Data is not final
3	Data is final

UPDIS	Industrial Financial Services

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

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

dentifies the updated status of data for the period. It consists of a one-character numeric code.

llowing lists Update Codes and their descriptions:

0	Company has not been updated
1	Data is preliminary
2	Data is not final
3	Data is final

UPDPS	Industrial Financial Services

This item represents Update Code collected on a **Preliminary** basis. By definition, preliminary data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

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

This identifies the updated status of data for the period. It consists of a one-character numeric code.

The following lists Update Codes and their descriptions:

0	Company has not been updated
1	Data is preliminary
2	Data is not final
3	Data is final

FUSEO	G682	Industrial

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

Format Codes 1-3, 5, 6, and 11

This item represents uses of funds not classified elsewhere.

This item is a component of Uses of Funds - Total (FUSET) in statement format models 1,2,5, and 11.

This item includes:

1. Changes due to foreign currency exchange adjustments (when a breakout is available)
2. Working capital changes not reported as one total and/or not distinctly grouped together in the Uses section for a Cash Statement Classified by Source and Use (Format Code = 2), a Cash Statement Classified by Activity (Format Code 3), a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = 5), or a Net Liquid Funds/Net Funds Statement Classified by Lctyity(For-4.6(y)-3.69(at Cod-4.6(y)-4.6( )-0.59s n6)

This item excludes working capital changes reported as one total and/or distinctly grouped together in the Uses section for a Cash Statement Classified by Source and Use (Format Code *2*), a Cash Statement Classified by Activity (Format Code = *3*), a Net Liquid Funds/Net Funds Statement Classified by Source and Use (Format Code = *5*), or a Net Liquid Funds/Net Funds Statement Classified by Activity (Format Codes *6*).

FUSET G683 Industrial

This item contains a Not Available data code (@NA) for companies reporting a Cash Statement Classified by Activity (Format Code = *3*), a Net Liquid Funds/Net Funds Statement Classified by Activity (Format

9. Acquisitions (AQC)
10. Exchange Rate Effect - Use of Funds (EXREU)
11. Working Capital Change - Use of Funds (WCAPU)
12. Uses of Funds - Other (FUSEO)

TXVA G623 Industrial

This item represents a tax levied on the value that is added to a product at each stage of its production. This tax is collected in the sales price by the company and remitted to the government.

This is a supplementary Income Statement item.

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

WCAPCHC	Not Applicable	Industrial

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

This item represents the total amount of changes in Balance Sheet accounts reported

on the Cash Flow Statement.

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

This item is the sum of:

1. Inventories/Stocks - Decrease (Increase) (INVCH)
2. Accounts Receivable/Debtors - Decrease (Increase) (RECCH)
3. Accounts Payable/Creditors - Increase (Decrease) (APCH)
4. Working Capital Changes - Other (AOLOCH)

WCAPCH	G686	Industrial Financial Services

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

This item represents working capital changes other than changes in cash and cash equivalents and changes in current debt.

Changes in working capital which provide a source of funds or serve to increase working capital are presented as positive numbers. Changes in working capital which use funds or decrease working capital are presented as negative numbers.

This item represents the amount of miscellaneous changes not classified elsewhere in the Movement in Funds/Working Capital section of the Rest of World Cash Flow Statement by Source and Use.

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

WCAPS Not Applicable Industrial

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

This item represents other changes in working capital as adjustments to income from operations as reported in the Source of Funds section.

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

WCAPU Not Applicable Industrial

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

This item represents other changes in working capital as adjustments to income from operations.

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

WCAPSA Not Applicable Industrial

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

This item represents total changes to working capital presented as an adjustment to cash, or cash and equivalents, or net funds on the Source and Use Statement.

This item is a component of Working Capital/Cash/Net Funds Change - Total (WCAPT).

WCAPTO REVT/@PAVG (ACT - LCT,-1,0) Industrial

This concept is Revenue - Total *divided by* the average of the most recent two years of Current Assets - Total *minus* Current Liabilities - Total.

WCAPT	Not Applicable	Industrial
WCAPTF	Not Applicable	Footnote

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

This item represents the net change in working capital, cash, and/or other funds reported on the Source and Use Statement.

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

This item is the sum of:

1. Source of Funds - Total (FSRCT)
2. Use of Funds - Total (FUSET)
3. Working Capital Change (Separate Account) (WCAPSA)
4. Exchange Rate Effect (EXRE)
5. Working Capital Adjustments - Source and Use of Funds - Other (WCAPSU)

QD	Figure equals change in net liquid funds
SN	Figure equals change in net funds
SY	Figure equals change in working capital

WCAPTIS	Industrial

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

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

This item represents the net change in working capital, cash, and/or other funds reported on the Source and Use Statement.

This item is a component of Cash/Cash Equivalents/Net Funds - Increase (Decrease).

This item is the sum of:

1. Source of Funds - Total
2. Use of Funds - Total
3. Working Capital Change (Separate Account)
4. Exchange Rate Effect
5. Working Capital Adjustments - Source and Use of Funds - Other

WCAPTPS Industrial

This item represents Working Capital/Cash/Net Funds Change - Total (FOF) collected on a **Preliminary** basis. By definition, preliminary and interim data is scalar, while data collected from the final source is retained for historical purposes. Preliminary data is collected primarily from newswires and quarterly reports.

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

This item represents the net change in working capital, cash, and/or other funds reported on the Source and Use Statement.

This item is a component of Cash/Cash Equivalents/Net Funds - Increase (Decrease).

This item is the sum of:

1. Source of Funds - Total
2. Use of Funds - Total
3. Working Capital Change (Separate Account)
4. Exchange Rate Effect
5. Working Capital Adjustments - Source and Use of Funds - Other

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WCAPOPC Not Applicable Industrial

This item is only available for Format Code 10 (Rest of World Cash Flow Statement by Activity).

This item represents the total amount of changes in Balance Sheet accounts reported in the Operating Activities section of Cash Flow Statement.

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

This item is the sum of:

1. Accounts Receivable/Debtors - Decrease (Increase) (RECCH)
2. Inventories/Stocks - Decrease (Increase) (INVCH)
3. Accounts Payable/Creditors - Increase (Decrease) (APCH)
4. Accrued Liabilities - Increase (Decrease) (ACCLI)
5. Customer Advances (CUSTADV)
6. Working Capital Changes - Other (AOLOCH)

This item is the sum of:

1. Accounts Receivable/Debtors - Decrease (Increase) (RECCH)
2. Inventories/Stocks - Decrease (Increase) (INVCH)
3. Accounts Payable/Creditors - Increase (Decrease) (APCH)
4. Accrued Liabilities - Increase (Decrease) (ACCLI)
5. Working Capital Changes - Other (AOLOCH)